

BOARD OF PUBLIC WORKS

Auburn, Nebraska



**Board Packet
November 20 at 11:30 a.m.
BPW Board Room
1600 O Street**

**Chairman – Chuck Knipe
Vice Chairman – Rich Wilson
Secretary – Michael Zaruba
Acting Secretary – David Grant
Board Member – Phil Shaw**

**AGENDA FOR THE REGULAR MEETING OF THE
BOARD OF PUBLIC WORKS TO BE HELD NOVEMBER 20, 2024, AT 11:30 AM
AT THE BPW BOARD ROOM, 1600 O STREET, AUBURN NE**

- 1) **Roll Call.**
- 2) **Announce** - The Open Meetings Act is posted on the northeast wall of the Board Room.
- 3) **Recognition of Guests** - Anyone wishing to be heard by the Board regarding items may speak at this time. We request that you limit your speaking time to ten minutes per meeting.
- 4) **Discussion / action – PUBLIC HEARING 11:30 A.M –** Public hearing regarding Electric, Water, and Wastewater rate schedules for 2025 and 2026.
- 5) **Discussion / action – 2025 and 2026 RATES–** Request approval of the 2025- 2026 utility rates.
- 6) **Discussion / action – GULIZIA REQUEST TO ADDRESS BOARD –** Request to address the board regarding drought protocol
- 7) **Discussion – CD’S MATURING –**The CD that matured on October 31, 2024, was awarded to Auburn State Bank who had high bid.
- 8) **Discussion – MUTUAL AID – FALLS CITY –** BPW sent crews to Falls City to assist with recent storm damage.
- 9) **Discussion – DROUGHT CONTINGENCY STAGE 3 EMERGENCY –** Update on stage 3 emergency status.
- 10) **Discussion / action – WATER OPTIONS –** Request to research options for water resources.
- 11) **Discussion / action – ANNUAL FLOATING HOLIDAY –** Request approval for July 7th as a floating holiday for 2025.
- 12) **Discussion / action – ANNUAL EMPLOYEE APPRECIATION DINNER –** Request permission to host the employee appreciation dinner.
- 13) **Discussion / action – WATER BOND PAYMENT –** Approval to transfer and pay water bond payment of \$80,000.00 and interest of \$37,302.50. Total payment of \$117,302.50.
- 14) **Discussion / action – NOTICE OF TERMINATION OF CUSTODIAL CONTRACT –** Request to submit RFPs for a new cleaning contract.
- 15) **Discussion / action – CRIME INSURANCE RENEWAL POLICY –** Request approval to renew the Crime Insurance Policy through LARM.
- 16) **Discussion / action – GENERATOR #1 –** Information provided on repairs needed for generator #1. Requesting the Board’s input to determine how to proceed.

17)Discussion / action – NPPD CAPACITY PURCHASE CUSTOMER MEETING – A meeting is scheduled for January 13, 2025.

18)Discussion – CHAMBER LIGHTED CHRISTMAS PARADE – BPW will be participating in the parade with a bucket truck.

19)Discussion / action – FINANCIALS:

Investments: All things cash: reconciliations, pledging, CD's allocations

20)Discussion / action - GENERAL CONSENT ITEMS - Approve previous meeting's minutes and dispense with reading of same.

- a. Approve previous meeting's minutes and dispense with reading of same.
- b. Approve monthly compensation of management and employees as previously fixed by the Board.
- c. Approve listing of checks written during month, claims submitted for payment, and recommended transfers.
- d. Approve Free Service Reports.

21)REPORTS:

- a. Electric
- b. Power Plant
- c. Water/Wastewater
- d. Office

22)Adjourn to the next regular meeting of the Board to be held December 18, 2024, at 11:30 a.m. at the BPW Board Room.

BPW BOARD UPDATE

NOVEMBER 18, 2024

PUBLIC HEARING – 11:30 AM – Public Hearing on Electric, Water and Wastewater rate schedules for 2025 and 2026.

2025 and 2026 RATES– Approval of the 2025 – 2026 utility rates.

CD'S MATURING – CD #20133 matured on October 31, 2024. The renewal was awarded to Auburn State Bank who had the high bid. Bids were also accepted from Union Bank & Trust and First National Bank of Johnson.

GULIZIA REQUEST TO ADDRESS BOARD – Request to address Board regarding drought protocol.

MUTUAL AID – FALLS CITY – Electric crews were sent to Falls City to provide mutual aid for storm damage.

DROUGHT CONTINGENCY STAGE 3 EMERGENCY– Update on stage 3 emergency and current conditions.

WATER OPTIONS – Discussion and request for Board approval to allow the General Manager to obtain a proposal from Miller & Associates to guide the BPW in the analysis of potential water supply projects.

ANNUAL FLOATING HOLIDAY – The employees would like to use July 7th for the floating holiday in 2025.

ANNUAL EMPLOYEE APPRECIATION DINNER – We would like to start planning for the BPW annual employee appreciation dinner to be held at El Portal. We are requesting Board approval to host this annual event.

WATER BOND PAYMENT – We request Board approval to transfer funds to support the water bond and interest payment due December 15, 2024. This is due before the next Board meeting. The bond payment is \$80,000.00 principle and \$37,302.50 interest, for a combined total payment of \$117,302.50.

NOTICE OF TERMINATION OF CUSTODIAL CONTRACT – We have received notice that Teresa Morrisey will terminate her custodial contract effective December 31, 2024. We are requesting permission to submit RFPs for a new cleaning contract.

CRIME INSURANCE RENEWAL POLICY – Request Board approval to renew the Crime Insurance policy provided by LARM.

GENERATOR # 1 - Repairs are needed to bring this unit to full capacity. Board input is requested on how to proceed.

NPPD CAPACITY PURCHASE CUSTOMER MEETING – The next meeting is scheduled for January 13, 2025, in York, NE.

CHAMBER LIGHTED CHRISTMAS PARADE – The BPW will participate in the Chamber's Lighted Christmas Parade with one truck on November 23rd.

ELECTRIC – The large equipment move is wrapped up and all our lines are back to normal. We will submit a final bill on the project soon. Underground transformer inspections are complete for the 2-year cycle, and we will be starting pole inspections soon. We are wrapping up our URD service installations for the season. Holiday lights and banners are going up for the City's lighting ceremony on the 21st. An old underground primary cable burned up in Crestview. Temporary cable was quickly installed, and new cables and junction cabinets were put in to update the three block stretch effected. Tree trimming season will get rolling soon as well.

POWER PLANT – The guys have been working on pipe leaks on the generator 2 starting air/natural gas system. Gen 2 has not ran on natural gas for several years due to leaks in the injection system. We replaced the old worn-out packing material with new O-rings to seal everything up. There were two natural gas valves that needed repaired as well. Two of our operators attended a one-day engine seminar at Farabee Mechanical in Firth, they came back with valuable information. We also sent two guys down to

BPW BOARD UPDATE

NOVEMBER 18, 2024

the annual operators' workshop that K.M.U. puts on. A lot of knowledge was shared, and the operators benefited greatly from going to these courses.

WATER/WASTEWATER – Municipal Pipe has completed the sewer lining project. The P Street water main replacement project is nearing completion. We are reading wells and pumping levels daily and providing updates to the community. We have gained one to two feet in the wells with the last 4.75" of rain. Four wells are still below the five-foot level. Thank you all for sending Alan and Michael to the AWWA Water Conference this year, they heard about recent updates on the lead service lines inventory, and the treatment type for PFAS. Sewer maintenance and cleaning is ongoing.

OFFICE – Employees have been assisting with Meals on Wheels. We have sent notifications to customers with unknown material for water service lines to comply with the lead-copper line protocol. We are gearing up for the year end processes. Work has also begun on materials year-end physical inventory reconciliations.

Total Customers this Month	2,735	Days of Month
Total Customer Minutes this Month	122,090,400	31

Outage Totals		
	This Month	This Month Last Year
Unscheduled Outages		
Long	# Outages	7
	# Customers Out	51
	# Minutes Out	414
	# Customer Minutes Out	1,696
	# Within City System	7
	# Supply to City Minutes	0
Short	# Outages (Blinks)	0
	# Customers Affected	0
	# Within City System	0
	# Supply to City Minutes	0
Scheduled Outages		
Long	# Outages	4
	# Customers Out	36
	# Minutes Out	291
	# Customer Minutes Out	1,763
	# Within City System	4
	# Supply to City Minutes	0
Short	# Outages (Blinks)	0
	# Customers Affected	0
	# Within City System	0
	# Supply to City Minutes	0
Totals		
Total Long Outages	11	0
Total Short Outages (Blinks)	0	0
Total Customers Out (Long)	87	-
Total Customers Affected (Short- Blinks)	0	-
Total Customer Minutes Out	3,459	-
Total Outages Within City System	11	0
Total Outages in Supply to City	0	0

Number of Outages (by Cause)					
Cause #	Description	Total This Month	This Month Last Year	Rolling AT	% AT
0	Supply to City	0	0	0	0%
1	Overhead Equipment Failure	0	0	13	15%
2	Underground Equipment Failure	3	0	14	17%
3	Weather	0	0	3	4%
4	Birds, Animals, Snakes, etc.	6	0	23	27%
5	Trees	0	0	3	4%
6	Foreign Interference	0	0	0	0%
7	Human	0	0	4	5%
8	Other	2	0	21	25%
9	Unknown	0	0	3	4%
Total		11	0	84	

12 Month Outage Statistics		
Index	As of This Month	As of This Month Last Year
ASAI (%)	99.9986	0.0000
CAIDI (Long) (min)	30.67	0.00
SAIDI (Long) (min)	7.59	0.00
SAIFI (Long) (ints/tot cust)	0.25	0.00
SAIFI (Short) (ints/tot cust)	0.00	0.00

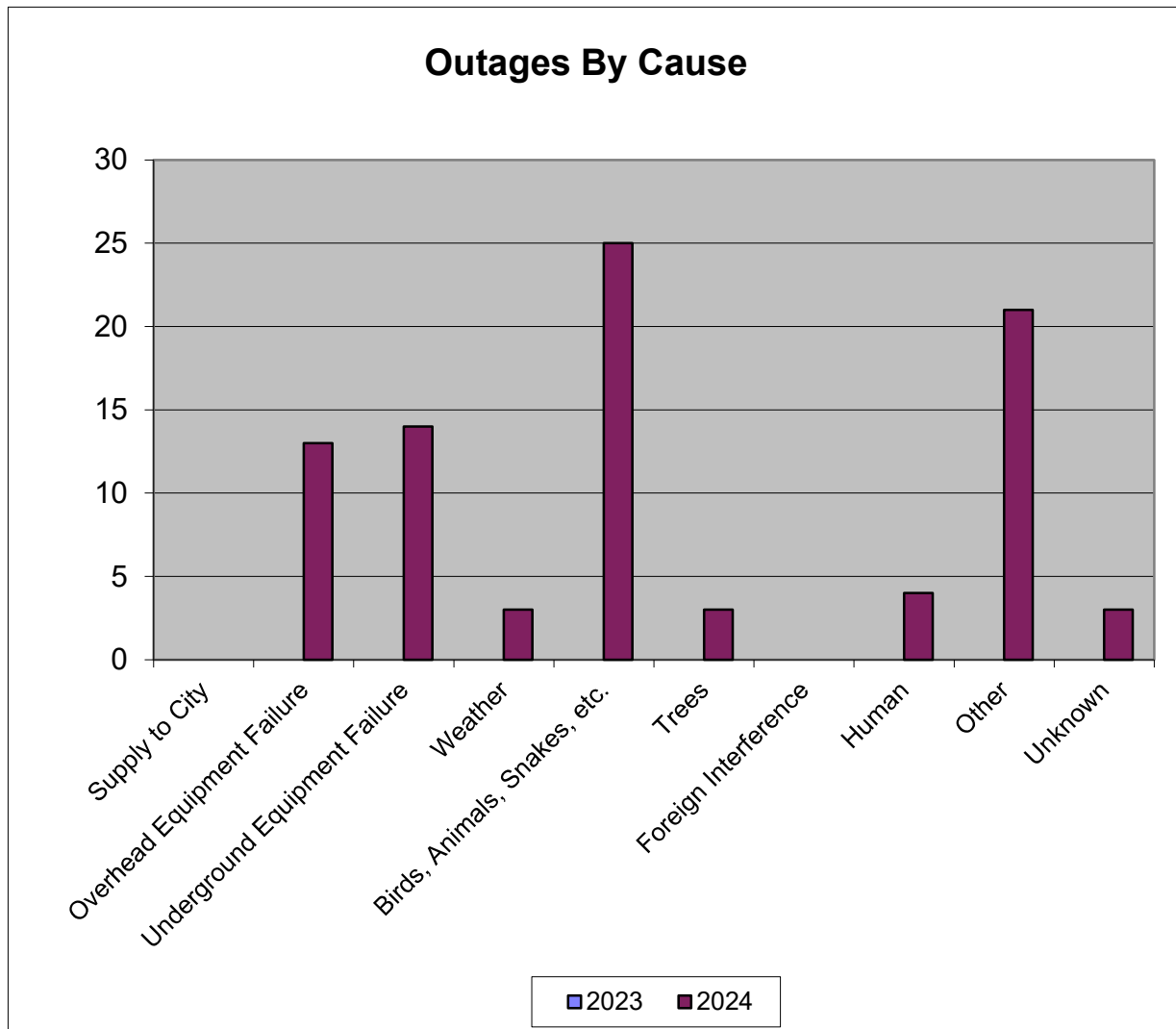
- ASAI - Average Service Availability Index
(customer minutes available/total customer minutes, as a %)
- CAIDI - Customer Average Interruption Duration Index
(average minutes interrupted per interrupted customer)
- SAIDI - System Average Interruption Duration Index
(average minutes interrupted per customer for all customers)
- SAIFI (Long) - System Average Interruption Frequency Index
(# of long interruptions per customer for all customers)
- SAIFI (Short) - System Average Interruption Frequency Index
(# of short interruptions per customer for all customers)

S/U - Scheduled or Unscheduled
 Ints - # of Interruptions
 Long - >1 min; Short - <1 min
 Cause # - see table on page 3

Outage Reasons

11/15/2024

Number of Outages (by Cause)	2023	2024	Increase
0 Supply to City	0	0	0%
1 Overhead Equipment Failure	0	13	13%
2 Underground Equipment Failure	0	14	14%
3 Weather	0	3	3%
4 Birds, Animals, Snakes, etc.	0	25	25%
5 Trees	0	3	3%
6 Foreign Interference	0	0	0%
7 Human	0	4	4%
8 Other	0	21	21%
9 Unknown	0	3	3%



FY 2024 Cost of Service / Rate Design Study

Auburn Board of Public Works Electric Utility

Final Report

October 23, 2024

JKEC

JK Energy Consulting, LLC

John A. Krajewski, P.E.

74408 Road 433

Smithfield, Nebraska 68976

402-440-0227

jk@jkenergyconsulting.com

www.jkenergyconsulting.com

Table of Contents

Executive Summary 2

Purpose and Approach..... 4

Background 4

Projected Financial Results..... 5

Cost of Service 7

Rate Design 14

Conclusions..... 20

Recommendations 20

Appendix A - Rate Schedules

Appendix B - Typical Bill Comparison

Appendix C - Cost of Service Worksheets

Appendix D - Revenue Calculation Worksheets

Executive Summary

This study was prepared by JK Energy Consulting, LLC for the Auburn Board of Public Works (BPW). The purpose of the study was to review the electric rates for the BPW and ensure that electric rates are adequate to pay for projected expenses.

A projection of revenues and expenses, including operating and capital improvements was prepared (see Table 1). The analyses completed indicated that rate increases of approximately 3% in FY 2025 through FY 2028 would be necessary to cover projected expenses (Table 2, Line 6) and provide a reasonable operating margin for the electric utility. These rate increases would provide sufficient revenue through FY 2028 to cover projected expenses.

Projected retail revenue, based on existing rates for FY 2024, is approximately \$5.6 million while projected revenue requirements are approximately \$5.7 million (Table 5, Line 18). Of the projected revenue requirements, approximately \$3.1 million (Table 3, Line 18) is for purchased power from Nebraska Public Power District (NPPD) and Western Area Power Administration (Western), including transmission service to deliver these purchases. This represents approximately 54.4% of projected revenue requirements (Table 3, Line 19). For projection purposes, NPPD rates were assumed to escalate 5% per year in FY 2027 and FY 2028, which drives some of the need for projected rate increases. Another element of the projected revenue requirements was inclusion of capital improvement costs. Ensuring adequate funding for capital improvements is important for maintaining reliable electric service to customers in the future.

The cost of service analyses was completed to assess the amount that each rate class should be paying compared to the revenue that is being collected from existing rates (Table 5). The analyses also indicated how much revenue is collected in each season compared to the cost of service in the respective season (Table 6). It appears that a majority of the rate classes are collecting less than the calculated cost of service. The existing customer charges for all rate classes are collecting less than the cost of service. For example, the existing Urban Residential customer charge of \$14.00 per month is lower than the cost of service of approximately \$24.74 per month (Table 4, Line 1).

The purpose of rate design is to develop rates that reflect the cost of service and accomplish other goals established by the BPW. After review with the BPW, it was determined that the preferred approach to implementing rate changes would be to time any rate changes to be implemented at the beginning of each fiscal year (January 1). The proposed rate changes would increase revenue by 3% in FY 2025, 3% in FY 2026 and 3% in FY 2027. Rate increases would vary by rate class, with Spacing Heating and Industrial Large Power Demand rates being increased somewhat more than other rate classes. The rate increases would primarily be implemented through an increase in the customer charge, which is currently less than the cost of service. The typical Urban Residential customer would experience an increase of \$3.05 per month beginning in

January 2025. Other rate design changes would address inconsistencies in rate signals when compared to other rate classes or the cost of service analysis. The proposed rate change is reasonable based on the cost of service analyses.

Even with the proposed rate increases, the BPW's rates are still among the lowest when compared to neighboring utilities (see Tables 11 and 12). Rates were compared to Nebraska Public Power District (NPPD), Omaha Public Power District (OPPD) and the cities of Beatrice, Falls City and Nebraska City. These neighboring utilities may be 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 2024 was approximately \$5.7 million, including operating costs and capital improvements.
2. The largest component of the test year budget was purchased power expense, representing 54.4% of the projected test year budget.
3. Projected revenues from existing rates are approximately \$5.6 million.
4. Rate increases of 3% in FY 2025 through FY 2028 would be necessary to ensure sufficient revenue to cover projected expenses.
5. The cost of service analysis indicated that rate increases should be implemented for all rate classes and directed towards the summer season.
6. The customer charge is less than the calculated cost of service for all rate classes.
7. Even with the proposed rate increase, the City's rates are lower than or competitive with neighboring utilities.

Recommendations

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

1. Electric rates should be increased 3% on January 1, 2025 (FY 2025), 3% on January 1, 2026 (FY 2026) and 3% on January 1, 2027 (FY 2027). The proposed rate schedule included in Appendix A would implement those rate increases.
2. The BPW should consider implementing a 3% rate increase in FY 2028. This rate increase will be dependent on future purchased power, operating and maintenance, and capital improvement costs. A future rate study can assess the need for this rate increase.
3. The BPW 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 electric rates charged and develop rates that were consistent with a number of goals established by the BPW. The rate goals established by the BPW 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 2028. A rate plan was developed to meet the financial goals established by the BPW. 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 BPW. The existing rate schedule was reviewed and new rates were developed. A written report was prepared and results of the cost of service study were presented to the BPW on September 18, 2024. The BPW approved the rates at their meeting on October 16, 2024, subject to passage of a resolution at their November meeting.

Background

Auburn BPW – Electric Utility

The BPW operates an electric utility which serves customers located within the City of Auburn and in some adjacent areas. The BPW serves approximately 2,800 customers, including a mix of residential, commercial, industrial and irrigation customers.

Purchased Power

The BPW purchases its total electric requirements from NPPD and Western. NPPD supplies the BPW's supplemental capacity and energy requirements under a long-term agreement. Western supplies approximately 20% of the BPW's capacity and energy requirements from its hydro-electric resources located in the upper Midwest. In FY 2024, the projected cost of purchased power from NPPD and Western is approximately 5.4¢/kWh, delivered to the BPW.

Future retail rate increases will be highly dependent on rate increases implemented by NPPD. Purchased power represents approximately 54.4% of the BPW'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 by NPPD, 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 changes in the rates charged by NPPD, which would affect the BPW's future

power costs. NPPD's rates should be monitored because of their potential impact on the BPW'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 2028 based on information provided by the BPW.

Parameters

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

- Historical and projected results were prepared based on the BPW's fiscal year (January through December).
- Retail sales were projected to remain stable in the future.
- The FY 2024 budget was used as the basis for the test year budget.
- NPPD and Western rates were projected to increase 5% beginning in FY 2027.
- Capital improvements of \$400,000 were included in FY 2024, with escalation in future years.
- 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." 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 6) shows the projected financial results for FY 2024 through FY 2028 along with historical financial results for FY 2021 through FY 2023. On a cash basis, the surplus in FY 2024 is approximately \$945,000, decreasing to approximately \$151,000 in FY 2028. The major causes of the decrease future surpluses are the funding of the BPW's capital improvement plan, higher power costs and general cost escalation.

[Intentionally left blank.]

Table 1
Auburn Board of Public Works
2024 Cost of Service Study
Projected Financial Results
Existing Rates - Cash Basis

Line	Description	Actual (1)				Projected			
		2021	2022	2023	2024	2025	2026	2027	2028
1	Operating Revenues								
2	Retail Sales - Existing Rates	\$ 5,204,559	\$ 5,447,660	\$ 5,531,176	\$ 5,575,727	\$ 5,575,727	\$ 5,575,727	\$ 5,575,727	\$ 5,575,727
3	Rate Changes								
4	Other Operating Revenue	897,145	1,043,270	1,088,355	926,495	926,495	926,495	926,495	926,495
5	Total Operating Revenue	\$ 6,101,704	\$ 6,490,930	\$ 6,619,531	\$ 6,502,222	\$ 6,502,222	\$ 6,502,222	\$ 6,502,222	\$ 6,502,222
6	Operating Expenses								
7	Purchased Power / Production	\$ 3,500,374	\$ 3,685,985	\$ 3,659,661	\$ 3,746,305	\$ 3,811,383	\$ 3,982,447	\$ 4,106,030	\$ 4,278,369
8	Distribution	481,544	366,600	375,202	405,731	417,903	430,440	443,353	456,654
9	Customer Accounting & Collecting	134,882	162,372	150,497	169,721	174,813	180,057	185,459	191,022
10	Administrative & General	674,171	826,909	913,080	823,600	848,308	873,757	899,970	926,969
11	Inventory Adjustment	1,565	16,449	6,440	5,750	5,923	6,100	6,283	6,472
12	Total Operating Expenses	\$ 4,792,536	\$ 5,058,315	\$ 5,104,880	\$ 5,151,107	\$ 5,258,329	\$ 5,472,802	\$ 5,641,095	\$ 5,859,486
13	Operating Income	\$ 1,309,168	\$ 1,432,615	\$ 1,514,651	\$ 1,351,115	\$ 1,243,893	\$ 1,029,421	\$ 861,127	\$ 642,736
14	Non-Operating Expense/(Revenue)								
15	Investment Earnings	\$ (211,006)	\$ (170,753)	\$ (269,295)	\$ (190,000)	(190,000)	(190,000)	(190,000)	(190,000)
16	Interfund Transfers	143,445	183,275	232,677	202,100	202,100	202,100	202,100	202,100
17	Miscellaneous Income	(25,811)	(20,452)	(16,256)	(6,250)	(6,250)	(6,250)	(6,250)	(6,250)
18	Debt Service Principal								
19	Capital Improvements (2)	2,380,072	255,464	357,411	400,000	420,000	441,000	463,050	486,203
20	Grant Income	(24,377)	(500)	(500)					
21	Contribution in Aid of Construction			(17,029)					
22	Total Non-Operating Expense/(Revenue)	\$ 2,262,323	\$ 247,034	\$ 287,008	\$ 405,850	\$ 425,850	\$ 446,850	\$ 468,900	\$ 492,053
23	Net Income - Cash Basis	\$ (953,155)	\$ 1,185,581	\$ 1,227,643	\$ 945,265	\$ 818,043	\$ 582,571	\$ 392,227	\$ 150,683
24	Rate Change for Breakeven Cash Flow				-17.0%	-14.7%	-10.4%	-7.0%	-2.7%

Notes:
 (1) Based on audited financial statements.
 (2) Excludes non-recurring items.

Future Rate Changes

One of the rate design goals was to spread any major rate increases over a number of years. Table 2 shows projected financial results with rate increases of 3% in FY 2025 through FY 2028. The proposed rate changes provide sufficient revenue to cover projected purchased power, operating and maintenance, administrative and general costs, and the BPW’s proposed capital improvement budget while providing a reasonable margin to protect against unexpected future expenses.

**Table 2
Auburn Board of Public Works
2024 Cost of Service Study
Projected Financial Results
Proposed Rates - Cash Basis**

Line	Description	Test Year	Projected			
		2024	2025	2026	2027	2028
1	Operating Revenues					
2	Retail Sales - Existing Rates	\$ 5,575,727	\$ 5,575,727	\$ 5,575,727	\$ 5,575,727	\$ 5,575,727
3	Rate Changes	-	165,962	337,252	513,652	696,334
4	Other Operating Revenue	926,495	926,495	926,495	926,495	926,495
5	Total Operating Revenue	\$ 6,502,222	\$ 6,668,184	\$ 6,839,474	\$ 7,015,875	\$ 7,198,556
6	Rate Increase / (Decrease)	0.0%	3.0%	3.0%	3.0%	3.0%
7	Operating Expenses					
8	Purchased Power	\$ 3,746,305	\$ 3,811,383	\$ 3,982,447	\$ 4,106,030	\$ 4,278,369
9	Production & Distribution	405,731	417,903	430,440	443,353	456,654
10	Customer Accounting & Collecting	169,721	174,813	180,057	185,459	191,022
11	Administrative & General	823,600	848,308	873,757	899,970	926,969
12	Inventory Adjustment	5,750	5,923	6,100	6,283	6,472
13	Total Operating Expenses	\$ 5,151,107	\$ 5,258,329	\$ 5,472,802	\$ 5,641,095	\$ 5,859,486
14	Operating Income	\$ 1,351,115	\$ 1,409,855	\$ 1,366,673	\$ 1,374,780	\$ 1,339,070
15	Non-Operating Expense/(Revenue)					
16	Investment Earnings	\$ (190,000)	(190,000)	(190,000)	(190,000)	(190,000)
17	Interfund Transfers	202,100	202,100	202,100	202,100	202,100
18	Miscellaneous Income	(6,250)	(6,250)	(6,250)	(6,250)	(6,250)
19	Debt Service Principal	-	-	-	-	-
20	Capital Improvements (2)	400,000	420,000	441,000	463,050	486,203
21	Grant Income	-	-	-	-	-
	Contribution in Aid of Construction	-	-	-	-	-
22	Total Non-Operating Expense/(Revenue)	\$ 405,850	\$ 425,850	\$ 446,850	\$ 468,900	\$ 492,053
23	Net Income - Cash Basis	\$ 945,265	\$ 984,005	\$ 919,823	\$ 905,880	\$ 847,017
24	Rate Change for Breakeven Cash Flow	-17.0%	-17.6%	-16.5%	-16.2%	-15.2%

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 were used to calculate projected power costs.
2. A reduction in internal budgeted operating costs was applied to normalize costs based on historical actual expenditures.
3. A capital improvement budget of \$400,000 was included in the test year budget.
4. Revenues based on actual retail sales for the period January through December 2023 were used to calculate revenues based on “existing rates” for the FY 2024 test year budget.
5. The test year budget was adjusted to provide for a 3% increase from existing revenue, based on the proposed rate plan

The test year budget for FY 2024 was approximately \$5.7 million and is summarized in Table 3 (see page 9). 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.

[Intentionally left blank.]

Table 3
Auburn Board of Public Works
2024 Cost of Service Study
Test Year Budget by Function
Annual

Line	Rate Class	Production / Transmission	Subtrans/ Distribution	Customer/ Admin	Total
1	Urban Residential	\$ 912,321	\$ 510,776	\$ 403,039	\$ 1,826,135
2	Rural Residential	409,762	215,191	159,423	784,376
3	General Service Single Phase	204,043	118,345	100,778	423,166
4	General Service Three Phase	399,193	152,350	89,614	641,157
5	Rural Gen Serv Single Phase	146,336	97,264	71,846	315,446
6	Rural Gen Serv Three Phase	217,650	93,468	48,804	359,922
7	Urban Space Heating	45,245	16,665	8,997	70,908
8	Rural Space Heating	509	333	221	1,063
9	General Service Demand	528,100	194,329	95,541	817,971
10	Rural Gen Serv Demand	42,842	10,309	7,091	60,242
11	Seasonal/Temporary Service	6,104	10,343	5,251	21,697
12	Industrial Large Power Demand	180,833	119,688	38,772	339,293
13	Rural Irrigation	16,757	22,758	7,860	47,376
14	Free Service	9,019	3,037	1,529	13,585
15	Outdoor Security Lighting	3,490	2,692	14,479	20,662
16	Security Lights	-	-	-	-
17	Street Lights	-	-	-	-
18	Total	\$ 3,122,205	\$ 1,567,548	\$ 1,053,246	\$ 5,742,999
19	Percentage	54.4%	27.3%	18.3%	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 BPW:

- 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 BPW's retail rate classes.

Table 4 summarizes the classification of test year expenses, including the allocation to the various retail rate classes. Approximately \$889,000 is customer-related, \$1.4 million is energy-related, and \$3.4 million is demand-related expense. Based on this classification, 15.5% of the BPW's test year budget is customer-related, 24.9% is energy-related, and 59.7% is demand-related.

Of note, the cost of service for customer-related service is \$24.74 per month for Urban Residential rates while the existing residential customer charge is \$14.00 per month. It is recommended that the customer charge be increased to more closely reflect the cost of service.

Table 4
Auburn Board of Public Works
2024 Cost of Service Study
Classification of Expenses
Annual

Line	Rate Class	Customer		Energy		Demand	
		(\$)	(\$/mon)	(\$)	(¢/kWh)	(\$)	¢/kWh
1	Urban Residential	\$ 429,321	\$ 24.74	\$ 449,720	2.55	\$ 947,094	5.37
2	Rural Residential	158,199	27.19	183,209	2.55	442,969	6.17
3	General Service Single Phase	115,615	24.75	88,795	2.56	218,756	6.30
4	General Service Three Phase	42,935	27.95	172,531	2.56	425,691	6.32
5	Rural Gen Serv Single Phase	92,378	28.97	54,332	2.57	168,737	7.97
6	Rural Gen Serv Three Phase	20,012	27.61	85,046	2.60	254,864	7.78
7	Urban Space Heating	2,560	10.67	20,799	2.54	47,548	5.80
8	Rural Space Heating	258	10.74	232	2.52	574	6.24
9	General Service Demand	7,337	61.14	258,260	2.56	552,374	5.48
10	Rural Gen Serv Demand	765	63.77	17,587	2.55	41,890	6.07
11	Seasonal/Temporary Service	6,092	24.87	3,054	2.43	12,551	9.98
12	Industrial Large Power Demand	604	50.30	75,840	2.56	262,849	8.86
13	Rural Irrigation	6,070	27.84	9,507	2.61	31,799	8.74
14	Free Service	-	-	3,958	2.58	9,627	6.28
15	Outdoor Security Lighting	7,341	4.61	4,680	6.25	8,641	11.54
16	Security Lights	-	-	-	-	-	-
17	Street Lights	-	-	-	-	-	-
18	Total	\$ 889,486		\$ 1,427,550		\$ 3,425,963	
19	Percentage	15.5%		24.9%		59.7%	

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

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 (see page 12) compares the revenue from existing rates to the calculated cost of service. A rate increase of approximately \$167,000, or approximately 3%, would be necessary in FY 2024 to cover projected expenses. While the overall increase looks somewhat modest, the necessary rate changes include a higher-than-average increases for Space Heating, Irrigation and Industrial Large Power Demand rates. The cost of service indicated that Industrial Large Power Demand rates would need to increase 11.6% to reflect the cost of service. Seasonal/Temporary Service and Rural Irrigation rates would need to increase 8.5% and 6.1%, respectively, while Urban Space Heating would need to increase 5.6% to reflect the cost of service.

Table 6 (see page 13) shows the calculated cost of service for the summer and winter seasons. Summer season rates would require an increase of 16.8% to recover the cost of service, while winter season rates would need to decrease 3.4% to reflect the cost of service. In general, this indicates that rate increases should be directed toward the summer season.

**Table 5
Auburn Board of Public Works
2024 Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates
Annual**

Line	Rate Class	Revenue		Difference	
		Existing Rates	Cost of Service	\$	%
1	Urban Residential	\$ 1,738,294	\$ 1,826,135	\$ 87,841	5.1%
2	Rural Residential	758,469	784,376	25,907	3.4%
3	General Service Single Phase	430,719	423,166	(7,553)	-1.8%
4	General Service Three Phase	639,072	641,157	2,086	0.3%
5	Rural Gen Serv Single Phase	308,170	315,446	7,276	2.4%
6	Rural Gen Serv Three Phase	350,281	359,922	9,641	2.8%
7	Urban Space Heating	67,130	70,908	3,778	5.6%
8	Rural Space Heating	1,014	1,063	49	4.8%
9	General Service Demand	814,203	817,971	3,768	0.5%
10	Rural Gen Serv Demand	66,078	60,242	(5,836)	-8.8%
11	Seasonal/Temporary Service	19,993	21,697	1,704	8.5%
12	Industrial Large Power Demand	304,012	339,293	35,281	11.6%
13	Rural Irrigation	44,659	47,376	2,717	6.1%
14	Free Service	13,742	13,585	(156)	-1.1%
15	Outdoor Security Lighting	19,892	20,662	770	3.9%
16	Security Lights	-	-	-	0.0%
17	Street Lights	-	-	-	0.0%
18	Total	\$ 5,575,727	\$ 5,742,999	\$ 167,272	3.0%

[Intentionally left blank.]

**Table 6
Auburn Board of Public Works
2024 Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates**

Summer

Line	Rate Class	Revenue Existing Rates	Cost of Service	Difference	
				\$	%
1	Urban Residential	\$ 522,350	\$ 632,225	\$ 109,875	21.0%
2	Rural Residential	232,059	272,657	40,598	17.5%
3	General Service Single Phase	135,117	149,521	14,404	10.7%
4	General Service Three Phase	199,531	224,906	25,374	12.7%
5	Rural Gen Serv Single Phase	102,287	113,180	10,893	10.6%
6	Rural Gen Serv Three Phase	132,143	144,702	12,559	9.5%
7	Urban Space Heating	17,954	22,889	4,935	27.5%
8	Rural Space Heating	287	318	31	10.9%
9	General Service Demand	269,605	317,920	48,316	17.9%
10	Rural Gen Serv Demand	21,669	21,094	(575)	-2.7%
11	Seasonal/Temporary Service	6,607	7,336	729	11.0%
12	Industrial Large Power Demand	94,476	117,121	22,645	24.0%
13	Rural Irrigation	13,664	18,945	5,281	38.6%
14	Free Service	5,005	5,297	292	5.8%
15	Outdoor Security Lighting	6,691	6,472	(219)	-3.3%
16	Security Lights	-	-	-	0.0%
17	Street Lights	-	-	-	0.0%
18	Total	\$ 1,759,447	\$ 2,054,585	\$ 295,138	16.8%

Winter

Line	Rate Class	Revenue Existing Rates	Cost of Service	Difference	
				\$	%
19	Urban Residential	\$ 1,215,944	\$ 1,193,910	\$ (22,033)	-1.8%
20	Rural Residential	526,410	511,719	(14,691)	-2.8%
21	General Service Single Phase	295,602	273,645	(21,957)	-7.4%
22	General Service Three Phase	439,540	416,252	(23,288)	-5.3%
23	Rural Gen Serv Single Phase	205,883	202,265	(3,617)	-1.8%
24	Rural Gen Serv Three Phase	218,138	215,220	(2,918)	-1.3%
25	Urban Space Heating	49,175	48,018	(1,157)	-2.4%
26	Rural Space Heating	727	745	17	2.4%
27	General Service Demand	544,598	500,050	(44,548)	-8.2%
28	Rural Gen Serv Demand	44,409	39,148	(5,261)	-11.8%
29	Seasonal/Temporary Service	13,386	14,361	975	7.3%
30	Industrial Large Power Demand	209,536	222,171	12,635	6.0%
31	Rural Irrigation	30,995	28,431	(2,564)	-8.3%
32	Free Service	8,736	8,288	(448)	-5.1%
33	Outdoor Security Lighting	13,201	14,190	989	7.5%
34	Security Lights	-	-	-	0.0%
35	Street Lights	-	-	-	0.0%
36	Total	\$ 3,816,280	\$ 3,688,414	\$ (127,866)	-3.4%

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 BPW. 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 BPW and its consultant. These goals included:

- Ensuring the long-term financial integrity of the BPW
- 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 rate changes that increase overall revenue by approximately 3% on January 1, 2025 (FY 2025), 3% on January 1, 2026 (FY 2026) and 3% on January 1, 2027 (FY 2027). The proposed rate changes are consistent with the cost of service results. The proposed rate changes by rate class for FY 2025 are shown in Table 7 (see page 15) on an annual basis and Table 8 (see page 16) on a seasonal basis. Table 9 (see page 17) shows the proposed rate increases for FY 2026 and Table 10 (see page 18) shows the proposed rate increases for FY 2027.

The proposed changes to the rate design include:

1. **Increase Customer Charges:** The cost of service analysis indicated that the customer-related costs for all rate classes are greater than the customer charge. This indicates that a very low usage customer, such as someone who leaves a residence unattended for any length of time, may be paying less than what it costs the BPW to provide service. It is recommended that customer charges for all rate classes be increased over a three-year period. Energy charges for each rate class would also be adjusted.
2. **Rate Increases Based on Cost of Service:** The cost of service indicated that some rate classes should receive a larger rate increase than other rate classes. In general, Space Heating, Irrigation, and Large Power Demand should be increased more than other rate classes. Those rate classes have proposed increases that are greater than the overall average of 3%.

3. **Resolve Rate Inconsistencies:** There are minor rate design changes recommended that would resolve rate inconsistencies between similar rate classes. Examples of these include:
 - a. For General Service Demand, the Urban rate has lower energy rates in the summer than winter, while the Rural rate has lower energy rates in the summer than winter. It is proposed to make the energy rate differentials consistent.
 - b. Space heating has a higher customer charge for single phase customers than three phase customers, which is inconsistent with cost of service principles. In addition, the customer charge varies by season, which is inconsistent with generally accepted ratemaking principles.
 - c. Other minor rate signal changes were proposed.

Table 7
Auburn Board of Public Works
2024 Cost of Service Study
Proposed Rate Change by Rate Class - January 2025
Annual

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference	
				\$	%
1	Urban Residential	\$ 1,738,294	\$ 1,791,338	\$ 53,044	3.1%
2	Rural Residential	758,469	781,469	22,999	3.0%
3	General Service Single Phase	430,719	442,378	11,659	2.7%
4	General Service Three Phase	639,072	656,195	17,123	2.7%
5	Rural Gen Serv Single Phase	308,170	316,953	8,783	2.8%
6	Rural Gen Serv Three Phase	350,281	359,563	9,281	2.6%
7	Urban Space Heating	67,130	69,605	2,476	3.7%
8	Rural Space Heating	1,014	1,052	38	3.7%
9	General Service Demand	814,203	833,789	19,586	2.4%
10	Rural Gen Serv Demand	66,078	67,769	1,691	2.6%
11	Seasonal/Temporary Service	19,993	20,728	735	3.7%
12	Industrial Large Power Demand	304,012	319,197	15,185	5.0%
13	Rural Irrigation	44,659	46,716	2,057	4.6%
14	Free Service	13,742	14,252	510	3.7%
15	Outdoor Security Lighting	19,892	20,687	796	4.0%
16	Security Lights	-	-	-	0.0%
17	Street Lights	-	-	-	0.0%
18	Total	\$ 5,575,727	\$ 5,741,689	\$ 165,962	3.0%

**Table 8
Auburn Board of Public Works
2024 Cost of Service Study
Proposed Rate Change by Rate Class - January 2025**

Summer

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference	
				\$	%
1	Urban Residential	\$ 522,350	\$ 536,846	\$ 14,496	2.8%
2	Rural Residential	232,059	237,845	5,786	2.5%
3	General Service Single Phase	135,117	138,307	3,191	2.4%
4	General Service Three Phase	199,531	204,357	4,825	2.4%
5	Rural Gen Serv Single Phase	102,287	104,416	2,129	2.1%
6	Rural Gen Serv Three Phase	132,143	136,634	4,491	3.4%
7	Urban Space Heating	17,954	18,618	664	3.7%
8	Rural Space Heating	287	297	10	3.4%
9	General Service Demand	269,605	276,514	6,909	2.6%
10	Rural Gen Serv Demand	21,669	22,143	474	2.2%
11	Seasonal/Temporary Service	6,607	6,829	222	3.4%
12	Industrial Large Power Demand	94,476	99,266	4,790	5.1%
13	Rural Irrigation	13,664	14,025	361	2.6%
14	Free Service	5,005	5,175	170	3.4%
15	Outdoor Security Lighting	6,691	6,958	268	4.0%
16	Security Lights	-	-	-	0.0%
17	Street Lights				
18	Total	\$ 1,759,447	\$ 1,808,231	\$ 48,784	2.8%

Winter

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference	
				\$	%
19	Urban Residential	\$ 1,215,944	\$ 1,254,492	\$ 38,548	3.2%
20	Rural Residential	526,410	543,624	17,214	3.3%
21	General Service Single Phase	295,602	304,071	8,469	2.9%
22	General Service Three Phase	439,540	451,838	12,298	2.8%
23	Rural Gen Serv Single Phase	205,883	212,536	6,654	3.2%
24	Rural Gen Serv Three Phase	218,138	222,928	4,790	2.2%
25	Urban Space Heating	49,175	50,987	1,812	3.7%
26	Rural Space Heating	727	755	28	3.8%
27	General Service Demand	544,598	557,275	12,677	2.3%
28	Rural Gen Serv Demand	44,409	45,627	1,218	2.7%
29	Seasonal/Temporary Service	13,386	13,899	513	3.8%
30	Industrial Large Power Demand	209,536	219,931	10,395	5.0%
31	Rural Irrigation	30,995	32,691	1,696	5.5%
32	Free Service	8,736	9,076	340	3.9%
33	Outdoor Security Lighting	13,201	13,729	528	4.0%
34	Security Lights	-	-	-	0.0%
35	Street Lights				
36	Total	\$ 3,816,280	\$ 3,933,458	\$ 117,178	3.1%

**Table 9
Auburn Board of Public Works
2024 Cost of Service Study
Proposed Rate Change by Rate Class - January 2026
Annual**

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference	
				\$	%
1	Urban Residential	\$ 1,791,338	\$ 1,846,561	\$ 55,223	3.1%
2	Rural Residential	781,469	805,467	23,998	3.1%
3	General Service Single Phase	442,378	455,916	13,538	3.1%
4	General Service Three Phase	656,195	672,807	16,612	2.5%
5	Rural Gen Serv Single Phase	316,953	325,560	8,607	2.7%
6	Rural Gen Serv Three Phase	359,563	369,325	9,763	2.7%
7	Urban Space Heating	69,605	72,054	2,449	3.5%
8	Rural Space Heating	1,052	1,091	39	3.7%
9	General Service Demand	833,789	853,292	19,504	2.3%
10	Rural Gen Serv Demand	67,769	69,451	1,681	2.5%
11	Seasonal/Temporary Service	20,728	21,506	779	3.8%
12	Industrial Large Power Demand	319,197	334,973	15,776	4.9%
13	Rural Irrigation	46,716	48,759	2,043	4.4%
14	Free Service	14,252	14,702	450	3.2%
15	Outdoor Security Lighting	20,687	21,515	827	4.0%
16	Security Lights	-	-	-	0.0%
17	Street Lights	-	-	-	0.0%
18	Total	\$ 5,741,689	\$ 5,912,979	\$ 171,290	3.0%

[Intentionally left blank.]

Table 10
Auburn Board of Public Works
2024 Cost of Service Study
Proposed Rate Change by Rate Class - January 2027
Annual

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference	
				\$	%
1	Urban Residential	\$ 1,846,561	\$ 1,902,097	\$ 55,536	3.0%
2	Rural Residential	805,467	829,775	24,308	3.0%
3	General Service Single Phase	455,916	469,534	13,618	3.0%
4	General Service Three Phase	672,807	690,701	17,894	2.7%
5	Rural Gen Serv Single Phase	325,560	334,630	9,070	2.8%
6	Rural Gen Serv Three Phase	369,325	379,088	9,763	2.6%
7	Urban Space Heating	72,054	74,365	2,311	3.2%
8	Rural Space Heating	1,091	1,139	48	4.4%
9	General Service Demand	853,292	872,416	19,123	2.2%
10	Rural Gen Serv Demand	69,451	71,114	1,663	2.4%
11	Seasonal/Temporary Service	21,506	22,334	827	3.8%
12	Industrial Large Power Demand	334,973	351,339	16,366	4.9%
13	Rural Irrigation	48,759	50,975	2,216	4.5%
14	Free Service	14,702	15,182	480	3.3%
15	Outdoor Security Lighting	21,515	22,375	861	4.0%
16	Security Lights	-	-	-	0.0%
17	Street Lights	-	-	-	0.0%
18	Total	\$ 5,912,979	\$ 6,087,062	\$ 174,083	2.9%

Rate Comparisons

Rate comparisons are another factor in rate development, although there are a number of other issues that can affect rate comparisons. A peer group consisting of NPPD, OPPD and the cities of Beatrice, Falls City and Nebraska City was selected for rate comparisons for residential and general service customers (see Tables 11 and 12, page 22). With the proposed rate design changes, residential and general service rates are lower than or competitive with the selected peer group.

[Intentionally left blank.]

Table 11
Auburn Board of Public Works
2024 Cost of Service Study
Typical Bill Comparison
Rate Comparisons - January 2025 Proposed
Urban Residential

Summer Comparisons					
Utility	500 kWh	Utility	1,000 kWh	Utility	2,500 kWh
Beatrice	61.50	Auburn BPW	109.10	Auburn BPW	247.10
Auburn BPW	63.10	Beatrice	111.00	Beatrice	259.50
Falls City	71.50	Falls City	120.50	Falls City	267.50
Nebraska City	75.40	Nebraska City	129.80	Nebraska City	288.50
NPPD	82.95	NPPD	139.58	OPPD	306.60
OPPD	86.52	OPPD	141.54	NPPD	309.47
Winter Comparisons					
Utility	500 kWh	Utility	1,000 kWh	Utility	2,500 kWh
Beatrice	61.50	Beatrice	99.75	Auburn BPW	195.60
Auburn BPW	62.10	Auburn BPW	107.10	Beatrice	210.75
Falls City	71.50	OPPD	111.06	OPPD	220.32
OPPD	71.89	Falls City	113.90	Falls City	227.90
NPPD	72.25	NPPD	115.77	NPPD	239.15
Nebraska City	72.90	Nebraska City	121.80	Nebraska City	250.50

Table 12
Auburn Board of Public Works
2024 Cost of Service Study
Typical Bill Comparison
Rate Comparisons - January 2025 Proposed
General Service Single Phase

Summer Comparisons					
Utility	1,000 kWh	Utility	5,000 kWh	Utility	10,000 kWh
Auburn BPW	121.25	OPPD	497.33	OPPD	963.30
OPPD	124.55	Auburn BPW	509.25	Auburn BPW	994.25
Beatrice	131.00	Beatrice	575.00	Beatrice	1,130.00
Falls City	149.50	Falls City	597.50	NPPD	1,143.28
Nebraska City	159.50	NPPD	598.08	Falls City	1,157.50
NPPD	161.92	Nebraska City	618.00	Nebraska City	1,180.50
Winter Comparisons					
Utility	1,000 kWh	Utility	5,000 kWh	Utility	10,000 kWh
OPPD	106.31	OPPD	380.95	OPPD	629.85
Auburn BPW	120.25	Auburn BPW	463.75	Auburn BPW	808.75
Beatrice	131.00	Beatrice	483.80	Beatrice	918.80
NPPD	141.24	NPPD	494.68	NPPD	936.48
Falls City	149.50	Falls City	545.50	Falls City	1,005.50
Nebraska City	154.50	Nebraska City	570.00	Nebraska City	1,057.50

Conclusions

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

1. The projected revenue requirement for FY 2024 was approximately \$5.7 million, including operating costs and capital improvements.
2. The largest component of the test year budget was purchased power expense, representing 54.4% of the projected test year budget.
3. Projected revenues from existing rates are approximately \$5.6 million.
4. Rate increases of 3% in FY 2025 through FY 2028 would be necessary to ensure sufficient revenue to cover projected expenses.
5. The cost of service analysis indicated that rate increases should be implemented for all rate classes and directed towards the summer season.
6. The customer charge is less than the calculated cost of service for all rate classes.
7. Even with the proposed rate increase, the City's rates are lower than or competitive with neighboring utilities.

Recommendations

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

1. Electric rates should be increased 3% on January 1, 2025 (FY 2025), 3% on January 1, 2026 (FY 2026) and 3% on January 1, 2027 (FY 2027). The proposed rate schedule included in Appendix A would implement those rate increases.
2. The BPW should consider implementing a 3% rate increase in FY 2028. This rate increase will be dependent on future purchased power, operating and maintenance, and capital improvement costs. A future rate study can assess the need for this rate increase.
3. The BPW should review its rates on a regular basis, particularly as purchased power and other operating costs increase.

Appendix A – Rate Schedules

RESOLUTION NO. 2024-1

WHEREAS, pursuant to Section 54.05 of the City of Auburn, Nebraska, Code of Ordinances, the Board of Public Works (BPW) has the authority to set, by resolution, the rates to be charged for services rendered by the City's electrical system; and

WHEREAS, the BPW anticipates increased costs of electric power and continued improvements and maintenance to the electric system are necessary to provide quality electric service to the citizens of the City of Auburn; and

WHEREAS, a recently completed electric cost of service study determined that the schedule of rates currently in effect no longer provide adequate revenue to reimburse the BPW for these and other costs associated with the operation of the electric system; and

WHEREAS, the rates should adequately reflect the BPW's cost of electrical energy and its distribution.

NOW, THEREFORE, BE IT RESOLVED by the City of Auburn, Nebraska, Board of Public Works as follows:

1. The electric rate schedules attached to this Resolution as Exhibit 1 are hereby adopted and approved, and they are authorized to become effective on January 1, 2025, January 1, 2026, and January 1, 2027, as stated in the rate schedules.
2. Upon their effective dates, the new electric rate schedules contained in Exhibit 1 shall replace and supersede all existing rate schedules in conflict with the new rate schedules.
3. The Board of Public Works hereby authorizes the General Manager to take such actions as may be necessary and convenient to implement and apply the revised electric rate schedules approved herein.

ADOPTED AND APPROVED this 20th day of November 2024.

Chairman

ATTEST:

Secretary

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

URBAN RESIDENTIAL SERVICE

Rate # 100

Availability:

To occupied single-family dwellings, apartments, condominiums, and mobile homes (that have had towing devices removed) that are individually metered within the city limits of the City of Auburn, NE.

Any residential dwelling, which is used for business or professional purposes, will be considered General Service when the commercial connected load exceeds 10 kW.

Type of Service:

Single phase, 60 Hertz, at 120 volt or 120/240 volt service, with a maximum connected capacity 75 kVA.

Rate:

EFFECTIVE DATE:

January 1, 2025

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$17.10	\$17.10
Energy Charge		
First 1,000 kWh, per kWh	\$0.092	\$0.090
Excess kWh, per kWh	\$0.092	\$0.059

EFFECTIVE DATE:

January 1, 2026

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$20.10	\$20.10
Energy Charge		
First 1,000 kWh, per kWh	\$0.092	\$0.090
Excess kWh, per kWh	\$0.092	\$0.060

EFFECTIVE DATE:

January 1, 2027

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$23.30	\$23.30
Energy Charge		
First 1,000 kWh, per kWh	\$0.092	\$0.090
Excess kWh, per kWh	\$0.092	\$0.060

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

RURAL RESIDENTIAL SERVICE

Rate # 700

Availability:

Occupied single-family dwellings, apartments, condominiums, farmsteads, and mobile homes (that have towing devices removed), that are individually metered outside the city limits of the City of Auburn, NE. This includes the villages of Brownville, Johnson and Nemaha.

A residential dwelling, which is used for business or professional purposes, will be considered General Service when the commercial connected load exceeds 15 kW.

Type of Service:

Single phase, 60 Hertz, at 120 volt or 120/240 volt service, with a maximum connected capacity 50 kVA.

Rate:

EFFECTIVE DATE:	January 1, 2025	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$19.00	\$19.00
Energy Charge		
First 1,500 kWh, per kWh	\$0.099	\$0.099
Excess kWh, per kWh	\$0.099	\$0.067

EFFECTIVE DATE:	January 1, 2026	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$22.50	\$22.50
Energy Charge		
First 1,500 kWh, per kWh	\$0.100	\$0.100
Excess kWh, per kWh	\$0.100	\$0.067

EFFECTIVE DATE:	January 1, 2027	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$26.00	\$26.00
Energy Charge		
First 1,500 kWh, per kWh	\$0.100	\$0.100
Excess kWh, per kWh	\$0.100	\$0.070

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

GENERAL SERVICE SINGLE PHASE

Rate # 101

Availability:

To customers that reside within the city limits of Auburn, NE and do not qualify as residential.

Type of Service:

Single phase, 60 Hertz at standard Board of Public Works voltages with a maximum single phase capacity 400 amps.

Rate:

EFFECTIVE DATE:

January 1, 2025

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$24.25	\$24.25
Energy Charge		
First 3,500 kWh, per kWh	\$0.097	\$0.096
Excess kWh, per kWh	\$0.097	\$0.069

EFFECTIVE DATE:

January 1, 2026

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$27.50	\$27.50
Energy Charge		
First 3,500 kWh, per kWh	\$0.099	\$0.094
Excess kWh, per kWh	\$0.099	\$0.071

EFFECTIVE DATE:

January 1, 2027

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$30.00	\$30.00
Energy Charge		
First 3,500 kWh, per kWh	\$0.100	\$0.094
Excess kWh, per kWh	\$0.100	\$0.074

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge or \$1.00 per kVA of required transformer capacity, whichever is greater.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE
 Effective: January 2025 Billing Period

GENERAL SERVICE THREE PHASE

Rate # 110

Availability:

To customers that reside within the city limits of Auburn, NE and do not qualify as residential. Customer's service size is equal to or less than 400 amp connected capacity or their recorded demand is less than 100 kW for two consecutive months.

Type of Service:

Three phase, 60 Hertz at Board of Public Works secondary or primary voltages with a maximum demand capacity of less than 100 kW for four consecutive months.

Demand:

The maximum monthly integrated 15-minute kilowatt load occurring at any time during the Billing Period and measured with a Board of Public Works meter or determined by other means.

Rate:

EFFECTIVE DATE:	January 1, 2025	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$32.50	\$32.50
Demand Charge		
Demand capacity in excess and over 95 kW	\$13.20	\$9.60
Energy Charge		
First 3,500 kWh, per kWh	\$0.099	\$0.099
Excess kWh, per kWh	\$0.099	\$0.071

EFFECTIVE DATE:	January 1, 2026	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$39.00	\$39.00
Demand Charge		
Demand capacity in excess and over 95 kW	\$13.70	\$9.90
Energy Charge		
First 3,500 kWh, per kWh	\$0.100	\$0.100
Excess kWh, per kWh	\$0.100	\$0.072

EFFECTIVE DATE:	January 1, 2027	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$42.00	\$42.00
Demand Charge		
Demand capacity in excess and over 95 kW	\$14.20	\$10.40
Energy Charge		
First 3,500 kWh, per kWh	\$0.101	\$0.101
Excess kWh, per kWh	\$0.101	\$0.076

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge or \$1.00 per kVA of required transformer capacity, whichever is greater.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE
 Effective: January 2025 Billing Period

RURAL GENERAL SERVICE SINGLE PHASE

Rate # 701

Availability:

To customers that reside outside the city limits of Auburn, NE and do not qualify as rural residential.

Type of Service:

Single phase, 60 Hertz at standard secondary Board of Public Works voltages with a maximum single phase capacity 400 amps.

Rate:

EFFECTIVE DATE:	January 1, 2025	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$29.50	\$29.50
Energy Charge		
First 3,500 kWh, per kWh	\$0.105	\$0.105
Excess kWh, per kWh	\$0.105	\$0.080

EFFECTIVE DATE:	January 1, 2026	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$33.50	\$33.50
Energy Charge		
First 3,500 kWh, per kWh	\$0.104	\$0.104
Excess kWh, per kWh	\$0.104	\$0.080

EFFECTIVE DATE:	January 1, 2027	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$36.25	\$36.25
Energy Charge		
First 3,500 kWh, per kWh	\$0.104	\$0.104
Excess kWh, per kWh	\$0.104	\$0.085

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge or \$1.00 per kVA of required transformer capacity, whichever is greater.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

RURAL GENERAL SERVICE THREE PHASE

Rate # 710

Availability:

To customers that reside outside the city limits of Auburn, NE and have three phase power service.

Type of Service:

Three phase, 60 Hertz at Board of Public Works secondary or primary voltages with a maximum demand capacity of less than 100 kW for four consecutive months.

Demand:

The maximum monthly integrated 15-minute kilowatt load occurring at any time during the Billing Period and measured with a Board of Public Works meter or determined by other means.

Rate:

EFFECTIVE DATE:

January 1, 2025

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$33.00	\$33.00
Demand Charge		
Demand capacity in excess and over 74 kW	\$10.75	\$7.00
Energy Charge		
First 3,500 kWh, per kWh	\$0.108	\$0.108
Excess kWh, per kWh	\$0.108	\$0.076

EFFECTIVE DATE:

January 1, 2026

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$39.00	\$39.00
Demand Charge		
Demand capacity in excess and over 74 kW	\$11.50	\$8.50
Energy Charge		
First 3,500 kWh, per kWh	\$0.110	\$0.110
Excess kWh, per kWh	\$0.110	\$0.076

EFFECTIVE DATE:

January 1, 2027

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$45.00	\$45.00
Demand Charge		
Demand capacity in excess and over 74 kW	\$11.50	\$8.50
Energy Charge		
First 3,500 kWh, per kWh	\$0.112	\$0.112
Excess kWh, per kWh	\$0.112	\$0.076

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge or \$1.00 per kVA of required transformer capacity, whichever is greater.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE
 Effective: January 2025 Billing Period

GENERAL SERVICE ENERGY/DEMAND

Rate # 151, 1010

Availability:

To customers within the city limits of Auburn, NE where the average annual maximum demand recorded by the Board of Public Works metering exceeds 110 kW but does not exceed 1,000 kW.

Type of Service:

Three phase, 60 Hertz at standard Board of Public Works voltages, with a maximum connected capacity of 500 kVA.

Demand:

The maximum monthly integrated 15-minute kilowatt load occurring at any time during the Billing Period and measured with a Board of Public Works meter or determined by other means.

Rate:

EFFECTIVE DATE:

January 1, 2025

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$50.00	\$50.00
Demand Charge		
Per kW of Billing Demand	\$14.00	\$10.00
Energy Charge		
First 10,000 kWh, per kWh	\$0.053	\$0.060
Excess kWh, per kWh	\$0.050	\$0.054

EFFECTIVE DATE:

January 1, 2026

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$60.00	\$60.00
Demand Charge		
Per kW of Billing Demand	\$14.50	\$10.60
Energy Charge		
First 10,000 kWh, per kWh	\$0.055	\$0.053
Excess kWh, per kWh	\$0.055	\$0.053

EFFECTIVE DATE:

January 1, 2027

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$75.00	\$75.00
Demand Charge		
Per kW of Billing Demand	\$14.50	\$10.60
Energy Charge		
First 10,000 kWh, per kWh	\$0.058	\$0.054
Excess kWh, per kWh	\$0.058	\$0.054

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge or \$1.00 per kVA of required transformer capacity, whichever is greater.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Primary Service:

When a customer takes service at primary voltage and does not own all transformation and electrical system from metering point to the secondary utilization voltage, the customer shall receive an adder of two and one-half percent (2.5%) on demand energy charges. Such adder shall be added to customer's bill before application of the fuel and production cost adjustment. When a customer takes service at primary voltage and owns all transformation and electrical system from metering point to the secondary utilization voltage, the two and one-half percent (2.5%) adder shall be waived.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

RURAL GENERAL SERVICE ENERGY/DEMAND

Rate # 750, 1050

Availability:

To customers outside the city limits of Auburn, NE where the average annual maximum demand recorded by the Board of Public Works metering exceeds 110 kW but does not exceed 1,000 kW.

Type of Service:

Three phase, 60 Hertz at standard Board of Public Works voltages, with a maximum connected capacity of 500 kVA.

Demand:

The maximum monthly integrated 15-minute kilowatt load occurring at any time during the Billing Period and measured with a Board of Public Works meter or determined by other means.

Rate:

EFFECTIVE DATE:

January 1, 2025

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$65.00	\$65.00
Demand Charge		
Per kW of Billing Demand	\$16.50	\$14.50
Energy Charge		
First 10,000 kWh, per kWh	\$0.056	\$0.052
Excess kWh, per kWh	\$0.056	\$0.052

EFFECTIVE DATE:

January 1, 2026

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$80.00	\$80.00
Demand Charge		
Per kW of Billing Demand	\$17.25	\$14.75
Energy Charge		
First 10,000 kWh, per kWh	\$0.057	\$0.053
Excess kWh, per kWh	\$0.057	\$0.053

EFFECTIVE DATE:

January 1, 2027

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$85.00	\$85.00
Demand Charge		
Per kW of Billing Demand	\$17.25	\$14.75
Energy Charge		
First 10,000 kWh, per kWh	\$0.060	\$0.055
Excess kWh, per kWh	\$0.060	\$0.055

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge or \$1.00 per kVA of required transformer capacity, whichever is greater.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Primary Service:

When a customer takes service at primary voltage and does not own all transformation and electrical system from metering point to the secondary utilization voltage, the customer shall receive an adder of two and one-half percent (2.5%) on demand energy charges. Such adder shall be added to customer's bill before application of the fuel and production cost adjustment. When a customer takes service at primary voltage and owns all transformation and electrical system from metering point to the secondary utilization voltage, the two and one-half percent (2.5%) adder shall be waived.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

INDUSTRIAL LARGE POWER ENERGY/DEMAND

Rate # 130, 131, 1031

Availability:

To all customers in the areas served by the Board of Public Works where the maximum demand recorded by the Board of Public Works metering exceeds 1,000 kW for any three consecutive months or kWh's monthly usage exceeds 300,000.

Type of Service:

Three phase, 60 Hertz at standard Board of Public Works secondary and primary voltages.

Demand:

The maximum monthly integrated 15-minute kilowatt load occurring at any time during the Billing Period and measured with a Board of Public Works meter or determined by other means.

Rate:

EFFECTIVE DATE:

January 1, 2025

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$52.00	\$52.00
Demand Charge		
Per kW of Billing Demand	\$16.00	\$11.20
Energy Charge		
First 150,000 kWh, per kWh	\$0.034	\$0.031
Excess kWh, per kWh	\$0.032	\$0.031

EFFECTIVE DATE:

January 1, 2026

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$52.00	\$52.00
Demand Charge		
Per kW of Billing Demand	\$17.00	\$12.05
Energy Charge		
First 150,000 kWh, per kWh	\$0.034	\$0.031
Excess kWh, per kWh	\$0.032	\$0.031

EFFECTIVE DATE:

January 1, 2027

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$52.00	\$52.00
Demand Charge		
Per kW of Billing Demand	\$18.00	\$13.00
Energy Charge		
First 150,000 kWh, per kWh	\$0.033	\$0.031
Excess kWh, per kWh	\$0.033	\$0.031

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge or \$1.00 per kVA of required transformer capacity, whichever is greater. Peak recorded demand during the last 12-month billing times the current Summer demand rate.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Primary Service:

When a customer takes service at primary voltage and does not own all transformation and electrical system from metering point to the secondary utilization voltage, the customer shall receive an adder of two and one-half percent (2.5%) on demand energy charges. Such adder shall be added to customer's bill before application of the fuel and production cost adjustment. When a customer takes service at primary voltage and owns all transformation and electrical system from metering point to the secondary utilization voltage, the two and one-half percent (2.5%) adder shall be waived.

Power Factor Penalty:

Customers on this rate schedule are required to maintain a power factor within a range of 0.90% lagging and 0.90% leading. Customers whose monthly average power factor during peak usage falls to or below this standard shall receive a two percent (2%) adder on the total monthly bill, before any other discounts, excluding the Production Cost Adjustment.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

URBAN SPACE HEATING

Rate # 120, 121

Availability:

To customers within the corporate limits of the City of Auburn, NE as a rider to the General Service or Demand Service where only electric heating, cooling and electric water heating, and associated equipment are connected as a separate service.

Type of Service:

Single phase or three phase, 60 Hertz service at standard Board of Public Works secondary voltages.

Rate:

EFFECTIVE DATE:

January 1, 2025

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month		
Single Phase – 120	\$15.00	\$15.00
Three Phase – 121	\$17.00	\$17.00
Energy Charge		
All kWh, per kWh	\$0.105	\$0.074

EFFECTIVE DATE:

January 1, 2026

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month		
Single Phase – 120	\$20.00	\$20.00
Three Phase – 121	\$23.00	\$23.00
Energy Charge		
All kWh, per kWh	\$0.108	\$0.075

EFFECTIVE DATE:

January 1, 2027

	<u>Summer</u>	<u>Winter</u>
Base Charge, per month		
Single Phase – 120	\$22.00	\$22.00
Three Phase – 121	\$27.00	\$27.00
Energy Charge		
All kWh, per kWh	\$0.110	\$0.077

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

RURAL SPACE HEATING

Rate # 720, 721

Availability:

To customers outside the corporate limits of the City of Auburn, NE as a rider to the General Service or Demand Service where only electric heating, cooling and electric water heating, and associated equipment are connected as a separate service.

Type of Service:

Single phase or three phase, 60 Hertz service at standard Board of Public Works secondary voltages.

Rate:

EFFECTIVE DATE:	January 1, 2025	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month		
Single Phase – Rate # 720	\$15.00	\$15.00
Three Phase – Rate # 721	\$17.00	\$17.00
Energy Charge		
All kWh, per kWh	\$0.098	\$0.070

EFFECTIVE DATE:	January 1, 2026	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month		
Single Phase – Rate # 720	\$20.00	\$20.00
Three Phase – Rate # 721	\$23.00	\$23.00
Energy Charge		
All kWh, per kWh	\$0.090	\$0.061

EFFECTIVE DATE:	January 1, 2027	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month		
Single Phase – Rate # 720	\$22.00	\$22.00
Three Phase – Rate # 721	\$27.00	\$27.00
Energy Charge		
All kWh, per kWh	\$0.090	\$0.061

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE
 Effective: January 2025 Billing Period

OUTDOOR SECURITY LIGHTING

Rate # 1121

Availability:

This rate schedule is available to residential, commercial and industrial customers. These lights cannot be used on public or semi-public areas. Available at locations where private lighting / security lights are installed and electrical usage is unmetered.

Type of Service:

The Board of Public Works will own and maintain these fixtures. The charges on this rate will reflect the cost to purchase the equipment, maintain the equipment, and the energy required by the equipment. The Board of Public Works will require a minimum three-year contract. Early cancellation of the contract by the customer is subject to additional charges.

Lighting units will only be installed on Board of Public Works owned poles and in approved locations. Lighting units will not be installed/connected to streetlight circuits, steel poles or at locations where installation would violate NESC rules.

All labor and material, except the lighting fixture, required for the installation will be billed to the customer. Any damage by vandalism will be repaired at cost and charged to the customer.

Rate:

The rate per lamp per month for each lighting unit will be computed as follows:

EFFECTIVE DATE:	January 1, 2025
Lamps rated capacity per lamp including ballast	\$0.101
EFFECTIVE DATE:	January 1, 2026
Lamps rated capacity per lamp including ballast	\$0.105
EFFECTIVE DATE:	January 1, 2027
Lamps rated capacity per lamp including ballast	\$0.109

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

RURAL IRRIGATION

Rate # 727, 2200

Availability:

Available to power customers for irrigation pump motors, tower wheel motors, re-use pits, and booster pumps.

Type of Service:

Single phase or three phase (where available), 60 Hertz service at standard Board of Public Works secondary voltages, maximum single phase capacity 100 kVA, with a maximum motor size of 10 horsepower connected single phase (except special cases) or 3 horsepower connected single phase 120 volt and a maximum three phase motor size of 100 horsepower.

Annual Charge:

The annual charge shall be paid upon request of service and annually thereafter in May of each year.

Annual Connected Charge of \$18.00 per nameplate horsepower of all connected horsepower.

Rate:

EFFECTIVE DATE:	January 1, 2025
Base Charge, per month	\$20.00
Demand Charge	
Per kW of Measured Demand*	\$11.50
Horsepower Charge, per HP	\$19.00
Energy Charge	
All kWh, per kWh	\$0.080
EFFECTIVE DATE:	January 1, 2026
Base Charge, per month	\$20.00
Demand Charge	
Per kW of Measured Demand*	\$12.00
Horsepower Charge, per HP	\$20.00
Energy Charge	
All kWh, per kWh	\$0.084
EFFECTIVE DATE:	January 1, 2027
Base Charge, per month	\$20.00
Demand Charge	
Per kW of Measured Demand*	\$12.50
Horsepower Charge, per HP	\$22.50
Energy Charge	
All kWh, per kWh	\$0.085

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

*Customers who operate their system during Board of Public Works peak power usage periods will be billed an On Peak Demand Charge. For customers who shut down their systems during the requested time period, this charge will be waived.

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE
 Effective: January 2025 Billing Period

SEASONAL / TEMPORARY SERVICES

Rate # 123

Availability:

Available to seasonal users, including RVs and travel trailer cabins, uninhabited farmsteads, seasonal farm use, water pumping for stock and domestic purposes, grain handling, billboards, advertisement signs, temporary services, and all services under construction until final electrical inspection is completed and at the discretion of the Board of Public Works service is measured by one meter, and not used as a permanent service.

Type of Service:

Single phase, 60 Hertz, at available secondary voltages at a connected capacity of 75 kVA or less.

Rate:

EFFECTIVE DATE:	January 1, 2025	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$33.00	\$33.00
Energy Charge		
All kWh, per kWh	\$0.097	\$0.086

EFFECTIVE DATE:	January 1, 2026	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$36.00	\$36.00
Energy Charge		
All kWh, per kWh	\$0.097	\$0.086

EFFECTIVE DATE:	January 1, 2027	
	<u>Summer</u>	<u>Winter</u>
Base Charge, per month	\$42.00	\$42.00
Energy Charge		
All kWh, per kWh	\$0.102	\$0.094

Minimum Bill:

The minimum bill shall be the then-applicable Base Charge.

Monthly Bill:

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE

Effective: January 2025 Billing Period

Municipal Agreement Charge – Franchise Fee:

Where the Board of Public Works has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Terms and Conditions:

Refer to "Terms and Conditions Schedule."

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - ELECTRIC RATE SCHEDULE
Effective: January 2025 Billing Period

NET METERING (RENEWABLE ENERGY)

Availability:

To Qualified Renewable Generation with production capacity of 25 kW or less, in conjunction with retail loads.

Qualified Renewable Generation includes electric generators powered by methane, wind, solar, biomass, hydro or waste technologies.

Type of Service:

The character of purchased power will be single or three phase alternating electric current at 60 Hertz. Voltage shall be determined by the voltage of the local distribution system. Facilities on this service will be metered with a supplied bi-directional meter.

Purchase of Output from Renewable Generator Customers:

Owners of renewable generation will be allowed to parallel these facilities and use the electrical output of their renewable generation to supply all or a portion of their own load and deliver the surplus to the distribution system with the proper safety equipment installed.

The Board of Public Works will credit a customer-generator at the applicable retail rate for each kilowatt-hour produced by a qualified facility during a billing period up to the total of the customer-generator's electricity requirements during that billing period. A customer-generator may be charged a minimum monthly fee that is the same as other non-customer-generators in the same rate class but shall not be charged any additional standby, capacity, demand, interconnection, or other fee or charge; and

The Board of Public Works will compensate the customer-generator for net excess generation during the billing period at a rate equal to the local distribution utility's avoided cost of electric supply over the billing period. The monetary credits shall be applied to the bills of the customer-generator for the preceding billing period and shall offset the cost of energy owed by the customer-generator. If the energy portion of the customer-generator's bill is less than zero in any month, monetary credits shall be carried over to future bills of the customer-generator until the balance is zero. At the end of each annualized period, any excess monetary credits shall be paid out to coincide with the final bill of that period; and is not intended to offset or provide credits for electricity consumption at another location owned, operated, leased, or otherwise controlled by the customer-generator or for any other customer.

APPENDIX B – TYPICAL BILL COMPARISON

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

Line	Summer Rates			
	Existing		Proposed	
1	Minimum Bill	\$ 20.00	Minimum Bill	\$ 20.00
2	Customer Charge	\$ 14.00	Customer Charge	\$ 17.10
3	Discount	0.00%	Discount	0.00%
4	Energy	cts/kWh	Energy	cts/kWh
5	First	0 kWh -	kWh	-
6	Next	0 kWh -	0 kWh	-
7	Next	0 kWh -	0 kWh	-
8	Next	0 kWh -	0 kWh	-
9	Excess	9.000		9.200

Line	Winter Rates			
	Existing		Proposed	
1	Minimum Bill	\$ 20.00	Minimum Bill	\$ 20.00
2	Customer Charge	\$ 14.00	Customer Charge	\$ 17.10
3	Discount	0.00%	Discount	0.00%
4	Energy	cts/kWh	Energy	cts/kWh
5	First	1000 kWh 9.300	1000 kWh	9.000
6	Next	0 kWh -	0 kWh	-
7	Next	0 kWh -	0 kWh	-
8	Next	0 kWh -	0 kWh	-
9	Excess	5.600		5.900

Line	Monthly Usage (kWh)	Summer Monthly Bill		% Inc. / (Dec.)
		Existing	Proposed	
10	50	\$ 20.00	\$ 21.70	8.5%
11	100	23.00	26.30	14.3%
12	200	32.00	35.50	10.9%
13	300	41.00	44.70	9.0%
14	400	50.00	53.90	7.8%
15	500	59.00	63.10	6.9%
16	600	68.00	72.30	6.3%
17	700	77.00	81.50	5.8%
18	800	86.00	90.70	5.5%
19	900	95.00	99.90	5.2%
20	1,000	104.00	109.10	4.9%
21	1,200	122.00	127.50	4.5%
22	1,400	140.00	145.90	4.2%
23	1,600	158.00	164.30	4.0%
24	1,800	176.00	182.70	3.8%
25	2,000	194.00	201.10	3.7%
26	2,500	239.00	247.10	3.4%
27	3,000	284.00	293.10	3.2%
28	4,000	374.00	385.10	3.0%

Line	Monthly Usage (kWh)	Winter Monthly Bill		% Inc. / (Dec.)
		Existing	Proposed	
10	50	\$ 20.00	\$ 21.60	8.0%
11	100	23.30	26.10	12.0%
12	200	32.60	35.10	7.7%
13	300	41.90	44.10	5.3%
14	400	51.20	53.10	3.7%
15	500	60.50	62.10	2.6%
16	600	69.80	71.10	1.9%
17	700	79.10	80.10	1.3%
18	800	88.40	89.10	0.8%
19	900	97.70	98.10	0.4%
20	1,000	107.00	107.10	0.1%
21	1,200	118.20	118.90	0.6%
22	1,400	129.40	130.70	1.0%
23	1,600	140.60	142.50	1.4%
24	1,800	151.80	154.30	1.6%
25	2,000	163.00	166.10	1.9%
26	2,500	191.00	195.60	2.4%
27	3,000	219.00	225.10	2.8%
28	4,000	275.00	284.10	3.3%

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

Line	Beatrice			
	Summer		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

Line	NPPD			
	Summer		Winter	
1	Minimum Bill		Minimum Bill	
2	Customer Charge	\$ 22.50	Customer Charge	\$ 22.50
3	GRT / Lease	17.00%	GRT / Lease	17.00%
4	Energy	cts/kWh	Energy	cts/kWh
5	First	750 kWh	750 kWh	7.850
6	Next	kWh	kWh	-
7	Next	kWh	kWh	-
8	Next	kWh	kWh	-
9	Excess	9.680		7.030

Line	Monthly Usage (kWh)	Summer Monthly Bill	
		Summer	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
10	50	\$ 31.99	\$ 30.92
11	100	37.65	35.51
12	200	48.98	44.69
13	300	60.30	53.88
14	400	71.63	63.06
15	500	82.95	72.25
16	600	94.28	81.43
17	700	105.60	90.62
18	800	116.93	99.32
19	900	128.26	107.55
20	1,000	139.58	115.77
21	1,200	162.23	132.22
22	1,400	184.88	148.67
23	1,600	207.53	165.12
24	1,800	230.19	181.57
25	2,000	252.84	198.02
26	2,500	309.47	239.15
27	3,000	366.09	280.27
28	4,000	479.35	362.52

**Appendix Table B-3
Typical Bill Comparison
City of Nebraska City / City of Falls City
Urban Residential**

Line	Nebraska City				
	Summer		Winter		
1	Minimum Bill		Minimum Bill		
2	Customer Charge	\$ 20.00	Customer Charge	\$ 20.00	
3	GRT / Lease	0.00%	GRT / Lease	0.00%	
4	Energy	cts/kWh	Energy	cts/kWh	
5	First	800 kWh	11.080	800 kWh	10.580
6	Next	kWh		kWh	
7	Next	kWh		kWh	
8	Next	kWh		kWh	
9	Excess		10.580		8.580

Line	Falls City				
	Summer		Winter		
1	Minimum Bill		Minimum Bill		
2	Customer Charge	\$ 22.50	Customer Charge	\$ 22.50	
3	Discount	0.00%	Discount	0.00%	
4	Energy	cts/kWh	Energy	cts/kWh	
5	First	700 kWh	9.800	700 kWh	9.800
6	Next	kWh		kWh	
7	Next	kWh		kWh	
8	Next	kWh		kWh	
9	Excess		9.800		7.600

Line	Monthly Usage (kWh)	Summer Monthly Bill	
		Summer	Winter
10	50	\$ 25.54	\$ 25.29
11	100	31.08	30.58
12	200	42.16	41.16
13	300	53.24	51.74
14	400	64.32	62.32
15	500	75.40	72.90
16	600	86.48	83.48
17	700	97.56	94.06
18	800	108.64	104.64
19	900	119.22	113.22
20	1,000	129.80	121.80
21	1,200	150.96	138.96
22	1,400	172.12	156.12
23	1,600	193.28	173.28
24	1,800	214.44	190.44
25	2,000	235.60	207.60
26	2,500	288.50	250.50
27	3,000	341.40	293.40
28	4,000	447.20	379.20

Line	Monthly Usage (kWh)	Winter Monthly Bill	
		Summer	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
Omaha Public Power District
Urban Residential**

Line	OPPD			
	Summer		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	0 kWh	100 kWh	8.630
6	Next	kWh	1,000 kWh	7.460
7	Next	kWh	kWh	
8	Next	kWh	kWh	
9	Excess	10.480		6.900

Line	Monthly Usage (kWh)	Summer Monthly Bill	
		Summer	Winter
10	50	\$ 37.00	\$ 36.03
11	100	42.50	40.56
12	200	53.51	48.39
13	300	64.51	56.23
14	400	75.52	64.06
15	500	86.52	71.89
16	600	97.52	79.73
17	700	108.53	87.56
18	800	119.53	95.39
19	900	130.54	103.23
20	1,000	141.54	111.06
21	1,200	163.55	126.14
22	1,400	185.56	140.63
23	1,600	207.56	155.12
24	1,800	229.57	169.61
25	2,000	251.58	184.10
26	2,500	306.60	220.32
27	3,000	361.62	256.55
28	4,000	471.66	329.00

**Appendix Table B-5
Typical Bill Comparison
Existing vs. Proposed Rates
General Service Single Phase**

Line	Summer Rates			
	Existing		Proposed	
1	Minimum Bill	\$ 20.00	Minimum Bill	\$ 20.00
2	Customer Charge	\$ 21.50	Customer Charge	\$ 24.25
3	Discount	\$ -	Discount	0.00%
4	Energy	cts/kWh	Energy	cts/kWh
5	First kWh	-	0 kWh	-
6	Next 0 kWh	-	0 kWh	-
7	Next 0 kWh	-	0 kWh	-
8	Next 0 kWh	-	0 kWh	-
9	Excess	9.300		9.700

Line	Winter Rates			
	Existing		Proposed	
1	Minimum Bill	\$ 20.00	Minimum Bill	\$ 20.00
2	Customer Charge	\$ 21.50	Customer Charge	\$ 24.25
3	Discount	\$ -	Discount	\$ -
4	Energy	cts/kWh	Energy	cts/kWh
5	First 3500 kWh	9.900	3500 kWh	9.600
6	Next 0 kWh	-	0 kWh	-
7	Next 0 kWh	-	0 kWh	-
8	Next 0 kWh	-	0 kWh	-
9	Excess	6.970		6.900

Line	Monthly Usage (kWh)	Summer Monthly Bill		% Inc. / (Dec.)
		Existing	Proposed	
10	50	\$ 26.15	\$ 29.10	11.3%
11	250	44.75	48.50	8.4%
12	500	68.00	72.75	7.0%
13	750	91.25	97.00	6.3%
14	1,000	114.50	121.25	5.9%
15	1,500	161.00	169.75	5.4%
16	2,000	207.50	218.25	5.2%
17	3,000	300.50	315.25	4.9%
18	4,000	393.50	412.25	4.8%
19	5,000	486.50	509.25	4.7%
20	6,000	579.50	606.25	4.6%
21	7,000	672.50	703.25	4.6%
22	8,000	765.50	800.25	4.5%
23	9,000	858.50	897.25	4.5%
24	10,000	951.50	994.25	4.5%
25	11,000	1,044.50	1,091.25	4.5%
26	12,000	1,137.50	1,188.25	4.5%
27	13,000	1,230.50	1,285.25	4.4%
28	14,000	1,323.50	1,382.25	4.4%

Line	Monthly Usage (kWh)	Winter Monthly Bill		% Inc. / (Dec.)
		Existing	Proposed	
10	50	\$ 26.45	\$ 29.05	9.8%
11	250	46.25	48.25	4.3%
12	500	71.00	72.25	1.8%
13	750	95.75	96.25	0.5%
14	1,000	120.50	120.25	-0.2%
15	1,500	170.00	168.25	-1.0%
16	2,000	219.50	216.25	-1.5%
17	3,000	318.50	312.25	-2.0%
18	4,000	402.85	394.75	-2.0%
19	5,000	472.55	463.75	-1.9%
20	6,000	542.25	532.75	-1.8%
21	7,000	611.95	601.75	-1.7%
22	8,000	681.65	670.75	-1.6%
23	9,000	751.35	739.75	-1.5%
24	10,000	821.05	808.75	-1.5%
25	11,000	890.75	877.75	-1.5%
26	12,000	960.45	946.75	-1.4%
27	13,000	1,030.15	1,015.75	-1.4%
28	14,000	1,099.85	1,084.75	-1.4%

**Appendix Table B-6
Typical Bill Comparison
City of Beatrice / NPPD
General Service Single Phase**

Line	Beatrice			
	Summer		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	

Line	NPPD			
	Summer		Winter	
1	Minimum Bill		Minimum Bill	
2	Customer Charge	\$ 45.00	Customer Charge	\$ 45.00
3	Gross Receipts Tax	17.50%	GRT/Lease	17.50%
4	Energy	cts/kWh	Energy	cts/kWh
5	First	0 kWh	0 kWh	-
6	Next	0 kWh	0 kWh	-
7	Next	kWh	kWh	
8	Next	kWh	kWh	
9	Excess	9.280	7.520	

Line	Monthly Usage (kWh)	Summer Monthly Bill	
		Summer	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
10	500	\$ 107.40	\$ 97.06
11	1,000	161.92	141.24
12	2,500	325.48	273.78
13	5,000	598.08	494.68
14	10,000	1,143.28	936.48
15	20,000	2,233.68	1,820.08
16	30,000	3,324.08	2,703.68
17	40,000	4,414.48	3,587.28
18	50,000	5,504.88	4,470.88
19	60,000	6,595.28	5,354.48
20	70,000	7,685.68	6,238.08
21	80,000	8,776.08	7,121.68
22	90,000	9,866.48	8,005.28
23	100,000	10,956.88	8,888.88
24	110,000	12,047.28	9,772.48
25	120,000	13,137.68	10,656.08
26	130,000	14,228.08	11,539.68
27	140,000	15,318.48	12,423.28
28	150,000	16,408.88	13,306.88

**Appendix Table B-7
Typical Bill Comparison
City of Nebraska City / City of Falls City
General Service Single Phase**

Line	Nebraska City				
	Summer		Winter		
1	Minimum Bill		Minimum Bill		
2	Customer Charge	\$ 42.00	Customer Charge	\$ 42.00	
3	GRT / Lease 0.00%		GRT / Lease 0.00%		
4	Energy	cts/kWh	Energy	cts/kWh	
5	First	2700 kWh	11.750	2700 kWh	11.250
6	Next	kWh		kWh	
7	Next	kWh		kWh	
8	Next	kWh		kWh	
9	Excess		11.250		9.750

Line	Falls City				
	Summer		Winter		
1	Minimum Bill		Minimum Bill		
2	Customer Charge	\$ 20.00	Customer Charge	\$ 20.00	
3	GRT / Lease 0.00%		GRT / Lease 0.00%		
4	Energy	cts/kWh	Energy	cts/kWh	
5	First	2400 kWh	11.200	2400 kWh	11.200
6	Next	kWh		kWh	
7	Next	kWh		kWh	
8	Next	kWh		kWh	
9	Excess		11.200		9.200

Line	Monthly Usage (kWh)	Summer Monthly Bill	
		Summer	Winter
10	500	\$ 100.75	\$ 98.25
11	1,000	159.50	154.50
12	2,500	335.75	323.25
13	5,000	618.00	570.00
14	10,000	1,180.50	1,057.50
15	20,000	2,305.50	2,032.50
16	30,000	3,430.50	3,007.50
17	40,000	4,555.50	3,982.50
18	50,000	5,680.50	4,957.50
19	60,000	6,805.50	5,932.50
20	70,000	7,930.50	6,907.50
21	80,000	9,055.50	7,882.50
22	90,000	10,180.50	8,857.50
23	100,000	11,305.50	9,832.50
24	110,000	12,430.50	10,807.50
25	120,000	13,555.50	11,782.50
26	130,000	14,680.50	12,757.50
27	140,000	15,805.50	13,732.50
28	150,000	16,930.50	14,707.50

Line	Monthly Usage (kWh)	Winter Monthly Bill	
		Summer	Winter
10	500	\$ 93.50	\$ 93.50
11	1,000	149.50	149.50
12	2,500	317.50	315.50
13	5,000	597.50	545.50
14	10,000	1,157.50	1,005.50
15	20,000	2,277.50	1,925.50
16	30,000	3,397.50	2,845.50
17	40,000	4,517.50	3,765.50
18	50,000	5,637.50	4,685.50
19	60,000	6,757.50	5,605.50
20	70,000	7,877.50	6,525.50
21	80,000	8,997.50	7,445.50
22	90,000	10,117.50	8,365.50
23	100,000	11,237.50	9,285.50
24	110,000	12,357.50	10,205.50
25	120,000	13,477.50	11,125.50
26	130,000	14,597.50	12,045.50
27	140,000	15,717.50	12,965.50
28	150,000	16,837.50	13,885.50

**Appendix Table B-8
Typical Bill Comparison
Omaha Public Power District
General Service Single Phase**

Line	OPPD			
	Summer		Winter	
1	Minimum Bill		Minimum Bill	
2	Customer Charge	\$ 33.00	Customer Charge	\$ 33.00
3	GRT / Lease	5.00%	GRT / Lease	5.00%
4	Energy	cts/kWh	Energy	cts/kWh
5	First	0 kWh	1000 kWh	7.890
6	Next	kWh	3000 kWh	7.890
7	Next	kWh	kWh	
8	Next	kWh	kWh	
9	Excess	9.810		5.240

Line	Monthly Usage (kWh)	Summer Monthly Bill	
		Summer	Winter
10	500	\$ 77.95	\$ 68.83
11	1,000	124.55	106.31
12	2,500	264.34	218.74
13	5,000	497.33	380.95
14	10,000	963.30	629.85
15	20,000	1,895.25	1,127.65
16	30,000	2,827.20	1,625.45
17	40,000	3,759.15	2,123.25
18	50,000	4,691.10	2,621.05
19	60,000	5,623.05	3,118.85
20	70,000	6,555.00	3,616.65
21	80,000	7,486.95	4,114.45
22	90,000	8,418.90	4,612.25
23	100,000	9,350.85	5,110.05
24	110,000	10,282.80	5,607.85
25	120,000	11,214.75	6,105.65
26	130,000	12,146.70	6,603.45
27	140,000	13,078.65	7,101.25
28	150,000	14,010.60	7,599.05

Appendix C – Cost of Service Worksheets

**Appendix Table C-1
Auburn Board of Public Works
2024 Cost of Service Study
Summary of Parameter for Financial Projections**

Line	Category	Year				
		2024	2025	2026	2027	2028
1	Revenue Escalation					
2	Load Growth	0.0%	0.0%	0.0%	0.0%	0.0%
3	Retail Rate Increases	0.0%	3.0%	3.0%	3.0%	0.0%
4	Non-Retail Revenue Increase	0.0%	0.0%	0.0%	0.0%	0.0%
5	Power Supplier Rate Escalation					
6	NPPD	0.00%	0.0%	0.0%	5.0%	5.0%
7	WAPA	0.00%	0.0%	0.0%	5.0%	5.0%
8	Production Costs	\$ 624,100	\$ 642,823	\$ 662,108	\$ 681,971	\$ 702,430
9	Total Power Supply Costs	\$ 3,122,205	\$ 3,168,560	\$ 3,320,339	\$ 3,424,059	\$ 3,575,939
10	Expense Escalation Rates					
11	Operation and Maintenance	3.0%	3.0%	3.0%	3.0%	3.0%
12	Capital Improvements	0.0%	5.0%	5.0%	5.0%	5.0%
13	Non-Operating Revenue	3.0%	3.0%	3.0%	3.0%	3.0%
14	Interest Income	0.0%	0.0%	0.0%	0.0%	0.0%
15	General and Administrative	3.0%	3.0%	3.0%	3.0%	3.0%
16	Transfers	3.0%	3.0%	3.0%	3.0%	3.0%

**Appendix Table C-2
2022 Cost of Service Study
Auburn Board of Public Works
Power Cost Analysis
Fiscal Year 2022
Existing Load**

NPPD				
Component	Oct-Dec	Feb-May	Jun-Sep	Jan-22
Production Demand	\$ 12.45	\$ 12.45	\$ 15.03	\$ 11.91
On-Peak Energy	\$ 0.030390	\$ 0.030390	\$ 0.032760	\$ 0.03
Off-Peak Energy	\$ 0.023690	\$ 0.023690	\$ 0.020320	\$ 0.02
Irrigation Demand	\$ -	\$ -	\$ -	\$ -
Irrigation Energy	\$ -	\$ -	\$ -	\$ -
PCA	#####	#####	\$ (0.006196)	\$ (0.006196)

WAPA Charges	
Component	Jan - Dec
Demand	\$5.25
Energy	\$0.01327
>60% Ld Fact	
Wheeling Discount	
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	Oct-Jan	Feb-Sep
Trans Line	\$ -	\$ -
Sub T	\$ -	\$ -
Reg Up	\$ 0.00009	\$ 0.00009
Spin	\$ 0.00012	\$ 0.00012
Supp	\$ 0.00002	\$ 0.00002
Reactive	\$ -	\$ -
Reg Down	\$ 0.00005	\$ 0.00005
SubT NPPD	\$ -	\$ -
Substat NPPD	\$ -	\$ -

Month	Demand (kW)				Transmission / Ancillary						Energy						
	Total	WAPA	Irrigation	Billed	T-Line	T-Sub	Reg	Spin	Supp	Reactive	SubT NPPD	Total	WAPA	Irrigation	On-Peak	Off-Peak	PCA
Oct	9,030	1,890		7,140			4,133,380	4,133,380	4,133,380	0		4,163,694	881,000		1,767,002	1,515,692	3,282,694
Nov	10,142	2,091		8,051			4,937,779	4,937,779	4,937,779	0		4,973,217	1,030,000		2,035,988	1,907,229	3,943,217
Dec	14,870	2,192		12,678			6,431,555	6,431,555	6,431,555	0		6,472,332	1,185,000		2,759,796	2,527,536	5,287,332
Jan	12,757	2,324		10,433			6,472,138	6,472,138	6,472,138	0		6,513,522	1,204,000		2,538,552	2,770,970	5,309,522
Feb	11,653	2,324		9,329			5,449,237	5,449,237	5,449,237	0		5,485,193	1,046,000		2,304,738	2,134,455	4,439,193
Mar	9,943	2,104		7,839			4,873,676	4,873,676	4,873,676	0		4,909,531	1,042,000		2,075,579	1,791,952	3,867,531
Apr	7,937	1,879		6,058			4,046,543	4,046,543	4,046,543	0		4,076,581	882,000		1,739,093	1,455,488	3,194,581
May	10,415	2,276		8,139			4,351,391	4,351,391	4,351,391	0		4,385,744	998,000		1,863,455	1,524,289	3,387,744
Jun	12,589	3,113		9,476			5,101,245	5,101,245	5,101,245	0		5,141,608	1,173,000		2,083,446	1,885,162	3,968,608
Jul	12,202	3,113		9,089			5,589,317	5,589,317	5,589,317	0		5,634,253	1,306,000		2,089,805	2,238,448	4,328,253
Aug	12,190	3,113		9,077			5,783,671	5,783,671	5,783,671	0		5,814,653	1,261,000		2,393,766	2,159,887	4,553,653
Sep	11,062	1,985		9,077			4,753,099	4,753,099	4,753,099	0		4,781,796	834,000		1,971,985	1,975,811	3,947,796
Total	134,790	28,404	0	106,386	0	0	61,923,031	61,923,031	61,923,031	0	0	62,362,124	12,842,000	0	25,623,205	23,886,919	49,510,124

Month	NPPD (\$)				Total Energy	Total NPPD (\$)	Transmission/Ancillary (\$)					Total Trans/Anc	WAPA (\$)				Total WAPA (\$)	PCA	Energy		Total PS+Trans		
	Demand	On-Peak	Off-Peak	Irrigation			T-Line	T-Sub	Reg	Spin	Supp		Reactive	SPP	Demand	Energy			Whl Disc	Voit Disc		Adjust	Eff. Credit
Oct	88,893	53,699	35,907	0	89,606	178,499	-	-	579	496	83	-	11,766	12,923	9,923	11,691	-	-	21,613	(20,340)	-	(236)	170,847
Nov	100,235	61,874	45,182	0	107,056	207,291	-	-	691	593	99	-	12,467	13,850	10,978	13,668	-	-	24,646	(24,432)	(600)	(1,922)	194,187
Dec	157,841	83,870	59,877	0	143,748	301,589	-	-	900	772	129	-	12,031	13,831	11,508	15,725	-	-	27,233	(32,760)	-	(2,846)	279,814
Jan	124,257	76,715	64,619	0	141,334	265,591	-	-	906	777	129	-	10,706	12,518	12,201	15,977	-	-	28,178	(32,898)	(4,000)	(142)	241,070
Feb	116,146	70,041	50,565	0	120,606	236,752	-	-	763	654	109	-	10,485	12,010	12,201	13,880	-	-	26,081	(27,505)	-	(210)	221,047
Mar	97,596	63,077	42,451	0	105,528	203,124	-	-	682	585	97	-	10,544	11,909	11,046	13,827	-	-	24,873	(23,963)	-	-	191,070
Apr	75,422	52,851	34,481	0	87,332	162,754	-	-	567	486	81	-	10,495	11,628	9,865	11,704	-	-	21,569	(19,794)	-	-	154,588
May	101,331	56,630	36,110	0	92,741	194,071	-	-	609	522	87	-	7,805	9,023	11,949	13,243	-	-	25,192	(20,990)	-	(3,392)	178,713
Jun	142,424	68,254	38,306	0	106,560	248,984	-	-	714	612	102	-	10,762	12,191	16,343	15,566	-	-	31,909	(24,589)	(220)	(1,323)	235,043
Jul	136,608	68,462	45,485	0	113,947	250,555	-	-	783	671	112	-	10,254	11,819	16,343	17,331	-	-	33,674	(26,818)	-	(63)	235,493
Aug	136,427	78,420	43,889	0	122,309	258,736	-	-	810	694	116	-	11,028	12,647	16,343	16,733	-	-	33,077	(28,214)	(8,000)	(158)	235,011
Sep	136,427	64,602	40,148	0	104,751	241,178	-	-	665	570	95	-	11,466	12,797	10,421	11,067	-	-	21,488	(24,461)	-	(58)	229,456
Total	\$1,413,607	\$ 798,495	\$ 537,022	\$ -	\$ 1,335,517	\$ 2,749,124	\$ -	\$ -	\$ 8,669	\$ 7,431	\$ 1,238	\$ -	\$ 129,808	\$ 147,147	\$ 149,121	\$ 170,413	\$ -	\$ -	\$ 319,534	#####	\$ (12,820)	\$ (10,348)	\$ 2,566,338

**Appendix Table C-3
2022 Cost of Service Study
Auburn Board of Public Works
Power Cost Analysis
Fiscal Year 2023
Existing Load**

NPPD			
Component	Oct-Jan	Feb-May	Jun-Sep
Production Demand	\$ 12.25	\$ 12.25	\$ 14.42
On-Peak Energy	\$ 0.031750	\$ 0.031750	\$ 0.033840
Off-Peak Energy	\$ 0.023310	\$ 0.023310	\$ 0.019400
Irrigation Demand	\$ -	\$ -	\$ -
Irrigation Energy	\$ -	\$ -	\$ -
PCA	\$(0.002761)	\$(0.002761)	\$(0.002761)

WAPA Charges	
Component	Jan - Dec
Demand	\$ 5.45
Energy	\$ 0.013360
Demand Drought Adder	\$ 0.75
Energy Drought Adder	\$ 0.001910
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	Oct-Jan	Feb-Sep
Trans Line	\$ -	\$ -
Sub T	\$ -	\$ -
Reg Up	\$ 0.00013	\$ 0.00013
Spin	\$ 0.00015	\$ 0.00015
Supp	\$ 0.00002	\$ 0.00002
Reactive	\$ -	\$ -
Reg Down	\$ 0.00006	\$ 0.00006
SubT NPPD	\$ -	\$ -
SubS NPPD	\$ -	\$ -

Month	Demand (kW)				Transmission / Ancillary						Energy						
	Total	WAPA	Irrigation	Billed	T-Line	T-Sub	Reg	Spin	Supp	Reactive	NPPD	Total	WAPA	Irrigation	On-Peak	Off-Peak	PCA
Oct	9,581	1,890	0	7,691			4,353,356	4,353,356	4,353,356	0		4,381,187	881,000	0	1,890,868	1,609,319	3,500,187
Nov	9,101	2,091	0	7,010			4,558,630	4,558,630	4,558,630	0		4,591,178	1,030,000	0	1,821,057	1,740,121	3,561,178
Dec	9,045	2,192	0	6,853			5,175,891	5,175,891	5,175,891	0		5,213,334	1,185,000	0	1,992,105	2,036,229	4,028,334
Jan	12,471	2,324	0	10,147			6,070,952	6,070,952	6,070,952	0		6,108,995	1,204,000	0	2,512,118	2,392,877	4,904,995
Feb	11,733	2,324	0	9,409			5,224,835	5,224,835	5,224,835	0		5,257,884	1,046,000	0	2,187,106	2,024,778	4,211,884
Mar	9,608	2,104	0	7,504			5,133,000	5,133,000	5,133,000	0		5,165,922	1,042,000	0	2,180,448	1,943,474	4,123,922
Apr	8,316	1,879	0	6,437			3,866,412	3,866,412	3,866,412	0		3,894,281	882,000	0	1,606,310	1,405,971	3,012,281
May	8,602	2,276	0	6,326			4,162,260	4,162,260	4,162,260	0		4,193,795	998,000	0	1,789,572	1,406,223	3,195,795
Jun	12,190	3,113	0	9,077			4,960,035	4,960,035	4,960,035	0		4,997,099	1,173,000	0	2,040,703	1,783,396	3,824,099
Jul	12,297	3,113	0	9,184			5,284,800	5,284,800	5,284,800	0		5,326,151	1,306,000	0	1,951,678	2,068,473	4,020,151
Aug	13,524	3,113	0	10,411			5,556,387	5,556,387	5,556,387	0		5,596,232	1,261,000	0	2,295,532	2,039,700	4,335,232
Sep	12,396	1,985	0	10,411			4,645,325	4,645,325	4,645,325	0		4,671,678	834,000	0	1,914,641	1,923,037	3,837,678
Total	128,864	28,404	0	100,460	0	0	58,991,883	58,991,883	58,991,883	0	0	59,397,736	12,842,000	0	24,182,138	22,373,598	46,555,736

Month	NPPD (\$)				Total Energy	NPPD (\$)	Transmission/Ancillary (\$)						Total Trans/Anc	WAPA (\$)				Total WAPA (\$)	PCA	Adjust	Energy Efficiency	Total PS+Trans	
	Demand	On-Peak	Off-Peak	Irrigation			T-Line	T-Sub	Reg	Spin	Supp	Reactive		SPP	Demand	Energy	Whl Disc						Volt Disc
Oct	94,215	60,035	37,513	0	97,548	191,763	-	-	827	653	87	-	33,661	35,229	11,718	13,453	-	-	25,171	(9,664)	(37)	(483)	216,807
Nov	85,873	57,819	40,562	0	98,381	184,253	-	-	866	684	91	-	33,529	35,170	12,964	15,728	-	-	28,692	(9,832)	-	(32)	209,559
Dec	83,949	63,249	47,464	0	110,714	194,663	-	-	983	776	104	-	33,498	35,361	13,590	18,095	-	-	31,685	(11,122)	-	-	218,902
Jan	126,330	78,343	56,687	0	133,031	259,361	-	-	850	729	121	-	3,184	4,884	14,409	18,385	-	-	32,794	(30,391)	-	(454)	233,399
Feb	115,260	69,441	47,198	0	116,638	231,898	-	-	993	784	104	-	28,997	30,878	14,409	15,972	-	-	30,381	(11,629)	-	-	251,148
Mar	91,924	69,229	45,302	0	114,532	206,456	-	-	975	770	103	-	28,536	30,384	13,045	15,911	-	-	28,956	(11,386)	-	-	225,453
Apr	78,853	51,000	32,773	0	83,774	162,627	-	-	735	580	77	-	28,653	30,045	11,650	13,468	-	-	25,118	(8,317)	-	(252)	184,103
May	77,494	56,819	32,779	0	89,598	167,091	-	-	791	624	83	-	28,205	29,703	14,111	15,239	-	-	29,351	(8,824)	-	(32)	187,939
Jun	130,890	69,057	34,598	0	103,655	234,546	-	-	942	744	99	-	28,390	30,176	19,301	17,912	-	-	37,212	(10,558)	-	(956)	253,208
Jul	132,433	66,045	40,128	0	106,173	238,606	-	-	1,004	793	106	-	28,579	30,482	19,301	19,943	-	-	39,243	(11,100)	-	(473)	257,516
Aug	150,127	77,681	39,570	0	117,251	267,378	-	-	1,056	833	111	-	28,669	30,669	19,301	19,255	-	-	38,556	(11,970)	(719)	(126)	285,232
Sep	150,127	64,791	37,307	0	102,098	252,225	-	-	883	697	93	-	34,042	35,714	12,307	12,735	-	-	25,042	(10,596)	-	(95)	277,249
Total	\$1,317,475	\$ 781,510	\$ 491,883	\$ -	\$ 1,273,392	\$ 2,590,867	\$ -	\$ -	\$ 10,905	\$ 8,667	\$ 1,180	\$ -	\$ 337,942	\$ 358,694	\$ 176,105	\$ 196,097	\$ -	\$ -	\$ 372,202	\$(145,389)	\$ -	\$(2,900)	\$ 2,800,515

**Appendix Table C-4
2022 Cost of Service Study
Auburn Board of Public Works
Power Cost Analysis
Fiscal Year 2024
Existing Load**

NPPD			
Component	Oct-Jan	Feb-May	Jun-Sep
Production Demand	\$ 12.18	\$ 12.18	\$ 13.58
On-Peak Energy	\$ 0.032900	\$ 0.032900	\$ 0.035670
Off-Peak Energy	\$ 0.022460	\$ 0.022460	\$ 0.019230
Irrigation Demand	\$ -	\$ -	\$ -
Irrigation Energy	\$ -	\$ -	\$ -
PCA	\$(0.002761)	\$(0.004369)	\$(0.004369)

WAPA Charges	
Component	Jan - Dec
Demand	\$ 5.45
Energy	\$ 0.013360
Demand Drought Adder	\$ 0.75
Energy Drought Adder	\$ 0.001910
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	Oct-Jan	Feb-Sep
Trans Line	\$ -	\$ -
Sub T	\$ -	\$ -
Reg Up	\$ 0.00016	\$ 0.00016
Spin	\$ 0.00019	\$ 0.00019
Supp	\$ 0.00002	\$ 0.00002
Reactive	\$ -	\$ -
Reg Down	\$ 0.00007	\$ 0.00007
SubT Norris	\$ -	\$ -
SubS Norris	\$ -	\$ -

Month	Demand (kW)				Transmission / Ancillary						Energy						
	Total	WAPA	Irrigation	Billed	T-Line	T-Sub	Reg	Spin	Supp	Reactive	SPP	Total	WAPA	Irrigation	On-Peak	Off-Peak	PCA
Oct	9,581	1,890		7,691			4,353,356	4,353,356	4,353,356	0		4,381,187	881,000		1,890,868	1,609,319	3,500,187
Nov	9,101	2,091		7,010			4,558,630	4,558,630	4,558,630	0		4,591,178	1,030,000		1,821,057	1,740,121	3,561,178
Dec	9,045	2,192		6,853			5,175,891	5,175,891	5,175,891	0		5,213,334	1,185,000		1,992,105	2,036,229	4,028,334
Jan	14,588	2,324		12,264			6,829,159	6,829,159	6,829,159	0		6,864,774	1,204,000		2,857,870	2,802,904	5,660,774
Feb	10,290	2,324		7,966			4,516,512	4,516,512	4,516,512	0		4,548,531	1,083,000		1,799,897	1,665,634	3,465,531
Mar	9,393	2,104		7,289			4,371,006	4,371,006	4,371,006	0		4,401,814	1,042,000		1,741,088	1,618,726	3,359,814
Apr	7,658	1,879		5,779			3,716,452	3,716,452	3,716,452	0		3,742,628	882,000		1,593,756	1,266,772	2,860,528
May	8,275	2,276		5,999			3,907,301	3,907,301	3,907,301	0		3,936,812	998,000		1,667,757	1,271,055	2,938,812
Jun	12,190	3,113		9,077			4,960,035	4,960,035	4,960,035	0		4,997,099	1,173,000		2,040,703	1,783,396	3,824,099
Jul	12,297	3,113		9,184			5,284,800	5,284,800	5,284,800	0		5,326,151	1,306,000		1,951,678	2,068,473	4,020,151
Aug	13,524	3,113		10,411			5,556,387	5,556,387	5,556,387	0		5,596,232	1,261,000		2,295,532	2,039,700	4,335,232
Sep	12,396	1,985		10,411			4,645,325	4,645,325	4,645,325	0		4,671,678	834,000		1,914,641	1,923,037	3,837,678
Total	128,338	28,404	0	99,934	0	0	57,874,854	57,874,854	57,874,854	0		58,271,318	12,879,000	0	23,566,952	21,825,366	45,392,318

Month	NPPD (\$)				Total Energy	Total NPPD (\$)	Transmission/Ancillary (\$)						Total Trans/Anc	WAPA (\$)				Total WAPA (\$)	PCA	Energy Efficiency	Total PS+Trans	
	Demand	On-Peak	Off-Peak	Irrigation			T-Line	T-Sub	Reg	Spin	Supp	Reactive		SPP	Demand	Energy	Whl Disc					Voit Disc
Oct	93,676	62,210	36,145	0	98,355	192,031	-	-	1,001	827	87	-	33,661	35,577	11,718	13,453	-	-	25,171	(9,664)	-	243,115
Nov	85,382	59,913	39,083	0	98,996	184,378	-	-	1,048	866	91	-	33,529	35,534	12,964	15,728	-	-	28,692	(9,832)	-	238,772
Dec	83,470	65,540	45,734	0	111,274	194,743	-	-	1,190	983	104	-	33,498	35,775	13,590	18,095	-	-	31,685	(11,122)	-	251,082
Jan	149,376	94,024	62,953	0	156,977	306,353	-	-	1,571	1,298	137	-	33,613	36,618	14,409	18,385	-	-	32,794	(40,361)	(1,658)	333,746
Feb	97,026	59,217	37,410	0	96,627	193,653	-	-	1,039	858	90	-	35,249	37,236	14,409	16,537	-	-	30,946	(15,141)	1,115	247,810
Mar	88,780	57,282	36,357	0	93,638	182,418	-	-	1,005	830	87	-	34,648	36,571	13,045	15,911	-	-	28,956	(14,679)	(99)	233,168
Apr	70,388	52,435	28,452	0	80,886	151,274	-	-	855	706	74	-	34,367	36,002	11,650	13,468	-	-	25,118	(12,498)	(504)	199,393
May	73,068	54,869	28,548	0	83,417	156,485	-	-	899	742	78	-	28,205	29,924	14,111	15,239	-	-	29,351	(12,840)	(158)	202,762
Jun	123,266	72,792	34,295	0	107,087	230,352	-	-	1,141	942	99	-	28,390	30,573	19,301	17,912	-	-	37,212	(16,707)	-	281,430
Jul	124,719	69,616	39,777	0	109,393	234,112	-	-	1,216	1,004	106	-	28,579	30,904	19,301	19,943	-	-	39,243	(17,564)	-	286,695
Aug	141,381	81,882	39,223	0	121,105	262,486	-	-	1,278	1,056	111	-	28,669	31,114	19,301	19,255	-	-	38,556	(18,941)	-	313,216
Sep	141,381	68,295	36,980	0	105,275	246,657	-	-	1,068	883	93	-	34,042	36,086	12,307	12,735	-	-	25,042	(16,767)	-	291,018
Total	\$1,271,912	\$ 796,074	\$ 464,957	\$ -	\$ 1,263,030	\$ 2,534,943	\$ -	\$ -	\$ 13,311	\$ 10,996	\$ 1,157	\$ -	\$ 386,449	\$ 411,914	\$ 176,105	\$ 196,662	\$ -	\$ -	\$ 372,767	\$(196,116)	\$(1,303)	\$ 3,122,205

**Appendix Table C-5
2022 Cost of Service Study
Auburn Board of Public Works
Power Cost Analysis
Fiscal Year 2025
Existing Load**

NPPD			
Component	Oct-Jan	Feb-May	Jun-Sep
Production Demand	\$ 12.18	\$ 12.07	\$ 14.89
On-Peak Energy	\$ 0.032900	\$ 0.0321600	\$ 0.036440
Off-Peak Energy	\$ 0.022460	\$ 0.0203400	\$ 0.018000
Irrigation Demand	\$ -	\$ -	\$ -
Irrigation Energy	\$ -	\$ -	\$ -
PCA	\$(0.004369)	\$(0.003694)	\$(0.003694)

WAPA Charges	
Component	Jan - Dec
Demand	\$ 5.45
Energy	\$ 0.013360
Demand Drought Adder	\$ 0.75
Energy Drought Adder	\$ 0.001910
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	Oct-Jan	Feb-Sep
Trans Line	\$ -	\$ 3.88
Sub T	\$ -	\$ 0.52
Reg Up	\$ 0.00016	\$ 0.00016
Spin	\$ 0.00019	\$ 0.00019
Supp	\$ 0.00002	\$ 0.00003
Reactive	\$ -	\$ -
Reg Down	\$ 0.00007	\$ 0.00007
SubT Norris	\$ -	\$ -
SubS Norris	\$ -	\$ -

Month	Demand (kW)				Transmission / Ancillary						Energy						
	Total	WAPA	Irrigation	Billed	T-Line	T-Sub	Reg	Spin	Supp	Reactive	SPP	Total	WAPA	Irrigation	On-Peak	Off-Peak	PCA
Oct	9,581	1,890		7,691			4,353,356	4,353,356	4,353,356	0		4,381,187	881,000		1,890,868	1,609,319	3,500,187
Nov	9,101	2,091		7,010			4,558,630	4,558,630	4,558,630	0		4,591,178	1,030,000		1,821,057	1,740,121	3,561,178
Dec	9,045	2,192		6,853			5,175,891	5,175,891	5,175,891	0		5,213,334	1,185,000		1,992,105	2,036,229	4,028,334
Jan	14,588	2,324		12,264			6,829,159	6,829,159	6,829,159	0		6,864,774	1,204,000		2,857,870	2,802,904	5,660,774
Feb	10,290	2,324		7,966			4,516,512	4,516,512	4,516,512	0		4,548,531	1,083,000		1,799,897	1,665,634	3,465,531
Mar	9,393	2,104		7,289			4,371,006	4,371,006	4,371,006	0		4,401,814	1,042,000		1,741,088	1,618,726	3,359,814
Apr	7,658	1,879		5,779			3,716,452	3,716,452	3,716,452	0		3,742,528	882,000		1,593,756	1,266,772	2,860,528
May	8,275	2,276		5,999			3,907,301	3,907,301	3,907,301	0		3,936,812	998,000		1,667,757	1,271,055	2,938,812
Jun	12,190	3,113		9,077			4,960,035	4,960,035	4,960,035	0		4,997,099	1,173,000		2,040,703	1,783,396	3,824,099
Jul	12,297	3,113		9,184			5,284,800	5,284,800	5,284,800	0		5,326,151	1,306,000		1,951,678	2,068,473	4,020,151
Aug	13,524	3,113		10,411			5,556,387	5,556,387	5,556,387	0		5,596,232	1,261,000		2,295,532	2,039,700	4,335,232
Sep	12,396	1,985		10,411			4,645,325	4,645,325	4,645,325	0		4,671,678	834,000		1,914,641	1,923,037	3,837,678
Total	128,338	28,404	0	99,934	0	0	57,874,854	57,874,854	57,874,854	0		58,271,318	12,879,000	0	23,566,952	21,825,366	45,392,318

Month	NPPD (\$)					Total Energy	Total NPPD (\$)	Transmission/Ancillary (\$)						Total Trans/Anc	WAPA (\$)				Total WAPA (\$)	PCA	Total PS+Trans
	Demand	On-Peak	Off-Peak	Irrigation				T-Line	T-Sub	Reg	Spin	Supp	Reactive		SPP	Demand	Energy	Whi Disc			
Oct	93,676	62,210	36,145	0	98,356	192,031	-	-	1,001	827	87	-	33,661	35,577	11,718	13,453	-	-	25,171	(15,292)	237,487
Nov	85,382	59,913	39,083	0	98,996	184,378	-	-	1,048	866	91	-	33,529	35,534	12,964	15,728	-	-	28,692	(15,559)	233,046
Dec	83,470	65,540	45,734	0	111,274	194,743	-	-	1,190	983	104	-	33,498	35,775	13,590	18,095	-	-	31,685	(17,600)	244,604
Jan	149,376	94,024	62,953	0	156,977	306,353	-	-	1,571	1,298	137	-	33,613	36,618	14,409	18,385	-	-	32,794	(24,732)	351,033
Feb	96,150	57,885	33,879	0	91,764	187,913	-	-	1,039	858	135	-	35,249	37,282	14,409	16,537	-	-	30,946	(12,802)	243,340
Mar	87,978	55,993	32,925	0	88,918	176,897	-	-	1,005	830	131	-	34,648	36,615	13,045	15,911	-	-	28,956	(12,411)	230,056
Apr	69,753	51,255	25,766	0	77,021	146,774	-	-	855	706	111	-	34,367	36,039	11,650	13,468	-	-	25,118	(10,567)	197,364
May	72,408	53,635	25,853	0	79,488	151,896	-	-	899	742	117	-	28,205	29,963	14,111	15,239	-	-	29,351	(10,856)	200,354
Jun	135,157	74,363	32,101	0	106,464	241,621	-	-	1,141	942	149	-	28,390	30,622	19,301	17,912	-	-	37,212	(14,126)	295,329
Jul	136,750	71,119	37,233	0	108,352	245,101	-	-	1,216	1,004	159	-	28,579	30,957	19,301	19,943	-	-	38,243	(14,850)	300,452
Aug	155,020	83,649	36,715	0	120,364	275,384	-	-	1,278	1,056	167	-	28,669	31,169	19,301	19,255	-	-	38,556	(16,014)	329,095
Sep	155,020	69,770	34,615	0	104,384	259,404	-	-	1,068	883	139	-	34,042	36,132	12,307	12,735	-	-	25,042	(14,176)	306,402
Total	\$1,320,137	\$ 799,356	\$ 443,002	\$ -	\$ 1,242,357	\$ 2,562,495	\$ -	\$ -	\$ 13,311	\$ 10,996	\$ 1,527	\$ -	\$ 386,449	\$ 412,284	\$ 176,105	\$ 196,662	\$ -	\$ -	\$ 372,767	\$(178,986)	\$ 3,168,560

**Appendix Table C-6
2022 Cost of Service Study
Auburn Board of Public Works
Power Cost Analysis
Fiscal Year 2026
Existing Load**

NPPD			
Component	Oct-Jan	Feb-May	Jun-Sep
Production Demand	\$ 12.07	\$ 12.07	\$ 14.89
On-Peak Energy	\$ 0.032160	\$ 0.0321600	\$ 0.036440
Off-Peak Energy	\$ 0.020340	\$ 0.0203400	\$ 0.018000
Irrigation Demand	\$ -	\$ -	\$ -
Irrigation Energy	\$ -	\$ -	\$ -
PCA			

WAPA Charges	
Component	Jan - Dec
Demand	\$ 5.45
Energy	\$ 0.013360
Demand Drought Adder	\$ 0.75
Energy Drought Adder	\$ 0.001910
Voltage Discount	\$ -
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	Oct-Jan	Feb-Sep
Trans Line	\$ 3.88	\$ -
Sub T	\$ 0.52	\$ -
Reg Up	\$ 0.00016	\$ 0.00016
Spin	\$ 0.00019	\$ 0.00019
Supp	\$ 0.00003	\$ 0.00003
Reactive	\$ -	\$ -
Reg Down	\$ 0.00007	\$ 0.00007
SubT Norris	\$ -	\$ -
SubS Norris	\$ -	\$ -

Month	Demand (kW)				Transmission / Ancillary							Energy					
	Total	WAPA	Irrigation	Billed	T-Line	T-Sub	Reg	Spin	Supp	Reactive	SPP	Total	WAPA	Irrigation	On-Peak	Off-Peak	PCA
Oct	9,581	1,890		7,691			4,353,356	4,353,356	4,353,356	0		4,381,187	861,000		1,890,868	1,609,319	3,500,187
Nov	9,101	2,091		7,010			4,558,630	4,558,630	4,558,630	0		4,591,178	1,030,000		1,821,057	1,740,121	3,561,178
Dec	9,045	2,192		6,853			5,175,891	5,175,891	5,175,891	0		5,213,334	1,185,000		1,992,105	2,036,229	4,028,334
Jan	14,588	2,324		12,264			6,829,159	6,829,159	6,829,159	0		6,864,774	1,204,000		2,857,870	2,802,904	5,660,774
Feb	10,290	2,324		7,966			4,516,512	4,516,512	4,516,512	0		4,548,531	1,083,000		1,799,897	1,665,634	3,465,531
Mar	9,393	2,104		7,289			4,371,006	4,371,006	4,371,006	0		4,401,814	1,042,000		1,741,088	1,618,726	3,359,814
Apr	7,658	1,879		5,779			3,716,452	3,716,452	3,716,452	0		3,742,528	882,000		1,593,756	1,266,772	2,860,528
May	8,275	2,276		5,999			3,907,301	3,907,301	3,907,301	0		3,936,812	998,000		1,667,757	1,271,055	2,938,812
Jun	12,190	3,113		9,077			4,960,035	4,960,035	4,960,035	0		4,997,099	1,173,000		2,040,703	1,783,396	3,824,099
Jul	12,297	3,113		9,184			5,284,800	5,284,800	5,284,800	0		5,326,151	1,306,000		1,951,678	2,068,473	4,020,151
Aug	13,524	3,113		10,411			5,566,387	5,566,387	5,566,387	0		5,596,232	1,261,000		2,295,532	2,039,700	4,335,232
Sep	12,396	1,985		10,411			4,645,325	4,645,325	4,645,325	0		4,671,678	834,000		1,914,641	1,923,037	3,837,678
Total	128,338	28,404	0	99,934	0	0	57,874,854	57,874,854	57,874,854	0		58,271,318	12,879,000	0	23,566,952	21,825,366	45,392,318

Month	NPPD (\$)				Total Energy	NPPD (\$)	Transmission/Ancillary (\$)						Total Trans/Anc	WAPA (\$)				Total WAPA (\$)	Total PS+Trans	
	Demand	On-Peak	Off-Peak	Irrigation			T-Line	T-Sub	Reg	Spin	Supp	Reactive		SPP	Demand	Energy	Whl Disc			Volt Disc
Oct	92,830	60,810	32,734	0	93,544	186,374	-	-	1,001	827	131	-	186,374	35,620	11,718	13,453	-	-	25,171	247,166
Nov	84,611	58,565	35,394	0	93,959	178,570	-	-	1,048	866	137	-	178,570	35,580	12,964	15,728	-	-	28,692	242,842
Dec	82,716	64,066	41,417	0	105,483	188,199	-	-	1,190	983	155	-	188,199	35,827	13,590	18,095	-	-	31,685	255,711
Jan	148,026	91,909	57,011	0	148,920	296,947	-	-	1,571	1,298	205	-	296,947	36,687	14,409	18,385	-	-	32,794	366,427
Feb	96,150	57,885	33,879	0	91,764	187,913	-	-	1,039	858	135	-	187,913	37,282	14,409	16,537	-	-	30,946	256,141
Mar	87,978	55,993	32,925	0	88,918	176,897	-	-	1,005	830	131	-	176,897	36,615	13,045	15,911	-	-	28,956	242,467
Apr	69,753	51,255	25,766	0	77,021	146,774	-	-	855	706	111	-	146,774	36,039	11,650	13,468	-	-	25,118	207,931
May	72,408	53,635	25,853	0	79,488	151,896	-	-	899	742	117	-	151,896	29,963	14,111	15,239	-	-	29,351	211,210
Jun	135,157	74,363	32,101	0	106,464	241,621	-	-	1,141	942	149	-	241,621	30,622	19,301	17,912	-	-	37,212	309,455
Jul	136,750	71,119	37,233	0	108,352	245,101	-	-	1,216	1,004	159	-	245,101	30,957	19,301	19,943	-	-	39,243	315,302
Aug	155,020	83,649	36,715	0	120,364	275,384	-	-	1,278	1,056	167	-	275,384	31,169	19,301	19,255	-	-	38,556	345,109
Sep	155,020	69,770	34,615	0	104,384	259,404	-	-	1,068	883	139	-	259,404	36,132	12,307	12,735	-	-	25,042	320,578
Total	\$1,316,417	\$ 793,020	\$ 425,642	\$ -	\$ 1,218,662	\$ 2,535,079	\$ -	\$ -	\$ 13,311	\$ 10,996	\$ 1,736	\$ -	\$ 386,449	\$ 412,493	\$ 176,105	\$ 196,662	\$ -	\$ -	\$ 372,767	\$ 3,320,339

**Appendix Table C-7
2022 Cost of Service Study
Auburn Board of Public Works
Power Cost Analysis
Fiscal Year 2027
Existing Load**

NPPD			
Component	Oct-Jan	Feb-May	Jun-Sep
Production Demand	\$ 12.07	\$ 12.67	\$ 15.63
On-Peak Energy	\$ 0.032160	\$ 0.0337680	\$ 0.038262
Off-Peak Energy	\$ 0.020340	\$ 0.0213570	\$ 0.018900
Irrigation Demand	\$ -	\$ -	\$ -
Irrigation Energy	\$ -	\$ -	\$ -
PCA			

WAPA Charges	
Component	Jan - Dec
Demand	\$ 5.72
Energy	\$ 0.014028
Demand Drought Adder	\$ 0.79
Energy Drought Adder	\$ 0.002006
Voltage Discount	\$ -
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	Oct-Jan	Feb-Sep
Trans Line	\$ -	\$ -
Sub T	\$ -	\$ -
Reg Up	\$ 0.00016	\$ 0.00017
Spin	\$ 0.00019	\$ 0.00020
Supp	\$ 0.00003	\$ 0.00003
Reactive	\$ -	\$ -
Reg Down	\$ 0.00007	\$ 0.00007
SubT Norris	\$ -	\$ -
SubS Norris	\$ -	\$ -

Month	Demand (kW)				Transmission / Ancillary							Energy					
	Total	WAPA	Irrigation	Billed	T-Line	T-Sub	Reg	Spin	Supp	Reactive	SPP	Total	WAPA	Irrigation	On-Peak	Off-Peak	PCA
Oct	9,581	1,890		7,691			4,353,356	4,353,356	4,353,356	0		4,381,187	861,000		1,890,868	1,609,319	3,500,187
Nov	9,101	2,091		7,010			4,558,630	4,558,630	4,558,630	0		4,591,178	1,030,000		1,821,057	1,740,121	3,561,178
Dec	9,045	2,192		6,853			5,175,891	5,175,891	5,175,891	0		5,213,334	1,185,000		1,992,105	2,036,229	4,028,334
Jan	14,588	2,324		12,264			6,829,159	6,829,159	6,829,159	0		6,864,774	1,204,000		2,857,870	2,802,904	5,660,774
Feb	10,290	2,324		7,966			4,516,512	4,516,512	4,516,512	0		4,548,531	1,083,000		1,799,897	1,665,634	3,465,531
Mar	9,393	2,104		7,289			4,371,006	4,371,006	4,371,006	0		4,401,814	1,042,000		1,741,088	1,618,726	3,359,814
Apr	7,658	1,879		5,779			3,716,452	3,716,452	3,716,452	0		3,742,528	882,000		1,593,756	1,266,772	2,860,528
May	8,275	2,276		5,999			3,907,301	3,907,301	3,907,301	0		3,936,812	998,000		1,667,757	1,271,055	2,938,812
Jun	12,190	3,113		9,077			4,960,035	4,960,035	4,960,035	0		4,997,099	1,173,000		2,040,703	1,783,396	3,824,099
Jul	12,297	3,113		9,184			5,284,800	5,284,800	5,284,800	0		5,326,151	1,306,000		1,951,678	2,068,473	4,020,151
Aug	13,524	3,113		10,411			5,566,387	5,566,387	5,566,387	0		5,596,232	1,261,000		2,295,532	2,039,700	4,335,232
Sep	12,396	1,985		10,411			4,645,325	4,645,325	4,645,325	0		4,671,678	834,000		1,914,641	1,923,037	3,837,678
Total	128,338	28,404	0	99,934	0	0	57,874,854	57,874,854	57,874,854	0		58,271,318	12,879,000	0	23,566,952	21,825,366	45,392,318

Month	NPPD (\$)					Total Energy	NPPD (\$)	Transmission/Ancillary (\$)						Total Trans/Anc	WAPA (\$)				Total WAPA (\$)	Total PS+Trans	
	Demand	On-Peak	Off-Peak	Irrigation				T-Line	T-Sub	Reg	Spin	Supp	Reactive		SPP	Demand	Energy	Whl Disc			Volt Disc
Oct	92,830	60,810	32,734		0	93,544	186,374	-	-	1,001	827	131	-	33,661	35,620	12,304	14,126	-	-	26,429	248,424
Nov	84,611	58,565	35,394		0	93,959	178,570	-	-	1,048	866	137	-	33,529	35,580	13,612	16,515	-	-	30,127	244,277
Dec	82,716	64,066	41,417		0	105,483	188,199	-	-	1,190	983	155	-	33,498	35,827	14,270	19,000	-	-	33,270	257,295
Jan	148,026	91,909	57,011		0	148,920	296,947	-	-	1,571	1,298	205	-	33,613	36,687	15,129	19,304	-	-	34,434	368,067
Feb	100,957	60,779	35,573		0	96,352	197,309	-	-	1,091	901	142	-	35,249	37,383	15,129	17,364	-	-	32,494	267,186
Mar	92,377	58,793	34,571		0	93,364	185,741	-	-	1,056	872	138	-	34,648	36,713	13,697	16,707	-	-	30,404	252,858
Apr	73,240	53,818	27,054		0	80,872	154,113	-	-	898	741	117	-	34,367	36,123	12,232	14,142	-	-	26,374	216,609
May	76,028	56,317	27,146		0	83,463	159,491	-	-	944	780	123	-	28,205	30,051	14,817	16,001	-	-	30,818	220,360
Jun	141,914	78,081	33,706		0	111,788	253,702	-	-	1,198	990	156	-	28,390	30,734	20,266	18,807	-	-	39,073	323,509
Jul	143,587	74,675	39,094		0	113,769	257,356	-	-	1,276	1,054	166	-	28,579	31,076	20,266	20,940	-	-	41,205	329,638
Aug	162,771	87,832	38,550		0	126,382	289,153	-	-	1,342	1,108	175	-	28,669	31,295	20,266	20,218	-	-	40,484	360,931
Sep	162,771	73,258	36,345		0	109,603	272,374	-	-	1,122	927	146	-	34,042	36,237	12,922	13,372	-	-	26,294	334,905
Total	\$1,361,829	\$ 818,904	\$ 438,596	\$ -	\$ -	\$ 1,257,500	\$ 2,619,329	\$ -	\$ -	\$ 13,736	\$ 11,347	\$ 1,792	\$ -	\$ 386,449	\$ 413,325	\$ 184,910	\$ 206,495	\$ -	\$ -	\$ 391,405	\$ 3,424,059

**Appendix Table C-8
2022 Cost of Service Study
Auburn Board of Public Works
Power Cost Analysis
Fiscal Year 2028
Existing Load**

NPPD			
Component	Oct-Jan	Feb-May	Jun-Sep
Production Demand	\$ 12.67	\$ 13.31	\$ 16.42
On-Peak Energy	\$ 0.033768	\$ 0.0354564	\$ 0.040175
Off-Peak Energy	\$ 0.021357	\$ 0.0224249	\$ 0.019845
Irrigation Demand	\$ -	\$ -	\$ -
Irrigation Energy	\$ -	\$ -	\$ -
PCA			

WAPA Charges	
Component	Jan - Dec
Demand	\$ 6.01
Energy	\$ 0.014729
Demand Drought Adder	\$ 0.83
Energy Drought Adder	\$ 0.002106
Voltage Discount	\$ -
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	Oct-Jan	Feb-Sep
Trans Line	\$ -	\$ -
Sub T	\$ -	\$ -
Reg Up	\$ 0.00017	\$ 0.00018
Spin	\$ 0.00020	\$ 0.00021
Supp	\$ 0.00003	\$ 0.00003
Reactive	\$ -	\$ -
Reg Down	\$ 0.00007	\$ 0.00008
SubT Norris	\$ -	\$ -
SubS Norris	\$ -	\$ -

Month	Demand (kW)				Transmission / Ancillary							Energy					
	Total	WAPA	Irrigation	Billed	T-Line	T-Sub	Reg	Spin	Supp	Reactive	SPP	Total	WAPA	Irrigation	On-Peak	Off-Peak	PCA
Oct	9,581	1,890		7,691			4,353,356	4,353,356	4,353,356	0		4,381,187	861,000		1,890,868	1,609,319	3,500,187
Nov	9,101	2,091		7,010			4,558,630	4,558,630	4,558,630	0		4,591,178	1,030,000		1,821,057	1,740,121	3,561,178
Dec	9,045	2,192		6,853			5,175,891	5,175,891	5,175,891	0		5,213,334	1,185,000		1,992,105	2,036,229	4,028,334
Jan	14,588	2,324		12,264			6,829,159	6,829,159	6,829,159	0		6,864,774	1,204,000		2,857,870	2,802,904	5,660,774
Feb	10,290	2,324		7,966			4,516,512	4,516,512	4,516,512	0		4,548,531	1,083,000		1,799,897	1,665,634	3,465,531
Mar	9,393	2,104		7,289			4,371,006	4,371,006	4,371,006	0		4,401,814	1,042,000		1,741,088	1,618,726	3,359,814
Apr	7,658	1,879		5,779			3,716,452	3,716,452	3,716,452	0		3,742,528	882,000		1,593,756	1,266,772	2,860,528
May	8,275	2,276		5,999			3,907,301	3,907,301	3,907,301	0		3,936,812	998,000		1,667,757	1,271,055	2,938,812
Jun	12,190	3,113		9,077			4,960,035	4,960,035	4,960,035	0		4,997,099	1,173,000		2,040,703	1,783,396	3,824,099
Jul	12,297	3,113		9,184			5,284,800	5,284,800	5,284,800	0		5,326,151	1,306,000		1,951,678	2,068,473	4,020,151
Aug	13,524	3,113		10,411			5,566,387	5,566,387	5,566,387	0		5,596,232	1,261,000		2,295,532	2,039,700	4,335,232
Sep	12,396	1,985		10,411			4,645,325	4,645,325	4,645,325	0		4,671,678	834,000		1,914,641	1,923,037	3,837,678
Total	128,338	28,404	0	99,934	0	0	57,874,854	57,874,854	57,874,854	0		58,271,318	12,879,000	0	23,566,952	21,825,366	45,392,318

Month	NPPD (\$)					Total Energy	NPPD (\$)	Transmission/Ancillary (\$)						Total Trans/Anc	WAPA (\$)				Total WAPA (\$)	Total PS+Trans
	Demand	On-Peak	Off-Peak	Irrigation				T-Line	T-Sub	Reg	Spin	Supp	Reactive		SPP	Demand	Energy	Whl Disc		
Oct	97,472	63,851	34,370	0	98,221	195,693	-	-	1,051	868	137	-	33,661	35,718	12,919	14,832	-	-	27,751	259,162
Nov	88,841	61,493	37,164	0	98,657	187,498	-	-	1,101	909	144	-	33,529	35,682	14,293	17,340	-	-	31,633	254,814
Dec	86,851	67,269	43,488	0	110,757	197,609	-	-	1,250	1,033	163	-	33,498	35,943	14,983	19,950	-	-	34,933	268,485
Jan	155,428	96,505	59,862	0	156,366	311,794	-	-	1,649	1,362	215	-	33,613	36,840	15,886	20,270	-	-	36,155	384,789
Feb	106,005	63,818	37,352	0	101,169	207,174	-	-	1,145	946	149	-	35,249	37,490	15,886	18,232	-	-	34,118	278,783
Mar	96,996	61,733	36,300	0	98,032	195,028	-	-	1,108	916	145	-	34,648	36,816	14,382	17,542	-	-	31,924	263,769
Apr	76,902	56,509	28,407	0	84,916	161,818	-	-	942	779	123	-	34,367	36,211	12,844	14,849	-	-	27,693	225,721
May	79,830	59,133	28,503	0	87,636	167,466	-	-	991	818	129	-	28,205	30,143	15,558	16,802	-	-	32,359	229,968
Jun	149,010	81,985	35,391	0	117,377	266,387	-	-	1,258	1,039	164	-	28,390	30,851	21,279	19,748	-	-	41,027	338,265
Jul	150,767	78,409	41,049	0	119,458	270,224	-	-	1,340	1,107	175	-	28,579	31,201	21,279	21,987	-	-	43,266	344,691
Aug	170,909	92,223	40,478	0	132,701	303,610	-	-	1,409	1,164	184	-	28,669	31,426	21,279	21,229	-	-	42,508	377,544
Sep	170,909	76,921	38,163	0	115,084	285,993	-	-	1,178	973	154	-	34,042	36,346	13,568	14,041	-	-	27,609	349,948
Total	\$1,429,921	\$ 859,849	\$ 460,526	\$ -	\$ 1,320,375	\$ 2,750,295	\$ -	\$ -	\$ 14,423	\$ 11,915	\$ 1,881	\$ -	\$ 386,449	\$ 414,668	\$ 194,156	\$ 216,820	\$ -	\$ -	\$ 410,976	\$ 3,575,939

**Appendix Table C-9
Auburn Board of Public Works
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	563,577	(32,830)	530,747
3	WAPA Demand Summer	Direct - Production Demand Summer	Purchased Power	70,209	-	70,209
4	NPPD On-Peak Energy Summer	Direct - Production Energy Summer	Purchased Power	277,574	15,011	292,585
5	NPPD Off-Peak Energy Summer	Direct - Production Energy Summer	Purchased Power	151,603	(1,328)	150,275
6	NPPD PCA Summer	Direct - Production Energy Summer	Purchased Power	(44,223)	(25,756)	(69,979)
7	WAPA Energy Summer	Direct - Production Energy Summer	Purchased Power	69,845	-	69,845
8	NPPD Transmission Summer	Direct - Transmission Lines - Summer	Purchased Power	-	-	-
9	NPPD Substation Summer	Direct - Transmission Lines - Summer	Purchased Power	-	-	-
10	NPPD Reg / Freq Summer	Direct - Transmission Lines - Summer	Purchased Power	3,885	818	4,703
11	NPPD Spinning Summer	Direct - Transmission Lines - Summer	Purchased Power	3,067	818	3,885
12	NPPD Supplement Summer	Direct - Transmission Lines - Summer	Purchased Power	409	-	409
13	NPPD Reactive Summer	Direct - Transmission Lines - Summer	Purchased Power	-	-	-
14	SPP Transmission Summer	Direct - Transmission Lines - Summer	Purchased Power	119,680	-	119,680
15	Energy Efficiency Summer	Direct - Production Demand Summer	Purchased Power	(1,649)	1,649	-
16	NPPD Demand Winter	Direct - Production Demand Winter	Purchased Power	753,898	(12,732)	741,165
17	WAPA Demand Winter	Direct - Production Demand Winter	Purchased Power	105,896	-	105,896
18	NPPD On-Peak Energy Winter	Direct - Production Energy Winter	Purchased Power	503,935	1,553	505,489
19	NPPD Off-Peak Energy Winter	Direct - Production Energy Winter	Purchased Power	340,279	(25,598)	314,682
20	NPPD PCA Winter	Direct - Production Energy Winter	Purchased Power	(101,166)	-	(126,137)
21	WAPA Energy Winter	Direct - Production Energy Winter	Purchased Power	126,252	565	126,817
22	NPPD Transmission Winter	Direct - Transmission Lines - Winter	Purchased Power	-	-	-
23	NPPD Substation Winter	Direct - Transmission Lines - Winter	Purchased Power	-	-	-
24	NPPD Reg / Freq Winter	Direct - Transmission Lines - Winter	Purchased Power	7,020	1,588	8,609
25	NPPD Spinning Winter	Direct - Transmission Lines - Winter	Purchased Power	5,600	1,512	7,111
26	NPPD Supplement Winter	Direct - Transmission Lines - Winter	Purchased Power	771	(22)	749
27	NPPD Reactive Winter	Direct - Transmission Lines - Winter	Purchased Power	-	-	-
28	SPP Transmission Winter	Direct - Transmission Lines - Winter	Purchased Power	218,262	48,507	266,769
29	Energy Efficiency Winter	Direct - Production Demand Winter	Purchased Power	(1,252)	(51)	(1,303)
30	Production					
31	Salaries & Benefits	Direct - Expenses	Purchased Power	137,466	61,134	198,600
32	Fuel	Direct - Expenses	Purchased Power	(1,208)	26,208	25,000
33	Supplies	Direct - Expenses	Purchased Power	5,281	219	5,500
34	Utilities	Direct - Expenses	Purchased Power	82,309	12,691	95,000
35	Plant Engine Maintenance	Direct - Expenses	Purchased Power	113,417	36,583	150,000
36	Building Maintenance	Direct - Expenses	Purchased Power	146,023	3,977	150,000
37	Distribution					
38	Salaries & Benefits	Distribution Allocation	Distribution	126,937	96,580	223,517
39	Meter Expense	Distribution Allocation	Distribution	1,300	(1,212)	88
40	Substation Maintenance	Distribution Allocation	Distribution	227	27,773	28,000
41	Transformers Maintenance	Distribution Allocation	Distribution	10,965	(1,965)	9,000
42	Overhead Lines	Distribution Allocation	Distribution	147,816	(21,690)	126,126
43	URD Lines	Distribution Allocation	Capital Improvements	73,904	326,096	400,000
44	Power Operated Equipment	Distribution Allocation	Distribution	2,069	2,431	4,500
45	Street Lights Maintenance	Direct - Lighting	Distribution	11,984	2,516	14,500
46	Customer Accounting					
47	Salaries & Benefits	Distribution Allocation	Customer Accounting	96,192	20,629	116,821
48	Collection & Lien Fees	Distribution Allocation	Customer Accounting	46	104	150
49	Credit & Debit Card Fees	Distribution Allocation	Customer Accounting	18,810	(810)	18,000
50	Postage & Fees	Distribution Allocation	Customer Accounting	33,363	(2,313)	31,050
51	Uncollectible Accounts	Distribution Allocation	Customer Accounting	2,127	(227)	1,900
52	Sales/Expense/Rebate Expense	Distribution Allocation	Customer Accounting	(41)	1,841	1,800
53	Administration & General					
54	Salaries & Benefits	Distribution Allocation	Administrative & General	526,632	(84,632)	442,000
55	City Free Services	Distribution Allocation	Administrative & General	24,811	(7,311)	17,500
56	Telephone	Distribution Allocation	Administrative & General	9,667	(1,667)	8,000
57	Supplies - General Office	Distribution Allocation	Administrative & General	2,732	1,268	4,000
58	Outside Services Employed	Distribution Allocation	Administrative & General	41,059	11,941	53,000
59	Meals During Travel	Distribution Allocation	Administrative & General	264	736	1,000
60	Insurance	Distribution Allocation	Administrative & General	142,322	(17,322)	125,000
61	Regulatory Commission	Distribution Allocation	Administrative & General	743	657	1,400
62	Miscellaneous General	Distribution Allocation	Administrative & General	30,556	(556)	30,000
63	Safety	Distribution Allocation	Administrative & General	15,597	(5,597)	10,000
64	Training	Distribution Allocation	Administrative & General	7,375	(3,375)	4,000
65	Maintenance Comm. Equipment	Distribution Allocation	Administrative & General	19,574	10,426	30,000
66	Pension Fund	Distribution Allocation	Administrative & General	-	200	200
67	Advertising & Donations	Distribution Allocation	Administrative & General	2,615	(115)	2,500
68	Purchased for Outside Sales	Distribution Allocation	Administrative & General	13,251	(751)	12,500
69	Proceedings	Distribution Allocation	Administrative & General	1,217	(217)	1,000
70	Transportation	Distribution Allocation	Administrative & General	34,096	5,904	40,000
71	Office Equipment	Distribution Allocation	Administrative & General	3,902	(2,402)	1,500
72	Mapping	Distribution Allocation	Administrative & General	9,490	(1,990)	7,500
73	Maintenance - Office	Distribution Allocation	Administrative & General	907	343	1,250
74	Maint. Service Center & Warehouse	Distribution Allocation	Administrative & General	16,338	3,662	20,000
75	Janitor/Supplies	Distribution Allocation	Administrative & General	1,066	184	1,250
76	Repairs - Tools	Distribution Allocation	Administrative & General	8,868	1,132	10,000
77	PILOT	Distribution Allocation	Transfers	232,677	(30,577)	202,100
78	Non-Operating Expenses					
79	Rate Stabilization Adjustment	Direct - Other		-	1,112,537	1,112,537
80	Capacity Lease Revenue	Direct - Expenses	Other Operating Revenue	-	(667,745)	(667,745)
81	Junked from Inventory/Assets	Distribution Allocation	Non-Operating Expense	6,682	(1,682)	5,000
82	Inventory Correction	Distribution Allocation	Non-Operating Expense	(241)	991	750
83	Penalties	Direct - Other	Other Operating Revenue	(29,578)	3,078	(26,500)
84	Rental - Electric Property Line	Direct - Other	Other Operating Revenue	(27,390)	(2,610)	(30,000)
85	Other Electric Revenue	Direct - Other	Other Operating Revenue	(13,935)	(3,565)	(17,500)
86	Connects/Reconnects	Direct - Other	Other Operating Revenue	(25,587)	1,587	(24,000)
87	Franchise Fee	Direct - Other	Other Operating Revenue	(232,631)	71,881	(160,750)
88	Interest Income	Direct - Other	Interest Income	(269,295)	79,295	(190,000)
89	Sale of Salvage	Direct - Other	Non-Operating Income	(1,727)	(273)	(2,000)
90	Sales of Materials	Direct - Other	Non-Operating Income	(14,528)	12,028	(2,500)
91	Miscellaneous Income	Direct - Other	Non-Operating Income	(1,602)	(148)	(1,750)
92	Total Test Year Expenses			\$ 5,328,217	\$ 474,788	\$ 5,742,999

**Appendix Table C-10
Auburn Board of Public Works
2024 Cost of Service Study
Classification / Functionalization Factors
Page 1**

Line	Functionalization Factor	Production Cost				Transmission				Demand Related			
		Summer Demand	Summer Energy	Winter Demand	Winter Energy	Line Summer	Line Winter	Substation	Subtrans	Substation	Subtrans	Distribution	Secondary
1	Cost of Service Excluding Purchased Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	Direct - Accounting												
3	Direct - City Accounts												
4	Direct - Administrative & General												
5	Direct - Production												
6	Direct - Expenses												
7	Direct - Lighting												
8	Direct - Meter O&M												
9	Direct - Meter Reading												
10	Direct - Misc. Revenue												
11	Direct - NBV												
12	Direct - Other												
13	Direct - Power Use by City												
14	Direct - Primary Distribution Demand										85.00%		
15	Direct - Production Demand Summer	100.00%											
16	Direct - Production Demand Winter			100.00%									
17	Direct - Production Energy Summer		100.00%										
18	Direct - Production Energy Winter				100.00%								
18	Direct - Revenues												
19	Direct - ROR												
20	Direct - Secondary Distribution												
21	Direct - Services Customer												
22	Direct - Services Demand												100.00%
23	Direct - Subtransmission Line Demand												
24	Direct - Transmission Lines - Summer					100.00%							
25	Direct - Transmission Lines - Winter						100.00%						
28	Direct - Transmission Substation							100.00%					
29	Direct - WC Expenses												
30	Distribution Allocation										45.00%	15.00%	
31	Gross Dist Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	Gross Production Plant in Service												
33	Gross PTD Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Gross Transmission and Distribution Plant												
37	Line Transformers												90.00%
38	Net Plant in Service												
39	Net Production Plant in Service												
40	Net PTD Plant in Service												
41	Net Transmission and Distribution Plant												
45	Overhead Conductor										80.00%		
46	Poles										80.00%		
47	Production Labor Ratio (Maintenance)												
48	Production Labor Ratio (Operations)												
49	Salaries and Wages												
50	Secondary Distribution												
51	Services												
52	Subtransmission - Line										95.00%		
53	Subtransmission - Station									90.00%			
54	Underground Conduits / Conductors											75.00%	

Appendix Table C-10
 Auburn Board of Public Works
 2024 Cost of Service Study
 Classification / Functionalization Factors
 Page 2

Line	Functionalization Factor	Customer Related									Street Lighting	Revenues	City Accounts	Power Plant	Total
		Substation	Subtrans	Distribution	Secondary	Services	Meter O&M	Meter Reading	CS	Acct					
1	Cost of Service Excluding Purchased Pow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2	Direct - Accounting														100.00%
3	Direct - City Accounts													100.00%	100.00%
4	Direct - Administrative & General										100.00%				100.00%
5	Direct - Production			100.00%											100.00%
6	Direct - Expenses													100.00%	100.00%
7	Direct - Lighting														100.00%
8	Direct - Meter O&M						100.00%								100.00%
9	Direct - Meter Reading							100.00%							100.00%
10	Direct - Misc. Revenue													100.00%	100.00%
11	Direct - NBV													0.00%	0.00%
12	Direct - Other													100.00%	100.00%
13	Direct - Power Use by City														0.00%
14	Direct - Primary Distribution Demand			15.00%											100.00%
15	Direct - Production Demand Summer														100.00%
16	Direct - Production Demand Winter														100.00%
17	Direct - Production Energy Summer														100.00%
18	Direct - Production Energy Winter														100.00%
18	Direct - Revenues													100.00%	100.00%
19	Direct - ROR														0.00%
20	Direct - Secondary Distribution														0.00%
21	Direct - Services Customer					100.00%									100.00%
22	Direct - Services Demand														100.00%
23	Direct - Subtransmission Line Demand														100.00%
24	Direct - Transmission Lines - Summer														100.00%
25	Direct - Transmission Lines - Winter														100.00%
28	Direct - Transmission Substation														100.00%
29	Direct - WC Expenses														0.00%
30	Distribution Allocation			15.00%	5.00%			5.00%	15.00%						100.00%
31	Gross Dist Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
32	Gross Production Plant in Service														0.00%
33	Gross PTD Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
34	Gross Transmission and Distribution Plant														0.00%
37	Line Transformers				10.00%										100.00%
38	Net Plant in Service														0.00%
39	Net Production Plant in Service														0.00%
40	Net PTD Plant in Service														0.00%
41	Net Transmission and Distribution Plant														0.00%
45	Overhead Conductor			20.00%											100.00%
46	Poles			20.00%											100.00%
47	Production Labor Ratio (Maintenance)														0.00%
48	Production Labor Ratio (Operations)														0.00%
49	Salaries and Wages														0.00%
50	Secondary Distribution														0.00%
51	Services				30.00%	70.00%									100.00%
52	Subtransmission - Line		5.00%												100.00%
53	Subtransmission - Station	10.00%													100.00%
54	Underground Conduits / Conductors			25.00%											100.00%

Appendix Table C-11
 Auburn Board of Public Works
 2024 Cost of Service Study
 Allocated Cost of Service

Line	Production Cost				Transmission		Distribution		Customer Related				Street Lighting	Revenues	Power Plant	Total
	Summer Demand	Summer Energy	Winter Demand	Winter Energy	Line-S	Line	Distribution	Secondary	Distribution	Secondary	Meter Reading	CS				
	CP-S	Summer On-Peak	CP-W	Winter Energy On-Peak	CP-S	Transmission NCP	Transmission NCP	NCP Secondary	Weighted Customers	Cust Sec	Meter Reading	CS	Street Lighting	Expense	Expense	
Cost of Service	\$ 600,956	\$ 442,726	\$ 845,758	\$ 820,850	\$ 128,677	\$ 283,238	\$ 896,581	\$ 298,860	\$ 298,860	\$ 99,620	\$ 99,620	\$ 298,860	\$ 10,875	\$ 661,162	\$ (43,645)	\$ 5,742,999
1 Urban Residential	\$ 158,740	\$ 131,535	\$ 242,825	\$ 267,185	\$ 33,989	\$ 78,046	\$ 247,051	\$ 83,992	\$ 141,530	\$ 45,960	\$ 50,998	\$ 147,928	\$ -	\$ 210,234	\$ (13,878)	1,826,135
2 Rural Residential	76,309	54,418	119,829	108,029	16,339	34,838	110,278	37,492	52,199	18,646	17,099	54,559	-	90,301	(5,961)	784,376
3 General Service Single Phase	41,088	26,988	59,023	51,733	8,798	16,413	51,956	17,664	38,092	12,370	13,726	39,814	-	48,717	(3,216)	423,166
4 General Service Three Phase	73,863	54,580	124,844	98,481	15,815	31,611	100,063	34,104	15,658	5,593	4,514	13,092	-	73,813	(4,873)	641,157
5 Rural Gen Serv Single Phase	32,694	17,685	46,185	30,479	7,001	12,292	38,911	13,229	35,104	11,400	9,370	27,179	-	36,316	(2,397)	315,446
6 Rural Gen Serv Three Phase	53,600	33,135	56,981	42,305	11,477	20,152	63,791	21,688	7,387	2,399	2,130	6,177	-	41,436	(2,735)	359,922
7 Urban Space Heating	6,969	5,634	14,627	12,820	1,492	3,703	11,723	3,996	979	318	-	1,023	-	8,163	(539)	70,908
8 Rural Space Heating	60	53	181	153	13	49	155	53	98	32	-	102	-	122	(8)	1,063
9 General Service Demand	115,242	82,485	112,995	146,668	24,676	46,036	145,725	49,543	1,957	1,271	353	3,069	-	94,169	(6,216)	817,971
10 Rural Gen Serv Demand	7,943	5,706	14,353	9,908	1,701	3,230	10,226	-	215	140	35	307	-	6,935	(458)	60,242
11 Seasonal/Temporary Service	267	1,031	609	1,675	57	2,466	7,805	-	1,998	649	720	2,088	-	2,498	(165)	21,697
12 Industrial Large Power Demand	29,271	23,405	49,435	43,844	6,267	28,611	90,566	30,867	122	79	35	307	-	39,061	(2,579)	339,293
13 Rural Irrigation	2,963	3,986	-	4,439	634	4,734	14,987	5,095	2,222	722	641	1,858	-	5,454	(360)	47,376
14 Free Service	1,947	1,445	2,410	2,068	417	732	2,318	788	-	-	-	-	-	1,564	(103)	13,585
15 Outdoor Security Lighting	-	640	1,461	1,065	-	324	1,027	349	1,299	42	-	1,358	10,875	2,379	(157)	20,662
16 Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Total Cost of Service	\$ 600,956	\$ 442,726	\$ 845,758	\$ 820,850	\$ 128,677	\$ 283,238	\$ 896,581	\$ 298,860	\$ 298,860	\$ 99,620	\$ 99,620	\$ 298,860	\$ 10,875	\$ 661,162	\$ (43,645)	\$ 5,742,999

Appendix Table C-12
 Auburn Board of Public Works
 2024 Cost of Service Study
 Total Budgeted Cost Allocation by Category
 Page 1

Line	Budget Item	Total	Production Cost				Transmission		Demand Related		Customer Related				Street Lighting	Revenues	Power Plant	Total
			Summer Demand	Summer Energy	Winter Demand	Winter Energy	Line Summer	Line Winter	Distribution	Secondary	Distribution	Secondary	Meter Reading	CS				
1	Power Supply Purchases																	
2	NPPD Demand Summer	530,747	530,747	-	-	-	-	-	-	-	-	-	-	-	-	-	530,747	
3	WAPA Demand Summer	70,209	70,209	-	-	-	-	-	-	-	-	-	-	-	-	-	70,209	
4	NPPD On-Peak Energy Summer	292,585	-	292,585	-	-	-	-	-	-	-	-	-	-	-	-	292,585	
5	NPPD Off-Peak Energy Summer	150,275	-	150,275	-	-	-	-	-	-	-	-	-	-	-	-	150,275	
6	NPPD PCA Summer	(69,979)	-	(69,979)	-	-	-	-	-	-	-	-	-	-	-	-	(69,979)	
7	WAPA Energy Summer	69,845	-	69,845	-	-	-	-	-	-	-	-	-	-	-	-	69,845	
8	NPPD Transmission Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	NPPD Substation Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	NPPD Reg / Freq Summer	4,703	-	-	-	4,703	-	-	-	-	-	-	-	-	-	-	4,703	
11	NPPD Spinning Summer	3,885	-	-	-	3,885	-	-	-	-	-	-	-	-	-	-	3,885	
12	NPPD Supplement Summer	409	-	-	-	409	-	-	-	-	-	-	-	-	-	-	409	
12	NPPD Reactive Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	SPP Transmission Summer	119,680	-	-	-	119,680	-	-	-	-	-	-	-	-	-	-	119,680	
14	Energy Efficiency Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	NPPD Demand Winter	741,165	-	-	741,165	-	-	-	-	-	-	-	-	-	-	-	741,165	
16	WAPA Demand Winter	105,896	-	-	105,896	-	-	-	-	-	-	-	-	-	-	-	105,896	
17	NPPD On-Peak Energy Winter	505,489	-	-	-	505,489	-	-	-	-	-	-	-	-	-	-	505,489	
18	NPPD Off-Peak Energy Winter	314,682	-	-	-	314,682	-	-	-	-	-	-	-	-	-	-	314,682	
19	NPPD PCA Winter	(126,137)	-	-	-	(126,137)	-	-	-	-	-	-	-	-	-	-	(126,137)	
20	WAPA Energy Winter	126,817	-	-	-	126,817	-	-	-	-	-	-	-	-	-	-	126,817	
21	NPPD Transmission Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	NPPD Substation Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	NPPD Reg / Freq Winter	8,609	-	-	-	-	8,609	-	-	-	-	-	-	-	-	-	8,609	
24	NPPD Spinning Winter	7,111	-	-	-	-	7,111	-	-	-	-	-	-	-	-	-	7,111	
25	NPPD Supplement Winter	749	-	-	-	-	749	-	-	-	-	-	-	-	-	-	749	
26	NPPD Reactive Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	SPP Transmission Winter	266,769	-	-	-	-	266,769	-	-	-	-	-	-	-	-	-	266,769	
28	Energy Efficiency Winter	(1,303)	-	-	(1,303)	-	-	-	-	-	-	-	-	-	-	-	(1,303)	
29	Production																	
30	Salaries & Benefits	198,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198,600	
31	Fuel	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	
32	Supplies	5,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	
33	Utilities	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,000	
34	Plant Engine Maintenance	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	
35	Building Maintenance	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	
36	Distribution																	
37	Salaries & Benefits	223,517	-	-	-	-	-	100,583	33,528	33,528	11,176	11,176	33,528	-	-	-	223,517	
38	Meter Expense	88	-	-	-	-	-	40	13	13	4	4	13	-	-	-	88	
39	Substation Maintenance	28,000	-	-	-	-	-	12,600	4,200	4,200	1,400	1,400	4,200	-	-	-	28,000	
40	Transformers Maintenance	9,000	-	-	-	-	-	4,050	1,350	1,350	450	450	1,350	-	-	-	9,000	
41	Overhead Lines	126,126	-	-	-	-	-	56,757	18,919	18,919	6,306	6,306	18,919	-	-	-	126,126	
42	URD Lines	400,000	-	-	-	-	-	180,000	60,000	60,000	20,000	20,000	60,000	-	-	-	400,000	
43	Power Operated Equipment	4,500	-	-	-	-	-	2,025	675	675	225	225	675	-	-	-	4,500	
44	Street Lights Maintenance	14,500	-	-	-	-	-	-	-	-	-	-	-	10,875	3,625	-	14,500	
45	Customer Accounting																	
46	Salaries & Benefits	116,821	-	-	-	-	-	52,569	17,523	17,523	5,841	5,841	17,523	-	-	-	116,821	
47	Collection & Lien Fees	150	-	-	-	-	-	68	23	23	8	8	23	-	-	-	150	
48	Credit & Debit Card Fees	18,000	-	-	-	-	-	8,100	2,700	2,700	900	900	2,700	-	-	-	18,000	
49	Postage & Fees	31,050	-	-	-	-	-	13,973	4,658	4,658	1,553	1,553	4,658	-	-	-	31,050	
50	Uncollectible Accounts	1,900	-	-	-	-	-	855	285	285	95	95	285	-	-	-	1,900	
51	Sales/Expense/Rebate Expense	1,800	-	-	-	-	-	810	270	270	90	90	270	-	-	-	1,800	

Appendix Table C-12
 Auburn Board of Public Works
 2024 Cost of Service Study
 Total Budgeted Cost Allocation by Category
 Page 2

Line	Budget Item	Total	Production Cost				Transmission		Demand Related		Customer Related				Street Lighting	Revenues	Power Plant	Total
			Summer Demand	Summer Energy	Winter Demand	Winter Energy	Line Summer	Line Winter	Distribution	Secondary	Distribution	Secondary	Meter Reading					
52	Administration & General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Salaries & Benefits	442,000	-	-	-	-	-	-	198,900	66,300	66,300	22,100	22,100	66,300	-	-	-	442,000
54	City Free Services	17,500	-	-	-	-	-	-	7,875	2,625	2,625	875	875	2,625	-	-	-	17,500
55	Telephone	8,000	-	-	-	-	-	-	3,600	1,200	1,200	400	400	1,200	-	-	-	8,000
56	Supplies - General Office	4,000	-	-	-	-	-	-	1,800	600	600	200	200	600	-	-	-	4,000
57	Outside Services Employed	53,000	-	-	-	-	-	-	23,850	7,950	7,950	2,650	2,650	7,950	-	-	-	53,000
58	Meals During Travel	1,000	-	-	-	-	-	-	450	150	150	50	50	150	-	-	-	1,000
59	Insurance	125,000	-	-	-	-	-	-	56,250	18,750	18,750	6,250	6,250	18,750	-	-	-	125,000
60	Regulatory Commission	1,400	-	-	-	-	-	-	630	210	210	70	70	210	-	-	-	1,400
61	Miscellaneous General	30,000	-	-	-	-	-	-	13,500	4,500	4,500	1,500	1,500	4,500	-	-	-	30,000
62	Safety	10,000	-	-	-	-	-	-	4,500	1,500	1,500	500	500	1,500	-	-	-	10,000
63	Training	4,000	-	-	-	-	-	-	1,800	600	600	200	200	600	-	-	-	4,000
64	Maintenance Comm. Equipment	30,000	-	-	-	-	-	-	13,500	4,500	4,500	1,500	1,500	4,500	-	-	-	30,000
65	Pension Fund	200	-	-	-	-	-	-	90	30	30	10	10	30	-	-	-	200
66	Advertising & Donations	2,500	-	-	-	-	-	-	1,125	375	375	125	125	375	-	-	-	2,500
67	Purchased for Outside Sales	12,500	-	-	-	-	-	-	5,625	1,875	1,875	625	625	1,875	-	-	-	12,500
68	Proceedings	1,000	-	-	-	-	-	-	450	150	150	50	50	150	-	-	-	1,000
69	Transportation	40,000	-	-	-	-	-	-	18,000	6,000	6,000	2,000	2,000	6,000	-	-	-	40,000
70	Office Equipment	1,500	-	-	-	-	-	-	675	225	225	75	75	225	-	-	-	1,500
71	Mapping	7,500	-	-	-	-	-	-	3,375	1,125	1,125	375	375	1,125	-	-	-	7,500
72	Maintenance - Office	1,250	-	-	-	-	-	-	563	188	188	63	63	188	-	-	-	1,250
73	Maint. Service Center & Warehouse	20,000	-	-	-	-	-	-	9,000	3,000	3,000	1,000	1,000	3,000	-	-	-	20,000
74	Janitor/Supplies	1,250	-	-	-	-	-	-	563	188	188	63	63	188	-	-	-	1,250
75	Repairs - Tools	10,000	-	-	-	-	-	-	4,500	1,500	1,500	500	500	1,500	-	-	-	10,000
76	PILOT	202,100	-	-	-	-	-	-	90,945	30,315	30,315	10,105	10,105	30,315	-	-	-	202,100
77	Non-Operating Expenses																	
78	Rate Stabilization Adjustment	1,112,537	-	-	-	-	-	-	-	-	-	-	-	-	-	1,112,537	-	1,112,537
79	Capacity Lease Revenue	(667,745)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(667,745)	(667,745)
80	Junked from Inventory/Assets	5,000	-	-	-	-	-	-	2,250	750	750	250	250	750	-	-	-	5,000
81	Inventory Correction	750	-	-	-	-	-	-	338	113	113	38	38	113	-	-	-	750
82	Penalties	(26,500)	-	-	-	-	-	-	-	-	-	-	-	-	-	(26,500)	-	(26,500)
83	Rental - Electric Property Line	(30,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	(30,000)	-	(30,000)
84	Other Electric Revenue	(17,500)	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,500)	-	(17,500)
85	Connects/Reconnects	(24,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	(24,000)	-	(24,000)
86	Franchise Fee	(160,750)	-	-	-	-	-	-	-	-	-	-	-	-	-	(160,750)	-	(160,750)
87	Interest Income	(190,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	(190,000)	-	(190,000)
88	Sale of Salvage	(2,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,000)	-	(2,000)
89	Sales of Materials	(2,500)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,500)	-	(2,500)
90	Miscellaneous Income	(1,750)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,750)	-	(1,750)
91	Total Test Year Expenses	\$ 5,742,999	\$ 600,956	\$ 442,726	\$ 845,758	\$ 820,850	\$ 128,677	\$ 283,238	\$ 896,581	\$ 298,860	\$ 298,860	\$ 99,620	\$ 99,620	\$ 298,860	\$ 10,875	\$ 661,162	\$ (43,645)	\$ 5,742,999

**Appendix Table C-13
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Monthly Energy Sales (kWh)**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Energy
Urban Residential	1,801,510	1,759,189	1,772,703	1,007,115	1,039,845	1,596,463	1,545,191	1,939,013	1,263,548	1,044,830	1,367,787	1,498,137	17,635,331
Rural Residential	789,395	760,861	776,474	421,999	383,772	594,370	572,385	739,005	455,419	425,046	596,581	663,647	7,178,954
General Service Single Phase	343,102	319,036	337,200	211,660	225,005	304,228	295,084	377,403	266,562	233,858	276,918	284,306	3,474,362
General Service Three Phase	587,208	571,512	615,337	367,717	499,690	642,173	591,514	717,814	569,270	529,930	542,187	505,658	6,740,010
Rural Gen Serv Single Phase	232,797	221,092	221,304	124,181	115,130	165,853	150,948	190,182	137,480	184,395	183,590	190,226	2,117,178
Rural Gen Serv Three Phase	262,356	261,967	278,390	210,420	210,420	251,099	223,574	274,786	266,615	411,735	357,845	267,272	3,276,479
Urban Space Heating	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Rural Space Heating	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
General Service Demand	786,040	796,000	906,400	748,180	802,460	933,900	851,500	1,015,820	817,880	817,640	823,720	785,520	10,085,060
Rural Gen Serv Demand	58,200	59,400	65,400	53,400	54,000	57,000	52,800	64,200	48,600	58,200	56,400	62,400	690,000
Seasonal/Temporary Service	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Industrial Large Power Demand	257,400	254,700	275,400	240,300	243,000	253,800	255,600	264,600	233,100	270,900	225,900	190,800	2,965,500
Rural Irrigation	3,492	3,369	5,290	8,964	13,698	56,166	48,870	67,189	73,939	18,316	36,596	27,958	363,847
Free Service	15,761	13,522	14,475	10,794	10,319	10,406	9,523	11,637	11,600	13,327	16,085	15,816	153,265
Outdoor Security Lighting	6,172	6,172	6,172	6,235	6,272	6,208	6,208	6,235	6,235	6,290	6,326	6,326	74,849
Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Sales	5,289,814	5,175,764	5,417,238	3,460,996	3,644,639	4,921,318	4,649,723	5,730,442	4,187,451	4,042,294	4,581,187	4,608,475	55,709,339

**Appendix Table C-14
 Auburn Board of Public Works
 2024 Cost of Service Study
 Development of Allocation Factors
 Loss Percentages and Load Growth Percentage**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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
Urban Residential	0.0000%
Rural Residential	0.0000%
General Service Single Phase	0.0000%
General Service Three Phase	0.0000%
Rural Gen Serv Single Phase	0.0000%
Rural Gen Serv Three Phase	0.0000%
Urban Space Heating	0.0000%
Rural Space Heating	0.0000%
General Service Demand	0.0000%
Rural Gen Serv Demand	0.0000%
Seasonal/Temporary Service	0.0000%
Industrial Large Power Demand	0.0000%
Rural Irrigation	0.0000%
Free Service	0.0000%
Outdoor Security Lighting	0.0000%
Security Lights	0.0000%
Street Lights	0.0000%
Total Energy Sales	

**Appendix Table C-15
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Adjusted Energy at Meter**

Secondary Energy	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Energy
Urban Residential	1,801,510	1,759,189	1,772,703	1,007,115	1,039,845	1,596,463	1,545,191	1,939,013	1,263,548	1,044,830	1,367,787	1,498,137	17,635,331
Rural Residential	789,395	760,861	776,474	421,999	383,772	594,370	572,385	739,005	455,419	425,046	596,581	663,647	7,178,954
General Service Single Phase	343,102	319,036	337,200	211,660	225,005	304,228	295,084	377,403	266,562	233,858	276,918	284,306	3,474,362
General Service Three Phase	587,208	571,512	615,337	367,717	499,690	642,173	591,514	717,814	569,270	529,930	542,187	505,658	6,740,010
Rural Gen Serv Single Phase	232,797	221,092	221,304	124,181	115,130	165,853	150,948	190,182	137,480	184,395	183,590	190,226	2,117,178
Rural Gen Serv Three Phase	262,356	261,967	278,390	210,420	210,420	251,099	223,574	274,786	266,615	411,735	357,845	267,272	3,276,479
Urban Space Heating	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Rural Space Heating	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
General Service Demand	786,040	796,000	906,400	748,180	802,460	933,900	851,500	1,015,820	817,880	817,640	823,720	785,520	10,085,060
Rural Gen Serv Demand	58,200	59,400	65,400	53,400	54,000	57,000	52,800	64,200	48,600	58,200	56,400	62,400	690,000
Seasonal/Temporary Service	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Industrial Large Power Demand	257,400	254,700	275,400	240,300	243,000	253,800	255,600	264,600	233,100	270,900	225,900	190,800	2,965,500
Rural Irrigation	3,492	3,369	5,290	8,964	13,698	56,166	48,870	67,189	73,939	18,316	36,596	27,958	363,847
Free Service	15,761	13,522	14,475	10,794	10,319	10,406	9,523	11,637	11,600	13,327	16,085	15,816	153,265
Outdoor Security Lighting	6,172	6,172	6,172	6,235	6,272	6,208	6,208	6,235	6,235	6,290	6,326	6,326	74,849
Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Sales	5,289,814	5,175,764	5,417,238	3,460,996	3,644,639	4,921,318	4,649,723	5,730,442	4,187,451	4,042,294	4,581,187	4,608,475	55,709,339

**Appendix Table C-16
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Energy at Source (Bus A)**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Energy
Urban Residential	1,995,915	1,949,027	1,963,999	1,115,795	1,152,057	1,768,741	1,711,936	2,148,256	1,399,900	1,157,580	1,515,388	1,659,804	19,538,395
Rural Residential	874,580	842,967	860,265	467,538	425,186	658,510	634,152	818,753	504,564	470,914	660,959	735,262	7,953,649
General Service Single Phase	380,127	353,464	373,588	234,501	249,286	337,058	326,927	418,129	295,327	259,094	306,801	314,986	3,849,287
General Service Three Phase	650,575	633,185	681,739	407,398	553,613	711,471	655,345	795,275	630,701	587,116	600,695	560,225	7,467,338
Rural Gen Serv Single Phase	257,919	244,950	245,185	137,582	127,554	183,751	167,237	210,705	152,316	204,293	203,402	210,754	2,345,647
Rural Gen Serv Three Phase	290,667	290,236	308,432	233,127	233,127	278,196	247,700	304,439	295,386	456,166	396,461	296,114	3,630,050
Urban Space Heating	145,262	145,438	136,812	47,919	36,337	41,857	46,932	61,857	34,064	25,376	82,275	103,832	907,960
Rural Space Heating	2,362	2,525	1,943	319	76	192	299	171	1,251	733	214	101	10,186
General Service Demand	870,863	881,898	1,004,211	828,918	889,055	1,034,679	943,387	1,125,439	906,139	905,873	912,609	870,287	11,173,359
Rural Gen Serv Demand	64,160	65,483	72,097	58,868	59,530	62,837	58,207	70,774	53,577	64,160	62,175	68,790	760,656
Seasonal/Temporary Service	13,730	16,089	18,242	6,783	8,530	12,228	4,071	6,869	5,569	4,454	17,557	17,349	131,470
Industrial Large Power Demand	285,177	282,185	305,119	266,231	269,223	281,188	283,182	293,154	258,254	300,133	250,277	211,390	3,285,513
Rural Irrigation	3,869	3,733	5,861	9,931	15,176	62,227	54,144	74,439	81,918	20,293	40,545	30,975	403,110
Free Service	17,462	14,981	16,037	11,959	11,433	11,529	10,551	12,893	12,852	14,765	17,821	17,523	169,804
Outdoor Security Lighting	6,838	6,838	6,838	6,908	6,949	6,878	6,878	6,908	6,908	6,968	7,009	7,009	82,927
Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Sales	5,859,503	5,732,998	6,000,368	3,833,777	4,037,130	5,451,340	5,150,949	6,348,059	4,638,725	4,477,917	5,074,188	5,104,400	61,709,353

**Appendix Table C-17
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Energy by Season**

Secondary Energy	Energy At Source				Total Energy	Unadjusted Energy at Meter				Total Energy
	Summer	Winter	June/Sept	Inter 4		Summer	Winter	June/Sept	Inter 4	
Urban Residential	5,732,671	13,805,724	-	-	19,538,395	5,174,302	12,461,029	-	-	17,635,331
Rural Residential	2,371,699	5,581,950	-	-	7,953,649	2,140,693	5,038,261	-	-	7,178,954
General Service Single Phase	1,176,208	2,673,079	-	-	3,849,287	1,061,644	2,412,718	-	-	3,474,362
General Service Three Phase	2,378,737	5,088,601	-	-	7,467,338	2,147,045	4,592,965	-	-	6,740,010
Rural Gen Serv Single Phase	770,764	1,574,883	-	-	2,345,647	695,691	1,421,487	-	-	2,117,178
Rural Gen Serv Three Phase	1,444,127	2,185,924	-	-	3,630,050	1,303,467	1,973,012	-	-	3,276,479
Urban Space Heating	245,547	662,414	-	-	907,960	221,630	597,894	-	-	819,524
Rural Space Heating	2,299	7,887	-	-	10,186	2,075	7,119	-	-	9,194
General Service Demand	3,594,909	7,578,450	-	-	11,173,359	3,244,760	6,840,300	-	-	10,085,060
Rural Gen Serv Demand	248,701	511,955	-	-	760,656	225,600	464,400	-	-	690,000
Seasonal/Temporary Service	44,929	86,542	-	-	131,470	42,986	82,799	-	-	125,785
Industrial Large Power Demand	1,020,055	2,265,458	-	-	3,285,513	920,700	2,044,800	-	-	2,965,500
Rural Irrigation	173,731	229,380	-	-	403,110	156,809	207,038	-	-	363,847
Free Service	62,960	106,844	-	-	169,804	56,828	96,437	-	-	153,265
Outdoor Security Lighting	27,893	55,033	-	-	82,927	25,176	49,673	-	-	74,849
Security Lights	-	-	-	-	0	-	-	-	-	0
Street Lights	-	-	-	-	0	-	-	-	-	0
Total Energy Sales	19,295,230	42,414,123	-	-	61,709,353	17,419,406	38,289,932	-	-	55,709,339

**Appendix Table C-18
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Energy at Bus A by Hourly Periods - Percentage Allocation**

Energy at Generator	Summer			Winter			June / September	Inter 4
	All	Not Used	Not Used	All	Not Used	Not Used		
Urban Residential	100%	0%	0%	100%	0%	0%		
Rural Residential	100%	0%	0%	100%	0%	0%		
General Service Single Phase	100%	0%	0%	100%	0%	0%		
General Service Three Phase	100%	0%	0%	100%	0%	0%		
Rural Gen Serv Single Phase	100%	0%	0%	100%	0%	0%		
Rural Gen Serv Three Phase	100%	0%	0%	100%	0%	0%		
Urban Space Heating	100%	0%	0%	100%	0%	0%		
Rural Space Heating	100%	0%	0%	100%	0%	0%		
General Service Demand	100%	0%	0%	100%	0%	0%		
Rural Gen Serv Demand	100%	0%	0%	100%	0%	0%		
Seasonal/Temporary Service	100%	0%	0%	100%	0%	0%		
Industrial Large Power Demand	100%	0%	0%	100%	0%	0%		
Rural Irrigation	100%	0%	0%	100%	0%	0%		
Free Service	100%	0%	0%	100%	0%	0%		
Outdoor Security Lighting	100%	0%	0%	100%	0%	0%		
Security Lights	100%	0%	0%	100%	0%	0%		
Street Lights	100%	0%	0%	100%	0%	0%		

**Appendix Table C-19
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Energy at Bus A by Hourly Periods - Energy (MWh)**

Rate Class	Summer			Winter			June / September		Inter 4		Total Energy
	All	Not Used	Not Used	All	Not Used	Not Used	On Peak	Off Peak	On Peak	Off Peak	
Urban Residential	5,732,671	-	-	13,805,724	-	-	-	-	-	-	19,538,395
Rural Residential	2,371,699	-	-	5,581,950	-	-	-	-	-	-	7,953,649
General Service Single Phase	1,176,208	-	-	2,673,079	-	-	-	-	-	-	3,849,287
General Service Three Phase	2,378,737	-	-	5,088,601	-	-	-	-	-	-	7,467,338
Rural Gen Serv Single Phase	770,764	-	-	1,574,883	-	-	-	-	-	-	2,345,647
Rural Gen Serv Three Phase	1,444,127	-	-	2,185,924	-	-	-	-	-	-	3,630,050
Urban Space Heating	245,547	-	-	662,414	-	-	-	-	-	-	907,960
Rural Space Heating	2,299	-	-	7,887	-	-	-	-	-	-	10,186
General Service Demand	3,594,909	-	-	7,578,450	-	-	-	-	-	-	11,173,359
Rural Gen Serv Demand	248,701	-	-	511,955	-	-	-	-	-	-	760,656
Seasonal/Temporary Service	44,929	-	-	86,542	-	-	-	-	-	-	131,470
Industrial Large Power Demand	1,020,055	-	-	2,265,458	-	-	-	-	-	-	3,285,513
Rural Irrigation	173,731	-	-	229,380	-	-	-	-	-	-	403,110
Free Service	62,960	-	-	106,844	-	-	-	-	-	-	169,804
Outdoor Security Lighting	27,893	-	-	55,033	-	-	-	-	-	-	82,927
Security Lights	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-
Total Energy Sales	19,295,230	-	-	42,414,123	-	-	-	-	-	-	61,709,353

**Appendix Table C-20
 Auburn Board of Public Works
 2024 Cost of Service Study
 Development of Allocation Factors
 Time of Use Energy Factors**

Rate Class	Summer			Winter			June / September		Inter 4			Total Energy
	All			All			On Peak	Off Peak	On Peak	Off Peak	Total	
Urban Residential	29.71%			32.55%								31.66%
Rural Residential	12.29%			13.16%								12.89%
General Service Single Phase	6.10%			6.30%								6.24%
General Service Three Phase	12.33%			12.00%								12.10%
Rural Gen Serv Single Phase	3.99%			3.71%								3.80%
Rural Gen Serv Three Phase	7.48%			5.15%								5.88%
Urban Space Heating	1.27%			1.56%								1.47%
Rural Space Heating	0.01%			0.02%								0.02%
General Service Demand	18.63%			17.87%								18.11%
Rural Gen Serv Demand	1.29%			1.21%								1.23%
Seasonal/Temporary Service	0.23%			0.20%								0.21%
Industrial Large Power Demand	5.29%			5.34%								5.32%
Rural Irrigation	0.90%			0.54%								0.65%
Free Service	0.33%			0.25%								0.28%
Outdoor Security Lighting	0.14%			0.13%								0.13%
Security Lights	0.00%			0.00%								0.00%
Street Lights	0.00%			0.00%								0.00%
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-21
Auburn Board of Public Works
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
Urban Residential	41.00%	51.00%			4,310	4,190
Rural Residential	38.00%	45.00%			1,924	1,920
General Service Single Phase	40.00%	50.00%			906	827
General Service Three Phase	45.00%	45.00%			1,630	1,750
Rural Gen Serv Single Phase	35.00%	40.00%			679	609
Rural Gen Serv Three Phase	40.00%	45.00%			1,113	752
Urban Space Heating	40.00%	50.00%			189	205
Rural Space Heating	40.00%	45.00%			2	3
General Service Demand					2,542	1,584
Rural Gen Serv Demand					162	186
Seasonal/Temporary Service	15.00%	10.00%			98	142
Industrial Large Power Demand					1,476	1,584
Rural Irrigation					523	523
Free Service	48.00%	52.00%			40	32
Outdoor Security Lighting	48.00%	52.00%			18	16
Security Lights	48.00%	52.00%			-	-
Street Lights	48.00%	52.00%			-	-
Total					15,612	14,323
Hours in Period	2,928	5,832				

**Appendix Table C-22
 Auburn Board of Public Works
 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
Urban Residential	100.00%	100.00%	100.00%	100.00%	4,310	4,190		
Rural Residential	100.00%	100.00%	100.00%	100.00%	1,924	1,920		
General Service Single Phase	100.00%	100.00%	100.00%	100.00%	906	827		
General Service Three Phase	100.00%	100.00%	100.00%	100.00%	1,630	1,750		
Rural Gen Serv Single Phase	100.00%	100.00%	100.00%	100.00%	679	609		
Rural Gen Serv Three Phase	100.00%	100.00%	100.00%	100.00%	1,113	752		
Urban Space Heating	100.00%	100.00%	100.00%	100.00%	189	205		
Rural Space Heating	100.00%	100.00%	100.00%	100.00%	2	3		
General Service Demand	100.00%	100.00%	100.00%	100.00%	2,542	1,584		
Rural Gen Serv Demand	100.00%	100.00%	100.00%	100.00%	162	186		
Seasonal/Temporary Service	100.00%	100.00%	100.00%	100.00%	98	142		
Industrial Large Power Demand	100.00%	100.00%	100.00%	100.00%	1,476	1,584		
Rural Irrigation	50.00%	0.00%	50.00%	50.00%	261	-		
Free Service	100.00%	100.00%	100.00%	100.00%	40	32		
Outdoor Security Lighting	100.00%	100.00%	100.00%	100.00%	18	16		
Security Lights	100.00%	100.00%	100.00%	100.00%	-	-		
Street Lights								
Total					15,351	13,800	-	-

**Appendix Table C-23
Auburn Board of Public Works
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				Max
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	June/Sept	Inter 4	
Urban Residential	4,483	4,357	-	-	4,607	4,466	-	-	4,607
Rural Residential	2,001	1,997	-	-	2,056	2,047	-	-	2,056
General Service Single Phase	943	861	-	-	969	882	-	-	969
General Service Three Phase	1,695	1,820	-	-	1,742	1,866	-	-	1,866
Rural Gen Serv Single Phase	706	634	-	-	726	650	-	-	726
Rural Gen Serv Three Phase	1,157	782	-	-	1,189	801	-	-	1,189
Urban Space Heating	197	213	-	-	202	219	-	-	219
Rural Space Heating	2	3	-	-	2	3	-	-	3
General Service Demand	2,644	1,647	-	-	2,717	1,689	-	-	2,717
Rural Gen Serv Demand	162	186	-	-	166	191	-	-	191
Seasonal/Temporary Service	98	142	-	-	101	146	-	-	146
Industrial Large Power Demand	1,535	1,647	-	-	1,577	1,689	-	-	1,689
Rural Irrigation	272	-	-	-	279	-	-	-	279
Free Service	42	33	-	-	43	34	-	-	43
Outdoor Security Lighting	19	17	-	-	19	17	-	-	19
Security Lights	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-
Total	15,955	14,339	-	-	16,396	14,699	-	-	16,718

**Appendix Table C-24
Auburn Board of Public Works
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
Urban Residential	65.00%	65.00%			2,994	2,903		
Rural Residential	70.00%	70.00%			1,439	1,433		
General Service Single Phase	80.00%	80.00%			775	706		
General Service Three Phase	80.00%	80.00%			1,393	1,493		
Rural Gen Serv Single Phase	85.00%	85.00%			617	552		
Rural Gen Serv Three Phase	85.00%	85.00%			1,011	681		
Urban Space Heating	65.00%	80.00%			131	175		
Rural Space Heating	60.00%	75.00%			1	2		
General Service Demand	80.00%	80.00%			2,174	1,351		
Rural Gen Serv Demand	90.00%	90.00%			150	172		
Seasonal/Temporary Service	5.00%	5.00%			5	7		
Industrial Large Power Demand	35.00%	35.00%			552	591		
Rural Irrigation	20.00%	20.00%			56	-		
Free Service	85.00%	85.00%			37	29		
Outdoor Security Lighting	0.00%	100.00%			-	17		
Security Lights	0.00%	0.00%			-	-		
Street Lights	0.00%	0.00%			-	-		
Total Energy Sales					11,336	10,112		

**Appendix Table C-25
Auburn Board of Public Works
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		
Urban Residential	0.00%	0.00%	0.00%
Rural Residential	0.00%	0.00%	0.00%
General Service Single Phase	0.00%	0.00%	0.00%
General Service Three Phase	0.00%	0.00%	0.00%
Rural Gen Serv Single Phase	0.00%	0.00%	0.00%
Rural Gen Serv Three Phase	0.00%	0.00%	0.00%
Urban Space Heating	0.00%	0.00%	0.00%
Rural Space Heating	0.00%	0.00%	0.00%
General Service Demand	0.00%	0.00%	0.00%
Rural Gen Serv Demand	0.00%	0.00%	0.00%
Seasonal/Temporary Service	0.00%	0.00%	0.00%
Industrial Large Power Demand	0.00%	0.00%	0.00%
Rural Irrigation	0.00%	0.00%	0.00%
Free Service	0.00%	0.00%	0.00%
Outdoor Security Lighting	0.00%	0.00%	0.00%
Security Lights	1.00%	0.00%	1.0000%
Street Lights	1.00%	0.00%	1.0000%
Total Energy Sales			

**Appendix Table C-26
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
NCP Peak Demand Adjusted for Load Growth**

Rate Class	NCP at Meter				NCP at Primary		NCP Secondary
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	Annual
Urban Residential	4,310	4,190	-	-	4,483	4,357	4,483
Rural Residential	1,924	1,920	-	-	2,001	1,997	2,001
General Service Single Phase	906	827	-	-	943	861	943
General Service Three Phase	1,630	1,750	-	-	1,695	1,820	1,820
Rural Gen Serv Single Phase	679	609	-	-	706	634	706
Rural Gen Serv Three Phase	1,113	752	-	-	1,157	782	1,157
Urban Space Heating	189	205	-	-	197	213	213
Rural Space Heating	2	3	-	-	2	3	3
General Service Demand	2,542	1,584	-	-	2,644	1,647	2,644
Rural Gen Serv Demand	162	186	-	-	162	186	-
Seasonal/Temporary Service	98	142	-	-	-	-	-
Industrial Large Power Demand	1,476	1,584	-	-	1,535	1,647	1,647
Rural Irrigation	523	523	-	-	272	-	272
Free Service	40	32	-	-	42	33	42
Outdoor Security Lighting	18	16	-	-	19	17	19
Security Lights	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-
Total Energy Sales	15,612	14,323	-	-	15,857	14,197	15,950

**Appendix Table C-27
Auburn Board of Public Works
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
Urban Residential	4,607	4,466	-	-	4,607	4,607	4,466	-	-	4,607	4,607
Rural Residential	2,056	2,047	-	-	2,056	2,056	2,047	-	-	2,056	2,056
General Service Single Phase	969	882	-	-	969	969	882	-	-	969	969
General Service Three Phase	1,742	1,866	-	-	1,866	1,742	1,866	-	-	1,866	1,866
Rural Gen Serv Single Phase	726	650	-	-	726	726	650	-	-	726	726
Rural Gen Serv Three Phase	1,189	801	-	-	1,189	1,189	801	-	-	1,189	1,189
Urban Space Heating	202	219	-	-	219	202	219	-	-	219	219
Rural Space Heating	2	3	-	-	3	2	3	-	-	3	3
General Service Demand	2,717	1,689	-	-	2,717	2,717	1,689	-	-	2,717	2,717
Rural Gen Serv Demand	166	191	-	-	191	166	191	-	-	191	191
Seasonal/Temporary Service	101	146	-	-	146	101	146	-	-	146	146
Industrial Large Power Demand	1,577	1,689	-	-	1,689	1,577	1,689	-	-	1,689	1,689
Rural Irrigation	279	-	-	-	279	279	-	-	-	279	279
Free Service	43	34	-	-	43	43	34	-	-	43	43
Outdoor Security Lighting	19	17	-	-	19	19	17	-	-	19	19
Security Lights	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-
Total Energy Sales	16,396	14,699	-	-	16,718	16,396	14,699	-	-	16,718	16,718

**Appendix Table C-28
Auburn Board of Public Works
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
Urban Residential	2,994	2,903			2,994	3,572	4,188			4,188
Rural Residential	1,439	1,433			1,439	1,717	2,067			2,067
General Service Single Phase	775	706			775	925	1,018			1,018
General Service Three Phase	1,393	1,493			1,493	1,662	2,153			2,153
Rural Gen Serv Single Phase	617	552			617	736	797			797
Rural Gen Serv Three Phase	1,011	681			1,011	1,206	983			1,206
Urban Space Heating	131	175			175	157	252			252
Rural Space Heating	1	2			2	1	3			3
General Service Demand	2,174	1,351			2,174	2,593	1,949			2,593
Rural Gen Serv Demand	150	172			172	179	248			248
Seasonal/Temporary Service	5	7			7	6	10			10
Industrial Large Power Demand	552	591			591	659	853			853
Rural Irrigation	56	-			56	67	-			67
Free Service	37	29			37	44	42			44
Outdoor Security Lighting	-	17			17	-	25			25
Security Lights	-	-			-	-	-			-
Street Lights	-	-			-	-	-			-
Total Energy Sales	11,336	10,112	-	-	11,560	13,524	14,588	-	-	15,525

**Appendix Table C-29
 Auburn Board of Public Works
 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
Urban Residential	27.61%	29.25%			28.27%	30.69%	28.10%	
Rural Residential	12.32%	13.40%			12.62%	14.06%	12.55%	
General Service Single Phase	5.81%	5.78%			5.95%	6.06%	5.91%	
General Service Three Phase	10.44%	12.22%			10.69%	12.82%	11.41%	
Rural Gen Serv Single Phase	4.35%	4.25%			4.45%	4.46%	4.43%	
Rural Gen Serv Three Phase	7.13%	5.25%			7.30%	5.51%	7.26%	
Urban Space Heating	1.21%	1.43%			1.24%	1.50%	1.34%	
Rural Space Heating	0.01%	0.02%			0.01%	0.02%	0.02%	
General Service Demand	16.28%	11.06%			16.67%	11.60%	16.58%	
Rural Gen Serv Demand	1.04%	1.30%			1.02%	1.31%	0.00%	
Seasonal/Temporary Service	0.63%	0.99%			0.00%	0.00%	0.00%	
Industrial Large Power Demand	9.45%	11.06%			9.68%	11.60%	10.33%	
Rural Irrigation	3.35%	3.65%			1.71%	0.00%	1.70%	
Free Service	0.26%	0.22%			0.27%	0.23%	0.26%	
Outdoor Security Lighting	0.11%	0.11%			0.12%	0.12%	0.12%	
Security Lights	0.00%	0.00%			0.00%	0.00%	0.00%	
Street Lights	0.00%	0.00%			0.00%	0.00%	0.00%	
Total Energy Sales	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	100.00%	

**Appendix Table C-30
Auburn Board of Public Works
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
Urban Residential	28.10%	30.39%			27.55%	28.10%	30.39%			27.55%
Rural Residential	12.54%	13.92%			12.30%	12.54%	13.92%			12.30%
General Service Single Phase	5.91%	6.00%			5.79%	5.91%	6.00%			5.79%
General Service Three Phase	10.62%	12.69%			11.16%	10.62%	12.69%			11.16%
Rural Gen Serv Single Phase	4.43%	4.42%			4.34%	4.43%	4.42%			4.34%
Rural Gen Serv Three Phase	7.25%	5.45%			7.11%	7.25%	5.45%			7.11%
Urban Space Heating	1.23%	1.49%			1.31%	1.23%	1.49%			1.31%
Rural Space Heating	0.01%	0.02%			0.02%	0.01%	0.02%			0.02%
General Service Demand	16.57%	11.49%			16.25%	16.57%	11.49%			16.25%
Rural Gen Serv Demand	1.02%	1.30%			1.14%	1.02%	1.30%			1.14%
Seasonal/Temporary Service	0.61%	0.99%			0.87%	0.61%	0.99%			0.87%
Industrial Large Power Demand	9.62%	11.49%			10.10%	9.62%	11.49%			10.10%
Rural Irrigation	1.70%	0.00%			1.67%	1.70%	0.00%			1.67%
Free Service	0.26%	0.23%			0.26%	0.26%	0.23%			0.26%
Outdoor Security Lighting	0.12%	0.12%			0.11%	0.12%	0.12%			0.11%
Security Lights	0.00%	0.00%			0.00%	0.00%	0.00%			0.00%
Street Lights	0.00%	0.00%			0.00%	0.00%	0.00%			0.00%
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-31
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Coincident Peak at Bus A**

Rate Class	Summer	Winter	June/Sept	Inter 4	Total CP
Urban Residential	26.41%	28.71%			26.98%
Rural Residential	12.70%	14.17%			13.31%
General Service Single Phase	6.84%	6.98%			6.56%
General Service Three Phase	12.29%	14.76%			13.87%
Rural Gen Serv Single Phase	5.44%	5.46%			5.13%
Rural Gen Serv Three Phase	8.92%	6.74%			7.77%
Urban Space Heating	1.16%	1.73%			1.63%
Rural Space Heating	0.01%	0.02%			0.02%
General Service Demand	19.18%	13.36%			16.71%
Rural Gen Serv Demand	1.32%	1.70%			1.59%
Seasonal/Temporary Service	0.04%	0.07%			0.07%
Industrial Large Power Demand	4.87%	5.85%			5.49%
Rural Irrigation	0.49%	0.00%			0.43%
Free Service	0.32%	0.28%			0.28%
Outdoor Security Lighting	0.00%	0.17%			0.16%
Security Lights	0.00%	0.00%			0.00%
Street Lights	0.00%	0.00%			0.00%
Total	100.00%	100.00%	0.00%	0.00%	100.00%

**Appendix Table C-32
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Number of Customers**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Urban Residential	1,441	1,442	1,445	1,449	1,456	1,452	1,450	1,452	1,439	1,446	1,442	1,441	1,446
Rural Residential	473	491	491	492	491	477	477	476	477	492	491	490	485
General Service Single Phase	394	390	387	381	382	381	384	401	390	397	391	393	389
General Service Three Phase	128	128	128	128	129	129	128	128	129	127	127	127	128
Rural Gen Serv Single Phase	272	267	264	265	263	262	267	264	264	266	268	267	266
Rural Gen Serv Three Phase	58	58	60	60	60	60	60	60	61	62	62	62	60
Urban Space Heating	20	20	20	20	20	20	20	20	20	20	20	20	20
Rural Space Heating	2	2	2	2	2	2	2	2	2	2	2	2	2
General Service Demand	10	10	10	10	10	10	10	10	10	10	10	10	10
Rural Gen Serv Demand	1	1	1	1	1	1	1	1	1	1	1	1	1
Seasonal/Temporary Service	23	23	23	23	23	19	19	18	20	19	18	17	20
Industrial Large Power Demand	1	1	1	1	1	1	1	1	1	1	1	1	1
Rural Irrigation	18	18	18	18	18	18	18	18	18	18	19	19	18
Free Service	10	10	10	10	10	10	10	10	10	10	10	10	10
Outdoor Security Lighting	132	132	132	133	132	132	132	133	133	134	134	134	133
Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Number of Customers	2,983	2,993	2,992	2,993	2,998	2,974	2,979	2,994	2,975	3,005	2,996	2,994	2,990

**Appendix Table C-33
Auburn Board of Public Works
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	Transmission Weighting	Customer Secondary	Services	Meter Costs	Customer Service	Weighted Time to Read a meter	Billing Weighting Factor
Urban Residential	1,446.25	1.00	1.00	1.00	1.00	1.0	1.0	1.0	1.0	1.0
Rural Residential	484.92	1.10	1.10	1.10	1.10	1.1	1.0	1.1	1.0	1.1
General Service Single Phase	389.25	1.00	1.00	1.00	1.00	1.0	1.0	1.0	1.0	1.0
General Service Three Phase	128.00	1.25	1.10	1.10	1.10	1.0	1.0	1.0	1.0	1.0
Rural Gen Serv Single Phase	265.72	1.35	1.00	1.00	1.00	1.0	1.0	1.0	1.0	1.0
Rural Gen Serv Three Phase	60.39	1.25	1.00	1.00	1.00	1.0	1.0	1.0	1.0	1.0
Urban Space Heating	20.00	0.50	1.00	1.00	1.00	1.0	1.0	0.5	-	-
Rural Space Heating	2.00	0.50	1.00	1.00	1.00	1.0	1.0	0.5	-	-
General Service Demand	10.00	2.00	1.00	1.00	2.00	1.0	3.0	3.0	1.0	3.0
Rural Gen Serv Demand	1.00	2.20	1.00	1.00	2.00	1.0	3.0	3.0	1.0	3.0
Seasonal/Temporary Service	20.42	1.00	1.00	1.00	1.00	1.0	1.0	1.0	1.0	1.0
Industrial Large Power Demand	1.00	1.25	1.00	1.00	2.00	1.0	5.0	3.0	1.0	3.0
Rural Irrigation	18.17	1.25	1.00	1.00	1.00	1.0	1.0	1.0	1.0	1.0
Free Service		1.25	1.00	1.00	1.00	1.0	1.0	1.0	1.0	1.0
Outdoor Security Lighting	132.75	0.10	0.10	0.10	0.10	0.1	-	0.1	-	0.1
Security Lights	-	0.20	0.20	0.20	0.20	0.2	1.0	0.2	0.2	0.2
Street Lights										
Total Number of Weighted Customers	2,979.86									

**Appendix Table C-34
Auburn Board of Public Works
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	Transmission Weighting	Customer Secondary	Services	Meter Costs	Customer Services	Weighted Time to Read a meter	Billing Weighting Factor
Urban Residential	1,446	1,446	1,446	1,446	1,446	1,446.25	1,446	1,446	1,446	1,446.25
Rural Residential	485	533	533	533	587	533.41	485	533	485	533.41
General Service Single Phase	389	389	389	389	389	389.25	389	389	389	389.25
General Service Three Phase	128	160	141	141	176	128.00	128	128	128	128.00
Rural Gen Serv Single Phase	266	359	266	266	359	265.72	266	266	266	265.72
Rural Gen Serv Three Phase	60	75	60	60	75	60.39	60	60	60	60.39
Urban Space Heating	20	10	20	20	10	20.00	20	10	-	-
Rural Space Heating	2	1	2	2	1	2.00	2	1	-	-
General Service Demand	10	20	10	10	40	10.00	30	30	10	30.00
Rural Gen Serv Demand	1	2	1	1	4	1.00	3	3	1	3.00
Seasonal/Temporary Service	20	20	20	20	20	20.42	20	20	20	20.42
Industrial Large Power Demand	1	1	1	1	3	1.00	5	3	1	3.00
Rural Irrigation	18	23	18	18	23	18.17	18	18	18	18.17
Free Service	-	-	-	-	-	-	-	-	-	-
Outdoor Security Lighting	133	13	13	13	1	13.28	-	13	-	13.28
Security Lights	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-
Total Number of Weighted Customers	2,980	3,054	2,922	2,922	3,135	2,909	2,873	2,922	2,825	2,911

**Appendix Table C-35
Auburn Board of Public Works
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	Transmission Weighting	Customer Secondary	Services	Meter Costs	Customer Services	Weighted Time to Read a meter	Billing Weighting Factor
Urban Residential	48.53%	47.36%	49.50%	49.50%	46.14%	49.72%	50.34%	49.50%	51.19%	49.68%
Rural Residential	16.27%	17.47%	18.26%	18.26%	18.72%	18.34%	16.88%	18.26%	17.16%	18.32%
General Service Single Phase	13.06%	12.75%	13.32%	13.32%	12.42%	13.38%	13.55%	13.32%	13.78%	13.37%
General Service Three Phase	4.30%	5.24%	4.82%	4.82%	5.61%	4.40%	4.46%	4.38%	4.53%	4.40%
Rural Gen Serv Single Phase	8.92%	11.75%	9.09%	9.09%	11.44%	9.13%	9.25%	9.09%	9.41%	9.13%
Rural Gen Serv Three Phase	2.03%	2.47%	2.07%	2.07%	2.41%	2.08%	2.10%	2.07%	2.14%	2.07%
Urban Space Heating	0.67%	0.33%	0.68%	0.68%	0.32%	0.69%	0.70%	0.34%	0.00%	0.00%
Rural Space Heating	0.07%	0.03%	0.07%	0.07%	0.03%	0.07%	0.07%	0.03%	0.00%	0.00%
General Service Demand	0.34%	0.65%	0.34%	0.34%	1.28%	0.34%	1.04%	1.03%	0.35%	1.03%
Rural Gen Serv Demand	0.03%	0.07%	0.03%	0.03%	0.14%	0.03%	0.10%	0.10%	0.04%	0.10%
Seasonal/Temporary Service	0.69%	0.67%	0.70%	0.70%	0.65%	0.70%	0.71%	0.70%	0.72%	0.70%
Industrial Large Power Demand	0.03%	0.04%	0.03%	0.03%	0.08%	0.03%	0.17%	0.10%	0.04%	0.10%
Rural Irrigation	0.61%	0.74%	0.62%	0.62%	0.72%	0.62%	0.63%	0.62%	0.64%	0.62%
Free Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Outdoor Security Lighting	4.45%	0.43%	0.45%	0.45%	0.04%	0.46%	0.00%	0.45%	0.00%	0.46%
Security Lights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Street Lights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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-36
Auburn Board of Public Works
2024 Cost of Service Study
Revenue - Existing Rates**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
Urban Residential	160,185	157,060	159,079	108,956	112,272	164,083	159,398	194,911	133,936	112,875	133,968	141,571	1,738,294
Rural Residential	76,873	74,705	76,359	49,161	45,780	64,010	61,939	77,584	50,946	49,674	63,373	68,067	758,469
General Service Single Phase	41,417	39,075	40,502	28,602	29,754	36,629	35,903	43,720	33,423	30,857	34,943	35,894	430,719
General Service Three Phase	52,355	51,151	54,274	40,647	45,096	64,570	59,725	71,723	57,643	47,307	48,628	45,954	639,072
Rural Gen Serv Single Phase	32,106	30,751	30,774	20,717	19,648	23,554	22,285	26,048	20,820	26,556	27,146	27,765	308,170
Rural Gen Serv Three Phase	27,906	27,880	29,311	24,757	24,757	27,977	25,086	30,464	29,633	38,600	34,989	28,921	350,281
Urban Space Heating	9,713	9,724	9,166	3,413	2,664	4,056	4,527	5,913	3,332	1,954	5,637	7,032	67,130
Rural Space Heating	184	194	156	51	35	33	43	31	129	78	44	37	1,014
General Service Demand	60,446	61,425	67,866	61,087	63,995	76,475	70,187	83,117	75,983	66,649	66,452	60,521	814,203
Rural Gen Serv Demand	5,534	5,681	5,988	5,117	5,148	5,562	5,345	6,033	5,029	5,277	5,614	5,749	66,078
Seasonal/Temporary Service	1,897	2,086	2,262	1,320	1,777	1,775	1,021	1,248	1,539	1,005	2,055	2,009	19,993
Industrial Large Power Demand	24,505	23,673	24,501	23,320	22,748	29,499	30,771	30,519	29,106	22,958	22,218	20,194	304,012
Rural Irrigation	643	633	788	13,637	1,470	4,516	3,976	5,332	5,831	1,844	3,344	2,645	44,659
Free Service	1,366	1,201	1,271	999	964	970	905	1,061	1,058	1,186	1,390	1,370	13,742
Outdoor Security Lighting	1,640	1,640	1,640	1,657	1,667	1,650	1,650	1,657	1,657	1,671	1,681	1,681	19,892
Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	496,769	486,879	503,938	383,440	377,774	505,357	482,762	579,362	450,066	408,491	451,482	449,408	5,575,727

**Appendix Table C-37
Auburn Board of Public Works
2024 Cost of Service Study
Revenue - Proposed Rates**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Urban Residential	163,711	160,588	162,458	111,236	114,447	171,777	166,984	203,290	140,924	114,959	136,511	144,451	1,791,338
Rural Residential	77,804	75,642	77,311	49,945	46,572	68,079	65,898	82,373	54,320	50,443	64,170	68,912	781,469
General Service Single Phase	41,551	39,261	40,649	29,058	30,187	38,893	38,139	46,332	35,562	31,312	35,256	36,177	442,378
General Service Three Phase	52,996	51,781	54,961	40,564	45,744	67,799	62,746	75,248	60,580	47,972	49,259	46,545	656,195
Rural Gen Serv Single Phase	32,072	30,743	30,736	21,077	20,045	25,519	24,179	28,166	22,621	26,761	27,220	27,814	316,953
Rural Gen Serv Three Phase	28,385	28,356	29,875	24,709	24,709	29,103	26,130	31,661	30,811	40,299	36,204	29,320	359,563
Urban Space Heating	10,018	10,030	9,454	3,517	2,743	4,283	4,764	6,178	3,544	2,011	5,811	7,251	69,605
Rural Space Heating	179	190	153	50	35	47	56	45	141	76	44	36	1,052
General Service Demand	61,885	62,897	69,382	62,733	65,643	78,122	71,718	84,896	77,912	68,436	68,194	61,971	833,789
Rural Gen Serv Demand	5,614	5,764	6,076	5,191	5,222	5,831	5,596	6,333	5,262	5,353	5,695	5,833	67,769
Seasonal/Temporary Service	1,966	2,155	2,331	1,389	1,846	1,832	1,078	1,302	1,599	1,062	2,109	2,060	20,728
Industrial Large Power Demand	25,772	24,882	25,725	24,537	23,915	30,894	32,247	31,959	30,519	24,074	23,385	21,288	319,197
Rural Irrigation	639	630	783	14,325	1,456	4,853	4,270	5,735	6,275	1,825	3,308	2,617	46,716
Free Service	1,409	1,243	1,314	1,041	1,006	1,013	947	1,104	1,101	1,229	1,433	1,413	14,252
Outdoor Security Lighting	1,706	1,706	1,706	1,723	1,733	1,716	1,716	1,723	1,723	1,738	1,748	1,748	20,687
Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	505,708	495,866	512,913	391,094	385,304	529,758	506,468	606,348	472,896	417,552	460,347	457,436	5,741,689

**Appendix Table C-38
Auburn Board of Public Works
2024 Cost of Service Study
Revenue - Proposed Rates - Year Two**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Urban Residential	168,778	165,637	167,496	115,718	118,945	176,060	171,303	207,574	145,170	119,420	141,200	149,259	1,846,561
Rural Residential	79,141	77,769	78,815	52,052	48,651	70,170	67,971	84,611	56,274	52,559	66,354	71,101	805,467
General Service Single Phase	42,285	40,013	41,396	29,947	31,079	40,596	39,773	48,390	37,115	32,248	36,093	36,982	455,916
General Service Three Phase	54,415	53,184	56,408	41,764	47,082	69,248	64,143	76,773	61,958	49,327	50,627	47,876	672,807
Rural Gen Serv Single Phase	32,941	31,603	31,583	21,792	20,784	26,026	24,643	28,623	23,142	27,659	28,071	28,693	325,560
Rural Gen Serv Three Phase	29,143	29,113	30,657	25,491	25,491	29,966	26,938	32,571	31,711	41,107	37,011	30,128	369,325
Urban Space Heating	10,257	10,269	9,685	3,668	2,884	4,504	4,999	6,454	3,745	2,142	5,994	7,453	72,054
Rural Space Heating	170	179	147	58	44	56	64	54	142	80	52	46	1,091
General Service Demand	61,773	62,807	69,318	62,918	65,808	82,966	76,041	90,203	82,448	68,722	68,370	61,919	853,292
Rural Gen Serv Demand	5,731	5,883	6,201	5,300	5,332	6,020	5,781	6,534	5,438	5,466	5,813	5,954	69,451
Seasonal/Temporary Service	2,037	2,226	2,402	1,460	1,926	1,891	1,137	1,359	1,671	1,121	2,165	2,113	21,506
Industrial Large Power Demand	27,119	26,167	27,026	25,829	25,154	32,289	33,723	33,399	31,932	25,260	24,624	22,451	334,973
Rural Irrigation	652	642	803	15,055	1,507	5,061	4,450	5,984	6,549	1,893	3,443	2,720	48,759
Free Service	1,446	1,281	1,351	1,079	1,044	1,050	985	1,141	1,138	1,266	1,470	1,450	14,702
Outdoor Security Lighting	1,774	1,774	1,774	1,792	1,803	1,784	1,784	1,792	1,792	1,808	1,818	1,818	21,515
Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	517,662	508,547	525,061	403,923	397,533	547,685	523,736	625,462	490,225	430,078	473,105	469,962	5,912,979

**Appendix Table C-39
Auburn Board of Public Works
2024 Cost of Service Study
Revenue - Proposed Rates - Year Three**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Urban Residential	173,390	170,251	172,120	120,355	123,605	180,706	175,943	212,221	149,775	124,047	145,815	153,870	1,902,097
Rural Residential	81,746	80,339	81,432	53,885	50,439	71,839	69,641	86,277	57,944	54,375	68,469	73,389	829,775
General Service Single Phase	43,374	41,079	42,487	30,955	32,109	41,853	41,028	49,770	38,356	33,326	37,161	38,036	469,534
General Service Three Phase	56,382	55,100	58,491	42,515	48,817	70,277	65,119	77,875	62,914	51,162	52,466	49,582	690,701
Rural Gen Serv Single Phase	33,766	32,406	32,366	22,521	21,507	26,746	25,377	29,349	23,868	28,480	28,808	29,434	334,630
Rural Gen Serv Three Phase	29,900	29,870	31,438	26,272	26,272	30,828	27,746	33,481	32,611	41,914	37,819	30,935	379,088
Urban Space Heating	10,576	10,588	9,988	3,810	3,005	4,636	5,140	6,622	3,862	2,244	6,198	7,696	74,365
Rural Space Heating	174	183	151	62	48	60	68	58	146	84	56	50	1,139
General Service Demand	62,709	63,753	70,374	63,817	66,760	85,917	78,746	93,400	85,052	69,690	69,344	62,854	872,416
Rural Gen Serv Demand	5,853	6,007	6,337	5,412	5,445	6,196	5,944	6,732	5,589	5,587	5,931	6,084	71,114
Seasonal/Temporary Service	2,201	2,413	2,607	1,576	1,733	1,991	1,195	1,426	1,383	1,199	2,335	2,274	22,334
Industrial Large Power Demand	28,623	27,604	28,479	27,274	26,539	33,537	35,055	34,704	33,178	26,585	26,009	23,751	351,339
Rural Irrigation	657	646	810	16,810	1,524	5,134	4,514	6,071	6,645	1,917	3,491	2,756	50,975
Free Service	1,486	1,321	1,391	1,119	1,084	1,090	1,025	1,181	1,178	1,306	1,510	1,490	15,182
Outdoor Security Lighting	1,845	1,845	1,845	1,864	1,875	1,856	1,856	1,864	1,864	1,880	1,891	1,891	22,375
Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	532,681	523,405	540,317	418,247	410,764	562,667	538,395	641,031	504,365	443,795	487,301	484,093	6,087,062

**Appendix Table C-40
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Page 1**

Rate Class	NCP		Transmission	NCP	NCP	Summer	Winter	GS		CP-S	CP-W
	NCP Max	Substation	NCP	Primary	Secondary	Peak	Peak	Summer Peak	GS Winter Peak		
Urban Residential	27.55%	27.55%	27.55%	28.27%	28.10%	26.41%	28.71%	26.41%	28.71%	26.41%	28.71%
Rural Residential	12.30%	12.30%	12.30%	12.62%	12.55%	12.70%	14.17%	12.70%	14.17%	12.70%	14.17%
General Service Single Phase	5.79%	5.79%	5.79%	5.95%	5.91%	6.84%	6.98%	6.84%	6.98%	6.84%	6.98%
General Service Three Phase	11.16%	11.16%	11.16%	10.69%	11.41%	12.29%	14.76%	12.29%	14.76%	12.29%	14.76%
Rural Gen Serv Single Phase	4.34%	4.34%	4.34%	4.45%	4.43%	5.44%	5.46%	5.44%	5.46%	5.44%	5.46%
Rural Gen Serv Three Phase	7.11%	7.11%	7.11%	7.30%	7.26%	8.92%	6.74%	8.92%	6.74%	8.92%	6.74%
Urban Space Heating	1.31%	1.31%	1.31%	1.24%	1.34%	1.16%	1.73%	1.16%	1.73%	1.16%	1.73%
Rural Space Heating	0.02%	0.02%	0.02%	0.01%	0.02%	0.01%	0.02%	0.01%	0.02%	0.01%	0.02%
General Service Demand	16.25%	16.25%	16.25%	16.67%	16.58%	19.18%	13.36%	19.18%	13.36%	19.18%	13.36%
Rural Gen Serv Demand	1.14%	1.14%	1.14%	1.02%	0.00%	1.32%	1.70%	1.32%	1.70%	1.32%	1.70%
Seasonal/Temporary Service	0.87%	0.87%	0.87%	0.00%	0.00%	0.04%	0.07%	0.04%	0.07%	0.04%	0.07%
Industrial Large Power Demand	10.10%	10.10%	10.10%	9.68%	10.33%	4.87%	5.85%	4.87%	5.85%	4.87%	5.85%
Rural Irrigation	1.67%	1.67%	1.67%	1.71%	1.70%	0.49%	0.00%	0.49%	0.00%	0.49%	0.00%
Free Service	0.26%	0.26%	0.26%	0.27%	0.26%	0.32%	0.28%	0.32%	0.28%	0.32%	0.28%
Outdoor Security Lighting	0.11%	0.11%	0.11%	0.12%	0.12%	0.00%	0.17%	0.00%	0.17%	0.00%	0.17%
Security Lights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Street Lights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Appendix Table C-40
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Page 2**

Rate Class	Winter		GS		Energy	City Accounts	Direct AC/AH	Weighted Customers	Substation Weighting	Transmission Weighting	No. of Customers	Cust Sec
	Summer On-Peak	Energy On-Peak	Summer On-Peak	GS Winter On-Peak								
Urban Residential	29.71%	32.55%	29.71%	32.55%	48.53%	0.00%	48.53%	47.36%	49.50%	49.50%	48.53%	46.14%
Rural Residential	12.29%	13.16%	12.29%	13.16%	16.27%	0.00%	16.27%	17.47%	18.26%	18.26%	16.27%	18.72%
General Service Single Phase	6.10%	6.30%	6.10%	6.30%	13.06%	0.00%	13.06%	12.75%	13.32%	13.32%	13.06%	12.42%
General Service Three Phase	12.33%	12.00%	12.33%	12.00%	4.30%	0.00%	4.30%	5.24%	4.82%	4.82%	4.30%	5.61%
Rural Gen Serv Single Phase	3.99%	3.71%	3.99%	3.71%	8.92%	100.00%	8.92%	11.75%	9.09%	9.09%	8.92%	11.44%
Rural Gen Serv Three Phase	7.48%	5.15%	7.48%	5.15%	2.03%	0.00%	2.03%	2.47%	2.07%	2.07%	2.03%	2.41%
Urban Space Heating	1.27%	1.56%	1.27%	1.56%	0.67%	0.00%	0.67%	0.33%	0.68%	0.68%	0.67%	0.32%
Rural Space Heating	0.01%	0.02%	0.01%	0.02%	0.07%	0.00%	0.07%	0.03%	0.07%	0.07%	0.07%	0.03%
General Service Demand	18.63%	17.87%	18.63%	17.87%	0.34%	0.00%	0.34%	0.65%	0.34%	0.34%	0.34%	1.28%
Rural Gen Serv Demand	1.29%	1.21%	1.29%	1.21%	0.03%	0.00%	0.03%	0.07%	0.03%	0.03%	0.03%	0.14%
Seasonal/Temporary Service	0.23%	0.20%	0.23%	0.20%	0.69%	0.00%	0.69%	0.67%	0.70%	0.70%	0.69%	0.65%
Industrial Large Power Demand	5.29%	5.34%	5.29%	5.34%	0.03%	0.00%	0.03%	0.04%	0.03%	0.03%	0.03%	0.08%
Rural Irrigation	0.90%	0.54%	0.90%	0.54%	0.61%	0.00%	0.61%	0.74%	0.62%	0.62%	0.61%	0.72%
Free Service	0.33%	0.25%	0.33%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Outdoor Security Lighting	0.14%	0.13%	0.14%	0.13%	4.45%	0.00%	4.45%	0.43%	0.45%	0.45%	4.45%	0.04%
Security Lights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Street Lights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Appendix Table C-40
Auburn Board of Public Works
2024 Cost of Service Study
Development of Allocation Factors
Page 3**

Rate Class	Services	Meter O&M	CS	Meter Reading	Billing	Street Lighting	Combined Expense	WC-PP
Urban Residential	49.72%	50.34%	49.50%	51.19%	49.68%	0.00%	31.80%	29.53%
Rural Residential	18.34%	16.88%	18.26%	17.16%	18.32%	0.00%	13.66%	13.23%
General Service Single Phase	13.38%	13.55%	13.32%	13.78%	13.37%	0.00%	7.37%	6.60%
General Service Three Phase	4.40%	4.46%	4.38%	4.53%	4.40%	0.00%	11.16%	12.98%
Rural Gen Serv Single Phase	9.13%	9.25%	9.09%	9.41%	9.13%	0.00%	5.49%	4.69%
Rural Gen Serv Three Phase	2.08%	2.10%	2.07%	2.14%	2.07%	0.00%	6.27%	6.86%
Urban Space Heating	0.69%	0.70%	0.34%	0.00%	0.00%	0.00%	1.23%	1.48%
Rural Space Heating	0.07%	0.07%	0.03%	0.00%	0.00%	0.00%	0.02%	0.02%
General Service Demand	0.34%	1.04%	1.03%	0.35%	1.03%	0.00%	14.24%	16.88%
Rural Gen Serv Demand	0.03%	0.10%	0.10%	0.04%	0.10%	0.00%	1.05%	1.40%
Seasonal/Temporary Service	0.70%	0.71%	0.70%	0.72%	0.70%	0.00%	0.38%	0.13%
Industrial Large Power Demand	0.03%	0.17%	0.10%	0.04%	0.10%	0.00%	5.91%	5.39%
Rural Irrigation	0.62%	0.63%	0.62%	0.64%	0.62%	0.00%	0.82%	0.42%
Free Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.29%
Outdoor Security Lighting	0.46%	0.00%	0.45%	0.00%	0.46%	100.00%	0.36%	0.12%
Security Lights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Street Lights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Appendix Table C-41
 Auburn Board of Public Works
 2024 Cost of Service Study
 Unbundled Cost of Service

Line		Production Cost				Transmission		Demand Related		Customer Related				Street Lighting		Total
		Summer Demand	Summer On	Winter Demand	Winter On	Line-S	Line	Distribution	Secondary	Distribution	Secondary	Meter Reading	CS	Lighting	Revenues	
		CP-S	Summer On-Peak	CP-W	Winter Energy On-Peak	CP-S	Transmission NCP	Transmissi on NCP	NCP Secondary	Weighted Customers	Cust Sec	Meter Reading	CS	Lighting	Expense	
	Cost of Service	\$600,956	\$442,726	\$845,758	\$820,850	\$128,677	\$ 283,238	\$ 881,352	\$ 293,797	\$ 294,307	\$ 98,092	\$ 98,107	\$294,307	\$ 10,776	\$650,056	\$5,742,999
1	Urban Residential	\$158,740	\$131,535	\$242,825	\$267,185	\$ 33,989	\$ 78,046	\$ 243,355	\$ 82,736	\$ 139,412	\$ 45,272	\$ 50,235	\$145,715	\$ -	\$207,089	1,826,135
2	Rural Residential	76,309	54,418	119,829	108,029	16,339	34,838	108,551	36,905	51,382	18,354	16,831	53,704	-	88,887	784,376
3	General Service Single Phase	41,088	26,988	59,023	51,733	8,798	16,413	51,205	17,409	37,541	12,191	13,527	39,238	-	48,012	423,166
4	General Service Three Phase	73,863	54,580	124,844	98,481	15,815	31,611	98,088	33,431	15,348	5,483	4,424	12,834	-	72,356	641,157
5	Rural Gen Serv Single Phase	32,694	17,685	46,185	30,479	7,001	12,292	38,367	13,044	34,613	11,240	9,239	26,799	-	35,808	315,446
6	Rural Gen Serv Three Phase	53,600	33,135	56,981	42,305	11,477	20,152	62,588	21,278	7,248	2,354	2,089	6,061	-	40,654	359,922
7	Urban Space Heating	6,969	5,634	14,627	12,820	1,492	3,703	11,482	3,913	958	311	-	1,002	-	7,995	70,908
8	Rural Space Heating	60	53	181	153	13	49	153	52	96	31	-	101	-	121	1,063
9	General Service Demand	115,242	82,485	112,995	146,668	24,676	46,036	142,665	48,503	1,916	1,244	345	3,004	-	92,192	817,971
10	Rural Gen Serv Demand	7,943	5,706	14,353	9,908	1,701	3,230	9,963	-	210	136	34	299	-	6,758	60,242
11	Seasonal/Temporary Service	267	1,031	609	1,675	57	2,466	7,724	-	1,977	642	712	2,066	-	2,472	21,697
12	Industrial Large Power Demand	29,271	23,405	49,435	43,844	6,267	28,611	89,116	30,373	120	78	35	302	-	38,436	339,293
13	Rural Irrigation	2,963	3,986	-	4,439	634	4,734	14,813	5,036	2,196	713	633	1,837	-	5,391	47,376
14	Free Service	1,947	1,445	2,410	2,068	417	732	2,266	771	-	-	-	-	-	1,529	13,585
15	Outdoor Security Lighting	-	640	1,461	1,065	-	324	1,017	346	1,287	42	-	1,346	10,776	2,357	20,662
16	Security Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Total Cost of Service	\$600,956	\$442,726	\$845,758	\$820,850	\$128,677	\$ 283,238	\$ 881,352	\$ 293,797	\$ 294,307	\$ 98,092	\$ 98,107	\$294,307	\$ 10,776	\$650,056	\$5,742,999

Appendix D – Revenue Calculation Worksheets

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

Summer Rate		
Minimum Bill		\$ 20.00
Base Rate		\$ 14.00
Load Management Credit		\$ -
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	-
Next	kWh	
Next	kWh	
Next	kWh	
Excess		9.000

Winter Rate		
Minimum Bill		\$ 20.00
Base Rate		\$ 14.00
Load Management Credit		\$ -
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	9.300
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1,441	1,442	1,445	1,449	1,456	1,452	1,450	1,452	1,439	1,446	1,442	1,441	1,446
Energy by Block													
First 1000 kWh	1,057,459	1,036,700	1,069,658	872,201	909,638	-	-	-	-	922,182	1,004,963	1,013,552	7,886,353
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	744,051	722,489	703,045	134,914	130,207	1,596,463	1,545,191	1,939,013	1,263,548	122,648	362,824	484,585	9,748,978
Total Energy kWh	1,801,510	1,759,189	1,772,703	1,007,115	1,039,845	1,596,463	1,545,191	1,939,013	1,263,548	1,044,830	1,367,787	1,498,137	17,635,331
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	20,174	20,188	20,230	20,286	20,384	20,328	20,300	20,328	20,146	20,244	20,188	20,174	242,970
Load Management Credit	-	-	-	-	-	73	31	72	71	-	-	-	247
Energy Charges													
First 1000 kWh	98,344	96,413	99,478	81,115	84,596	-	-	-	-	85,763	93,462	94,260	733,431
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	41,667	40,459	39,371	7,555	7,292	143,682	139,067	174,511	113,719	6,868	20,318	27,137	761,646
Total Energy Charges	140,011	136,872	138,849	88,670	91,888	143,682	139,067	174,511	113,719	92,631	113,780	121,397	1,495,077
Total Revenues	160,185	157,060	159,079	108,956	112,272	164,083	159,398	194,911	133,936	112,875	133,968	141,571	1,738,294
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	160,185	157,060	159,079	108,956	112,272	164,083	159,398	194,911	133,936	112,875	133,968	141,571	1,738,294

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

Summer Rate		
Minimum Bill		\$ 20.00
Customer Charge		\$ 17.10
Load Management Credit		\$ -
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		9.200

Winter Rate		
Minimum Bill		\$ 20.00
Customer Charge		\$ 17.10
Load Management Credit		\$ -
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	9.000
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		5.900

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1,441	1,442	1,445	1,449	1,456	1,452	1,450	1,452	1,439	1,446	1,442	1,441	1,446
Energy by Block													
First 1000 kWh	1,057,459	1,036,700	1,069,658	872,201	909,638	-	-	-	-	922,182	1,004,963	1,013,552	7,886,353
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	744,051	722,489	703,045	134,914	130,207	1,596,463	1,545,191	1,939,013	1,263,548	122,648	362,824	484,585	9,748,978
Total Energy kWh	1,801,510	1,759,189	1,772,703	1,007,115	1,039,845	1,596,463	1,545,191	1,939,013	1,263,548	1,044,830	1,367,787	1,498,137	17,635,331
Revenue													
Customer Charges	24,641	24,658	24,710	24,778	24,898	24,829	24,795	24,829	24,607	24,727	24,658	24,641	296,771
Minimum Bill	-	-	-	-	-	73	31	72	71	-	-	-	247
Energy Charges													
First 1000 kWh	95,171	93,303	96,269	78,498	81,867	-	-	-	-	82,996	90,447	91,220	709,772
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	43,899	42,627	41,480	7,960	7,682	146,875	142,158	178,389	116,246	7,236	21,407	28,590	784,549
Total Energy Charges	139,070	135,930	137,749	86,458	89,550	146,875	142,158	178,389	116,246	90,233	111,853	119,810	1,494,321
Total Revenues	163,711	160,588	162,458	111,236	114,447	171,777	166,984	203,290	140,924	114,959	136,511	144,451	1,791,338
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	163,711	160,588	162,458	111,236	114,447	171,777	166,984	203,290	140,924	114,959	136,511	144,451	1,791,338

Rate Increase / (Decrease) **3.05%**

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

Summer Rate		
Minimum Bill		\$ 20.10
Customer Charge		\$ 20.10
Load Management Credit		\$ -
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		9.200

Winter Rate		
Minimum Bill		\$ 20.10
Customer Charge		\$ 20.10
Load Management Credit		\$ -
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	9.000
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		6.000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1,441	1,442	1,445	1,449	1,456	1,452	1,450	1,452	1,439	1,446	1,442	1,441	1,446
Energy by Block													
First 1000 kWh	1,057,459	1,036,700	1,069,658	872,201	909,638	-	-	-	-	922,182	1,004,963	1,013,552	7,886,353
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	744,051	722,489	703,045	134,914	130,207	1,596,463	1,545,191	1,939,013	1,263,548	122,648	362,824	484,585	9,748,978
Total Energy kWh	1,801,510	1,759,189	1,772,703	1,007,115	1,039,845	1,596,463	1,545,191	1,939,013	1,263,548	1,044,830	1,367,787	1,498,137	17,635,331
Revenue													
Customer Charges	28,964	28,984	29,045	29,125	29,266	29,185	29,145	29,185	28,924	29,065	28,984	28,964	348,836
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 1000 kWh	95,171	93,303	96,269	78,498	81,867	-	-	-	-	82,996	90,447	91,220	709,772
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	44,643	43,349	42,183	8,095	7,812	146,875	142,158	178,389	116,246	7,359	21,769	29,075	787,954
Total Energy Charges	139,814	136,652	138,452	86,593	89,680	146,875	142,158	178,389	116,246	90,355	112,216	120,295	1,497,725
Total Revenues	168,778	165,637	167,496	115,718	118,945	176,060	171,303	207,574	145,170	119,420	141,200	149,259	1,846,561
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	168,778	165,637	167,496	115,718	118,945	176,060	171,303	207,574	145,170	119,420	141,200	149,259	1,846,561

Rate Increase / (Decrease) **3.08%**

**Appendix Table D-4
Calculation of Revenue from Proposed Rates
Urban Residential**

Summer Rate		
Minimum Bill		\$ 23.30
Customer Charge		\$ 23.30
Load Management Credit		\$ -
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		9.200

Winter Rate		
Minimum Bill		\$ 23.30
Customer Charge		\$ 23.30
Load Management Credit		\$ -
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	9.000
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		6.000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1,441	1,442	1,445	1,449	1,456	1,452	1,450	1,452	1,439	1,446	1,442	1,441	1,446
Energy by Block													
First 1000 kWh	1,057,459	1,036,700	1,069,658	872,201	909,638	-	-	-	-	922,182	1,004,963	1,013,552	7,886,353
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	744,051	722,489	703,045	134,914	130,207	1,596,463	1,545,191	1,939,013	1,263,548	122,648	362,824	484,585	9,748,978
Total Energy kWh	1,801,510	1,759,189	1,772,703	1,007,115	1,039,845	1,596,463	1,545,191	1,939,013	1,263,548	1,044,830	1,367,787	1,498,137	17,635,331
Revenue													
Customer Charges	33,575	33,599	33,669	33,762	33,925	33,832	33,785	33,832	33,529	33,692	33,599	33,575	404,372
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 1000 kWh	95,171	93,303	96,269	78,498	81,867	-	-	-	-	82,996	90,447	91,220	709,772
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	44,643	43,349	42,183	8,095	7,812	146,875	142,158	178,389	116,246	7,359	21,769	29,075	787,954
Total Energy Charges	139,814	136,652	138,452	86,593	89,680	146,875	142,158	178,389	116,246	90,355	112,216	120,295	1,497,725
Total Revenues	173,390	170,251	172,120	120,355	123,605	180,706	175,943	212,221	149,775	124,047	145,815	153,870	1,902,097
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	173,390	170,251	172,120	120,355	123,605	180,706	175,943	212,221	149,775	124,047	145,815	153,870	1,902,097

Rate Increase / (Decrease) **3.01%**

**Appendix Table D-5
Calculation of Revenue from Existing Rates
Rural Residential**

Summer Rate	
Minimum Bill	\$ 21.00
Customer Charge	\$ 16.70
Discount	
Energy	cts/kWh
First	1000 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	9.400

Winter Rate	
Minimum Bill	\$ 21.00
Customer Charge	\$ 16.70
Discount	
Energy	cts/kWh
First	1000 kWh 10.000
Next	kWh
Next	kWh
Next	kWh
Excess	6.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	473	491	491	492	491	477	477	476	477	492	491	490	485
Energy by Block													
First 1000 kWh	473,000	477,000	477,000	385,016	360,329	-	-	-	-	394,127	464,555	472,920	3,503,946
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	316,395	283,861	299,474	36,983	23,443	594,370	572,385	739,005	455,419	30,919	132,026	190,727	3,675,008
Total Energy kWh	789,395	760,861	776,474	421,999	383,772	594,370	572,385	739,005	455,419	425,046	596,581	663,647	7,178,954
Revenue													
Minimum Bill	792	69	692	-	-	173	169	168	171	-	-	-	2,234
Customer Charges	7,899	8,202	8,202	8,218	8,199	7,966	7,966	7,949	7,966	8,220	8,204	8,187	97,177
Energy Charges													
First 1000 kWh	47,300	47,700	47,700	38,502	36,033	-	-	-	-	39,413	46,455	47,292	350,395
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	20,882	18,735	19,765	2,441	1,547	55,871	53,804	69,466	42,809	2,041	8,714	12,588	308,664
Total Energy Charges	68,182	66,435	67,465	40,942	37,580	55,871	53,804	69,466	42,809	41,453	55,169	59,880	659,058
Total Revenues	76,873	74,705	76,359	49,161	45,780	64,010	61,939	77,584	50,946	49,674	63,373	68,067	758,469
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	76,873	74,705	76,359	49,161	45,780	64,010	61,939	77,584	50,946	49,674	63,373	68,067	758,469

**Appendix Table D-6
Calculation of Revenue from Proposed Rates
Rural Residential**

Summer Rate	
Minimum Bill	\$ 21.00
Customer Charge	\$ 19.00
Discount	0.00%
Energy	cts/kWh
First	1000 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	9.900

Winter Rate	
Minimum Bill	\$ 21.00
Customer Charge	\$ 19.00
Discount	0.00%
Energy	cts/kWh
First	1000 kWh 9.900
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	6.700

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	473	491	491	492	491	477	477	476	477	492	491	490	485
Energy by Block													
First 1000 kWh	473,000	477,000	477,000	385,016	360,329	-	-	-	-	394,127	464,555	472,920	3,503,946
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	316,395	283,861	299,474	36,983	23,443	594,370	572,385	739,005	455,419	30,919	132,026	190,727	3,675,008
Total Energy kWh	789,395	760,861	776,474	421,999	383,772	594,370	572,385	739,005	455,419	425,046	596,581	663,647	7,178,954
Revenue													
Minimum Bill	792	69	692	-	-	173	169	168	171	-	-	-	2,234
Customer Charges	8,987	9,331	9,331	9,350	9,329	9,063	9,063	9,044	9,063	9,352	9,333	9,314	110,561
Energy Charges													
First 1000 kWh	46,827	47,223	47,223	38,117	35,673	-	-	-	-	39,019	45,991	46,819	346,891
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	21,198	19,019	20,065	2,478	1,571	58,843	56,666	73,161	45,086	2,072	8,846	12,779	321,783
Total Energy Charges	68,025	66,242	67,288	40,594	37,243	58,843	56,666	73,161	45,086	41,090	54,837	59,598	668,674
Total Revenues	77,804	75,642	77,311	49,945	46,572	68,079	65,898	82,373	54,320	50,443	64,170	68,912	781,469
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	77,804	75,642	77,311	49,945	46,572	68,079	65,898	82,373	54,320	50,443	64,170	68,912	781,469
										Rate Increase / (Decrease)			3.03%

**Appendix Table D-7
Calculation of Revenue from Proposed Rates
Rural Residential**

Summer Rate		
Minimum Bill		\$ 22.50
Customer Charge		\$ 22.50
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		10.000

Winter Rate		
Minimum Bill		\$ 22.50
Customer Charge		\$ 22.50
Discount		0.00%
Energy		cts/kWh
First	1000 kWh	10.000
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		6.700

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	473	491	491	492	491	477	477	476	477	492	491	490	485
Energy by Block													
First 1000 kWh	473,000	477,000	477,000	385,016	360,329	-	-	-	-	394,127	464,555	472,920	3,503,946
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	316,395	283,861	299,474	36,983	23,443	594,370	572,385	739,005	455,419	30,919	132,026	190,727	3,675,008
Total Energy kWh	789,395	760,861	776,474	421,999	383,772	594,370	572,385	739,005	455,419	425,046	596,581	663,647	7,178,954
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	10,643	11,050	11,050	11,072	11,047	10,733	10,733	10,710	10,733	11,075	11,053	11,030	130,928
Energy Charges													
First 1000 kWh	47,300	47,700	47,700	38,502	36,033	-	-	-	-	39,413	46,455	47,292	350,395
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	21,198	19,019	20,065	2,478	1,571	59,437	57,239	73,901	45,542	2,072	8,846	12,779	324,144
Total Energy Charges	68,498	66,719	67,765	40,979	37,604	59,437	57,239	73,901	45,542	41,484	55,301	60,071	674,539
Total Revenues	79,141	77,769	78,815	52,052	48,651	70,170	67,971	84,611	56,274	52,559	66,354	71,101	805,467
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	79,141	77,769	78,815	52,052	48,651	70,170	67,971	84,611	56,274	52,559	66,354	71,101	805,467
										Rate Increase / (Decrease)			3.07%

**Appendix Table D-8
Calculation of Revenue from Proposed Rates
Rural Residential**

Summer Rate	
Minimum Bill	\$ 26.00
Customer Charge	\$ 26.00
Discount	0.00%
Energy	cts/kWh
First	1000 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	10.000

Winter Rate	
Minimum Bill	\$ 26.00
Customer Charge	\$ 26.00
Discount	0.00%
Energy	cts/kWh
First	1000 kWh 10.000
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	7.000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	473	491	491	492	491	477	477	476	477	492	491	490	485
Energy by Block													
First 1000 kWh	473,000	477,000	477,000	385,016	360,329	-	-	-	-	394,127	464,555	472,920	3,503,946
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	316,395	283,861	299,474	36,983	23,443	594,370	572,385	739,005	455,419	30,919	132,026	190,727	3,675,008
Total Energy kWh	789,395	760,861	776,474	421,999	383,772	594,370	572,385	739,005	455,419	425,046	596,581	663,647	7,178,954
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	12,298	12,769	12,769	12,795	12,765	12,402	12,402	12,376	12,402	12,798	12,772	12,746	151,294
Energy Charges													
First 1000 kWh	47,300	47,700	47,700	38,502	36,033	-	-	-	-	39,413	46,455	47,292	350,395
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	22,148	19,870	20,963	2,589	1,641	59,437	57,239	73,901	45,542	2,164	9,242	13,351	328,086
Total Energy Charges	69,448	67,570	68,663	41,090	37,674	59,437	57,239	73,901	45,542	41,577	55,697	60,643	678,481
Total Revenues	81,746	80,339	81,432	53,885	50,439	71,839	69,641	86,277	57,944	54,375	68,469	73,389	829,775
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	81,746	80,339	81,432	53,885	50,439	71,839	69,641	86,277	57,944	54,375	68,469	73,389	829,775
										Rate Increase / (Decrease)			3.02%

**Appendix Table D-9
Calculation of Revenue from Existing Rates
General Service Single Phase**

Summer Rate		
Minimum Bill		\$ 26.00
Customer Charge		\$ 21.50
Discount		
Energy		cts/kWh
First	3500 kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		9.300

Winter Rate		
Minimum Bill		\$ 26.00
Customer Charge		\$ 21.50
Discount		
Energy		cts/kWh
First	3500 kWh	9.900
Next	kWh	
Next	kWh	
Next	kWh	
Excess		6.970

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	394	390	387	381	382	381	384	401	390	397	391	393	389
Energy by Block													
First 3500 kWh	308,244	288,522	296,189	193,115	199,939	-	-	-	-	205,506	246,932	260,360	1,998,806
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	34,858	30,514	41,011	18,545	25,066	304,228	295,084	377,403	266,562	28,352	29,986	23,946	1,475,556
Total Energy kWh	343,102	319,036	337,200	211,660	225,005	304,228	295,084	377,403	266,562	233,858	276,918	284,306	3,474,362
Revenue													
Minimum Bill	-	-	-	-	-	144	204	-	248	-	-	-	596
Customer Charges	8,471	8,385	8,321	8,192	8,213	8,192	8,256	8,622	8,385	8,536	8,407	8,450	100,427
Energy Charges													
First 3500 kWh	30,516	28,564	29,323	19,118	19,794	-	-	-	-	20,345	24,446	25,776	197,882
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,430	2,127	2,858	1,293	1,747	28,293	27,443	35,098	24,790	1,976	2,090	1,669	131,815
Total Energy Charges	32,946	30,690	32,181	20,411	21,541	28,293	27,443	35,098	24,790	22,321	26,536	27,445	329,696
Total Revenues	41,417	39,075	40,502	28,602	29,754	36,629	35,903	43,720	33,423	30,857	34,943	35,894	430,719
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	41,417	39,075	40,502	28,602	29,754	36,629	35,903	43,720	33,423	30,857	34,943	35,894	430,719

**Appendix Table D-10
Calculation of Revenue from Proposed Rates
General Service Single Phase**

Summer Rate	
Minimum Bill	\$ 26.00
Customer Charge	\$ 24.25
Load Management Credit	
Energy	cts/kWh
First	3500 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	9.700

Winter Rate	
Minimum Bill	\$ 26.00
Customer Charge	\$ 24.25
Load Management Credit	
Energy	cts/kWh
First	3500 kWh 9.600
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	6.900

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	394	390	387	381	382	381	384	401	390	397	391	393	389
Energy by Block													
First 3500 kWh	308,244	288,522	296,189	193,115	199,939	-	-	-	-	205,506	246,932	260,360	1,998,806
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	34,858	30,514	41,011	18,545	25,066	304,228	295,084	377,403	266,562	28,352	29,986	23,946	1,475,556
Total Energy kWh	343,102	319,036	337,200	211,660	225,005	304,228	295,084	377,403	266,562	233,858	276,918	284,306	3,474,362
Revenue													
Minimum Bill	-	-	-	-	-	144	204	-	248	-	-	-	596
Customer Charges	9,555	9,458	9,385	9,239	9,264	9,239	9,312	9,724	9,458	9,627	9,482	9,530	113,272
Energy Charges													
First 3500 kWh	29,591	27,698	28,434	18,539	19,194	-	-	-	-	19,729	23,705	24,995	191,885
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,405	2,105	2,830	1,280	1,730	29,510	28,623	36,608	25,857	1,956	2,069	1,652	136,625
Total Energy Charges	31,997	29,804	31,264	19,819	20,924	29,510	28,623	36,608	25,857	21,685	25,774	26,647	328,510
Total Revenues	41,551	39,261	40,649	29,058	30,187	38,893	38,139	46,332	35,562	31,312	35,256	36,177	442,378
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	41,551	39,261	40,649	29,058	30,187	38,893	38,139	46,332	35,562	31,312	35,256	36,177	442,378

Rate Increase / (Decrease)

2.71%

**Appendix Table D-11
Calculation of Revenue from Proposed Rates
General Service Single Phase**

Summer Rate	
Minimum Bill	\$ 27.50
Customer Charge	\$ 27.50
Load Management Credit	
Energy	cts/kWh
First	3500 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	9.900

Winter Rate	
Minimum Bill	\$ 27.50
Customer Charge	\$ 27.50
Load Management Credit	
Energy	cts/kWh
First	3500 kWh 9.400
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	7.100

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	394	390	387	381	382	381	384	401	390	397	391	393	389
Energy by Block													
First 3500 kWh	308,244	288,522	296,189	193,115	199,939	-	-	-	-	205,506	246,932	260,360	1,998,806
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	34,858	30,514	41,011	18,545	25,066	304,228	295,084	377,403	266,562	28,352	29,986	23,946	1,475,556
Total Energy kWh	343,102	319,036	337,200	211,660	225,005	304,228	295,084	377,403	266,562	233,858	276,918	284,306	3,474,362
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	10,835	10,725	10,643	10,478	10,505	10,478	10,560	11,028	10,725	10,918	10,753	10,808	128,453
Energy Charges													
First 3500 kWh	28,975	27,121	27,842	18,153	18,794	-	-	-	-	19,318	23,212	24,474	187,888
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,475	2,167	2,912	1,317	1,780	30,119	29,213	37,363	26,390	2,013	2,129	1,700	139,576
Total Energy Charges	31,450	29,288	30,754	19,470	20,574	30,119	29,213	37,363	26,390	21,331	25,341	26,174	327,464
Total Revenues	42,285	40,013	41,396	29,947	31,079	40,596	39,773	48,390	37,115	32,248	36,093	36,982	455,916
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	42,285	40,013	41,396	29,947	31,079	40,596	39,773	48,390	37,115	32,248	36,093	36,982	455,916

Rate Increase / (Decrease)

3.06%

**Appendix Table D-12
Calculation of Revenue from Proposed Rates
General Service Single Phase**

Summer Rate		
Minimum Bill		\$ 30.00
Customer Charge		\$ 30.00
Load Management Credit		
Energy		cts/kWh
First	3500 kWh	
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		10.000

Winter Rate		
Minimum Bill		\$ 30.00
Customer Charge		\$ 30.00
Load Management Credit		
Energy		cts/kWh
First	3500 kWh	9.400
Next	0 kWh	
Next	0 kWh	
Next	kWh	
Excess		7.400

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	394	390	387	381	382	381	384	401	390	397	391	393	389
Energy by Block													
First 3500 kWh	308,244	288,522	296,189	193,115	199,939	-	-	-	-	205,506	246,932	260,360	1,998,806
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	34,858	30,514	41,011	18,545	25,066	304,228	295,084	377,403	266,562	28,352	29,986	23,946	1,475,556
Total Energy kWh	343,102	319,036	337,200	211,660	225,005	304,228	295,084	377,403	266,562	233,858	276,918	284,306	3,474,362
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	11,820	11,700	11,610	11,430	11,460	11,430	11,520	12,030	11,700	11,910	11,730	11,790	140,130
Energy Charges													
First 3500 kWh	28,975	27,121	27,842	18,153	18,794	-	-	-	-	19,318	23,212	24,474	187,888
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,580	2,258	3,035	1,372	1,855	30,423	29,508	37,740	26,656	2,098	2,219	1,772	141,516
Total Energy Charges	31,554	29,379	30,877	19,525	20,649	30,423	29,508	37,740	26,656	21,416	25,431	26,246	329,404
Total Revenues	43,374	41,079	42,487	30,955	32,109	41,853	41,028	49,770	38,356	33,326	37,161	38,036	469,534
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	43,374	41,079	42,487	30,955	32,109	41,853	41,028	49,770	38,356	33,326	37,161	38,036	469,534

Rate Increase / (Decrease)

2.99%

**Appendix Table D-13
Calculation of Revenue from Existing Rates
General Service Three Phase**

Summer Rate	
Minimum Bill	\$ 30.30
Customer Charge	\$ 27.40
Demand Charge	\$ 12.80
Energy	cts/kWh
First	3500 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	9.500

Winter Rate	
Minimum Bill	\$ 30.30
Customer Charge	\$ 27.40
Demand Charge	\$ 9.30
Energy	cts/kWh
First	3500 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	6.950

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	128	128	128	128	129	129	128	128	129	127	127	127	128
Energy by Block													
First 3500 kWh	255,138	251,549	253,988	367,717	216,921	-	-	-	-	222,123	237,017	232,713	2,037,168
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	332,070	319,963	361,349	-	282,769	642,173	591,514	717,814	569,270	307,807	305,170	272,945	4,702,842
Total Energy kWh	587,208	571,512	615,337	367,717	499,690	642,173	591,514	717,814	569,270	529,930	542,187	505,658	6,740,010
Demand													
Revenue													
Minimum Bill						29	24	23	28				104
Customer Charges	3,507	3,507	3,507	3,507	3,535	3,535	3,507	3,507	3,535	3,480	3,480	3,480	42,086
Demand Charges													
Energy Charges													
First 3500 kWh	25,769	25,406	25,653	37,139	21,909	-	-	-	-	22,434	23,939	23,504	205,754
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	23,079	22,237	25,114	-	19,652	61,006	56,194	68,192	54,081	21,393	21,209	18,970	391,127
Total Energy Charges	48,848	47,644	50,767	37,139	41,561	61,006	56,194	68,192	54,081	43,827	45,148	42,474	596,881
Total Revenues	52,355	51,151	54,274	40,647	45,096	64,570	59,725	71,723	57,643	47,307	48,628	45,954	639,072
Total Revenues	52,355	51,151	54,274	40,647	45,096	64,570	59,725	71,723	57,643	47,307	48,628	45,954	639,072

**Appendix Table D-14
Calculation of Revenue from Proposed Rates
General Service Three Phase**

Summer Rate		
Minimum Bill		\$ 32.50
Customer Charge		\$ 32.50
Demand Charge		\$ 13.20
Energy		cts/kWh
First	3500 kWh	
Next	0 kWh	
Next	0 kWh	
Next	0 kWh	
Excess		9.900

Winter Rate		
Minimum Bill		\$ 32.50
Customer Charge		\$ 32.50
Demand Charge		\$ 9.60
Energy		cts/kWh
First	3500 kWh	9.900
Next	0 kWh	
Next	0 kWh	
Next	0 kWh	
Excess		7.100

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	128	128	128	128	129	129	128	128	129	127	127	127	128
Energy by Block													
First 3500 kWh	255,138	251,549	253,988	367,717	216,921	-	-	-	-	222,123	237,017	232,713	2,037,168
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	332,070	319,963	361,349	-	282,769	642,173	591,514	717,814	569,270	307,807	305,170	272,945	4,702,842
Total Energy kWh	587,208	571,512	615,337	367,717	499,690	642,173	591,514	717,814	569,270	529,930	542,187	505,658	6,740,010
Demand													
Revenue													
Minimum Bill	-	-	-	-	-	31	26	25	30	-	-	-	112
Customer Charges	4,160	4,160	4,160	4,160	4,193	4,193	4,160	4,160	4,193	4,128	4,128	4,128	49,920
Demand Charges													
Energy Charges													
First 3500 kWh	25,259	24,903	25,145	36,404	21,475	-	-	-	-	21,990	23,465	23,039	201,680
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	23,577	22,717	25,656	-	20,077	63,575	58,560	71,064	56,358	21,854	21,667	19,379	404,483
Total Energy Charges	48,836	47,621	50,801	36,404	41,552	63,575	58,560	71,064	56,358	43,844	45,132	42,418	606,163
Total Revenues	52,996	51,781	54,961	40,564	45,744	67,799	62,746	75,248	60,580	47,972	49,259	46,545	656,195
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	52,996	51,781	54,961	40,564	45,744	67,799	62,746	75,248	60,580	47,972	49,259	46,545	656,195
										Rate Increase / (Decrease)			2.68%

**Appendix Table D-15
Calculation of Revenue from Proposed Rates
General Service Three Phase**

Summer Rate		
Minimum Bill		\$ 39.00
Customer Charge		\$ 39.00
Demand Charge		\$ 13.70
Energy		cts/kWh
First	3500 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		10.000

Winter Rate		
Minimum Bill		\$ 39.00
Customer Charge		\$ 39.00
Demand Charge		\$ 9.90
Energy		cts/kWh
First	3500 kWh	10.000
Next	0 kWh	
Next	0 kWh	
Next	0 kWh	
Excess		7.200

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	128	128	128	128	129	129	128	128	129	127	127	127	128
Energy by Block													
First 3500 kWh	255,138	251,549	253,988	367,717	216,921	-	-	-	-	222,123	237,017	232,713	2,037,168
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	332,070	319,963	361,349	-	282,769	642,173	591,514	717,814	569,270	307,807	305,170	272,945	4,702,842
Total Energy kWh	587,208	571,512	615,337	367,717	499,690	642,173	591,514	717,814	569,270	529,930	542,187	505,658	6,740,010
Demand													
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	4,992	4,992	4,992	4,992	5,031	5,031	4,992	4,992	5,031	4,953	4,953	4,953	59,904
Demand Charges													
Energy Charges													
First 3500 kWh	25,514	25,155	25,399	36,772	21,692	-	-	-	-	22,212	23,702	23,271	203,717
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	23,909	23,037	26,017	-	20,359	64,217	59,151	71,781	56,927	22,162	21,972	19,652	409,186
Total Energy Charges	49,423	48,192	51,416	36,772	42,051	64,217	59,151	71,781	56,927	44,374	45,674	42,923	612,903
Total Revenues	54,415	53,184	56,408	41,764	47,082	69,248	64,143	76,773	61,958	49,327	50,627	47,876	672,807
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	54,415	53,184	56,408	41,764	47,082	69,248	64,143	76,773	61,958	49,327	50,627	47,876	672,807
										Rate Increase / (Decrease)			2.53%

**Appendix Table D-16
Calculation of Revenue from Proposed Rates
General Service Three Phase**

Summer Rate		
Minimum Bill		\$ 42.00
Customer Charge		\$ 42.00
Demand Charge		\$ 14.20
Energy		cts/kWh
First	3500 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		10.100

Winter Rate		
Minimum Bill		\$ 42.00
Customer Charge		\$ 42.00
Demand Charge		\$ 10.40
Energy		cts/kWh
First	3500 kWh	10.100
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		7.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	128	128	128	128	129	129	128	128	129	127	127	127	128
Energy by Block													
First 3500 kWh	255,138	251,549	253,988	367,717	216,921	-	-	-	-	222,123	237,017	232,713	2,037,168
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	332,070	319,963	361,349	-	282,769	642,173	591,514	717,814	569,270	307,807	305,170	272,945	4,702,842
Total Energy kWh	587,208	571,512	615,337	367,717	499,690	642,173	591,514	717,814	569,270	529,930	542,187	505,658	6,740,010
Demand													
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	5,376	5,376	5,376	5,376	5,418	5,418	5,376	5,376	5,418	5,334	5,334	5,334	64,512
Demand Charges													
Energy Charges													
First 3500 kWh	25,769	25,406	25,653	37,139	21,909	-	-	-	-	22,434	23,939	23,504	205,754
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	25,237	24,317	27,463	-	21,490	64,859	59,743	72,499	57,496	23,393	23,193	20,744	420,435
Total Energy Charges	51,006	49,724	53,115	37,139	43,399	64,859	59,743	72,499	57,496	45,828	47,132	44,248	626,189
Total Revenues	56,382	55,100	58,491	42,515	48,817	70,277	65,119	77,875	62,914	51,162	52,466	49,582	690,701
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	56,382	55,100	58,491	42,515	48,817	70,277	65,119	77,875	62,914	51,162	52,466	49,582	690,701
										Rate Increase / (Decrease)			2.66%

**Appendix Table D-17
Calculation of Revenue from Existing Rates
Rural Gen Serv Single Phase**

Summer Rate	
Minimum Bill	\$ 31.00
Customer Charge	\$ 25.80
Load Management Credit	
Energy	cts/kWh
First	3500 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	9.900

Winter Rate	
Minimum Bill	\$ 31.00
Customer Charge	\$ 25.80
Load Management Credit	
Energy	cts/kWh
First	3500 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	7.700

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	272	267	264	265	263	262	267	264	264	266	268	267	266
Energy by Block													
First 3500 kWh	217,260	207,323	209,761	124,181	115,130	-	-	-	-	166,512	183,590	188,760	1,412,516
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	15,537	13,769	11,543	-	-	165,853	150,948	190,182	137,480	17,883	-	1,466	704,662
Total Energy kWh	232,797	221,092	221,304	124,181	115,130	165,853	150,948	190,182	137,480	184,395	183,590	190,226	2,117,178
Revenue													
Minimum Bill	-	-	-	220	198	375	453	409	398	-	37	-	2,090
Customer Charges	7,011	6,885	6,811	6,837	6,785	6,760	6,889	6,811	6,811	6,863	6,914	6,889	82,266
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 3500 kWh	23,899	22,806	23,074	13,660	12,664	-	-	-	-	18,316	20,195	20,764	155,377
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,196	1,060	889	-	-	16,419	14,944	18,828	13,611	1,377	-	113	68,437
Total Energy Charges	25,095	23,866	23,963	13,660	12,664	16,419	14,944	18,828	13,611	19,693	20,195	20,876	223,814
Total Revenues	32,106	30,751	30,774	20,717	19,648	23,554	22,285	26,048	20,820	26,556	27,146	27,765	308,170
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	32,106	30,751	30,774	20,717	19,648	23,554	22,285	26,048	20,820	26,556	27,146	27,765	308,170

**Appendix Table D-18
Calculation of Revenue from Proposed Rates
Rural Gen Serv Single Phase**

Summer Rate	
Minimum Bill	\$ 31.00
Customer Charge	\$ 29.50
Load Management Credit	\$ -
Energy	cts/kWh
First	3500 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	10.500

Winter Rate	
Minimum Bill	\$ 31.00
Customer Charge	\$ 29.50
Load Management Credit	\$ -
Energy	cts/kWh
First	3500 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	8.000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	272	267	264	265	263	262	267	264	264	266	268	267	266
Energy by Block													
First 3500 kWh	217,260	207,323	209,761	124,181	115,130	-	-	-	-	166,512	183,590	188,760	1,412,516
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	15,537	13,769	11,543	-	-	165,853	150,948	190,182	137,480	17,883	-	1,466	704,662
Total Energy kWh	232,797	221,092	221,304	124,181	115,130	165,853	150,948	190,182	137,480	184,395	183,590	190,226	2,117,178
Revenue													
Minimum Bill	-	-	-	220	198	375	453	409	398	-	37	-	2,090
Customer Charges	8,016	7,873	7,788	7,818	7,759	7,729	7,877	7,788	7,788	7,847	7,906	7,877	94,064
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 3500 kWh	22,812	21,769	22,025	13,039	12,089	-	-	-	-	17,484	19,277	19,820	148,314
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,243	1,102	923	-	-	17,415	15,850	19,969	14,435	1,431	-	117	72,485
Total Energy Charges	24,055	22,870	22,948	13,039	12,089	17,415	15,850	19,969	14,435	18,914	19,277	19,937	220,799
Total Revenues	32,072	30,743	30,736	21,077	20,045	25,519	24,179	28,166	22,621	26,761	27,220	27,814	316,953
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	32,072	30,743	30,736	21,077	20,045	25,519	24,179	28,166	22,621	26,761	27,220	27,814	316,953

Rate Increase / (Decrease) **2.85%**

**Appendix Table D-19
Calculation of Revenue from Proposed Rates
Rural Gen Serv Single Phase**

Summer Rate	
Minimum Bill	\$ 33.50
Customer Charge	\$ 33.50
Load Management Credit	\$ -
Energy	cts/kWh
First	3500 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	10.400

Winter Rate	
Minimum Bill	\$ 33.50
Customer Charge	\$ 33.50
Load Management Credit	\$ -
Energy	cts/kWh
First	3500 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	8.000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	272	267	264	265	263	262	267	264	264	266	268	267	266
Energy by Block													
First 3500 kWh	217,260	207,323	209,761	124,181	115,130	-	-	-	-	166,512	183,590	188,760	1,412,516
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	15,537	13,769	11,543	-	-	165,853	150,948	190,182	137,480	17,883	-	1,466	704,662
Total Energy kWh	232,797	221,092	221,304	124,181	115,130	165,853	150,948	190,182	137,480	184,395	183,590	190,226	2,117,178
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	9,103	8,940	8,844	8,878	8,811	8,777	8,945	8,844	8,844	8,911	8,978	8,945	106,818
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 3500 kWh	22,595	21,562	21,815	12,915	11,974	-	-	-	-	17,317	19,093	19,631	146,902
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,243	1,102	923	-	-	17,249	15,699	19,779	14,298	1,431	-	117	71,840
Total Energy Charges	23,838	22,663	22,739	12,915	11,974	17,249	15,699	19,779	14,298	18,748	19,093	19,748	218,742
Total Revenues	32,941	31,603	31,583	21,792	20,784	26,026	24,643	28,623	23,142	27,659	28,071	28,693	325,560
Total Revenues	32,941	31,603	31,583	21,792	20,784	26,026	24,643	28,623	23,142	27,659	28,071	28,693	325,560

Rate Increase / (Decrease) **2.72%**

**Appendix Table D-20
Calculation of Revenue from Proposed Rates
Rural Gen Serv Single Phase**

Summer Rate	
Minimum Bill	\$ 36.25
Customer Charge	\$ 36.25
Load Management Credit	\$ -
Energy	cts/kWh
First	3500 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	10.400

Winter Rate	
Minimum Bill	\$ 36.25
Customer Charge	\$ 36.25
Load Management Credit	\$ -
Energy	cts/kWh
First	3500 kWh
Next	0 kWh
Next	0 kWh
Next	kWh
Excess	8.500

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	272	267	264	265	263	262	267	264	264	266	268	267	266
Energy by Block													
First 3500 kWh	217,260	207,323	209,761	124,181	115,130	-	-	-	-	166,512	183,590	188,760	1,412,516
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	15,537	13,769	11,543	-	-	165,853	150,948	190,182	137,480	17,883	-	1,466	704,662
Total Energy kWh	232,797	221,092	221,304	124,181	115,130	165,853	150,948	190,182	137,480	184,395	183,590	190,226	2,117,178
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	9,851	9,674	9,570	9,606	9,534	9,498	9,679	9,570	9,570	9,643	9,715	9,679	115,587
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 3500 kWh	22,595	21,562	21,815	12,915	11,974	-	-	-	-	17,317	19,093	19,631	146,902
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,321	1,170	981	-	-	17,249	15,699	19,779	14,298	1,520	-	125	72,141
Total Energy Charges	23,916	22,732	22,796	12,915	11,974	17,249	15,699	19,779	14,298	18,837	19,093	19,756	219,043
Total Revenues	33,766	32,406	32,366	22,521	21,507	26,746	25,377	29,349	23,868	28,480	28,808	29,434	334,630
Total Revenues	33,766	32,406	32,366	22,521	21,507	26,746	25,377	29,349	23,868	28,480	28,808	29,434	334,630

Rate Increase / (Decrease) **2.79%**

**Appendix Table D-21
Calculation of Revenue from Existing Rates
Rural Gen Serv Three Phase**

Summer Rate		
Minimum Bill		\$ 35.00
Customer Charge		\$ 26.80
Demand Charge	>74 kW	\$ 9.80
Energy		cts/kWh
First	3500 kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		10.500

Winter Rate		
Minimum Bill		\$ 35.00
Customer Charge		\$ 26.80
Demand Charge	>74 kW	\$ 6.30
Energy		cts/kWh
First	3500 kWh	11.000
Next	kWh	
Next	kWh	
Next	kWh	
Excess		6.700

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	58	58	60	60	60	60	60	60	61	62	62	62	60
Energy by Block													
First 3500 kWh	203,875	203,875	210,420	210,420	210,420	-	-	-	-	217,420	217,420	217,420	1,691,270
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	58,481	58,092	67,970	-	-	251,099	223,574	274,786	266,615	194,315	140,425	49,852	1,585,209
Total Energy kWh	262,356	261,967	278,390	210,420	210,420	251,099	223,574	274,786	266,615	411,735	357,845	267,272	3,276,479
Demand													
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	1,561	1,561	1,611	1,611	1,611	1,611	1,611	1,611	1,638	1,665	1,665	1,665	19,422
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 3500 kWh	22,426	22,426	23,146	23,146	23,146	-	-	-	-	23,916	23,916	23,916	186,040
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	3,918	3,892	4,554	-	-	26,365	23,475	28,853	27,995	13,019	9,408	3,340	144,820
Total Energy Charges	26,344	26,318	27,700	23,146	23,146	26,365	23,475	28,853	27,995	36,935	33,325	27,256	330,860
Total Revenues	27,906	27,880	29,311	24,757	24,757	27,977	25,086	30,464	29,633	38,600	34,989	28,921	350,281
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	27,906	27,880	29,311	24,757	24,757	27,977	25,086	30,464	29,633	38,600	34,989	28,921	350,281

**Appendix Table D-22
Calculation of Revenue from Proposed Rates
Rural Gen Serv Three Phase**

Summer Rate		
Minimum Bill		\$ 35.00
Customer Charge		\$ 33.00
Demand Charge		\$ 10.75
Energy		cts/kWh
First	3500 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		10.800

Winter Rate		
Minimum Bill		\$ 35.00
Customer Charge		\$ 33.00
Demand Charge		\$ 7.00
Energy		cts/kWh
First	3500 kWh	10.800
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		7.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	58	58	60	60	60	60	60	60	61	62	62	62	60
Energy by Block													
First 3500 kWh	203,875	203,875	210,420	210,420	210,420	-	-	-	-	217,420	217,420	217,420	1,691,270
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	58,481	58,092	67,970	-	-	251,099	223,574	274,786	266,615	194,315	140,425	49,852	1,585,209
Total Energy kWh	262,356	261,967	278,390	210,420	210,420	251,099	223,574	274,786	266,615	411,735	357,845	267,272	3,276,479
Demand													
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	1,922	1,922	1,984	1,984	1,984	1,984	1,984	1,984	2,017	2,050	2,050	2,050	23,915
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 3500 kWh	22,019	22,019	22,725	22,725	22,725	-	-	-	-	23,481	23,481	23,481	182,657
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,445	4,415	5,166	-	-	27,119	24,146	29,677	28,794	14,768	10,672	3,789	152,990
Total Energy Charges	26,463	26,433	27,891	22,725	22,725	27,119	24,146	29,677	28,794	38,249	34,154	27,270	335,647
Total Revenues	28,385	28,356	29,875	24,709	24,709	29,103	26,130	31,661	30,811	40,299	36,204	29,320	359,563
Total Revenues	28,385	28,356	29,875	24,709	24,709	29,103	26,130	31,661	30,811	40,299	36,204	29,320	359,563

Rate Increase / (Decrease) **2.65%**

**Appendix Table D-23
Calculation of Revenue from Proposed Rates
Rural Gen Serv Three Phase**

Summer Rate		
Minimum Bill		\$ 39.00
Customer Charge		\$ 39.00
Demand Charge		\$ 11.50
Energy		cts/kWh
First	3500 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		11.000

Winter Rate		
Minimum Bill		\$ 39.00
Customer Charge		\$ 39.00
Demand Charge		\$ 8.50
Energy		cts/kWh
First	3500 kWh	11.000
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		7.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	58	58	60	60	60	60	60	60	61	62	62	62	60
Energy by Block													
First 3500 kWh	203,875	203,875	210,420	210,420	210,420	-	-	-	-	217,420	217,420	217,420	1,691,270
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	58,481	58,092	67,970	-	-	251,099	223,574	274,786	266,615	194,315	140,425	49,852	1,585,209
Total Energy kWh	262,356	261,967	278,390	210,420	210,420	251,099	223,574	274,786	266,615	411,735	357,845	267,272	3,276,479
Demand													
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Chrges	2,272	2,272	2,345	2,345	2,345	2,345	2,345	2,345	2,384	2,423	2,423	2,423	28,263
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 3500 kWh	22,426	22,426	23,146	23,146	23,146	-	-	-	-	23,916	23,916	23,916	186,040
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,445	4,415	5,166	-	-	27,621	24,593	30,226	29,328	14,768	10,672	3,789	155,022
Total Energy Charges	26,871	26,841	28,312	23,146	23,146	27,621	24,593	30,226	29,328	38,684	34,589	27,705	341,062
Total Revenues	29,143	29,113	30,657	25,491	25,491	29,966	26,938	32,571	31,711	41,107	37,011	30,128	369,325
Total Revenues	29,143	29,113	30,657	25,491	25,491	29,966	26,938	32,571	31,711	41,107	37,011	30,128	369,325

Rate Increase / (Decrease) **2.72%**

**Appendix Table D-24
Calculation of Revenue from Proposed Rates
Rural Gen Serv Three Phase**

Summer Rate		
Minimum Bill		\$ 45.00
Customer Charge		\$ 45.00
Demand Charge		\$ 11.50
Energy		cts/kWh
First	3500 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		11.200

Winter Rate		
Minimum Bill		\$ 45.00
Customer Charge		\$ 45.00
Demand Charge		\$ 8.50
Energy		cts/kWh
First	3500 kWh	11.200
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess		7.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	58	58	60	60	60	60	60	60	61	62	62	62	60
Energy by Block													
First 3500 kWh	203,875	203,875	210,420	210,420	210,420	-	-	-	-	217,420	217,420	217,420	1,691,270
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	58,481	58,092	67,970	-	-	251,099	223,574	274,786	266,615	194,315	140,425	49,852	1,585,209
Total Energy kWh	262,356	261,967	278,390	210,420	210,420	251,099	223,574	274,786	266,615	411,735	357,845	267,272	3,276,479
Demand													
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	2,621	2,621	2,705	2,705	2,705	2,705	2,705	2,705	2,750	2,795	2,795	2,795	32,612
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 3500 kWh	22,834	22,834	23,567	23,567	23,567	-	-	-	-	24,351	24,351	24,351	189,422
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,445	4,415	5,166	-	-	28,123	25,040	30,776	29,861	14,768	10,672	3,789	157,055
Total Energy Charges	27,279	27,249	28,733	23,567	23,567	28,123	25,040	30,776	29,861	39,119	35,023	28,140	346,477
Total Revenues	29,900	29,870	31,438	26,272	26,272	30,828	27,746	33,481	32,611	41,914	37,819	30,935	379,088
Total Revenues	29,900	29,870	31,438	26,272	26,272	30,828	27,746	33,481	32,611	41,914	37,819	30,935	379,088

Rate Increase / (Decrease) **2.64%**

**Appendix Table D-25
Calculation of Revenue from Existing Rates
Urban Space Heating**

Summer Rate		
Minimum Bill		\$ 15.00
Customer Charge - Single Phase		\$ 8.00
Customer Charge - Three Phase		\$ 9.00
Energy		cts/kWh
First	kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		10.290

Winter Rate		
Minimum Bill		\$ 15.00
Customer Charge - Single Phase		\$ 16.00
Customer Charge - Three Phase		\$ 15.00
Energy		cts/kWh
First	kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		7.170

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
Single Phase	12	12	12	12	12	12	12	12	12	12	12	12	12
Three Phase	8	8	8	8	8	8	8	8	8	8	8	8	8
Total Number of Customers	20	20	20	20	20	20	20	20	20	20	20	20	20
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Total Energy kWh	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	312	312	312	312	312	168	168	168	168	312	312	312	3,168
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	9,401	9,412	8,854	3,101	2,352	3,888	4,359	5,745	3,164	1,642	5,325	6,720	63,962
Total Energy Charges	9,401	9,412	8,854	3,101	2,352	3,888	4,359	5,745	3,164	1,642	5,325	6,720	63,962
Total Revenues	9,713	9,724	9,166	3,413	2,664	4,056	4,527	5,913	3,332	1,954	5,637	7,032	67,130
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	9,713	9,724	9,166	3,413	2,664	4,056	4,527	5,913	3,332	1,954	5,637	7,032	67,130

**Appendix Table D-26
Calculation of Revenue from Proposed Rates
Urban Space Heating**

Summer Rate		
Minimum Bill		\$ 17.00
Customer Charge - Single Phase		\$ 15.00
Customer Charge - Three Phase		\$ 17.00
Energy		cts/kWh
First	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess	kWh	10.500

Winter Rate		
Minimum Bill		\$ 17.00
Customer Charge - Single Phase		\$ 15.00
Customer Charge - Three Phase		\$ 17.00
Energy		cts/kWh
First	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess	kWh	7.400

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
Single Phase	12	12	12	12	12	12	12	12	12	12	12	12	12
Three Phase	8	8	8	8	8	8	8	8	8	8	8	8	8
Total Number of Customers	20	20	20	20	20	20	20	20	20	20	20	20	20
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Total Energy kWh	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	316	316	316	316	316	316	316	316	316	316	316	316	3,792
Load Management Credit													-
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	9,702	9,714	9,138	3,201	2,427	3,967	4,448	5,862	3,228	1,695	5,495	6,935	65,813
Total Energy Charges	9,702	9,714	9,138	3,201	2,427	3,967	4,448	5,862	3,228	1,695	5,495	6,935	65,813
Total Revenues	10,018	10,030	9,454	3,517	2,743	4,283	4,764	6,178	3,544	2,011	5,811	7,251	69,605
Total Revenues	10,018	10,030	9,454	3,517	2,743	4,283	4,764	6,178	3,544	2,011	5,811	7,251	69,605

Rate Increase / (Decrease) **3.69%**

**Appendix Table D-27
Calculation of Revenue from Proposed Rates
Urban Space Heating**

Summer Rate		
Minimum Bill		\$ 23.00
Customer Charge - Single Phase		\$ 20.00
Customer Charge - Three Phase		\$ 23.00
Energy		cts/kWh
First	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess	kWh	10.800

Winter Rate		
Minimum Bill		\$ 23.00
Customer Charge - Single Phase		\$ 20.00
Customer Charge - Three Phase		\$ 23.00
Energy		cts/kWh
First	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess	kWh	7.500

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
Single Phase	12	12	12	12	12	12	12	12	12	12	12	12	12
Three Phase	8	8	8	8	8	8	8	8	8	8	8	8	8
Total Number of Customers	20	20	20	20	20	20	20	20	20	20	20	20	20
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Total Energy kWh	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	424	424	424	424	424	424	424	424	424	424	424	424	5,088
Load Management Credits													-
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	9,833	9,845	9,261	3,244	2,460	4,080	4,575	6,030	3,321	1,718	5,570	7,029	66,966
Total Energy Charges	9,833	9,845	9,261	3,244	2,460	4,080	4,575	6,030	3,321	1,718	5,570	7,029	66,966
Total Revenues	10,257	10,269	9,685	3,668	2,884	4,504	4,999	6,454	3,745	2,142	5,994	7,453	72,054
Total Revenues	10,257	10,269	9,685	3,668	2,884	4,504	4,999	6,454	3,745	2,142	5,994	7,453	72,054

Rate Increase / (Decrease) **3.52%**

**Appendix Table D-28
Calculation of Revenue from Proposed Rates
Urban Space Heating**

Summer Rate		
Minimum Bill		\$ 27.00
Customer Charge - Single Phase		\$ 22.00
Customer Charge - Three Phase		\$ 27.00
Energy		cts/kWh
First	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess	kWh	11.000

Winter Rate		
Minimum Bill		\$ 27.00
Customer Charge - Single Phase		\$ 22.00
Customer Charge - Three Phase		\$ 27.00
Energy		cts/kWh
First	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Next	0 kWh	-
Excess	kWh	7.700

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
Single Phase	12	12	12	12	12	12	12	12	12	12	12	12	12
Three Phase	8	8	8	8	8	8	8	8	8	8	8	8	8
Total Number of Customers	20	20	20	20	20	20	20	20	20	20	20	20	20
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Total Energy kWh	131,113	131,272	123,486	43,252	32,798	37,780	42,361	55,832	30,746	22,904	74,261	93,719	819,524
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	480	480	480	480	480	480	480	480	480	480	480	480	5,760
Load Management Credits													-
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	10,096	10,108	9,508	3,330	2,525	4,156	4,660	6,142	3,382	1,764	5,718	7,216	68,605
Total Energy Charges	10,096	10,108	9,508	3,330	2,525	4,156	4,660	6,142	3,382	1,764	5,718	7,216	68,605
Total Revenues	10,576	10,588	9,988	3,810	3,005	4,636	5,140	6,622	3,862	2,244	6,198	7,696	74,365
Total Revenues	10,576	10,588	9,988	3,810	3,005	4,636	5,140	6,622	3,862	2,244	6,198	7,696	74,365

Rate Increase / (Decrease) **3.21%**

**Appendix Table D-29
Calculation of Revenue from Existing Rates
Rural Space Heating**

Summer Rate		
Minimum Bill		\$ 20.00
Customer Charge - Single Phase		\$ 8.00
Customer Charge - Three Phase		\$ 9.00
Energy		cts/kWh
First	kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		10.000

Winter Rate		
Minimum Bill		\$ 20.00
Customer Charge - Single Phase		\$ 15.00
Customer Charge - Three Phase		\$ 15.00
Energy		cts/kWh
First	kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		7.200

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
Single Phase	2	2	2	2	2	2	2	2	2	2	2	2	2
Three Phase	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Number of Customers	2	2	2	2	2	2	2	2	2	2	2	2	2
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
Total Energy kWh	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	30	30	30	30	30	16	16	16	16	30	30	30	304
Load Management Credit													
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	154	164	126	21	5	17	27	15	113	48	14	7	710
Total Energy Charges	154	164	126	21	5	17	27	15	113	48	14	7	710
Total Revenues	184	194	156	51	35	33	43	31	129	78	44	37	1,014
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	184	194	156	51	35	33	43	31	129	78	44	37	1,014

**Appendix Table D-30
Calculation of Revenue from Proposed Rates
Rural Space Heating**

Summer Rate		
Minimum Bill		\$ 17.00
Customer Charge - Single Phase		\$ 15.00
Customer Charge - Three Phase		\$ 17.00
Energy		cts/kWh
First	0 kWh	-
Next	kWh	
Next	kWh	
Next	kWh	
Excess		9.800

Winter Rate		
Minimum Bill		\$ 17.00
Customer Charge - Single Phase		\$ 15.00
Customer Charge - Three Phase		\$ 17.00
Energy		cts/kWh
First	0 kWh	-
Next	kWh	
Next	kWh	
Next	kWh	
Excess		7.000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
Single Phase	2	2	2	2	2	2	2	2	2	2	2	2	2
Three Phase	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Number of Customers	2	2	2	2	2	2	2	2	2	2	2	2	2
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
Total Energy kWh	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	30	30	30	30	30	30	30	30	30	30	30	30	360
Load Management Credit													
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	149	160	123	20	5	17	26	15	111	46	14	6	692
Total Energy Charges	149	160	123	20	5	17	26	15	111	46	14	6	692
Total Revenues	179	190	153	50	35	47	56	45	141	76	44	36	1,052
Total Revenues	179	190	153	50	35	47	56	45	141	76	44	36	1,052

Rate Increase / (Decrease) **3.71%**

**Appendix Table D-31
Calculation of Revenue from Proposed Rates
Rural Space Heating**

Summer Rate	
Minimum Bill	\$ 23.00
Customer Charge - Single Phase	\$ 20.00
Customer Charge - Three Phase	\$ 23.00
Energy	cts/kWh
First	0 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	9.000

Winter Rate	
Minimum Bill	\$ 23.00
Customer Charge - Single Phase	\$ 20.00
Customer Charge - Three Phase	\$ 23.00
Energy	cts/kWh
First	0 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	6.100

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
Single Phase	2	2	2	2	2	2	2	2	2	2	2	2	2
Three Phase	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Number of Customers	2	2	2	2	2	2	2	2	2	2	2	2	2
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
Total Energy kWh	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	40	40	40	40	40	40	40	40	40	40	40	40	480
Load Management Credits													
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	130	139	107	18	4	16	24	14	102	40	12	6	611
Total Energy Charges	130	139	107	18	4	16	24	14	102	40	12	6	611
Total Revenues	170	179	147	58	44	56	64	54	142	80	52	46	1,091
Total Revenues	170	179	147	58	44	56	64	54	142	80	52	46	1,091

Rate Increase / (Decrease) **3.71%**

**Appendix Table D-32
Calculation of Revenue from Proposed Rates
Rural Space Heating**

Summer Rate		
Minimum Bill		\$ 27.00
Customer Charge - Single Phase		\$ 22.00
Customer Charge - Three Phase		\$ 27.00
Energy		cts/kWh
First	0 kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		9.000

Winter Rate		
Minimum Bill		\$ 23.00
Customer Charge - Single Phase		\$ 22.00
Customer Charge - Three Phase		\$ 27.00
Energy		cts/kWh
First	0 kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		6.100

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
Single Phase	2	2	2	2	2	2	2	2	2	2	2	2	2
Three Phase	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Number of Customers	2	2	2	2	2	2	2	2	2	2	2	2	2
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
Total Energy kWh	2,132	2,279	1,754	288	69	173	270	154	1,129	662	193	91	9,194
Revenue													
Minimum Bill													-
Customer Charges	44	44	44	44	44	44	44	44	44	44	44	44	528
Load Management Credits													-
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	130	139	107	18	4	16	24	14	102	40	12	6	611
Total Energy Charges	130	139	107	18	4	16	24	14	102	40	12	6	611
Total Revenues	174	183	151	62	48	60	68	58	146	84	56	50	1,139
Total Revenues	174	183	151	62	48	60	68	58	146	84	56	50	1,139

Rate Increase / (Decrease) **4.40%**

**Appendix Table D-33
Calculation of Revenue from Existing Rates
General Service Demand**

Summer Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 35.00
Demand Rate		\$ 13.30
Energy		cts/kWh
First	20000 kWh	5.330
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.030

Winter Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 35.00
Demand Rate		\$ 9.30
Energy		cts/kWh
First	10000 kWh	5.960
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.360

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	10	10	10	10	10	10	10	10	10	10	10	10	10
Energy by Block													
First 20000 kWh	140,834	140,833	131,787	124,819	122,844	238,117	255,277	243,478	226,492	121,068	132,501	132,503	2,010,552
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	645,206	655,167	774,613	623,361	679,616	695,783	596,223	772,342	591,388	696,572	691,219	653,017	8,074,508
Total Energy kWh	786,040	796,000	906,400	748,180	802,460	933,900	851,500	1,015,820	817,880	817,640	823,720	785,520	10,085,060
Demand													
Billable Demand	1,841	1,889	1,951	2,138	2,139	2,138	1,973	2,326	2,542	2,338	2,275	1,857	25,408
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Demand Charges	17,119	17,564	18,142	19,885	19,896	28,435	26,241	30,941	33,814	21,747	21,156	17,272	272,214
Energy Charges													
First 20000 kWh	8,394	8,394	7,854	7,439	7,322	12,692	13,606	12,977	12,072	7,216	7,897	7,897	113,760
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	34,583	35,117	41,519	33,412	36,427	34,998	29,990	38,849	29,747	37,336	37,049	35,002	424,030
Total Energy Charges	42,977	43,511	49,374	40,851	43,749	47,690	43,596	51,826	41,819	44,552	44,946	42,899	537,789
Total Revenues	60,446	61,425	67,866	61,087	63,995	76,475	70,187	83,117	75,983	66,649	66,452	60,521	814,203
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	60,446	61,425	67,866	61,087	63,995	76,475	70,187	83,117	75,983	66,649	66,452	60,521	814,203

**Appendix Table D-34
Calculation of Revenue from Proposed Rates
General Service Demand**

Summer Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 50.00
Discount		0.00%
Demand		\$ 14.00
Energy		cts/kWh
First	10000 kWh	5.330
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.030

Winter Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 50.00
Discount		0.00%
Demand		\$ 10.00
Energy		cts/kWh
First	10000 kWh	5.960
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.360

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	10	10	10	10	10	10	10	10	10	10	10	10	10
Energy by Block													
First 10000 kWh	140,834	140,833	131,787	124,819	122,844	238,117	255,277	243,478	226,492	121,068	132,501	132,503	2,010,552
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	645,206	655,167	774,613	623,361	679,616	695,783	596,223	772,342	591,388	696,572	691,219	653,017	8,074,508
Total Energy kWh	786,040	796,000	906,400	748,180	802,460	933,900	851,500	1,015,820	817,880	817,640	823,720	785,520	10,085,060
Demand													
Billable Demand	1,841	1,889	1,951	2,138	2,139	2,138	1,973	2,326	2,542	2,338	2,275	1,857	25,408
Revenue													
Minimum Bill													
Customer Charges	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Demand Charges	18,408	18,886	19,508	21,382	21,394	29,932	27,622	32,570	35,594	23,384	22,748	18,572	289,999
Energy Charges													
First 10000 kWh	8,394	8,394	7,854	7,439	7,322	12,692	13,606	12,977	12,072	7,216	7,897	7,897	113,760
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	34,583	35,117	41,519	33,412	36,427	34,998	29,990	38,849	29,747	37,336	37,049	35,002	424,030
Total Energy Charges	42,977	43,511	49,374	40,851	43,749	47,690	43,596	51,826	41,819	44,552	44,946	42,899	537,789
Total Revenues	61,885	62,897	69,382	62,733	65,643	78,122	71,718	84,896	77,912	68,436	68,194	61,971	833,789
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	61,885	62,897	69,382	62,733	65,643	78,122	71,718	84,896	77,912	68,436	68,194	61,971	833,789

Rate Increase / (Decrease)

2.41%

**Appendix Table D-35
Calculation of Revenue from Proposed Rates
General Service Demand**

Summer Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 60.00
Discount		0.00%
Demand		\$ 14.50
Energy		cts/kWh
First	20000 kWh	5.500
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.500

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ 60.00
Discount		0.00%
Demand		\$ 10.60
Energy		cts/kWh
First	10000 kWh	5.300
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.300

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	10	10	10	10	10	10	10	10	10	10	10	10	10
Energy by Block													
First 20000 kWh	140,834	140,833	131,787	124,819	122,844	238,117	255,277	243,478	226,492	121,068	132,501	132,503	2,010,552
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	645,206	655,167	774,613	623,361	679,616	695,783	596,223	772,342	591,388	696,572	691,219	653,017	8,074,508
Total Energy kWh	786,040	796,000	906,400	748,180	802,460	933,900	851,500	1,015,820	817,880	817,640	823,720	785,520	10,085,060
Demand													
Billable Demand	1,841	1,889	1,951	2,138	2,139	2,138	1,973	2,326	2,542	2,338	2,275	1,857	25,408
Revenue													
Minimum Bill	-	-	-	-	-	1,000	1,000	1,000	1,000	-	-	-	4,000
Customer Charges	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Demand Charges	19,512	20,019	20,678	22,665	22,678	31,001	28,609	33,733	36,865	24,787	24,113	19,686	304,346
Energy Charges													
First 20000 kWh	7,464	7,464	6,985	6,615	6,511	13,096	14,040	13,391	12,457	6,417	7,023	7,023	108,486
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	34,196	34,724	41,055	33,038	36,020	38,268	32,792	42,479	32,526	36,918	36,635	34,610	433,260
Total Energy Charges	41,660	42,188	48,039	39,654	42,530	51,365	46,833	55,870	44,983	43,335	43,657	41,633	541,746
Total Revenues	61,773	62,807	69,318	62,918	65,808	82,966	76,041	90,203	82,448	68,722	68,370	61,919	853,292
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	61,773	62,807	69,318	62,918	65,808	82,966	76,041	90,203	82,448	68,722	68,370	61,919	853,292

Rate Increase / (Decrease)

2.34%

**Appendix Table D-36
Calculation of Revenue from Proposed Rates
General Service Demand**

Summer Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 75.00
Discount		0.00%
Demand		\$ 14.50
Energy		cts/kWh
First	20000 kWh	5.800
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.800

Winter Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 75.00
Discount		0.00%
Demand		\$ 10.60
Energy		cts/kWh
First	10000 kWh	5.400
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.400

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	10	10	10	10	10	10	10	10	10	10	10	10	10
Energy by Block													
First 20000 kWh	140,834	140,833	131,787	124,819	122,844	238,117	255,277	243,478	226,492	121,068	132,501	132,503	2,010,552
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	645,206	655,167	774,613	623,361	679,616	695,783	596,223	772,342	591,388	696,572	691,219	653,017	8,074,508
Total Energy kWh	786,040	796,000	906,400	748,180	802,460	933,900	851,500	1,015,820	817,880	817,640	823,720	785,520	10,085,060
Demand													
Billable Demand	1,841	1,889	1,951	2,138	2,139	2,138	1,973	2,326	2,542	2,338	2,275	1,857	25,408
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	750	750	750	750	750	750	750	750	750	750	750	750	9,000
Demand Charges	19,512	20,019	20,678	22,665	22,678	31,001	28,609	33,733	36,865	24,787	24,113	19,686	304,346
Energy Charges													
First 20000 kWh	7,605	7,605	7,116	6,740	6,634	13,811	14,806	14,122	13,137	6,538	7,155	7,155	112,423
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	34,841	35,379	41,829	33,662	36,699	40,355	34,581	44,796	34,301	37,615	37,326	35,263	446,646
Total Energy Charges	42,446	42,984	48,946	40,402	43,333	54,166	49,387	58,918	47,437	44,153	44,481	42,418	559,070
Total Revenues	62,709	63,753	70,374	63,817	66,760	85,917	78,746	93,400	85,052	69,690	69,344	62,854	872,416
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	62,709	63,753	70,374	63,817	66,760	85,917	78,746	93,400	85,052	69,690	69,344	62,854	872,416

Rate Increase / (Decrease)

2.24%

**Appendix Table D-37
Calculation of Revenue from Existing Rates
Rural Gen Serv Demand**

Summer Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 57.00
Discount		0.00%
Demand Rate		\$ 16.30
Energy		cts/kWh
First	20000 kWh	5.230
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.180

Winter Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 57.00
Discount		0.00%
Demand Rate		\$ 14.30
Energy		cts/kWh
First	10000 kWh	5.260
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.110

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Energy by Block													
First 20000 kWh	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	160,000
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	48,200	49,400	55,400	43,400	44,000	37,000	32,800	44,200	28,600	48,200	46,400	52,400	530,000
Total Energy kWh	58,200	59,400	65,400	53,400	54,000	57,000	52,800	64,200	48,600	58,200	56,400	62,400	690,000
Demand													
Billable Demand	174	180	180	162	162	156	156	162	150	156	186	174	1,998
Revenue													
Minimum Bill													
Customer Charges	57	57	57	57	57	57	57	57	57	57	57	57	684
Demand Charges	2,488	2,574	2,574	2,317	2,317	2,543	2,543	2,641	2,445	2,231	2,660	2,488	29,819
Energy Charges													
First 20000 kWh	526	526	526	526	526	1,046	1,046	1,046	1,046	526	526	526	8,392
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,463	2,524	2,831	2,218	2,248	1,917	1,699	2,290	1,481	2,463	2,371	2,678	27,183
Total Energy Charges	2,989	3,050	3,357	2,744	2,774	2,963	2,745	3,336	2,527	2,989	2,897	3,204	35,575
Total Revenues	5,534	5,681	5,988	5,117	5,148	5,562	5,345	6,033	5,029	5,277	5,614	5,749	66,078
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	5,534	5,681	5,988	5,117	5,148	5,562	5,345	6,033	5,029	5,277	5,614	5,749	66,078

**Appendix Table D-38
Calculation of Revenue from Proposed Rates
Rural Gen Serv Demand**

Summer Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 65.00
Discount		0.00%
Demand		\$ 16.50
Energy		cts/kWh
First	20000 kWh	5.600
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.600

Winter Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 65.00
Discount		0.00%
Demand		\$ 14.50
Energy		cts/kWh
First	10000 kWh	5.200
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.200

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Energy by Block													
First 20000 kWh	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	160,000
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	48,200	49,400	55,400	43,400	44,000	37,000	32,800	44,200	28,600	48,200	46,400	52,400	530,000
Total Energy kWh	58,200	59,400	65,400	53,400	54,000	57,000	52,800	64,200	48,600	58,200	56,400	62,400	690,000
Demand													
Billable Demand	174	180	180	162	162	156	156	162	150	156	186	174	1,998
Revenue													
Minimum Bill													
Customer Charges	65	65	65	65	65	65	65	65	65	65	65	65	780
Demand Charges	2,523	2,610	2,610	2,349	2,349	2,574	2,574	2,673	2,475	2,262	2,697	2,523	30,219
Energy Charges													
First 20000 kWh	520	520	520	520	520	1,120	1,120	1,120	1,120	520	520	520	8,640
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,506	2,569	2,881	2,257	2,288	2,072	1,837	2,475	1,602	2,506	2,413	2,725	28,130
Total Energy Charges	3,026	3,089	3,401	2,777	2,808	3,192	2,957	3,595	2,722	3,026	2,933	3,245	36,770
Total Revenues	5,614	5,764	6,076	5,191	5,222	5,831	5,596	6,333	5,262	5,353	5,695	5,833	67,769
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	5,614	5,764	6,076	5,191	5,222	5,831	5,596	6,333	5,262	5,353	5,695	5,833	67,769

Rate Increase / (Decrease)

2.56%

**Appendix Table D-39
Calculation of Revenue from Proposed Rates
Rural Gen Serv Demand**

Summer Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 80.00
Discount		0.00%
Demand		\$ 17.25
Energy		cts/kWh
First	20000 kWh	5.700
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.700

Winter Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 80.00
Discount		0.00%
Demand		\$ 14.75
Energy		cts/kWh
First	10000 kWh	5.300
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.300

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Energy by Block													
First 20000 kWh	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	160,000
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	48,200	49,400	55,400	43,400	44,000	37,000	32,800	44,200	28,600	48,200	46,400	52,400	530,000
Total Energy kWh	58,200	59,400	65,400	53,400	54,000	57,000	52,800	64,200	48,600	58,200	56,400	62,400	690,000
Demand													
Billable Demand	174	180	180	162	162	156	156	162	150	156	186	174	1,998
Revenue													
Minimum Bill													
Customer Charges	80	80	80	80	80	80	80	80	80	80	80	80	960
Demand Charges	2,567	2,655	2,655	2,390	2,390	2,691	2,691	2,795	2,588	2,301	2,744	2,567	31,031
Energy Charges													
First 20000 kWh	530	530	530	530	530	1,140	1,140	1,140	1,140	530	530	530	8,800
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,555	2,618	2,936	2,300	2,332	2,109	1,870	2,519	1,630	2,555	2,459	2,777	28,660
Total Energy Charges	3,085	3,148	3,466	2,830	2,862	3,249	3,010	3,659	2,770	3,085	2,989	3,307	37,460
Total Revenues	5,731	5,883	6,201	5,300	5,332	6,020	5,781	6,534	5,438	5,466	5,813	5,954	69,451
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	5,731	5,883	6,201	5,300	5,332	6,020	5,781	6,534	5,438	5,466	5,813	5,954	69,451

Rate Increase / (Decrease)

2.48%

**Appendix Table D-40
Calculation of Revenue from Proposed Rates
Rural Gen Serv Demand**

Summer Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 85.00
Discount		0.00%
Demand		\$ 17.25
Energy		cts/kWh
First	20000 kWh	6.000
Next	kWh	
Next	kWh	
Next	kWh	
Excess		6.000

Winter Rate		
Minimum Bill		\$ 100.00
Customer Charge		\$ 85.00
Discount		0.00%
Demand		\$ 14.75
Energy		cts/kWh
First	10000 kWh	5.500
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.500

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Energy by Block													
First 20000 kWh	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	160,000
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	48,200	49,400	55,400	43,400	44,000	37,000	32,800	44,200	28,600	48,200	46,400	52,400	530,000
Total Energy kWh	58,200	59,400	65,400	53,400	54,000	57,000	52,800	64,200	48,600	58,200	56,400	62,400	690,000
Demand													
Billable Demand	174	180	180	162	162	156	156	162	150	156	186	174	1,998
Revenue													
Minimum Bill													
Customer Charges	85	85	85	85	85	85	85	85	85	85	85	85	1,020
Demand Charges	2,567	2,655	2,655	2,390	2,390	2,691	2,691	2,795	2,588	2,301	2,744	2,567	31,031
Energy Charges													
First 20000 kWh	550	550	550	550	550	1,200	1,200	1,200	1,200	550	550	550	9,200
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,651	2,717	3,047	2,387	2,420	2,220	1,968	2,652	1,716	2,651	2,552	2,882	29,863
Total Energy Charges	3,201	3,267	3,597	2,937	2,970	3,420	3,168	3,852	2,916	3,201	3,102	3,432	39,063
Total Revenues	5,853	6,007	6,337	5,412	5,445	6,196	5,944	6,732	5,589	5,587	5,931	6,084	71,114
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	5,853	6,007	6,337	5,412	5,445	6,196	5,944	6,732	5,589	5,587	5,931	6,084	71,114

Rate Increase / (Decrease)

2.39%

**Appendix Table D-41
Calculation of Revenue from Existing Rates
Seasonal/Temporary Service**

Summer Rate		
Minimum Bill		\$ 35.00
Customer Charge		30.00
Discount		0.00%
Demand Rate		\$ -
Energy		cts/kWh
First	kWh	-
Excess		9.700

Winter Rate		
Minimum Bill		\$ 35.00
Customer Charge		30.00
Discount		0.00%
Demand Rate		\$ -
Energy		cts/kWh
First	kWh	-
Excess		8.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	23	23	23	23	23	19	19	18	20	19	18	17	20
Energy by Block													
First													-
Excess	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Total Energy kWh	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Demand													
Billable Demand													-
Total Non-Coincident Peak	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	77	72	71	72	385	70	73	71	422	69	70	71	
Customer Charges	690	690	690	690	690	570	570	540	600	570	540	510	7,350
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,130	1,324	1,501	558	702	1,135	378	637	517	366	1,445	1,428	11,120
Total Energy Charges	1,130	1,324	1,501	558	702	1,135	378	637	517	366	1,445	1,428	11,120
Total Revenues	1,897	2,086	2,262	1,320	1,777	1,775	1,021	1,248	1,539	1,005	2,055	2,009	19,993
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,897	2,086	2,262	1,320	1,777	1,775	1,021	1,248	1,539	1,005	2,055	2,009	19,993

**Appendix Table D-42
Calculation of Revenue from Proposed Rates
Seasonal/Temporary Service**

Summer Rate		
Minimum Bill		\$ 35.00
Customer Charge		\$ 33.00
Discount		0.00%
Demand		\$ -
Energy		cts/kWh
First	kWh	-
Excess		9.700

Winter Rate		
Minimum Bill		\$ 35.00
Customer Charge		\$ 33.00
Discount		0.00%
Demand		\$ -
Energy		cts/kWh
First	kWh	-
Excess		8.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	23	23	23	23	23	19	19	18	20	19	18	17	20
Energy by Block													
First	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Total Energy kWh	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Demand													
On-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	77	72	71	72	385	70	73	71	422	69	70	71	1,523
Customer Charges	759	759	759	759	759	627	627	594	660	627	594	561	8,085
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,130	1,324	1,501	558	702	1,135	378	637	517	366	1,445	1,428	11,120
Total Energy Charges	1,130	1,324	1,501	558	702	1,135	378	637	517	366	1,445	1,428	11,120
Total Revenues	1,966	2,155	2,331	1,389	1,846	1,832	1,078	1,302	1,599	1,062	2,109	2,060	20,728
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,966	2,155	2,331	1,389	1,846	1,832	1,078	1,302	1,599	1,062	2,109	2,060	20,728

Rate Increase / (Decrease) **3.68%**

**Appendix Table D-43
Calculation of Revenue from Proposed Rates
Seasonal/Temporary Service**

Summer Rate		
Minimum Bill		\$ 36.00
Customer Charge		\$ 36.00
Adder		0.00%
Demand		\$ -
Energy		cts/kWh
First	kWh	-
Excess		9.700

Winter Rate		
Minimum Bill		\$ 36.00
Customer Charge		\$ 36.00
Adder		0.00%
Demand		\$ -
Energy		cts/kWh
First	kWh	-
Excess		8.600

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	23	23	23	23	23	19	19	18	20	19	18	17	20
Energy by Block													
First	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Total Energy kWh	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Demand													
On-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	79	74	73	74	396	72	75	73	434	71	72	73	1,567
Customer Charges	828	828	828	828	828	684	684	648	720	684	648	612	8,820
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,130	1,324	1,501	558	702	1,135	378	637	517	366	1,445	1,428	11,120
Total Energy Charges	1,130	1,324	1,501	558	702	1,135	378	637	517	366	1,445	1,428	11,120
Total Revenues	2,037	2,226	2,402	1,460	1,926	1,891	1,137	1,359	1,671	1,121	2,165	2,113	21,506
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	2,037	2,226	2,402	1,460	1,926	1,891	1,137	1,359	1,671	1,121	2,165	2,113	21,506
													Rate Increase / (Decrease)
													3.76%

**Appendix Table D-44
Calculation of Revenue from Proposed Rates
Seasonal/Temporary Service**

Summer Rate	
Minimum Bill	\$ 42.00
Customer Charge	\$ 42.00
Adder	0.00%
Demand	\$ -
Energy	cts/kWh
First	kWh -
Excess	10.200

Winter Rate	
Minimum Bill	\$ 42.00
Customer Charge	\$ 42.00
Adder	0.00%
Demand	\$ -
Energy	cts/kWh
First	kWh -
Excess	9.400

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	23	23	23	23	23	19	19	18	20	19	18	17	20
Energy by Block													
First	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Total Energy kWh	13,136	15,393	17,453	6,490	8,161	11,699	3,895	6,572	5,328	4,261	16,798	16,599	125,785
Demand													
On-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	966	966	966	966	966	798	798	756	840	798	756	714	10,290
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,235	1,447	1,641	610	767	1,193	397	670	543	401	1,579	1,560	12,044
Total Energy Charges	1,235	1,447	1,641	610	767	1,193	397	670	543	401	1,579	1,560	12,044
Total Revenues	2,201	2,413	2,607	1,576	1,733	1,991	1,195	1,426	1,383	1,199	2,335	2,274	22,334
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	2,201	2,413	2,607	1,576	1,733	1,991	1,195	1,426	1,383	1,199	2,335	2,274	22,334
													Rate Increase / (Decrease)
													3.85%

**Appendix Table D-45
Calculation of Revenue from Existing Rates
Industrial Large Power Demand**

Summer Rate	
Minimum Bill	\$ 500.00
Customer Charge	\$ 52.00
Discount	
Demand Rate	\$ 15.00
Energy	cts/kWh
First	200000 kWh 3.400
Next	kWh
Next	kWh
Next	kWh
Excess	3.200

Winter Rate	
Minimum Bill	\$ 500.00
Customer Charge	\$ 52.00
Discount	
Demand Rate	\$ 10.40
Energy	cts/kWh
First	150000 kWh 3.100
Next	kWh
Next	kWh
Next	kWh
Excess	3.100

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Energy by Block													
First 200000 kWh	150,000	150,000	150,000	150,000	150,000	200,000	200,000	200,000	200,000	150,000	150,000	150,000	2,000,000
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	107,400	104,700	125,400	90,300	93,000	53,800	55,600	64,600	33,100	120,900	75,900	40,800	965,500
Total Energy kWh	257,400	254,700	275,400	240,300	243,000	253,800	255,600	264,600	233,100	270,900	225,900	190,800	2,965,500
Demand	1,584	1,512	1,530	1,521	1,458	1,395	1,476	1,440	1,413	1,395	1,458	1,368	17,550
Revenue													
Minimum Bill													-
Customer Charges	52	52	52	52	52	52	52	52	52	52	52	52	624
Demand Charges	16,474	15,725	15,912	15,818	15,163	20,925	22,140	21,600	21,195	14,508	15,163	14,227	208,850
Energy Charges													
First 200000 kWh	4,650	4,650	4,650	4,650	4,650	6,800	6,800	6,800	6,800	4,650	4,650	4,650	64,400
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	3,329	3,246	3,887	2,799	2,883	1,722	1,779	2,067	1,059	3,748	2,353	1,265	30,138
Total Energy Charges	7,979	7,896	8,537	7,449	7,533	8,522	8,579	8,867	7,859	8,398	7,003	5,915	94,538
Total Revenues	24,505	23,673	24,501	23,320	22,748	29,499	30,771	30,519	29,106	22,958	22,218	20,194	304,012
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	24,505	23,673	24,501	23,320	22,748	29,499	30,771	30,519	29,106	22,958	22,218	20,194	304,012

**Appendix Table D-46
Calculation of Revenue from Proposed Rates
Industrial Large Power Demand**

Summer Rate	
Minimum Bill	\$ 500.00
Customer Charge	\$ 52.00
Discount	0.00%
Demand	\$ 16.00
Energy	cts/kWh
First	200000 kWh 3.400
Next	kWh
Next	kWh
Next	kWh
Excess	3.200

Winter Rate	
Minimum Bill	\$ 500.00
Customer Charge	\$ 52.00
Discount	0.00%
Demand	\$ 11.20
Energy	cts/kWh
First	150000 kWh 3.100
Next	kWh
Next	kWh
Next	kWh
Excess	3.100

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Energy by Block													
First 200000 kWh	150,000	150,000	150,000	150,000	150,000	200,000	200,000	200,000	200,000	150,000	150,000	150,000	2,000,000
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	107,400	104,700	125,400	90,300	93,000	53,800	55,600	64,600	33,100	120,900	75,900	40,800	965,500
Total Energy kWh	257,400	254,700	275,400	240,300	243,000	253,800	255,600	264,600	233,100	270,900	225,900	190,800	2,965,500
Demand	1,584	1,512	1,530	1,521	1,458	1,395	1,476	1,440	1,413	1,395	1,458	1,368	17,550
Revenue													
Minimum Bill													-
Customer Charges	52	52	52	52	52	52	52	52	52	52	52	52	624
Demand Charges	17,741	16,934	17,136	17,035	16,330	22,320	23,616	23,040	22,608	15,624	16,330	15,322	224,035
Energy Charges													
First 200000 kWh	4,650	4,650	4,650	4,650	4,650	6,800	6,800	6,800	6,800	4,650	4,650	4,650	64,400
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	3,329	3,246	3,887	2,799	2,883	1,722	1,779	2,067	1,059	3,748	2,353	1,265	30,138
Total Energy Charges	7,979	7,896	8,537	7,449	7,533	8,522	8,579	8,867	7,859	8,398	7,003	5,915	94,538
Total Revenues	25,772	24,882	25,725	24,537	23,915	30,894	32,247	31,959	30,519	24,074	23,385	21,288	319,197
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	25,772	24,882	25,725	24,537	23,915	30,894	32,247	31,959	30,519	24,074	23,385	21,288	319,197

Rate Increase / (Decrease)

4.99%

**Appendix Table D-47
Calculation of Revenue from Proposed Rates
Industrial Large Power Demand**

Summer Rate	
Minimum Bill	\$ 500.00
Customer Charge	\$ 52.00
Discount	0.00%
Demand	\$ 17.00
Energy	cts/kWh
First	200000 kWh 3.400
Next	kWh
Next	kWh
Next	kWh
Excess	3.200

Winter Rate	
Minimum Bill	\$ 500.00
Customer Charge	\$ 52.00
Discount	0.00%
Demand	\$ 12.05
Energy	cts/kWh
First	150000 kWh 3.100
Next	kWh
Next	kWh
Next	kWh
Excess	3.100

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Energy by Block													
First 200000 kWh	150,000	150,000	150,000	150,000	150,000	200,000	200,000	200,000	200,000	150,000	150,000	150,000	2,000,000
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	107,400	104,700	125,400	90,300	93,000	53,800	55,600	64,600	33,100	120,900	75,900	40,800	965,500
Total Energy kWh	257,400	254,700	275,400	240,300	243,000	253,800	255,600	264,600	233,100	270,900	225,900	190,800	2,965,500
Demand	1,584	1,512	1,530	1,521	1,458	1,395	1,476	1,440	1,413	1,395	1,458	1,368	17,550
Revenue													
Minimum Bill													-
Customer Charges	52	52	52	52	52	52	52	52	52	52	52	52	624
Demand Charges	19,087	18,220	18,437	18,328	17,569	23,715	25,092	24,480	24,021	16,810	17,569	16,484	239,811
Energy Charges													
First 200000 kWh	4,650	4,650	4,650	4,650	4,650	6,800	6,800	6,800	6,800	4,650	4,650	4,650	64,400
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	3,329	3,246	3,887	2,799	2,883	1,722	1,779	2,067	1,059	3,748	2,353	1,265	30,138
Total Energy Charges	7,979	7,896	8,537	7,449	7,533	8,522	8,579	8,867	7,859	8,398	7,003	5,915	94,538
Total Revenues	27,119	26,167	27,026	25,829	25,154	32,289	33,723	33,399	31,932	25,260	24,624	22,451	334,973
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	27,119	26,167	27,026	25,829	25,154	32,289	33,723	33,399	31,932	25,260	24,624	22,451	334,973

Rate Increase / (Decrease)

4.94%

**Appendix Table D-48
Calculation of Revenue from Proposed Rates
Industrial Large Power Demand**

Summer Rate	
Minimum Bill	\$ 500.00
Customer Charge	\$ 52.00
Discount	0.00%
Demand	\$ 18.00
Energy	cts/kWh
First	200000 kWh 3.300
Next	kWh
Next	kWh
Next	kWh
Excess	3.300

Winter Rate	
Minimum Bill	\$ 500.00
Customer Charge	\$ 52.00
Discount	0.00%
Demand	\$ 13.00
Energy	cts/kWh
First	150000 kWh 3.100
Next	kWh
Next	kWh
Next	kWh
Excess	3.100

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Energy by Block													
First 200000 kWh	150,000	150,000	150,000	150,000	150,000	200,000	200,000	200,000	200,000	150,000	150,000	150,000	2,000,000
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	107,400	104,700	125,400	90,300	93,000	53,800	55,600	64,600	33,100	120,900	75,900	40,800	965,500
Total Energy kWh	257,400	254,700	275,400	240,300	243,000	253,800	255,600	264,600	233,100	270,900	225,900	190,800	2,965,500
Demand	1,584	1,512	1,530	1,521	1,458	1,395	1,476	1,440	1,413	1,395	1,458	1,368	17,550
Revenue													
Minimum Bill													-
Customer Charges	52	52	52	52	52	52	52	52	52	52	52	52	624
Demand Charges	20,592	19,656	19,890	19,773	18,954	25,110	26,568	25,920	25,434	18,135	18,954	17,784	256,770
Energy Charges													
First 200000 kWh	4,650	4,650	4,650	4,650	4,650	6,600	6,600	6,600	6,600	4,650	4,650	4,650	63,600
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	3,329	3,246	3,887	2,799	2,883	1,775	1,835	2,132	1,092	3,748	2,353	1,265	30,345
Total Energy Charges	7,979	7,896	8,537	7,449	7,533	8,375	8,435	8,732	7,692	8,398	7,003	5,915	93,945
Total Revenues	28,623	27,604	28,479	27,274	26,539	33,537	35,055	34,704	33,178	26,585	26,009	23,751	351,339
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	28,623	27,604	28,479	27,274	26,539	33,537	35,055	34,704	33,178	26,585	26,009	23,751	351,339

Rate Increase / (Decrease)

4.89%

FY 2024 Cost of Service / Rate Design Study

Auburn Board of Public Works Water Utility

Final Report

October 23, 2024

JKEC

JK Energy Consulting, LLC

John A. Krajewski, P.E.

74408 Road 433

Smithfield, Nebraska 68976

402-440-0227

jk@jkenergyconsulting.com

www.jkenergyconsulting.com

Table of Contents

Purpose and Approach..... 3

Background 4

Projected Financial Results 4

Cost of Service 8

Rate Design 10

Conclusions..... 15

Recommendations 16

Appendix A - Rate Schedule

Appendix B - Cost of Service Worksheets

Appendix C - Revenue Calculation Worksheets

Executive Summary

This study was prepared by JK Energy Consulting, LLC (JKEC) for the Auburn Board of Public Works (BPW) and its water utility (Utility). The purpose of the study was to review the Utility's revenues and expenses and ensure water rates are adequate to pay for projected expenses.

Based on the analysis completed, it appears the existing rates do not collect sufficient revenue to cover projected revenue requirements, including capital improvements and debt service payments, in fiscal year (FY) 2025 through FY 2028 on a cash basis (Table 1, Line 28). Projected retail revenues for FY 2024 were approximately \$1.1 million while projected test year expenses were approximately \$1.2 million (see Table 4, Line 12). This indicates the cost of service is 5% greater than existing revenues (see Table 4, Line 12). By FY 2028, the cost of service is approximately 14% greater than projected revenue (see Table 1, Line 29).

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. The cost of service indicated the majority of rate classes were paying less than the allocated cost of service. The indicated rate changes for rate classes (other than discounted municipal service and irrigation service) varied between 2.2% and 10.9% depending on the rate class and usage profile (see Table 4). This indicated that implementing an across-the-board rate change would be reasonable.

The purpose of rate design is to develop rates that reflect the cost of service and accomplish other goals established by the Utility. With the exception of the City of Peru Bulk Water rate class, the proposed rate plan would implement 5% rate increases in FY 2025 and FY 2026 and a 2% rate increase in FY 2027 by increasing the customer charge and usage rates based on the cost of service analysis (Table 2, Line 22). The BPW should consider increasing rates another 2% in FY 2028. The proposed rates would increase the average monthly residential water bill approximately \$2.04 per month in FY 2025, \$2.14 per month in FY 2026 and \$0.90 per month in FY 2027. Future rate changes should be considered in another cost of service study in advance of FY 2028.

BPW's existing water supply contract with the City of Peru for bulk water allows the BPW to adjust rates and implement a five-year rate adjustment after conducting a cost of service study. Based on this limitation, a five-year plan was developed based on the cost of service results. The proposed rate change for the City of Peru rate would increase rates by 5.5% in FY 2025, 5% in FY 2026 and 2% annually in FY 2027 through FY 2029. Once set, these rates cannot change during the five-year period.

Even with the proposed rate increases, the Utility's water rates would still be comparable to neighboring utilities, including Falls City, Nebraska City, Seward and Wahoo.

Conclusions

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

1. The projected operating results indicated the need for rate increases of 5% in FY 2025 and FY 2026 and 2% in FY 2027 and FY 2028.
2. The cost of service results indicated that most rate classes had rates that were within a reasonable range around the overall rate change of 5%. The exceptions were discounted services for municipal service and irrigation.
3. For the City of Peru Bulk Water rate, the cost of service results indicated the need for a rate change of 5.5% in 2025, 5% in 2026, and 2% in 2027, 2028 and 2029.
4. With the proposed rate plan, rates are still reasonably competitive with most of the Utility's peer group.

Recommendations

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

1. Except for the City of Peru Bulk Water rate class, water rates should be increased 5% on January 1, 2025 (FY 2025), 5% on January 1, 2026 (FY 2026), and 2% on January 1, 2027 (FY 2027). The proposed rate schedule included in Appendix A would implement these rate increases.
2. The City of Peru Bulk Water rates should be increased 5.5% in FY 2025, 5% FY 2026 and 2% in FY 2027 through FY 2029. The proposed rate schedule included in Appendix A would implement these rate increases.
3. BPW should consider implementing a 2% rate increase in FY 2028 for all rate classes except for the City of Peru Bulk Water rate class. This increase should be considered in a future cost of service study.
4. The Utility should review its water rates on a regular basis, particularly as operating costs increase, and future capital improvement needs become better defined.

Purpose and Approach

The purpose of this study was to review the water rates charged by the Utility. The goal of future water rates was to collect sufficient revenue to cover projected expenses, including debt service for water system improvements.

The approach to the study involved completing several tasks. Retail water sales, operating expenses, non-retail revenues, and other financial information was collected. Test year expenses for FY 2024 were projected, and future expenses were projected through FY 2028. A rate plan was developed to meet the financial goals established by the BPW. The allocated cost of service for each rate class was calculated and compared to revenue from existing rates. The existing rate schedule was reviewed, and new rates were developed. A written report was prepared and results of the cost of service study were presented to the BPW on September 18, 2024. The BPW approved the rates at their meeting on October 16, 2024, subject to passage of a resolution at their November meeting.

Background

Auburn Board of Public Works – Water Utility

The Auburn Board of Public Works operates the water utility, which serves customers located within Auburn and several customers in adjacent rural areas. The Utility serves approximately 1,340 urban/rural residential customers, 360 general service/industrial customers, 16 municipal customers and 33 irrigation customers as well as providing urban/rural fire protection.

Projected Financial Results

The purpose of preparing projected financial results is to compare projected revenues with expenses and determine the need for future rate increases. Projections were prepared for the period FY 2024 through FY 2028 based on information provided by the Utility.

Parameters

The following parameters were used to develop the test year budget and the projected financial results.

1. Historical and projected results were prepared based on the Utility's fiscal year (January 1 through December 31).
2. The FY 2024 water department budget was used as the basis for the FY 2024 test year budget, with normal escalation and adjustments for other known changes.
3. Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 2.5% annually.
4. Water sales to existing customers were projected to remain stable (no increase or decrease).

5. The bulk water sale to the City of Peru would commence during the study period.
6. Projected financial results were presented on an “accrual basis” and “cash basis.” Accrual basis accounting is consistent with Generally Accepted Accounting Principles (GAAP) and cash basis results were intended to reflect actual cash flow. For purposes of this rate study, the cash basis results were used to develop the revenue requirements.
7. The cost of service was prepared on a cash basis, including capital improvements and debt service payments, while excluding depreciation.
8. Capital expenditures of \$275,000 per year were included in the cash-basis financial results in FY 2025 and FY 2026. In FY 2027 and 2028, capital expenditures of \$225,000 per year were included.
9. Depreciation expense of \$295,500 in FY 2024 through FY 2028 was included in the accrual-based financial results.
10. Debt service was based on the debt refinancing issued in 2019. There is no debt service coverage (DSC) requirement beyond payment of the principal and interest associated with this financing (i.e., DSC of 1.0).

Projected Financial Results

Table 1 (see page 6) shows the projected financial results for FY 2024 through FY 2028, along with historical financial results for FY 2021 through 2023. The projected financial results do not include rate increases or use of available funds for rate stabilization. The projected deficit on a cash basis ranges from approximately \$111,000 in FY 2024, increasing to approximately \$155,000 in FY 2028. On an accrual basis, the projected surplus is approximately \$33,000 in FY 2024, decreasing to a deficit of approximately \$56,000 in FY 2028. The most significant factor affecting the projected deficit is capital expenditure plans.

[Intentionally left blank.]

Table 1
 Auburn Board of Public Works
 2024 Water Cost of Service Study
 Projected Financial Results
 Existing Rates - GAAP and Cash Basis

Line	Description	Actual (1)			Test Year			Projected			
		2021	2022	2023	2024	2025	2026	2027	2028		
1	Operating Revenues										
2	Retail Sales - Existing Rates	\$ 888,498	\$ 941,219	\$ 987,089	\$ 1,107,519	\$ 1,107,519	\$ 1,107,519	\$ 1,107,519	\$ 1,107,519	\$ 1,107,519	\$ 1,107,519
3	Rate Changes	-	-	-	-	-	-	-	-	-	-
4	Other Operating Revenue	146,777	123,349	695,252	131,900	131,900	131,900	131,900	131,900	131,900	131,900
5	Total Operating Revenue	\$ 1,035,275	\$ 1,064,568	\$ 1,682,341	\$ 1,239,419	\$ 1,239,419	\$ 1,239,419	\$ 1,239,419	\$ 1,239,419	\$ 1,239,419	\$ 1,239,419
6	Operating Expenses										
7	Production	\$ 265,751	\$ 282,074	\$ 261,236	\$ 315,750	\$ 325,223	\$ 334,979	\$ 343,354	\$ 351,937	\$ 351,937	\$ 351,937
8	Distribution	161,862	115,069	138,511	169,150	174,225	179,451	183,938	188,536	188,536	188,536
9	Customer Accounting	37,598	63,520	54,548	53,700	55,311	56,970	58,395	59,854	59,854	59,854
10	Administrative & General	340,295	344,141	336,962	355,673	366,343	377,333	386,767	396,436	396,436	396,436
11	Inventory Adjustment	-	-	4,421	-	-	-	-	-	-	-
12	Depreciation	284,850	301,783	298,519	295,500	295,500	295,500	295,500	295,500	295,500	295,500
13	Total Operating Expenses	\$ 1,090,356	\$ 1,106,587	\$ 1,094,197	\$ 1,189,773	\$ 1,216,601	\$ 1,244,234	\$ 1,267,953	\$ 1,292,264	\$ 1,292,264	\$ 1,292,264
14	Operating Income - GAAP Basis	\$ (55,081)	\$ (42,019)	\$ 588,144	\$ 49,646	\$ 22,817	\$ (4,816)	\$ (28,534)	\$ (52,845)	\$ (52,845)	\$ (52,845)
15	Non-Operating Expense/(Revenue)										
16	Interest Income	(21,427)	(18,540)	(19,099)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)
17	Interest Expense	83,668	80,868	78,068	73,000	72,270	68,640	65,010	61,270	61,270	61,270
18	Miscellaneous Expense	8,734	14,442	-	2,000	-	-	-	-	-	-
19	Grant / Miscellaneous Income	(2,666)	(27,528)	(37,992)	(40,863)	(40,863)	(40,863)	(40,863)	(40,863)	(40,863)	(40,863)
20	Total Non-Operating Expense/(Revenue)	\$ 68,309	\$ 49,242	\$ 20,977	\$ 16,637	\$ 13,907	\$ 10,277	\$ 6,647	\$ 2,907	\$ 2,907	\$ 2,907
21	Net Income - GAAP Basis	\$ (123,390)	\$ (91,261)	\$ 567,167	\$ 33,009	\$ 8,911	\$ (15,092)	\$ (35,180)	\$ (55,752)	\$ (55,752)	\$ (55,752)
22	Cash Basis										
23	Net Income	\$ (123,390)	\$ (91,261)	\$ 567,167	\$ 33,009	\$ 8,911	\$ (15,092)	\$ (35,180)	\$ (55,752)	\$ (55,752)	\$ (55,752)
24	Plus Depreciation	284,850	301,783	298,519	295,500	295,500	295,500	295,500	295,500	295,500	295,500
25	Less Debt Service Principal	(160,000)	(160,000)	(160,000)	(165,000)	(165,000)	(165,000)	(170,000)	(170,000)	(170,000)	(170,000)
26	Less Capital Improvements	(268,339)	(146,900)	(239,491)	(275,000)	(275,000)	(275,000)	(225,000)	(225,000)	(225,000)	(225,000)
27	Plus Contribution in Aid of Construction	-	-	-	-	-	-	-	-	-	-
28	Net Income - Cash Basis	\$ (266,879)	\$ (96,378)	\$ 466,195	\$ (111,491)	\$ (135,589)	\$ (159,592)	\$ (134,680)	\$ (155,252)	\$ (155,252)	\$ (155,252)
29	Rate Change for Breakeven Cash Flow	30.04%	10.24%	-47.23%	10.07%	12.24%	14.41%	12.16%	14.02%	14.02%	14.02%
30	Necessary Rate Change				10.07%	12.24%	14.41%	12.16%	14.02%	14.02%	14.02%

Notes:
 (1) Based on audited financials.

Future Rate Changes

Table 2 shows the projected operating results with 5% rate increases in FY 2025 and FY 2026 and 2% rate increases in FY 2027 and FY 2028. The series of rate increases would result in sufficient revenue to cover projected operating expenses, debt service costs, and planned capital improvements. Implementing a series of smaller rate increases would help customers avoid a large, sudden increase while providing stable financial results for future periods.

Table 2
Auburn Board of Public Works
2024 Water Cost of Service Study
Projected Financial Results
Proposed Rates - GAAP and Cash Basis

Line	Description	Test Year	Projected			
		2024	2025	2026	2027	2028
1	Operating Revenues					
2	Retail Sales - Existing Rates	\$ 1,107,519	\$ 1,107,519	\$ 1,107,519	\$ 1,107,519	\$ 1,107,519
3	Rate Changes	-	55,780	113,945	138,374	163,292
4	Other Operating Revenue	131,900	131,900	131,900	131,900	131,900
5	Total Operating Revenue	\$ 1,239,419	\$ 1,295,199	\$ 1,353,364	\$ 1,377,793	\$ 1,402,711
6	Operating Expenses					
7	Production	315,750	325,223	334,979	343,354	351,937
8	Distribution	169,150	174,225	179,451	183,938	188,536
9	Customer Accounting	53,700	55,311	56,970	58,395	59,854
10	Administrative & General	355,673	366,343	377,333	386,767	396,436
11	Inventory Adjustment					
12	Depreciation	295,500	295,500	295,500	295,500	295,500
13	Total Operating Expenses	\$ 1,189,773	\$ 1,216,601	\$ 1,244,234	\$ 1,267,953	\$ 1,292,264
14	Operating Income - GAAP Basis	\$ 49,646	\$ 78,597	\$ 109,129	\$ 109,840	\$ 110,447
15	Non-Operating Expense/(Revenue)					
16	Interest Income	\$ (17,500)	\$ (17,500)	\$ (17,500)	\$ (17,500)	\$ (17,500)
17	Interest Expense	73,000	72,270	68,640	65,010	61,270
18	Miscellaneous Expense	2,000	-	-	-	-
19	Grant / Miscellaneous Income	(40,863)	(40,863)	(40,863)	(40,863)	(40,863)
20	Total Non-Operating Expense/(Revenue)	\$ 16,637	\$ 13,907	\$ 10,277	\$ 6,647	\$ 2,907
21	Net Income - GAAP Basis	\$ 33,009	\$ 64,691	\$ 98,853	\$ 103,194	\$ 107,540
22	Rate Change	0.0%	5.0%	5.0%	2.0%	2.0%
23	Cash Basis					
24	Net Income	\$ 33,009	\$ 64,691	\$ 98,853	\$ 103,194	\$ 107,540
25	Plus Depreciation	295,500	295,500	295,500	295,500	295,500
26	Less Debt Service Principal	(165,000)	(165,000)	(165,000)	(170,000)	(170,000)
27	Less Capital Improvements	(275,000)	(275,000)	(275,000)	(225,000)	(225,000)
28	Plus Contribution in Aid of Construction	-	-	-	-	-
29	Net Income - Cash Basis	\$ (111,491)	\$ (79,809)	\$ (45,647)	\$ 3,694	\$ 8,040
30	Rate Change for Breakeven Cash Flow	10.1%	7.2%	4.1%	-0.3%	-0.7%

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 base, extra capacity (peak day or peak hour), and customer related expense. This process is called “functionalization” and “classification.”

The costs related to each function were allocated to each customer class based on generally accepted cost allocation principles for municipal water 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 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 for FY 2024 included the following adjustments to the FY 2024 operating budget:

1. Normalized water sales based on typical historical water sales.
2. Exclusion of sales tax revenues and expenses.
3. Rates would recover \$275,000 per year of capital expenditures, based on the Utility’s capital improvement plan.
4. The City of Peru bulk water sale would commence in FY 2025.
5. Debt service based on the 2019 refinancing.
6. An adjustment to the cost of service was included that results in the cost of service being 5% higher than revenue from existing rates to match the rate plan shown in Table 2.

The test year budget for FY 2024 was approximately \$1.16 million and is summarized in Table 3 (see page 9). The test year budget represents the amount that needs to be collected from retail rates. It includes all operating expenses, debt service payments, capital improvements funded from rates and is reduced for revenue from interest income and other non-retail revenue.

**Table 3
Auburn Board of Public Works
2024 Water Cost of Service Study
Test Year Budget by Function
Annual**

Line	Rate Class	Production / Distribution	Customer / Metering	Fire Prot. / Hydrants	Total
1	Urban Residential	\$ 521,122	\$ 69,185	\$ 68,798	\$ 659,106
2	Rural Residential	8,539	1,336	1,329	11,204
3	Urban Gen Serv / Industrial	252,394	36,403	36,199	324,996
4	Rural Gen Serv / Industrial	12,290	1,118	1,112	14,520
5	Municipal	32,079	834	829	33,742
6	Irrigation	21,223	1,742	1,733	24,698
7	Fire Hydrant	-	-	-	-
8	WaterBoy	-	-	-	-
9	Urban Priv. Fire Sprinklers	35	837	7,781	8,653
10	Rural Priv. Fire Sprinklers	4	44	677	724
11	City of Peru Bulk Water	85,154	98	-	85,251
12	Total	\$ 932,840	\$ 111,597	\$ 118,458	\$ 1,162,895
13	Percentage	80%	10%	10%	100%

Functionalization and Classification

Functionalization and classification involve assigning the expense items to function and classifying those expenses on the basis of a reasonable allocation method. The following functions were used for the Utility:

- Water Production
- Water Distribution (including storage)
- Customer service
- Metering
- Other (interest income, other charges)

Production and distribution costs were split between base costs, which vary in proportion to water usage, and extra capacity costs. Extra capacity costs were divided between extra peak day capacity and extra peak hour capacity. These costs vary in proportion to the amount the peak usage exceeds the average usage. Customer and metering costs include those costs associated with serving a particular customer, regardless of the customer’s water usage. This would include expenses like customer billing, meter reading, customer accounting expense, and maintenance costs related to these functions.

Table 3 summarizes the classification of test year expenses, including the allocation to the various retail rate classes. Approximately \$933,000 is production and distribution-related, \$112,000 is customer-related and \$118,000 is related to fire protection/hydrant expenses. Based on this classification, 80% of the Utility's test year budget is production and distribution-related, 10% is customer-related, and 10% is considered other expense unrelated to production, distribution, or customer expense.

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 that the Utility is required to follow by a regulatory agency. There are a number of guidelines that municipal utilities follow, including publications and guidelines from the American Water Works Association.

The BPW currently differentiates its rates based only on meter size; all consumption is billed at the same rate while customer charges vary based on the size of the meter. For cost allocation purposes, each meter size was treated as its own rate class. Fire protection and fire hydrants were each assigned to a separate rate class since their usage profile differs from other rate classes.

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 the 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 4 (see page 11) compares the revenue from existing rates to the calculated cost of service. Overall, the cost of service was 5% more than revenues from existing rates. Except for the Municipal and Irrigation rate classes, the revenues collected were within a reasonable bandwidth compared to the overall cost of service. Based on this finding, it would be reasonable to implement the proposed rate change using an across the board rate change.

[Intentionally left blank.]

**Table 4
Auburn Board of Public Works
2024 Water Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates**

Line	Rate Class	Revenue Existing Rates	Cost of Service	Difference	
				\$	%
1	Urban Residential	\$ 645,157	\$ 659,106	\$ 13,948	2.2%
2	Rural Residential	10,703	11,204	501	4.7%
3	Urban Gen Serv / Industrial	297,214	324,996	27,782	9.3%
4	Rural Gen Serv / Industrial	13,090	14,520	1,430	10.9%
5	Municipal	24,396	33,742	9,346	38.3%
6	Irrigation	27,429	24,698	(2,731)	-10.0%
7	Fire Hydrant	-	-	-	0.0%
8	WaterBoy	-	-	-	0.0%
9	Urban Priv. Fire Sprinklers	8,022	8,653	631	7.9%
10	Rural Priv. Fire Sprinklers	691	724	33	4.7%
11	City of Peru Bulk Water	80,815	85,251	4,437	5.5%
12	Total	\$ 1,107,519	\$ 1,162,895	\$ 55,376	5.0%

Rate Design

With the exception of the City of Peru Bulk Water rate class, the proposed rate change would increase rates by 5% in FY 2025 and FY 2026 and 2% in FY 2027. The City should consider an additional rate increase of 2% in FY 2028. An across the board approach to increasing the monthly customer charge and flow-based charge was used to implement the proposed increase for each rate class. This would help ensure that no individual customer would receive an increase significantly different than the average for its rate class because it had a usage profile significantly different than the typical customer. Under this approach, all customers within a rate class would experience a similar percentage rate increase.

BPW’s existing agreement with the City of Peru for bulk water allows the BPW to adjust rates and implement a five-year rate adjustment after conducting a cost of service study. The proposed base rate change plan would increase rates by 5.5% in FY 2025, 5% in FY 2026 and 2% in FY 2027 through FY 2029.

The proposed rate change would increase the average monthly residential water bill by \$2.04 per month in FY 2025, \$2.14 in FY 2026 and \$0.90 in FY 2027. Table 5 (see page 12) shows the existing rates and the proposed FY 2025 rates by rate class, effective January 1, 2025. Table 6 (see page 13) shows the proposed rate increases by rate class

for FY 2026, effective on January 1, 2026, and Table 7 (see page 14) shows the proposed rate increases by rate class effective January 1, 2027. A rate schedule using the proposed rate plan was prepared and included in Appendix A, with the rate changes for FY 2025, FY 2026 and FY 2027 included.

Table 5
Auburn Board of Public Works
2024 Water Cost of Service Study
Proposed Rate Change by Rate Class - FY 2025
Annual

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference		
				\$	Bill (1)	%
1	Urban Residential	\$ 645,157	\$ 677,415	\$ 32,258	\$ 2.04	5.0%
2	Rural Residential	10,703	11,239	535	2.62	5.0%
3	Urban Gen Serv / Industrial	297,214	312,075	14,861	3.57	5.0%
4	Rural Gen Serv / Industrial	13,090	13,745	655	5.11	5.0%
5	Municipal	24,396	25,616	1,220	6.39	5.0%
6	Irrigation	27,429	28,800	1,371	3.44	5.0%
7	Fire Hydrant	-	-	-	-	0.0%
8	WaterBoy	-	-	-	-	0.0%
9	Urban Priv. Fire Sprinklers	8,022	8,423	401	1.75	5.0%
10	Rural Priv. Fire Sprinklers	691	726	35	2.88	5.0%
11	City of Peru Bulk Water	80,815	85,260	4,445	370.40	5.5%
12	Total	\$ 1,107,519	\$1,163,299	\$ 55,780	\$ 2.63	5.0%

Note:

1. Change in average monthly bill for customers within rate class.

[Intentionally left blank.]

**Table 6
Auburn Board of Public Works
2024 Water Cost of Service Study
Proposed Rate Change by Rate Class - FY 2026
Annual**

Line	Rate Class	Revenue	Revenue	Difference		
		Jan. 2025 Rates	Jan. 2026 Rates	\$	Bill (1)	%
1	Urban Residential	\$ 677,415	\$ 711,286	\$ 33,871	\$ 2.14	5.0%
2	Rural Residential	11,239	11,801	562	2.75	5.0%
3	Urban Gen Serv / Industrial	312,075	327,679	15,604	3.74	5.0%
4	Rural Gen Serv / Industrial	13,745	14,432	687	5.37	5.0%
5	Municipal	25,616	26,897	1,281	6.71	5.0%
6	Irrigation	28,800	30,240	1,440	3.61	5.0%
7	Fire Hydrant	-	-	-	-	0.0%
8	WaterBoy	-	-	-	-	0.0%
9	Urban Priv. Fire Sprinklers	8,423	8,844	421	1.84	5.0%
10	Rural Priv. Fire Sprinklers	726	762	36	3.03	5.0%
11	City of Peru Bulk Water	85,260	89,523	4,263	355.25	5.0%
12	Total	\$ 1,163,299	\$ 1,221,464	\$ 58,165	\$ 2.74	5.0%

Note:

- 1. Change in average monthly bill for customers within rate class.

[Intentionally left blank.]

Table 7
Auburn Board of Public Works
2024 Water Cost of Service Study
Proposed Rate Change by Rate Class - FY 2027
Annual

Line	Rate Class	Revenue	Revenue	Difference		
		Jan. 2026 Rates	Jan. 2027 Rates	\$	Bill (1)	%
1	Urban Residential	\$ 711,286	\$ 725,512	\$ 14,226	\$ 0.90	2.0%
2	Rural Residential	11,801	12,037	236	1.16	2.0%
3	Urban Gen Serv / Industrial	327,679	334,232	6,554	1.57	2.0%
4	Rural Gen Serv / Industrial	14,432	14,721	289	2.26	2.0%
5	Municipal	26,897	27,435	538	2.82	2.0%
6	Irrigation	30,240	30,845	605	1.52	2.0%
7	Fire Hydrant	-	-	-	-	0.0%
8	WaterBoy	-	-	-	-	0.0%
9	Urban Priv. Fire Sprinklers	8,844	9,021	177	0.77	2.0%
10	Rural Priv. Fire Sprinklers	762	778	15	1.27	2.0%
11	City of Peru Bulk Water	89,523	91,313	1,790	149.20	2.0%
12	Total	\$ 1,221,464	\$ 1,245,893	\$ 24,429	\$ 1.15	2.0%

Note:

1. Change in average monthly bill for customers within rate class.

Rate Comparisons

With the proposed rate increases, the Utility’s residential (1” or less meter) water rate in FY 2025 would still be comparable to existing water rates for similarly sized municipal utilities in eastern Nebraska. Table 8 (see page 15) provides a comparison of existing rates for the cities of Falls City, Nebraska City, Seward, and Wahoo to the proposed FY 2025 rates for Auburn BPW. The comparisons were prepared for usage of 5, 7 and 10 hundred cubic feet (ccf). (Note: Although Auburn uses 1,000 gallons for billing, each of the other entities bills are billed based on either cubic feet or ccf.)

The calculated monthly bill in FY 2025 (based on 700 cf, or 5,200 gallons) would be lower than Falls City for the analyzed usage levels and higher than Nebraska City, Seward, and Wahoo. The rate comparison indicates the projected water rates are reasonable compared to similarly situated municipal utilities in eastern Nebraska, even after implementing the proposed rate increases.

Table 8
Auburn Board of Public Works
2024 Water Cost of Service Study
Typical Bill Comparison
Rate Comparisons - Proposed FY 2025 Rates
Residential 1" or Less Meter

Rate Comparisons			
Utility	500 cf	700 cf	1,000 cf
Auburn (1)	36.48	42.40	51.28
Falls City (2)	37.18	47.42	62.78
Nebraska City (3)	22.16	25.28	26.85
Seward (4)	32.81	40.39	52.48
Wahoo (5)	32.06	34.49	38.15

Notes:

1. Proposed rates effective January 1, 2025.
2. Rates effective October 1, 2023.
3. Rates effective March 1, 2019 (Ordinance 3011-18).
4. Rates effective June 2019 (Ordinance 2019-16).
5. Rates effective February 2024.

Conclusions

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

1. The projected operating results indicated the need for rate increases of 5% in FY 2025 and FY 2026 and 2% in FY 2027 and FY 2028.
2. The cost of service results indicated that most rate classes had rates that were within a reasonable range around the overall rate change of 5%. The exceptions were discounted services for municipal service and irrigation.
3. For the City of Peru Bulk Water rate, the cost of service results indicated the need for a rate change of 5.5% in 2025, 5% in 2026, and 2% in 2027, 2028 and 2029.
4. With the proposed rate plan, rates are still reasonably competitive with most of the Utility’s peer group

Recommendations

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

1. Except for the City of Peru Bulk Water rate class, water rates should be increased 5% on January 1, 2025 (FY 2025), 5% on January 1, 2026 (FY 2026), and 2% on January 1, 2027 (FY 2027). The proposed rate schedule included in Appendix A would implement these rate increases.
2. The City of Peru Bulk Water rates should be increased 5.5% in FY 2025, 5% FY 2026 and 2% in FY 2027 through FY 2029. The proposed rate schedule included in Appendix A would implement these rate increases.
3. BPW should consider implementing a 2% rate increase in FY 2028 for all rate classes except for the City of Peru Bulk Water rate class. This increase should be considered in a future cost of service study.
4. The Utility should review its water rates on a regular basis, particularly as operating costs increase, and future capital improvement needs become better defined.

Appendix A – Rate Schedule

RESOLUTION NO. 2024-2

WHEREAS, pursuant to Section 51.026 of the City of Auburn, Nebraska, Code of Ordinances, the Board of Public Works (BPW) has the authority to fix the rates to be paid by the water consumers for the use of water from the Water Department; and

WHEREAS, the BPW anticipates increased costs and continued improvements and maintenance to the water system are necessary to provide quality water service to the citizens of the City of Auburn and the City of Peru; and

WHEREAS, a recently completed water cost of service study determined that the schedule of rates currently in effect no longer provide adequate revenue to reimburse the BPW for these and other costs associated with the operation of the water system; and

WHEREAS, the rates should adequately reflect the BPW's cost to provide quality water service to its citizens.

NOW, THEREFORE, BE IT RESOLVED by the City of Auburn, Nebraska, Board of Public Works as follows:

1. Except for the City of Peru Bulk Water rate class, the water rate schedules attached to this Resolution as Exhibit 1 are hereby adopted and approved, and they are authorized to become effective on January 1, 2025, January 1, 2026 and January 1, 2027, as stated in the rate schedules.
2. The City of Peru Bulk Water rate schedule attached to this Resolution as Exhibit 1 is hereby adopted and approved, and they are authorized to become effective January 1, 2025 and each January 1 thereafter through 2029, as stated in the rate schedule.
3. Upon their effective dates, the new water rate schedules contained in Exhibit 1 shall replace and supersede all existing rate schedules in conflict with the new rate schedules.
4. The Board of Public Works hereby authorizes the General Manager to take such actions as may be necessary and convenient to implement and apply the revised water rate schedules approved herein.

ADOPTED AND APPROVED this 20th day of November 2024.

Chairman

ATTEST:

Secretary

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WATER RATE SCHEDULE
 Effective: January 2025 Billing Period

A. URBAN RESIDENTIAL

Applicable to all single family and mobile home (only if placed on a foundation) residences located within the city limits of Auburn, Nebraska. Not applicable to resale, supplemental, auxiliary or shared service.

Usage Rate:

EFFECTIVE DATE:	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons used per month	\$5.29	\$5.56	\$5.67

Customer Charge per Month:

EFFECTIVE DATE:	January 1			
<u>Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No Meter*	2103	\$16.31	\$17.12	\$17.46
1/2, 5/8, 3/4"	2020	\$21.69	\$22.78	\$23.23
1, 1-1/4"	2022	\$28.89	\$30.33	\$30.94
1-1/2"	2023	\$49.16	\$51.62	\$52.65

*All properties that are connected to the City’s water system will be charged the No Meter charge unless the water service line has been disconnected from the City’s water main and inspected by a BPW employee.

Municipal Agreement Charge – Franchise Fee:

Where the BPW has an agreement to pay the City a percentage of the customer’s retail revenue, such percentage will be added to each customer’s bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer’s bill before application of a fuel and production cost adjustment.

B. RURAL RESIDENTIAL

Applicable to all single family and mobile home (only if placed on a foundation) residences located outside the city limits of Auburn, Nebraska. Not applicable to resale, supplemental, auxiliary or shared service.

Usage Rate:

EFFECTIVE DATE:	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons used per month	\$5.36	\$5.62	\$5.74

Customer Charge per Month:

EFFECTIVE DATE:	January 1			
<u>Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No Meter*	2101	\$20.38	\$21.40	\$21.83

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WATER RATE SCHEDULE

Effective: January 2025 Billing Period

1/2, 5/8, 3/4"	2010	\$27.11	\$28.47	\$29.04
1, 1-1/4"	2012	\$36.10	\$37.90	\$38.66
1-1/2"	2015	\$61.46	\$64.53	\$65.82

*All properties that are connected to the City’s water system will be charged the No Meter charge unless the water service line has been disconnected from the City’s water main and inspected by a BPW employee.

C. URBAN GENERAL SERVICE / INDUSTRIAL

Applicable to, but not limited to, the following facilities located within the city limits of Auburn, Nebraska: Apartments, multi-family housing, mobile home park, motels, hotels, RV park or any multi-family location with a single water meter, and any non-residential service where another rate class is not applicable. Not applicable to resale, supplemental, auxiliary or shared service.

Usage Rate:

EFFECTIVE DATE:	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons used per month	\$5.29	\$5.56	\$5.67

Customer Charge per Month:

EFFECTIVE DATE:	January 1			
<u>Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No Meter*	2103	\$17.05	\$17.90	\$18.26
1/2, 5/8, 3/4"	2020	\$25.03	\$26.28	\$26.81
1, 1-1/4"	2022	\$33.24	\$34.91	\$35.60
1-1/2"	2023	\$56.61	\$59.44	\$60.62
2"	2024	\$96.26	\$101.08	\$103.10
3"	2025	\$160.45	\$168.47	\$171.84

*All properties that are connected to the City’s water system will be charged the No Meter charge unless the water service line has been disconnected from the City’s water main and inspected by a BPW employee.

Municipal Agreement Charge – Franchise Fee:

Where the BPW has an agreement to pay the City a percentage of the customer’s retail revenue, such percentage will be added to each customer’s bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer’s bill before application of a fuel and production cost adjustment.

D. RURAL GENERAL SERVICE / INDUSTRIAL

Applicable to, but not limited to, the following facilities located outside the city limits of Auburn, Nebraska: Apartments, multi-family housing, mobile home park, motels, hotels, RV park or any multi-family location with a single water meter, and any non-

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WATER RATE SCHEDULE

Effective: January 2025 Billing Period

residential service where another rate class is not applicable. Not applicable to resale, supplemental, auxiliary or shared service.

Usage Rate:

EFFECTIVE DATE:	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons used per month	\$5.32	\$5.59	\$5.70

Customer Charge per Month:

EFFECTIVE DATE:		January 1		
<u>Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No Meter*	2101	\$20.41	\$21.43	\$21.86
1/2, 5/8, 3/4"	2028	\$25.99	\$27.29	\$27.83
1, 1-1/4"	2030	\$34.66	\$36.39	\$37.12
1-1/2"	2033	\$58.92	\$61.86	\$63.10
2"	2074	\$100.24	\$105.26	\$107.36
3"	2055	\$170.46	\$178.98	\$182.56

*All facilities that are connected to the City’s water system will be charged the No Meter charge unless the water service line has been disconnected from the City’s water main and inspected by a BPW employee.

E. IRRIGATION

Applicable for use in lawn, landscape, golf course and park irrigation, provided that there is no discharge of water from such use into the City’s sanitary sewer system.

Usage Rate:

EFFECTIVE DATE:	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons used per month	\$5.53	\$5.81	\$5.93

Customer Charge per Month:

EFFECTIVE DATE:		January 1		
<u>Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No Meter*	2103	\$17.05	\$17.90	\$18.26
1/2, 5/8, 3/4"	2720	\$26.19	\$27.50	\$28.05
1, 1-1/4"	2722	\$34.78	\$36.51	\$37.25
1-1/2"	2723	\$59.22	\$62.18	\$63.42
2"	2724	\$100.72	\$105.75	\$107.87
3"	2725	\$167.86	\$176.26	\$179.78

*All properties that are connected to the City’s water system will be charged the No Meter charge unless the water service line has been disconnected from the City’s water main and inspected by a BPW employee.

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WATER RATE SCHEDULE

Effective: January 2025 Billing Period

Municipal Agreement Charge – Franchise Fee:

Where the BPW has an agreement to pay the City a percentage of the customer’s retail revenue, such percentage will be added to each customer’s bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer’s bill before application of a fuel and production cost adjustment.

F. URBAN FIRE SPRINKLER SYSTEMS

Applicable to customers within the city limits of Auburn, Nebraska who require water for fire protection or suppression purposes in addition to that which can be supplied by public hydrants for the protection of property on customer’s premises.

Customer Charge per Month:

EFFECTIVE DATE:		January 1		
<u>Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
2" or smaller	2500	\$23.07	\$24.22	\$24.71
2-1/2"	2501	\$27.68	\$29.06	\$29.64
4"	2502	\$41.52	\$43.59	\$44.46
6"	2503	\$59.05	\$62.00	\$63.24
8"	2504	\$82.77	\$86.91	\$88.65

G. RURAL FIRE SPRINKLER SYSTEMS

Applicable to customers outside the city limits of Auburn, Nebraska who require water for fire protection or suppression purposes in addition to that which can be supplied by public hydrants for the protection of property on customer’s premises.

Customer Charge per Month:

EFFECTIVE DATE:		January 1		
<u>Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
2" or smaller	2510	\$23.59	\$24.77	\$25.27
2-1/2"	2511	\$28.34	\$29.76	\$30.35
4"	2512	\$42.57	\$44.70	\$45.59
6"	2513	\$60.50	\$63.53	\$64.80
8"	2514	\$82.91	\$87.05	\$88.79

H. MUNICIPAL

Applicable to accounts owned by the City of Auburn.

Usage Rate:

EFFECTIVE DATE:	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons used per month	\$3.85	\$4.05	\$4.13
Municipal 4"	\$5.13	\$5.39	\$5.50

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WATER RATE SCHEDULE

Effective: January 2025 Billing Period

Customer Charge per Month:

EFFECTIVE DATE: <u>Meter Size</u>	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
1/2, 5/8, 3/4"	\$25.03	\$26.28	\$26.81
1, 1-1/4"	\$33.24	\$34.91	\$35.60
1-1/2"	\$56.61	\$59.44	\$60.62
2"	\$96.26	\$101.08	\$103.10
3"	\$160.45	\$168.47	\$171.84

I. BULK WATER FROM THE WATER BOY

Water sales from the BPW bulk water dispenser at the Water Filter Plant:

Usage Rate:

EFFECTIVE DATE: <u>Gallon</u>	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
50	\$1.63	\$1.71	\$1.74
100	\$2.21	\$2.32	\$2.36
250	\$3.94	\$4.13	\$4.22
500	\$6.83	\$7.17	\$7.31
1,000	\$12.60	\$13.23	\$13.49

J. TEMPORARY WATER SERVICE FROM FIRE HYDRANT

Applicable to contractors that request temporary water service from a fire hydrant or bulk water from a fire hydrant.

Customer will pay in advance a \$500.00 meter deposit, which will be refunded upon termination of service less the amount:

- a. To repair or replace fire hydrant meter, equipment, if returned in unsatisfactory condition.
- b. To repair damage to fire hydrant or property from use.
- c. Unpaid balance owed to the BPW.

Customer agrees to pay in advance a meter set-up fee and connection charge of \$125.00 plus any additional expense incurred if not done during normal working hours.

Usage Rate:

EFFECTIVE DATE:	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons used per month	\$5.53	\$5.81	\$5.93

Customer Charge per Month:

EFFECTIVE DATE:	January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Customer Charge	\$100.72	\$105.75	\$107.87

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WATER RATE SCHEDULE
 Effective: January 2025 Billing Period

K. CITY OF PERU BULK WATER

Applicable to the City of Peru for municipal use and resale to City of Peru water customers.

Usage Rate:

EFFECTIVE DATE:	January 1				
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Per 1,000 gallons used per month	\$5.16	\$5.42	\$5.53	\$5.64	\$5.75

L. UNSUED SERVICE LINES

Whenever any of the following conditions exist, the service pipe to the property shall be disconnected at the main at the cost to the property owner:

- Unused service pipe that does not conform to current specifications.
- Unused service pipe that needs repairs or is over 10 years in age.
- Unused service line where the building has been removed.
- Unused service line where the building that is served has been condemned.
- Unused service line that has no current purpose.

Customer Charge: Capping of water service line - \$350.00

M. TERMS OF PAYMENT

All bills rendered are net, due and payable upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, including holidays, only payments received by 8:00 a.m. on the next business day following the due date will not be assessed a penalty.

Appendix B – Cost of Service Worksheets

Appendix Table B-1
Auburn Board of Public Works
2024 Water Cost of Service Study
Summary of Parameters for Financial Projections

Line	Category	2024	2025	2026	2027	2028
1	Revenue Escalation					
2	Sales Growth	0.00%	0.00%	0.00%	0.00%	0.00%
3	Retail Rate Increases	0.00%	0.00%	0.00%	2.00%	2.00%
4	Non-Retail Revenue Increase	0.00%	0.00%	0.00%	0.00%	0.00%
5	Expense Escalation Rates					
6	Operation and Maintenance	2.50%	2.50%	2.50%	2.50%	2.50%
7	Capital Improvements	2.50%	2.50%	2.50%	2.50%	2.50%
8	Non-Operating Revenue	2.50%	2.50%	2.50%	2.50%	2.50%
9	Interest Income	0.00%	0.00%	0.00%	0.00%	0.00%
10	General and Administrative	2.50%	2.50%	2.50%	2.50%	2.50%
11	Transfers	2.50%	2.50%	2.50%	2.50%	2.50%
12	Total Debt Service					
13	Principal	\$ 165,000	\$ 165,000	\$ 165,000	\$ 170,000	\$ 170,000
14	Interest + Fees	75,349	72,270	68,640	65,010	61,270
15	Total Debt Service	240,349	237,270	233,640	235,010	231,270

**Appendix Table B-2
Auburn Board of Public Works
2024 Water Cost of Service Study
Total Budgeted Cost and Adjustments
Test Year FY 2024**

Line	Budget Item	Functionalization Factor	Category for Operating Results	FY 2023	Test Year	FY 2024
				Est Dollars	Adjustment	Test Year Budget
1	Production					
2	Salaries & Wages	Direct - Base	Production	65,493	12,112	77,605
3	Benefits	Direct - Base	Production	-	21,900	21,900
4	Utilities	Direct - Base	Production	78,216	(17,981)	60,235
5	Production/Distribution	Direct - Base	Production	-	-	-
6	Water Testing Chemicals	Direct - Base	Production	3,896	1,604	5,500
7	Maintenance Wells & Equipment	Direct - Base	Production	60,188	41,812	102,000
8	Misc Maintenance	Direct - Base	Production	-	10	10
9	Operation Supplies/Expenses	Direct - Base	Production	10,726	(1,726)	9,000
10	Filter Maintenance	Direct - Base	Production	3,902	(2,902)	1,000
11	Building Maintenance	Direct - Base	Production	38,814	(3,814)	35,000
12	Maintenance Plant Equipment	Direct - Base	Production	-	3,500	3,500
13	Distribution					
14	Salaries & Wages	Distribution Allocation	Distribution	75,080	(80)	75,000
15	Benefits	Distribution Allocation	Distribution	-	21,850	21,850
16	Maintenance Water Services	Distribution Allocation	Distribution	30,881	9,119	40,000
17	Backflow	Distribution Allocation	Distribution	749	(249)	500
18	Meter	Distribution Allocation	Distribution	1,614	1,186	2,800
19	Maintenance Fire Hydrants	Distribution Allocation	Distribution	3,941	4,059	8,000
20	Maintenance Water Mains	Distribution Allocation	Distribution	25,315	(5,315)	20,000
21	Maintenance Power Operated Equip	Distribution Allocation	Distribution	930	70	1,000
22	Customer Accounting					
23	Salaries & Wages	Direct - Customer Costs	Customer Accounting	37,082	(9,582)	27,500
24	Benefits	Direct - Customer Costs	Customer Accounting	-	10,000	10,000
25	Collection & Lien Fees	Direct - Customer Costs	Customer Accounting	20	30	50
26	Credit/Debit Card Fees	Direct - Customer Costs	Customer Accounting	5,633	(633)	5,000
27	Postage	Direct - Customer Costs	Customer Accounting	10,425	75	10,500
28	Water Unncollectable	Direct - Customer Costs	Customer Accounting	1,388	(738)	650
29	Administrative					
30	Salaries & Wages	Direct - Other	Administrative	223,802	(47,390)	176,412
31	Benefits	Direct - Other	Administrative	-	50,686	50,686
32	Utilities	Direct - Other	Administrative	256	244	500
33	Telephone	Direct - Other	Administrative	6,190	60	6,250
34	Office Supplies & Printing	Direct - Other	Administrative	1,798	402	2,200
35	Outside Services	Direct - Other	Administrative	13,295	21,705	35,000
36	Insurance	Direct - Other	Administrative	42,485	(4,485)	38,000
37	Miscellaneous Expense	Direct - Other	Administrative	8,217	283	8,500
38	Safety Expenes	Direct - Other	Administrative	2,951	(251)	2,700
39	Training			1,450		
40	Maintenance Communication	Direct - Other	Administrative	7,030	2,970	10,000
41	Advertising & Donations	Direct - Other	Administrative	721	279	1,000
42	Purchased for Outside Sales	Direct - Other	Administrative	7,292	208	7,500
43	Transportation	Direct - Other	Administrative	14,665	(2,165)	12,500
44	Mapping	Direct - Other	Administrative	2,833	(633)	2,200
45	Maintenance - Office Equipment	Direct - Other	Administrative	1,156	(356)	800
46	Maintenance - Office	Direct - Other	Administrative	212	(12)	200
47	Maintenance SC & Warehouse	Direct - Other	Administrative	48	2	50
48	Janitor/Supplies - Gen. Office	Direct - Other	Administrative	291	(116)	175
49	Repairs - Tools	Direct - Other	Administrative	2,271	(1,271)	1,000
50	Other					
51	Capital Improvements	Allocation - Capital Projects	Capital Improvements	-	275,000	275,000
52	Principal NDEQ Loan	Treatment Allocation	Debt Service Principal	-	237,270	237,270
53	Interest NDEQ Loan	Treatment Allocation	Interest Expense	-	73,000	73,000
54	Inventory/Inventory Adjustment	Direct - Other	Miscellaneous Expense	-	2,000	2,000
55	Fire Protection	Direct - Other	Other Revenue	(8,734)	734	(8,000)
56	Fees, Taps & Permits	Direct - Other	Other Revenue	(3,470)	(930)	(4,400)
57	Penalties	Direct - Other	Other Revenue	(8,715)	1,215	(7,500)
58	Other Water Revenue	Direct - Other	Other Revenue	(13,397)	13,397	-
59	Miscellaneous Income	Direct - Other	Miscellaneous Income	-	(5,000)	(5,000)
60	Outside Services Provided	Direct - Other	Other Revenue	(658,602)	548,602	(110,000)
61	Connects/Reconnects	Direct - Other	Other Revenue	(2,334)	334	(2,000)
62	Grant	Direct - Other	Grant Income	(36,466)	2,188	(34,278)
63	Interest Income	Direct - Other	Interest Income	(19,099)	1,146	(17,500)
64	Sale of Salvage	Direct - Other	Miscellaneous Income	(240)	14	(1,585)
65	Sale of Materials	Direct - Other	Miscellaneous Income	(1,287)	77	-
66	Rate Stabilization Adjustment	Direct - Other				(128,385)
67	Total Test Year Expenses			\$ 38,913	\$ 1,253,513	\$ 1,162,895

**Appendix Table B-3
Auburn Board of Public Works
2024 Water Cost of Service Study
Classification / Functionalization Factors**

Line	Functionalization Factor	Base Supply	Base Dist	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Billing	Meters & Services	Hydrants - Fire Prot	Other	Total
1	Allocation - Capital Projects	10%	40%	5%	5%	0%	0%	0%	40%	100.00%
2	Cost of Service	0%		0%	0%	0%	0%	0%	0%	0.00%
3	Direct - Base	100%		0%	0%	0%	0%	0%	0%	100.00%
4	Direct - Customer Costs	0%		0%	0%	100%	0%	0%	0%	100.00%
5	Direct - Other	0%	30%	20%	10%	40%	0%	0%	0%	100.00%
6	Distribution Allocation	0%	70%	0%	0%	0%	25%	5%	0%	100.00%
7	Treatment Allocation	70%		15%	15%	0%	0%	0%	0%	100.00%

**Appendix Table B-4
Auburn Board of Public Works
2024 Water Cost of Service Study
Allocated Cost of Service**

Line		Base Supply	Base Dist	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Billing	Meters & Services	Hydrants - Fire Prot	Total
	Cost of Service	\$ 560,439	\$ 240,112	\$ 68,095	\$ 64,193	\$ 69,310	\$ 42,288	\$ 8,458	\$ 1,162,895
1	Urban Residential	\$ 292,859	\$ 144,653	\$ 44,723	\$ 38,888	\$ 43,349	\$ 25,836	\$ -	659,106
2	Rural Residential	4,799	2,370	733	637	837	499	-	11,204
3	Urban Gen Serv / Industrial	151,749	74,954	11,587	14,105	22,809	13,594	-	324,996
4	Rural Gen Serv / Industrial	7,389	3,650	564	687	700	417	-	14,520
5	Municipal	19,287	9,526	1,473	1,793	523	311	-	33,742
6	Irrigation	10,041	4,960	4,089	2,133	1,092	651	-	24,698
7	Fire Hydrant	-	-	-	-	-	-	-	-
8	WaterBoy	-	-	-	-	-	-	-	-
9	Urban Priv. Fire Sprinklers	-	-	-	-	-	-	-	-
10	Rural Priv. Fire Sprinklers	-	-	9	27	-	837	7,781	8,653
11	City of Peru Bulk Water	-	-	1	3	-	44	677	724
12	Total Cost of Service	\$ 560,439	\$ 240,112	\$ 68,095	\$ 64,193	\$ 69,310	\$ 42,288	\$ 8,458	\$ 1,162,895

**Appendix Table B-5
Auburn Board of Public Works
2024 Water Cost of Service Study
Total Budgeted Cost Allocation by Category**

Line	Budget Item	Total	Production Cost			Customer Billing	Meters & Services	Hydrants / Fire Prot	Total	
			Base Supply	Base Dist	Extra Capacity - Max Day					Extra Capacity - Max Hour
1	Production									
2	Salaries & Wages	77,605	77,605	-	-	-	-	-	77,605	
3	Benefits	21,900	21,900	-	-	-	-	-	21,900	
4	Utilities	60,235	60,235	-	-	-	-	-	60,235	
5	Production/Distribution	-	-	-	-	-	-	-	-	
6	Water Testing Chemicals	5,500	5,500	-	-	-	-	-	5,500	
7	Maintenance Wells & Equipment	102,000	102,000	-	-	-	-	-	102,000	
8	Misc Maintenance	10	10	-	-	-	-	-	10	
9	Operation Supplies/Expenses	9,000	9,000	-	-	-	-	-	9,000	
10	Filter Maintenance	1,000	1,000	-	-	-	-	-	1,000	
11	Building Maintenance	35,000	35,000	-	-	-	-	-	35,000	
12	Maintenance Plant Equipment	3,500	3,500	-	-	-	-	-	3,500	
13	Distribution									
14	Salaries & Wages	75,000	-	52,500	-	-	18,750	3,750	75,000	
15	Benefits	21,850	-	15,295	-	-	5,463	1,093	21,850	
16	Maintenance Water Services	40,000	-	28,000	-	-	10,000	2,000	40,000	
17	Backflow	500	-	350	-	-	125	25	500	
18	Meter	2,800	-	1,960	-	-	700	140	2,800	
19	Maintenance Fire Hydrants	8,000	-	5,600	-	-	2,000	400	8,000	
20	Maintenance Water Mains	20,000	-	14,000	-	-	5,000	1,000	20,000	
21	Maintenance Power Operated Equip	1,000	-	700	-	-	250	50	1,000	
22	Customer Accounting									
23	Salaries & Wages	27,500	-	-	-	-	-	-	27,500	
24	Benefits	10,000	-	-	-	-	-	-	10,000	
25	Collection & Lien Fees	50	-	-	-	-	50	-	50	
26	Credit/Debit Card Fees	5,000	-	-	-	-	5,000	-	5,000	
27	Postage	10,500	-	-	-	-	10,500	-	10,500	
28	Water Unncollectable	650	-	-	-	-	650	-	650	
29	Administrative									
30	Salaries & Wages	176,412	-	52,924	35,282	17,641	70,565	-	176,412	
31	Benefits	50,686	-	15,206	10,137	5,069	20,274	-	50,686	
32	Utilities	500	-	150	100	50	200	-	500	
33	Telephone	6,250	-	1,875	1,250	625	2,500	-	6,250	
34	Office Supplies & Printing	2,200	-	660	440	220	880	-	2,200	
35	Outside Services	35,000	-	10,500	7,000	3,500	14,000	-	35,000	
36	Insurance	38,000	-	11,400	7,600	3,800	15,200	-	38,000	
37	Miscellaneous Expense	8,500	-	2,550	1,700	850	3,400	-	8,500	
38	Safety Expenes	2,700	-	810	540	270	1,080	-	2,700	
39	Maintenance Communication	10,000	-	3,000	2,000	1,000	4,000	-	10,000	
40	Advertising & Donations	1,000	-	300	200	100	400	-	1,000	
41	Purchased for Outside Sales	7,500	-	2,250	1,500	750	3,000	-	7,500	
42	Transportation	12,500	-	3,750	2,500	1,250	5,000	-	12,500	
43	Mapping	2,200	-	660	440	220	880	-	2,200	
44	Maintenance - Office Equipment	800	-	240	160	80	320	-	800	
45	Maintenance - Office	200	-	60	40	20	80	-	200	
46	Maintenance SC & Warehouse	50	-	15	10	5	20	-	50	
47	Janitor/Supplies - Gen. Office	175	-	53	35	18	70	-	175	
48	Repairs - Tools	1,000	-	300	200	100	400	-	1,000	
49	Other									
50	Capital Improvements	275,000	27,500	110,000	13,750	13,750	-	-	275,000	
51	Principal NDEQ Loan	237,270	166,089	-	35,591	35,591	-	-	237,270	
52	Interest NDEQ Loan	73,000	51,100	-	10,950	10,950	-	-	73,000	
53	Inventory/Inventory Adjustment	2,000	-	600	400	200	800	-	2,000	
54	Fire Protection	(8,000)	-	(2,400)	(1,600)	(800)	(3,200)	-	(8,000)	
55	Fees, Taps & Permits	(4,400)	-	(1,320)	(880)	(440)	(1,760)	-	(4,400)	
56	Penalties	(7,500)	-	(2,250)	(1,500)	(750)	(3,000)	-	(7,500)	
57	Other Water Revenue	-	-	-	-	-	-	-	-	
58	Miscellaneous Income	(5,000)	-	(1,500)	(1,000)	(500)	(2,000)	-	(5,000)	
59	Outside Services Provided	(110,000)	-	(33,000)	(22,000)	(11,000)	(44,000)	-	(110,000)	
60	Connects/Reconnects	(2,000)	-	(600)	(400)	(200)	(800)	-	(2,000)	
61	Grant	(34,278)	-	(10,284)	(6,856)	(3,428)	(13,711)	-	(34,278)	
62	Interest Income	(17,500)	-	(5,250)	(3,500)	(1,750)	(7,000)	-	(17,500)	
63	Sale of Salvage	(1,585)	-	(476)	(317)	(159)	(634)	-	(1,585)	
64	Sale of Materials	-	-	-	-	-	-	-	-	
65	Rate Stabilization Adjustment	(128,385)	-	(38,516)	(25,677)	(12,839)	(51,354)	-	(128,385)	
66	Total Test Year Expenses	\$ 1,162,895	\$ 560,439	\$ 240,112	\$ 68,095	\$ 64,193	\$ 69,310	\$ 42,288	\$ 8,458	\$ 1,162,895

**Appendix Table B-6
Auburn Board of Public Works
2024 Water Cost of Service Study
Development of Allocation Factors
Annual Water Sales (gallon)**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Usage (gal)	Allocation Factor (%)
Urban Residential	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900	52.26%
Rural Residential	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500	0.86%
Urban Gen Serv / Industrial	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000	27.08%
Rural Gen Serv / Industrial	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300	1.32%
Municipal	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	274,800	711,300	132,300	4,041,200	3.44%
Irrigation	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907	1.79%
Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
WaterBoy	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Urban Priv. Fire Sprinklers	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Rural Priv. Fire Sprinklers	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
City of Peru Bulk Water	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269	13.26%
Total Water Sales	8,119,971	7,593,861	8,906,833	7,979,184	9,866,512	13,740,383	11,402,813	11,573,121	10,840,974	9,524,722	9,589,075	8,291,630	117,429,076	100.00%

**Appendix Table B-7
Auburn Board of Public Works
2024 Water Cost of Service Study
Development of Allocation Factors
Extra Capacity Factors**

Rate Class	Demand Factors		Max Usage		Extra Usage		Allocation Factors	
	Pk. Day	Pk. Hr.	Day	Hour	Day	Hour	Day	Hour
Urban Residential	2.50	3.50	420,294	24,517	252,176	17,512	65.68%	60.58%
Rural Residential	2.50	3.50	6,887	402	4,132	287	1.08%	0.99%
Urban Gen Serv / Industrial	1.75	2.75	152,447	9,982	65,334	6,352	17.02%	21.97%
Rural Gen Serv / Industrial	1.75	2.75	7,423	486	3,181	309	0.83%	1.07%
Municipal	1.75	2.75	19,376	1,269	8,304	807	2.16%	2.79%
Irrigation	5.00	5.00	28,821	1,201	23,057	961	6.00%	3.32%
Fire Hydrant			-	-	-	-	0.00%	0.00%
WaterBoy			-	-	-	-	0.00%	0.00%
Urban Priv. Fire Sprinklers			48	12	48	12	0.01%	0.04%
Rural Priv. Fire Sprinklers			5	1	5	1	0.00%	0.00%
City of Peru Bulk Water	1.65	2.50	70,391	4,444	27,730	2,666	7.22%	9.22%
Total			705,690	42,313	383,967	28,908	100.00%	100.00%

Note:

1. Fire protection demand factor based on 100 gpm (410 ft³ / hour) peak hour requirement, three simultaneous services and continuous flow for 4 hours to calculate peak day factor.

**Appendix Table B-8
 Auburn Board of Public Works
 2024 Water Cost of Service Study
 Development of Allocation Factors
 Number of Customers**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Urban Residential	1,329	1,330	1,330	1,330	1,337	1,321	1,318	1,318	1,309	1,311	1,307	1,303	1,320
Rural Residential	17	17	17	17	17	17	17	17	17	17	17	17	17
Urban Gen Serv / Industrial	343	338	335	335	340	347	348	361	354	360	352	355	347
Rural Gen Serv / Industrial	10	10	10	10	10	11	11	11	12	11	11	11	11
Municipal	15	16	16	15	15	15	15	17	17	17	17	16	16
Irrigation	33	34	34	34	33	33	33	33	33	33	33	33	33
Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
WaterBoy	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Priv. Fire Sprinklers	19	19	19	19	19	20	19	19	19	19	19	19	19
Rural Priv. Fire Sprinklers	1	1	1	1	1	1	1	1	1	1	1	1	1
City of Peru Bulk Water	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Number of Customers	1,768	1,766	1,763	1,762	1,773	1,766	1,763	1,778	1,763	1,770	1,758	1,756	1,766

Appendix Table B-9
Auburn Board of Public Works
2024 Water Cost of Service Study
Development of Allocation Factors
Weighted Number of Customers and Customer Allocation Factors

Rate Class	Number of Customers	Meter Charge Weighting Factor	Weighted Meters	Allocated Customers	Allocated Customers Excluding Fire
Urban Residential	1,320.25	1.00	1,320.25	61.10%	62.54%
Rural Residential	17.00	1.50	25.50	1.18%	1.21%
Urban Gen Serv / Industrial	347.33	2.00	694.67	32.15%	32.91%
Rural Gen Serv / Industrial	10.67	2.00	21.33	0.99%	1.01%
Municipal	15.92	1.00	15.92	0.74%	0.75%
Irrigation	33.25	1.00	33.25	1.54%	1.58%
Fire Hydrant	-	1.00	-	0.00%	0.00%
WaterBoy	-	1.00	-	0.00%	0.00%
Urban Priv. Fire Sprinklers	19.00	2.25	42.75	1.98%	0.00%
Rural Priv. Fire Sprinklers	1.00	2.25	2.25	0.10%	0.00%
City of Peru Bulk Water	1.00	5.00	5.00	0.23%	0.00%
Total Number of Weighted Customers	1,765.42		2,160.92	100.00%	100.00%

**Appendix Table B-10
 Auburn Board of Public Works
 2024 Water Cost of Service Study
 Revenue - Existing Rates**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
Urban Residential	49,037	47,471	51,684	49,518	54,239	63,231	57,111	60,443	58,058	54,951	51,078	48,335	645,157
Rural Residential	993	755	850	834	869	1,049	851	966	842	1,025	829	839	10,703
Urban Gen Serv / Industrial	21,931	20,930	22,423	22,098	23,739	30,224	25,877	28,188	26,912	25,763	24,887	24,243	297,214
Rural Gen Serv / Industrial	1,045	900	1,249	1,441	1,259	1,511	1,100	1,154	902	868	810	852	13,090
Municipal	1,067	1,268	1,623	1,210	1,291	3,941	2,867	2,508	1,675	1,778	3,886	1,282	24,396
Irrigation	1,403	1,428	1,428	1,494	4,091	4,451	5,199	2,560	1,361	1,349	1,333	1,332	27,429
Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
WaterBoy	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Priv. Fire Sprinklers	665	665	665	665	665	705	665	665	665	665	665	665	8,022
Rural Priv. Fire Sprinklers	58	58	58	58	58	58	58	58	58	58	58	58	691
City of Peru Bulk Water	6,839	6,824	6,748	4,870	5,843	6,606	6,559	5,032	7,198	4,787	7,558	7,283	76,144
Total Revenue	83,038	80,298	86,727	82,189	92,054	111,775	100,287	101,573	97,672	91,244	91,102	84,889	1,102,847

**Appendix Table B-11
Auburn Board of Public Works
2024 Water Cost of Service Study
Revenue - Proposed Rates**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Urban Residential	51,489	49,845	54,269	51,994	56,951	66,393	59,966	63,465	60,961	57,699	53,632	50,752	677,415
Rural Residential	1,043	793	892	876	913	1,102	894	1,014	884	1,076	871	881	11,239
Urban Gen Serv / Industrial	23,027	21,976	23,544	23,203	24,926	31,735	27,171	29,597	28,258	27,051	26,131	25,455	312,075
Rural Gen Serv / Industrial	1,097	945	1,311	1,513	1,321	1,586	1,155	1,212	947	912	850	895	13,745
Municipal	1,120	1,331	1,704	1,271	1,356	4,138	3,010	2,634	1,759	1,867	4,080	1,346	25,616
Irrigation	1,473	1,499	1,500	1,569	4,295	4,673	5,459	2,688	1,429	1,417	1,399	1,399	28,800
Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
WaterBoy	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Priv. Fire Sprinklers	698	698	698	698	698	740	698	698	698	698	698	698	8,423
Rural Priv. Fire Sprinklers	61	61	61	61	61	61	61	61	61	61	61	61	726
City of Peru Bulk Water	7,215	7,199	7,119	5,138	6,165	6,969	6,919	5,308	7,594	5,050	7,973	7,683	80,331
Total Revenue	87,224	84,347	91,098	86,322	96,686	117,397	105,334	106,676	102,591	95,830	95,695	89,170	1,158,370

**Appendix Table B-12
 Auburn Board of Public Works
 2024 Water Cost of Service Study
 Revenue - Proposed Rates - Year Two**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Urban Residential	54,064	52,337	56,982	54,594	59,799	69,712	62,965	66,638	64,009	60,584	56,313	53,289	711,286
Rural Residential	1,095	833	937	919	958	1,157	938	1,065	928	1,130	914	926	11,801
Urban Gen Serv / Industrial	24,179	23,075	24,721	24,363	26,172	33,322	28,530	31,077	29,671	28,404	27,437	26,727	327,679
Rural Gen Serv / Industrial	1,152	992	1,377	1,589	1,388	1,666	1,213	1,272	995	957	892	939	14,432
Municipal	1,176	1,398	1,790	1,334	1,423	4,345	3,161	2,765	1,847	1,960	4,284	1,413	26,897
Irrigation	1,547	1,574	1,574	1,647	4,510	4,907	5,732	2,822	1,500	1,487	1,469	1,469	30,240
Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
WaterBoy	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Priv. Fire Sprinklers	733	733	733	733	733	777	733	733	733	733	733	733	8,844
Rural Priv. Fire Sprinklers	64	64	64	64	64	64	64	64	64	64	64	64	762
City of Peru Bulk Water	7,576	7,559	7,475	5,394	6,473	7,317	7,265	5,574	7,973	5,302	8,372	8,067	84,348
Total Revenue	91,585	88,565	95,652	90,639	101,520	123,266	110,601	112,010	107,721	100,622	100,480	93,628	1,216,289

**Appendix Table B-13
 Auburn Board of Public Works
 2024 Water Cost of Service Study
 Revenue - Proposed Rates - Year Three**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Urban Residential	55,145	53,384	58,122	55,686	60,995	71,106	64,224	67,971	65,290	61,795	57,440	54,355	725,512
Rural Residential	1,117	849	955	938	977	1,180	957	1,086	947	1,153	933	944	12,037
Urban Gen Serv / Industrial	24,662	23,536	25,216	24,851	26,696	33,988	29,100	31,699	30,264	28,972	27,986	27,262	334,232
Rural Gen Serv / Industrial	1,175	1,012	1,404	1,621	1,415	1,699	1,237	1,298	1,015	976	910	958	14,721
Municipal	1,200	1,426	1,825	1,361	1,452	4,432	3,224	2,821	1,884	1,999	4,370	1,442	27,435
Irrigation	1,578	1,606	1,606	1,680	4,600	5,005	5,846	2,878	1,530	1,517	1,499	1,498	30,845
Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
WaterBoy	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Priv. Fire Sprinklers	748	748	748	748	748	793	748	748	748	748	748	748	9,021
Rural Priv. Fire Sprinklers	65	65	65	65	65	65	65	65	65	65	65	65	778
City of Peru Bulk Water	7,727	7,710	7,624	5,502	6,602	7,464	7,411	5,685	8,133	5,408	8,539	8,229	86,035
Total Revenue	93,417	90,336	97,565	92,451	103,550	125,732	112,813	114,250	109,875	102,634	102,490	95,501	1,240,615

**Appendix Table B-14
Auburn Board of Public Works
2024 Water Cost of Service Study
Development of Allocation Factors**

Line	Rate Class	Base Supply	Base Distribution	Extra Capacity Max Day	Extra Capacity Max Hour	Customer	Customer excluding Fire	Hydrants / Fire Prot
1	Urban Residential	52.26%	60.24%	65.68%	60.58%	61.10%	62.54%	0.00%
2	Rural Residential	0.86%	0.99%	1.08%	0.99%	1.18%	1.21%	0.00%
3	Urban Gen Serv / Industrial	27.08%	31.22%	17.02%	21.97%	32.15%	32.91%	0.00%
4	Rural Gen Serv / Industrial	1.32%	1.52%	0.83%	1.07%	0.99%	1.01%	0.00%
5	Municipal	3.44%	3.97%	2.16%	2.79%	0.74%	0.75%	0.00%
6	Irrigation	1.79%	2.07%	6.00%	3.32%	1.54%	1.58%	0.00%
7	Fire Hydrant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	WaterBoy	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	Urban Priv. Fire Sprinklers	0.00%	0.00%	0.01%	0.04%	1.98%	0.00%	92.00%
10	Rural Priv. Fire Sprinklers	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	8.00%
11	City of Peru Bulk Water	13.26%	0.00%	7.22%	9.22%	0.23%	0.00%	0.00%
12	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Appendix C – Revenue Calculation Worksheets

**Appendix Table C-1
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Existing Rates
Urban Residential**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 15.53
1/2, 5/8, 3/4" Meter	\$ 20.66
1", 1-1/4" Meter	\$ 27.51
1-1/2" Meter	\$ 46.82
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.04

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	35	37	35	33	33	30	31	27	27	26	27	23	30
1/2", 5/8", 3/4"	1,167	1,166	1,168	1,170	1,177	1,164	1,158	1,164	1,156	1,158	1,153	1,154	1,163
1", 1-1/4"	127	127	127	127	127	127	129	127	126	127	127	126	127
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	1,329	1,330	1,330	1,330	1,337	1,321	1,318	1,318	1,309	1,311	1,307	1,303	1,320
Water Usage (gal)													
First 0													-
Excess	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900
Total Water Usage	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900
Revenue													
Customer Charges													
No Meter	544	575	544	512	512	466	481	419	419	404	419	357	5,653
1/2", 5/8", 3/4"	24,110	24,090	24,131	24,172	24,317	24,048	23,924	24,048	23,883	23,924	23,821	23,842	288,310
1", 1-1/4"	3,494	3,494	3,494	3,494	3,494	3,494	3,549	3,494	3,466	3,494	3,494	3,466	41,925
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	20,890	19,313	23,516	21,340	25,916	35,223	29,156	32,481	30,290	27,129	23,344	20,670	309,269
Total Usage Charges	20,890	19,313	23,516	21,340	25,916	35,223	29,156	32,481	30,290	27,129	23,344	20,670	309,269
Total Revenues	49,037	47,471	51,684	49,518	54,239	63,231	57,111	60,443	58,058	54,951	51,078	48,335	645,157
Total Revenues	49,037	47,471	51,684	49,518	54,239	63,231	57,111	60,443	58,058	54,951	51,078	48,335	645,157

**Appendix Table C-2
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Urban Residential**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 16.31
1/2, 5/8, 3/4" Meter	\$ 21.69
1", 1-1/4" Meter	\$ 28.89
1-1/2" Meter	\$ 49.16
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.29

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	35	37	35	33	33	30	31	27	27	26	27	23	30
1/2", 5/8", 3/4"	1,167	1,166	1,168	1,170	1,177	1,164	1,158	1,164	1,156	1,158	1,153	1,154	1,163
1", 1-1/4"	127	127	127	127	127	127	129	127	126	127	127	126	127
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	1,329	1,330	1,330	1,330	1,337	1,321	1,318	1,318	1,309	1,311	1,307	1,303	1,320
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900
Total Water Usage	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900
Revenue													
Customer Charges													
No Meter	571	603	571	538	538	489	506	440	440	424	440	375	5,936
1/2", 5/8", 3/4"	25,316	25,294	25,337	25,381	25,533	25,251	25,120	25,251	25,077	25,120	25,012	25,034	302,726
1", 1-1/4"	3,668	3,668	3,668	3,668	3,668	3,668	3,726	3,668	3,640	3,668	3,668	3,640	44,022
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	21,934	20,279	24,692	22,407	27,212	36,984	30,614	34,105	31,804	28,486	24,511	21,704	324,732
Total Usage Charges	21,934	20,279	24,692	22,407	27,212	36,984	30,614	34,105	31,804	28,486	24,511	21,704	324,732
Total Revenues	51,489	49,845	54,269	51,994	56,951	66,393	59,966	63,465	60,961	57,699	53,632	50,752	677,415
Total Revenues	51,489	49,845	54,269	51,994	56,951	66,393	59,966	63,465	60,961	57,699	53,632	50,752	677,415
	Rate Increase / (Decrease)												5.00%

**Appendix Table C-3
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Urban Residential**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 17.12
1/2, 5/8, 3/4" Meter	\$ 22.78
1", 1-1/4" Meter	\$ 30.33
1-1/2" Meter	\$ 51.62
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.56

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	35	37	35	33	33	30	31	27	27	26	27	23	30
1/2", 5/8", 3/4"	1,167	1,166	1,168	1,170	1,177	1,164	1,158	1,164	1,156	1,158	1,153	1,154	1,163
1", 1-1/4"	127	127	127	127	127	127	129	127	126	127	127	126	127
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	1,329	1,330	1,330	1,330	1,337	1,321	1,318	1,318	1,309	1,311	1,307	1,303	1,320
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900
Total Water Usage	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900
Revenue													
Customer Charges													
No Meter	599	634	599	565	565	514	531	462	462	445	462	394	6,232
1/2", 5/8", 3/4"	26,582	26,559	26,604	26,650	26,809	26,513	26,377	26,513	26,331	26,377	26,263	26,285	317,862
1", 1-1/4"	3,852	3,852	3,852	3,852	3,852	3,852	3,913	3,852	3,822	3,852	3,852	3,822	46,223
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	23,031	21,293	25,927	23,527	28,573	38,833	32,145	35,811	33,395	29,910	25,737	22,789	340,969
Total Usage Charges	23,031	21,293	25,927	23,527	28,573	38,833	32,145	35,811	33,395	29,910	25,737	22,789	340,969
Total Revenues	54,064	52,337	56,982	54,594	59,799	69,712	62,965	66,638	64,009	60,584	56,313	53,289	711,286
Total Revenues	54,064	52,337	56,982	54,594	59,799	69,712	62,965	66,638	64,009	60,584	56,313	53,289	711,286
										Rate Increase / (Decrease)			5.00%

**Appendix Table C-4
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Urban Residential**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 17.46
1/2, 5/8, 3/4" Meter	\$ 23.23
1", 1-1/4" Meter	\$ 30.94
1-1/2" Meter	\$ 52.65
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.67

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	35	37	35	33	33	30	31	27	27	26	27	23	30
1/2", 5/8", 3/4"	1,167	1,166	1,168	1,170	1,177	1,164	1,158	1,164	1,156	1,158	1,153	1,154	1,163
1", 1-1/4"	127	127	127	127	127	127	129	127	126	127	127	126	127
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	1,329	1,330	1,330	1,330	1,337	1,321	1,318	1,318	1,309	1,311	1,307	1,303	1,320
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900
Total Water Usage	4,144,800	3,832,000	4,665,900	4,234,100	5,142,100	6,988,700	5,785,000	6,444,700	6,009,900	5,382,800	4,631,700	4,101,200	61,362,900
Revenue													
Customer Charges													
No Meter	611	646	611	576	576	524	541	472	472	454	472	402	6,357
1/2", 5/8", 3/4"	27,113	27,090	27,136	27,183	27,345	27,043	26,904	27,043	26,858	26,904	26,788	26,811	324,219
1", 1-1/4"	3,929	3,929	3,929	3,929	3,929	3,929	3,991	3,929	3,898	3,929	3,929	3,898	47,147
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	23,492	21,719	26,445	23,998	29,144	39,610	32,788	36,527	34,063	30,508	26,251	23,245	347,788
Total Usage Charges	23,492	21,719	26,445	23,998	29,144	39,610	32,788	36,527	34,063	30,508	26,251	23,245	347,788
Total Revenues	55,145	53,384	58,122	55,686	60,995	71,106	64,224	67,971	65,290	61,795	57,440	54,355	725,512
Total Revenues	55,145	53,384	58,122	55,686	60,995	71,106	64,224	67,971	65,290	61,795	57,440	54,355	725,512
										Rate Increase / (Decrease)			2.00%

**Appendix Table C-5
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Existing Rates
Rural Residential**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 19.41
1/2, 5/8, 3/4" Meter	\$ 25.82
1", 1-1/4" Meter	\$ 34.38
1-1/2" Meter	\$ 58.53
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.10

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	14	14	14	14	14	14	14	14	14	14	14	14	14
1", 1-1/4"	3	3	3	3	3	3	3	3	3	3	3	3	3
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	17	17	17	17	17	17	17	17	17	17	17	17	17
Water Usage (gal)													
First 0													-
Excess	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500
Total Water Usage	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	361	361	361	361	361	361	361	361	361	361	361	361	4,338
1", 1-1/4"	103	103	103	103	103	103	103	103	103	103	103	103	1,238
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	529	291	385	369	404	584	387	501	377	560	365	375	5,128
Total Usage Charges	529	291	385	369	404	584	387	501	377	560	365	375	5,128
Total Revenues	993	755	850	834	869	1,049	851	966	842	1,025	829	839	10,703
Total Revenues	993	755	850	834	869	1,049	851	966	842	1,025	829	839	10,703

**Appendix Table C-6
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Residential**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 20.38
1/2, 5/8, 3/4" Meter	\$ 27.11
1", 1-1/4" Meter	\$ 36.10
1-1/2" Meter	\$ 61.46
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.36

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	14	14	14	14	14	14	14	14	14	14	14	14	14
1", 1-1/4"	3	3	3	3	3	3	3	3	3	3	3	3	3
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	17	17	17	17	17	17	17	17	17	17	17	17	17
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500
Total Water Usage	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	380	380	380	380	380	380	380	380	380	380	380	380	4,555
1", 1-1/4"	108	108	108	108	108	108	108	108	108	108	108	108	1,300
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	555	305	404	388	425	614	406	526	396	589	383	394	5,384
Total Usage Charges	555	305	404	388	425	614	406	526	396	589	383	394	5,384
Total Revenues	1,043	793	892	876	913	1,102	894	1,014	884	1,076	871	881	11,239
Total Revenues	1,043	793	892	876	913	1,102	894	1,014	884	1,076	871	881	11,239

Rate Increase / (Decrease) 5.00%

**Appendix Table C-7
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Residential**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 21.40
1/2, 5/8, 3/4" Meter	\$ 28.47
1", 1-1/4" Meter	\$ 37.90
1-1/2" Meter	\$ 64.53
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.62

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	14	14	14	14	14	14	14	14	14	14	14	14	14
1", 1-1/4"	3	3	3	3	3	3	3	3	3	3	3	3	3
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	17	17	17	17	17	17	17	17	17	17	17	17	17
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500
Total Water Usage	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	399	399	399	399	399	399	399	399	399	399	399	399	4,782
1", 1-1/4"	114	114	114	114	114	114	114	114	114	114	114	114	1,365
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	583	320	425	407	446	644	426	553	416	618	402	413	5,654
Total Usage Charges	583	320	425	407	446	644	426	553	416	618	402	413	5,654
Total Revenues	1,095	833	937	919	958	1,157	938	1,065	928	1,130	914	926	11,801
Total Revenues	1,095	833	937	919	958	1,157	938	1,065	928	1,130	914	926	11,801
										Rate Increase / (Decrease)			5.00%

**Appendix Table C-8
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Residential**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 21.83
1/2, 5/8, 3/4" Meter	\$ 29.04
1", 1-1/4" Meter	\$ 38.66
1-1/2" Meter	\$ 65.82
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.74

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	14	14	14	14	14	14	14	14	14	14	14	14	14
1", 1-1/4"	3	3	3	3	3	3	3	3	3	3	3	3	3
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	17	17	17	17	17	17	17	17	17	17	17	17	17
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500
Total Water Usage	103,700	57,000	75,500	72,400	79,300	114,600	75,800	98,300	74,000	109,900	71,500	73,500	1,005,500
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	407	407	407	407	407	407	407	407	407	407	407	407	4,878
1", 1-1/4"	116	116	116	116	116	116	116	116	116	116	116	116	1,392
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	595	327	433	415	455	657	435	564	424	630	410	422	5,767
Total Usage Charges	595	327	433	415	455	657	435	564	424	630	410	422	5,767
Total Revenues	1,117	849	955	938	977	1,180	957	1,086	947	1,153	933	944	12,037
Total Revenues	1,117	849	955	938	977	1,180	957	1,086	947	1,153	933	944	12,037
										Rate Increase / (Decrease)			2.00%

**Appendix Table C-9
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Existing Rates
Urban Gen Serv / Industrial**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 16.24
1/2, 5/8, 3/4" Meter	\$ 23.84
1", 1-1/4" Meter	\$ 31.66
1-1/2" Meter	\$ 53.91
2" Meter	\$ 91.68
3" Meter	\$ 152.81
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.04

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	22	22	22	24	25	18	18	18	18	19	20	21	21
1/2", 5/8", 3/4"	238	233	230	228	230	226	228	241	234	240	231	232	233
1", 1-1/4"	52	52	52	52	52	52	52	52	53	52	52	53	52
1-1/2"	4	4	4	4	4	4	4	4	4	4	4	4	4
2"	24	24	24	24	26	44	43	43	42	42	42	42	35
3"	3	3	3	3	3	3	3	3	3	3	3	3	3
Total Customers	343	338	335	335	340	347	348	361	354	360	352	355	347
Water Usage (gal)													
First 0													-
Excess	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000
Total Water Usage	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000
Revenue													
Customer Charges													
No Meter	357	357	357	390	406	292	292	292	292	309	325	341	4,011
1/2", 5/8", 3/4"	5,674	5,555	5,483	5,436	5,483	5,388	5,436	5,745	5,579	5,722	5,507	5,531	66,537
1", 1-1/4"	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,678	1,646	1,646	1,678	19,819
1-1/2"	216	216	216	216	216	216	216	216	216	216	216	216	2,588
2"	2,200	2,200	2,200	2,200	2,384	4,034	3,942	3,942	3,851	3,851	3,851	3,851	38,506
3"	458	458	458	458	458	458	458	458	458	458	458	458	5,501
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	11,379	10,497	12,062	11,752	13,146	18,189	13,887	15,888	14,839	13,562	12,884	12,168	160,252
Total Usage Charges	11,379	10,497	12,062	11,752	13,146	18,189	13,887	15,888	14,839	13,562	12,884	12,168	160,252
Total Revenues	21,931	20,930	22,423	22,098	23,739	30,224	25,877	28,188	26,912	25,763	24,887	24,243	297,214
Total Revenues	21,931	20,930	22,423	22,098	23,739	30,224	25,877	28,188	26,912	25,763	24,887	24,243	297,214

**Appendix Table C-10
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Urban Gen Serv / Industrial**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 17.05
1/2, 5/8, 3/4" Meter	\$ 25.03
1", 1-1/4" Meter	\$ 33.24
1-1/2" Meter	\$ 56.61
2" Meter	\$ 96.26
3" Meter	\$ 160.45
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.29

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	22	22	22	24	25	18	18	18	18	19	20	21	21
1/2", 5/8", 3/4"	238	233	230	228	230	226	228	241	234	240	231	232	233
1", 1-1/4"	52	52	52	52	52	52	52	52	53	52	52	53	52
1-1/2"	4	4	4	4	4	4	4	4	4	4	4	4	4
2"	24	24	24	24	26	44	43	43	42	42	42	42	35
3"	3	3	3	3	3	3	3	3	3	3	3	3	3
Total Customers	343	338	335	335	340	347	348	361	354	360	352	355	347
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000
Total Water Usage	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000
Revenue													
Customer Charges													
No Meter	375	375	375	409	426	307	307	307	307	324	341	358	4,212
1/2", 5/8", 3/4"	5,958	5,832	5,757	5,707	5,757	5,657	5,707	6,033	5,857	6,008	5,782	5,807	69,864
1", 1-1/4"	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,762	1,729	1,729	1,762	20,810
1-1/2"	226	226	226	226	226	226	226	226	226	226	226	226	2,717
2"	2,310	2,310	2,310	2,310	2,503	4,236	4,139	4,139	4,043	4,043	4,043	4,043	40,431
3"	481	481	481	481	481	481	481	481	481	481	481	481	5,776
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	11,948	11,022	12,665	12,340	13,803	19,099	14,581	16,682	15,581	14,240	13,528	12,776	168,264
Total Usage Charges	11,948	11,022	12,665	12,340	13,803	19,099	14,581	16,682	15,581	14,240	13,528	12,776	168,264
Total Revenues	23,027	21,976	23,544	23,203	24,926	31,735	27,171	29,597	28,258	27,051	26,131	25,455	312,075
Total Revenues	23,027	21,976	23,544	23,203	24,926	31,735	27,171	29,597	28,258	27,051	26,131	25,455	312,075
									Rate Increase / (Decrease)				5.00%

**Appendix Table C-11
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Urban Gen Serv / Industrial**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 17.90
1/2, 5/8, 3/4" Meter	\$ 26.28
1", 1-1/4" Meter	\$ 34.91
1-1/2" Meter	\$ 59.44
2" Meter	\$ 101.08
3" Meter	\$ 168.47
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.56

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	22	22	22	24	25	18	18	18	18	19	20	21	21
1/2", 5/8", 3/4"	238	233	230	228	230	226	228	241	234	240	231	232	233
1", 1-1/4"	52	52	52	52	52	52	52	52	53	52	52	53	52
1-1/2"	4	4	4	4	4	4	4	4	4	4	4	4	4
2"	24	24	24	24	26	44	43	43	42	42	42	42	35
3"	3	3	3	3	3	3	3	3	3	3	3	3	3
Total Customers	343	338	335	335	340	347	348	361	354	360	352	355	347
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000
Total Water Usage	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000
Revenue													
Customer Charges													
No Meter	394	394	394	430	448	322	322	322	322	340	358	376	4,422
1/2", 5/8", 3/4"	6,255	6,124	6,045	5,993	6,045	5,940	5,993	6,334	6,150	6,308	6,072	6,098	73,358
1", 1-1/4"	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,850	1,815	1,815	1,850	21,851
1-1/2"	238	238	238	238	238	238	238	238	238	238	238	238	2,853
2"	2,426	2,426	2,426	2,426	2,628	4,447	4,346	4,346	4,245	4,245	4,245	4,245	42,452
3"	505	505	505	505	505	505	505	505	505	505	505	505	6,065
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	12,545	11,573	13,298	12,957	14,493	20,054	15,310	17,516	16,360	14,952	14,204	13,415	176,678
Total Usage Charges	12,545	11,573	13,298	12,957	14,493	20,054	15,310	17,516	16,360	14,952	14,204	13,415	176,678
Total Revenues	24,179	23,075	24,721	24,363	26,172	33,322	28,530	31,077	29,671	28,404	27,437	26,727	327,679
Total Revenues	24,179	23,075	24,721	24,363	26,172	33,322	28,530	31,077	29,671	28,404	27,437	26,727	327,679
										Rate Increase / (Decrease)			5.00%

**Appendix Table C-12
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Urban Gen Serv / Industrial**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 18.26
1/2, 5/8, 3/4" Meter	\$ 26.81
1", 1-1/4" Meter	\$ 35.60
1-1/2" Meter	\$ 60.62
2" Meter	\$ 103.10
3" Meter	\$ 171.84
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.67

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	22	22	22	24	25	18	18	18	18	19	20	21	21
1/2", 5/8", 3/4"	238	233	230	228	230	226	228	241	234	240	231	232	233
1", 1-1/4"	52	52	52	52	52	52	52	52	53	52	52	53	52
1-1/2"	4	4	4	4	4	4	4	4	4	4	4	4	4
2"	24	24	24	24	26	44	43	43	42	42	42	42	35
3"	3	3	3	3	3	3	3	3	3	3	3	3	3
Total Customers	343	338	335	335	340	347	348	361	354	360	352	355	347
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000
Total Water Usage	2,257,700	2,082,700	2,393,200	2,331,800	2,608,300	3,609,000	2,755,300	3,152,300	2,944,200	2,690,900	2,556,300	2,414,300	31,796,000
Revenue													
Customer Charges													
No Meter	402	402	402	438	457	329	329	329	329	347	365	384	4,511
1/2", 5/8", 3/4"	6,381	6,247	6,166	6,113	6,166	6,059	6,113	6,461	6,273	6,434	6,193	6,220	74,825
1", 1-1/4"	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,887	1,851	1,851	1,887	22,288
1-1/2"	242	242	242	242	242	242	242	242	242	242	242	242	2,910
2"	2,474	2,474	2,474	2,474	2,681	4,536	4,433	4,433	4,330	4,330	4,330	4,330	43,301
3"	516	516	516	516	516	516	516	516	516	516	516	516	6,186
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	12,796	11,804	13,564	13,216	14,783	20,455	15,616	17,866	16,687	15,251	14,488	13,684	180,211
Total Usage Charges	12,796	11,804	13,564	13,216	14,783	20,455	15,616	17,866	16,687	15,251	14,488	13,684	180,211
Total Revenues	24,662	23,536	25,216	24,851	26,696	33,988	29,100	31,699	30,264	28,972	27,986	27,262	334,232
Total Revenues	24,662	23,536	25,216	24,851	26,696	33,988	29,100	31,699	30,264	28,972	27,986	27,262	334,232

Rate Increase / (Decrease) 2.00%

**Appendix Table C-13
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Existing Rates
Rural Gen Serv / Industrial**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 19.44
1/2, 5/8, 3/4" Meter	\$ 24.75
1", 1-1/4" Meter	\$ 33.01
1-1/2" Meter	\$ 56.11
2" Meter	\$ 95.47
3" Meter	\$ 162.34
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.07

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	1	1	1	1	0
1/2", 5/8", 3/4"	4	4	4	4	4	5	5	5	5	4	4	4	4
1", 1-1/4"	4	4	4	4	4	4	4	4	4	4	4	4	4
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	2	2	2	2	2	2	2	2	2	2	2	2	2
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	10	10	10	10	10	11	11	11	12	11	11	11	11
Water Usage (gal)													
First 0													
Excess	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300
Total Water Usage	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	19	19	19	19	78
1/2", 5/8", 3/4"	99	99	99	99	99	124	124	124	124	99	99	99	1,287
1", 1-1/4"	132	132	132	132	132	132	132	132	132	132	132	132	1,584
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	191	191	191	191	191	191	191	191	191	191	191	191	2,291
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	623	478	827	1,019	837	1,064	654	707	436	427	368	411	7,850
Total Usage Charges	623	478	827	1,019	837	1,064	654	707	436	427	368	411	7,850
Total Revenues	1,045	900	1,249	1,441	1,259	1,511	1,100	1,154	902	868	810	852	13,090
Total Revenues	1,045	900	1,249	1,441	1,259	1,511	1,100	1,154	902	868	810	852	13,090

**Appendix Table C-14
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Gen Serv / Industrial**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 20.41
1/2, 5/8, 3/4" Meter	\$ 25.99
1", 1-1/4" Meter	\$ 34.66
1-1/2" Meter	\$ 58.92
2" Meter	\$ 100.24
3" Meter	\$ 170.46
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.32

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	1	1	1	1	0
1/2", 5/8", 3/4"	4	4	4	4	4	5	5	5	5	4	4	4	4
1", 1-1/4"	4	4	4	4	4	4	4	4	4	4	4	4	4
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	2	2	2	2	2	2	2	2	2	2	2	2	2
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	10	10	10	10	10	11	11	11	12	11	11	11	11
Water Usage (gal)													
First 0	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	20	20	20	20	82
1/2", 5/8", 3/4"	104	104	104	104	104	130	130	130	130	104	104	104	1,351
1", 1-1/4"	139	139	139	139	139	139	139	139	139	139	139	139	1,664
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	200	200	200	200	200	200	200	200	200	200	200	200	2,406
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	654	502	868	1,070	878	1,117	686	743	458	448	386	431	8,242
Total Usage Charges	654	502	868	1,070	878	1,117	686	743	458	448	386	431	8,242
Total Revenues	1,097	945	1,311	1,513	1,321	1,586	1,155	1,212	947	912	850	895	13,745
Total Revenues	1,097	945	1,311	1,513	1,321	1,586	1,155	1,212	947	912	850	895	13,745
										Rate Increase / (Decrease)			5.00%

**Appendix Table C-15
 Auburn Board of Public Works
 2024 Water Cost of Service Study
 Calculation of Revenue from Proposed Rates
 Rural Gen Serv / Industrial**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 21.43
1/2, 5/8, 3/4" Meter	\$ 27.29
1", 1-1/4" Meter	\$ 36.39
1-1/2" Meter	\$ 61.86
2" Meter	\$ 105.26
3" Meter	\$ 178.98
Usage Rate	\$/1000 Gal.
First gallon	\$ -
Excess	\$ 5.59

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	1	1	1	1	0
1/2", 5/8", 3/4"	4	4	4	4	4	5	5	5	5	4	4	4	4
1", 1-1/4"	4	4	4	4	4	4	4	4	4	4	4	4	4
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	2	2	2	2	2	2	2	2	2	2	2	2	2
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	10	10	10	10	10	11	11	11	12	11	11	11	11
Water Usage (gal)													
First 0 gallon													
Excess	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300
Total Water Usage	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	21	21	21	21	86
1/2", 5/8", 3/4"	109	109	109	109	109	136	136	136	136	109	109	109	1,419
1", 1-1/4"	146	146	146	146	146	146	146	146	146	146	146	146	1,747
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	211	211	211	211	211	211	211	211	211	211	211	211	2,526
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	686	527	912	1,124	922	1,173	721	780	481	471	406	453	8,654
Total Usage Charges	686	527	912	1,124	922	1,173	721	780	481	471	406	453	8,654
Total Revenues	1,152	992	1,377	1,589	1,388	1,666	1,213	1,272	995	957	892	939	14,432
Total Revenues	1,152	992	1,377	1,589	1,388	1,666	1,213	1,272	995	957	892	939	14,432
										Rate Increase / (Decrease)			5.00%

**Appendix Table C-16
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Gen Serv / Industrial**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 21.86
1/2, 5/8, 3/4" Meter	\$ 27.83
1", 1-1/4" Meter	\$ 37.12
1-1/2" Meter	\$ 63.10
2" Meter	\$ 107.36
3" Meter	\$ 182.56
Usage Rate	\$/1000 Gal.
First	gallon \$ -
Excess	\$ 5.70

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	1	1	1	1	0
1/2", 5/8", 3/4"	4	4	4	4	4	5	5	5	5	4	4	4	4
1", 1-1/4"	4	4	4	4	4	4	4	4	4	4	4	4	4
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	2	2	2	2	2	2	2	2	2	2	2	2	2
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	10	10	10	10	10	11	11	11	12	11	11	11	11
Water Usage (gal)													
First 0 gallon													
Excess	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300
Total Water Usage	122,800	94,300	163,100	201,000	165,000	209,900	128,900	139,500	86,000	84,200	72,600	81,000	1,548,300
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	22	22	22	22	87
1/2", 5/8", 3/4"	111	111	111	111	111	139	139	139	139	111	111	111	1,447
1", 1-1/4"	148	148	148	148	148	148	148	148	148	148	148	148	1,782
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	215	215	215	215	215	215	215	215	215	215	215	215	2,577
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	700	538	930	1,146	941	1,197	735	795	490	480	414	462	8,828
Total Usage Charges	700	538	930	1,146	941	1,197	735	795	490	480	414	462	8,828
Total Revenues	1,175	1,012	1,404	1,621	1,415	1,699	1,237	1,298	1,015	976	910	958	14,721
Total Revenues	1,175	1,012	1,404	1,621	1,415	1,699	1,237	1,298	1,015	976	910	958	14,721
										Rate Increase / (Decrease)			2.00%

**Appendix Table C-17
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Existing Rates
Municipal**

Rate	
Minimum Bill	
Customer Charge	
1/2, 5/8, 3/4" Meter	\$ 23.84
1", 1-1/4" Meter	\$ 31.66
1-1/2" Meter	\$ 53.91
2" Meter	\$ 91.68
3" Meter	\$ 152.81
4" Meter	\$ -
Usage Rate	\$/1000 gal
First	-
Excess	3.67
Municipal Rate	4.89

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
1/2, 5/8, 3/4" Meter	6	6	6	6	6	6	6	6	6	6	6	6	6
1", 1-1/4" Meter	4	4	4	4	4	4	4	5	5	5	4	4	4
1-1/2" Meter	-	1	1	-	-	-	-	-	-	-	1	-	0
2" Meter	5	5	5	5	5	5	5	5	5	5	5	5	5
3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
4" Meter	-	-	-	-	-	-	-	1	1	1	1	1	0
Total Customers	15	16	16	15	15	15	15	17	17	17	17	16	16
Water Usage (gal)													
Municipal 4"	-	-	-	-	-	-	-	-	-	7,900	404,600	56,000	468,500
Excess	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	266,900	306,700	76,300	3,572,700
Total Water Usage	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	274,800	711,300	132,300	4,041,200
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	728	782	782	728	728	728	728	760	760	760	782	728	8,994
Usage Charges													
Municipal 4"	-	-	-	-	-	-	-	-	-	39	1,978	274	2,291
Excess	339	486	841	482	563	3,213	2,139	1,748	915	980	1,126	280	13,112
Total Usage Charges	339	486	841	482	563	3,213	2,139	1,748	915	1,018	3,104	554	15,403
Total Revenues	1,067	1,268	1,623	1,210	1,291	3,941	2,867	2,508	1,675	1,778	3,886	1,282	24,396
Total Revenues	1,067	1,268	1,623	1,210	1,291	3,941	2,867	2,508	1,675	1,778	3,886	1,282	24,396

**Appendix Table C-18
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Municipal**

Rate	
Minimum Bill	
Customer Charge	
1/2, 5/8, 3/4" Meter	\$ 25.03
1", 1-1/4" Meter	\$ 33.24
1-1/2" Meter	\$ 56.61
2" Meter	\$ 96.26
3" Meter	\$ 160.45
4" Meter	\$ -
Usage Rate	\$/1000 gal
Excess	3.85
Municipal 4"	5.13

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
1/2, 5/8, 3/4" Meter	6	6	6	6	6	6	6	6	6	6	6	6	6
1", 1-1/4" Meter	4	4	4	4	4	4	4	5	5	5	4	4	4
1-1/2" Meter	-	1	1	-	-	-	-	-	-	-	1	-	0
2" Meter	5	5	5	5	5	5	5	5	5	5	5	5	5
3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
4" Meter	-	-	-	-	-	-	-	1	1	1	1	1	0
Total Customers	15	16	16	15	15	15	15	17	17	17	17	16	16
Water Usage (gal)													
Municipal 4"	-	-	-	-	-	-	-	-	-	7,900	404,600	56,000	468,500
Excess	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	266,900	306,700	76,300	3,572,700
Total Water Usage	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	274,800	711,300	132,300	4,041,200
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	764	821	821	764	764	764	764	798	798	798	821	764	9,443
Usage Charges													
Municipal 4"	-	-	-	-	-	-	-	-	-	41	2,077	288	2,406
Excess	356	510	883	506	591	3,374	2,246	1,836	961	1,028	1,182	294	13,767
Total Usage Charges	356	510	883	506	591	3,374	2,246	1,836	961	1,069	3,259	582	16,173
Total Revenues	1,120	1,331	1,704	1,271	1,356	4,138	3,010	2,634	1,759	1,867	4,080	1,346	25,616
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,120	1,331	1,704	1,271	1,356	4,138	3,010	2,634	1,759	1,867	4,080	1,346	25,616
	Rate Increase / (Decrease)												5.00%

**Appendix Table C-19
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Municipal**

Rate	
Minimum Bill	
Customer Charge	
1/2, 5/8, 3/4" Meter	\$ 26.28
1", 1-1/4" Meter	\$ 34.91
1-1/2" Meter	\$ 59.44
2" Meter	\$ 101.08
3" Meter	\$ 168.47
4" Meter	\$ -
Usage Rate	\$/1000 gal
Excess	4.05
Municipal 4"	5.39

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
1/2, 5/8, 3/4" Meter	6	6	6	6	6	6	6	6	6	6	6	6	6
1", 1-1/4" Meter	4	4	4	4	4	4	4	5	5	5	4	4	4
1-1/2" Meter	-	1	1	-	-	-	-	-	-	-	1	-	0
2" Meter	5	5	5	5	5	5	5	5	5	5	5	5	5
3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
4" Meter	-	-	-	-	-	-	-	1	1	1	1	1	0
Total Customers	15	16	16	15	15	15	15	17	17	17	17	16	16
Water Usage (gal)													
Municipal 4"	-	-	-	-	-	-	-	-	-	7,900	404,600	56,000	468,500
Excess	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	266,900	306,700	76,300	3,572,700
Total Water Usage	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	274,800	711,300	132,300	4,041,200
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	803	862	862	803	803	803	803	838	838	838	862	803	9,916
Usage Charges													
Municipal 4"	-	-	-	-	-	-	-	-	-	43	2,181	302	2,526
Excess	373	536	927	532	621	3,542	2,358	1,928	1,009	1,080	1,241	309	14,456
Total Usage Charges	373	536	927	532	621	3,542	2,358	1,928	1,009	1,123	3,422	611	16,982
Total Revenues	1,176	1,398	1,790	1,334	1,423	4,345	3,161	2,765	1,847	1,960	4,284	1,413	26,897
Total Revenues	1,176	1,398	1,790	1,334	1,423	4,345	3,161	2,765	1,847	1,960	4,284	1,413	26,897
										Rate Increase / (Decrease)			5.00%

**Appendix Table C-20
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Municipal**

Rate	
Minimum Bill	
Customer Charge	
1/2, 5/8, 3/4" Meter	\$ 26.81
1", 1-1/4" Meter	\$ 35.60
1-1/2" Meter	\$ 60.62
2" Meter	\$ 103.10
3" Meter	\$ 171.84
4" Meter	\$ -
Usage Rate	\$/1000 gal
Excess	4.127
Municipal 4"	5.50

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
1/2, 5/8, 3/4" Meter	6	6	6	6	6	6	6	6	6	6	6	6	6
1", 1-1/4" Meter	4	4	4	4	4	4	4	5	5	5	4	4	4
1-1/2" Meter	-	1	1	-	-	-	-	-	-	-	1	-	0
2" Meter	5	5	5	5	5	5	5	5	5	5	5	5	5
3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
4" Meter	-	-	-	-	-	-	-	1	1	1	1	1	0
Total Customers	15	16	16	15	15	15	15	17	17	17	17	16	16
Water Usage (gal)													
Municipal 4"	-	-	-	-	-	-	-	-	-	7,900	404,600	56,000	468,500
Excess	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	266,900	306,700	76,300	3,572,700
Total Water Usage	92,300	132,400	229,200	131,400	153,400	875,500	582,800	476,400	249,400	274,800	711,300	132,300	4,041,200
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	819	879	879	819	819	819	819	854	854	854	879	819	10,114
Usage Charges													
Municipal 4"	-	-	-	-	-	-	-	-	-	43	2,225	308	2,576
Excess	381	546	946	542	633	3,613	2,405	1,966	1,029	1,102	1,266	315	14,745
Total Usage Charges	381	546	946	542	633	3,613	2,405	1,966	1,029	1,145	3,491	623	17,321
Total Revenues	1,200	1,426	1,825	1,361	1,452	4,432	3,224	2,821	1,884	1,999	4,370	1,442	27,435
Total Revenues	1,200	1,426	1,825	1,361	1,452	4,432	3,224	2,821	1,884	1,999	4,370	1,442	27,435
										Rate Increase / (Decrease)			2.00%

**Appendix Table C-21
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Existing Rates
Irrigation**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 16.24
1/2, 5/8, 3/4" Meter	\$ 24.94
1", 1-1/4" Meter	\$ 33.12
1-1/2" Meter	\$ 56.40
2" Meter	\$ 95.92
3" Meter	\$ 159.87
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.27

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	16	17	17	17	17	17	17	17	17	17	17	17	17
1", 1-1/4"	11	11	11	11	11	11	11	11	11	11	11	11	11
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	5	5	5	5	4	4	4	4	4	4	4	4	4
3"	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Customers	33	34	34	34	33	33	33	33	33	33	33	33	33
Water Usage (gal)													
Excess	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907
Total Water Usage	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	399	424	424	424	424	424	424	424	424	424	424	424	5,063
1", 1-1/4"	364	364	364	364	364	364	364	364	364	364	364	364	4,372
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	480	480	480	480	384	384	384	384	384	384	384	384	4,988
3"	160	160	160	160	160	160	160	160	160	160	160	160	
Usage Charges													
Excess	1	0	0	67	2,759	3,119	3,867	1,228	29	17	1	0	11,088
Total Usage Charges	1	0	0	67	2,759	3,119	3,867	1,228	29	17	1	0	11,088
Total Revenues	1,403	1,428	1,428	1,494	4,091	4,451	5,199	2,560	1,361	1,349	1,333	1,332	27,429
Total Revenues	1,403	1,428	1,428	1,494	4,091	4,451	5,199	2,560	1,361	1,349	1,333	1,332	27,429

**Appendix Table C-22
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Irrigation**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 17.05
1/2, 5/8, 3/4" Meter	\$ 26.19
1", 1-1/4" Meter	\$ 34.78
1-1/2" Meter	\$ 59.22
2" Meter	\$ 100.72
3" Meter	\$ 167.86
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.53

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	16	17	17	17	17	17	17	17	17	17	17	17	17
1", 1-1/4"	11	11	11	11	11	11	11	11	11	11	11	11	11
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	5	5	5	5	4	4	4	4	4	4	4	4	4
3"	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Customers	33	34	34	34	33	33	33	33	33	33	33	33	33
Water Usage (gal)													
Excess	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907
Total Water Usage	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	419	445	445	445	445	445	445	445	445	445	445	445	5,316
1", 1-1/4"	383	383	383	383	383	383	383	383	383	383	383	383	4,590
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	504	504	504	504	403	403	403	403	403	403	403	403	5,237
3"	168	168	168	168	168	168	168	168	168	168	168	168	2,014
Usage Charges													
Excess	1	0	0	70	2,897	3,275	4,060	1,289	31	18	1	0	11,642
Total Usage Charges	1	0	0	70	2,897	3,275	4,060	1,289	31	18	1	0	11,642
Total Revenues	1,473	1,499	1,500	1,569	4,295	4,673	5,459	2,688	1,429	1,417	1,399	1,399	28,800
Total Revenues	1,473	1,499	1,500	1,569	4,295	4,673	5,459	2,688	1,429	1,417	1,399	1,399	28,800

Rate Increase / (Decrease) 5.00%

**Appendix Table C-23
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Irrigation**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 17.90
1/2, 5/8, 3/4" Meter	\$ 27.50
1", 1-1/4" Meter	\$ 36.51
1-1/2" Meter	\$ 62.18
2" Meter	\$ 105.75
3" Meter	\$ 176.26
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.81

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	16	17	17	17	17	17	17	17	17	17	17	17	17
1", 1-1/4"	11	11	11	11	11	11	11	11	11	11	11	11	11
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	5	5	5	5	4	4	4	4	4	4	4	4	4
3"	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Customers	33	34	34	34	33	33	33	33	33	33	33	33	33
Water Usage (gal)													
Excess	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907
Total Water Usage	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	440	467	467	467	467	467	467	467	467	467	467	467	5,582
1", 1-1/4"	402	402	402	402	402	402	402	402	402	402	402	402	4,820
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	529	529	529	529	423	423	423	423	423	423	423	423	5,499
3"	176	176	176	176	176	176	176	176	176	176	176	176	2,115
Usage Charges													
Excess	1	0	0	73	3,042	3,439	4,263	1,354	32	19	1	0	12,224
Total Usage Charges	1	0	0	73	3,042	3,439	4,263	1,354	32	19	1	0	12,224
Total Revenues	1,547	1,574	1,574	1,647	4,510	4,907	5,732	2,822	1,500	1,487	1,469	1,469	30,240
Total Revenues	1,547	1,574	1,574	1,647	4,510	4,907	5,732	2,822	1,500	1,487	1,469	1,469	30,240

Rate Increase / (Decrease) 5.00%

**Appendix Table C-24
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Irrigation**

Rate	
Minimum Bill	\$ -
Customer Charge	
No Meter	\$ 18.26
1/2, 5/8, 3/4" Meter	\$ 28.05
1", 1-1/4" Meter	\$ 37.25
1-1/2" Meter	\$ 63.42
2" Meter	\$ 107.87
3" Meter	\$ 179.78
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ 5.93

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	16	17	17	17	17	17	17	17	17	17	17	17	17
1", 1-1/4"	11	11	11	11	11	11	11	11	11	11	11	11	11
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	5	5	5	5	4	4	4	4	4	4	4	4	4
3"	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Customers	33	34	34	34	33	33	33	33	33	33	33	33	33
Water Usage (gal)													
Excess	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907
Total Water Usage	95	42	66	12,628	523,494	591,820	733,761	232,976	5,518	3,277	168	62	2,103,907
Revenue													
Customer Charges													
No Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
1/2", 5/8", 3/4"	449	477	477	477	477	477	477	477	477	477	477	477	5,693
1", 1-1/4"	410	410	410	410	410	410	410	410	410	410	410	410	4,916
1-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	539	539	539	539	431	431	431	431	431	431	431	431	5,609
3"	180	180	180	180	180	180	180	180	180	180	180	180	2,157
Usage Charges													
Excess	1	0	0	75	3,102	3,507	4,349	1,381	33	19	1	0	12,469
Total Usage Charges	1	0	0	75	3,102	3,507	4,349	1,381	33	19	1	0	12,469
Total Revenues	1,578	1,606	1,606	1,680	4,600	5,005	5,846	2,878	1,530	1,517	1,499	1,498	30,845
Total Revenues	1,578	1,606	1,606	1,680	4,600	5,005	5,846	2,878	1,530	1,517	1,499	1,498	30,845
										Rate Increase / (Decrease)			2.00%

**Appendix Table C-25
Calculation of Revenue from Existing Rates
Fire Hydrant**

Rate		
Minimum Bill		
Customer Charge	\$	95.92
Usage Rate		\$/100 cf
First	cf	-
Excess		5.270

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Usage (ccf)													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-

**Appendix Table C-26
Calculation of Revenue from Proposed Rates
Fire Hydrant**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ 100.72
Usage		\$/100 cf
First	0 cf	-
Next	cf	
Next	cf	
Next	cf	
Excess		5.534

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage by Block													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table C-27
Calculation of Revenue from Proposed Rates
Fire Hydrant**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ 105.75
Usage		\$/100 cf
First	0 cf	-
Next	cf	
Next	cf	
Next	cf	
Excess		5.810

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage by Block													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table C-28
Calculation of Revenue from Proposed Rates
Fire Hydrant**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ 107.87
Usage		\$/100 cf
First	0 cf	-
Next	cf	-
Next	cf	-
Next	cf	-
Excess		5.926

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													-
Usage by Block													
First 0 cf													-
Excess													-
Total Usage cf													-
Revenue													
Minimum Bill													-
Customer Charges													-
Usage Charges													
First 0 cf													-
Excess													-
Total Usage Charges													-
Total Revenues													-
Total Revenues													-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table C-29
Calculation of Revenue from Existing Rates
WaterBoy**

Rate	
Minimum Bill	
Customer Charge	\$ -
Usage Rate	
50 gal	1.55
100	2.10
250	3.75
500	6.50
1000	12.00
First 0 cf	-
Excess	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Usage (ccf)													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-

**Appendix Table C-30
Calculation of Revenue from Proposed Rates
WaterBoy**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ -
Usage		\$/100 cf
First	cf	1.63
Next	cf	2.21
Next	cf	3.94
Next	cf	6.83
Excess		12.60

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage by Block													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table C-31
Calculation of Revenue from Proposed Rates
WaterBoy**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ -
Usage		\$/100 cf
First	cf	1.71
Next	cf	2.32
Next	cf	4.13
Next	cf	7.17
Excess		13.23

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage by Block													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table C-32
Calculation of Revenue from Proposed Rates
WaterBoy**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ -
Usage		\$/100 cf
First	cf	1.74
Next	cf	2.36
Next	cf	4.22
Next	cf	7.31
Excess		13.49

	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Total
Number of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage by Block														
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage cf	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue														
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges														
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table C-33
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Existing Rates
Urban Priv. Fire Sprinklers**

Rate	
Minimum Bill	\$ -
Customer Charge	
2" or smaller	\$ 21.97
2-1/2"	\$ 26.36
4"	\$ 39.54
6"	\$ 56.24
8"	\$ 78.83
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
2" or smaller	7	7	7	7	7	7	7	7	7	7	7	7	7
2-1/2"	1	1	1	1	1	1	1	1	1	1	1	1	1
4"	8	8	8	8	8	9	8	8	8	8	8	8	8
6"	3	3	3	3	3	3	3	3	3	3	3	3	3
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	19	19	19	19	19	20	19	19	19	19	19	19	19
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Customer Charges													
2" or smaller	154	154	154	154	154	154	154	154	154	154	154	154	1,845
2-1/2"	26	26	26	26	26	26	26	26	26	26	26	26	316
4"	316	316	316	316	316	356	316	316	316	316	316	316	3,835
6"	169	169	169	169	169	169	169	169	169	169	169	169	2,025
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	665	665	665	665	665	705	665	665	665	665	665	665	8,022
Total Revenues	665	665	665	665	665	705	665	665	665	665	665	665	8,022

**Appendix Table C-34
 Auburn Board of Public Works
 2024 Water Cost of Service Study
 Calculation of Revenue from Proposed Rates
 Urban Priv. Fire Sprinklers**

Rate	
Minimum Bill	\$ -
Customer Charge	
2" or smaller	\$ 23.07
2-1/2"	\$ 27.68
4"	\$ 41.52
6"	\$ 59.05
8"	\$ 82.77
Usage Rate	\$/1000 Gal.
First	gallon \$ -
Excess	\$ -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
2" or smaller	7	7	7	7	7	7	7	7	7	7	7	7	7
2-1/2"	1	1	1	1	1	1	1	1	1	1	1	1	1
4"	8	8	8	8	8	9	8	8	8	8	8	8	8
6"	3	3	3	3	3	3	3	3	3	3	3	3	3
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	19	19	19	19	19	20	19	19	19	19	19	19	19
Water Usage (gal)													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Customer Charges													
2" or smaller	161	161	161	161	161	161	161	161	161	161	161	161	1,938
2-1/2"	28	28	28	28	28	28	28	28	28	28	28	28	332
4"	332	332	332	332	332	374	332	332	332	332	332	332	4,027
6"	177	177	177	177	177	177	177	177	177	177	177	177	2,126
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	698	698	698	698	698	740	698	698	698	698	698	698	8,423
Total Revenues	698	698	698	698	698	740	698	698	698	698	698	698	8,423
													Rate Increase / (Decrease)
													5.00%

**Appendix Table C-35
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Urban Priv. Fire Sprinklers**

Rate	
Minimum Bill	\$ -
Customer Charge	
2" or smaller	\$ 24.22
2-1/2"	\$ 29.06
4"	\$ 43.59
6"	\$ 62.00
8"	\$ 86.91
Usage Rate	\$/1000 Gal.
First	gallon \$ -
Excess	\$ -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
2" or smaller	7	7	7	7	7	7	7	7	7	7	7	7	7
2-1/2"	1	1	1	1	1	1	1	1	1	1	1	1	1
4"	8	8	8	8	8	9	8	8	8	8	8	8	8
6"	3	3	3	3	3	3	3	3	3	3	3	3	3
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	19	19	19	19	19	20	19	19	19	19	19	19	19
Water Usage (gal)													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Customer Charges													
2" or smaller	170	170	170	170	170	170	170	170	170	170	170	170	2,035
2-1/2"	29	29	29	29	29	29	29	29	29	29	29	29	349
4"	349	349	349	349	349	392	349	349	349	349	349	349	4,229
6"	186	186	186	186	186	186	186	186	186	186	186	186	2,232
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	733	733	733	733	733	777	733	733	733	733	733	733	8,844
Total Revenues	733	733	733	733	733	777	733	733	733	733	733	733	8,844
													Rate Increase / (Decrease) 5.00%

**Appendix Table C-36
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Urban Priv. Fire Sprinklers**

Rate	
Minimum Bill	\$ -
Customer Charge	
2" or smaller	\$ 24.71
2-1/2"	\$ 29.64
4"	\$ 44.46
6"	\$ 63.24
8"	\$ 88.65
Usage Rate	\$/1000 Gal.
First	gallon \$ -
Excess	\$ -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
2" or smaller	7	7	7	7	7	7	7	7	7	7	7	7	7
2-1/2"	1	1	1	1	1	1	1	1	1	1	1	1	1
4"	8	8	8	8	8	9	8	8	8	8	8	8	8
6"	3	3	3	3	3	3	3	3	3	3	3	3	3
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	19	19	19	19	19	20	19	19	19	19	19	19	19
Water Usage (gal)													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Customer Charges													
2" or smaller	173	173	173	173	173	173	173	173	173	173	173	173	2,075
2-1/2"	30	30	30	30	30	30	30	30	30	30	30	30	356
4"	356	356	356	356	356	400	356	356	356	356	356	356	4,313
6"	190	190	190	190	190	190	190	190	190	190	190	190	2,277
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	748	748	748	748	748	793	748	748	748	748	748	748	9,021
Total Revenues	748	748	748	748	748	793	748	748	748	748	748	748	9,021
										Rate Increase / (Decrease)			2.00%

Appendix Table C-37
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Existing Rates
Rural Priv. Fire Sprinklers

Rate	
Minimum Bill	\$ -
Customer Charge	
2" or smaller	\$ 22.47
2-1/2"	\$ 26.99
4"	\$ 40.54
6"	\$ 57.62
8"	\$ 78.96
Usage Rate	\$/1000 Gal.
First	\$ -
Excess	\$ -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
2" or smaller	-	-	-	-	-	-	-	-	-	-	-	-	-
2-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	1	1	1	1	1	1	1	1	1	1	1	1	1
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Water Usage (gal)													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Customer Charges													
2" or smaller	-	-	-	-	-	-	-	-	-	-	-	-	-
2-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	58	58	58	58	58	58	58	58	58	58	58	58	691
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	58	58	58	58	58	58	58	58	58	58	58	58	691
Total Revenues	58	58	58	58	58	58	58	58	58	58	58	58	691

**Appendix Table C-38
 Auburn Board of Public Works
 2024 Water Cost of Service Study
 Calculation of Revenue from Proposed Rates
 Rural Priv. Fire Sprinklers**

Rate	
Minimum Bill	\$ -
Customer Charge	
2" or smaller	\$ 23.59
2-1/2"	\$ 28.34
4"	\$ 42.57
6"	\$ 60.50
8"	\$ 82.91
Usage Rate	\$/1000 Gal.
First	gallon \$ -
Excess	\$ -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
2" or smaller	-	-	-	-	-	-	-	-	-	-	-	-	-
2-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	1	1	1	1	1	1	1	1	1	1	1	1	1
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Water Usage (gal)													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Customer Charges													
2" or smaller	-	-	-	-	-	-	-	-	-	-	-	-	-
2-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	61	61	61	61	61	61	61	61	61	61	61	61	726
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	61	61	61	61	61	61	61	61	61	61	61	61	726
Total Revenues	61	61	61	61	61	61	61	61	61	61	61	61	726

5.00%

**Appendix Table C-39
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Priv. Fire Sprinklers**

Rate	
Minimum Bill	\$ -
Customer Charge	
2" or smaller	\$ 24.77
2-1/2"	\$ 29.76
4"	\$ 44.70
6"	\$ 63.53
8"	\$ 87.05
Usage Rate	\$/1000 Gal.
First	gallon \$ -
Excess	\$ -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
2" or smaller	-	-	-	-	-	-	-	-	-	-	-	-	-
2-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	1	1	1	1	1	1	1	1	1	1	1	1	1
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Water Usage (gal)													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Customer Charges													
2" or smaller	-	-	-	-	-	-	-	-	-	-	-	-	-
2-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	64	64	64	64	64	64	64	64	64	64	64	64	762
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	64	64	64	64	64	64	64	64	64	64	64	64	762
Total Revenues	64	64	64	64	64	64	64	64	64	64	64	64	762

5.00%

**Appendix Table C-40
Auburn Board of Public Works
2024 Water Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Priv. Fire Sprinklers**

Rate	
Minimum Bill	\$ -
Customer Charge	
2" or smaller	\$ 25.27
2-1/2"	\$ 30.35
4"	\$ 45.59
6"	\$ 64.80
8"	\$ 88.79
Usage Rate	\$/1000 Gal.
First	gallon \$ -
Excess	\$ -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
2" or smaller	-	-	-	-	-	-	-	-	-	-	-	-	-
2-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	1	1	1	1	1	1	1	1	1	1	1	1	1
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Water Usage (gal)													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Usage	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Customer Charges													
2" or smaller	-	-	-	-	-	-	-	-	-	-	-	-	-
2-1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	65	65	65	65	65	65	65	65	65	65	65	65	778
8"	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 gallon	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	65	65	65	65	65	65	65	65	65	65	65	65	778
Total Revenues	65	65	65	65	65	65	65	65	65	65	65	65	778

2.00%

**Appendix Table C-41
Calculation of Revenue from Existing Rates
City of Peru Bulk Water**

Rate	
Minimum Bill	
Customer Charge	\$ -
Usage Rate	\$/1000 gal
First	cf -
Excess	4.890

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Water Usage (gal)													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269
Total Water Usage	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	6,839	6,824	6,748	4,870	5,843	6,606	6,559	5,032	7,198	4,787	7,558	7,283	76,144
Total Usage Charges	6,839	6,824	6,748	4,870	5,843	6,606	6,559	5,032	7,198	4,787	7,558	7,283	76,144
Total Revenues	6,839	6,824	6,748	4,870	5,843	6,606	6,559	5,032	7,198	4,787	7,558	7,283	76,144
Total Revenues	6,839	6,824	6,748	4,870	5,843	6,606	6,559	5,032	7,198	4,787	7,558	7,283	76,144

**Appendix Table C-42
Calculation of Revenue from Proposed Rates
City of Peru Bulk Water**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ -
Usage	\$/100 cf
First	0 cf
Excess	5.159

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Usage by Block													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269
Total Usage cf	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	7,215	7,199	7,119	5,138	6,165	6,969	6,919	5,308	7,594	5,050	7,973	7,683	80,331
Total Usage Charges	7,215	7,199	7,119	5,138	6,165	6,969	6,919	5,308	7,594	5,050	7,973	7,683	80,331
Total Revenues	7,215	7,199	7,119	5,138	6,165	6,969	6,919	5,308	7,594	5,050	7,973	7,683	80,331
Total Revenues	7,215	7,199	7,119	5,138	6,165	6,969	6,919	5,308	7,594	5,050	7,973	7,683	80,331
													Rate Increase / (Decrease)
													5.50%

**Appendix Table C-43
Calculation of Revenue from Proposed Rates
City of Peru Bulk Water**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ -
Usage	\$/100 cf
First	0 cf
Excess	5.417

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Usage by Block													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269
Total Usage cf	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	7,576	7,559	7,475	5,394	6,473	7,317	7,265	5,574	7,973	5,302	8,372	8,067	84,348
Total Usage Charges	7,576	7,559	7,475	5,394	6,473	7,317	7,265	5,574	7,973	5,302	8,372	8,067	84,348
Total Revenues	7,576	7,559	7,475	5,394	6,473	7,317	7,265	5,574	7,973	5,302	8,372	8,067	84,348
Total Revenues	7,576	7,559	7,475	5,394	6,473	7,317	7,265	5,574	7,973	5,302	8,372	8,067	84,348
													Rate Increase / (Decrease)
													5.00%

**Appendix Table C-44
Calculation of Revenue from Proposed Rates
City of Peru Bulk Water**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ -
Usage	\$/100 cf
First	0 cf
Excess	5.525

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Usage by Block													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269
Total Usage cf	1,398,576	1,395,419	1,379,867	995,856	1,194,918	1,350,863	1,341,252	1,028,945	1,471,956	978,845	1,545,507	1,489,268	15,571,269
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charges													
First 0 cf	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	7,727	7,710	7,624	5,502	6,602	7,464	7,411	5,685	8,133	5,408	8,539	8,229	86,035
Total Usage Charges	7,727	7,710	7,624	5,502	6,602	7,464	7,411	5,685	8,133	5,408	8,539	8,229	86,035
Total Revenues	7,727	7,710	7,624	5,502	6,602	7,464	7,411	5,685	8,133	5,408	8,539	8,229	86,035
Total Revenues	7,727	7,710	7,624	5,502	6,602	7,464	7,411	5,685	8,133	5,408	8,539	8,229	86,035
													Rate Increase / (Decrease)
													2.00%

FY 2024 Cost of Service / Rate Design Study

Auburn Board of Public Works Wastewater Utility

Final Report

October 23, 2024

JKEC

JK Energy Consulting, LLC

John A. Krajewski, P.E.

74408 Road 433

Smithfield, Nebraska 68976

402-440-0227

jk@jkenergyconsulting.com

www.jkenergyconsulting.com

Table of Contents

Purpose and Approach..... 3

Background 4

Projected Financial Results 4

Cost of Service 7

Rate Design 10

Conclusions..... 13

Recommendations 14

Appendix A - Rate Schedules

Appendix B - Cost of Service Worksheets

Appendix C - Rate Calculation Worksheets

Executive Summary

This study was prepared by JK Energy Consulting, LLC (JKEC) for the Auburn Board of Public Works (BPW) and its wastewater utility (Utility). The purpose of the study was to review the rates charged by the BPW and its sewer utility (Utility). This review assessed the Utility's revenues and expenses to ensure the sewer rates are adequate to pay for projected expenses. The review also included a cost of service analysis to assess if the rates for the different rate classes were appropriate.

Based on the analysis completed, existing rates do not collect sufficient revenue to cover projected expenses in fiscal year (FY) 2024 through FY 2028. While there is a significant reduction in debt service costs in FY 2026, it is expected that capital expenditures will increase as a result of aging equipment and increased environmental compliance requirements.

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. Projected retail revenues for FY 2024 were approximately \$849,000, while projected test year expenses were approximately \$874,000 (Table 4, Line 9). The cost of service indicated that all rate classes, except Rural General Service, were paying less than the cost of service. The indicated rate changes for non-discounted service varied between a -3.5% and 5.8%, depending on the rate class and usage profile (see Table 4).

In general, the cost of service analysis indicated that increasing all rates by a like percentage would be reasonable for implementing the proposed rate changes. The proposed rate plan would implement a series of rate increases of 3% for FY 2025 through FY 2027 (Table 2, Line 22). The proposed increases would help ensure sufficient sewer revenues to cover projected operating, debt service and capital improvements. Rate increases beyond FY 2027 will be dependent on future expenses and the cost of capital improvements.

The proposed rates would increase the average monthly residential sewer bill by approximately \$1.08 per month in FY 2025, \$1.12 per month in FY 2026 and \$1.15 per month in FY 2027. Even with proposed rate increases, the Utility's sewer rate tends to be comparable to or lower than its peer group (see Table 8). No changes were proposed to the high strength surcharges because existing rates are significantly higher than comparable rates for similar utilities. Currently, no customers discharge high strength sewage; however, for the benefit of potential future customers, no increases to this rate were recommended.

Conclusions

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

1. The projected test year budget for FY 2024 was approximately \$874,000.

2. Projected revenues from existing rates are approximately \$849,000 for FY 2024.
3. Existing rates would need to increase by approximately \$25,000, or 3%, to provide sufficient revenue to pay projected FY 2024 test year expenses.
4. Implementing a series of rate increases of 3% in FY 2025 through FY 2027 would provide sufficient revenue to cover projected expenses, including capital projects and debt service.
5. The cost of service analysis indicated all customer classes would require a similar rate change to cover the projected cost of service.

Recommendations

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

1. Sewer rates should be increased 3% on January 1, 2025 (for FY 2025), 3% on January 1, 2026 (FY 2026) and 3% on January 1, 2027 (FY 2027). The rate schedule included in Appendix A implements these rate increases.
2. The BPW should consider implementing a 3% rate increase in FY 2028 for all rate classes.
3. The Utility should evaluate its sewer rates on a regular basis or if there are any significant changes to the system, including capital improvement or operating expense increases.

Purpose and Approach

The purpose of this study was to review the sewer rates charged by the Utility. The goal of future sewer rates was to collect sufficient revenue to cover projected expenses and provide an adequate return on rate base.

The approach to the study involved completing several tasks. Sewer discharges (based on water sales), operating expenses, non-retail revenues, and other financial information was collected. Test year expenses for FY 2024 and future expenses through FY 2028 were projected. 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. The existing rate schedule was reviewed, and new rates were developed. A written report was prepared and results of the cost of service study were presented to the BPW on September 18, 2024. The BPW approved the rates at their meeting on October 16, 2024, subject to passage of a resolution at their November meeting.

Background

Auburn Board of Public Works – Wastewater Utility

The Auburn Board of Public Works operates the Wastewater Utility, which serves customers located within Auburn and in rural areas adjacent to the city. The Utility serves approximately 2,100 customers.

Projected Financial Results

The purpose of preparing projected financial results is to compare projected revenues with expenses and determine the need for future rate increases. Projections were prepared for the period FY 2024 through FY 2028 based on information provided by the Utility.

Parameters

The following parameters were used to develop the test year budget and the projected financial results.

1. Historical and projected results were prepared based on the Utility's fiscal year (January 1 through December 31).
2. The FY 2024 sewer department budget was used as the basis for the FY 2024 test year budget.
3. Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 5% annually.
4. Sewer discharges, based on water sales, were projected to remain stable (no increase or decrease).
5. Projected financial results were presented on an "accrual basis" and "cash basis." Accrual basis accounting is consistent with Generally Accepted Accounting Principles (GAAP) and cash basis results were intended to reflect actual cash flow. Each approach is important for ratemaking purposes, since the Utility's rates should ensure positive cash flow, positive net income, and adequate debt service coverage.
6. The cost of service was prepared on a cash basis, including capital improvements and debt service payments, while excluding depreciation.
7. Debt service requirements were based on the outstanding debt allocated to the wastewater fund along with issuance of a new state revolving fund (SRF) financing in FY 2026

8. Capital expenditures of \$106,000 in FY 2025 and \$350,000 in FY 2026 through FY 2028 were included in the cash-basis financial results. The increased capital expenditure budget is based on the aging existing equipment.
9. Depreciation expense was included in the accrual-based financial results.

Projected Financial Results

Table 1 (see page 6) shows projected financial results for FY 2024 through FY 2028 without any rate changes. Without a rate change, the Utility does not collect sufficient revenue in to cover projected expenses after FY 2024. By FY 2028, the projected deficit is approximately \$68,000 (Table 1, Line 28).

In FY 2025, the BPW will pay off its outstanding debt on the wastewater treatment plant. This will result in a reduction in debt service payments of approximately \$400,000 per year; however, the BPW will begin paying approximately \$36,000 per year for the State Revolving Fund. Capital improvement costs are expected to increase as well due to aging infrastructure and general escalation in labor and materials costs.

Future Rate Changes

Table 2 (see page 7) shows the projected operating results with 3% rate increases in FY 2025, FY 2026, FY 2027 and FY 2028 (Table 2, Line 22). Rate increases in FY 2025 through FY 2028 result in sufficient revenue to cover projected operating expenses, debt service costs, and a majority of planned capital improvements. Implementing a series of rate increases over this period will help customers avoid sudden increases while providing stable financial results for future periods. Positive net income using GAAP-basis accounting practices would be maintained throughout the study period.

[Intentionally left blank.]

Table 1
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Projected Financial Results
 Existing Rates

Line	Description	Actual (1)			Test Year			Projected				
		2021	2022	2023	2024	2025	2026	2027	2028			
1	Operating Revenues											
2	Retail Sales - Existing Rates	\$ 891,676	\$ 887,436	\$ 895,422	\$ 849,007	\$ 849,007	\$ 849,007	\$ 849,007	\$ 849,007	\$ 849,007	\$ 849,007	\$ 849,007
3	Rate Changes	-	-	-	-	-	-	-	-	-	-	-
4	Other Operating Revenue	33,254	18,519	16,077	21,100	21,100	21,100	21,100	21,100	21,100	21,100	21,100
5	Total Operating Revenue	\$ 924,930	\$ 905,955	\$ 911,499	\$ 870,107	\$ 870,107	\$ 870,107	\$ 870,107	\$ 870,107	\$ 870,107	\$ 870,107	\$ 870,107
6	Operating Expenses											
7	Production	\$ 137,874	\$ 167,435	\$ 155,943	\$ 144,575	\$ 151,804	\$ 159,394	\$ 167,364	\$ 175,732	\$ 175,732	\$ 175,732	\$ 175,732
8	Distribution	15,642	65,079	69,968	77,232	81,094	85,148	89,406	93,876	93,876	93,876	93,876
9	Customer Accounting	23,620	27,998	28,122	28,026	29,427	30,899	32,444	34,066	34,066	34,066	34,066
10	Administrative & General	212,541	208,589	209,248	233,640	245,322	257,588	270,468	283,991	283,991	283,991	283,991
11	Inventory Adjustment	(55)	6,574	1,010	-	-	-	-	-	-	-	-
12	Depreciation	277,634	269,409	275,710	275,710	289,496	303,970	319,169	335,127	335,127	335,127	335,127
13	Total Operating Expenses	\$ 667,256	\$ 745,084	\$ 740,001	\$ 759,183	\$ 797,142	\$ 836,999	\$ 878,849	\$ 922,792	\$ 922,792	\$ 922,792	\$ 922,792
14	Operating Income - GAAP Basis	\$ 257,674	\$ 160,871	\$ 171,498	\$ 110,924	\$ 72,964	\$ 33,107	\$ (8,743)	\$ (52,685)	\$ (52,685)	\$ (52,685)	\$ (52,685)
15	Non-Operating Expense/(Revenue)											
16	Interest Income	\$ (33,409)	\$ (28,728)	\$ (53,205)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)
17	Interest Expense	14,993	7,849	5,871	11,000	3,710	-	-	-	-	-	-
18	Miscellaneous	(369)	(71)	-	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)
19	Amortization	3,333	6,667	6,667	-	-	-	-	-	-	-	-
20	Total Non-Operating Expense/(Revenue)	\$ (15,452)	\$ (14,283)	\$ (40,667)	\$ (24,130)	\$ (31,420)	\$ (35,130)	\$ (35,130)	\$ (35,130)	\$ (35,130)	\$ (35,130)	\$ (35,130)
21	Net Income - GAAP Basis	\$ 273,126	\$ 175,154	\$ 212,165	\$ 135,054	\$ 104,384	\$ 68,237	\$ 26,387	\$ (17,555)	\$ (17,555)	\$ (17,555)	\$ (17,555)
22	Cash Basis											
23	Net Income	\$ 273,126	\$ 175,154	\$ 212,165	\$ 135,054	\$ 104,384	\$ 68,237	\$ 26,387	\$ (17,555)	\$ (17,555)	\$ (17,555)	\$ (17,555)
24	Plus Depreciation	277,634	269,409	275,710	275,710	275,710	303,970	319,169	335,127	335,127	335,127	335,127
25	Less Principal	-	-	-	(435,000)	(316,000)	(36,000)	(36,000)	(36,000)	(36,000)	(36,000)	(36,000)
26	Less Capital Expenditures	-	-	-	(106,000)	(106,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
27	Plus Contribution in Aid of Construction	850	1,700	-	-	-	-	-	-	-	-	-
28	Net Income - Cash Basis	\$ 551,610	\$ 446,263	\$ 487,875	\$ (130,236)	\$ (41,906)	\$ (13,792)	\$ (40,444)	\$ (68,428)	\$ (68,428)	\$ (68,428)	\$ (68,428)
29	Rate Change Needed (2)	-61.9%	-50.3%	-54.5%	15.3%	4.9%	1.6%	4.8%	8.1%	8.1%	8.1%	8.1%

Notes:
 (1) Based on audited financial statements.

**Table 2
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Projected Financial Results
Proposed Rates - Cash Basis**

Line	Description	Test Year	Projected			
		2024	2025	2026	2027	2028
1	Operating Revenues					
2	Retail Sales - Existing Rates	\$ 849,007	\$ 849,007	\$ 849,007	\$ 849,007	\$ 849,007
3	Rate Changes	-	25,470	51,705	78,726	106,558
4	Other Operating Revenue	21,100	21,100	21,100	21,100	21,100
5	Total Operating Revenue	\$ 870,107	\$ 895,577	\$ 921,811	\$ 948,832	\$ 976,664
6	Operating Expenses					
7	Production	144,575	151,804	159,394	167,364	175,732
8	Distribution	77,232	81,094	85,148	89,406	93,876
9	Customer Accounting	28,026	29,427	30,899	32,444	34,066
10	Administrative & General	233,640	245,322	257,588	270,468	283,991
11	Inventory Adjustment					
12	Total Operating Expenses	\$ 483,473	\$ 507,647	\$ 533,029	\$ 559,680	\$ 587,664
13	Operating Income - GAAP Basis	\$ 386,634	\$ 387,930	\$ 388,782	\$ 389,152	\$ 389,000
14	Non-Operating Expense/(Revenue)					
15	Interest Income	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)
16	Depreciation	275,710	289,496	303,970	319,169	335,127
17	Interest Expense	11,000	3,710	-	-	-
18	Miscellaneous	-	-	-	-	-
19	Amoritzation	-	-	-	-	-
20	Total Non-Operating Expense/(Revenue)	\$ 251,710	\$ 258,206	\$ 268,970	\$ 284,169	\$ 300,127
21	Net Income - GAAP Basis	\$ 134,924	\$ 129,725	\$ 119,812	\$ 104,983	\$ 88,873
22	Rate Change	0.00%	3.00%	3.00%	3.00%	3.00%
23	Cash Basis					
24	Net Income	\$ 134,924	\$ 129,725	\$ 119,812	\$ 104,983	\$ 88,873
25	Plus Depreciation	275,710	289,496	303,970	319,169	335,127
26	Less Principal	(435,000)	(316,000)	(36,000)	(36,000)	(36,000)
27	Less Capital Expenditures	(106,000)	(106,000)	(350,000)	(350,000)	(350,000)
28	Plus Contribution in Aid of Construction	-	-	-	-	-
29	Net Income - Cash Basis	\$ (130,366)	\$ (2,780)	\$ 37,782	\$ 38,152	\$ 38,000

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 FY 2024 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 volume or extra capacity (peak day or peak hour), and customer related expense. This process is called “functionalization” and “classification.”

The costs related to each function were allocated to customer classes based on generally accepted cost allocation principles for municipal sewer utilities. The allocated costs were

compared to revenues collected from 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 was prepared on a cash basis as described earlier in this report. The test year budget for FY 2024 included the following adjustments:

1. Normalized sewer discharges based on typical historical water sales.
2. Exclusion of sales tax revenues and expenses.
3. Debt service was included based on the remaining debt service schedule for outstanding borrowings.
4. The test year budget was adjusted to provide for a 3% increase from existing revenue, based on the proposed rate plan.

The test year budget for FY 2024 was approximately \$874,000 and is summarized in Table 3 (see Line 9). The test year budget represents the amount that needs to be collected from retail rates. It includes all operating expenses, debt service payments, capital improvements funded from rates and is reduced for revenue from interest income and other non-retail revenue.

Table 3
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Test Year Budget by Function

Line	Rate Class	Volume Related	Facility Related	Customer Related	Total
1	Single-Family Residential (1700)	\$ 343,509	\$ 206,921	\$ 21,574	\$ 572,005
2	General Service Residential (1740)	63,857	49,828	5,195	118,880
3	High-Strength Discharges (1750)	-	-	-	-
4	Rural Single-Family Residential (1703)	297	194	20	512
5	Sewer No Water (1501, 1701, 1702)	7,131	8,589	896	16,615
6	General Service (1720-1724)	103,195	44,928	4,684	152,807
7	Rural General Service (1730-1734)	6,209	1,645	172	8,025
8	Municipal (1500/1503)	1,880	3,398	354	5,632
9	Total	\$ 526,079	\$ 315,503	\$ 32,896	\$ 874,477
10	Percentage	60.2%	36.1%	3.8%	100.0%

Functionalization and Classification

Functionalization and classification involve assigning the expense items to function and classifying those expenses on the basis of a reasonable allocation method. The following functions were used for the Utility:

1. Sewage collection
2. Sewage treatment
3. Customer service
4. Other (interest income, other charges)

Treatment and collection costs were split between base costs, which vary in proportion to sewer discharge, extra capacity costs, and customer costs that do not vary based on sewage volumes. Extra capacity costs vary in proportion to the amount peak discharge exceeds the average usage and are shown under “facility related” cost in Table 3. Customer and metering costs include those costs associated with serving a particular customer, regardless of the customer’s sewer discharge. Customer related costs include a portion of collection and treatment expense, customer billing, meter reading, customer accounting expense and maintenance costs related to these functions. Other expenses cannot easily be assigned to the base cost, facility cost or customer cost category, including administrative expenses. These costs were split between volume-related and customer-related allocations in the cost of service analysis.

Table 3 (see page 8) summarizes the classification of test year expenses and the allocation to the various retail rate classes. Approximately \$526,000 was classified as volume related, \$316,000 was classified as facility related, and \$33,000 was classified as customer related expenses. Based on these classifications, 60.2% of the Utility’s test year budget was volume related, 36.1% was facility related, and 3.8% was customer related.

Cost Allocation

The functionalized costs were allocated to the various rate classes using generally accepted methods for preparing sewer cost of service studies. There is no standard cost of service methodology that the Utility is required to follow, although there are a number of guidelines that municipal utilities follow to establish sewer rates. The Utility currently differentiates its rates based only on meter size and whether the customer is located inside or outside the city limits. The existing outside city differential is reasonable and was used in this analysis.

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 the 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 4 compares the revenue from existing rates to the calculated cost of service. All rate classes except municipal service (which is discounted from the full cost of service by design) were within a reasonable bandwidth compared to the overall rate change of 3%. Table 4 indicates that it would be reasonable to increase all rate components by a like percentage to implement the proposed rate change.

Table 4
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates

Line	Rate Class	Revenue		Difference	
		Existing Rates	Cost of Service	\$	%
1	Single-Family Residential (1700)	\$ 554,230	\$ 572,005	\$ 17,775	3.2%
2	General Service Residential (1740)	112,327	118,880	6,553	5.8%
3	High-Strength Discharges (1750)	-	-	-	0.0%
4	Rural Single-Family Residential (1703)	498	512	13	2.7%
5	Sewer No Water (1501, 1701, 1702)	15,925	16,615	690	4.3%
6	General Service (1720-1724)	152,656	152,807	152	0.1%
7	Rural General Service (1730-1734)	8,313	8,025	(288)	-3.5%
8	Municipal (1500/1503)	5,058	5,632	574	11.4%
9	Total	\$ 849,007	\$ 874,477	\$ 25,470	3.0%

Rate Design

The proposed rate plan would implement an across-the-board approach to increase all rate components by 3%. Under this approach, all customers will experience a similar percentage rate increase.

The proposed rate change would increase the average monthly residential sewer bill by \$1.08 per month in FY 2025, \$1.12 per month in FY 2026 and \$1.15 per month in FY 2027. Tables 5, 6 and 7 (see pages 11 and 12) show the proposed rate increases by rate class for FY 2025 through FY 2027.

The Utility has established surcharges for high strength sewage, including flows with high concentrations of BOD, total suspended solids (TSS) and ammonia. The existing rates are adequate and comparable to neighboring utilities. No changes to the proposed high strength sewage rates are proposed.

**Table 5
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Proposed Rate Change by Rate Class - FY 2025**

Line	Rate Class	Revenue Existing Rates	Revenue FY 2025 Rates	Difference		
				\$	Bill (1)	%
1	Single-Family Residential (1700)	\$ 554,230	\$ 570,857	\$ 16,627	\$ 1.08	3.0%
2	General Service Residential (1740)	112,327	115,697	3,370	1.09	3.0%
3	High-Strength Discharges (1750)	-	-	-	-	0.0%
4	Rural Single-Family Residential (1703)	498	513	15	1.25	3.0%
5	Sewer No Water (1501, 1701, 1702)	15,925	16,403	478	0.75	3.0%
6	General Service (1720-1724)	152,656	157,235	4,580	1.37	3.0%
7	Rural General Service (1730-1734)	8,313	8,563	249	4.09	3.0%
8	Municipal (1500/1503)	5,058	5,210	152	2.11	3.0%
9	Total	\$ 849,007	\$ 874,477	\$ 25,470	\$ 1.13	3.0%

Note:

1. Change in average monthly bill for customers within rate class.

**Table 6
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Proposed Rate Change by Rate Class - FY 2026**

Line	Rate Class	Revenue FY 2025 Rates	Revenue FY 2026 Rates	Difference		
				\$	Bill (1)	%
1	Single-Family Residential (1700)	\$ 570,857	\$ 587,982	\$ 17,126	\$ 1.12	3.0%
2	General Service Residential (1740)	115,697	119,168	3,471	1.13	3.0%
3	High-Strength Discharges (1750)	-	-	-	-	0.0%
4	Rural Single-Family Residential (1703)	513	529	15	1.28	3.0%
5	Sewer No Water (1501, 1701, 1702)	16,403	16,895	492	0.77	3.0%
6	General Service (1720-1724)	157,235	161,952	4,717	1.42	3.0%
7	Rural General Service (1730-1734)	8,563	8,819	257	4.21	3.0%
8	Municipal (1500/1503)	5,210	5,366	156	2.17	3.0%
9	Total	\$ 874,477	\$ 900,711	\$ 26,234	\$ 1.16	3.0%

Note:

1. Change in average monthly bill for customers within rate class.

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

A. SINGLE-FAMILY RESIDENTIAL

Rate # 1700

Applicable to all single-family residential customers located within the city limits of Auburn, Nebraska, where water usage through a single meter serves a single dwelling unit, including single family dwellings, multi-unit residential dwellings, mobile home parks, camper / RV parks, and hotels / motels.

Usage Rate:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons	\$3.50	\$3.61	\$3.72

Customer Billing Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$5.15	\$5.30	\$5.46

Customer Capacity Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$20.60	\$21.22	\$21.85

Calculation of Usage for Billing Purposes:

Usage shall be calculated on the basis of average water consumption for the previous January, February, and March.

For a customer that does not have established usage history, billing will be based on the average residential monthly customer consumption for the previous January, February, and March.

Municipal Agreement Charge – Franchise Fee:

Where the BPW has an agreement to pay the City a percentage of the customer’s retail revenue, such percentage will be added to each customer’s bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer’s bill before application of a fuel and production cost adjustment.

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

B. RURAL SINGLE-FAMILY RESIDENTIAL

Rate # 1703

Applicable to all single-family residential customers located outside the city limits of Auburn, Nebraska, where water usage through a single meter serves a single dwelling unit, including single family dwellings and multi-unit residential dwellings.

Usage Rate:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons	\$3.50	\$3.61	\$3.72

Customer Billing Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$6.18	\$6.37	\$6.56

Customer Capacity Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$22.66	\$23.34	\$24.04

Calculation of Usage for Billing Purposes:

Usage shall be calculated on the basis of average water consumption for the previous January, February, and March calendar months.

C. GENERAL SERVICE FOR RESIDENTIAL PURPOSES

Rate # 1740

Applicable to single-family rental units and all multi-unit residential dwellings, apartments, mobile home parks, camper / RV parks, and hotels / motels that are served by a single water meter and per sewer tap.

Usage Rate:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons	\$3.50	\$3.61	\$3.72

Customer Billing Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$5.15	\$5.30	\$5.46

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

Customer Capacity Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per ERU*	\$20.60	\$21.22	\$21.85

*Calculation of Equivalent Residential Units (ERU):

The Customer Capacity Charge is assessed based on Equivalent Residential Units (ERUs). ERUs are calculated based on the following:

<u>Type of Customer</u>	<u>ERU</u>
Single-Family	1.00
Apartment / Multi-Family (2 or more)	0.75 per unit plus 1
Hotel / Motel	0.25 per unit plus 1
Trailer Park (permanent)	0.50 per unit
Camper / RV Park	0.25 per unit

Example ERU Calculation and Monthly Capacity Charge:

A tri-plex apartment with all water measured through a single meter.

ERU: Three Units times 0.75 + 1 = 3.25 ERUs

Monthly Capacity Charge: 3.25 ERUs times \$20.00 = \$65.00

Calculation of Usage for Billing Purposes:

Usage determined by the metered water consumption from the previous month.

Municipal Agreement Charge – Franchise Fee:

Where the BPW has an agreement to pay the City a percentage of the customer’s retail revenue, such percentage will be added to each customer’s bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer’s bill before application of a fuel and production cost adjustment.

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

D. GENERAL SERVICE

Rate # 1720-1724

Applicable to, but not limited to, any non-residential facilities located within the city limits of Auburn, Nebraska where another rate class is not applicable.

Usage Rate:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons	\$3.50	\$3.61	\$3.72

Customer Billing Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$5.15	\$5.30	\$5.46

Customer Capacity Charge per Month:

		Effective January 1		
<u>Water Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<1"	1720	\$20.60	\$21.22	\$21.85
1" – 1.25"	1721	\$36.67	\$37.77	\$38.90
1.5"	1722	\$72.72	\$74.90	\$77.15
2"	1723	\$116.39	\$119.88	\$123.48
3"	1724	\$218.62	\$225.18	\$231.93

If a customer has multiple water meters, the capacity charge shall be assessed on each meter.

Adjustment of Customer Capacity Charge for Undersized Water Meters:

If a customer's water usage exceeds good engineering practice based on the installed meter size, the capacity charge may be adjusted to conform with the appropriate meter size based on recommendations of the American Water Works Association.

Calculation of Usage for Billing Purposes:

Usage shall be the metered water for the previous month.

Municipal Agreement Charge – Franchise Fee:

Where the BPW has an agreement to pay the City a percentage of the customer's retail revenue, such percentage will be added to each customer's bill before application of a fuel and production cost adjustment. Customers on this rate will have a Franchise Fee added to the customer's bill before application of a fuel and production cost adjustment.

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

E. RURAL GENERAL SERVICE

Rate # 1730-1734

Applicable to any non-residential customer located outside the city limits of Auburn, Nebraska.

Usage Rate:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons	\$3.50	\$3.61	\$3.72

Customer Billing Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$6.18	\$6.37	\$6.56

Customer Capacity Charge per Month:

		Effective January 1		
<u>Water Meter Size</u>	<u>Rate #</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<1"	1730	\$22.66	\$23.34	\$24.04
1" – 1.25"	1731	\$38.73	\$39.89	\$41.09
1.5"	1732	\$74.78	\$77.02	\$79.33
2"	1733	\$118.45	\$122.00	\$125.66
3"	1734	\$220.68	\$227.30	\$234.12

Adjustment of Customer Capacity Charge for Undersized Water Meters:

If a customer’s water usage exceeds good engineering practice based on the installed meter size, the capacity charge may be adjusted to conform with the appropriate meter size based on recommendations of the American Water Works Association.

Calculation of Usage for Billing Purposes:

Usage shall be the metered water for the previous month.

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

F. SEWER WITHOUT WATER SERVICE

Rate # 1501, 1701, 1702

Applicable to any customer connected to the City sewer system that does not take water service. A service fee is assessed unless sewer line is capped at the customer's property line.

Customer Billing Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$5.15	\$5.30	\$5.46

Customer Capacity Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$20.60	\$21.22	\$21.85

G. HIGH-STRENGTH DISCHARGES

Rate #1750

For manufacturing, chemical processes, food processing with high discharge rates and any customers with sewer discharges that exceed the limits in the Strength Surcharge Table shown below.

Usage Rate:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons	\$3.50	\$3.61	\$3.72

Customer Billing Charge per Month:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per Customer	\$5.15	\$5.30	\$5.46

Customer Capacity Charge per Month:

	Effective January 1		
<u>Water Meter Size</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<1"	\$20.60	\$21.22	\$21.85
1" – 1.25"	\$36.67	\$37.77	\$38.90
1.5"	\$72.72	\$74.90	\$77.15
2"	\$116.39	\$119.88	\$123.48
3"	\$218.62	\$225.18	\$231.93

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

Adjustment of Customer Capacity Charge for Undersized Water Meters:

If a customer’s water usage exceeds good engineering practice based on the installed meter size, the capacity charge may be adjusted to conform with the appropriate meter size based on recommendations of the American Water Works Association.

Calculation of Usage for Billing Purposes:

Usage shall be determined by the metered water consumption from the previous month.

High Strength Surcharges:

As applicable based on table below.

Calculation of High Strength Surcharges:

For those customers with sewer discharges that exceed the following limits, a surcharge will be assessed as follows:

STRENGTH SURCHARGE TABLE

Strength Surcharge Component	Allowable Limit	Rate
Biochemical Oxygen Demand	>150 mg/l	\$0.19/lb.
Total Suspended Solids	>200 mg/l	\$0.12/lb.
Ammonia / Organic Nitrogen	>25 mg/l	\$0.13/lb.

To convert the concentration from parts per million to pounds, the following calculation is used:

$$\text{Concentration in parts per million} \times 8.34 \times \text{volume in million gallons} = \text{pounds}$$

Customer will also be required to pay labor, sampling and lab fees, and other expenses incurred by BPW to determine waste strength.

Board of Public Works
 PO Box 288
 Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

H. COMMERCIAL WASTE TANK DUMP FEE (NON-TOXIC ORGANIC WASTE ONLY)

The minimum fee shall be \$40.00 plus the current sewer use fee per 1,000 gallons (to be determined by size of tank being dumped).

Usage Rate:

	Effective January 1		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Per 1,000 gallons (minimum of 1,000 gallons)	\$3.50	\$3.61	\$3.72

All waste in this form will be considered extra strength waste and would impose the following extra surcharges that would be used for any customer sewer waste/flow having concentrations exceeding 150 milligrams per liter, biochemical device (BOD) or 200 milligrams per liter suspended solids or 25 milligrams per liter of total ammonia and organic nitrogen content in wastewater as determined by approved laboratory procedures.

The following additional surcharge will be used for any customer that sewer waste exceeds standard domestic strength as follows:

$$5,500 \text{ gallons} \times \$8.86 \text{ per } 1,000 = \$47.30$$

$$5,000 \text{ gallons} \times 8.34 = 45,870 \text{ lbs.}$$

$$45,870 \text{ lbs.} \times 96.5\% \text{ water} = 44,265 \text{ lbs. water}$$

$$45,870 - 44,265 = 1,605 \text{ lbs. solid}$$

$$1,605 \times \$0.12 = \$192.60$$

Customer will also be required to pay labor, sampling and lab fees, and other expenses incurred by the BPW to determine waste strength.

I. CALCULATION OF USAGE FEES

All single family residential customers' usage shall be calculated based on water consumption for the billing months of January, February and March of the current year. Sewer use fees to be calculated at per 1,000 gallons of the three months' average water usage. Said calculation is to be made each year for each utility customer. This rate shall be effective with the billing month of April of each year.

J. MONTHLY BILL

The monthly bill computed in accordance with the monthly rate is due upon receipt. Bills not paid by the delinquent date indicated on the utility bill shall have a penalty amount added to the net monthly bill (excluding sales tax). If the due date falls on a non-business day, only payments received in the night drop box and through the A.M. mail on the next business day following the due date will not be assessed a penalty.

Board of Public Works
PO Box 288
Auburn, NE 68305-0288

EXHIBIT 1 - WASTEWATER RATE SCHEDULE

Effective: January 2025 Billing Period

K. SEWER USAGE ADJUSTMENT

Customers who experience a water leak or waste of water during the sewer usage calculation months where the water drained through the wastewater system will be required to pay sewer usage on this water for a minimum period of three (3) months, at which point the sewer usage fee may be adjusted. This would include, but not limited to, leaks such as toilets, water softeners, and broken pipes. Customers who experience a water leak that did not drain through the wastewater system must notify the BPW for an adjustment, which will be based on previous usage history.

L. SEWER LINE CAPPING

Sewer line capping is the customer's responsibility and requires inspection to verify completion when done.

**Table 7
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Proposed Rate Change by Rate Class - FY 2027**

Line	Rate Class	Revenue	Revenue	Difference		
		FY 2026 Rates	FY 2027 Rates	\$	Bill (1)	%
1	Single-Family Residential (1700)	\$ 587,982	\$ 605,622	\$ 17,639	\$ 1.15	3.0%
2	General Service Residential (1740)	119,168	122,743	3,575	1.16	3.0%
3	High-Strength Discharges (1750)	-	-	-	-	3.0%
4	Rural Single-Family Residential (1703)	529	544	16	1.32	3.0%
5	Sewer No Water (1501, 1701, 1702)	16,895	17,402	507	0.80	3.0%
6	General Service (1720-1724)	161,952	166,811	4,859	1.46	3.0%
7	Rural General Service (1730-1734)	8,819	9,084	265	4.34	3.0%
8	Municipal (1500/1503)	5,366	5,527	161	2.24	3.0%
9	Total	\$ 900,711	\$ 927,732	\$ 27,021	\$ 1.20	3.0%

Note:

1. Change in average monthly bill for customers within rate class.

With the proposed rate increases, the Utility’s residential sewer rates in FY 2025 tend to be comparable to or less than the identified peer group. Table 8 (see page 13) provides a comparison of existing rates for the cities of Falls City, Nebraska City, Seward, and Wahoo to the recommended FY 2025 rates for Auburn. The comparisons were prepared for usage of 3 ccf (2,200 gallons), 5 ccf (3,740 gallons) and 7 ccf (5,200 gallons). The average billing usage for BPW residential customers is approximately 3,200 gallons.

[Intentionally left blank.]

Table 8
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Typical Bill Comparison
Rate Comparisons - Proposed FY 2025 Rates
Single-Family Residential (1700)

Utility	3 ccf	5 ccf	7 ccf
Auburn (1)	\$ 33.61	\$ 38.85	\$ 44.09
Falls City (2)	\$ 37.46	\$ 45.04	\$ 52.62
Nebraska City (3)	\$ 30.88	\$ 35.47	\$ 40.06
Seward (4)	\$ 44.10	\$ 52.56	\$ 61.02
Wahoo (5)	\$ 34.66	\$ 40.94	\$ 47.22

1. Proposed rates, effective FY 2025.
2. Rates effective October 1, 2024.
3. Rates effective March 1, 2019 (Ordinance 2012-18).
4. Rates effective October 2023 (Ordinance 2023-22).
5. Rates effective February 2024.

Conclusions

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

1. The projected test year budget for FY 2024 was approximately \$874,000.
2. Projected revenues from existing rates are approximately \$849,000 for FY 2024.
3. Existing rates would need to increase by approximately \$25,000, or 3%, to provide sufficient revenue to pay projected FY 2024 test year expenses.
4. Implementing a series of rate increases of 3% in FY 2025 through FY 2027 would provide sufficient revenue to cover projected expenses, including capital projects and debt service.
5. The cost of service analysis indicated all customer classes would require a similar rate change to cover the projected cost of service.

Recommendations

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

1. Sewer rates should be increased 3% on January 1, 2025 (for FY 2025), 3% on January 1, 2026 (FY 2026) and 3% on January 1, 2027 (FY 2027). The rate schedule included in Appendix A implements these rate increases.
2. The BPW should consider implementing a 3% rate increase in FY 2028 for all rate classes.
3. The Utility should evaluate its sewer rates on a regular basis or if there are any significant changes to the system, including capital improvement or operating expense increases.

Appendix A – Rate Schedules

RESOLUTION NO. 2024-3

WHEREAS, pursuant to Section 53.28 of the City of Auburn, Nebraska, Code of Ordinances, the Board of Public Works (BPW) shall set sewer rates based upon water usage; and

WHEREAS, the BPW anticipates increased costs and continued improvements and maintenance to the sewer system are necessary to provide quality service to the citizens of the City of Auburn; and

WHEREAS, a recently completed wastewater cost of service study determined that the schedule of rates currently in effect no longer provide adequate revenue to reimburse the BPW for these and other costs associated with the operation of the sewer system; and

WHEREAS, the rates should adequately reflect the BPW's cost to provide quality service to its citizens.

NOW, THEREFORE, BE IT RESOLVED by the City of Auburn, Nebraska, Board of Public Works as follows:

1. The wastewater rate schedules attached to this Resolution as Exhibit 1 are hereby adopted and approved, and they are authorized to become effective on January 1, 2025, January 1, 2026 and January 1, 2027 as stated in the rate schedules.
2. Upon their effective dates, the new wastewater rate schedules contained in Exhibit 1 shall replace and supersede all existing rate schedules in conflict with the new rate schedules.
3. The Board of Public Works hereby authorizes the General Manager to take such actions as may be necessary and convenient to implement and apply the revised wastewater rate schedules approved herein.

ADOPTED AND APPROVED this 20th day of November 2024.

Chairman

ATTEST:

Secretary

Appendix B – Cost of Service Worksheets

**Appendix Table B-1
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Summary of Parameters for Financial Projections**

Line	Category	Year				
		2024	2025	2026	2027	2028
1	Revenue Escalation					
2	Sales Growth	0.00%	0.00%	0.00%	0.00%	0.00%
3	Retail Rate Increases	0.00%	3.00%	3.00%	3.00%	3.00%
4	Non-Retail Revenue Increase	0.00%	0.00%	0.00%	0.00%	0.00%
5	Expense Escalation Rates					
6	Operation and Maintenance	3.00%	5.00%	5.00%	5.00%	5.00%
7	Capital Improvements	0.00%	0.00%	0.00%	0.00%	0.00%
8	Non-Operating Revenue	3.00%	3.00%	3.00%	3.00%	3.00%
9	Interest Income	0.00%	0.00%	0.00%	0.00%	0.00%
10	General and Administrative	2.50%	5.00%	5.00%	5.00%	5.00%
11	Transfers	3.00%	3.00%	3.00%	3.00%	3.00%
12	Total Debt Service					
13	Principal	\$435,000	\$280,000	\$ -	\$ -	\$0
14	Interest	9,148	3,710	-	-	-
15	SRF Loan	-	36,000	36,000	36,000	36,000
16	Total Debt Service	\$444,148	\$283,710	\$ 36,000	\$ 36,000	\$ 36,000

**Appendix Table B-2
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Total Budgeted Cost and Adjustments
Test Year FY 2024**

Line	Budget Item	Functionalization Factor	Category for Operating Results	FY2023	Test Year	FY2024
				Est. Dollars	Adjustment	Test Year Budget
1	Treatment					
2	Salaries & Wages	Treatment Allocation	Production	72,155	(13,160)	58,995
3	Benefits	Treatment Allocation	Production		18,080	18,080
4	Lab Testing	Treatment Allocation	Production	6,912	(1,912)	5,000
5	Utilities Plant	Treatment Allocation	Production	40,462	6,538	47,000
6	Operation Supplies/Expenses	Direct - Base	Production	7,913	2,087	10,000
7	Plant Maintenance	Treatment Allocation	Production	-	5,500	5,500
8	Maint Power Operated Equip	Treatment Allocation	Production	28,502	(28,502)	-
9	Distribution Maintenance					
10	Salaries & Wages	Collection Allocation	Distribution	24,894	15,441	40,335
11	Benefits	Collection Allocation	Distribution	-	11,897	11,897
12	Maintenance Collection System	Collection Allocation	Distribution	40,110	(20,110)	20,000
13	Utilities - Lift Stations	Collection Allocation	Distribution	4,500	(0)	4,500
14	Maint Power Operated Equip	Collection Allocation	Distribution	464	36	500
15	Customer Accounting					
16	Salaries & Wages	Direct - Customer Costs	Customer Accounting	16,193	(2,937)	13,256
17	Benefits	Direct - Customer Costs	Customer Accounting	-	4,370	4,370
18	Collection & Lien Fees	Direct - Customer Costs	Customer Accounting	20	30	50
19	Credit & Debit Card Fees	Direct - Customer Costs	Customer Accounting	3,708	(458)	3,250
20	Postage & Fees	Direct - Customer Costs	Customer Accounting	6,394	206	6,600
21	Uncollectible Accounts	Direct - Customer Costs	Customer Accounting	1,807	(1,307)	500
22	Administrative & General					
23	Salaries & Wages	Direct - Other	Administrative	137,656	(24,810)	112,846
24	Benefits	Direct - Other	Administrative	-	43,634	43,634
25	City Free Services	Direct - Other	Administrative	-	-	-
26	Utilities	Direct - Other	Administrative	-	225	225
27	Telephone	Direct - Other	Administrative	3,314	(464)	2,850
28	Office Supplies	Direct - Other	Administrative	674	326	1,000
29	Outside Services	Direct - Other	Administrative	10,382	2,368	12,750
30	Insurance	Direct - Other	Administrative	27,620	2,380	30,000
31	Miscellaneous	Direct - Other	Administrative	4,666	(416)	4,250
32	Safety/Tools	Direct - Other	Administrative	1,610	(110)	1,500
33	Training	Direct - Other	Administrative	1,055	(1,055)	-
34	Maint Communication Equip	Direct - Other	Administrative	5,136	864	6,000
35	Pension Fund Expenses	Direct - Other	Administrative	-	75	75
36	Advertising & Donations	Direct - Other	Administrative	522	(322)	200
37	Purchased for Outside Sales	Direct - Other	Administrative	-	250	250
38	Truck Expense	Direct - Other	Administrative	13,030	1,970	15,000
39	Mapping	Direct - Other	Administrative	1,842	(842)	1,000
40	Maint Office Equipment	Direct - Other	Administrative	562	(162)	400
41	Maint Office	Direct - Other	Administrative	140	170	310
42	Maint SC & Warehouse	Direct - Other	Administrative	-	100	100
43	Repairs - Tools	Direct - Other	Administrative	806	444	1,250
44	Janitor/Supplies - Gen. Office	Direct - Other	Administrative	232	(232)	-
45	Other Expenses/(Revenue)					
46	Principal on Bonds	Treatment Allocation	Debt Service Principal	6,667	432,513	439,180
47	Interest on Bonds	Treatment Allocation	Interest Expense	5,871	5,129	11,000
48	Principal on SRF Loan	Collection Allocation	Debt Service Principal	-	-	36,000
49	Inventory Correction	Direct - Other	Miscellaneous Expense	1,010	-	-
50	Capital Improvements	Allocation - Capital Projects	Capital Improvements	-	106,000	106,000
51	Rate Stabilization Adjustment	Direct - Other		-	-	(144,946)
52	Penalties	Direct - Other	Other Revenue	(7,923)	673	(7,250)
53	Miscellaneous Income	Direct - Other	Other Revenue	(1,588)	(912)	(2,500)
54	Outside Services Provided	Direct - Other	Other Revenue	(5,261)	(4,739)	(10,000)
55	Connects/Reconnects	Direct - Other	Other Revenue	(1,305)	(45)	(1,350)
56	Interest Income	Direct - Other	Interest Income	(53,205)	18,205	(35,000)
57	Sale of Salvage	Direct - Other	Miscellaneous Income	-	(130)	(130)
58	Grant Revenue	Direct - Other	Use of Reserves	-	-	-
59	Total Test Year Expenses			\$ 407,548	\$ 576,885	\$ 874,477

**Appendix Table B-3
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Classification / Functionalization Factors**

Line	Functionalization Factor	Extra					Total
		Base	Capacity - Max Day	Customer Billing	Facility Capacity	Other	
1	Allocation - Capital Projects	50%	15%	0%	35%	0%	100.00%
2	Collection Allocation	50%	15%	0%	35%	0%	100.00%
3	Cost of Service	0%	0%	0%	0%	0%	0.00%
4	Direct - Base	100%	0%	0%	0%	0%	100.00%
5	Direct - Customer Costs	0%	0%	100%	0%	0%	100.00%
6	Direct - Other	50%	20%	15%	15%	0%	100.00%
7	Treatment Allocation	40%	20%	0%	40%	0%	100.00%

**Appendix Table B-4
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Allocated Cost of Service**

Line		Base	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Billing	Facility Capacity	Other	Total
	Cost of Service	\$ 369,750	\$ 156,329	\$ -	\$ 32,896	\$315,503	\$ -	\$874,477
1	Single-Family Residential (1700)	\$ 233,264	\$ 110,246	\$ -	\$ 21,574	\$206,921	\$ -	572,005
2	General Service Residential (1740)	48,326	15,531	-	5,195	49,828	-	118,880
3	High-Strength Discharges (1750)	-	-	-	-	-	-	-
4	Rural Single-Family Residential (1703)	222	75	-	20	194	-	512
5	Sewer No Water (1501, 1701, 1702)	4,842	2,289	-	896	8,589	-	16,615
6	General Service (1720-1724)	76,995	26,200	-	4,684	44,928	-	152,807
7	Rural General Service (1730-1734)	4,699	1,510	-	172	1,645	-	8,025
8	Municipal (1500/1503)	-	-	-	-	-	-	-
9	Total Cost of Service	\$ 369,750	\$ 156,329	\$ -	\$ 32,896	\$315,503	\$ -	\$874,477

**Appendix Table B-5
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Total Budgeted Cost Allocation by Category**

Line	Budget Item	Total	Production Cost		Customer Billing	Facility Capacity	Total
			Base	Extra Capacity - Max Day			
1	Treatment						
2	Salaries & Wages	58,995	23,598	11,799	-	23,598	58,995
3	Benefits	18,080	7,232	3,616	-	7,232	18,080
4	Lab Testing	5,000	2,000	1,000	-	2,000	5,000
5	Utilities Plant	47,000	18,800	9,400	-	18,800	47,000
6	Operation Supplies/Expenses	10,000	10,000	-	-	-	10,000
7	Plant Maintenance	5,500	2,200	1,100	-	2,200	5,500
8	Maint Power Operated Equip	-	-	-	-	-	-
9	Distribution Maintenance						
10	Salaries & Wages	40,335	20,168	6,050	-	14,117	40,335
11	Benefits	11,897	5,949	1,785	-	4,164	11,897
12	Maintenance Collection System	20,000	10,000	3,000	-	7,000	20,000
13	Utilities - Lift Stations	4,500	2,250	675	-	1,575	4,500
14	Maint Power Operated Equip	500	250	75	-	175	500
15	Customer Accounting						
16	Salaries & Wages	13,256	-	-	13,256	-	13,256
17	Benefits	4,370	-	-	4,370	-	4,370
18	Collection & Lien Fees	50	-	-	50	-	50
19	Credit & Debit Card Fees	3,250	-	-	3,250	-	3,250
20	Postage & Fees	6,600	-	-	6,600	-	6,600
21	Uncollectible Accounts	500	-	-	500	-	500
22	Administrative & General						
23	Salaries & Wages	112,846	56,423	22,569	16,927	16,927	112,846
24	Benefits	43,634	21,817	8,727	6,545	6,545	43,634
25	City Free Services	-	-	-	-	-	-
26	Utilities	225	113	45	34	34	225
27	Telephone	2,850	1,425	570	428	428	2,850
28	Office Supplies	1,000	500	200	150	150	1,000
29	Outside Services	12,750	6,375	2,550	1,913	1,913	12,750
30	Insurance	30,000	15,000	6,000	4,500	4,500	30,000
31	Miscellaneous	4,250	2,125	850	638	638	4,250
32	Safety/Tools	1,500	750	300	225	225	1,500
33	Maint Communication Equip	6,000	3,000	1,200	900	900	6,000
34	Pension Fund Expenses	75	38	15	11	11	75
35	Advertising & Donations	200	100	40	30	30	200
36	Purchased for Outside Sales	250	125	50	38	38	250
37	Truck Expense	15,000	7,500	3,000	2,250	2,250	15,000
38	Mapping	1,000	500	200	150	150	1,000
39	Maint Office Equipment	400	200	80	60	60	400
40	Maint Office	310	155	62	47	47	310
41	Maint SC & Warehouse	100	50	20	15	15	100
42	Repairs - Tools	1,250	625	250	188	188	1,250
43	Other Expenses/(Revenue)						
44	Principal on Bonds	439,180	175,672	87,836	-	175,672	439,180
45	Interest on Bonds	11,000	4,400	2,200	-	4,400	11,000
46	Principal on SRF Loan	36,000	18,000	5,400	-	12,600	36,000
47	Inventory Correction	-	-	-	-	-	-
48	Capital Improvements	106,000	53,000	15,900	-	37,100	106,000
49	Rate Stabilization Adjustment	(144,946)	(72,473)	(28,989)	(21,742)	(21,742)	(144,946)
50	Penalties	(7,250)	(3,625)	(1,450)	(1,088)	(1,088)	(7,250)
51	Miscellaneous Income	(2,500)	(1,250)	(500)	(375)	(375)	(2,500)
52	Outside Services Provided	(10,000)	(5,000)	(2,000)	(1,500)	(1,500)	(10,000)
53	Connects/Reconnects	(1,350)	(675)	(270)	(203)	(203)	(1,350)
54	Interest Income	(35,000)	(17,500)	(7,000)	(5,250)	(5,250)	(35,000)
55	Sale of Salvage	(130)	(65)	(26)	(20)	(20)	(130)
56	Grant Revenue	-	-	-	-	-	-
57	Total Test Year Expenses	\$ 874,477	\$ 369,750	\$ 156,329	\$ 32,896	\$ 315,503	\$ 874,477

**Appendix Table B-6
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Development of Allocation Factors
Annual Wastewater Sales**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Usage (gal)	Allocation Factor (%)
Single-Family Residential (1700)	4,217,900	4,227,000	4,240,600	4,200,400	4,180,400	4,146,200	4,144,200	4,156,500	4,153,000	4,170,100	4,168,700	4,165,500	50,170,500	63.09%
General Service Residential (1740)	729,200	749,100	650,100	720,000	739,000	1,109,900	1,128,600	875,700	983,800	780,200	934,400	994,000	10,394,000	13.07%
High-Strength Discharges (1750)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Rural Single-Family Residential (1703)	5,400	5,400	5,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	47,700	0.06%
Sewer No Water (1501, 1701, 1702)	95,338	98,916	95,777	94,721	95,376	80,980	82,819	76,370	78,482	80,194	83,768	78,718	1,041,461	1.31%
General Service (1720-1724)	1,223,100	1,031,400	968,800	1,074,700	999,500	1,180,800	2,476,800	1,729,700	1,821,300	1,609,300	1,206,400	1,238,300	16,560,100	20.82%
Rural General Service (1730-1734)	71,819	57,307	68,524	127,232	144,578	111,094	107,195	73,796	86,593	58,378	57,375	46,672	1,010,563	1.27%
Municipal (1500/1503)	12,300	36,700	19,300	21,900	34,800	23,200	25,000	22,500	26,100	23,500	26,900	29,500	301,700	0.38%
Total Water Sales	6,355,057	6,205,823	6,048,501	6,242,453	6,197,154	6,655,674	7,968,114	6,938,066	7,152,775	6,725,172	6,481,043	6,556,190	79,526,024	100.00%

**Appendix Table B-7
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Development of Allocation Factors
 Extra Capacity Factors**

Rate Class	Demand Factors		Max Usage		Extra Usage		Allocation Factors	
	Pk. Day	Pk. Hr.	Day	Hour	Day	Hour	Day	Hour
Single-Family Residential (1700)	2.50	3.00	343,634	17,182	206,180	8,591	70.52%	68.01%
General Service Residential (1740)	1.70	2.20	48,410	2,610	19,934	1,780	9.93%	10.33%
High-Strength Discharges (1750)	1.20	2.50	-	-	-	-	0.00%	0.00%
Rural Single-Family Residential (1703)	1.80	2.50	235	14	105	9	0.05%	0.05%
Sewer No Water (1501, 1701, 1702)	2.50	3.00	7,133	357	4,280	178	1.46%	1.41%
General Service (1720-1724)	1.80	2.50	81,666	4,726	36,296	3,214	16.76%	18.71%
Rural General Service (1730-1734)	1.70	2.50	4,707	288	1,938	208	0.97%	1.14%
Municipal (1500/1503)	1.80	2.50	1,488	86	661	59	0.31%	0.34%
Total			487,273	25,263	269,394	14,038	100.00%	100.00%

**Appendix Table B-8
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Development of Allocation Factors
 Number of Customers**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Single-Family Residential (1700)	1,283	1,282	1,284	1,286	1,293	1,280	1,276	1,279	1,270	1,274	1,269	1,270	1,279
General Service Residential (1740)	249	249	252	252	252	261	261	261	261	261	261	261	257
High-Strength Discharges (1750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Single-Family Residential (1703)	1	1	1	1	1	1	1	1	1	1	1	1	1
Sewer No Water (1501, 1701, 1702)	58	60	58	58	59	50	51	47	48	49	51	48	53
General Service (1720-1724)	283	279	275	272	275	272	273	287	280	284	275	277	278
Rural General Service (1730-1734)	5	5	5	5	5	5	5	5	6	5	5	5	5
Municipal (1500/1503)	6	6	6	6	6	6	6	6	6	6	6	6	6
Total Number of Customers	1,885	1,882	1,881	1,880	1,891	1,875	1,873	1,886	1,872	1,880	1,868	1,868	1,878

**Appendix Table B-9
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Development of Allocation Factors
 Weighted Number of Customers and Customer Allocation Factors**

Rate Class	Number of Customers	Meter Charge Weighting Factor	Rural Weighting Factor	Weighted Meters	Allocated Customers
Single-Family Residential (1700)	1,278.83	1.00	1.00	1,278.83	65.58%
General Service Residential (1740)	256.63	1.20	1.00	307.95	15.79%
High-Strength Discharges (1750)	-	1.50	1.00	-	0.00%
Rural Single-Family Residential (1703)	1.00	1.00	1.20	1.20	0.06%
Sewer No Water (1501, 1701, 1702)	53.08	1.00	1.00	53.08	2.72%
General Service (1720-1724)	277.67	1.00	1.00	277.67	14.24%
Rural General Service (1730-1734)	5.08	1.00	2.00	10.17	0.52%
Municipal (1500/1503)	6.00	3.50	1.00	21.00	1.08%
Total Number of Weighted Customers	1,878.29			1,949.90	100.00%

**Appendix Table B-10
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Revenue - Existing Rates**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
Single-Family Residential (1700)	46,416	46,422	46,518	46,431	46,538	46,097	45,990	46,107	45,870	46,028	45,899	45,913	554,230
General Service Residential (1740)	8,704	8,772	8,498	8,736	8,800	10,299	10,362	9,502	9,870	9,178	9,702	9,905	112,327
High-Strength Discharges (1750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Single-Family Residential (1703)	46	46	46	40	40	40	40	40	40	40	40	40	498
Sewer No Water (1501, 1701, 1702)	1,450	1,500	1,450	1,450	1,475	1,250	1,275	1,175	1,200	1,225	1,275	1,200	15,925
General Service (1720-1724)	12,209	11,477	11,185	11,485	11,475	12,031	16,365	14,120	14,323	13,651	12,085	12,249	152,656
Rural General Service (1730-1734)	649	599	638	837	896	782	769	656	721	603	600	563	8,313
Municipal (1500/1503)	378	461	402	410	454	415	421	413	425	416	427	436	5,058
Total Revenue	69,852	69,278	68,736	69,389	69,679	70,914	75,222	72,013	72,449	71,141	70,028	70,306	849,007

**Appendix Table B-11
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Revenue - Proposed Rates**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
Single-Family Residential (1700)	47,808	47,814	47,914	47,824	47,935	47,480	47,370	47,490	47,246	47,409	47,276	47,290	570,857
General Service Residential (1740)	8,965	9,035	8,753	8,998	9,064	10,608	10,673	9,787	10,166	9,453	9,993	10,202	115,697
High-Strength Discharges (1750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Single-Family Residential (1703)	48	48	48	41	41	41	41	41	41	41	41	41	513
Sewer No Water (1501, 1701, 1702)	1,494	1,545	1,494	1,494	1,519	1,288	1,313	1,210	1,236	1,262	1,313	1,236	16,403
General Service (1720-1724)	12,575	11,822	11,520	11,829	11,819	12,392	16,856	14,544	14,753	14,060	12,448	12,617	157,235
Rural General Service (1730-1734)	668	617	657	862	923	806	792	675	743	621	618	580	8,563
Municipal (1500/1503)	389	475	414	423	468	427	434	425	437	428	440	449	5,210
Total Revenue	71,948	71,356	70,798	71,471	71,769	73,042	77,479	74,173	74,622	73,275	72,129	72,415	874,477

**Appendix Table B-12
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Revenue - Proposed Rates - Year Two**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
Single-Family Residential (1700)	49,243	49,249	49,351	49,259	49,373	48,904	48,791	48,915	48,664	48,831	48,694	48,709	587,982
General Service Residential (1740)	9,234	9,306	9,015	9,267	9,336	10,926	10,993	10,081	10,471	9,737	10,293	10,508	119,168
High-Strength Discharges (1750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Single-Family Residential (1703)	49	49	49	42	42	42	42	42	42	42	42	42	529
Sewer No Water (1501, 1701, 1702)	1,538	1,591	1,538	1,538	1,565	1,326	1,353	1,247	1,273	1,300	1,353	1,273	16,895
General Service (1720-1724)	12,953	12,176	11,866	12,184	12,174	12,764	17,361	14,980	15,195	14,482	12,821	12,995	161,952
Rural General Service (1730-1734)	688	636	676	888	951	830	816	695	765	640	636	598	8,819
Municipal (1500/1503)	401	489	426	435	482	440	447	438	451	441	453	463	5,366
Total Revenue	74,106	73,497	72,922	73,615	73,922	75,233	79,803	76,398	76,861	75,473	74,293	74,588	900,711

Appendix C – Rate Calculation Worksheets

**Appendix Table C-1
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Calculation of Revenue from Existing Rates
 Single-Family Residential (1700)**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ 5.00
Customer Capacity Charge		\$ 20.00
Usage Rate		\$/1000 gal
First	1000 gal	-
Excess		3.4000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1,283	1,282	1,284	1,286	1,293	1,280	1,276	1,279	1,270	1,274	1,269	1,270	1,279
Water Usage (gal)													
First 1000 gal	0	0	0	0	0	0	0	0	0	0	0	0	-
Excess	4,217,900	4,227,000	4,240,600	4,200,400	4,180,400	4,146,200	4,144,200	4,156,500	4,153,000	4,170,100	4,168,700	4,165,500	50,170,500
Total Water Usage	4,217,900	4,227,000	4,240,600	4,200,400	4,180,400	4,146,200	4,144,200	4,156,500	4,153,000	4,170,100	4,168,700	4,165,500	50,170,500
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	32,075	32,050	32,100	32,150	32,325	32,000	31,900	31,975	31,750	31,850	31,725	31,750	383,650
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	14,341	14,372	14,418	14,281	14,213	14,097	14,090	14,132	14,120	14,178	14,174	14,163	170,580
Total Usage Charges	14,341	14,372	14,418	14,281	14,213	14,097	14,090	14,132	14,120	14,178	14,174	14,163	170,580
Total Revenues	46,416	46,422	46,518	46,431	46,538	46,097	45,990	46,107	45,870	46,028	45,899	45,913	554,230
Total Revenues	46,416	46,422	46,518	46,431	46,538	46,097	45,990	46,107	45,870	46,028	45,899	45,913	554,230

**Appendix Table C-2
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Calculation of Revenue from Proposed Rates
 Single-Family Residential (1700)**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ 5.15
Customer Capacity Charge	\$ 20.60
Usage	\$/1000 gal
First gal	-
Excess	3.5020

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1,283	1,282	1,284	1,286	1,293	1,280	1,276	1,279	1,270	1,274	1,269	1,270	1,279
Water Usage													
First 0 gal													-
Excess	4,217,900	4,227,000	4,240,600	4,200,400	4,180,400	4,146,200	4,144,200	4,156,500	4,153,000	4,170,100	4,168,700	4,165,500	50,170,500
Total Water Usage (gal)	4,217,900	4,227,000	4,240,600	4,200,400	4,180,400	4,146,200	4,144,200	4,156,500	4,153,000	4,170,100	4,168,700	4,165,500	50,170,500
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	33,037	33,012	33,063	33,115	33,295	32,960	32,857	32,934	32,703	32,806	32,677	32,703	395,160
Usage Charges													
First 0 gal													-
Excess	14,771	14,803	14,851	14,710	14,640	14,520	14,513	14,556	14,544	14,604	14,599	14,588	175,697
Total Usage Charges	14,771	14,803	14,851	14,710	14,640	14,520	14,513	14,556	14,544	14,604	14,599	14,588	175,697
Total Revenues	47,808	47,814	47,914	47,824	47,935	47,480	47,370	47,490	47,246	47,409	47,276	47,290	570,857
Total Revenues	47,808	47,814	47,914	47,824	47,935	47,480	47,370	47,490	47,246	47,409	47,276	47,290	570,857
										Rate Increase / (Decrease)			3.00%

**Appendix Table C-3
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Single-Family Residential (1700)**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ 5.30
Customer Capacity Charge	\$ 21.22
Usage	\$/1000 gal
First 1000 gal	-
Excess	3.6071

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1,283	1,282	1,284	1,286	1,293	1,280	1,276	1,279	1,270	1,274	1,269	1,270	1,279
Water Usage													
First 1000 gal													-
Excess	4,217,900	4,227,000	4,240,600	4,200,400	4,180,400	4,146,200	4,144,200	4,156,500	4,153,000	4,170,100	4,168,700	4,165,500	50,170,500
Total Water Usage (gal)	4,217,900	4,227,000	4,240,600	4,200,400	4,180,400	4,146,200	4,144,200	4,156,500	4,153,000	4,170,100	4,168,700	4,165,500	50,170,500
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	34,028	34,002	34,055	34,108	34,294	33,949	33,843	33,922	33,684	33,790	33,657	33,684	407,014
Usage Charges													
First 1000 gal													-
Excess	15,214	15,247	15,296	15,151	15,079	14,956	14,948	14,993	14,980	15,042	15,037	15,025	180,968
Total Usage Charges	15,214	15,247	15,296	15,151	15,079	14,956	14,948	14,993	14,980	15,042	15,037	15,025	180,968
Total Revenues	49,243	49,249	49,351	49,259	49,373	48,904	48,791	48,915	48,664	48,831	48,694	48,709	587,982
Total Revenues	49,243	49,249	49,351	49,259	49,373	48,904	48,791	48,915	48,664	48,831	48,694	48,709	587,982
										Rate Increase / (Decrease)			3.00%

**Appendix Table C-4
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Calculation of Revenue from Existing Rates
 General Service Residential (1740)**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ 5.00
Customer Capacity Charge	\$ 20.00
Usage Rate	\$/1000 gal
First 1000 gal	-
Excess	3.4000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	249	249	252	252	252	261	261	261	261	261	261	261	257
Water Usage													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	729,200	749,100	650,100	720,000	739,000	1,109,900	1,128,600	875,700	983,800	780,200	934,400	994,000	10,394,000
Total Water Usage (gal)	729,200	749,100	650,100	720,000	739,000	1,109,900	1,128,600	875,700	983,800	780,200	934,400	994,000	10,394,000
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	6,225	6,225	6,288	6,288	6,288	6,525	6,525	6,525	6,525	6,525	6,525	6,525	76,988
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,479	2,547	2,210	2,448	2,513	3,774	3,837	2,977	3,345	2,653	3,177	3,380	35,340
Total Usage Charges	2,479	2,547	2,210	2,448	2,513	3,774	3,837	2,977	3,345	2,653	3,177	3,380	35,340
Total Revenues	8,704	8,772	8,498	8,736	8,800	10,299	10,362	9,502	9,870	9,178	9,702	9,905	112,327
Total Revenues	8,704	8,772	8,498	8,736	8,800	10,299	10,362	9,502	9,870	9,178	9,702	9,905	112,327

**Appendix Table C-5
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Calculation of Revenue from Proposed Rates
 General Service Residential (1740)**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ 5.15
Customer Capacity Charge	\$ 20.60
Usage	\$/1000 gal
First 1000 gal	-
Excess	3.5020

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	249	249	252	252	252	261	261	261	261	261	261	261	257
Water Usage													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	729,200	749,100	650,100	720,000	739,000	1,109,900	1,128,600	875,700	983,800	780,200	934,400	994,000	10,394,000
Total Water Usage (gal)	729,200	749,100	650,100	720,000	739,000	1,109,900	1,128,600	875,700	983,800	780,200	934,400	994,000	10,394,000
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	6,412	6,412	6,476	6,476	6,476	6,721	6,721	6,721	6,721	6,721	6,721	6,721	79,297
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,554	2,623	2,277	2,521	2,588	3,887	3,952	3,067	3,445	2,732	3,272	3,481	36,400
Total Usage Charges	2,554	2,623	2,277	2,521	2,588	3,887	3,952	3,067	3,445	2,732	3,272	3,481	36,400
Total Revenues	8,965	9,035	8,753	8,998	9,064	10,608	10,673	9,787	10,166	9,453	9,993	10,202	115,697
Total Revenues	8,965	9,035	8,753	8,998	9,064	10,608	10,673	9,787	10,166	9,453	9,993	10,202	115,697
													Rate Increase / (Decrease)
													3.00%

**Appendix Table C-6
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Calculation of Revenue from Proposed Rates
 General Service Residential (1740)**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ 5.30
Customer Capacity Charge	\$ 21.22
Usage	\$/1000 gal
First 1000 gal	-
Excess	3.6071

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	249	249	252	252	252	261	261	261	261	261	261	261	257
Water Usage													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	729,200	749,100	650,100	720,000	739,000	1,109,900	1,128,600	875,700	983,800	780,200	934,400	994,000	10,394,000
Total Water Usage (gal)	729,200	749,100	650,100	720,000	739,000	1,109,900	1,128,600	875,700	983,800	780,200	934,400	994,000	10,394,000
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	6,604	6,604	6,670	6,670	6,670	6,922	6,922	6,922	6,922	6,922	6,922	6,922	81,676
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	2,630	2,702	2,345	2,597	2,666	4,003	4,071	3,159	3,549	2,814	3,370	3,585	37,492
Total Usage Charges	2,630	2,702	2,345	2,597	2,666	4,003	4,071	3,159	3,549	2,814	3,370	3,585	37,492
Total Revenues	9,234	9,306	9,015	9,267	9,336	10,926	10,993	10,081	10,471	9,737	10,293	10,508	119,168
Total Revenues	9,234	9,306	9,015	9,267	9,336	10,926	10,993	10,081	10,471	9,737	10,293	10,508	119,168
										Rate Increase / (Decrease)			3.00%

**Appendix Table C-7
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Calculation of Revenue from Existing Rates
 High-Strength Discharges (1750)**

Rate		
Minimum Bill		
Customer Charge		\$ 5.00
Customer Capacity Charge		
Water Meter Size	<1"	\$ 20.00
	1"-1.25"	\$ 35.60
	1.5"	\$ 70.60
	2"	\$ 113.00
	3"	\$ 212.25
Usage Rate \$/1000 gal		
First	1000 gal	-
Excess		3.4000

**Appendix Table C-8
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Calculation of Revenue from Proposed Rates
 High-Strength Discharges (1750)**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ 5.15
Customer Capacity Charge		
Water Meter Size	<1"	\$ 20.60
	1"-1.25"	\$ 36.67
	1.5"	\$ 72.72
	2"	\$ 116.39
	3"	\$ 218.62
Usage		\$/1000 gal
First	1000 gal	-
Excess		3.5020

**Appendix Table C-9
 Auburn Board of Public Works
 2024 Wastewater Cost of Service Study
 Calculation of Revenue from Proposed Rates
 High-Strength Discharges (1750)**

Rate		
Minimum Bill		\$ -
Customer Charge		\$ 5.30
Customer Capacity Charge		
Water Meter Size	<1"	\$ 21.22
	1"-1.25"	\$ 37.77
	1.5"	\$ 74.90
	2"	\$ 119.88
	3"	\$ 225.18
Usage		\$/1000 gal
First	1000 gal	-
Excess		3.6071

**Appendix Table C-10
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Existing Rates
Rural Single-Family Residential (1703)**

Rate	
Minimum Bill	
Customer Charge	\$ 6.00
Customer Capacity Charge	\$ 22.00
Usage Rate \$/gal	
First 1000 gal	-
Excess	3.4000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Water Usage													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	5,400	5,400	5,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	47,700
Total Water Usage (gal)	5,400	5,400	5,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	47,700
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	28	28	28	28	28	28	28	28	28	28	28	28	336
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	18	18	18	12	12	12	12	12	12	12	12	12	162
Total Usage Charges	18	18	18	12	12	12	12	12	12	12	12	12	162
Total Revenues	46	46	46	40	40	40	40	40	40	40	40	40	498
Total Revenues	46	46	46	40	40	40	40	40	40	40	40	40	498

**Appendix Table C-11
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Single-Family Residential (1703)**

Summer	
Minimum Bill	\$ -
Customer Charge	\$ 6.18
Customer Capacity Charge	\$ 22.66
Usage	\$/gal
First gal	-
Excess	3.5020

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Water Usage													
First 0 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	5,400	5,400	5,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	47,700
Total Water Usage (gal)	5,400	5,400	5,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	47,700
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	29	29	29	29	29	29	29	29	29	29	29	29	346
Usage Charges													
First 0 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	19	19	19	12	12	12	12	12	12	12	12	12	167
Total Usage Charges	19	19	19	12	12	12	12	12	12	12	12	12	167
Total Revenues	48	48	48	41	41	41	41	41	41	41	41	41	513
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	48	48	48	41	41	41	41	41	41	41	41	41	513
													Rate Increase / (Decrease)
													3.00%

**Appendix Table C-12
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural Single-Family Residential (1703)**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ 6.37
Customer Capacity Charge	\$ 23.34
Usage	\$/gal
First 1000 gal	-
Excess	3.6071

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Water Usage													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	5,400	5,400	5,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	47,700
Total Water Usage (gal)	5,400	5,400	5,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	47,700
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	30	30	30	30	30	30	30	30	30	30	30	30	356
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	19	19	19	13	13	13	13	13	13	13	13	13	172
Total Usage Charges	19	19	19	13	13	13	13	13	13	13	13	13	172
Total Revenues	49	49	49	42	42	42	42	42	42	42	42	42	529
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	49	49	49	42	42	42	42	42	42	42	42	42	529
													Rate Increase / (Decrease)
													3.00%

**Appendix Table C-13
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Existing Rates
Sewer No Water (1501, 1701, 1702)**

Rate	
Minimum Bill	
Customer Charge	\$ 5.00
Customer Capacity Charge	\$ 20.00
Usage Rate	\$/1000 gal
First 1000 gal	-
Excess	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	58	60	58	58	59	50	51	47	48	49	51	48	53
Water Usage													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	95,338	98,916	95,777	94,721	95,376	80,980	82,819	76,370	78,482	80,194	83,768	78,718	1,041,461
Total Water Usage (gal)	95,338	98,916	95,777	94,721	95,376	80,980	82,819	76,370	78,482	80,194	83,768	78,718	1,041,461
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	1,450	1,500	1,450	1,450	1,475	1,250	1,275	1,175	1,200	1,225	1,275	1,200	15,925
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,450	1,500	1,450	1,450	1,475	1,250	1,275	1,175	1,200	1,225	1,275	1,200	15,925
Total Revenues	1,450	1,500	1,450	1,450	1,475	1,250	1,275	1,175	1,200	1,225	1,275	1,200	15,925

**Appendix Table C-14
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Sewer No Water (1501, 1701, 1702)**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ 5.15
Customer Capacity Charge	\$ 20.60
Usage	\$/1000 gal
First 1000 gal	-
Excess	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	58	60	58	58	59	50	51	47	48	49	51	48	53
Water Usage													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	95,338	98,916	95,777	94,721	95,376	80,980	82,819	76,370	78,482	80,194	83,768	78,718	1,041,461
Total Water Usage (gal)	95,338	98,916	95,777	94,721	95,376	80,980	82,819	76,370	78,482	80,194	83,768	78,718	1,041,461
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	1,494	1,545	1,494	1,494	1,519	1,288	1,313	1,210	1,236	1,262	1,313	1,236	16,403
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,494	1,545	1,494	1,494	1,519	1,288	1,313	1,210	1,236	1,262	1,313	1,236	16,403
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,494	1,545	1,494	1,494	1,519	1,288	1,313	1,210	1,236	1,262	1,313	1,236	16,403
													Rate Increase / (Decrease)
													3.00%

**Appendix Table C-15
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Sewer No Water (1501, 1701, 1702)**

Rate	
Minimum Bill	\$ -
Customer Charge	\$ 5.30
Customer Capacity Charge	\$ 21.22
Usage	\$/1000 gal
First 1000 gal	-
Excess	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers	58	60	58	58	59	50	51	47	48	49	51	48	53
Water Usage													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	95,338	98,916	95,777	94,721	95,376	80,980	82,819	76,370	78,482	80,194	83,768	78,718	1,041,461
Total Water Usage (gal)	95,338	98,916	95,777	94,721	95,376	80,980	82,819	76,370	78,482	80,194	83,768	78,718	1,041,461
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	1,538	1,591	1,538	1,538	1,565	1,326	1,353	1,247	1,273	1,300	1,353	1,273	16,895
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Usage Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,538	1,591	1,538	1,538	1,565	1,326	1,353	1,247	1,273	1,300	1,353	1,273	16,895
Total Revenues	1,538	1,591	1,538	1,538	1,565	1,326	1,353	1,247	1,273	1,300	1,353	1,273	16,895
													Rate Increase / (Decrease)
													3.00%

**Appendix Table C-16
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Existing Rates
General Service (1720-1724)**

Rate	
Customer Charge	\$ 5.00
Customer Capacity Charge	
Water Meter Size	<1 \$ 20.00
	1"-1.25" \$ 35.60
	1.5" \$ 70.60
	2" \$ 113.00
	3" \$ 212.25
Usage Rate	\$/1000 gal
First	1000 gal
Excess	3.4000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
<1"	224	220	216	213	214	211	213	226	217	223	215	216	217
1"-1.25"	38	38	38	38	38	38	38	39	41	39	38	39	39
1.5"	6	6	6	6	6	6	6	6	6	6	6	6	6
2"	14	14	14	14	16	16	15	15	15	15	15	15	15
3"	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Customers	283	279	275	272	275	272	273	287	280	284	275	277	278
Water Usage (gal)													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,223,100	1,031,400	968,800	1,074,700	999,500	1,180,800	2,476,800	1,729,700	1,821,300	1,609,300	1,206,400	1,238,300	16,560,100
Total Water Usage	1,223,100	1,031,400	968,800	1,074,700	999,500	1,180,800	2,476,800	1,729,700	1,821,300	1,609,300	1,206,400	1,238,300	16,560,100
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	8,051	7,971	7,891	7,831	8,077	8,017	7,944	8,239	8,130	8,179	7,984	8,039	96,351
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,159	3,507	3,294	3,654	3,398	4,015	8,421	5,881	6,192	5,472	4,102	4,210	56,304
Total Usage Charges	4,159	3,507	3,294	3,654	3,398	4,015	8,421	5,881	6,192	5,472	4,102	4,210	56,304
Total Revenues	12,209	11,477	11,185	11,485	11,475	12,031	16,365	14,120	14,323	13,651	12,085	12,249	152,656
Total Revenues	12,209	11,477	11,185	11,485	11,475	12,031	16,365	14,120	14,323	13,651	12,085	12,249	152,656

**Appendix Table C-17
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
General Service (1720-1724)**

Rate	
Customer Charge	\$ 5.15
Customer Capacity Charge	
Water Meter Size	
<1"	\$ 20.60
1"-1.25"	\$ 36.67
1.5"	\$ 72.72
2"	\$ 116.39
3"	\$ 218.62
Usage Rate	\$/1000 gal
First 1000 gal	-
Excess	3.5020

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
<1"	224	220	216	213	214	211	213	226	217	223	215	216	217
1"-1.25"	38	38	38	38	38	38	38	39	41	39	38	39	39
1.5"	6	6	6	6	6	6	6	6	6	6	6	6	6
2"	14	14	14	14	16	16	15	15	15	15	15	15	15
3"	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Customers	283	279	275	272	275	272	273	287	280	284	275	277	278
Usage by Block													
First 1000	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,223,100	1,031,400	968,800	1,074,700	999,500	1,180,800	2,476,800	1,729,700	1,821,300	1,609,300	1,206,400	1,238,300	16,560,100
Total Usage gal	1,223,100	1,031,400	968,800	1,074,700	999,500	1,180,800	2,476,800	1,729,700	1,821,300	1,609,300	1,206,400	1,238,300	16,560,100
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	8,292	8,210	8,127	8,066	8,319	8,257	8,182	8,486	8,374	8,425	8,223	8,280	99,242
Usage Charges													
First 1000	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,283	3,612	3,393	3,764	3,500	4,135	8,674	6,057	6,378	5,636	4,225	4,337	57,993
Total Usage Charges	4,283	3,612	3,393	3,764	3,500	4,135	8,674	6,057	6,378	5,636	4,225	4,337	57,993
Total Revenues	12,575	11,822	11,520	11,829	11,819	12,392	16,856	14,544	14,753	14,060	12,448	12,617	157,235
Total Revenues	12,575	11,822	11,520	11,829	11,819	12,392	16,856	14,544	14,753	14,060	12,448	12,617	157,235
													Rate Increase / (Decrease)
													3.00%

**Appendix Table C-18
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
General Service (1720-1724)**

Rate	
Customer Charge	\$ 5.30
Customer Capacity Charge	
Water Meter Size	
<1"	\$ 21.22
1"-1.25"	\$ 37.77
1.5"	\$ 74.90
2"	\$ 119.88
3"	\$ 225.18
Usage	\$/1000 gal
First	1000 gal
Excess	3.6071

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
<1"	224	220	216	213	214	211	213	226	217	223	215	216	217
1"-1.25"	38	38	38	38	38	38	38	39	41	39	38	39	39
1.5"	6	6	6	6	6	6	6	6	6	6	6	6	6
2"	14	14	14	14	16	16	15	15	15	15	15	15	15
3"	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Customers	283	279	275	272	275	272	273	287	280	284	275	277	278
Usage by Block													
First 1000	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	1,223,100	1,031,400	968,800	1,074,700	999,500	1,180,800	2,476,800	1,729,700	1,821,300	1,609,300	1,206,400	1,238,300	16,560,100
Total Usage gal	1,223,100	1,031,400	968,800	1,074,700	999,500	1,180,800	2,476,800	1,729,700	1,821,300	1,609,300	1,206,400	1,238,300	16,560,100
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	8,541	8,456	8,371	8,308	8,569	8,505	8,427	8,741	8,626	8,677	8,470	8,529	102,219
Usage Charges													
First 1000	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	4,412	3,720	3,495	3,877	3,605	4,259	8,934	6,239	6,570	5,805	4,352	4,467	59,733
Total Usage Charges	4,412	3,720	3,495	3,877	3,605	4,259	8,934	6,239	6,570	5,805	4,352	4,467	59,733
Total Revenues	12,953	12,176	11,866	12,184	12,174	12,764	17,361	14,980	15,195	14,482	12,821	12,995	161,952
Total Revenues	12,953	12,176	11,866	12,184	12,174	12,764	17,361	14,980	15,195	14,482	12,821	12,995	161,952

Rate Increase / (Decrease) **3.00%**

**Appendix Table C-19
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Existing Rates
Rural General Service (1730-1734)**

Rate		
Customer Charge		\$ 6.00
Water Meter Size	<1"	\$ 22.00
	1"-1.25"	\$ 37.60
	1.5"	\$ 72.60
	2"	\$ 115.00
	3"	\$ 214.25
Usage Rate		\$/1000 gal
First	1000 gal	-
Excess		3.400

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
<1"	1	1	1	1	1	1	1	1	2	1	1	1	1
1"-1.25"	1	1	1	1	1	1	1	1	1	1	1	1	1
1.5"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	3	3	3	3	3	3	3	3	3	3	3	3	3
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Number of Customers	5	5	5	5	5	5	5	5	6	5	5	5	5
Water Usage (gal)													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	71,819	57,307	68,524	127,232	144,578	111,094	107,195	73,796	86,593	58,378	57,375	46,672	1,010,563
Total Water Usage	71,819	57,307	68,524	127,232	144,578	111,094	107,195	73,796	86,593	58,378	57,375	46,672	1,010,563
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	405	405	405	405	405	405	405	405	427	405	405	405	4,877
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	244	195	233	433	492	378	364	251	294	198	195	159	3,436
Total Usage Charges	244	195	233	433	492	378	364	251	294	198	195	159	3,436
Total Revenues	649	599	638	837	896	782	769	656	721	603	600	563	8,313
Total Revenues	649	599	638	837	896	782	769	656	721	603	600	563	8,313

**Appendix Table C-20
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural General Service (1730-1734)**

Rate		
Customer Charge		\$ 6.18
Water Meter Size	<1"	\$ 22.66
	1"-1.25"	\$ 38.73
	1.5"	\$ 74.78
	2"	\$ 118.45
	3"	\$ 220.68
Usage		\$/1000 gal
First	1000 gal	-
Excess		3.502

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
<1"	1	1	1	1	1	1	1	1	2	1	1	1	1
1"-1.25"	1	1	1	1	1	1	1	1	1	1	1	1	1
1.5"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	3	3	3	3	3	3	3	3	3	3	3	3	3
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Number of Customers	5	5	5	5	5	5	5	5	6	5	5	5	5
Usage by Block													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	71,819	57,307	68,524	127,232	144,578	111,094	107,195	73,796	86,593	58,378	57,375	46,672	1,010,563
Total Usage gal	71,819	57,307	68,524	127,232	144,578	111,094	107,195	73,796	86,593	58,378	57,375	46,672	1,010,563
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	417	417	417	417	417	417	417	417	439	417	417	417	5,024
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	252	201	240	446	506	389	375	258	303	204	201	163	3,539
Total Usage Charges	252	201	240	446	506	389	375	258	303	204	201	163	3,539
Total Revenues	668	617	657	862	923	806	792	675	743	621	618	580	8,563
Total Revenues	668	617	657	862	923	806	792	675	743	621	618	580	8,563

Rate Increase / (Decrease) **3.00%**

**Appendix Table C-21
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Rural General Service (1730-1734)**

Rate		
Customer Charge		\$ 6.37
Water Meter Size	<1"	\$ 23.34
	1"-1.25"	\$ 39.89
	1.5"	\$ 77.02
	2"	\$ 122.00
	3"	\$ 227.30
Usage		\$/1000 gal
First	1000 gal	-
Excess		3.607

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
<1"	1	1	1	1	1	1	1	1	2	1	1	1	1
1"-1.25"	1	1	1	1	1	1	1	1	1	1	1	1	1
1.5"	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	3	3	3	3	3	3	3	3	3	3	3	3	3
3"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Number of Customers	5	5	5	5	5	5	5	5	6	5	5	5	5
Usage by Block													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	71,819	57,307	68,524	127,232	144,578	111,094	107,195	73,796	86,593	58,378	57,375	46,672	1,010,563
Total Usage gal	71,819	57,307	68,524	127,232	144,578	111,094	107,195	73,796	86,593	58,378	57,375	46,672	1,010,563
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	429	429	429	429	429	429	429	429	453	429	429	429	5,174
Usage Charges													
First 1000 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	259	207	247	459	522	401	387	266	312	211	207	168	3,645
Total Usage Charges	259	207	247	459	522	401	387	266	312	211	207	168	3,645
Total Revenues	688	636	676	888	951	830	816	695	765	640	636	598	8,819
Total Revenues	688	636	676	888	951	830	816	695	765	640	636	598	8,819

Rate Increase / (Decrease) **3.00%**

**Appendix Table C-22
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Existing Rates
Municipal (1500/1503)**

Rate	
3/4"	\$ 25.00
2"	\$ 118.00
Usage Rate	\$/100 gal
First 0 gal	-
Excess	3.400

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
3/4" Meter Size	4	4	4	4	4	4	4	4	4	4	4	4	4
2" Meter Size	2	2	2	2	2	2	2	2	2	2	2	2	2
Total Number of Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Water Usage (gal)													
First 0 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	12,300	36,700	19,300	21,900	34,800	23,200	25,000	22,500	26,100	23,500	26,900	29,500	301,700
Total Water Usage	12,300	36,700	19,300	21,900	34,800	23,200	25,000	22,500	26,100	23,500	26,900	29,500	301,700
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	336	336	336	336	336	336	336	336	336	336	336	336	4,032
Usage Charges													
First 0 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	42	125	66	74	118	79	85	77	89	80	91	100	1,026
Total Usage Charges	42	125	66	74	118	79	85	77	89	80	91	100	1,026
Total Revenues	378	461	402	410	454	415	421	413	425	416	427	436	5,058
Total Revenues	378	461	402	410	454	415	421	413	425	416	427	436	5,058

**Appendix Table C-23
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Municipal (1500/1503)**

Rate	
3/4"	\$ 25.75
2"	\$ 121.54
Usage	\$/100 gal
First gal	-
Excess	3.502

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
3/4" Meter Size	4	4	4	4	4	4	4	4	4	4	4	4	4
2" Meter Size	2	2	2	2	2	2	2	2	2	2	2	2	2
Total Number of Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Usage by Block													
First 0 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	12,300	36,700	19,300	21,900	34,800	23,200	25,000	22,500	26,100	23,500	26,900	29,500	-
Total Usage gal	12,300	36,700	19,300	21,900	34,800	23,200	25,000	22,500	26,100	23,500	26,900	29,500	-
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	346	346	346	346	346	346	346	346	346	346	346	346	4,153
Usage Charges													
First 0 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	43	129	68	77	122	81	88	79	91	82	94	103	1,057
Total Usage Charges	43	129	68	77	122	81	88	79	91	82	94	103	1,057
Total Revenues	389	475	414	423	468	427	434	425	437	428	440	449	5,210
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	389	475	414	423	468	427	434	425	437	428	440	449	5,210
										Rate Increase / (Decrease)			3.00%

**Appendix Table C-24
Auburn Board of Public Works
2024 Wastewater Cost of Service Study
Calculation of Revenue from Proposed Rates
Municipal (1500/1503)**

Rate	
3/4"	\$ 26.52
2"	\$ 125.19
Usage	\$/100 gal
First gal	-
Excess	3.607

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Customers													
3/4" Meter Size	4	4	4	4	4	4	4	4	4	4	4	4	4
2" Meter Size	2	2	2	2	2	2	2	2	2	2	2	2	2
Total Number of Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Usage by Block													
First 0 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	12,300	36,700	19,300	21,900	34,800	23,200	25,000	22,500	26,100	23,500	26,900	29,500	301,700
Total Usage gal	12,300	36,700	19,300	21,900	34,800	23,200	25,000	22,500	26,100	23,500	26,900	29,500	301,700
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	356	356	356	356	356	356	356	356	356	356	356	356	4,278
Usage Charges													
First 0 gal	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	44	132	70	79	126	84	90	81	94	85	97	106	1,088
Total Usage Charges	44	132	70	79	126	84	90	81	94	85	97	106	1,088
Total Revenues	401	489	426	435	482	440	447	438	451	441	453	463	5,366
Total Revenues	401	489	426	435	482	440	447	438	451	441	453	463	5,366

Rate Increase / (Decrease) **3.00%**

\$3,555,000

AUBURN BOARD OF PUBLIC WORKS Series 2019 Refunding NDEQ LOAN

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/15/2019	-	-	-	-
06/15/2020	75,000.00	1.750%	46,751.57	121,751.57
12/15/2020	80,000.00	1.750%	42,946.25	122,946.25
06/15/2021	80,000.00	1.750%	42,246.25	122,246.25
12/15/2021	80,000.00	1.750%	41,546.25	121,546.25
06/15/2022	80,000.00	1.750%	40,846.25	120,846.25
12/15/2022	80,000.00	1.750%	40,146.25	120,146.25
06/15/2023	80,000.00	1.750%	39,446.25	119,446.25
12/15/2023	80,000.00	1.750%	38,746.25	118,746.25
06/15/2024	85,000.00	1.750%	38,046.25	123,046.25
12/15/2024	80,000.00	1.750%	37,302.50	117,302.50
06/15/2025	85,000.00	2.200%	36,602.50	121,602.50
12/15/2025	80,000.00	2.200%	35,667.50	115,667.50
06/15/2026	85,000.00	2.200%	34,787.50	119,787.50
12/15/2026	80,000.00	2.200%	33,852.50	113,852.50
06/15/2027	85,000.00	2.200%	32,972.50	117,972.50
12/15/2027	85,000.00	2.200%	32,037.50	117,037.50
06/15/2028	85,000.00	2.200%	31,102.50	116,102.50
12/15/2028	85,000.00	2.200%	30,167.50	115,167.50
06/15/2029	90,000.00	2.200%	29,232.50	119,232.50
12/15/2029	85,000.00	2.200%	28,242.50	113,242.50
06/15/2030	90,000.00	2.650%	27,307.50	117,307.50
12/15/2030	85,000.00	2.650%	26,115.00	111,115.00
06/15/2031	90,000.00	2.650%	24,988.75	114,988.75
12/15/2031	90,000.00	2.650%	23,796.25	113,796.25
06/15/2032	90,000.00	2.650%	22,603.75	112,603.75
12/15/2032	90,000.00	2.650%	21,411.25	111,411.25
06/15/2033	95,000.00	2.650%	20,218.75	115,218.75
12/15/2033	90,000.00	2.650%	18,960.00	108,960.00
06/15/2034	95,000.00	2.650%	17,767.50	112,767.50
12/15/2034	95,000.00	2.650%	16,508.75	111,508.75
06/15/2035	95,000.00	3.050%	15,250.00	110,250.00
12/15/2035	95,000.00	3.050%	13,801.25	108,801.25
06/15/2036	100,000.00	3.050%	12,352.50	112,352.50
12/15/2036	95,000.00	3.050%	10,827.50	105,827.50
06/15/2037	100,000.00	3.050%	9,378.75	109,378.75
12/15/2037	100,000.00	3.050%	7,853.75	107,853.75
06/15/2038	105,000.00	3.050%	6,328.75	111,328.75
12/15/2038	100,000.00	3.050%	4,727.50	104,727.50
06/15/2039	105,000.00	3.050%	3,202.50	108,202.50
12/15/2039	105,000.00	3.050%	1,601.25	106,601.25
Total	\$3,555,000.00	-	\$1,037,690.32	\$4,592,690.32

Yield Statistics

Bond Year Dollars	\$38,350.88
Average Life	10.788 Years
Average Coupon	2.7057800%
Net Interest Cost (NIC)	2.8031116%
True Interest Cost (TIC)	2.8000178%
Bond Yield for Arbitrage Purposes	2.6831129%
All Inclusive Cost (AIC)	2.8224885%

IRS Form 8038

Net Interest Cost	2.7057800%
Weighted Average Maturity	10.788 Years

Series 2019 RFG NDEQ 12.2 | SINGLE PURPOSE | 5/15/2020 | 7:13 AM

Payment Reminder

City of Auburn, Nebraska Combined Utilities Revenue Refunding Bonds Series 2019

AUBURN BOARD OF PUBLIC WORKS FINANCE MANAGER TO WIRE TO DTCC:

On principal and interest payment date, December 15th, 2024 the Auburn Board of Public Works Finance Manger will wire funds in the amount of **\$117,302.50** to DTCC at Chase Bank. Since December 15th, 2024 falls on a Sunday, we recommend making this payment on Friday, December 13th, 2024 to Chase Bank on behalf of the Auburn Board of Public Works as follows:

On Sunday, December 15, 2024 funds will be transferred as follows:

Payment Date: December 15, 2024 (Early A.M.)
To: Chase Bank
55 Water Street
New York, NY 10041
ABA #: 021000021
Amount Transferred: **\$80,000.00**
To the account of: The Depository Trust Co. (DTCC)
(CEDE & Co.) Dividend Deposit Account
Account Name: DTCC Principal Account
A/C #: 066-027306
Reference: CUSIPS: \ 050513 CB4 \

Wire Date: December 15, 2024 (Early A.M.)
To: Chase Bank
55 Water Street
New York, NY 10041
ABA #: 021000021
Amount Transferred: **\$37,302.50**
To the account of: The Depository Trust Co. (DTCC)
(CEDE & CO) Dividend Deposit Account
Account Name: DTCC Interest Account
A/C #: 066-026776
Reference: CUSIPS: \ 050513 CB4, CC2, CD0, CE8 \

###

**SPECIFICATIONS
AND
CONTRACT DOCUMENTS**



**BOARD OF PUBLIC WORKS
AUBURN, NE**

**OFFICE JANITORIAL SERVICES
BOARD OF PUBLIC WORKS MAIN OFFICE**

**Board of Public Works Cleaning
INVITATION FOR BIDS**

Agenda Item #14

The Board of Public Works, Auburn, Nebraska (BPW) is requesting proposals for Office Cleaning Services for BPW Main Office Building. Proposals will be received until 3:30 P.M., local time, December 11, 2024, at the BPW Office, Auburn, Nebraska at which time and place all bids will be publicly opened and all bid prices read aloud.

No bid may be withdrawn within a period of thirty (30) days after the date fixed for bid opening. Only firm (non-escalating) bids will be allowed. It is the responsibility of the respective bidder to ensure that proposals arrive at the designated opening place on time. Late or non-delivery due to mail or express delivery company failure will be insufficient reasons for consideration of late proposals.

Bidder may obtain copies at the BPW office, located at 1600 O Street, Auburn, Nebraska (phone: 402-274-4981), Monday - Friday from 8:00 AM - 4:00 PM.

BPW reserves the right to reject any and all bids and to waive informalities in bids submitted.

Envelope containing bid shall be sealed. The envelope containing the bid shall be marked as follows:

To: Tamara Westhart
Accounting & Finance Manager

Proposal for: **OFFICE CLEANING SERVICES**
Board of Public Works
Auburn, Nebraska

Bids Received: 3:30 P.M., Local Time
Wednesday - December 11, 2024
Board of Public Works Office
1600 O Street
Auburn, Nebraska 68305

Dated: November 20, 2024

Publish: November 27, December 4, 2024

INSTRUCTION TO BIDDERS

Section 1: Explanation to Bidders

Any explanation regarding the meaning or interpretation of specifications or other contract documents must be requested in writing, with sufficient time allowed for receipt of a reply before the time of bid opening. Oral explanation and interpretations made prior to the bid opening shall not be binding.

In order to provide for ease, uniformity, and fairness in the evaluation of proposals, it is required that your proposal conforms in all respects to the specifications outlined in this document.

If your firm is unable to submit a proposal based upon the specifications or assumptions contained herein, please submit a statement detailing any exception(s) that shall cause your firm to NOT meet the specifications. In such case, please reference the deviations by page and specified requirement(s).

Any such explanation or interpretation shall be made in the form of an addendum to the documents and shall be furnished to all bidders, who shall submit all addenda with their bids.

If it is your firm's intention to meet the attached specifications in their entirety, a specific statement to that effect must be contained in your proposal.

Section 2: Preparation of Bids

- (a) Bids shall be submitted on the forms provided or copies thereof and must be signed by the bidder or a duly authorized representative thereof, evidence of which authority is attached. Any corrections to entries made on bid forms shall be initialed by the person signing the bid.
- (b) Unless otherwise specified, faxed bids will not be considered. Modifications to bids already submitted will be allowed if submitted by fax prior to the time fixed in the Invitation for Bids.

Modification shall be submitted as such and shall not reveal the total amount of either the original or revised bids.

Section 3: Submission of Bids

Bids must be submitted as directed in the Invitation for Bids.

Section 4: Receipt and Opening of Bids

Bids shall be submitted prior to the time fixed in the Invitation for Bids. Bids received after the time so indicated shall be returned unopened.

Section 5: Withdrawal of Bids

Bids may be withdrawn at any time prior to opening by written or faxed request of the bidder. Negligence on the part of the bidder in preparing the bid shall not constitute a right to withdraw the bid subsequent to the bid opening.

Section 6: Presence of Bidders at Opening

At the time and place fixed for opening of bids, the contents of all bids will be made public for the information of all bidders and other interested parties who may be present in person or by representative.

Section 7: Award of Contract

The Contract shall be awarded as soon as practicable after the bid opening, subject to the reservation of Section 8 hereinafter.

Section 8: Rejection of Bids

The OWNER reserves the right to reject any and all bids.

Section 9: Sales Tax

BPW is subject to the Nebraska Sales Tax and City Sales Tax when applicable. Bidders shall include Nebraska/City Sales Tax in their proposal.

Section 10: Fair Labor Standards

The bidder shall comply with Nebraska and Federal Laws.

**Board of Public Works Cleaning
PROPOSAL**

Agenda Item #14

Date: _____

TO: TAMARA WESTHART – ACCOUNTING & FINANCE MANAGER
BOARD OF PUBLIC WORKS, AUBURN, NEBRASKA

In compliance with your Invitation for Bids dated _____, 2024 the undersigned hereby proposes to provide janitorial services described in SCOPE OF WORK AGREEMENT beginning January 2, 2025, in consideration of the following amount(s):

Base Bid:

Weekly Cleaning - Net Price _____ Dollars

Twice Per Year Carpet Cleaning - Net Price _____ Dollars

Twice Per Year Window Cleaning (inside) - Net Price _____ Dollars

Twice Per Year Deep Cleaning & Buffing Hallway & Bathroom Floors - Net Price _____ Dollars

The following is a tabulation of items which were not specified but are included in the lump sum or were specified and are not included in the lump sum bid (the Bidder shall clearly specify):

The undersigned acknowledges receipt of the following addenda:

The undersigned agrees that a formal contract agreement with the OWNER will be executed beginning January 2, 2025.

Failure to execute a contract as provided herein, within the time stipulated above shall be just cause for the annulment of the award.

Respectfully submitted:

Bidder / CONTRACTOR

Address and Phone Number

Signature and Title of Responsible Official

SCOPE OF WORK AGREEMENT

THIS AGREEMENT made on the _____ day of _____ 2024, by and between the BOARD OF PUBLIC WORKS, party of the first part, hereinafter called the OWNER and _____ of _____, NE, party of the second part, hereinafter called the CONTRACTOR.

WITNESSETH, that the CONTRACTOR and OWNER, for the consideration hereinafter named, agree as follows:

ARTICLE I. SCOPE OF WORK

The CONTRACTOR hereby agrees to provide Office Cleaning Services for the Main Office Building located at 1600 O Street, Auburn NE two (2) times each week (Monday through Friday – with any weekend day being substituted for Friday) for each year the contract is in place.

1. Weekly cleaning shall include, but not be limited to, dusting, vacuuming, cleaning the bathrooms, emptying the trash. Bathrooms and the kitchen area shall be cleaned thoroughly each week, with special attention to cleaning stools and sinks and removing water stains. Floors in the hallway and bathroom shall be kept clean. The front window and windows in the doors will need to be cleaned as needed and should be done during daylight hours.
2. Dish towels, cleaning rags, etc. shall be provided and cleaned by the Contractor. Cleaning supplies shall be included as part of the bid by the Contractor.
3. It will be necessary to perform the cleaning at least once each week during daylight hours. Arrangements will be made with the office staff, so as not to disrupt the normal flow of business or can be done on a weekend day.
4. The stairs to the basement shall be swept and basement swept once each month. The Contractor shall make arrangements with staff to clean the upstairs vault once each month.
5. At least twice a year, Spring & Fall, Contractor shall clean the carpets. Arrangements can be made with staff for assistance with moving desks, etc. This should be done on a weekend to allow time for the carpet to dry.
6. At least twice a year, Spring & Fall, Contractor shall clean and buff the floors in the hallway, conference room and bathrooms.
7. At least twice a year, Spring & Fall, Contractor shall dust the shelves in the basement.

ARTICLE II: TERMINATION OF AGREEMENT

OWNER may terminate this agreement with a thirty (30) day written notice if contract work performance is substandard or fails to perform the duties as described in above.

ARTICLE III: PAYMENT

CONTRACTOR will submit a monthly statement by the 30th of each month to BPW for payment. Statement will include type of work that has been performed and number of times. CONTRACTOR will receive payment of statement within 30 days of submittal.

ARTICLE IV: HOLD HARMLESS

CONTRACTOR agrees to defend, indemnify and hold BPW, its employees and officials, harmless from any claims, demands, actions or causes of action, including reasonable attorney’s fees and expenses arising out of any act or omission on the part of CONTRACTOR or its subcontractors, partners or independent contractor or any of their agents or employees in the performance of or with relation to any of the work or service to be performed or furnished by CONTRACTOR or the subcontractors, partners, or independent contractors or any of their agents or employees under the agreement.

ARTICLE VI: INSURANCE/BONDING REQUIREMENTS

CONTRACTOR shall furnish a Janitorial Service Bond in the amount of \$25,000.00 to the BPW.

CONTRACTOR shall furnish an original Certificate of Insurance as evidence of the following coverage:

Commercial General Liability Coverage:

- The minimum limits of liability should be:
 - \$200,000 Aggregate
 - \$200,000 Products and Completed Operations Aggregate
 - \$200,000 Personal Injury & Advertising Injury
 - \$200,000 Each Occurrence
 - \$100,000 Fire Damage Liability
 - \$ 5,000 Medical Expense
- The policy should be written on an occurrence basis, not a claims-made basis.

The Certificate should identify BPW as an Additional Insured for relevant coverages, except workers' compensation.

Workers' Compensation and Employer's Liability Coverage:

- Workers' Compensation limits are to be statutory per applicable state and federal laws.
- Employer's Liability Coverage – Minimum Limits of:
 - Bodily Injury by Accident: \$100,000 each Accident
 - Bodily Injury by Disease: \$100,000 each Employee
 - Bodily Injury by Disease: \$500,000 Policy Limit

Name of Bidder / CONTRACTOR (Typed or Printed)

Date

Address

Phone Number

Signature of Responsible Official

Title of Responsible Official



City of Auburn Board of Public Works

Crime Insurance Proposal

Presented by Doug Wozniak
Date Presented November 4, 2024

Alliant Insurance Services, Inc.
18100 Von Karman Avenue 10th Floor
Irvine, CA 92612
O 949 756 0271

CA License No. 0C36861

www.alliant.com

Table of Contents

Company Profile.....	2
Alliant Advantage	3
Your Service Team	4
Named Insured.....	5
Premium Summary	6
Crime Coverage	7
Disclosures.....	10
NY Regulation 194.....	11
Privacy.....	11
FATCA:.....	11
Guarantee Funds.....	12
Claims Reporting:.....	12
Changes and Developments	12
Certificates / Evidence of Insurance	13
Glossary of Insurance Terms.....	14
Request to Bind Coverage.....	15

Company Profile

Alliant provides risk management, insurance, and consulting services to thousands of clients nationwide, delivering tailored products and services engineered to mitigate risk, improve performance, and promote long-term growth. Our core business includes property and casualty insurance services, middle-market brokerage, employee benefits, and underwriting, each staffed with dedicated industry specialists who understand the unique market dynamics facing their clients.

In addition to our 90-plus year legacy of service and results, Alliant is one of the industry's fastest-growing organizations. As America's 10th largest insurance brokerage, we have an active presence in every U.S. market and an extensive arsenal of best-in-class resources and intelligence that moves our clients forward in today's competitive market climate.

Alliant has a broad reach that covers a wide range of industries, including:

- Agriculture
- Aviation
- Construction
- Energy and Marine
- Environmental
- Healthcare
- Financial Institutions
- Law
- Public Entity
- Real Estate
- Tribal Nations
- And many more

Alliant Advantage

	Alliant	Competition
90 years of leadership in meeting the insurance needs of businesses and public entities across the US.	✓	
National presence with best-in-class resources and expertise.	✓	
Privately owned and operated.	✓	
Flat management structure with no bureaucracy, empowering senior leadership to take a hands-on approach to client service that expands the entire lifecycle of the relationship.	✓	
A full-service insurance agency that addresses all of your risk and insurance needs, including property, casualty, life, and health.	✓	
A diverse team of industry specialists who understand the unique needs of your business.	✓	
Considerable buying power through more than 40 insurance carriers, enabling for the delivery of the best coverage at the most competitive pricing	✓	
State-licensed support staff.	✓	
A full-service approach that includes risk management services to help identify hazards and present options.	✓	
Workers' compensation insurance claims management at no additional charge.	✓	

Your Service Team

Doug Wozniak
Senior Vice President

dwozniak@alliant.com

Phone: 949 660 8166

Justin Swarbrick
Senior Vice President

jjswarbrick@alliant.com

Phone: 248 205 2931

Shane Storey
Vice President

Shane.Storey@alliant.com

Phone: 248 205 2934

Meghan Gillin
Assistant Vice President, Account Executive

Meghan.Gillin@alliant.com

Phone: 704 247 1709

Named Insured

City of Auburn Board of Public Works

NAMED INSURED DISCLOSURE

- Name Insured(s) should match State of Incorporation filing. Inform Alliant if there is a difference or change
- The First Named Insured policy status granted includes certain rights and responsibilities. These responsibilities do not apply to other Named Insureds on the policy. Some examples for First Named Insured status include; (1) being designated to act on behalf of all insureds for making policy changes, (2) receiving of correspondence, (3) distributing claim proceeds, and (4) making premium payments
- **Are ALL entities listed as named insureds?** Coverage is **not** automatically afforded to all entities unless specifically named. Confirm with your producer and service team that all entities to be protected are on the correct policy. Not all entities may be listed on all policies based on coverage line.
- Additional named insured is (1) A person or organization, other than the first named insured, identified as an insured in the policy declarations or an addendum to the policy declarations. (2) A person or organization added to a policy after the policy is written with the status of named insured. This entity would have the same rights and responsibilities as an entity named as an insured in the policy declarations (other than those rights and responsibilities reserved to the first named insured).
- Applies to Professional Liability, Pollution Liability, Directors & Officers Liability, Employment Practices Liability, Fiduciary Liability policies (this list not all inclusive). Check your Policy language for applicability. These policies provide protection to the Named Insured for claims made against it alleging a covered wrongful act.

Premium Summary

Coverage	Expiring Premium*		Renewal Premium*	
Crime	\$	1,613.00	\$	1,613.00
TOTAL	\$	1,613.00	\$	1,613.00

*Excludes TRIA premium

Payment Terms

- Premium is due within 30 days of policy inception
- Agency Bill
- Payment Plan: Annual

Options

- None

Crime Coverage

	Present Coverage	Proposed Coverage
Insurance Company	National Union Fire Insurance Company of Pittsburgh, PA.	National Union Fire Insurance Company of Pittsburgh, PA.
A.M. Best Rating	A (Excellent), Financial Size Category: XV (Greater than or Equal to \$2 Billion) as of December 16, 2022	A (Excellent), Financial Size Category: XV (Greater than or Equal to \$2 Billion) as of January 26, 2024
Standard & Poor's Rating	A+ (Strong) as of October 16, 2023	A+ (Strong) as of May 22, 2024
Nebraska Status	Admitted	Admitted
Policy/Coverage Term	January 26, 2024 to January 26, 2025	January 26, 2025 to January 26, 2026
Policy #	01-942-31-72	TBD

Coverage Form

Government Crime Policy - CR0027 (05/06) – Loss Sustained

Government Crime Policy - CR0027 (05/06) – Loss Sustained

Limits

Employee Theft - Per Loss Coverage	\$ 500,000	\$ 500,000
Forgery or Alteration	\$ 500,000	\$ 500,000
Inside the Premises - Theft of Money and Securities	\$ 500,000	\$ 500,000
Inside the Premises - Robbery or Safe Burglary of Other Property	\$ 500,000	\$ 500,000
Outside the Premises	\$ 500,000	\$ 500,000
Computer Fraud	\$ 500,000	\$ 500,000
Funds Transfer Fraud	\$ 500,000	\$ 500,000
Money Orders and Counterfeit Money	\$ 500,000	\$ 500,000

Crime Coverage - Continued

	Present Coverage	Proposed Coverage
Deductible	\$ 5,000 Per Occurrence	\$ 5,000 Per Loss
Endorsement & Exclusions (including but not limited to)	<ul style="list-style-type: none"> • Indirect or Consequential Loss Exclusion • Protected Information Exclusion • Economic Sanctions Endorsement • Nebraska Changes • Nebraska Changes - Actual Cash Value • Notice of Claim (Reporting by E-Mail) • Add Credit, Debit or Charge Card Forgery <ul style="list-style-type: none"> ○ Limit: \$500,000 ○ Includes written instruments required in conjunction with any credit, debit or charge card issued to you or any "employee" for business purposes. • Cyberextortion Exclusion Resulting Directly • Add Faithful Performance of Duty Coverage for Government Employees <ul style="list-style-type: none"> ○ Employee Theft - Per Loss Coverage ○ Limit: \$500,000 • Impersonation Fraud Coverage (Additional Premium) <ul style="list-style-type: none"> ○ Limits: \$100,000 ○ Deductible: \$25,000 ○ January 26, 2021 • Bonded Employees Exclusion Deleted • Deletion of Endorsement 	<ul style="list-style-type: none"> • Indirect or Consequential Loss Exclusion • Protected Information Exclusion • Economic Sanctions Endorsement • Nebraska Changes • Nebraska Changes - Actual Cash Value • Notice of Claim (Reporting by E-Mail) • Add Credit, Debit or Charge Card Forgery <ul style="list-style-type: none"> ○ Limit: \$500,000 ○ Includes written instruments required in conjunction with any credit, debit or charge card issued to you or any "employee" for business purposes. • Cyberextortion Exclusion Resulting Directly • Add Faithful Performance of Duty Coverage for Government Employees <ul style="list-style-type: none"> ○ Employee Theft - Per Loss Coverage ○ Limit: \$500,000 • Impersonation Fraud Coverage (Additional Premium) <ul style="list-style-type: none"> ○ Limits: \$100,000 ○ Deductible: \$25,000 ○ January 26, 2021 • Bonded Employees Exclusion Deleted
Total Cost Excluding TRIA	\$ 1,613.00	\$ 1,613.00

Crime Coverage - Continued

	Present Coverage	Proposed Coverage
Total Cost Including TRIA	Not Applicable	Not Applicable
Minimum Earned Premium	Not Applicable	Not Applicable
Policy Auditable	Not Auditable	Not Auditable
Quote Valid Until	No Longer Applicable	November 24, 2024
Binding Conditions	No Longer Applicable	A written request to bind coverage (see last page of proposal)

See Disclaimer Page for Important Notices and Acknowledgment

Disclosures

This proposal of insurance is provided as a matter of convenience and information only. All information included in this proposal, including but not limited to personal and real property values, locations, operations, products, data, automobile schedules, financial data and loss experience, is based on facts and representations supplied to Alliant Insurance Services, Inc. by you. This proposal does not reflect any independent study or investigation by Alliant Insurance Services, Inc. or its agents and employees.

Please be advised that this proposal is also expressly conditioned on there being no material change in the risk between the date of this proposal and the inception date of the proposed policy (including the occurrence of any claim or notice of circumstances that may give rise to a claim under any policy which the policy being proposed is a renewal or replacement). In the event of such change of risk, the insurer may, at its sole discretion, modify, or withdraw this proposal, whether or not this offer has already been accepted.

This proposal is not confirmation of insurance and does not add to, extend, amend, change, or alter any coverage in any actual policy of insurance you may have. All existing policy terms, conditions, exclusions, and limitations apply. For specific information regarding your insurance coverage, please refer to the policy itself. Alliant Insurance Services, Inc. will not be liable for any claims arising from or related to information included in or omitted from this proposal of insurance.

Alliant embraces a policy of transparency with respect to its compensation from insurance transactions. Details on our compensation policy, including the types of income that Alliant may earn on a placement, are available on our website at www.alliant.com. For a copy of our policy or for any inquiries regarding compensation issues pertaining to your account you may also contact us at: Alliant Insurance Services, Inc., Attention: General Counsel, 701 B Street, 6th Floor, San Diego, CA 92101.

Analyzing insurers' over-all performance and financial strength is a task that requires specialized skills and in-depth technical understanding of all aspects of insurance company finances and operations. Insurance brokerages such as Alliant Insurance typically rely upon rating agencies for this type of market analysis. Both A.M. Best and Standard and Poor's have been industry leaders in this area for many decades, utilizing a combination of quantitative and qualitative analysis of the information available in formulating their ratings.

A.M. Best has an extensive database of nearly 6,000 Life/Health, Property Casualty and International companies. You can visit them at www.ambest.com. For additional information regarding insurer financial strength ratings visit Standard and Poor's website at www.standardandpoors.com.

Our goal is to procure insurance for you with underwriters possessing the financial strength to perform. Alliant does not, however, guarantee the solvency of any underwriters with which insurance or reinsurance is placed and maintains no responsibility for any loss or damage arising from the financial failure or insolvency of any insurer. We encourage you to review the publicly available information collected to enable you to make an informed decision to accept or reject a particular underwriter. To learn more about companies doing business in your state, visit the Department of Insurance website for that state.

NY Regulation 194

Alliant Insurance Services, Inc. is an insurance producer licensed by the State of New York. Insurance producers are authorized by their license to confer with insurance purchasers about the benefits, terms and conditions of insurance contracts; to offer advice concerning the substantive benefits of particular insurance contracts; to sell insurance; and to obtain insurance for purchasers. The role of the producer in any particular transaction typically involves one or more of these activities.

Compensation will be paid to the producer, based on the insurance contract the producer sells. Depending on the insurer(s) and insurance contract(s) the purchaser selects, compensation will be paid by the insurer(s) selling the insurance contract or by another third party. Such compensation may vary depending on a number of factors, including the insurance contract(s) and the insurer(s) the purchaser selects. In some cases, other factors such as the volume of business a producer provides to an insurer or the profitability of insurance contracts a producer provides to an insurer also may affect compensation.

The insurance purchaser may obtain information about compensation expected to be received by the producer based in whole or in part on the sale of insurance to the purchaser, and (if applicable) compensation expected to be received based in whole or in part on any alternative quotes presented to the purchaser by the producer, by requesting such information from the producer.

Privacy

At Alliant, one of our top priorities is making sure that the information we have about you is protected and secure. We value our relationship with you and work hard to preserve your privacy and ensure that your preferences are honored. At the same time, the very nature of our relationship may result in Alliant's collecting or sharing certain types of information about you in order to provide the products and services you expect from us. Please take the time to read our full Privacy Policy posted at www.alliant.com, and contact your Alliant service team should you have any questions.

Other Disclosures / Disclaimers

FATCA:

The Foreign Account Tax Compliance Act (FATCA) requires the notification of certain financial accounts to the United States Internal Revenue Service. Alliant does not provide tax advice so please contact your tax consultant for your obligation regarding FATCA.

Other Disclosures / Disclaimers - Continued

Guarantee Funds

Established by law in every state, guaranty funds are maintained by a state's insurance commissioner to protect policyholders in the event that an insurer becomes insolvent or is unable to meet its financial obligations. If your insurance carrier is identified as 'Non-Admitted', your policy is not protected by your state's Guaranty Fund.

Claims Reporting:

Your policy will come with specific claim reporting requirements. Please make sure you understand these obligations. Contact your Alliant Service Team with any questions.

Changes and Developments

It is important that we be advised of any changes in your operations, which may have a bearing on the validity and/or adequacy of your insurance. The types of changes that concern us include, but are not limited to, those listed below:

- Changes in any operations such as expansion to another state, new products, or new applications of existing products.
- Travel to any state not previously disclosed.
- Permanent operations outside the United States, Canada or Puerto Rico.
- Mergers and/or acquisition of new companies and any change in business ownership, including percentages.
- Any newly assumed contractual liability, granting of indemnities or hold harmless agreements.
- Any changes in existing premises including vacancy, whether temporary or permanent, alterations, demolition, etc. Also, any new premises either purchased, constructed or occupied
- Circumstances which may require an increased liability insurance limit.
- Any changes in fire or theft protection such as the installation of or disconnection of sprinkler systems, burglar alarms, etc. This includes any alterations to the system.
- Immediate notification of any changes to a scheduled of equipment, property, vehicles, electronic data processing, etc.
- Property of yours that is in transit, unless previously discussed and/or currently insured.

Other Disclosures / Disclaimers - Continued

Certificates / Evidence of Insurance

A Certificate or Evidence is issued as a matter of information only and confers no rights upon the certificate holder. The certificate does not affirmatively or negatively amend, extend or alter the coverage afforded by a policy, nor does it constitute a contract between the issuing insurer(s), authorized representative, producer or recipient.

You may have signed contracts, leases or other agreements requiring you to provide this evidence. In those agreements, you may assume obligations and/or liability for others (Indemnification, Hold Harmless) and some of the obligations that are not covered by insurance. We recommend that you and your legal counsel review these documents.

In addition to providing a Certificate or Evident of Insurance, you may be required to name your landlord, client or customer on your policy as a loss payee on property insurance or as an additional insured on liability insurance. This is only possible with permission of the insurance company, added by endorsement and, in some cases, an additional premium.

By naming the certificate holder as additional insured, there are consequences to your risks and insurance policy including:

- Your policy limits are now shared with other entities; their claims involvement may reduce or exhaust your aggregate limit.
- Your policy may provide higher limits than required by contract; your full limits can be exposed to the additional insured.
- There may be conflicts in defense when your insurer has to defend both you and the additional insured.
- An additional insured endorsement will most likely not provide notification of cancellation. Some insurance companies use a “blanket” additional insured endorsement that provides coverage automatically when it is required in a written contract. Most insurance companies do not want to be notified of all additional insureds when there is a blanket endorsement on the policy. If a notice of cancellation is required for the additional insured party, you must notify us immediately and we will request an endorsement from your insurance company. There may be an additional premium for adding a notice of cancellation endorsement for an additional insured.

See Request to Bind Coverage page for acknowledgement of all disclaimers and disclosures.

Optional Coverages – Continued

Other Coverage Options

Note some of these coverages may be included with limitations or insured elsewhere. This is a partial listing as you may have additional risks not contemplated here which are unique to your organization.

- Business Income/Extra Expense
- Earthquake
- Employed Lawyers
- Employee Benefits Liability
- Equipment Breakdown
- Food Borne Illness
- Foreign Insurance
- Garagekeepers Liability
- Hired Auto Physical Damage
- Kidnap & Ransom
- Law Enforcement Liability
- Media and Publishers Liability
- Network Security / Privacy Liability and Internet Media Liability
- Non-Owned & Hired Automobile Liability
- Pollution Liability
- Owned/Non-Owned Aircraft
- Owned Watercraft
- Professional Liability
- Property in Transit
- Property of Others (Clients, Employees, Other)
- Special Events Liability
- Spoilage
- Student Accident
- Volunteer Accidental Death & Dismemberment (AD&D)
- Workers Compensation & Employers Liability
- Workplace Violence

Glossary of Insurance Terms

Below are links to assist you in understanding the insurance terms you may find within your insurance coverages:

<http://insurancecommunityuniversity.com/university-resources/insurance-glossary-free>

<https://consumers.ambest.com/content.aspx?rec=261613>

<http://www.irmi.com/online/insurance-glossary/default.aspx>

Request to Bind Coverage

City of Auburn Board of Public Works

We have reviewed the proposal and agree to the terms and conditions of the coverages presented. We are requesting coverage to be bound as outlined by coverage line below:

Coverage Line	Bind Coverage for:
Crime	<input type="checkbox"/>

Did you know that Alliant works with premium financing companies? Are you interested in financing your annual premium?

Yes, please provide us with a financing quote.	No, we do not wish to finance our premium.
<input type="checkbox"/>	<input type="checkbox"/>

This Authorization to Bind Coverage also acknowledges receipt and review of all disclaimers and disclosures, including exposures used to develop insurance terms, contained within this proposal.

Signature of Authorized Insured Representative

Date

Title

Printed / Typed Name

This proposal does not constitute a binder of insurance. Binding is subject to the final carrier approval. The actual terms and conditions of the policy will prevail.

AM Best Rating Services

National Union Fire Insurance Company of Pittsburgh, Pa.

BestLink  AMB #: 002351 NAIC #: 19445 FEIN #: 250687550

Mailing Address

1271 Avenue Of The Americas, 37Th Floor
 New York, New York 10020-1304

[United States](#)

Web: www.aig.com

Phone: 212-770-7000

[View Additional Address Information](#)

AM Best Rating Unit: [AMB #: 058702 - American International Group, Inc.](#)

Assigned to insurance companies that have, in our opinion, an excellent ability to meet their ongoing insurance obligations.



View additional [news, reports and products](#) for this company.

Based on AM Best's analysis, [058702 - American International Group, Inc.](#) is the **AMB Ultimate Parent** and identifies the topmost entity of the corporate structure. View a list of [operating insurance entities](#) in this structure.

Best's Credit Ratings

Financial Strength View Definition

Rating (Rating Category): A (Excellent)
Affiliation Code: p (Pooled)
Outlook (or Implication): Stable
Action: Affirmed
Effective Date: January 26, 2024
Initial Rating Date: December 31, 1907

Long-Term Issuer Credit View Definition

Rating (Rating Category): a+ (Excellent)
Outlook (or Implication): Stable
Action: Upgraded
Effective Date: January 26, 2024
Initial Rating Date: April 06, 2005

Financial Size Category View Definition

Financial Size Category: XV (Greater than or Equal to USD 2.00 Billion)

Best's Credit Rating Analyst

Rating Office: A.M. Best Rating Services, Inc.
Associate Director : Raymond Thomson, CPCU, ARe, ARM
Director: Erik Miller
Note: See the Disclosure information Form or Press Release below for the office and analyst at the time of the rating event.

Disclosure Information

Disclosure Information Form

View AM Best's [Rating Disclosure Form](#)

Press Release

[AM Best Upgrades Issuer Credit Ratings for American International Group, Inc. and Its Property/Casualty Subsidiaries](#)

January 26, 2024

View AM Best's [Rating Review Form](#)

Rating History

A.M. Best has provided ratings & analysis on this company since 1907.

Financial Strength Rating

Effective Date	Rating
January 26, 2024	A
December 16, 2022	A
October 07, 2021	A
August 19, 2020	A
July 12, 2019	A

Long-Term Issuer Credit Rating

Effective Date	Rating
January 26, 2024	a+
December 16, 2022	a
October 07, 2021	a
August 19, 2020	a
July 12, 2019	a

Best's Credit & Financial Reports



[Best's Credit Report](#) - financial data included in Best's Credit Report reflects the data used in determining the current credit rating(s) for AM Best Rating Unit: AMB #: [058702 - American International Group, Inc.](#)



[Best's Credit Report - Archive](#) - reports which were released prior to the current Best's Credit Report.



[Best's Financial Report](#) - financial data included in Best's Financial Report reflects the most current data available to AM Best, including updated financial exhibits and additional company information, and is available to subscribers of Best's Insurance Reports.



[Best's Financial Report - Archive](#) - reports which were released prior to the current Best's Financial Report.

View additional [news, reports and products](#) for this company.

Press Releases

<u>Date</u> ▼	<u>Title</u>
Jan 26, 2024	AM Best Upgrades Issuer Credit Ratings for American International Group, Inc. and Its Property/Casualty Subsidiaries
Dec 16, 2022	AM Best Revises Issuer Credit Rating Outlook to Positive for American International Group, Inc. and Its P/C Subsidiaries
Oct 07, 2021	AM Best Affirms Credit Ratings of American International Group, Inc. and Its Subsidiaries
Aug 19, 2020	AM Best Affirms Credit Ratings of American International Group, Inc. and Most Subsidiaries; Downgrades ICRs of L/H Subsidiaries
Jul 12, 2019	AM Best Affirms Credit Ratings of American International Group, Inc. and Most Subsidiaries
Sep 21, 2018	A.M. Best Removes from Under Review and Affirms Credit Ratings of Certain Newly Acquired Members of AIG P/C US Insurance Group
Aug 10, 2018	A.M. Best Removes From Under Review, Upgrades Credit Ratings of Blackboard Specialty Insurance Co. and Blackboard

◀ ▶ 1 2 3 ▶ ▶▶

Page size: 10 ▼

25 items in 3 pages

European Union Disclosures

A.M. Best (EU) Rating Services B.V. (AMB-EU), a subsidiary of A.M. Best Rating Services, Inc., is an External Credit Assessment Institution (ECAI) in the EU. Therefore, credit ratings issued and endorsed by AMB-EU may be used for regulatory purposes in the EU as per Directive 2013/36/EU.

United Kingdom Disclosures

A.M. Best – Europe Rating Services Limited (AMBERS), a subsidiary of A.M. Best Rating Services, Inc., is an External Credit Assessment Institution (ECAI) in the United Kingdom (UK). Therefore, Credit Ratings issued and endorsed by AMBERS may be used for regulatory purposes in the United Kingdom as per the Credit Rating Agencies (Amendment, etc.) (EU Exit) Regulations 2019.

Australian Disclosures

A.M. Best Asia-Pacific (Singapore) Pte. Ltd. (AMBAPS), Australian Registered Body Number (ARBN No. 35486928345), is a private limited company incorporated and domiciled in Singapore. AMBAPS is a wholesale Australian Financial Services (AFS) Licence holder (AFS No. 540265) under the Corporations Act 2001. Credit ratings emanating from AMBAPS are not intended for and must not be distributed to any person in Australia other than a wholesale client as defined in Chapter 7 of the Corporations Act. AMBAPS does not authorize its Credit Ratings to be disseminated by a third-party in a manner that could reasonably be regarded as being intended to influence a retail client in making a decision in relation to a particular product or class of financial product. AMBAPS Credit Ratings are intended for wholesale clients only, as defined.

Credit Ratings determined and disseminated by AMBAPS are the opinion of AMBAPS only and not any specific credit analyst. AMBAPS Credit Ratings are statements of opinion and not statements of fact. They are not recommendations to buy, hold or sell any securities or any other form of financial product, including insurance policies and are not a recommendation to be used to make investment /purchasing decisions.

Dubai Disclosures

A.M. Best Europe - Rating Services Ltd. – DIFC Branch is a Credit Rating Agency registered with and regulated by the Dubai Financial Services Authority (DFSA).

Important Notice: AM Best's Credit Ratings are independent and objective opinions, not statements of fact. AM Best is not an Investment Advisor, does not offer investment advice of any kind, nor does the company or its Ratings Analysts offer any form of structuring or financial advice. AM Best's credit opinions are not recommendations to buy, sell or hold securities, or to make any other investment decisions. For additional information regarding the use and limitations of credit rating opinions, as well as the rating process, information requirements and other rating related terms and definitions, please view [Guide to Best's Credit Ratings](#).

Contact

Locations

National Union Fire Insurance Co. of Pittsburgh, PA

Issuer Credit Rating

RATING TYPE	RATING	RATING DATE	LAST REVIEW DATE	REGULATORY IDENTIFIERS	CREDITWATCH/ OUTLOOK	CREDITWATCH/ OUTLOOK DATE
Local Currency LT	A+ Regulatory Disclosures	06-May-2013	22-May-2024	EE UKE	Positive	21-Feb-2024

Financial Strength Rating

RATING TYPE	RATING	RATING DATE	LAST REVIEW DATE	REGULATORY IDENTIFIERS	CREDITWATCH/ OUTLOOK	CREDITWATCH/ OUTLOOK DATE
Local Currency LT	A+ Regulatory Disclosures	06-May-2013	22-May-2024	EE UKE	Positive	21-Feb-2024

[VIEW RATINGS DEFINITIONS](#)

TIMEZONE: EDT



We assess sustainable finance projects for alignment with industry guidelines. Our options include Use-of-Proceeds SPOs and Sustainability-Linked SPOs.

[EXPLORE OUR SECOND PARTY OPINIONS](#)

Related Credit News and Research

« 1 2 3 4 5 6 »

View: 10 | 25 | 50 | 100

DATE	TITLE
22-May-2024 13:02 EDT	Annual Review For American International Group Inc. S&P Global Ratings has performed annual reviews of the credit ratings of this issuer. When applicable, this review would include the review of the issuer's subsidiaries or associated entities. In an annual review, S&P Global Ratings reviews current c...
21-Feb-2024 17:13 EST	American International Group Inc. Outlook Revised To Positive And Ratings Affirmed On Revised Capital Model Criteria On Nov. 15, 2023, we published our revised criteria for analyzing insurers' risk-based capital (see "Insurer Risk-Based Capital Adequacy--Methodology And Assumptions"). Implementing the revised capital model has increased AIG's capital buffer at the ...
16-Oct-2023 15:45 EDT	AIG And Property/Casualty Subsidiaries Outlook Revised To Stable From Negative On Improved Underwriting Performance In the past two years, American International Group Inc. (AIG) has significantly improved its underwriting performance through various underwriting actions and is performing more in line with its similarly rated peers. At the same time, the group dec...
24-May-2023 16:35 EDT	AIG Ratings Affirmed, Outlook Negative; Subsidiary Validus Re Ratings Put On CreditWatch Negative On Group Status Change AIG has announced an agreement to sell Validus Holdings Ltd., Validus Reinsurance Ltd., and Validus Reinsurance (Switzerland) Ltd. (collectively, Validus) to RenaissanceRe Holdings Ltd. Therefore, we have changed our view of Validus to nonstrategic t...
29-Mar-2022 17:29 EDT	AIG And P/C Subsidiaries Ratings Affirmed And Off CreditWatch On Preparations For IPO Of Life And Retirement Operations American International Group (AIG) has filed an S-1 registration statement with the SEC in preparation for the IPO of its life and retirement operations owned by intermediate holding company Corebridge Financial, Inc. (together, Corebridge). As a res...

26-May-2021 15:25 EDT	<p>Validus Reinsurance Ltd. Upgraded To 'A+' From 'A' On Revised Group Status; Ratings Remain On CreditWatch Negative</p> <p>We now consider Validus Reinsurance Ltd. and Validus Reinsurance (Switzerland) Ltd. (collectively, Validus) to be core to parent American International Group Inc. (AIG). Therefore, we raised our ratings on Validus to 'A+' from 'A'. The ratings remain...</p>
27-Oct-2020 23:02 EDT	<p>AIG, P/C Subsidiaries Ratings Put On CreditWatch Negative, Life And Retirement On CW Developing On Announced Divestiture</p> <p>American International Group (AIG) has announced a planned divestiture of its life and retirement (L&R) operations. As a result, we will be reassessing AIG's group credit profile, excluding L&R, and assessing the standalone credit profile of the L&R ...</p>
25-Jul-2019 12:09 EDT	<p>American International Group Inc. Core Insurance Subsidiaries Affirmed At 'A+'; Outlook Stable</p> <p>AIG has managed periods of volatility through robust capital adequacy and enhanced reinsurance. Weaker general insurance (GI) performance than many global multi-line peers, although we expect the gap to narrow. We are affirming our 'A+' ratings on AIG'...</p>
17-May-2019 11:46 EDT	<p>American International Group Inc. Ratings Affirmed; Outlook Revised To Stable On Underwriting Remediation</p> <p>We now have greater confidence in AIG's ability to improve its operating fundamentals in a sustainable manner while retaining its competitive resilience. Its Life and Retirement business segment continues to be a strong and stable contributor to earn...</p>
12-Feb-2019 16:09 EST	<p>Western World Insurance Co., Tudor Insurance Co., Stratford Insurance Co. Rated 'A+'; Outlook Negative</p> <p>Effective Jan. 1, 2019, Western World, Tudor, and Stratford entered into a 100% quota-share reinsurance treaty with NUFIC, a core subsidiary of AIG. We are rating Western World, Tudor, and Stratford 'A+'. The negative outlook reflects our outlook on ...</p>

« 1 2 3 4 5 6 »

View: 10 | 25 | 50 | 100

Premium Research from RatingsDirect®

The following premium research is available from RatingsDirect - S&P Global Ratings' real-time, Web-based source for credit ratings, research, and risk analysis.

10-Sep-2024 03:54 EDT

Sustainability Insights: Insurers Focus On Underwriting To Tackle Climate Risk

We expect rated insurers can mitigate the risk arising from the increase in natural catastrophe-related claims through underwriting actions. Over the medium term, we do not rule out credit impacts on insurers that are more exposed to physical climate...

03-Sep-2024 10:53 EDT

Record Weather-Related Losses Hit U.S. Homeowners Insurers And Pose Challenges In Estimating Catastrophe Risk Charges

This year is already on pace to pass 2023's record of insured weather losses for insurance companies. Thunderstorms, tornadoes, hailstorms, squall lines, and other storms--characterized by their random, localized, and sometimes intense destruction--c...

31-May-2024 13:15 EDT

U.S. Property/Casualty Insurance Maintains Reserving Discipline Amid Higher Inflation

Amid heightened inflation, we expect U.S. property/casualty insurers to maintain reserving discipline and favorable reserve development in aggregate, even as some lines remain under pressure. S&P Global Ratings thinks the U.S. property/casualty (P/C)...

Electronic Delivery Option Form

Alliant Insurance Services, Inc. may be required by law to obtain consent from insureds prior to providing electronic delivery of documents, including the policy.

You currently have selected Option 1 2 3 4

Please note you may change your option at any time. If you have not previously selected an option, please select one of the following:

- ELECTION OF ELECTRONIC INSURANCE DOCUMENT DELIVERY**
I elect to receive all my documents electronically and acknowledge I may no longer receive paper copies unless I sign a new form requesting both electronic and paper copies or specifically request them.
- ELECTION OF ELECTRONIC INSURANCE DOCUMENT DELIVERY AND PAPER DELIVERY**
I elect to receive both electronic and paper copies of my insurance policy and supporting documents.
- REJECTION OF ELECTRONIC INSURANCE DOCUMENT DELIVERY**
I reject the option to receive my insurance policy and supporting documents electronically. I will receive paper copies of such documents.
- ELECTION TO WITHDRAW CONSENT OF ELECTRONIC DELIVERY**
I withdraw my previous consent of electronic delivery of my insurance policy and supporting documents. I elect to receive paper copies of such document going forward.

Named Insured: ACCTNAME

Print Name of Authorized Representative

Title

Signature of Authorized Representative

Date Signed

If you have selected electronic document delivery, please provide the email address for the individual(s) who should receive these documents. If this information changes, please provide updated details to your service team.

This selection remains intact until revised by you.

GENERATOR #1

FAIRBANKS MORSE - Model #38TD8 1/8

Manufactured 1982

Insurance claim and investigation report – May 20, 1996

- 1183 hours of operation
- Geotex oil was used/this oil is not recommended by Fairbanks Morse
- In house overhaul/parts purchased from Applied Energy of Colorado Springs
- Unit was overhauled August 4, 1996 (completed)

October 27, 1997, letter from Fairbanks Morse

- 9 of 12 liners “Used on either marine or turbocharged diesel engines. They are not recommended on your TDD engine”.
- 2 experimental liners (should not have never left the factory)

October 29, 2004, letter from Fairbanks Morse

- “With this mixture of cylinder liners, the performance of the engine will be affected, due to the fact that port timing will not and is not the same on the liner you are running”
- “It is recommended to replace all cylinder liners with part number 16609863*kt.”

November 3, 2004, proposal from Fairbanks Morse

- One (1) senior field service engineer, expenses and parts - \$87,195.50

November 12, 2024, estimate from Farabee - \$108,000, worst case scenario \$158,000, would take approximately 10 days to complete.

Combined Financial Statements														
2024	YTD	Dec 2024	Nov 2024	YTD	Oct 2024	Sept 2024	Aug 2024	Jul 2024	Jun 2024	May 2024	Apr 2024	Mar 2024	Feb 2024	Jan 2024
Total Operating Rev	7,150,556	0	0	7,150,556	662,915	737,423	826,032	807,245	706,859	653,879	630,339	627,987	697,318	800,561
Total Other Revenue	312,095	0	0	312,095	40,768	36,658	9,379	35,082	36,953	28,605	29,719	28,320	(3,492)	70,104
Total Non Operating Rev	398,149	0	0	398,149	46,938	59,562	3,705	53,444	60,409	14,857	39,726	58,237	22,808	38,463
TOTAL REVENUE	7,860,800	0	0	7,860,800	750,621	833,643	839,116	895,771	804,220	697,341	699,784	714,544	716,634	909,128
Total Operating Exp	(4,358,070)	0	0	(4,358,070)	(278,134)	(417,262)	(489,163)	(490,936)	(584,427)	(380,246)	(395,303)	(422,290)	(403,383)	(496,925)
Total Admin & Gen Exp	(1,522,626)	0	0	(1,522,626)	(152,571)	(193,240)	(172,396)	(136,787)	(149,548)	(130,377)	(138,375)	(145,272)	(150,042)	(154,018)
Total Depreciation Exp	(779,888)	0	0	(779,888)	(81,929)	(60,859)	(79,510)	(85,332)	(85,414)	(61,624)	(81,305)	(81,305)	(81,305)	(81,305)
Total Non Operating Exp	(92,524)	0	0	(92,524)	(29,623)	(6,398)	(7,264)	(6,555)	(7,983)	(6,959)	(6,731)	(6,820)	(7,500)	(6,689)
TOTAL EXPENSES	(6,753,109)	0	0	(6,753,109)	(542,257)	(677,759)	(748,333)	(719,610)	(827,372)	(579,207)	(621,714)	(655,687)	(642,231)	(738,938)
NET INCOME	1,107,691	0	0	1,107,691	208,363	155,884	90,783	176,161	(23,152)	118,134	78,070	58,856	74,403	170,190
less W & WW P&I	567,580	0	0	567,580	56,758	56,758	56,758	56,758	56,758	56,758	56,758	56,758	56,758	56,758
Adjusted Net Income	540,112	0	0	540,112	151,605	99,126	34,025	119,403	(79,910)	61,376	21,312	2,098	17,645	113,432
2023	YTD	Dec 2023	Nov 2023	YTD	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	8,410,114	674,367	682,233	7,053,513	645,303	697,408	830,277	733,721	763,622	624,945	596,643	729,447	709,146	723,002
Total Other Revenue	1,095,477	34,485	37,611	1,023,381	53,281	35,709	43,239	41,560	63,817	34,436	597,031	36,628	48,428	69,252
Total Non Operating Rev	360,484	56,242	16,101	288,142	41,762	60,409	15,923	34,978	7,127	16,063	96,038	7,817	3,853	4,173
TOTAL REVENUE	9,866,075	765,094	735,945	8,365,036	740,346	793,526	889,439	810,259	834,565	675,445	1,289,712	773,891	761,427	796,427
Total Operating Exp	(5,088,718)	(407,491)	(405,234)	(4,275,993)	(410,903)	(467,182)	(494,199)	(468,536)	(398,224)	(423,746)	(356,825)	(404,029)	(422,411)	(429,937)
Total Admin & Gen Exp	(1,695,465)	(138,407)	(134,899)	(1,422,159)	(121,844)	(129,694)	(133,259)	(128,357)	(119,501)	(248,989)	(126,023)	(152,797)	(134,955)	(126,740)
Total Depreciation Exp	(1,065,784)	(83,214)	(83,177)	(899,393)	(83,177)	(83,177)	(83,176)	(93,273)	(157,815)	(79,755)	(79,755)	(79,755)	(79,755)	(79,755)
Total Non Operating Exp	(89,101)	(5,385)	(6,637)	(77,079)	(18,851)	5,537	(6,433)	(8,011)	(7,855)	(7,787)	(9,038)	(8,878)	(8,661)	(7,104)
TOTAL EXPENSES	(7,939,068)	(634,497)	(629,947)	(6,674,624)	(634,775)	(674,516)	(717,067)	(698,177)	(683,396)	(760,277)	(571,640)	(645,458)	(645,783)	(643,535)
NET INCOME	1,939,222	130,598	105,998	1,702,626	117,785	119,010	172,372	112,082	151,169	(84,832)	718,071	128,433	115,644	152,892
less P&I Payment	628,896	41,158	41,158	546,580	41,158	51,918	56,688	56,688	56,688	56,688	56,688	56,688	56,688	56,688
Adjusted Net Income	1,310,326	89,440	64,840	1,156,046	76,627	67,092	115,684	55,394	94,481	(141,520)	661,383	71,745	58,956	96,204

Electric Department														
	YTD			YTD										
2024	12/31/2024	Dec 2024	Nov 2024	10/31/2024	Oct 2024	Sept 2024	Aug 2024	Jul 2024	Jun 2024	May 2024	Apr 2024	Mar 2024	Feb 2024	Jan 2024
Total Operating Rev	5,229,899	0	0	5,229,899	465,964	531,494	609,018	603,792	516,034	461,377	445,712	451,325	517,356	627,827
Total Other Revenue	232,392	0	0	232,392	26,779	26,364	26,630	25,801	22,928	19,928	17,867	20,264	(13,587)	59,418
Total Non Operating Rev	325,918	0	0	325,918	37,282	47,200	7,851	48,454	47,786	10,904	32,082	45,812	18,133	30,420
TOTAL REVENUE	5,788,209	0	0	5,788,210	530,019	605,059	643,499	678,047	586,749	492,212	495,661	517,401	521,902	717,665
Total Operating Exp	(3,420,260)	0	0	(3,420,260)	(192,844)	(338,566)	(405,299)	(401,435)	(391,554)	(296,030)	(319,244)	(340,363)	(328,538)	(406,387)
Total Admin & Gen Exp	(1,024,004)	0	0	(1,024,004)	(105,238)	(130,831)	(94,778)	(100,596)	(104,363)	(87,586)	(94,583)	(95,558)	(103,929)	(106,542)
Total Depreciation Exp	(319,817)	0	0	(319,817)	(36,131)	(36,074)	(36,074)	(35,896)	(35,978)	(12,188)	(31,869)	(31,869)	(31,869)	(31,869)
Total Non Operating Exp	(25,734)	0	0	(25,734)	(23,544)	(396)	(1,025)	(353)	0	(70)	(22)	(131)	(194)	0
TOTAL EXPENSES	(4,789,815)	0	0	(4,789,815)	(357,758)	(505,867)	(537,176)	(538,279)	(531,895)	(395,874)	(445,718)	(467,921)	(464,531)	(544,797)
NET INCOME	998,394	0	0	998,395	172,261	99,191	106,323	139,768	54,854	96,338	49,943	49,480	57,371	172,868
	YTD			YTD										
2023	12/31/2023	Dec 2023	Nov 2023	10/31/2023	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	6,289,309	507,040	509,548	5,272,721	466,700	512,774	642,382	544,804	568,096	447,307	428,952	560,708	545,407	555,590
Total Other Revenue	329,621	23,613	25,465	280,543	23,565	24,440	29,638	27,746	25,507	22,158	21,107	25,647	24,722	56,013
Total Non Operating Rev	286,652	43,970	11,795	230,887	33,948	47,242	11,486	27,372	6,185	15,628	74,856	6,326	3,147	4,699
TOTAL REVENUE	6,905,582	574,623	546,808	5,784,151	524,213	584,456	683,506	599,922	599,787	485,093	524,915	592,680	573,276	616,302
Total Operating Exp	(4,131,423)	(338,091)	(331,390)	(3,461,943)	(323,543)	(389,580)	(389,623)	(372,525)	(328,986)	(345,807)	(284,174)	(333,677)	(345,300)	(348,728)
Total Admin & Gen Exp	(1,152,130)	(96,888)	(97,506)	(957,736)	(84,111)	(87,911)	(88,934)	(89,920)	(82,938)	(166,982)	(82,856)	(101,679)	(88,551)	(83,855)
Total Depreciation Exp	(475,644)	(33,773)	(33,748)	(408,123)	(33,748)	(33,748)	(33,747)	(43,939)	(103,596)	(31,869)	(31,869)	(31,869)	(31,869)	(31,869)
Total Non Operating Exp	(4,656)	(692)	0	(3,964)	0	0	0	(1,171)	0	(442)	(391)	(1,568)	(392)	0
TOTAL EXPENSES	(5,763,853)	(469,444)	(462,644)	(4,831,766)	(441,402)	(511,239)	(512,304)	(507,555)	(515,520)	(545,100)	(399,290)	(468,793)	(466,112)	(464,452)
NET INCOME	1,141,729	105,179	84,164	952,385	82,811	73,217	171,202	92,367	84,268	(60,007)	125,625	123,887	107,164	151,850

Water Department														
2024	YTD 12/31/2024	Dec 2024	Nov 2024	YTD 10/31/2024	Oct 2024	Sept 2024	Aug 2024	Jul 2024	Jun 2024	May 2024	Apr 2024	Mar 2024	Feb 2024	Jan 2024
Total Operating Rev	979,335	0	0	979,335	101,582	109,218	121,006	108,646	96,546	98,799	92,382	84,093	87,147	79,916
Total Other Revenue	66,811	0	0	66,811	4,900	6,417	7,105	6,028	6,859	5,880	9,179	4,960	7,003	8,480
Total Non Operating Rev	29,294	0	0	29,294	3,132	3,084	3,682	2,352	3,281	2,693	2,320	2,978	3,287	2,487
TOTAL REVENUE	1,075,440	0	0	1,075,440	109,614	118,719	131,793	117,025	106,686	107,372	103,882	92,031	97,436	90,883
Total Operating Exp	(461,349)	0	0	(461,349)	(41,406)	(35,154)	(34,765)	(40,083)	(146,056)	(36,720)	(29,142)	(33,478)	(26,707)	(37,838)
Total Admin & Gene Exp	(276,221)	0	0	(276,221)	(25,993)	(37,704)	(25,079)	(21,413)	(26,265)	(24,392)	(26,527)	(28,731)	(28,086)	(32,030)
Total Depreciation Exp	(237,341)	0	0	(237,341)	(26,425)	(5,412)	(23,063)	(26,063)	(26,063)	(26,063)	(26,063)	(26,063)	(26,063)	(26,063)
Total Non Operating Exp	(63,445)	0	0	(63,445)	(5,891)	(5,653)	(5,890)	(5,854)	(7,635)	(6,541)	(6,341)	(6,341)	(6,958)	(6,341)
TOTAL EXPENSES	(1,038,356)	0	0	(1,038,356)	(99,715)	(83,923)	(88,797)	(93,413)	(206,020)	(93,716)	(88,073)	(94,613)	(87,814)	(102,273)
NET INCOME	37,084	0	0	37,084	9,899	34,796	42,995	23,612	(99,334)	13,657	15,809	(2,582)	9,623	(11,390)
less P&I Accrual for NEDQ	205,080			205,080	20,508	20,508	20,508	20,508	20,508	20,508	20,508	20,508	20,508	20,508
Adjusted Net Income	(167,996)	0	0	(167,996)	(10,609)	14,288	22,487	3,104	(119,842)	(6,852)	(4,699)	(23,090)	(10,885)	(31,898)
2023	YTD 12/31/2023	Dec 2023	Nov 2023	YTD 10/31/2023	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	987,089	73,520	79,030	834,539	83,374	88,235	92,060	89,867	100,790	83,864	74,858	76,823	70,958	73,711
Total Other Revenue	731,718	8,803	9,643	713,272	27,154	8,573	10,835	11,227	35,347	8,650	572,353	8,669	20,932	9,531
Total Non Operating Rev	20,626	3,028	3,029	14,568	2,434	3,270	2,949	1,957	(428)	(944)	6,113	73	(502)	(354)
TOTAL REVENUE	1,739,433	85,352	91,702	1,562,379	112,962	100,078	105,844	103,050	135,708	91,571	653,324	85,565	91,389	82,888
Total Operating Exp	(452,495)	(27,534)	(34,254)	(390,707)	(36,277)	(38,236)	(61,715)	(44,416)	(32,408)	(35,309)	(31,953)	(31,792)	(38,205)	(40,395)
Total Admin & General Exp	(334,917)	(25,626)	(25,703)	(283,589)	(24,237)	(25,063)	(28,295)	(23,087)	(22,364)	(48,174)	(26,903)	(30,076)	(29,930)	(25,458)
Total Depreciation Exp	(310,615)	(26,063)	(26,056)	(258,496)	(26,056)	(26,056)	(26,056)	(25,985)	(34,628)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)
Total Non Operating Exp	(78,500)	(4,707)	(6,107)	(67,686)	(18,321)	6,107	(5,903)	(6,310)	(7,326)	(6,815)	(8,117)	(6,687)	(7,740)	(6,574)
TOTAL EXPENSES	(1,176,527)	(83,930)	(92,120)	(1,000,478)	(104,891)	(83,248)	(121,969)	(99,798)	(96,726)	(114,241)	(90,916)	(92,498)	(99,818)	(96,370)
NET INCOME	562,906	1,422	(418)	574,118	20,286	16,830	(16,125)	3,252	38,982	(22,670)	562,408	(6,933)	(8,429)	(13,482)
less P&I Accrual for NEDQ	238,896	19,908	19,908	199,080	19,908	19,908	19,908	19,908	19,908	19,908	19,908	19,908	19,908	19,908
Adjusted Net Income	324,010	(18,486)	(20,326)	375,038	378	(3,078)	(36,033)	(16,656)	19,074	(42,578)	542,500	(26,841)	(28,337)	(33,390)

Wastewater Department														
	YTD			YTD										
2024	12/31/2024	Dec 2024	Nov 2024	10/31/2024	Oct 2024	Sept 2024	Aug 2024	Jul 2024	Jun 2024	May 2024	Apr 2024	Mar 2024	Feb 2024	Jan 2024
Total Operating Rev	7,435,454	0	0	743,454	75,588	76,926	76,210	75,058	74,522	73,892	72,421	72,810	72,997	73,030
Total Other Rev	23,016	0	0	23,016	7,709	2,283	737	1,254	5,351	1,020	1,171	1,004	1,555	934
Total Non Operating Rev	50,781	0	0	50,781	6,524	9,278	23	2,639	9,342	1,260	5,324	9,447	1,388	5,556
TOTAL REVENUE	817,251	0	0	817,251	89,821	88,488	76,970	78,950	89,215	76,172	78,915	83,261	75,940	79,520
Total Operating Exp	(258,606)	0	0	(258,606)	(22,825)	(22,263)	(27,736)	(27,757)	(25,327)	(25,981)	(26,047)	(26,552)	(22,388)	(31,731)
Total Admin & Gen Exp	(222,402)	0	0	(222,402)	(21,340)	(24,705)	(52,539)	(14,778)	(18,920)	(18,400)	(17,265)	(20,983)	(18,027)	(15,446)
Total Depreciation Exp	(222,730)	0	0	(222,730)	(19,373)	(19,373)	(20,373)	(23,373)	(23,373)	(23,373)	(23,373)	(23,373)	(23,373)	(23,373)
Total Non Operating Exp	(3,344)	0	0	(3,344)	(189)	(348)	(348)	(348)	(348)	(348)	(368)	(348)	(348)	(348)
TOTAL EXPENSES	(707,082)	0	0	(707,083)	(63,726)	(66,689)	(100,996)	(66,256)	(67,968)	(68,102)	(67,053)	(71,256)	(64,136)	(70,899)
NET INCOME	110,169	0	0	110,168	26,094	21,798	(24,027)	12,694	21,247	8,070	11,862	12,005	11,803	8,621
less P&I Payment Accrual	362,500			362,500	36,250	36,250	36,250	36,250	36,250	36,250	36,250	36,250	36,250	36,250
Adjusted Net Income	(252,331)	0	0	(252,332)	(10,156)	(14,452)	(60,277)	(23,556)	(15,003)	(28,180)	(24,388)	(24,245)	(24,447)	(27,629)
2023	YTD	Dec 2023	Nov 2023	YTD	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	895,422	74,047	73,860	747,516	75,360	76,517	75,902	79,168	74,844	73,846	72,944	72,086	73,012	73,835
Total Other Rev	16,077	766	768	14,543	931	1,220	1,097	944	1,487	2,203	2,256	763	1,439	2,203
Total Non Operating Rev	53,205	9,244	1,277	42,685	5,380	9,897	1,487	5,650	1,370	1,379	15,069	1,418	1,208	(172)
TOTAL REVENUE	964,705	84,057	75,904	804,744	81,671	87,635	78,487	85,762	77,702	77,428	90,269	74,267	75,658	75,866
Total Operating Exp	(252,987)	(20,933)	(18,217)	(213,836)	(30,337)	(18,154)	(22,039)	(30,200)	(16,135)	(21,444)	(20,111)	(17,774)	(17,954)	(19,688)
Total Admin & General Exp	(208,418)	(15,893)	(11,690)	(180,835)	(13,496)	(16,720)	(16,030)	(15,350)	(14,199)	(33,833)	(16,264)	(21,042)	(16,474)	(17,427)
Total Depreciation Exp	(279,527)	(23,378)	(23,373)	(232,776)	(23,373)	(23,373)	(23,373)	(23,349)	(19,591)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)
Total Non Operating Exp	(5,945)	14	(530)	(5,429)	(530)	(570)	(530)	(530)	(530)	(530)	(530)	(623)	(530)	(530)
TOTAL EXPENSES	(746,877)	(60,190)	(53,810)	(632,876)	(67,736)	(58,817)	(61,972)	(69,429)	(50,455)	(79,750)	(60,847)	(63,382)	(58,901)	(61,587)
NET INCOME	217,828	23,866	22,094	171,868	13,936	28,818	16,515	16,333	27,247	(2,321)	29,421	10,884	16,757	14,279
less P&I Payment Accrual	390,000	21,250	21,250	347,500	21,250	32,010	36,780	36,780	36,780	36,780	36,780	36,780	36,780	36,780
Adjusted Net Income	(172,172)	2,616	844	(175,632)	(7,314)	(3,192)	(20,265)	(20,447)	(9,533)	(39,101)	(7,359)	(25,896)	(20,023)	(22,501)

Garbage Department														
	YTD			YTD										
2024	12/31/2024	Dec 2024	Nov 2024	10/31/2024	Oct 2024	Sept 2024	Aug 2024	Jul 2024	Jun 2024	May 2024	Apr 2024	Mar 2024	Feb 2024	Jan 2024
Total Operating Rev	197,869	0	0	197,869	19,781	19,784	19,798	19,749	19,756	19,810	19,825	19,759	19,818	19,788
Total Other Revenue	16,505	0	0	16,505	1,381	1,593	1,537	2,000	1,815	1,777	1,502	2,092	1,538	1,272
Total Non Operating Rev	-	0	0	-	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	213,374	0	0	214,374	21,162	21,377	21,335	21,749	21,571	21,587	21,326	21,851	21,356	21,061
Total Operating Exp	(217,855)	0	0	(217,855)	(21,059)	(21,279)	(21,363)	(21,662)	(21,491)	(21,516)	(20,870)	(21,897)	(25,750)	(20,969)
Total Admin & Gen Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non Operating Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	(217,855)	0	0	(217,855)	(21,059)	(21,279)	(21,363)	(21,662)	(21,491)	(21,516)	(20,870)	(21,897)	(25,750)	(20,969)
NET INCOME	(3,481)	0	0	(3,481)	102	98	(28)	87	81	71	456	(46)	(4,394)	91
less Principal Payment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Net Income	(3,481)	0	0	(3,481)	102	98	(28)	87	81	71	456	(46)	(4,394)	91
2023	YTD			YTD										
	12/31/2023	Dec 2023	Nov 2023	10/31/2023	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	238,295	19,761	19,796	198,738	19,868	19,881	19,933	19,882	19,892	19,928	19,889	19,830	19,769	19,866
Total Other Revenue	18,061	1,303	1,735	15,023	1,630	1,476	1,670	1,643	1,476	1,425	1,315	1,550	1,335	1,504
Total Non Operating Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	256,356	21,063	21,531	213,762	21,498	21,357	21,602	21,525	21,368	21,353	21,204	21,379	21,104	21,371
Total Operating Exp	(251,813)	(20,933)	(21,373)	(209,507)	(20,746)	(21,212)	(20,822)	(21,395)	(20,695)	(21,186)	(20,587)	(20,785)	(20,952)	(21,126)
Total Admin & Gen Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non Operating Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	(251,813)	(20,933)	(21,373)	(209,507)	(20,746)	(21,212)	(20,822)	(21,395)	(20,695)	(21,186)	(20,587)	(20,785)	(20,952)	(21,126)
NET INCOME	4,543	131	157	4,254	752	145	780	130	673	167	617	594	151	245
less Principal Payment											0	0	0	0
Adjusted Net Income	4,543	131	157	4,254	752	145	780	130	673	167	617	594	151	245

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book adjustments

Auburn State Bank (Checking Acct) (1)

October 31, 2024

Account: 1010202

Bank Account Number: 191494

Bank Statement Balance:	3,830,861.75	Book Balance Previous Month:	4,299,283.65
Outstanding Deposits:	3,756.21	Total Receipts:	885,217.25
Outstanding Checks:	54,051.43	Total Disbursements:	1,404,035.51
Bank Adjustments:	101.14-	Book Adjustments:	.00
Bank Balance:	3,780,465.39	Book Balance:	3,780,465.39
		Proof (Bank balance less book balance):	.00

Outstanding Deposits Section

Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	Deposit Number	Deposit Amount
1196	433.95	1211	2,316.10	1212	1,006.16		
Grand Totals:							<u>3,756.21</u>

Deposits cleared: 66 items Deposits Outstanding: 3 items

Outstanding Checks Section

Check Number	Check Amount	Check Number	Check Amount	Check Number	Check Amount	Check Number	Check Amount
2	2,447.00	4	418.32	5	21.60	7	55.03
48866	129.70	48984	82.95	49055	165.58	49141	40.25
49204	99.73	49207	228.22	49355	47.89	49505	30.00
49509	1.25	49554	458.89	49559	450.00	49569	7,580.71
49579	45.06-	49579	45.06	49584	1,040.00	49592	30.00
49602	30.00	49634	3,168.55	49640	30.00	49642	4,000.00
49644	10,641.48	101524104	847.16	101524105	377.92	101524106	107.88
101524112	69.20	101524113	10,557.02	103124102	69.20	103124103	9,333.55
103124104	847.16	103124105	377.84	103124106	267.35		
Grand Totals:							<u>54,051.43</u>

Checks cleared: 135 items Checks Outstanding: 35 items

Bank Adjustments Section

Description	Amount	Description	Amount
State of NE HHS	330.87-	State of Nebraska DOL - Contractor licens	28.00
State of Nebraska - Unclaimed property	201.73		
Grand Totals:			<u>101.14-</u>

Book Adjustments Section

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book adjustments

Auburn State Bank-DESIGNATED FUNDS (MMG) (2)
October 31, 2024

Account: 1010204

Bank Account Number: 457285

Bank Statement Balance:	1,089,828.39	Book Balance Previous Month:	1,089,180.85
Outstanding Deposits:	.00	Total Receipts:	647.54
Outstanding Checks:	.00	Total Disbursements:	.00
Bank Adjustments:	.00	Book Adjustments:	.00
Bank Balance:	1,089,828.39	Book Balance:	1,089,828.39
		Proof (Bank balance less book balance):	.00

Outstanding Deposits Section

Deposits cleared: 1 items Deposits Outstanding: 0 items

Checks cleared: 0 items Checks Outstanding: 0 items

Bank Adjustments Section

Book Adjustments Section

Checks Written Need Ratified

AFLAC	135.58
Ameritas	8,316.94
ASB	425.00
ASSURITY	124.23
BCBS	11,780.55
NSF Checks	2,306.13
Chase Paymentech	1,939.03
Constellation Energy	496.97
DIRECT DEPOSIT TOTAL	64,201.71
Flair, Andrew	(169.18)
Guardian Life	1,265.48
IBEW 1536	377.84
IRS	26,830.26
Mid-American Benefits	1,596.37
Mutual of Omaha	288.95
NDOR W/H	4,891.81
NE Dept of Rev	27,363.94
NPPD	224,555.89
Parsons, Kiley	(149.11)
Southwest Power Pool	37,251.18
Terry Jr, Clinton	(68.47)
The Principal Group	853.83
United Parcel Service	99.70
Verizon Wireless	90.24
WEX Fleet Universal	3,247.02
Windstream	166.01
Xpress Bill Pay	653.75
	<u>418,871.65</u>

Claims by Fund

Electric	67490.37
Water	24350.25
Wastewater	80440.22
Garbage	20264.02
Villages	12182.58
	<u>204727.44</u>

November Claims Transfer Request - ASB Money Market to Checking

Vendor Claims		204,727.44	Prior Month ACH Claims	418,871.65
Prior Month ACH Claims		418,871.65	AFLAC	135.58
Payroll		100,000.00	Ameritas	8,316.94
Bond - December 15		117,302.50	ASB	425.00
	Payments	<u>840,901.59</u>	ASSURITY	124.23
			BCBS	11,780.55
			NSF Checks	2,306.13
			Chase Paymentech	1,939.03
Bank Balance Checking	9/30/2024	269,040.23	Constellation Energy	496.97
O/S Checks & ACH		54,051.43	DIRECT DEPOSIT TOTAL	64,201.71
O/S Deposits - 191460		3,756.21	Flair, Andrew	(169.18)
		<u>218,745.01</u>	Guardian Life	1,265.48
			IBEW 1536	377.84
			IRS	26,830.26
Payments - Balance		(622,156.58)	Mid-American Benefits	1,596.37
			Mutual of Omaha	288.95
Operational Transfer Request		747,000.00	NDOR W/H	4,891.81
			NE Dept of Rev	27,363.94
Estimated Ending Balance		124,843.42	NPPD	224,555.89
			Parsons, Kiley	(149.11)
			Southwest Power Pool	37,251.18
			Terry Jr, Clinton	(68.47)
			The Principal Group	853.83
			United Parcel Service	99.70
			Verizon Wireless	90.24
			WEX Fleet Universal	3,247.02
			Windstream	166.01
			Xpress Bill Pay	653.75

CD - INVESTMENTS - October 2024

GL	ISSUED/ RENEWED DATE	MATURITY DATE	NUM.	TERM	INT.	RATE	OWNER	BANK	ORIGINAL\$	CURRENT\$
ELECTRIC DEPARTMENT										
1200	09/18/24	09/18/25	21003	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	489,675.41	514,913.76
1200	09/18/24	09/18/25	21004	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	545,764.92	545,764.92
1200	09/18/24	09/18/25	21005	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	924,613.73	924,613.73
1200	09/18/24	09/18/25	21006	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	688,056.24	688,056.24
1200	09/18/24	09/18/25	21007	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	545,764.92	545,764.92
1200	01/06/23	07/08/25	20693	12 MO	CMPQ	5.11%	Capitol Reserves	ASB	731,965.61	783,837.27
1200	07/08/24	07/08/25	20688	12 MO	CMPQ	5.11%	Capitol Reserves	ASB	618,210.48	625,982.05
1200	07/08/24	07/08/25	20689	12 MO	CMPQ	5.11%	Capitol Reserves	ASB	618,210.72	625,982.29
1200	03/16/23	03/20/25	20442	12 MO	CMPQ	4.86%	Capitol Reserves	ASB	207,421.48	212,415.52
1200	10/31/23	10/31/24	21148	12 MO	CMPQ	4.30%	Capitol Reserves	ASB	671,599.51	671,599.51
1200	05/26/23	05/26/25	972680	12 MO	CMPQ	4.52%	Capitol Reserves	UBT	536,138.08	567,468.60
TOTAL ELECTRIC INVESTMENTS									\$6,706,398.81	
WATER DEPARTMENT										
1200	09/18/24	09/18/25	21008	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	260,865.02	260,865.02
1200	7/8/2024	07/08/25	20691	12 MO	CMPQ	4.65%	Capitol Reserves	ASB	222,528.62	235,827.78
1200	5/26/2023	05/26/25	972687	12 MO	CMPQ	4.52%	Capitol Reserves	UBT	280,622.56	297,023.08
TOTAL WATER INVESTMENTS									\$793,715.88	
SEWER DEPARTMENT										
1200	09/18/24	09/18/25	21009	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	563,974.22	563,974.22
1200	09/18/24	09/18/25	21010	12 MO	CMPQ	4.60%	Capitol Reserves	ASB	84,324.87	88,671.06
1200	07/08/24	07/08/25	20690	12 MO	CMPQ	5.11%	Capitol Reserves	ASB	446,587.62	452,201.70
TOTAL W.W. INVESTMENTS									\$1,104,846.98	
TOTAL INVESTMENTS									\$8,604,961.67	

INTEREST ALLOCATION							
AUBURN STATE BANK RECONCILIATION - Through 10/31/2024							
	Prior Months balance #457285 \$1,089,180.85	Allocation		Deposits/ Transfers	Increase/ Decrease in Designated Funds	Checks/ Transfers/ Adjustments	Ending Balance #457285 \$1,089,828.39
E.Prev.Bal. \$494.04 E. REV.% 76.3%	\$830,987.87 \$494.04 \$830,987.87 \$830,987.87 \$0.00	76.3% 100.0% 100.0%	interest rounding	\$494.04 -\$0.03	494.01	\$0.01 \$0.00	\$831,481.89 \$831,481.89
W Prev. Bal. \$96.03 W. REV.% 14.83%	\$161,493.74 \$96.03 \$161,493.74 \$161,493.74 \$0.00	14.83% 100.0% 100.0%	interest rounding	\$96.03	96.03	\$0.00	\$161,589.77 \$161,589.77
WW.Prev.Bal. \$57.50 WW. REV.% 8.88%	\$96,699.24 \$57.50 \$96,699.24 \$96,699.24 \$0.00	8.88% 100.0% 100.0% 100.0%	rounding interest	\$57.50	57.50	\$0.00	\$96,756.73 \$96,756.73
Interest =	647.54	\$1,089,180.85 v		\$647.54	647.54		\$1,089,828.39
** adjusted for rounding							
					INTEREST		\$494.01
					INTEREST		96.03
					INTEREST		\$57.50
					Total Interest		647.54

2024 Interest

2023 Interest

Dec	
Nov	
Oct	3,062.31
Sept	4,262.97
Aug	5,236.69
Jul	5,159.70
June	4,930.55
May	5,019.53
Apr	4,915.14
Mar	5,066.74
Feb	4,539.93
Jan	4,728.42
46,921.98 YTD Interest	

Dec	4,686.84
Nov	4,257.76
Oct	4,384.17
Sept	4,725.66
Aug	4,857.48
Jul	4,657.09
Jun	3,951.13
May	3,997.88
Apr	3,919.32
Mar	3,863.84
Feb	3,333.27
Jan	3,640.79
45,588.39 YTD Interest	

PLEDGING ANALYSIS						
Auburn State Bank - October 2024 Pledge Analysis						
PLEDGE#	ISSUE DATE	ORIGINAL AMOUNT	MATURITY	SECURITY PLEDGED	RATING-SP/Moodys	10/31/2024
112128KN2	12/19/17	\$ 130,000.00	12/15/29	BROKEN BOW NEB GO	NR	\$ 119,078.70
187857GD3	11/27/23	\$ 900,000.00	04/01/40	CLINTON-MACOMB MI PUB LIBR	NR	\$ 783,261.00
254068AZ2	08/19/24	\$ 81,000.00	12/15/23	DILLER NEB GO	NR	\$ 80,263.71
31395WHNO	07/01/05	\$ 1,330,000.00	07/15/25	FHLMC REMIC SERIES 3005 ED	NR	\$ 5,083.39
3137FL2Q6	04/20/20	\$ 2,000,000.00	01/25/26	FHLMC REMIC SERIES K-F58	NR	\$ 515,174.39
3137FL7L2	03/28/19	\$ 1,300,000.00	02/25/26	FHLMC REMIC SERIES K-F60	NR	\$ 229,466.34
3137H5FZ5	04/25/23	\$ 500,000.00	11/25/30	FHLMC REMIC Series K-J37	NR	\$ 452,212.55
3137FMCW0	08/07/19	\$ 2,000,000.00	05/25/29	FHMS KF63 A	NR	\$ 1,030,632.35
3140LE6E2	09/20/22	\$ 500,000.00	12/01/27	FNMA MBS 2ND LIEN MULT	NR	\$ 465,082.74
3140J2QH2	10/26/23	\$ 500,000.00	12/01/30	FNMA MBS BL9455	NR	\$ 415,752.10
3140LANP6	01/01/21	\$ 500,000.00	01/01/31	FNMA MBS BLLN MULTI 7+	NR	\$ 403,474.74
3140LBB85	12/21/23	\$ 500,000.00	02/01/36	FNMA MBS BLLN MULTI 7+	NR	\$ 357,990.57
3136AYEX7	09/01/17	\$ 500,000.00	09/25/35	FNMA REMIC TRUST 2017-83	NR	\$ 106,276.26
3136BLET3	09/18/23	\$ 500,000.00	12/25/46	FNR 2022-3EA	NR	\$ 322,443.98
34682EML4	03/01/19	\$ 330,000.00	09/01/36	FORT BEND CNTY TEX MUN UTIL	NR	\$ 305,461.20
3617LUUA4	06/27/22	\$ 1,100,000.00	02/20/70	GNMA HMBS	NR	\$ 252,548.79
38378BA74	08/01/12	\$ 875,000.00	11/16/51	GNMA REMIC TRUST 2012-100 AC	NR	\$ 155,675.03
38376RB70	04/09/20	\$ 1,150,000.00	10/20/66	GNMA REMIC TRUST 2016-H23	NR	\$ 392,655.32
414108KB5	05/15/20	\$ 375,000.00	08/15/36	HARRIS CO TX FRESH WTR SUPP	NR	\$ 295,473.75
564386TG5	02/20/24	\$ 595,000.00	02/15/31	MANSFIELD TEX INDPT SCH DIST	NR	\$ 507,487.40
564386TA8	08/20/24	\$ 105,000.00	02/15/31	MANSFIELD TEX INDPT SCH DIST	NR	\$ 90,160.35
64044XCH2	05/15/19	\$ 290,000.00	12/15/29	NEMAHA. CO NE SCH DIST LTD TAX	NR	\$ 278,429.00
64044XCT6	06/20/24	\$ 290,000.00	12/15/29	NEMAHA. CO NE SCH DIST NO 00	NR	\$ 253,219.30
803770WZ5	01/19/23	\$ 1,000,000.00	12/15/43	SARPY COUNTY NEB SCH DIST NO 037	NR	\$ 985,430.00
83165BBH4	03/01/19	\$ 1,000,000.00	08/25/28	SBA PC VAR QTRLY ADJ	NR	\$ 185,851.16
83165BBN1	04/18/19	\$ 1,000,000.00	07/25/29	SBA POOL VARIABLE RATE	NR	\$ 263,969.96
78443VAG7	01/25/07	\$ 1,000,000.00	01/25/42	SLM STUDENT LOAN TR 2007-1	NR	\$ 546,793.53
78443FAF4	07/19/07	\$ 1,000,000.00	01/25/43	SLM STUDENT LOAN TR 2007-5	NR	\$ 378,654.51
878867AF7	04/15/20	\$ 600,000.00	11/01/34	TECUMSEH NE RFD BDS	NR	\$ 523,944.00
91282CCE9	03/28/22	\$ 2,000,000.00	05/31/28	UNITED STATES TREASURY	NR	\$ 1,813,359.38
912828Z94	07/18/22	\$ 500,000.00	02/15/30	UNITED STATES TREASURY	NR	\$ 438,808.60
91282CBL4	08/16/23	\$ 450,000.00	02/15/31	UNITED STATES TREASURY	NR	\$ 376,804.69
91282CBS9	08/17/22	\$ 500,000.00	03/01/28	UNITED STATES TREASURY	NR	\$ 455,429.69
929831TL9	08/21/24	\$ 500,000.00	02/01/35	WACO TEX	NR	\$ 515,175.00
BOOK VALUE		\$25,901,000.00			MKT. VALUE	\$14,301,523.48

PLEDGING ANALYSIS (cont.)

AUBURN STATE BANK BALANCES - October 2024	
Flexible Spending #443450	\$4,970.27
MMG # 457285 (T/D,Ins.,Rev.)	\$1,089,828.39
MMG #191494 E,W,WW Rev.	\$3,561,821.52
SNA #191460 E,W,WW Rev.	\$269,040.23
	\$4,925,660.41

Auburn State Bank C.D.'s -October 2024		
	21003	\$514,913.76
	21004	\$545,764.92
	21005	\$924,613.73
	21006	\$688,056.24
	21007	\$545,764.92
	20693	\$783,837.27
	20688	\$625,982.05
	20689	\$625,982.29
	20442	\$212,415.52
	21148	\$671,599.51
	21008	\$260,865.02
	20691	\$235,827.78
	21009	\$563,974.22
	21010	\$88,671.06
	20690	\$452,201.70
		\$7,740,469.99

Bank/CDs Total	\$12,666,130.40
-----------------------	------------------------

RECAP:	Original Pledge	Market Value
F.D.I.C.	\$250,000.00	\$250,000.00
Pledges	\$25,901,000.00	\$14,301,523.48
Sub-total	\$26,151,000.00	\$14,551,523.48
Bank/CDx1.05	\$13,299,436.92	\$13,299,436.92
Difference	\$12,851,563.08	\$1,252,086.56

Need additional pledge in the amount of = \$00.00

** Transition of CD's from UBT to ASB

Proof	
CD Totals All Institutions	\$8,604,961.67

Union Bank & Trust Company - October 2024 Pledge Analysis						
PLEDGE #	ISSUE DATE	AMOUNT	MATURITY	SECURITY PLEDGED	RATING-SP/Moodys	10/31/2024
91282CCZ2	11/17/21	310,000.00	9/30/2026	UNITED STATES TREASURY NOTE		\$291,400.00
38381WT99	09/05/19	146,416.28	07/20/49	US TREASURER BILL	AAA	\$128,062.04
36179YAT1	12/27/23	1,000,000.00		GNMA PASS THRU POOL #MA9018M		\$832,442.40
	BOOK VALUE	\$1,456,416.28			MKT. VALUE	\$1,251,904.44

BANK BALANCES - October 2024	
	\$4,925,660.41

Union Bank C.D.'s - October 2024	
972680	\$567,468.60
972687	297,023.08
TOTAL	\$864,491.68

Bank/CDs Total	\$864,491.68
-----------------------	---------------------

RECAP:	Original Pledge	Market Value
F.D.I.C.	\$250,000.00	\$250,000.00
Pledges	<u>\$1,456,416.28</u>	<u>\$1,251,904.44</u>
Sub-total	\$1,706,416.28	\$1,501,904.44
Bank/CDx1.05	\$907,716.26	\$907,716.26
Difference	\$798,700.02	\$594,188.18

Need additional pledge in the amount of = \$0.00

Report Criteria:
Report type: Summary

Check Issue Date	Check Number	Payee	Description	Amount
11/20/2024	49659	American Recycling & Sanitation	CONTRACTED AMOUNT	20,359.20
11/20/2024	49660	B 103	COOP AD	190.00
11/20/2024	49661	BCom Solutions, LLC	MANAGED WORDPRESS HOSTING	384.99
11/20/2024	49662	Blackburn Manufacturing	Quik-Mark Inv Sol Marking Paint - Green APWA 12/CS	982.31
11/20/2024	49663	Board Of Public Works	NORTH WELL FIELD	16,535.96
11/20/2024	49664	Border States Industries Inc	TRANSFORMER - PAD BOX 37 X 43 X 24 IN	6,751.91
11/20/2024	49665	Bulldog Auto Supply	COUPLER	800.33
11/20/2024	49666	Capital Business Systems, Inc	LANIER COPIER	388.20
11/20/2024	49667	Capital One Spark Business	LOCK PIN	5,688.90
11/20/2024	49668	Caselle Inc	CONTRACT SUPPORT	2,018.00
11/20/2024	49669	City of Auburn	FRANCHISE FEE	7,102.06
11/20/2024	49670	Concrete Industries Inc	5 TN SCREENED LIMESTONE BULK - CHRISTMAS POLES	238.56
11/20/2024	49671	Core & Main	WATER METER - BOTTOM SR11 5/8 IN 4 BOLT	373.33
11/20/2024	49672	Coulter, Mike	REBATE	30.00
11/20/2024	49673	County Publications	WATER WARNING	1,351.40
11/20/2024	49674	Credit Information Services	CREDIT CHECKS	40.35
11/20/2024	49675	D.P. Sawyer, Inc.	TEMP TRAFFIC SIGNALS	13,500.00
11/20/2024	49676	DHHS State of Nebraska	CBOD NH3, TKN TSS	1,526.00
11/20/2024	49677	Eggers Brothers Inc	N CL BR CLEANER	56.91
11/20/2024	49678	Environmental Systems Research Institute	ArcGIS Desktop Basic Single Use Primary Maintenance 1/04/	5,710.00
11/20/2024	49679	Farm & City Supply	LABOR TO EVALUATE AND REASSEMBLE CUTTING SAW	280.00
11/20/2024	49680	Farmers Cooperative	Hydraulic Oil - United MV ISO 32 - 5 Gal Case (2 - 2.5 Gal Ju	800.19
11/20/2024	49681	Filter Care of Nebraska	FILTERS CLEANED	82.85
11/20/2024	49682	Glenn's Corner Market	SAFETY MEETING SNACKS	80.11
11/20/2024	49683	Grainger Inc	O-RING DASH 328 BUNA	15.28
11/20/2024	49684	Great Plains Lawn Care	MOWING	370.00
11/20/2024	49685	Green Care Lawn Service	LAWN CARE	380.00
11/20/2024	49686	Hach Chemical Company	THERMOMETER POCKET	105.20
11/20/2024	49687	Hawkins Inc	CHLORINE CYLINDERS	2,275.52
11/20/2024	49688	HDR Engineering Inc	PROFESSIONAL SERVICES 9/29-11/2/24	3,633.07
11/20/2024	49689	Helms Automotive	UNIT 23 DRIVESHAFT BEARING	352.44
11/20/2024	49690	HTM Sales Inc	2L153NA - Wafer Check Valve 4 LH	1,335.00
11/20/2024	49691	Husker Electric	FUSE - FAST ACTING 10 AMP 250 VOLT STREET LIGHTS	87.22
11/20/2024	49692	Jackson Services Inc.	MATS	2,603.61
11/20/2024	49693	JK Energy Consulting, LLC	RATE STUDY FIXED FEE SERVICE	1,800.00
11/20/2024	49694	Johnny's Tire & Battery	UNIT 5 TIRE REPAIR	50.00
11/20/2024	49695	Kerns Excavating Company	WWTP GATE VALVES - BASINS 1 & 2	46,442.00
11/20/2024	49696	Kidwell Inc	REPORTED ISSUES WITH MITEL ACCOUNT	67.50
11/20/2024	49697	LifeGuard MD, Inc.	AED BATTERY PADS	741.24
11/20/2024	49698	Lincoln Winwater	COUPLING - INSTATITE FMIP 3/4 IN	2,428.20
11/20/2024	49699	Lynch's Hardware & Gifts	DUCT TAPE	145.33
11/20/2024	49700	Mellage Truck & Tractor Inc	UNIT 8 SERVICE ENGINE KNOCK	250.00
11/20/2024	49701	Mellen & Associates Inc.	1264345 - VSP MAC 811C-PM-112CA-152 - K06	902.60
11/20/2024	49702	Merz Ink	UPDATE BANNER	85.20
11/20/2024	49703	Mike's Window Service	WINDOW CLEANING	46.32
11/20/2024	49704	Morrissey, Teresa	CLEANING	600.00
11/20/2024	49705	Municipal Energy Agency of Nebraska	GENERATION WORKSHOP	400.00
11/20/2024	49706	Municipal Supply of NE Inc	#20 Boring Bar Complete 580609 - Tapping Tool Repair	1,013.52
11/20/2024	49707	Nebraska Dept of Environment and Energy	WWIII RETEST	125.00
11/20/2024	49708	Nemaha County Clerk	LEIN RELEASE	20.00
11/20/2024	49709	Oestmann, Darren	SAFETY GLASSES	394.00
11/20/2024	49710	One Call Concepts Inc	LOCATES	229.83
11/20/2024	49711	Petty Cash	PARTS DEPOSIT PUGH	16.62
11/20/2024	49712	Pinpoint Auburn, Inc	PHONE SERVICE 11/01/2024-11/30/2024	433.93
11/20/2024	49713	PIP Marketing Signs & Print	STATEMENTS	3,240.15

Check Issue Date	Check Number	Payee	Description	Amount
11/20/2024	49714	Pollman LLC	BORE 2" PIPE	6,386.25
11/20/2024	49715	RESCO	CRIMPIT - 6-4 TO 12-10 - WR9	1,678.24
11/20/2024	49716	Sack Lumber Company	MINI STAINLESS BRUSH	5.73
11/20/2024	49717	SECUR-SERV	REPLACEMENT PC	485.75
11/20/2024	49718	T & R Electric Incorporated	Transformer Gasket Material - 2'X2' 3/16"	161.00
11/20/2024	49719	US Cellular	MONTHLY SERVICE CHG - 10/10/2024-11/09/2024	780.83
11/20/2024	49720	Village of Brownville	WATER	7,457.04
11/20/2024	49721	Village of Nemaha	GARBAGE	4,725.54
11/20/2024	49722	Water Engineering Inc	MONTHLY AGREEMENT	432.11
11/20/2024	49723	Western Area Power Administration	ENERGY- OCT 2024	25,170.87
11/20/2024	49724	Zoro Tools Inc	AIR FILTERS	157.34
Grand Totals:				203,301.04

Report Criteria:
Report type: Summary

Check Number	Check Issue Date	Payee	Amount
49725	11/20/2024	Auburn Christian Church	132.03
49726	11/20/2024	Clinton Jr, Terry	68.47
49727	11/20/2024	Johnson, Michael P	300.00
49728	11/20/2024	Koeneke, Tim	65.50
49729	11/20/2024	Krebs, Sean	271.53
49730	11/20/2024	Nemaha Co Ministerial Assoc	132.02
49731	11/20/2024	Parsons, Kiley	149.11
49732	11/20/2024	Stephens, Sherri	262.68
49733	11/20/2024	Sherman, Bailey	45.06
Grand Totals:			1,426.40

**Cost of Unbilled
Services Provided to the City of Auburn
2024**

Month	Labor	Equipment	Materials	Street Lights	
				Utility Bill	Total
January	7,555.56	2,300.00	-986.35	2,389.87	11,259.08
February	1,932.60	735.00	874.61	2,344.56	5,886.77
March	7,710.91	3,005.00	0.00	1,893.73	12,609.64
April	7,830.49	1,360.00	0.00	1,807.99	10,998.48
May	2,298.02	210.00	3,219.71	1,465.56	7,193.29
June	279.06	180.00	14.75	1,116.36	1,590.17
July	498.93	300.00	288.40	1,266.04	2,353.37
August	75.66	60.00	19.73	1,486.80	1,642.19
September	2,762.73	740.00	616.95	1,494.98	5,614.66
October	119.80	0.00	0.00	1,666.50	1,786.30
November					0.00
December					0.00
Grand Totals	\$31,063.76	\$8,890.00	\$4,047.80	\$16,932.39	\$60,933.95

Activity Code	Activity Description	Task Number	Task Title	Date	Hours
	Total Activity: 100 Regular:				3,590.00
	Total Activity: 200 Overtime:				153.50
	Total Activity: 300 Vacation:				150.75
	Total Activity: 401 Sick:				190.75
	Total Activity: 500 Leave Without Pay:				56.00
	Total Activity: 510 Volunteer Without Pay:				24.00
	Total Activity: 810 Peru - Regular:				7.00
	Total Activity: 812 Nemaha - Regular:				15.00
	Total Activity: 820 Johnson - Regular:				1.00
	Total Activity: 827 Peru - CTE:				2.00
	Total Activity: 901 Comp Time Used:				46.50
	Total Activity: 902 Comp Time Earned:				38.00
	Grand Totals:				<u>4,274.50</u>

Village of Brownville

2024 Costs Incurred and Billed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Labor for Billing	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00			2500.00
Billing Charge per Bill	58.00	58.00	58.00	58.00	58.00	57.50	57.50	58.00	58.00	58.00			579.00
Verizon SCADA													0.00
Shipping Samples													0.00
Mileage		13.67											13.67
Materials													0.00
Credit													0.00
Water Meters													0.00
Meals													0.00
Labor - Electric REG													0.00
Labor - Elec OT													0.00
Labor- Water REG		50.00											50.00
Labor- WW REG													0.00
Labor- Admin REG													0.00
Labor - Water OT													0.00
Labor - WW OT													0.00
Labor - HOLDBL													0.00
Equipment													0.00
Monthly Totals	308.00	371.67	308.00	308.00	308.00	307.50	307.50	308.00	308.00	308.00	0.00	0.00	3,142.67

Village of Johnson

2024 Costs Incurred and Billed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Shipping Samples													0.00
Mileage		32.16	26.80										58.96
Materials						112.47							112.47
Water Meters													0.00
Meals													0.00
Labor - Electric REG		175.00											175.00
Labor- Water REG													0.00
Labor- WW REG			75.00										75.00
Labor- Admin REG													0.00
Labor - Water OT													0.00
Labor - WW OT													0.00
Labor - HOLDBL													0.00
Equipment		350.00	150.00										500.00
Monthly Totals	0.00	557.16	251.80	0.00	0.00	112.47	0.00	0.00	0.00	0.00	0.00	0.00	921.43

Village of Nemaha

2024 Costs Incurred and Billed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Labor for Billing	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00			2000.00
Billing Charge per Bill	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00			500.00
Verizon SCADA	40.01	40.01	40.01	40.01	40.01	40.01	40.01	40.01	40.01	40.01			
Shipping Samples	12.36	37.17	24.78	24.78	12.41	24.78	24.77	24.83	12.47	12.46			186.03
Mileage	130.32	149.75	145.59	180.36	122.74	126.23	179.02	163.28	133.40	108.34			1,439.03
Materials		17.03				19.72	80.11			13.94			130.80
Water Meters		347.08	86.77										433.85
Meals													0.00
Labor - Elec REG							825.00						
Labor- Water REG	450.00	712.50	400.00	450.00	575.00	512.50		750.00	325.00	700.00			4,875.00
Labor- WW REG	25.00	25.00	25.00	400.00	100.00			150.00	100.00	125.00			950.00
Labor- Admin REG	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00			1,000.00
Labor - Water OT	150.00			200.00	100.00				150.00				600.00
Labor - WW OT													0.00
Labor - HOLDBL													0.00
Equipment													0.00
Monthly Totals	1,157.69	1,641.37	1,084.54	1,645.15	1,300.16	1,073.24	1,498.91	1,478.12	1,110.88	1,349.75	0.00	0.00	12,114.71

City of Peru

2024 Costs Incurred and Billed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Verizon SCADA	99.23	98.54	102.77	50.17	50.12	50.08	50.06	50.12	50.12	50.23			651.44
Shipping Samples	24.72		37.19	12.39	12.41	24.78	12.39	12.44		12.46			148.78
Mileage	458.48	284.35	72.49	84.22	92.26	66.93	266.93	353.02	221.64	73.30			1,973.62
Materials						303.52							303.52
Water Meters													0.00
Bulk Water													0.00
Meals													0.00
Finance Fees													
Labor- Water REG	2,387.50	1,475.00	350.00	200.00	350.00	150.00	150.00	800.00	175.00	100.00			6,137.50
Labor- WW REG			50.00	25.00	25.00	62.50	325.00	500.00	400.00	300.00			1,687.50
Labor- Admin REG	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00			3,500.00
Labor - Water OT/CTE	1,500.00	450.00	900.00	2,250.00	1,500.00	750.00	450.00	900.00	600.00	150.00			9,450.00
Labor - WW OT													0.00
Labor - HOLDBL				600.00									600.00
Equipment									150.00				150.00
Monthly Totals	4,819.93	2,657.89	1,862.45	3,571.78	2,379.79	1,757.81	1,604.38	2,965.58	1,946.76	1,035.99	0.00	0.00	24,602.36