

SERVICE DATE
Mar 25, 2024

PUBLIC SERVICE COMMISSION OF WISCONSIN

Application of the Village of Wonewoc, Juneau County, Wisconsin, as
an Electric Public Utility, for Authority to Adjust Electric Rates

6760-ER-105

FINAL DECISION

This is the Final Decision in the Class 1 proceeding conducted by the Public Service Commission (Commission) on the application of the Village of Wonewoc, as an electric public utility (applicant), for authority to adjust electric rates. The application is APPROVED as conditioned by this Final Decision.

Introduction

The applicant applied to the Commission on October 24, 2023, for authority to increase electric rates by \$102,184, or 15.18 percent. The applicant's last rate change was approved in docket 6760-ER-104 by Final Decision dated August 12, 2022. The applicant cited debt service coverage as the contributing factor for the rate increase request. The final overall rate change authorized is \$115,437 or 16.72 percent for the test year, which ends December 31, 2024.

Pursuant to due notice, the Commission held a telephonic hearing at Madison and Wonewoc on March 7, 2024. The applicant is the only party to the proceeding. The appearances in this proceeding are listed in Appendix A. Fourteen public comments were received, both in writing and at the hearing. The Commission considered these comments as part of the record in this proceeding.

Findings of Fact

1. A reasonable estimate of average net investment rate base for the test year is \$1,182,578.
2. The applicant's present authorized rates for electric utility service will produce total operating revenues of \$697,032, which are less than the applicant's revenue requirement of \$812,469 for the test year. The applicant's present rates are unreasonable and unjust as they are insufficient to cover the application's test year operating expense and to provide an opportunity for a reasonable return on utility investments.
3. The rate of return on average net investment rate base at current rates of negative 3.76 percent is unreasonable and inadequate.
4. A reasonable utility ratemaking capital structure for the test year consists of 78.30 percent municipal equity and 21.70 percent long-term debt.
5. A reasonable return on municipal equity is 7.07 percent.
6. The applicant's composite cost of debt is 2.14 percent. A reasonable return on average net investment rate base that will provide adequate interest coverage is 6.00 percent.
7. Authorizing the applicant to continue to apply a power cost adjustment clause (PCAC) for retail electric service during the test year is reasonable.
8. An increase in the applicant's operating revenues for the test year of \$115,437 is necessary to generate a 6.00 percent return on average net investment rate base and to cover the applicant's total cost of service.
9. It is reasonable to require the applicant to file a revised 2022 Annual Report, Schedule E-04, with the correct Electric Operation and Maintenance Expense (O&M) values as provided in the applicant's response to data request PSCW-AJF-1.6 in this proceeding.

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10. The rates and rules in Appendices D and F are just and reasonable and will permit the applicant to earn the necessary revenue requirement for the test year.

11. The annual depreciation rates in Appendix G are reasonable.

12. Energy conservation, renewable resources, or energy priorities listed in Wis. Stat. §§ 1.12 or 196.025 and their combination would not be a cost effective, technically feasible, or environmentally sound alternative to the rate increase authorized in this Final Decision.

Conclusions of Law

1. The applicant is a municipal electric public utility as defined in Wis. Stat. §§ 66.0801 and 196.01(5).

2. The Commission has authority under Wis. Stat. §§ 196.025, 196.03, 196.20, and 196.37, to authorize the applicant to establish electric rates and rules and annual depreciation rates in accordance with this Final Decision and to determine that the rates and rules in Appendices D, F, and G are reasonable and just as a matter of law.

3. The Commission has authority under Wis. Stat. § 15.02(4) to delegate to the Administrator of the Division of Energy Regulation and Analysis those functions vested by law as enumerated above. It has delegated the authority to the Administrator of the Division of Energy Regulation and Analysis to issue a Final Decision in this matter.

Opinion

Net Investment Rate Base

The average net investment rate base for the test year is as follows:

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Electric Utility Plant	\$1,579,033
Less: Accumulated Depreciation	449,655
Net Plant:	<hr/> \$1,129,378
Plus: Materials and Supplies	54,230
Less: Customer Advances	0
Less: Reg. Liability (Contrib. Accum. Depr.) ¹	1,030
Net Investment Rate Base	<hr/> \$1,182,578

This rate base is reasonable and just.

Comparative Income Statement

Income statements showing revenues and expenditures estimated for the test year ending December 31, 2024, at present rates and at rates authorized in this Final Decision, are contained in Appendix B. Such income statements are reasonable and just for purposes of this proceeding. Appendix B also shows the percent change in revenues for the various rate classes at present and authorized rates. The applicant's present rates are unreasonable and unjust because they produce inadequate revenues.

The depreciation expense included in the revenue requirement for the test year was computed using the depreciation rates shown in Appendix G. These depreciation rates are effective on the effective date of this Final Decision for computing the depreciation expense on the average investment for each plant account.

¹ Authorized in docket 05-US-105, Investigation of the Accounting Treatment for Account 271, Contributions in Aid of Construction and Modification of the Uniform Systems of Accounts for Municipal Electric, Gas, Water and Sewer Utilities. Supplemental Decision dated September 9, 2004.

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COVID-19 Costs

In docket 5-AF-105, the Commission authorized utilities to defer any COVID-19 related expenditures or foregone revenues incurred by the utility resulting from its compliance with Emergency Order #11, orders by the Commission in docket 5-UI-120, and as otherwise required to ensure the provision of safe, reliable, and affordable access to utility services during the declared public health emergency for COVID-19. In its Supplemental Order - Third, the Commission ordered all authorized COVID-19 deferrals to end as of December 31, 2021 and required utilities seeking recovery of reported COVID-19 costs to file a rate application within two years from the effective date of the Order. The applicant is not seeking recovery of any COVID-19 related costs.

Annual Reports

During this proceeding, errors were found in the expenses reported for several Electric O&M expense accounts listed in Schedule E-04 of the 2022 Annual Report. The applicant provided revised 2022 Electric O&M account expenses in response to data request PSCW-AJF-1.6 in this proceeding. It is reasonable to require the applicant to file a revised 2022 Annual Report, Schedule E-04, with the correct Electric O&M expenses as provided in the applicant's response to data request PSCW-AJF-1.6.

Return on Rate Base

It is reasonable to expect the applicant to pay \$490,794 to its wholesale supplier, Wisconsin Power and Light Company (WP&L), for purchased power during the test year. During this period, the Commission expects the applicant to sell 4,219,941 kilowatt-hours (kWh) of energy. The Commission expects the applicant's present rates to produce total operating

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revenues of \$697,032 against total operating expenses of \$741,511, yielding a net operating loss of \$44,479. This net operating loss provides a negative 3.76 percent rate of return on the above determined average net investment rate base of \$1,182,578. Because the present rates produce a low rate of return, they are inadequate.

It is reasonable to estimate the applicant's capital employed in providing public utility service as 78.30 percent municipal equity and 21.70 percent long-term debt. The composite cost of debt capital is 2.14 percent. A return on rate base of 6.00 percent will provide a return on municipal equity of 7.07 percent, a 10.21 times interest coverage, and a 6.77 times debt service coverage. The rate of return of 6.00 percent applied to net investment rate base in determining revenue requirement for purposes of this proceeding is reasonable and just.

Power Cost Adjustment Clause

The applicant's earnings are extremely sensitive to the wholesale rates and fuel adjustment charged by its supplier. Purchased power costs represent approximately 66.19 percent of the applicant's total operating expenses. Fluctuations in the applicant's earnings can result from changes in the wholesale demand-energy rate and fuel adjustment charged by WP&L. To mitigate fluctuations in the applicant's earnings due to changes in the cost of purchased power, the Commission authorizes the applicant to continue to apply a PCAC to all of its retail bills. This clause permits increases or decreases in the cost of purchased power to be passed on directly to the customer. The applicant presumably makes no profit from applying this PCAC to its retail bills.

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This Final Decision revises the PCAC to reflect the change in the base average cost of power (the "U" factor of the clause) for the test year. The PCAC is applicable each month and shall reflect the difference between monthly and test period wholesale purchased power costs.

The authorized rates, as shown in Appendix D, reflect the test year PCAC factor. This average per kWh adjustment to a customer's retail electric bill represents expected changes in the wholesale cost of purchased power for the test year. The cost of purchased power used to compute this average adjustment is based upon rates set by WP&L which are effective on and after January 1 of the test year.

Rates

The Commission adjusted the applicant's base rates in addition to revising the PCAC. The authorized rates will increase revenues by approximately \$115,437 annually, or 16.72 percent, resulting in an estimated net operating income of \$70,958 for the test year. This net operating income provides a rate of return of 6.00 percent on the applicant's average net investment rate base of \$1,182,578.

Rate Design

The Commission has a statutory responsibility to establish reasonable and just rates. It is reasonable and just to authorize flat usage and time-of-day (TOD) electric rates. The flat usage rate design provides an appropriate price signal to the consumer in lieu of TOD rates.

The rates in Appendix C are generally based on the cost-of-service principle; that is, rates are designed to recover the costs of providing service to each customer class. Commission staff performed a cost-of-service study (COSS), based on the applicant's costs, to design rates for this proceeding. The Commission recognizes that any COSS is not a precise reflection of cost

causality, but rather depends heavily on the accuracy of the data and projections used and the many judgments of the person performing the study. Selecting final class revenue targets, using the COSS as a guideline and adhering to the general principles of rate-making, is also largely a matter of judgment. Final decisions regarding the increase or decrease for each class, as well as the rate design for each class, were influenced by all of the following factors: Commission staff's COSS; consideration of rates charged to customers of the adjacent large private power company, WP&L; concern regarding rate impact; and the expressed wishes of the applicant.

The authorized rates, as shown in Appendix B, will produce increases in revenues from all classes, for the test year. The present rates and authorized rates, listed by rate class, appear in Appendix D. It is reasonable to make the changes in electric rates as shown in Appendix D that:

1. Roll the test year PCAC of \$0.0231 per kWh into base rates;
2. Reflect current operating costs, the emerging competitive environment in the electric utility industry, and the customer bill impacts; and
3. Increase demand charges to better reflect capacity-related costs in the applicant's purchased power bills.

The authorized rate and rule tariffs appear in Appendices D and F, respectively.

Rule Changes

The applicant's current extension rules comply with Wis. Admin. Code §§ PSC 113.1001 to 113.1010. The current extension construction allowances, however, are not based on current costs and, based on data submitted at the hearing, are unreasonable and unjust. The Commission finds it reasonable to revise the applicant's construction allowances as shown in Appendix D.

The applicant requested to remove the three-phase 120/240 volt 4 wire-delta service option under Electric Rule 101.4 Availability of Service Voltages, stating that this service

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voltage poses a safety hazard. The Commission finds eliminating the three-phase 120/240 volt 4 wire-delta service option under Electric Rule 101.4 Availability of Service Voltages is reasonable.

The applicant requested to change the definition of a standard transformer to one with capacity less than or equal to 50 kVA. Commission staff chose not to include the requested change in the proposed electric rules in Ex.-PSC-COSS and Rate Design. The applicant did not object to the exhibit and ultimately chose not pursue the proposed rule change.

Reasonableness of Rates and Rules

The rates and rules authorized by this Final Decision will require each class of customers to bear a fair and equitable portion of the applicant's total revenue requirement for the test year ending December 31, 2024. The rate and rule changes authorized by this Final Decision are reasonable and just.

Effective Date

The Commission finds it reasonable for the authorized rate and tariff changes to take effect one day after the date of service, provided that these rates and tariff provisions are made available by that date to the public at locations where customer payments are accepted, on the applicant's Internet site, or in a form and place that is otherwise readily accessible to the public. If these rate increases and tariff provisions are not made available to the public by that date, it is reasonable to require that they take effect on the date the applicant makes them available at locations where customer payments are accepted, on the applicant's Internet site, or in a form and place that is otherwise readily accessible to the public.

Order

1. The authorized rate and tariff changes shall take effect one day after the date of service, provided that these rate and tariff provisions are made available by that date to the public at locations where customer payments are accepted, on the applicant's Internet site, or in a form and place that is otherwise readily accessible to the public. If these rate increases and tariff provisions are not made available to the public by that day, they shall take effect on the date the applicant makes them available at locations where customer payments are accepted, on the applicant's Internet site, or in a form and place that is otherwise readily accessible to the public.

2. The applicant shall revise its existing rates and tariff provisions for electric service, substituting the authorized rate and tariff changes shown in Appendices D and F. These changes shall be in effect until the Commission issues an order establishing new rates and tariff provisions.

3. The annual depreciation rates specified in Appendix G are effective on the effective date of this Final Decision.

4. The applicant shall inform the Commission, in writing within 20 days of the effective date of this Final Decision, of the date that the applicant makes the authorized rates and rules effective.

5. Pursuant to Wis. Stat. § 196.19, the applicant shall be deemed to have filed with the Commission the rates authorized in this Final Decision when the applicant receives completed tariff sheets reflecting this Final Decision from the Commission.

6. Extension applications made before the effective date of this Final Decision and ready to receive service within 60 days following the effective date of this Final Decision shall be completed under the applicant's current rules, rather than the rules specified in Appendix D.

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“Ready to receive service” means having the premises in a condition to receive permanent service or having temporary service for construction purposes. The applicant shall immediately inform all parties with pending extension requests of the new rules and 60-day limitation.

7. The applicant’s PCAC shall be applicable each month and shall reflect the difference between monthly and test period wholesale purchased power costs.

8. The applicant shall inform each customer of the new rates as required by Wis. Admin. Code § PSC 113.0406(1)(d).

9. The applicant shall file a revised 2022 Annual Report, Schedule E-04, with the correct Electric O&M expense values as provided in the applicant’s response to data request PSCW-AJF-1.6 in this proceeding.

10. This Final Decision takes effect one day after the date of service.

11. Jurisdiction is retained.

Dated at Madison, Wisconsin, the 25th day of March, 2024.

For the Commission:



Kate Christensen
Administrator
Division of Energy Regulation and Analysis

KEC:KN:jlt:DL: 02002101

Attachments

See attached Notice of Appeal Rights

PUBLIC SERVICE COMMISSION OF WISCONSIN
4822 Madison Yards Way
P.O. Box 7854
Madison, Wisconsin 53707-7854

**NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW, THE
TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE
PARTY TO BE NAMED AS RESPONDENT**

The following notice is served on you as part of the Commission's written decision. This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

PETITION FOR REHEARING

If this decision is an order following a contested case proceeding as defined in Wis. Stat. § 227.01(3), a person aggrieved by the decision has a right to petition the Commission for rehearing within 20 days of the date of service of this decision, as provided in Wis. Stat. § 227.49. The date of service is shown on the first page. If there is no date on the first page, the date of service is shown immediately above the signature line. The petition for rehearing must be filed with the Public Service Commission of Wisconsin and served on the parties. An appeal of this decision may also be taken directly to circuit court through the filing of a petition for judicial review. It is not necessary to first petition for rehearing.

PETITION FOR JUDICIAL REVIEW

A person aggrieved by this decision has a right to petition for judicial review as provided in Wis. Stat. § 227.53. In a contested case, the petition must be filed in circuit court and served upon the Public Service Commission of Wisconsin within 30 days of the date of service of this decision if there has been no petition for rehearing. If a timely petition for rehearing has been filed, the petition for judicial review must be filed within 30 days of the date of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition of the petition for rehearing by operation of law pursuant to Wis. Stat. § 227.49(5), whichever is sooner. If an *untimely* petition for rehearing is filed, the 30-day period to petition for judicial review commences the date the Commission serves its original decision.² The Public Service Commission of Wisconsin must be named as respondent in the petition for judicial review.

If this decision is an order denying rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not permitted.

Revised: March 27, 2013

² See *Currier v. Wisconsin Dep't of Revenue*, 2006 WI App 12, 288 Wis. 2d 693, 709 N.W.2d 520.

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APPENDIX A

PUBLIC SERVICE COMMISSION OF WISCONSIN

(Not a party but must be served per Wis. Stat. § 227.53)

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Wonewoc Electric and Water Utility
COMPARATIVE INCOME STATEMENT
TEST YEAR ENDED DECEMBER 31, 2024

	Present Rates*	Authorized Rates	Dollar Change	Percent Change
OPERATING REVENUES				
RETAIL SALES OF ELECTRICITY				
Residential Service	465,515	\$540,924	75,409	16.20%
General Service	199,129	\$235,676	36,547	18.35%
Small Power Service	-	\$0	-	0.00%
CP-2	-	\$0	-	0.00%
CP-3	-	\$0	-	0.00%
CP-4	-	\$0	-	0.00%
Lighting Service	25,688	\$29,169	3,481	13.55%
TOTAL RETAIL SALES OF ELECTRICITY	690,332	805,769	115,437	16.72%
*/ Reflects a Test Year PCAC of \$0.0231 per kWh.				
OTHER SALES OF ELECTRICITY	-	-	-	0.00%
TOTAL ALL SALES OF ELECTRICITY	690,332	805,769	115,437	16.72%
OTHER OPERATING REVENUE				
Forfeited Discounts	3,000	3,000		
Miscellaneous Service Revenue	-	-		
Sales of Water & Water Power	-	-		
Rent from Electric Property	-	-		
Interdepartmental Rents	-	-		
Other Electric Revenues	3,700	3,700		
TOTAL OTHER OPERATING REVENUES	6,700	6,700		
TOTAL ALL OPERATING REVENUES (A)	697,032	812,469		
OPERATING EXPENSE				
O. & M. EXPENSE				
Production Expense				
Purchased Power Expense (75.18% of O&M)	490,794	490,794		
Generation Expenses	-	-		
Total Production Expenses	490,794	490,794		
Trans. & Distrib. Expenses	42,355	42,355		
Customer Account & Sales Expenses	17,450	17,450		
Admin. & General Expenses	102,188	102,188		
TOTAL O. & M. EXPENSE	652,787	652,787		
DEPRECIATION EXPENSE	52,014	52,014		
AMORTIZATION EXPENSE	-	-		
TAXES OTHER THAN INCOME	36,710	36,710		
INCOME TAXES	-	-		
TOTAL OPERATING EXPENSES (B)	741,511	741,511		
NET OPERATING INCOME (A-B = C)	(44,479)	70,958		
AVG. NET INVEST. RATE BASE (D)	1,182,578	1,182,578		
RATE OF RETURN ON RATE BASE(C/ D)	-3.76%	6.00%		

Wonewoc Electric and Water Utility
ELECTRIC RETAIL REVENUE ALLOCATION SUMMARY
TEST YEAR ENDED DECEMBER 31, 2024

RATE CLASS	TEST YEAR		PRESENT		AUTHORIZED		PSC STAFF COSS PERCENT INCREASE
	KWH	REVENUES	REVENUES	DOLLAR INCREASE	PERCENT INCREASE		
RG-1 Residential Service	2,798,819	\$459,264	\$533,484	\$74,220	16.16%		
RW-1 Off-Peak Water Heating	36,230	\$6,251	\$7,440	\$1,189	19.03%		
TOTAL RESIDENTIAL	2,835,049	\$465,515	\$540,924	\$75,409	16.20%	13.08%	
GS-1 General Service	1,286,460	\$199,129	\$235,676	\$36,547	18.35%		
TOTAL GENERAL SERVICE	1,286,460	\$199,129	\$235,676	\$36,547	18.35%	29.32%	
CP-1 Small Power Service (40- kW)	0	\$0	\$0	\$0	0.00%		
TOTAL SMALL COMMERCIAL & INDUSTRIAL	0	\$0	\$0	\$0	0.00%		
MS-1 Street Lighting Service	98,432	\$25,688	\$29,169	\$3,481	13.55%		
TOTAL LIGHTING SERVICE	98,432	\$25,688	\$29,169	\$3,481	13.55%	-14.96%	
TOTAL ELECTRIC RETAIL REVENUE	4,219,941	\$690,332	\$805,769	\$115,437	16.72%	16.72%	

Wonewoc Electric and Water Utility
PRESENT AND AUTHORIZED RATES
TEST YEAR ENDED DECEMBER 31, 2024

Type of Service	Present Rates	Authorized Rates
Residential Service Rg-1		
Customer Charge		
	Single Phase \$ 10.00 per month	\$ 12.00 per month
	Three Phase \$ 20.00 per month	\$ 22.00 per month
Energy Charge	\$ 0.1259 per kWh	\$ 0.1725 per kWh
PCAC	\$ 0.0231 per kWh	\$ - per kWh
Off-Peak Water Heating Rw-1		
Customer Charge	\$ 6.00 per month	\$ 10.00 per month
Energy Charge	\$ 0.1057 per kWh	\$ 0.1325 per kWh
PCAC	\$ 0.0231 per kWh	\$ - per kWh
General Service Gs-1		
Customer Charge		
	Single Phase \$ 10.00 per month	\$ 14.00 per month
	Three Phase \$ 20.00 per month	\$ 24.00 per month
Energy Charge	\$ 0.1232 per kWh	\$ 0.1715 per kWh
PCAC	\$ 0.0231 per kWh	per kWh
Small Power Service CP-1 (40- kW)		
Customer Charge	\$ 38.00 per month	\$ 50.00 per month
Monthly Billed Demand Charge	\$ 8.00 per kW	\$ 8.00 per kW
Energy Charge	\$ 0.0838 per kWh	\$ 0.0900 per kWh
PCAC	\$ 0.0231 per kWh	\$ - per kWh

Wonewoc Electric and Water Utility
 PRESENT AND AUTHORIZED RATES
 TEST YEAR ENDED DECEMBER 31, 2024

Type of Service	Present Rates	Authorized Rates
Street Lighting Service MS-1		
INVESTMENT CHARGE		
Overhead		
40 W LED	\$5.75 per month	Removed
60 W LED	\$5.75 per month	Removed
40-100 W LED		\$6.75 per month
200 W IND	\$7.50 per month	Removed
175 W MV	\$7.75 per month	Removed
100 W HPS	\$7.50 per month	\$8.50 per month
150 W HPS	\$8.00 per month	\$9.00 per month
250 W HPS	\$8.00 per month	\$9.00 per month
Ornamental		
150 W HPS	\$8.25 per month	Removed
100-150 W LED	\$10.25 per month	\$11.25 per month
Yard Lighting		
<75 W LED	\$5.75 per month	\$6.75 per month
100 W LED	\$9.75 per month	\$10.75 per month
150 W HPS	\$10.00 per month	Removed
Energy Charge	\$ 0.0942 per kWh	\$ 0.1345 per kWh
PCAC	\$ 0.0231 per kWh	\$ - per kWh
AVERAGE BASE COST OF POWER		
PCAC	\$ 0.0932 per kWh	\$ 0.1163 per kWh
EMBEDDED COST ALLOWANCES		
Rg-1 & Rg-2, \$/Customer	\$ 221.00	\$ 1,349.74
Gs-1 & Gs-2, \$/Customer	\$ 511.00	\$ 3,086.36
Cp-1 & Cp-1 TOD, \$/kW-mo	\$ -	\$ -
Ms-1, \$/Lamp	\$ 17.00	\$ 85.18
NSF CHARGE	\$ 25.00	\$ 25.00
RECONNECTION CHARGES		
During Office Hours	\$ 35.00	\$ 35.00
After Office Hours	\$ 60.00	\$ 60.00

Wonewoc Electric and Water Utility
 DETAILED BILL IMPACT ANALYSIS: RESIDENTIAL & GENERAL SERVICE
 TEST YEAR ENDED DECEMBER 31, 2024

Residential Service Rg-1: Single Phase

Monthly kWh	Monthly Bills		Authorized Increase	
	Current Rates	Proposed Rates	\$ Amount	% Change
100	\$24.90	\$29.25	\$4.35	17.47%
500	\$84.50	\$98.25	\$13.75	16.27%
750	\$121.75	\$141.38	\$19.63	16.12%
1,000	\$159.00	\$184.50	\$25.50	16.04%
1,500	\$233.50	\$270.75	\$37.25	15.95%
2,500	\$382.50	\$443.25	\$60.75	15.88%
4,000	\$606.00	\$702.00	\$96.00	15.84%
663	\$108.73	\$126.30	\$17.57	16.16%

Residential Service Rg-1: Three Phase

Monthly kWh	Monthly Bills		Authorized Increase	
	Current Rates	Proposed Rates	\$ Amount	% Change
100	\$34.90	\$39.25	\$4.35	12.46%
500	\$94.50	\$108.25	\$13.75	14.55%
750	\$131.75	\$151.38	\$19.63	14.90%
1,000	\$169.00	\$194.50	\$25.50	15.09%
1,500	\$243.50	\$280.75	\$37.25	15.30%
2,500	\$392.50	\$453.25	\$60.75	15.48%
4,000	\$616.00	\$712.00	\$96.00	15.58%
663	\$118.73	\$136.30	\$17.57	14.80%

* Values in bold represent class average usage

Wonewoc Electric and Water Utility
 DETAILED BILL IMPACT ANALYSIS: RESIDENTIAL & GENERAL SERVICE
 TEST YEAR ENDED DECEMBER 31, 2024

General Service Gs-1: Single Phase

Monthly kWh	Monthly Bills		Authorized Increase	
	Current Rates	Proposed Rates	\$ Amount	% Change
500	\$83.15	\$99.75	\$16.60	19.96%
1,000	\$156.30	\$185.50	\$29.20	18.68%
2,000	\$302.60	\$357.00	\$54.40	17.98%
3,000	\$448.90	\$528.50	\$79.60	17.73%
4,000	\$595.20	\$700.00	\$104.80	17.61%
5,000	\$741.50	\$871.50	\$130.00	17.53%
6,000	\$887.80	\$1,043.00	\$155.20	17.48%
1,247	\$192.37	\$227.79	\$35.41	18.41%

General Service Gs-1: Three Phase

Monthly kWh	Monthly Bills		Authorized Increase	
	Current Rates	Proposed Rates	\$ Amount	% Change
500	\$93.15	\$109.75	\$16.60	17.82%
1,000	\$166.30	\$195.50	\$29.20	17.56%
2,000	\$312.60	\$367.00	\$54.40	17.40%
3,000	\$458.90	\$538.50	\$79.60	17.35%
4,000	\$605.20	\$710.00	\$104.80	17.32%
5,000	\$751.50	\$881.50	\$130.00	17.30%
6,000	\$897.80	\$1,053.00	\$155.20	17.29%
1,247	\$202.37	\$237.79	\$35.41	17.50%

* Values in bold represent class average usage

Authorized Rate and Rule Tariff Sheets