

# 2020 COST OF SERVICE / RATE DESIGN STUDY

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CITY OF FOUNTAIN, COLORADO  
ELECTRIC UTILITY

FINAL REPORT

OCTOBER 28, 2020

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## EXECUTIVE SUMMARY

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This study was prepared by JK Energy Consulting, LLC for the City of Fountain (City). The purpose of the study was to review the electric rates for the City and its electric utility (Utility) and to ensure that electric rates are adequate to pay for projected expenses. Rates were studied for the study period FY 2021 through FY 2025.

While power supply costs remain relatively stable over study period at rates lower than projected in the 2018 Cost of Service Study, debt service costs are projected to increase to approximately \$2.6 million per year by 2025. The cause of this increase is a capital project program with projected expenditures of approximately \$55 million. The expenditures are necessary to improve the reliability of deliveries to Fountain's growing loads. For example, Fountain's entire load is served from a single transmission sources, which is unusual for a concentrated load the size of Fountain. The proposed transmission plan would ensure that loads can be served under most contingencies and under several multiple-contingency outages.

By FY 2025, a cumulative rate increase of approximately 21.9% would be necessary to cover projected operating expenses and ensure the net income target is met (see Table 1a, Line 25). The analyses completed indicated that rate increases of approximately 4% in FY 2021 and FY 2022 would recover sufficient revenue for projected expenses, including debt service coverage requirements of 1.10 as mandated by the existing bond indenture (see Table 2a). The proposed rate schedule included in Appendix A would implement the rates necessary for FY 2021 and FY 2022. Future rate changes of 4% annually would be necessary as additional debt is issued.

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 (see Table 5). In general, it appeared that future rate increases should be directed at all rate classes in an amount similar to the overall rate change being proposed. No rate class appears to have rates that significantly over-recover or under-recover revenue, particularly after implementing the proposed rate increase. The one class with the largest under-recovery is the Shared Pole rate class. Implementing the proposed rate increase with a similar percentage rate increase for all rate classes would be reasonable given the small variances compared to the calculated cost of service.

Fountain's power supply costs have decreased since 2012, when the existing Energy Cost Adjustment (ECA) clause was drafted. There has been a significant credit in most years since the Twin Eagle Resource Management (TERM) energy purchase agreement was executed. It is proposed that the ECA base be decreased approximately \$0.0037/kWh to decrease the monthly credit on retail electric bills, which is reflective of purchased power costs for 2021, with an offsetting change in the Energy Charge to maintain revenue neutrality.

The rate increase of approximately \$990,000 is proposed to be recovered by increasing the delivery charge and customer charge applicable to all rate classes. The cost of service indicated a need to increase the customer charge for Residential, Small Commercial and Large Commercial TOD customers. The portion of the necessary rate increase not recovered from the customer charge increase was recovered from the delivery charge.

A rate analysis showing the trend in the typical residential monthly bill (based on 700 kWh monthly usage) since 2010 was prepared (see Figure 1). In 2014, the typical monthly bill was \$84.49 per month. In 2021, the projected typical bill, with the proposed rate increase, would be \$83.70 per month. Over time, the typical bill would increase to \$98.17 by 2025 if the proposed rate increases are implemented. Figure 1 also shows the rate track if Fountain had not executed the power supply agreement with Guzman Energy. It is anticipated that the Guzman agreement would save the typical ratepayer approximately \$6.04 per month compared to the previous arrangement.

The proposed rates are lower than or competitive with neighboring utilities, even when the proposed rate increases are included. These neighboring utilities are experiencing power supply and operating cost increases, which will help keep the Utility's rates competitive with these neighboring utilities. Rates were compared to the January 2020 CAMU Retail Rate Survey. With the proposed rate increase, the City's rates will be the 6<sup>th</sup> lowest municipal rate and 8<sup>th</sup> lowest overall rate in the Residential Survey. The City's Small Commercial rate will be the 6<sup>th</sup> lowest municipal rates and 8<sup>th</sup> lowest overall rate in the rate survey.

The System Development Charge (SDC) and Line Extension Fee were also reviewed and updated as part of this report. The SDC was last updated in 2018, prior to the development of the proposed transmission upgrades included in this report. The SDC should be increased from \$1,043 to \$1,250 per lot. The line extension fee for residential customers should remain at \$777, based on the analysis completed and considerations for the potential of future capital cost increases.

## Conclusions

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

1. The projected revenue requirement for FY 2020 was \$25.7 million.
2. The largest component of the test year budget was purchased power expense, representing 59% of the projected test year budget.
3. Projected revenues from existing rates are approximately \$24.7 million.
4. Capital improvement expenditures of approximately \$55 million are planned between FY 2021 and FY 2025. The primary purpose of these improvements is to improve interconnection reliability and provide additional capacity to serve existing and new customers during normal and contingency situations.
5. A cumulative rate increase of 21.9% would be necessary by FY 2025. The largest component contributing to the needed rate increases is debt service associated with the proposed capital improvement plan.

6. Rate increases of 4% in FY 2021 and FY 2022 would be necessary to fund projected expenditures, including adequate debt service coverage.
7. The cost of service analysis indicated rate increases should be implemented for all rate classes.
8. With the proposed rate increase, the projected typical bill for a Residential customer in FY 2021 would be approximately \$0.79 per month less than the typical bill was in FY 2014. The decrease is the result of lower purchased power costs.
9. The Utility's Residential rates will be competitive compared to neighboring utilities based on the CAMU retail rate survey, even with the proposed rate increases in January 2021.
10. System development costs have increased since 2018, necessitating an update in the SDC.

## **Recommendations**

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

1. The Utility should adopt retail rate increases of 4% on January 1, 2021 and 4% on January 1, 2022. The proposed rate increases would be implemented with the rate resolution and Electric Rate Schedule revisions included in Appendix A.
2. Rates should be increased for all rate classes.
3. The SDC should be increased to \$1,250 per residential lot.
4. Additional rate increases of 4% annually should be implemented as needed, based on capital expenditures, debt financing and changes in other operating expenses.
5. The Utility should review its rates on a regular basis, particularly as interconnection improvements are financed and constructed and as other operating costs change.

## **PURPOSE AND APPROACH**

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The purpose of this study was to review the electrical rates charged by the Utility and develop rates that were consistent with a number of goals established by the Utility. The rate goals established by the Utility included having rates that were competitive with neighboring utilities, providing sufficient revenues to cover projected operating expenses, and having rates that reflected 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 2021 were projected and future revenues and expenses were projected through FY 2025. 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. A plan for future rate increases was developed based on projected cost increases, capital expenditures, and debt service

coverage requirements. A written report was prepared and presented to the City Council for action. After completing the public notice and hearing processes required by Colorado statute, the City Council adopted the recommended rate schedules on October 27, 2020.

## **BACKGROUND**

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### ***City of Fountain – Electric Utility***

The City of Fountain operates its electric utility, which serves customers located within the City and in some areas adjacent to the City. The Utility serves approximately 16,460 Residential, 720 Small Commercial, 188 Large Commercial and 35 Pumping service customers. The Utility provides Street Lighting service to the City and pays for this service through a separate street lighting charge assessed to most Residential and Commercial customers located within the corporate limits.

### ***Purchased Power***

The Utility purchases its total electric requirements from Xcel Energy, Pueblo Hydro and Western Area Power Administration (WAPA). WAPA supplies approximately 3% of the Utility's energy requirements from hydro-electric resources located in the Rocky Mountain region. Fountain entered into an agreement with Guzman Energy to purchase the partial requirements supply currently provided by Xcel Energy beginning on January 1, 2028. While the agreement provides for an option for Guzman to terminate the agreement in 2023, it is not anticipated that this would occur based on current market conditions. Xcel, Pueblo Hydro and WAPA purchases are delivered over the Colorado Springs Utilities (CSU) transmission system under a Network Integration Transmission Service Agreement. In FY 2021, the projected cost of purchased power, including transmission, is 6.4¢/kWh, delivered to the Utility.

In January 2018, WAPA decreased its demand and energy rates by approximately 14% and removed the drought adder. Future WAPA rates may vary based on hydro conditions. The Xcel agreement includes stated energy rates that increase each year until the end of the agreement (December 31, 2027).

The Pueblo Hydro project went into commercial service on November 1, 2018. On an annual basis, Pueblo Hydro provides approximately 5% of annual energy requirements at a rate that is lower than the existing Xcel agreement. Pueblo Hydro provides renewable energy with relatively low environmental impacts compared to conventional fossil-fueled generation at a competitive rate.

Purchased power represents approximately 59% of the Utility's test year budget, and any change in power costs is automatically passed through via the City's ECA. While there is future power cost uncertainty related to environmental restrictions, possible greenhouse gas legislation (cap-and-trade, carbon tax) and governmental or regulatory fees, much of this risk is mitigated by the Xcel Energy and Guzman agreements. These issues could result in a major change in future power costs and should be monitored because of their potential impact on retail rates. The City has secured power supply resources, such as WAPA and Pueblo Hydro, that will mitigate the risk of increased costs

related to greenhouse gas legislation or implementation of other environmental restrictions or taxes.

### **Fountain Interconnection and Transmission Facilities**

Fountain has completed studies that analyzed the reliability of the existing interconnection with CSU, as well as internal transmission deliveries on its owned 115 kV facilities. These studies indicated some potential delivery issues during certain contingency situations. A transmission and interconnection plan was developed that would ensure adequate transmission capacity during all single-contingency events (one transmission element out of service) and several double-contingency events. The current interconnection relies on a single CSU substation to serve the City's entire load. Under the proposed plan, there would be two interconnection points with CSU, and Fountain's 115 kV facilities would be looped. This provides enhanced reliability that is appropriate for an electrical load the size of Fountain.

The projected cost of the proposed transmission and interconnection plan is approximately \$55 million over the period 2021 through 2025. It is anticipated that tax-exempt revenue bonds would be issued over time to fund the planned improvements. Approximately \$8 million in bonds were issued in 2019 to begin funding of interconnection and transmission projects.

In preparing this study, all costs associated with the plan were funded by Fountain ratepayers. It is possible that a portion of the proposed facility costs will be eligible for a credit against transmission service payments to CSU under Section 30.9 of its pro forma Open Access Transmission Tariff. These credits will be subject to negotiation and/or litigation with CSU. Because of the uncertainty about the availability of Section 30.9 credits, they were not included in this Study.

## **PROJECTED FINANCIAL RESULTS**

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The purpose of preparing projected financial results is to compare projected revenues with projected expenses and determining the need for future rate increases. Projections were prepared for the period FY 2021 through FY 2025 based on rate information for Xcel, WAPA, and Pueblo Hydro.

### **Parameters**

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

- Historical and projected results were prepared based on the Utility's fiscal year (January 1 through December 31).
- The FY 2021 budget was used as the basis for the test year budget, with adjustments to normalize expenses based on actual historical expenditures.
- A study period through FY 2025 was established to assess the need for rate changes to fund debt service.
- A minimum net income (cash basis) target of 3.50% of operating expenses was established.

- The existing ECA clause was kept in place throughout the study period to recover increases in purchased power costs, with a resetting of the ECA base power costs to the projected purchased power costs in FY 2021.
- Xcel Energy rates for firm power and energy were based on the contract through December 31, 2027.
- The Guzman pre-delivery arrangements would remain in place through FY 2025 (i.e. Guzman would not exercise its termination rights prior to December 31, 2022).
- Pueblo Hydro rates were based on the contract.
- CSU transmission rates were projected to increase 3% annually throughout the study period.
- WAPA rate increases were projected to remain the same throughout the study period.
- Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 3% annually.
- Projected financial results were presented on a “cash basis” as opposed to “accrual basis.” Cash basis accounting includes capital improvements and debt service principal as expenses but does not include depreciation expense. Rate of return on a “utility basis” was calculated for information purposes.
- Capital improvements funded from rates would be \$250,000 per year in 2023 and \$500,000 per year in 2024 and 2025.
- Rates would fund the issuance of \$48 million in debt to fund transmission and substation improvements. Annual debt service costs were calculated based on 3.0% interest rate and 25-year financing term, with minimum debt service coverage of 1.10.

### **Projected Financial Results**

Table 1a (see page 8) shows the projected financial results for FY 2020 through FY 2025, along with historical financial results for FY 2018 and FY 2019. The projected financial results in Table 1a do not include rate increases or use of available funds for rate stabilization. The necessary rate change based on positive cash flow, return on rate base and debt service coverage requirements was calculated.

Without a rate increase or use of reserve funds, the projected deficit would be approximately \$665,000 in FY 2021, increasing to \$4.4 million by FY 2025 (Table 1a, Line 22). Existing rates would need to be increased 6.35% in FY 2021 to fully fund the projected deficit and the 3.5% margin requirement established by the Utility. By FY 2025, a cumulative rate increase of 21.9% would be necessary. Future rate increases of 4% annually would be needed in FY 2022 through FY 2025 for the projected cash-basis net margin to approach the prescribed amount of 3.5% by FY 2025. The need for future rate increases is highly dependent on several factors, including capital improvement costs, the interest rate for planned financings and the terms of repayment.

Table 1a  
City of Fountain, Colorado  
2020 Rate Review  
Projected Financial Results - Cash Basis with Normalized Expenses  
Existing Rates

Line	Description	Actual (f)		Unaudited 2019	Budget 2020	Test Year 2021	Projected					
		2017	2018				2022	2023	2024	2025		
1	<b>Operating Revenues</b>											
2	Retail Sales - Existing Rates	\$22,033,212	\$23,351,805	\$24,355,307	\$24,563,579	\$24,738,600	\$24,738,600	\$24,738,600	\$24,738,600	\$24,738,600	\$24,738,600	\$24,738,600
3	Fuel Cost Adjustments	-	-	-	-	-	-	484,189	87,279	193,620	301,642	301,642
4	Other Operating Revenue	1,383,546	1,558,600	1,436,693	1,092,140	1,092,140	1,092,140	1,092,140	1,092,140	1,092,140	1,092,140	1,092,140
5	System Development Fees	194,412	119,125	63,623	36,050	36,050	36,050	36,050	36,050	36,050	36,050	36,050
6	<b>Total Operating Revenue</b>	<b>\$23,611,170</b>	<b>\$25,029,530</b>	<b>\$25,855,623</b>	<b>\$25,691,769</b>	<b>\$25,866,790</b>	<b>\$25,954,069</b>	<b>\$26,060,410</b>	<b>\$26,060,410</b>	<b>\$26,060,410</b>	<b>\$26,168,432</b>	<b>\$26,168,432</b>
7	<b>Operating Expenses</b>											
8	Source of Supply	\$13,084,500	\$14,380,726	14,923,604	\$15,060,643	\$15,235,665	\$15,322,944	\$15,429,285	\$15,537,306	\$15,645,627	\$15,753,958	\$15,862,289
9	Operations and Maintenance	3,359,995	4,232,967	4,419,553	4,649,155	4,788,630	5,080,257	5,232,665	5,389,645	5,547,134	5,704,624	5,862,113
10	Customer Accounts and Collection	1,225,215	1,568,836	1,781,329	1,890,537	1,947,254	2,065,841	2,127,816	2,191,651	2,255,626	2,320,501	2,385,376
11	General & Administrative	3,306,875	3,441,803	3,630,815	3,818,920	3,949,807	4,190,351	4,316,061	4,441,543	4,567,025	4,692,507	4,817,989
12	<b>Total Operating Expenses</b>	<b>\$20,976,585</b>	<b>\$23,624,332</b>	<b>\$24,755,301</b>	<b>\$25,419,255</b>	<b>\$25,921,355</b>	<b>\$26,659,393</b>	<b>\$27,105,827</b>	<b>\$27,581,417</b>	<b>\$28,066,311</b>	<b>\$28,541,393</b>	<b>\$29,016,368</b>
13	<b>Operating Income</b>	<b>\$2,634,585</b>	<b>\$1,405,198</b>	<b>\$1,100,322</b>	<b>\$272,513</b>	<b>\$(54,565)</b>	<b>\$(705,324)</b>	<b>\$(1,045,417)</b>	<b>\$(1,517,007)</b>	<b>\$(2,005,901)</b>	<b>\$(2,472,961)</b>	<b>\$(2,847,936)</b>
14	<b>Non-Operating Expense/(Revenue)</b>											
15	Investment Income	\$(115,371)	\$(138,569)	\$(281,980)	\$(98,880)	\$(98,880)	\$(98,880)	\$(98,880)	\$(98,880)	\$(98,880)	\$(98,880)	\$(98,880)
16	Transfers In	-	-	-	-	-	-	-	-	-	-	-
17	Transfers Out	-	34,447	-	-	-	-	-	-	-	-	-
18	Capital Outlay (Net of Financing)	2,727,294	2,472,247	-	-	-	-	-	-	-	-	-
19	Interest Expense	435	10,713	225,213	476,370	469,170	1,066,462	1,048,849	1,031,257	1,013,664	1,000,000	1,000,000
20	Debt Service Principal	-	-	-	180,000	240,000	959,094	976,706	976,706	976,706	976,706	976,706
21	<b>Total Non-Operating Expense/(Revenue)</b>	<b>\$2,612,358</b>	<b>\$2,378,838</b>	<b>\$(66,767)</b>	<b>\$557,490</b>	<b>\$610,290</b>	<b>\$2,176,675</b>	<b>\$2,426,675</b>	<b>\$2,426,675</b>	<b>\$2,426,675</b>	<b>\$2,426,675</b>	<b>\$2,426,675</b>
22	<b>Net Income - Cash Basis</b>	<b>\$22,227</b>	<b>\$(973,640)</b>	<b>\$1,157,089</b>	<b>\$(284,977)</b>	<b>\$(664,855)</b>	<b>\$(2,881,999)</b>	<b>\$(3,472,093)</b>	<b>\$(4,000,000)</b>	<b>\$(4,498,745)</b>	<b>\$(5,000,000)</b>	<b>\$(5,498,745)</b>
23	Net Income Target				\$889,674	\$907,247	\$933,079	\$948,704	\$964,745	\$980,790	\$996,835	\$1,012,880
24	Necessary Revenue Increase				1,174,651	1,572,103	3,815,078	4,420,796	5,409,789	6,400,635	7,400,635	8,400,635
25	Rate Change for Net Income Target				4.78%	6.35%	15.42%	17.87%	21.87%	26.87%	31.87%	36.87%

Notes:  
(1) FY2017 and 2018 Information is audited. All historical results presented on cash basis.

Table 1b (see page 10) shows the return on rate base and debt service coverage without any rate changes. Return on rate base is a measure of rate adequacy typically used by investor-owned utilities to demonstrate the rate of return the utility is collecting on its investments in facilities. For municipal utilities, an adequate return on rate base ensures that new customers are paying their fair share for previous investments made by the utility and its ratepayers. The target return on rate base is typically based on the weighted cost of equity and debt. For Fountain, the weighted cost of capital was 5.00%, based on 7.00% return on equity and 3.00% long-term interest cost, using a typical capital structure for a municipal utility that includes 50% equity and 50% debt. Without a rate increase, the return on rate base is below the targeted level of 5.00% (Table 1b, Line 9).

The debt service coverage shown in Table 1b (Line 16) is well below the minimum requirement of 1.10. A rate increase of 3.85% would be required in FY 2021 to maintain adequate debt service coverage. By FY 2025, the cumulative rate increase necessary to maintain adequate debt service coverage is approximately 17.9%.

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**Table 1b**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Projected Financial Results - Return on Rate Base**  
**Existing Rates**

Line	Description	Budget	Test Year	Projected					
		2020	2021	2022	2023	2024	2025		
1	<b>Estimated Return on Rate Base</b>								
2	Revenue (excluding connection fees)	\$ 25,655,719	\$ 25,830,740	\$ 26,314,929	\$ 25,918,019	\$ 26,024,360	\$ 26,132,382		
3	Operating Expenses (exc. Depreciation)	25,419,255	25,921,355	26,726,115	26,659,393	27,105,827	27,564,145		
4	<b>Net Income (excluding Interest Expense)</b>	<b>\$ 236,463</b>	<b>\$ (90,615)</b>	<b>\$ (411,186)</b>	<b>\$ (741,374)</b>	<b>\$ (1,081,467)</b>	<b>\$ (1,431,764)</b>		
5	<b>Rate Base</b>								
6	Net Plant in Service	\$ 27,592,043	\$ 37,592,043	\$ 47,592,043	\$ 57,592,043	\$ 67,592,043	\$ 77,592,043		
7	Working Capital	3,177,407	3,177,407	3,177,407	3,177,407	3,177,407	3,177,407		
8	<b>Projected Rate Base</b>	<b>\$ 30,769,450</b>	<b>\$ 40,769,450</b>	<b>\$ 50,769,450</b>	<b>\$ 60,769,450</b>	<b>\$ 70,769,450</b>	<b>\$ 80,769,450</b>		
9	Return on Rate Base	0.77%	-0.22%	-0.81%	-1.22%	-1.53%	-1.77%		
10	Target Return on Rate Base	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		
11	Rate Change to Achieve Target Return (\$)	1,302,009	2,129,088	2,949,658	3,779,846	4,619,940	5,470,236		
12	(%)	5.30%	8.61%	11.92%	15.28%	18.68%	22.11%		
13	<b>Debt Service Coverage (DSC)</b>								
14	Net Income	\$ 155,608	\$ (171,470)	\$ (492,041)	\$ (822,229)	\$ (1,162,322)	\$ (1,512,619)		
15	Annual Debt Service	656,370	709,170	1,534,846	2,025,555	2,025,555	2,648,211		
16	<b>Debt Service Coverage</b>	<b>0.24</b>	<b>(0.24)</b>	<b>(0.32)</b>	<b>(0.41)</b>	<b>(0.57)</b>	<b>(0.57)</b>		
17	<b>Net Income for 110% DSC</b>	<b>\$ 722,007</b>	<b>\$ 780,087</b>	<b>\$ 1,688,331</b>	<b>\$ 2,228,111</b>	<b>\$ 2,228,111</b>	<b>\$ 2,913,032</b>		
18	Rate Change to Achieve 110% DSC (\$)	566,399	951,557	2,180,372	3,050,340	3,390,433	4,425,650		
19	(%)	2.31%	3.85%	8.81%	12.33%	13.71%	17.89%		

## **Future Rate Changes**

The proposed rate plan includes a rate increase of 4% in FY 2021 through FY 2025 to ensure sufficient revenue to cover projected expenses, including hypothetical debt service coverage requirements. Tables 2a and 2b (see pages 12 and 13) show projected financial results and return on rate base with a rate increases of 4% in FY 2021 and FY 2022. Future rate increases may be needed by the end of the study period, depending on escalation in internal operating expenses and the funding of capital improvements. With the proposed rate plan, cash-basis net income would remain positive throughout the study period with the proposed increases, and by FY 2025 would be within \$50,000 of the 3.5% margin target.

Table 2b (see page 13) shows that return on rate base would increase to 5.65% by FY 2025. This is a reasonable level given the large increase in rate base over this period of time. Debt service coverage would remain above 1.10 throughout the study period, increasing to 1.53 by FY 2025. Although the proposed rate plan results in slightly lower net margin in FY 2025 than the target, it would maintain healthy debt service coverage while phasing in necessary rate increases over a five-year period. Additional rate increases beyond FY 2025 may be necessary to improve net margins and fund additional capital improvements from revenue.

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**Table 2a**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Projected Financial Results**  
**Projected Rates - Cash Basis**

Line	Description	Budget		Test Year		Projected					
		2020	2020	2021	2021	2022	2023	2024	2025		
1	<b>Proposed Rate Change</b>		0.0%		4.0%		4.0%		4.0%		4.0%
2	<b>Operating Revenues</b>										
3	Retail Sales - Existing Rates	\$ 24,563,579		\$ 24,738,600		\$ 24,738,600	\$ 24,738,600	\$ 24,738,600	\$ 24,738,600	\$ 24,738,600	
3	Rate Changes	989,657		989,657		2,018,787	3,089,083	4,202,190	5,359,822		
4	Fuel Cost Adjustments	-		-		484,189	87,279	193,620	301,642		
5	Other Operating Revenue	1,092,140		1,092,140		1,092,140	1,092,140	1,092,140	1,092,140		
6	System Development Fees	36,050		36,050		36,050	36,050	36,050	36,050		
7	<b>Total Operating Revenue</b>	<b>\$ 26,681,426</b>		<b>\$ 26,856,447</b>		<b>\$ 28,369,766</b>	<b>\$ 29,043,152</b>	<b>\$ 30,262,600</b>	<b>\$ 31,528,254</b>		
8	<b>Operating Expenses</b>										
9	Source of Supply	\$ 15,060,643		\$ 15,235,665		\$ 15,719,853	\$ 15,322,944	\$ 15,429,285	\$ 15,537,306		
10	Operations and Maintenance	4,649,155		4,788,630		4,932,289	5,080,257	5,232,665	5,389,645		
11	Customer Accounts and Collection	1,890,537		1,947,254		2,005,671	2,065,841	2,127,816	2,191,651		
12	General & Administrative	3,818,920		3,949,807		4,068,302	4,190,351	4,316,061	4,445,543		
13	<b>Total Operating Expenses</b>	<b>\$ 25,419,255</b>		<b>\$ 25,921,355</b>		<b>\$ 26,726,115</b>	<b>\$ 26,659,393</b>	<b>\$ 27,105,827</b>	<b>\$ 27,564,145</b>		
14	<b>Operating Income</b>	<b>\$ 1,262,170</b>		<b>\$ 935,092</b>		<b>\$ 1,643,651</b>	<b>\$ 2,383,759</b>	<b>\$ 3,156,773</b>	<b>\$ 3,964,108</b>		
15	<b>Non-Operating Expense/(Revenue)</b>										
16	Investment Income	\$ (98,880)		\$ (98,880)		\$ (98,880)	\$ (98,880)	\$ (98,880)	\$ (98,880)		
17	Transfers In	-		-		-	-	-	-		
18	Transfers Out	-		-		-	-	-	-		
19	Capital Outlay	-		-		-	250,000	500,000	500,000		
20	Interest Expense	476,370		469,170		864,570	1,066,462	1,048,849	1,351,657		
21	Debt Service Principal	180,000		240,000		670,276	959,094	976,706	1,296,554		
22	<b>Total Non-Operating Expense/(Revenue)</b>	<b>\$ 557,490</b>		<b>\$ 610,290</b>		<b>\$ 1,435,966</b>	<b>\$ 2,176,675</b>	<b>\$ 2,426,675</b>	<b>\$ 3,049,331</b>		
23	<b>Net Income - Cash Basis</b>	<b>\$ 704,680</b>		<b>\$ 324,802</b>		<b>\$ 207,685</b>	<b>\$ 207,084</b>	<b>\$ 730,098</b>	<b>\$ 914,778</b>		
24	<b>Net Income Target</b>	<b>\$ 889,674</b>		<b>\$ 907,247</b>		<b>\$ 935,414</b>	<b>\$ 933,079</b>	<b>\$ 948,704</b>	<b>\$ 964,745</b>		
25	<b>Revenue Increase Required</b>	<b>\$ 184,994</b>		<b>\$ 582,446</b>		<b>\$ 727,729</b>	<b>\$ 725,995</b>	<b>\$ 218,606</b>	<b>\$ 49,968</b>		
26	<b>Rate Change to Net Income Target</b>		0.75%		2.35%		2.94%		0.88%		0.20%

Notes:  
(1) Test year and future results presented on cash basis.

Table 2b  
City of Fountain, Colorado  
2020 Rate Review  
Projected Financial Results - Return on Rate Base  
Projected Rates - Cash Basis

Line	Description	Budget	Test Year	Projected					
		2020	2021	2022	2023	2024	2025		
1	<b>Estimated Return on Rate Base</b>								
2	Revenue (excluding connection fees)	\$ 26,645,376	\$ 26,820,397	\$ 28,333,716	\$ 29,007,102	\$ 30,226,550	\$ 31,492,204		
3	Operating Expenses (exc. Depreciation)	25,419,255	25,921,355	26,726,115	26,659,393	27,105,827	27,564,145		
4	<b>Net Income (excluding Interest Expense)</b>	<b>\$ 1,226,120</b>	<b>\$ 899,042</b>	<b>\$ 1,607,601</b>	<b>\$ 2,347,709</b>	<b>\$ 3,120,723</b>	<b>\$ 3,928,058</b>		
5	<b>Rate Base</b>								
6	Net Plant in Service	\$ 27,592,043	\$ 47,592,043	\$ 57,592,043	\$ 67,592,043	\$ 77,592,043	\$ 87,592,043		
7	Working Capital	3,177,407	3,177,407	3,177,407	3,177,407	3,177,407	3,177,407		
8	<b>Projected Rate Base</b>	<b>\$ 30,769,450</b>	<b>\$ 50,769,450</b>	<b>\$ 60,769,450</b>	<b>\$ 70,769,450</b>	<b>\$ 80,769,450</b>	<b>\$ 90,769,450</b>		
9	Return on Rate Base	3.98%	1.77%	2.65%	3.32%	3.86%	4.33%		
10	Target Return on Rate Base	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		
11	Rate Change to Achieve Target Return (\$)	312,352	1,639,431	1,430,871	1,190,763	917,750	610,414		
12	(%)	1.22%	6.37%	5.35%	4.28%	3.17%	2.03%		
13	<b>Debt Service Coverage (DSC)</b>								
14	Net Income	\$ 1,343,025	\$ 1,015,947	\$ 1,724,506	\$ 2,464,614	\$ 3,237,628	\$ 4,044,963		
15	Annual Debt Service	\$ 656,370	\$ 709,170	\$ 1,534,846	\$ 2,025,555	\$ 2,025,555	\$ 2,648,211		
16	<b>Debt Service Coverage</b>	<b>2.05</b>	<b>1.43</b>	<b>1.12</b>	<b>1.22</b>	<b>1.60</b>	<b>1.53</b>		
17	<b>Net Income for 110% DSC</b>	<b>\$ 722,007</b>	<b>\$ 780,087</b>	<b>\$ 1,688,331</b>	<b>\$ 2,228,111</b>	<b>\$ 2,228,111</b>	<b>\$ 2,913,032</b>		
18	Rate Change to Achieve 110% DSC (\$)	(686,655)	(306,777)	(189,660)	(439,059)	(1,212,073)	(1,396,753)		
19	(%)	-2.82%	-1.25%	-0.77%	-1.77%	-4.90%	-5.65%		

## **COST OF SERVICE**

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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 2021 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 2021 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 2021 operating budget:

- Projected power costs based on rates for WAPA, Xcel, Pueblo Hydro and CSU transmission service.
- Normalization of internal operating expenses to reflect actual historical expenditures.
- Funding of full capital expenditure program from the proceeds of tax-exempt revenue bond issuance.
- Debt service associated with issuance of \$55 million in financing to fund transmission and substation improvements.

The test year budget for FY 2021 was approximately \$25.7 million and is summarized in Table 3 (see page 15). This figure 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 net margins resulting from implementation of a 4% rate increase, with credits for investment income and other operating revenue.

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**Table 3**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Test Year Budget by Function**  
**Annual**

Line	Rate Class	Production / Transmission	Subtrans/ Distribution	Customer/ Admin	Total
1	Residential	\$ 10,438,159	\$ 4,934,324	\$ 2,115,899	\$ 17,488,382
2	Small Commercial	850,922	401,486	103,082	1,355,490
3	Commercial-Demand	1,677,695	653,839	22,028	2,353,562
4	Large Commercial TOD	2,728,708	1,061,300	(23,515)	3,766,493
5	Industrial TOD	-	-	-	-
6	Pumping	151,277	84,000	6,300	241,578
7	Lighting - General	198	482	845	1,526
8	Yard Lighting	1,177	8,524	17,528	27,229
9	Street Lighting	96,216	305,870	62,354	464,440
10	Small Power/Cogen	-	-	-	-
11	Shared Pole	482	600	689	1,771
12	<b>Total</b>	<b>\$ 15,944,835</b>	<b>\$ 7,450,425</b>	<b>\$ 2,305,211</b>	<b>\$ 25,700,470</b>
13	<b>Percentage</b>	<b>62.04%</b>	<b>28.99%</b>	<b>8.97%</b>	<b>100.00%</b>

### **Functionalization and Classification**

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

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

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

Table 4 (see page 16) summarizes the classification of test year expenses, including the allocation to the various retail rate classes. Approximately \$3.7 million is customer-related, \$13.4 million is energy-related, and \$8.6 million is demand-related expense. Based on this classification, 14.4% of the Utility's test year budget is customer-related, 52.0% is energy-related and 33.6% is demand-related.

**Table 4**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Classification of Expenses**  
**Annual**

Line	Rate Class	Customer		Energy		Demand	
		(\$)	(\$/mon)	(\$)	(¢/kWh)	(\$)	¢/kWh
1	Residential	\$ 3,053,648	\$ 15.46	\$ 8,748,152	5.91	\$ 5,686,582	3.84
2	Small Commercial	167,888	19.39	706,135	5.90	481,467	4.02
3	Commercial-Demand	65,921	36.06	1,405,839	5.91	881,803	3.70
4	Large Commercial TOD	47,891	109.59	2,282,383	5.90	1,436,218	3.71
5	Industrial TOD	-	-	-	-	-	-
6	Pumping	13,683	32.20	120,711	5.92	107,183	5.26
7	Lighting - General	1,256	17.45	181	5.93	88	2.88
8	Yard Lighting	25,623	12.00	1,081	5.96	525	2.89
9	Street Lighting	327,409	1.88	92,243	6.22	44,788	3.02
10	Small Power/Cogen	-	-	-	-	-	-
11	Shared Pole	1,009	84.10	367	5.90	395	6.36
12	<b>Total</b>	<b>\$ 3,704,329</b>		<b>\$ 13,357,092</b>		<b>\$ 8,639,049</b>	
13	<b>Percentage</b>	<b>14.4%</b>		<b>52.0%</b>		<b>33.6%</b>	

### **Cost Allocation**

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

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

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

### **Comparison of Revenues to Cost of Service**

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

Table 5 compares the revenue from existing rates to the calculated cost of service. Overall, the cost of service indicated all rates would need to increase in order to recover the cost of service. All of the major rate classes have revenues that are within 1.2% of the 4.0% overall rate change for the system. Shared Pole and Street Lighting rates would need to increase approximately 7.0% and 5.1%, respectively, to recover the cost of service. Given that the difference between the highest rate change and lowest rate change among the major rate classes is approximately 1.5% (4.2% for Residential vs. 2.7% for Large Commercial TOD), it would be reasonable to implement an across the board rate change of 4% for all rate classes.

**Table 5**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Comparison of Cost of Service**  
**to Revenue from Existing Rates**  
**Annual**

Line	Rate Class	Revenue Existing Rates	Cost of Service	Difference	
				\$	%
1	Residential	\$ 16,778,200	\$ 17,488,382	\$ 710,181	4.2%
2	Small Commercial	1,308,267	1,355,490	47,223	3.6%
3	Commercial-Demand	2,281,067	2,353,562	72,495	3.2%
4	Large Commercial TOD	3,667,973	3,766,493	98,520	2.7%
5	Industrial TOD	-	-	-	0.0%
6	Pumping	232,495	241,578	9,082	3.9%
7	Lighting - General	1,455	1,526	71	4.9%
8	Yard Lighting	25,994	27,229	1,235	4.7%
9	Street Lighting	441,889	464,440	22,552	5.1%
10	Small Power/Cogen	-	-	-	0.0%
11	Shared Pole	1,260	1,771	511	40.6%
12	<b>Total</b>	<b>\$ 24,738,600</b>	<b>\$ 25,700,470</b>	<b>\$ 961,870</b>	<b>3.9%</b>

Many utilities adopt seasonal rates that reflect cost of service differences between summer and winter periods. The rates the City pays to Xcel Energy, WAPA and Pueblo Hydro do not vary based on season, so the cost of purchased power is relatively stable throughout the year. Although the City does peak in the summer season, there is not a significant enough difference between summer and winter peaks and summer and winter season costs to warrant establishing seasonal rates. The existing rate structure is reasonable based on the City's cost of service.

## **RATE DESIGN**

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

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

- Ensuring the long-term financial integrity of the utility.
- Establishing rates that are fair, reasonable, and non-discriminatory.
- Developing rates that are competitive with neighboring utilities.
- Encouraging usage during low cost time periods, while discouraging usage during high cost periods.
- Recognizing the cost of service for rate classes and seasons.
- Phasing in large rate increases to minimize rate impacts to customers.

### **Summary of Rate Changes**

The proposed rate resolution, included in Appendix A, would implement a rate increase that increases overall approximately 4% on January 1, 2021 and 4% on January 1, 2022. Rates would be increased a similar percentage for all rate classes. The proposed rate changes are consistent with the cost of service results.

The proposed rate changes by rate class are shown in Table 6 (see page 19) on an annual basis. Table 7 (see page 19) shows the proposed rate increases for FY 2022, effective January 1, 2022. For FY 2021, the proposed rates would increase the typical bill for a Residential customer using 700 kWh by \$3.25 per month. The proposed rate changes for Residential customers are allocated between the monthly customer charge and the delivery charge. The cost of service indicated that the monthly customer cost was \$15.46 per month. The existing customer charge equates to a monthly charge of \$13.73 per month. It is proposed to increase the Residential customer charge to \$14.95 (daily rate of \$0.49, multiplied by average of 30.5 days per month). The delivery charge would increase from 2.70 cents/kWh to 2.99 cents/kWh.

For other rate classes, the proposed increases were primarily directed to the delivery charge. The exceptions were a \$0.63 per month increase in the customer charge for Small Commercial customers and a \$20.13 per month increase for Large Commercial TOD. Each of these increases was justified by the cost of service results. The Large Commercial TOD customer charge was increased to match the Small Commercial TOD customer charge. Previous rate studies did not address rate design issues dating to prior to 2010 where the Large Commercial TOD customer charge was lower than the Small Commercial TOD customer charge, even though the cost of service results indicated the Large Commercial TOD customer charge should be higher. This proposed rate change would begin to address this disparity.

The other significant rate design change would be to reset the Energy Cost Adjustment base such that the average monthly adjustments in FY 2021 would be close to zero. An increase in the ECA Base of 0.37 cents/kWh with a corresponding decrease in the Energy Charge for each rate class would reduce the ECA to nearly zero in FY 2021.

**Table 6**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Proposed Rate Change by Rate Class - January 1, 2021**  
**Annual**

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference	
				\$	%
1	Residential	\$ 16,778,200	\$ 17,448,192	\$ 669,992	4.0%
2	Small Commercial	1,308,267	1,360,429	52,163	4.0%
3	Commercial-Demand	2,281,067	2,373,302	92,235	4.0%
4	Large Commercial TOD	3,667,973	3,815,088	147,116	4.0%
5	Industrial TOD	-	-	-	0.0%
6	Pumping	232,495	241,823	9,327	4.0%
7	Lighting - General	1,455	1,513	58	4.0%
8	Yard Lighting	25,994	27,034	1,040	4.0%
9	Street Lighting	441,889	459,564	17,676	4.0%
10	Small Power/Cogen	-	-	-	0.0%
11	Shared Pole	1,260	1,311	50	4.0%
12	<b>Total</b>	<b>\$ 24,738,600</b>	<b>\$ 25,728,257</b>	<b>\$ 989,657</b>	<b>4.0%</b>

**Table 7**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Proposed Rate Change by Rate Class - January 1, 2022**  
**Annual**

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference	
				\$	%
1	Residential	\$17,448,192	\$18,145,654	\$ 697,461	4.0%
2	Small Commercial	1,360,429	1,414,800	54,371	4.0%
3	Commercial-Demand	2,373,302	2,467,937	94,635	4.0%
4	Large Commercial TOD	3,815,088	3,969,193	154,105	4.0%
5	Industrial TOD	0	0	-	0.0%
6	Pumping	241,823	251,483	9,660	4.0%
7	Lighting - General	1,513	1,574	61	4.0%
8	Yard Lighting	27,034	28,115	1,081	4.0%
9	Street Lighting	459,564	477,947	18,383	4.0%
10	Small Power/Cogen	0	0	-	0.0%
11	Shared Pole	1,311	1,363	52	4.0%
12	<b>Total</b>	<b>\$25,728,257</b>	<b>\$26,758,066</b>	<b>\$ 1,029,809</b>	<b>4.0%</b>

## Historical and Projected Rate Trend

Figure 1 shows the typical bill for a 700 kWh residential customer for the historical period 2014 through 2019, along with projected bills for 2020 through 2025. This chart includes the effect of actual and projected energy cost adjustments and the proposed rate changes included in this study. The chart shows that implementing the Guzman agreement results in savings compared to the previous arrangements.

**Figure 1**  
**Typical Residential Bill**  
**(700 kWh per month)**  
**2010 - 2025**

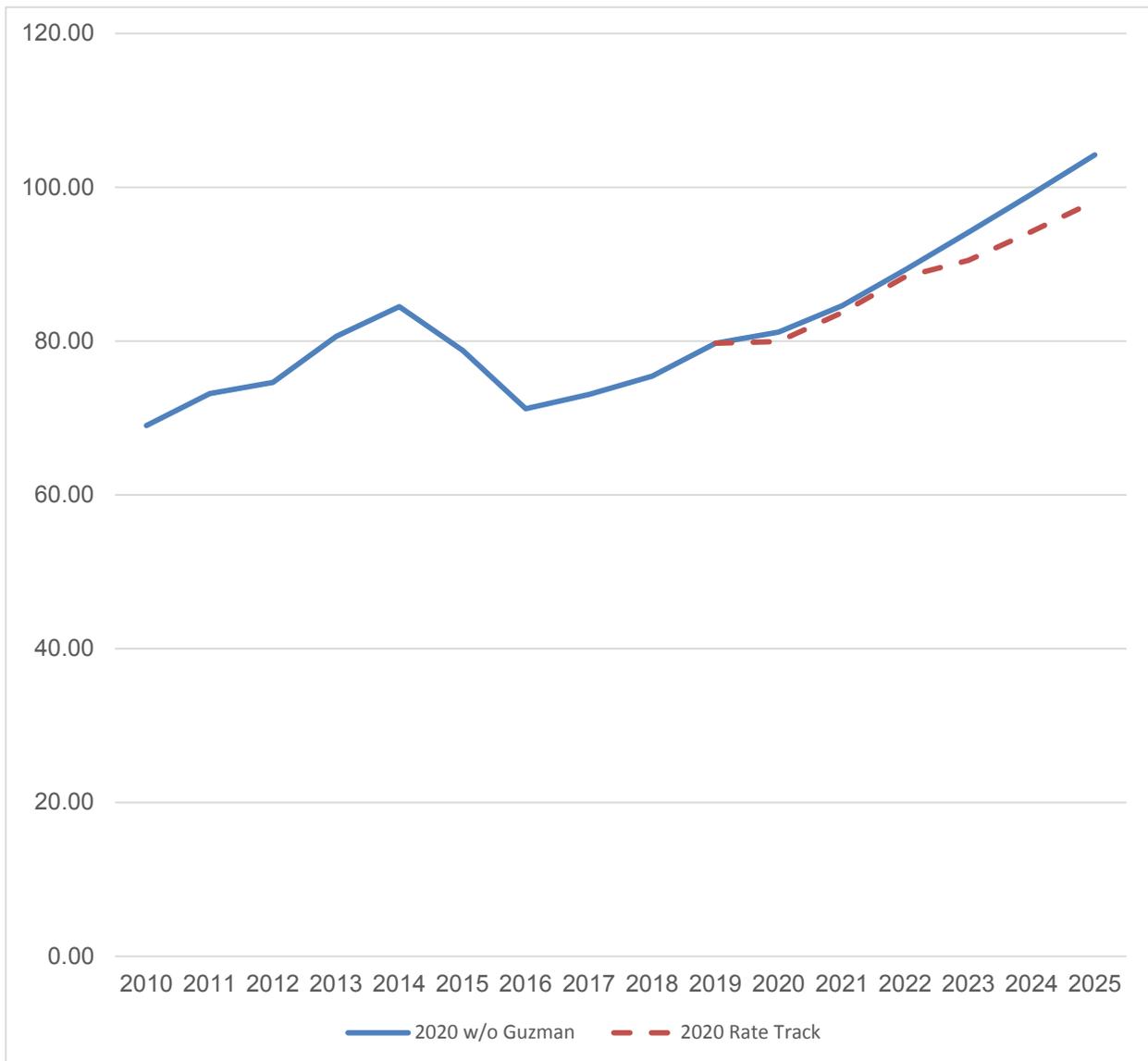


Figure 1 shows that the typical Residential bill (based on 700 kWh monthly usage) in 2021, even with the proposed increase, will still be less than the typical bill in 2014. The projected typical bill in FY 2021 is approximately \$0.79 less than the typical monthly bill was in FY 2014. This is a result of decreasing power costs when the City's power supply agreement with MEAN terminated in 2015 and was replaced with the TERM agreement. The proposed rate increase will help fund new facilities that will improve access to power supply resources, increase import capacity, and provide redundancy for all customers.

### **Rate Comparisons**

The Colorado Association of Municipal Utilities (CAMU) prepares a rate survey twice annually. This survey looks at rates for every major retail electric system in Colorado. The most recent survey was completed in January 2020.

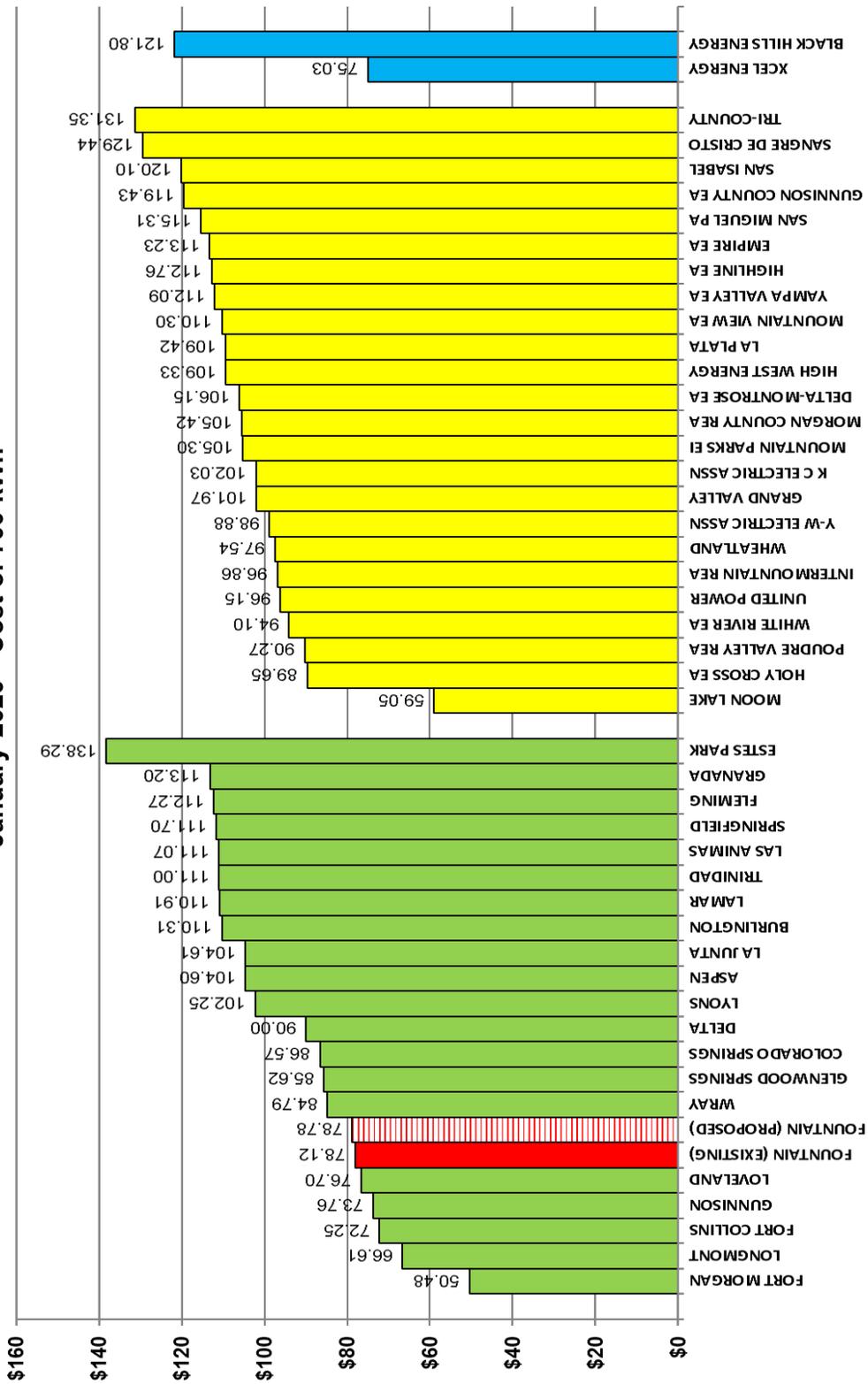
Figure 2 (see page 22) uses data from the CAMU survey for Residential rates to show how Fountain's existing and proposed FY 2021 rates compare to other electric systems. The CAMU residential survey is based on 700 kWh of monthly energy usage. The City's average existing cost for 700 kWh is \$78.12 per month and the proposed average rate is \$78.78 per month. Even with the proposed rate increase, the City's Residential rates will be the 6<sup>th</sup> lowest municipal rate and 8<sup>th</sup> lowest overall rate in the rate survey.

Figure 3 (see page 23) uses data from the CAMU survey for Small Commercial rates. It shows the City's existing and proposed rates compared to other electric systems. The CAMU survey for Small Commercial customers is based on 2,000 kWh of monthly energy plus 10 kW usage. The City's average existing cost for 2,000 kWh plus 10 kW is \$203.55 per month and the proposed average rate is \$204.59 per month. Even with the proposed rate increase, the City's Small Commercial rate will be the 6<sup>th</sup> lowest municipal rates and 8<sup>th</sup> lowest overall rate in the rate survey.

Many of the utilities in the CAMU rate survey are experiencing rate pressures similar to those being experienced by the City. As these other utilities experience rate increases, the City's rates will look more competitive by comparison.

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Figure 2  
 CAMU Residential Survey  
 January 2020 - Cost of 700 kWh



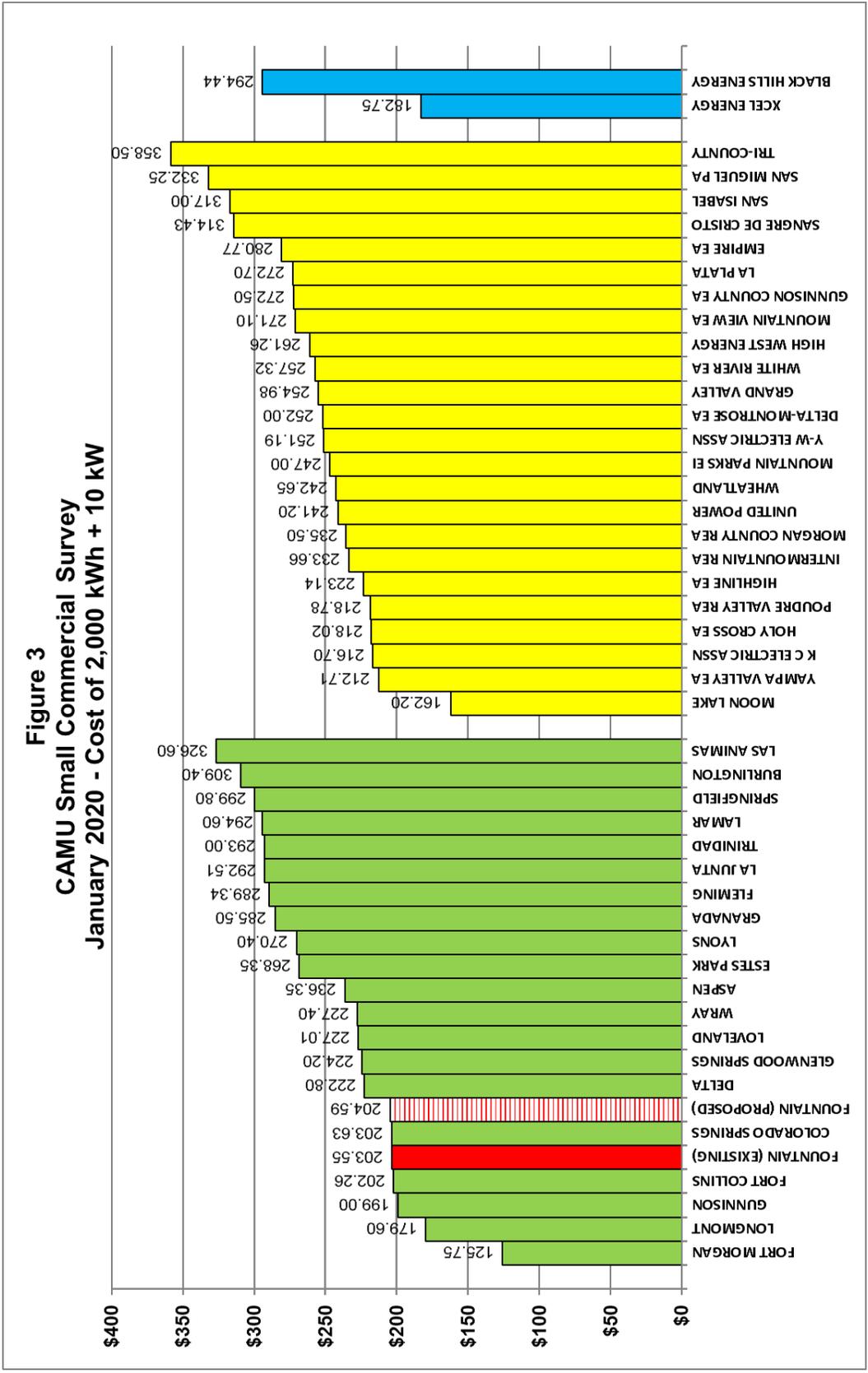


Figure 3  
 CAMU Small Commercial Survey  
 January 2020 - Cost of 2,000 kWh + 10 kW

## SYSTEM DEVELOPMENT CHARGE

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The City currently charges a fixed System Development Charge (SDC) to new residential customers. The purpose of the SDC is to cover the cost of major system improvements that are not easily allocated as part of the Line Extension Policy. Projects that are typically included are transmission lines, substation, and main distribution feeders. SDC costs do not include customer-specific costs, such as service drops or line transformers, nor do they include primary and secondary service within new subdivisions. These costs are recovered through the Line Extension Fee.

City staff identified three projects to be included in the SDC. These projects are designed to expand capacity and provide additional reliability in the future:

1. New transmission line: This transmission line would provide a new 115 kV interconnection to the regional high-voltage transmission system.
2. New substation: This substation would be a component of the proposed 115 kV interconnection.
3. New distribution substation at future location: This substation would be intended to provide additional transformation capacity from the City's 115 kV transmission system to distribution voltage. While there is not a specific location identified for this new substation, it would be expected to be located in areas of future customer growth.

The total cost of the facilities proposed to be recovered through the SDC was approximately \$25.6 million, as shown in Table 8 (see page 25). The new transmission line and substation totaled approximately \$19.6 million, while a budgetary cost estimate for a new distribution substation was estimated to cost approximately \$6.0 million.

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**Table 8**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**System Development Charge**  
**Interconnection and New Distribution Substation Costs**

<b>Projected Interconnection and Substation Cost</b>	
Transmission Line	\$ 13,384,000
Substation	6,250,000
Distribution Substation (1)	6,000,000
<b>Total Recoverable Costs</b>	<b>\$ 25,634,000</b>
<b>Estimated Peak Demand</b>	<b>61,537 kW</b>
<b>Cost per kW</b>	<b>\$ 417 /kW</b>
<b>Typical Residential Peak</b>	<b>3.00 kW</b>
<b>System Development Charge</b>	
Residential Service	\$ 1,250 per lot

(1) Based on 2 20/22 MVA 115/12.5 kV substation with budgetary cost of \$6.0 million.

To determine the SDC, the recoverable capital cost was divided by the 2019 peak demand of 61,537 kW. This resulted in an SDC rate of \$417 per kW. The City has typically used a peak of 3 kW per residential customer to develop the SDC. This resulted in a residential SDC of \$1,250 per lot, which is \$207 higher than the existing rate per lot. The City does not assess the SDC to commercial customers, but rather charges 100% of directly-related system improvement costs necessary to accommodate the new load.

### **Hourly Charge Rate**

An integral part of developing revisions to the line extension rate was calculating the utilization rate for vehicles and equipment used by the Utility in providing charge-out services to customers.

The billing rate for vehicles and equipment is intended to ensure that customers are adequately compensating the Utility for the cost of vehicles and equipment, such as bucket trucks, backhoes, digger/derrick trucks, and other equipment. This was calculated as an hourly rate that includes labor expenses associated with Utility staff. The rate for vehicles and equipment was developed based on total life-cycle cost, including projected capital cost, salvage value, planned life, annual hourly use, and projected operating and maintenance costs (see Table 9, page 26).

**Table 9**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Updated Billing Schedule - Labor and Equipment**  
**City of Fountain**

<b>Vehicle Type</b>	<b>New Cost (\$)</b>	<b>Salvage (\$)</b>	<b>Life (years)</b>	<b>Hours Per Yr</b>	<b>Depreciation (\$/yr)</b>	<b>O&amp;M (\$/yr)</b>	<b>Total (\$/yr)</b>	<b>Cost / Hour (\$/hr)</b>
Car / Pickup / Van	42,000	8,400	7	400	4,800	4,040	8,840	22.10
Service Truck	95,000	19,000	7	400	10,857	5,900	16,757	41.89
Digger Derrick	120,000	24,000	7	200	13,714	5,400	19,114	95.57
Backhoe	150,000	30,000	10	300	12,000	9,000	21,000	70.00
Bucket Truck - Small	150,000	30,000	7	300	17,143	6,000	23,143	77.14
Bucket Truck - Large	180,000	36,000	7	250	20,571	6,100	26,671	106.69
Dump Truck	110,000	22,000	10	300	8,800	5,200	14,000	46.67
Wire Puller	110,000	22,000	7	300	12,571	5,200	17,771	59.24
Trencher	130,000	26,000	7	300	14,857	5,600	20,457	68.19

Table 10 provides the proposed billing schedule for labor and equipment.

**Table 10**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Updated Billing Schedule - Labor and Equipment**

<b>Labor Rates</b>	<b>Existing</b>	<b>Regular</b>	<b>Overtime</b>
Lineman / Serviceman	\$ 70.32	\$ 70.32	\$ 105.48
Two person crew	\$ 140.64	\$ 140.64	\$ 210.96
<b>Equipment Rates</b>			
Car / Pickup / Van		\$ 22.00	
Service Truck		42.00	
Digger Derrick		96.00	
Backhoe		70.00	
Bucket Truck - Small		77.00	
Bucket Truck - Large		107.00	
Dump Truck		47.00	
Wire Puller		59.00	
Trencher		68.00	

### **Line Extension Fee**

The City requested that JKEC review the line extension fee included in the City’s “Regulations Governing Electric Service,” which is currently \$777. The line extension fee for residential customers was developed using the equipment billing rates shown in Table 10 and a calculation of incremental customer and distribution revenue for a period of five years. The incremental customer charge revenue was based on 50% of the current customer charge, while incremental distribution revenue was calculated based on the distribution rate component of residential rates. Annual energy sales of 8,800 kWh were used, based on the current average energy sales for the residential rate class.

Table 11 (see page 28) calculated the cost of line extension to a residential customer at \$2,475. The estimated incremental revenue allocable to distribution service was \$353 per year. Over the five-year recovery period, the total revenue would be \$1,764. This results in a proposed line extension cost for a new customer of \$711. In reviewing the calculated amount, staff and JKEC determined it would be prudent to keep the Line Extension Fee at the current amount. There exists the potential for future capital cost increases related to materials, labor, and engineering costs. Decreasing the rate now creates the potential for a larger increase later, which conflicts with the goal of rate stability.

The proposed calculation methodology is similar to the line extension policy for Colorado Springs Utilities, which uses 30% of new revenue as a proxy for distribution revenue along

with a five-year recovery period. Other utilities use a calculation based on total revenue over a shorter period to calculate the line extension cost to allocate to a new customer.

**Table 11**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Calculation of Line Extension Cost of Service**  
**New Residential Customer**

<b>Estimated Cost of Line Extension</b>	
Allocated Transformer	\$ 250
Labor	844
Equipment	587
Other Materials	795
<b>Total Cost (per service)</b>	<b>\$ 2,475</b>
<b>Projected Residential kWh Sales</b>	<b>8,800</b>
<b>Projected Revenue</b>	
Customer (1)	\$ 7.48
Distribution (cents/kWh)	2.990
<b>Total Annual Revenue</b>	<b>\$ 353</b>
<b>Proposed Repayment Period</b>	<b>5</b>
<b>Total Revenue</b>	<b>1,764</b>
<b>Calculated Cost of Service (2)</b>	<b>\$ 711</b>

- (1) Assumes 50% of monthly customer charge is allocable to customer service and billing and 50% is applicable to offset cost of installing new service.
- (2) Excludes system development cost, street lighting, distribution system improvements and other costs directly related to line extension.

## CONCLUSIONS

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

1. The projected revenue requirement for FY 2020 was \$25.7 million.
2. The largest component of the test year budget was purchased power expense, representing 59% of the projected test year budget.
3. Projected revenues from existing rates are approximately \$24.7 million.

4. Capital improvement expenditures of approximately \$55 million are planned between FY 2021 and FY 2025. The primary purpose of these improvements is to improve interconnection reliability and provide additional capacity to serve existing and new customers during normal and contingency situations.
5. A cumulative rate increase of 21.9% would be necessary by FY 2025. The largest component contributing to the needed rate increases is debt service associated with the proposed capital improvement plan.
6. Rate increases of 4% in FY 2021 and FY 2022 would be necessary to fund projected expenditures, including adequate debt service coverage.
7. The cost of service analysis indicated rate increases should be implemented for all rate classes.
8. With the proposed rate increase, the projected typical bill for a Residential customer in FY 2021 would be approximately \$0.79 per month less than the typical bill was in FY 2014. The decrease is the result of lower purchased power costs.
9. The Utility's Residential rates will be competitive compared to neighboring utilities based on the CAMU retail rate survey, even with the proposed rate increases in January 2021.
10. System development costs have increased since 2018, necessitating an update in the SDC.

## RECOMMENDATIONS

---

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

1. The Utility should adopt retail rate increases of 4% on January 1, 2021 and 4% on January 1, 2022. The proposed rate increases would be implemented with the rate resolution and Electric Rate Schedule revisions included in Appendix A.
2. Rates should be increased for all rate classes.
3. The SDC should be increased to \$1,250 per residential lot.
4. Additional rate increases of 4% annually should be implemented as needed, based on capital expenditures, debt financing and changes in other operating expenses.
5. The Utility should review its rates on a regular basis, particularly as interconnection improvements are financed and constructed and as other operating costs change.

**APPENDIX A – ELECTRIC RATE SCHEDULES**

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RESOLUTION 20-\_\_\_\_\_



A RESOLUTION APPROVING ADJUSTMENTS IN BASE ELECTRIC RATES FOR ALL CLASSES OF CUSTOMERS BOTH INSIDE AND OUTSIDE THE CITY TO BECOME EFFECTIVE JANUARY 1, 2021

WHEREAS, the City of Fountain (“City” or “Fountain”) owns and operates an electric distribution system; and

WHEREAS, the Fountain Utilities Department has proposed an adjustment in the base rates of all classes of customers within the City’s electric service area, both inside and outside City boundaries, to become effective on January 1, 2021; and

WHEREAS, notice of the proposed rate adjustments and new tariffs was provided to all customers of the City’s Electric Department as required by Colorado law; and

WHEREAS, a public hearing on the proposed increase in base electric rates was held before the City Council on October 27, 2020 and the City Council has been presented with documentation explaining the need for and implementing the proposed adjustments and new tariffs; and

WHEREAS, contemporaneously with consideration of this Resolution, the Council has adopted written Decision and Order 1-2020 (E) constituting the Council’s decision approving the adjustments in base electric rates and new electric tariffs.

NOW, THEREFORE, BE IT RESOLVED by the City of Fountain, Colorado as follows:

1. The above recitals are incorporated by reference in this Resolution.
2. Decision and Order 1-2020 (E) adopted by the City Council on October 27, 2020 is fully incorporated in this Resolution as if set forth herein and said Decision and Order constitutes the Council’s findings, conclusions, and order approving the new base rate electric rate schedules and tariffs.
3. The new electric rate tariffs attached to this Resolution as Exhibit 1 are hereby adopted and approved, and they are authorized to become effective on January 1, 2021. Upon their effective date, the new electric rate tariffs contained in Exhibit 1 shall replace and supersede all existing electric rate tariffs to which they refer.
4. The City Council hereby authorizes the City Manager and City Utilities Director to take such actions as may be necessary and convenient to implement and apply the revised electric rate tariffs approved herein.

Done this 27<sup>th</sup> day of October 2020.

By: \_\_\_\_\_  
Mayor

[Seal]

Attest:

By: \_\_\_\_\_  
City Clerk

Attachment: Exhibit 1 – Volume 3 - Electric Rate Schedules



**Fountain Utilities**  
**Electric Rate Schedules**  
**Volume 3**

AVAILABLE  
IN THE TERRITORY SERVED BY

THE CITY OF FOUNTAIN UTILITIES

101 NORTH MAIN STREET  
FOUNTAIN, CO 80817

**[WWW.FOUNTAINUTILITIES.ORG](http://WWW.FOUNTAINUTILITIES.ORG)**  
(719) 322-2010



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## ELECTRIC RATES

### General

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

Service under these Rate Schedules is subject to the provisions of the City Code, the Utility Code, the Fee Schedule adopted by City Council and the Regulations Governing Electric Service.



**ELECTRIC RATES**

**Residential Service**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. AVAILABILITY**

Available in the electric service area of Fountain Utilities for general residential purposes.

Service to buildings appurtenant to the residence, including garages and other minor buildings for the use of the residents, may also be served through the residential meter. Service to a residence that is used in part for commercial purposes, but the predominant usage is for residential purposes, shall be served under this rate schedule.

Service under this rate schedule shall also be provided to multi-family dwelling units within a single structure and under one ownership provided that the predominant electric use is attributable to the primary dwelling unit.

**B. RATE**

The bills are the sum of:

**Effective January 1, 2021**

<b>Customer Charge</b> .....	\$0.49 / Customer / Day
<b>Delivery Charge</b> .....	\$0.030 / kWh
<b>Energy Charge</b> .....	\$0.068 / kWh
<b>Electric Cost Adjustment Charge (ECA)</b> .....	See Sheet # 20, 21

**Effective January 1, 2022**

<b>Customer Charge</b> .....	\$0.51 / Customer / Day
<b>Delivery Charge</b> .....	\$0.034 / kWh
<b>Energy Charge</b> .....	\$0.068 / kWh
<b>Electric Cost Adjustment Charge (ECA)</b> .....	See Sheet # 20, 21



**ELECTRIC RATES**

**Small Commercial Service**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. AVAILABILITY**

Available in the electric service area of Fountain Utilities for any establishment engaged in the operation of a business or an institution, whether or not for profit.

Commercial enterprises will include, but not be limited to, signs, phone booths, telemetering stations, clubs, lodges, hotels, motels, tourist and cottage-camps, schools, hospitals, churches, restaurants, gas stations, convenience stores, municipal, county, state and federal buildings, trailer parks and multi-family residences (duplexes, triplexes, other-plexes, condominiums, town houses and apartments), whose total electric use of the primary dwelling unit (the unit with the greatest electricity usage compared to the other dwelling units) is less than the combined total electric use of all the non-primary dwelling units.

Service to a residence which is used in part for commercial purposes and the predominant usage is for commercial purposes shall be served under this rate schedule.

This rate is not applicable to customers whose demand is 15 kW or greater, based on an annual evaluation to be completed in October of each year.

**B. RATE**

The bills are the sum of:

**Effective January 1, 2021**

<b>Customer Charge</b> .....	\$0.65 / Customer / Day
<b>Delivery Charge</b> .....	\$0.032 / kWh
<b>Energy Charge</b> .....	\$0.068 / kWh
<b>Electric Cost Adjustment Charge (ECA)</b> .....	See Sheet # 20, 21

**Effective January 1, 2022**

<b>Customer Charge</b> .....	\$0.68 / Customer / Day
<b>Delivery Charge</b> .....	\$0.036 / kWh
<b>Energy Charge</b> .....	\$0.068 / kWh
<b>Electric Cost Adjustment Charge (ECA)</b> .....	See Sheet # 20, 21



**ELECTRIC RATES**

**Commercial-Demand Service**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. AVAILABILITY**

Available in the electric service area of Fountain Utilities for any establishment engaged in the operation of a business or an institution, whether or not for profit.

Commercial enterprises will include, but not be limited to, clubs, lodges, hotels, motels, tourist and cottage-camps, schools, hospitals, churches, restaurants, gas stations, convenience stores, municipal, county, state and federal buildings, trailer parks and multi-family residences (duplexes, triplexes, other-plexes, condominiums, town houses and apartments), whose total electric use of the primary dwelling unit (the unit with the greatest electricity usage compared to the other dwelling units) is less than the combined total electric use of all the non-primary dwelling units.

This rate is applicable to customers whose peak demand is 15 kW or greater, and less than 75 kW, based on an evaluation completed annually in October. The evaluation of peak demand will be completed each year as described under B. Disqualification.

**B. DISQUALIFICATION**

In October of each year, Fountain Utilities will examine the monthly demand for customers for the previous twelve (12) billing periods. If the customer fails to establish a demand of 15 kW (exclusive of the power factor adjustment) in at least one (1) billing period or exceeds 75 kW in any of the preceding twelve (12) billing periods, the customer will be transferred to another rate schedule based on the customer’s revised demand characteristics.

**C. RATE**

The bills are the sum of:

**Effective January 1, 2021**

<b>Customer Charge</b> .....	\$3.12 / Customer / Day
<b>Billing Demand*</b> .....	\$0.346 / kW / Day
<b>Energy Charge</b> .....	\$0.061 / kWh
<b>Electric Cost Adjustment Charge (ECA)</b> .....	See Sheet # 20, 21



**ELECTRIC RATES**

**Commercial-Demand Service** (Cont'd)

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Effective Date: January 1, 2021**

**Resolution No. 20-\_\_\_\_\_**

**Effective January 1, 2022**

<b>Customer Charge</b> .....	\$3.24 / Customer / Day
<b>Billing Demand*</b> .....	\$0.387/ kW / Day
<b>Energy Charge</b> .....	\$0.061/ kWh
<b>Electric Cost Adjustment Charge (ECA)</b> .....	See Sheet # 20, 21

\***Billing Demand** will be the total of the Demand plus, if applicable, the Power Factor Adjustment.

Demand will be the greatest 15-minute load during the billing period.

Power Factor Adjustment

The customer shall be required to maintain a 95% lagging power factor or better. Fountain Utilities may install power factor recording meters on any customer with a peak demand exceeding 50 kW to determine compliance with this rate schedule. In the event the power factor is found to be lower than 95% lagging based on the minimum recorded lagging power factor during the billing period, Fountain Utilities shall adjust the Billing Demand upward 1% for each 1% that the power factor is below 95% lagging. If a customer's peak demand does not exceed 50 kW in the previous twelve (12) billing periods, as evaluated in October of each year, power factor adjustment charges will no longer apply.



**ELECTRIC RATES**

**Large Commercial Time of Day Service**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. AVAILABILITY**

Available in the electric service area of Fountain Utilities for any establishment engaged in the operation of a business or an institution, whether or not for profit.

Commercial enterprises will include but not be limited to, clubs, lodges, hotels, motels, schools, hospitals, churches, restaurants, gas stations, convenience stores, municipal, county, state and federal buildings, trailer parks and multi-family residences, whose total electric use of the primary dwelling unit (the unit with the greatest electricity usage compared to the other dwelling units) is less than the combined total electric use of all the non-primary dwelling units.

This rate is applicable to customers whose billing demand is 75 kW or greater and less than 2,000 kW based on an evaluation of peak demand completed in October of each year.

**B. DISQUALIFICATION**

In October of each year, Fountain Utilities will examine the monthly demand for customers for the previous twelve (12) billing periods. If the customer fails to establish a peak demand of 75 kW or exceeds 2,000 kW (exclusive of the power factor adjustment) in at least one (1) billing period of the preceding twelve (12) billing periods, the customer will be transferred to the applicable rate schedule based on the customer’s revised demand characteristics.

**C. RATE**

The bills are the sum of:

**Effective January 1, 2021**

<b>Customer Charge</b> .....	\$3.12 / Customer / Day
<b>Billing Demand*</b>	
<u>On-Peak Demand</u> .....	\$0.065 / kW / Day
<u>Off-Peak Demand</u> .....	\$0.043 / kW / Day
<b>Delivery Charges</b> .....	\$0.309 / kW / Day
<b>Energy Charge On and Off Peak</b> .....	\$0.063 / kWh
<b>Electric Cost Adjustment Charge (ECA)</b> .....	See Sheet # 20, 21



**ELECTRIC RATES**

**Large Commercial Time of Day Service** (Cont'd)

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**Effective January 1, 2022**

**Customer Charge**..... \$3.24 / Customer / Day

**Billing Demand\***

On-Peak Demand ..... \$0.065 / kW / Day

Off-Peak Demand ..... \$0.043 / kW / Day

**Delivery Charges** ..... \$0.352 / kW / Day

**Energy Charge On and Off Peak**..... \$0.063 / kWh

**Electric Cost Adjustment Charge (ECA)** ..... See Sheet # 20, 21

**\*Billing Demand** will be the total of the On-Peak Demand plus the Off-Peak Demand plus the Delivery Charges plus (if applicable) the Power Factor Adjustment.

On-Peak Demand will be the greatest 15-minute load during On-Peak hours in the billing period.

Off-Peak Demand will be the greatest 15-minute load during Off-Peak hours minus the On-Peak Demand in the same billing period, such demand shall not be less than zero (0).

Power Factor Adjustment will adjust the Billing Demand upward 1% for each 1% that the Power Factor is below 95% lagging. The Power Factor adjustment will be based on the minimum lagging power factor recorded during the billing period.

**D. On and Off Peak Periods**

**On-Peak Periods:**

08:00 A.M. - 10:00 P.M.

Monday through Saturday, excluding the holidays as defined below.

**Off-Peak Periods:**

All other hours plus the following legally observed holidays (the 24-hour calendar day period):

- 1) New Year's Day, 2) Memorial Day, 3) Independence Day, 4) Labor Day, 5) Thanksgiving Day, 6) Christmas Day.



**ELECTRIC RATES**

**Industrial Time of Day Service**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. AVAILABILITY**

Available in the electric service area of Fountain Utilities for any establishment engaged in the operation of a business or an institution, whether or not for profit.

Commercial enterprises will include large industrial, manufacturing facilities, and large commercial customers.

This rate is applicable to customers whose billing demand is 2,000 kW or greater in any billing period during the preceding twelve (12) month period, based on an evaluation completed in October of each year.

**B. DISQUALIFICATION**

In October of each year, Fountain Utilities will examine the monthly demand for customers for the previous 12 billing periods. If the customer fails to establish a peak demand of 2,000 kW (exclusive of the power factor adjustment) in at least one (1) billing period of the preceding twelve (12) billing periods may be cause for the customer to be transferred to another rate schedule, applicable based on the customer's revised demand characteristics.

**C. RATE**

The bills are the sum of:

**Effective January 1, 2021**

**Customer Charge**..... \$3.12 / Customer / Day

**Billing Demand\***

On-Peak Demand ..... \$0.062 / kW / Day

Off-Peak Demand ..... \$0.041 / kW / Day

**Delivery Charges** ..... \$0.232 / kW / Day

**Energy Charge On and Off Peak** ..... \$0.063 / kWh

**Electric Cost Adjustment Charge (ECA)** ..... See Sheet # 20, 21



**ELECTRIC RATES**

**Industrial Time of Day Service** (Cont'd)

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**Effective January 1, 2022**

**Customer Charge**..... \$3.24 / Customer / Day

**Billing Demand\***

On-Peak Demand ..... \$0.062 / kW / Day

Off-Peak Demand ..... \$0.041 / kW / Day

**Delivery Charges** ..... \$0.334 / kW / Day

**Energy Charge On and Off Peak**..... \$0.063 / kWh

**Electric Cost Adjustment Charge (ECA)** ..... See Sheet # 20, 21

\*Billing Demand shall be the total of the On-Peak Demand plus the Off-Peak Demand plus the Delivery Charges plus (if applicable) the Power Factor Adjustment.

On-Peak Demand will be the greatest 15-minute load during On-Peak hours in the billing period.

Off-Peak Demand will be either a) or b), whichever is greater.

- a) The greatest 15-minute load during Off-Peak hours minus the On-Peak Demand in the same billing period. Such demand shall not be less than zero (0).
- b) 75% of the highest Billing Demand, during the last twelve (12) billing periods, minus the current On-Peak Demand, such demand shall not be less than zero (0). This ratchet provision shall be applicable in all circumstances where the customer's demand reaches 2,000 kW even if that customer's demand subsequently drops below 2,000 kW.

Power Factor Adjustment will adjust the Billing Demand upward 1% for each 1% that the Power Factor is below 95% lagging. The Power Factor adjustment will be based on the minimum lagging power factor recorded during the billing period.

**D. On and Off Peak Periods**

**On-Peak Periods:**

08:00 A.M. – 10:00 P.M.

Monday through Saturday excluding the holidays as defined below.

**Off-Peak Periods:**

All other hours plus the following legally observed holidays (the 24-hour calendar day period):

- 1) New Year's Day, 2) Memorial Day, 3) Independence Day, 4) Labor Day, 5) Thanksgiving Day, 6) Christmas Day.



**ELECTRIC RATES**

**Pumping Service**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. AVAILABILITY**

Available in the electric service area of Fountain Utilities for any establishment engaged in water pumping.

This rate is applicable to customers whose pumping (motor) load is at least three (3) connected horsepower (hp) or more and 75% or more of the total connected load at the customer site, as determined by Utilities.

**B. MINIMUM MONTHLY BILL**

The minimum monthly bill shall be the Billing Demand.

**C. RATE**

The bills are the sum of:

**Effective January 1, 2021**

**Billing Demand\*** ..... \$2.55 / hp / Mo

**Supply Charges** ..... \$0.097 / kWh

**Electric Cost Adjustment Charge (ECA)** ..... See Sheet # 20, 21

**Effective January 1, 2022**

**Billing Demand\*** ..... \$2.65 / hp / Mo

**Supply Charges** ..... \$0.101 / kWh

**Electric Cost Adjustment Charge (ECA)** ..... See Sheet # 20, 21

\***Billing Demand** will be based on the total combined horsepower nameplate rating(s) of the connected motor(s) served at the rate. This total shall not be less than three (3) horsepower.

**D. DISCONNECTION / RE-CONNECTION FEE**

If Utilities receives a request from the customer to temporarily disconnect service under this rate, a fee will be added to the bill as follows:

**Disconnection / Re-connection Fee**..... \$75.00 / occurrence



**ELECTRIC RATES**

**Lighting - General**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Effective Date: January 1, 2021**

**Resolution No. 20-\_\_\_\_\_**

**A. AVAILABILITY**

Available by contract in the electric service area of Fountain Utilities for lighting purposes.

**B. RATE**

The bills shall be for:

**Effective January 1, 2021**

<b>Flashing lights</b> .....	\$0.656 / Light / Day
<b>City sign</b> .....	\$0.853 / Light / Day
<b>Parking lot lights</b> .....	\$1.296 / Light / Day

**Effective January 1, 2022**

<b>Flashing lights</b> .....	\$0.682 / Light / Day
<b>City sign</b> .....	\$0.887 / Light / Day
<b>Parking lot lights</b> .....	\$1.348 / Light / Day

**C. CONTRACT PERIOD**

All contracts under this schedule shall be for a minimum period of two (2) years and thereafter until terminated. Where service is no longer requested by the customer, a five (5) days' notice will be required.



**ELECTRIC RATES**

**Yard Lighting**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. AVAILABILITY**

Available by contract in the electric service area of Fountain Utilities for lighting purposes. Not applicable for lighting of public streets or highways.

**B. RATE**

The bills shall be for a standard City-selected outdoor area lighting fixture, burning Dusk to Dawn:

**Effective January 1, 2021**

**Yard lights** ..... \$0.415 / Light / Day

**Effective January 1, 2022**

**Yard lights** ..... \$0.432 / Light / Day

**C. CONTRACT PERIOD**

All contracts under this schedule shall be for a minimum period of two (2) years and thereafter until terminated. Where service is no longer requested by the customer, a five (5) days' notice will be required.

**D. RULES AND REGULATIONS**

1. Fountain Utilities, at its expense, will install, own, operate and maintain its outdoor area lighting equipment, and furnish the necessary electrical energy. Facilities shall consist of a luminaire mounted on a mast arm not exceeding four feet in length and automatic control equipment, installed on an existing Fountain Utilities owned pole where secondary distribution exists.
2. Utilities reserves the right to limit the number of lighting units required in the installation of a pole and served from the overhead system to two (2) lighting units from each pole. The length of the span of the service to the light shall be determined by Utilities in accordance with good engineering practice. If service as requested by customer requires the installation of any additional facilities, the customer shall pay in advance for such facilities as a contribution-in-aid of construction, which shall be non-refundable. Utilities reserves the right to specify the pole location.



## ELECTRIC RATES

### **Yard Lighting** (Cont'd)

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

3. The term "Burning Dusk to Dawn" as used herein shall be construed to mean that all lamps shall be lighted by automatic control equipment from approximately thirty (30) minutes after sunset to approximately thirty (30) minutes before sunrise, with a total burning time of approximately 4,000 hours per year.
4. The customer shall notify the Utilities of any service failure. Burned out lamps shall be replaced as soon as practicable, following notification, subject to the operating schedules of Utilities. All maintenance, including lamp replacement, shall be done during regular working hours. No credit shall be allowed on the customer's bill for lamp outages.
5. All material and equipment installed under this rate shall remain the property of Utilities. If the customer terminates the service prior to the expiration of the contract period, the customer may be required to reimburse Utilities for the expenditure made by Utilities plus all costs for removal of the facilities.



**ELECTRIC RATES**

**Street Lighting**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. AVAILABILITY**

Available within the electric service area of Fountain Utilities for street lighting service.

**B. APPLICABILITY**

Applicable to all residential and commercial customers (a) located within the incorporated areas of the City of Fountain except for the area known as "Little Ranches" and (b) located in those unincorporated areas of Fountain's electric service area for which street lighting service is provided or for which a benefit is received from having street lighting service available.

**C. RATE**

**Effective January 1, 2021**

**Street lights** ..... \$0.086 / Light / Day

**Effective January 1, 2022**

**Street lights** ..... \$0.090 / Light / Day

**D. RULES AND REGULATIONS**

1. Street lighting service provided hereunder shall be furnished as part of the residential or commercial electric service to customers in particular areas or subdivisions receiving such service. Maps will be maintained by Utilities setting forth and describing the boundaries of the areas to be supplied with street lighting under this rate schedule, and such maps will govern the billing. Those customers located within the boundaries of the areas shown on these maps shall be billed for street lighting service and the monthly charge will be added to the monthly bill of such residential and commercial customers located within such areas.
2. Street lighting service will be installed in areas otherwise qualifying for street lighting hereunder on one of the following bases:
  - a. With respect to areas currently being subdivided and developed, street lighting service supplied from overhead conductors will be provided upon receipt of a petition or other written request for service in a form satisfactory to Utilities obtained by the builder or developer, and signed by each electric customer within such subdivision.



## ELECTRIC RATES

### Street Lighting (Cont'd)

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

- b. Upon resolution by the Fountain City Council directing street lighting service in the area.
- c. Where the area proposed to be served is subject to terms and provisions of an unconditional restrictive covenant which provides in substance that present and subsequent owners of property in the area proposed to be served are subject to and bound by present and future tariffs applicable to street lighting.
3. Street lighting systems will be designed by Utilities in accordance with good engineering practices and shall be planned based on the lowest life-cycle cost, taking into account installed costs, energy usage, operation, and maintenance. Location and spacing of street lights shall be determined by the Utilities' engineers. Utilities will not be required to construct street lighting facilities in advance of the construction of homes.
4. Subject to the conditions herein after stated, Utilities will upon request of a subdivision developer, provide street lighting service mounted on standard street lighting or utility poles supplied from an underground street lighting distribution system. The developer shall pay the difference between cost of overhead and underground wiring. If developer prefers service from different style lighting fixtures (ornamental or decorative, metal poles, high efficiency lighting), the developer shall pay the difference, including a 20% adder for inventory management, incremental operation and maintenance costs and administration. Such payment shall be a non-refundable contribution-in-aid of construction. All street lighting facilities whether paid for by Utilities or developer shall be installed, owned, operated, and maintained by Utilities.
5. Street lighting service requested by a builder or developer for purposes of lighting streets adjacent to show house, etc., will be supplied by written agreement at the rates for ordinary street lighting service concurrently on file and in effect in the area where service is requested. Such builder or developer shall be responsible for payment of bills therefore until such time as the development in the area is such that payment for the street lighting can be made on an individual customer basis at the rate specified under "Daily Rate" herein.



**ELECTRIC RATES**

**Small Power Producers and Co-Generators**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Effective Date: January 1, 2021**

**Resolution No. 20-\_\_\_\_\_**

**A. AVAILABILITY**

Available by contract in the electric service area of Fountain Utilities if the tariff entitled "Customer Self-Generation" does not apply. The purchase rates for qualifying facilities with a design capacity of 100 kW or less is as follows:

**B. AVOIDED COST DAILY RATE**

**Energy Only**

**Effective January 1, 2021**

Energy ..... \$0.038 / kWh

**Effective January 1, 2022**

Energy ..... \$0.040 / kWh

**Capacity and Energy**

**Effective January 1, 2021**

Capacity ..... \$0.061 / kW / Day

Energy ..... \$0.038 / kWh

**Effective January 1, 2022**

Capacity ..... \$0.061 / kW / Day

Energy ..... \$0.040 / kWh

**C. ELECTRIC COST ADJUSTMENT**

The above energy rates shall be increased or decreased by an amount equal to the current purchased power electric cost adjustment.

ECA ..... See Sheet # 20, 21



**ELECTRIC RATES**

**RESERVED FOR FUTURE USE**



## ELECTRIC RATES

### Electric Cost Adjustment (ECA)

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

#### **A. APPLICABILITY**

To be added to the monthly rate of each filed rate in which reference is made to the ECA.

#### **B. CALCULATION**

On or about the 29<sup>th</sup> day of each calendar month (between Billing Cycle 5 and Billing Cycle 1 of subsequent month), the ECA for the next billing cycle shall be calculated.

ECA for recovery period equals the Sum of Components One and Two

$$\text{ECA} = \text{ECA1} + \text{ECA2}$$

Component One = ECA1 = ECA necessary to recover difference between energy costs that were recovered from retail rates and actual costs for the previous billing cycle.

$$\text{ECA1} = \frac{(\text{PC} - \text{ECA}_{\text{Base}} * \text{ES}_{\text{act}})}{\text{ES}_{\text{Proj}}}$$

$\text{ECA}_{\text{Base}}$  = Energy Cost Adjustment Base, as defined in Cost of Service Study. For period beginning January 1, 2021, the  $\text{ECA}_{\text{Base}}$  is \$66.70/MWh.

$\text{ES}_{\text{Act}}$  = Retail Energy Sales for previous retail billing cycle.

$\text{ES}_{\text{Proj}}$  = Projected Retail Energy Sales for next billing cycle.

PC = Power Costs, including capacity, energy, and transmission costs, for the previous wholesale billing period.



## ELECTRIC RATES

### **Electric Cost Adjustment (ECA)** (Cont'd)

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

Component Two = ECA2 = Monthly true-up to reconcile amount collected based on projected sales to amount collected based on actual sales for previous billing cycle.

$$ECA2 = \frac{ECA_{prev} * (ES_{prev} - ES_{act})}{ES_{proj}}$$

$ECA_{prev}$  = ECA assessed during previous billing cycle.

$ES_{prev}$  = Energy sales projected ( $ES_{proj}$ ) in previous billing cycle ECA calculation.

$ES_{act}$  = Actual energy sales for previous billing cycle.

$ES_{proj}$  = Projected energy sales for next billing cycle (same projected energy sales from Component One).



## ELECTRIC RATES

### **System Development Charge (SDC)**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

#### **A. APPLICABILITY**

1. **New Customer or New Load.** Every new customer or new load (as defined hereafter) shall pay a System Development Charge (“SDC”) in the manner and amount set forth in this SDC tariff. A new customer, for purposes of the SDC, shall mean any customer applying for new electric service on and after January 1, 2006. For purposes of residential developments, the developer shall be grandfathered and not subject to the SDC if (a) an approved plat has been issued by the City on or before December 31, 2005, and (b) the developer has paid on or before December 31, 2005, the line extension and/or customary underground residential distribution (“URD”) per foot costs, or if the Utility Director or his designee issues an acknowledgment in writing before December 31, 2005, that the plat has been approved and an estimate of the URD costs is being prepared by Utilities for submittal to the developer.
2. **Exemptions.** The SDC shall not be applied to the following:
  - a. An alteration or expansion of an existing building or structure that does not require an increase in rate class, voltage, phase, or panel amps.
  - b. Replacement of an existing building or structure with a new building or structure that does require an increase in rate class, voltage, phase, or panel amps.
  - c. Any claim of exemption under this Subsection 2 shall be made to Utilities prior to the installation of new electric facilities on the property.
3. **Not in Lieu of Line Extension Charge.** The SDC is an addition to, and not in lieu of, all other development charges applied to new customers or new loads, including without limitation, line extension charges and URD charges contained in Utilities’ Rules and Regulations and/or appropriate ordinances adopted by the City.

#### **B. AMOUNT OF CHARGE**

The SDC shall equal a non-refundable charge of \$1,250 for each new residential customer load or new lot within a development as shown in the approved plat.



## ELECTRIC RATES

### **System Development Charge (SDC)** (Cont'd)

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

#### **C. ESTABLISHMENT OF SDC FUND**

There is hereby established a SDC fund. This fund shall be an account that clearly identifies the aggregate funds the City collects as System Development Charges. Funds withdrawn from the SDC fund shall be used only for the purposes set forth in Section E below.

#### **D. PAYMENT**

A new customer or new load must pay the SDC to the City prior to the installation of electric facilities on the property.

#### **E. USE OF FUNDS**

1. Utilities shall use the SDC funds only for growth related electric utility capital improvement projects, including, but not limited to:
  - a. Electric main feeder system improvements;
  - b. Electric substations;
  - c. Transmission lines and substation interconnection;
  - d. Engineering, design, and permitting for electric system capital improvements;
  - e. Equipment and construction costs for electric system capital improvements; and
  - f. Land purchase and easement acquisition costs.
2. Utilities shall not use SDC funds for periodic or routine maintenance.

#### **F. REVIEW**

Utilities shall ask the City Council to review the amount and application of the SDC at least every five (5) years. The last review was approved October 27, 2020.



**ELECTRIC RATES**

**Harmonic Current Distortion Limits**

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

**A. APPLICABILITY**

Each customer requesting electric service from Fountain Utilities, single-phase or three-phase, shall be responsible for limiting the harmonic current distortion levels at their electric service metering point to the levels prescribed in the latest edition of the IEEE 519 standard. The customer harmonic injection shall be limited to levels identified below, taken from the 1992 edition (AS REPRINTED IN June 2004) of IEEE 519 Standard.

**TABLE 10-3**

**CURRENT DISTORTION LIMITS FOR GENERAL DISTRIBUTION SYSTEMS**

**(120 V THROUGH 69 KV)**

<b>Maximum Harmonic Current in Percent of <math>I_L</math></b>						
$I_{sc}/I_L$	<b>Individual Harmonic Order (Odd Harmonic)</b>					<b>TTD</b>
	<b>&lt; 11</b>	<b><math>11 \leq h &lt; 17</math></b>	<b><math>17 \leq h &lt; 23</math></b>	<b><math>23 \leq h &lt; 35</math></b>	<b><math>35 \leq h</math></b>	
< 20	4.0	2.0	1.5	0.6	0.3	5.0
20 < 50	7.0	3.5	2.5	1.0	0.5	8.0
50 < 100	10.0	4.5	4.0	1.5	0.7	12.0
100 < 1000	12.0	5.5	5.0	2.0	1.0	15.0
> 1000	15.0	7.0	6.0	2.5	1.4	20.0

NOTE:  $I_{sc}/I_L$  = Ratio of the short circuit current to the maximum customer load current.

TTD = Total Demand Distortion, total current distortion in % of maximum customer load current.

MAXIMUM CUSTOMER LOAD CURRENT = Load current measured in the field while performing the harmonics investigation recordings.



## ELECTRIC RATES

### **Harmonic Current Distortion Limits** (Cont'd)

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

Utilities shall be responsible for limiting the harmonic voltage distortion level to less than 5.0% THD, as identified in the IEEE-519 standard table 11-1 "Voltage Distortion Limits." Utilities shall be responsible for performing the harmonic current field measurements or shall select a qualified representative to collect the harmonic field measurements. If the harmonic current injection levels exceed the IEEE-519 standard limit, Utilities shall notify the customer of the power quality problem and, at its sole discretion, require the customer to correct the problem at no cost to Utilities. Failure by the customer to correct the current harmonic injection problem after notification from Utilities shall constitute grounds for disconnection of electric service.



## ELECTRIC RATES

### **Customer Self-Generation**

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

#### **A. APPLICABILITY**

For service to customer-generators where a part or all of the electrical requirements of the customer-generator can be supplied from a solar or wind generating facility, utilizing an approved inverter for connection to the distribution system, with a generating capacity of not more than 10 kW. The generating facility must be located on premises that are owned or controlled by the customer-generator ("Service Location"). The customer's system must be intended to offset part or all of the customer-generator's electrical requirements for electrical energy at the same location and may not be used to offset electric consumption at another location. The intent of this schedule is to allow customers to offset electric usage with solar or wind generation. Utilities, at its sole discretion, reserves the right to refuse service under this schedule to customer-generators that may have limited load, or are in the sole opinion of Utilities primarily generators. Utilities, upon notice to the City Council, may establish a moratorium on new interconnections under this tariff in circumstances where there is a six (6) month or more back-log in fulfilling interconnection requests or where connected generation exceeds 5% of Utilities' system peak demand. Service under this tariff shall be provided under contract between the residential customer and the City.

#### **B. AVAILABILITY**

To customer-generators described above who receive single-phase service from Utilities under the Residential Service rate or the Small Commercial Service rate. Customer-generators shall be limited on any radial distribution circuit to no more than 15% of the line section's annual peak load as most recently measured at the substation or calculated for the line segment. Other limits on the number of customer-generators on a radial distribution circuit may be applied based on the aggregate contribution of the customer-generators to fault current on the circuit. A line section is that portion of Utilities' electric system connected to a customer bounded by automatic sectionalizing devices or the end of the distribution line.

#### **C. INTERCONNECTION; METERING**

1. Prior to commencement of service under this Tariff, the customer-generator must:
  - a. Submit a completed Interconnection Request to Utilities. This form will be available from the City Clerk or the Superintendent of the Electric Department.
  - b. Sign a contract for the service at the Service Location.



## ELECTRIC RATES

### **Customer Self-Generation** (Cont'd)

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

2. The interconnection between the customer generation equipment and the Fountain electric system must be conducted in strict accordance with the National Electric Safety Code and the rules and regulations of Utilities. Any unsafe condition determined in Utilities' sole discretion may be immediately cured or addressed by Utilities without advance notice to the residential customer.
3. The inverter utilized by the customer-generator shall be rated by the manufacturer for grid connected applications. In addition, it shall be compliant with the current version of IEEE standard 1547, IEEE standard 929 and UL standard 1741. The installation shall also comply with applicable portions of the National Electric Code (NEC) section 690 as well as any other NEC sections as may be applicable.
4. If the proposed customer-generator equipment is single-phase and is to be interconnected to a center tap neutral of a 240 volt service, its addition shall not create an imbalance between the two sides of the 240 volt service of more than 20% of the nameplate rating of the service transformer.
5. Upon approval of the interconnection request, Utilities will install a bi-directional meter at the Service Location to measure both energy delivered to the residential customer from Utilities' power supply sources and energy produced by the residential customer through the customer generation equipment at the Service Location.
6. The customer-generator shall at the customer-generator's expense, provide all applicable safety equipment, including lockable switching equipment capable of isolating the generating facility from Utilities' system. Should the customer-generator elect not to provide lockable switching equipment accessible to Utilities at all times, the customer-generator agrees that Utilities may, at its discretion, remove the customer-generator's meter to isolate the customer-generator from the electric system.

#### **D. PARALLEL OPERATION**

The customer-generator agrees to allow Utilities to test the generation system by de-energizing the service to the customer-generator to verify the proper operation of the inverter before continuous operation is allowed, and periodically thereafter at Utilities' discretion.

The customer-generator's power generating installation shall be designed, installed, and maintained to be self-protected from normal and abnormal conditions on the Electric Department's



## ELECTRIC RATES

### **Customer Self-Generation** (Cont'd)

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

Electric distribution system. The conditions for which the power generating installation shall be self-protected shall include, but not be limited to, over voltage, under voltage, over current, frequency deviations, and faults.

Customer-generator assumes full responsibility for electric energy furnished at and past the point of interconnection. Customer-generator, at its own expense, shall secure and maintain in effect liability insurance with a combined single limit for bodily injury and property damage of not less than \$300,000 for each occurrence. This amount may be adjusted at Utilities' discretion when liability issues and conditions warrant the change.

Utilities shall not be liable for either direct or consequential damages resulting from failures, interruptions, or voltage and wave form fluctuations occasioned by causes reasonably beyond the control of Utilities or by causes resulting from acts allowed by Utilities as set forth herein, or for damages resulting from, including, but not limited to, acts of God or public enemy, sabotage and/or vandalism, accidents, fire, explosion, labor troubles, strikes, order of any court or judge granted in any bona fide adverse legal proceeding or action, or any commission, tribunal or governmental authority having jurisdiction.

Customer-generator agrees to indemnify, hold harmless, and defend the City of Fountain for and from any and all losses, damages, claims, liabilities, lawsuits and other proceedings, judgments, and awards, costs, expenses and penalties (including but not limited to reasonable attorney fees) arising directly or indirectly, in whole or in part, from activities of the customer-generator under this Schedule.

#### **E. RATE; BILLING**

1. Reference shall be made to Utilities' Residential Service tariff in applying the rates, charges, and credits as described in more detail below. The charges, rates, and credits applied monthly shall be calculated in reference to the then current Residential Service tariff adopted by Fountain's City Council, together with the then current Electric Cost Adjustment ("ECA") rate schedule.
2. The residential customer shall pay the Customer Charge component set forth in the then current Residential Service rate schedule, without discount or credit for customer generation equipment.



## ELECTRIC RATES

### **Customer Self-Generation** (Cont'd)

**Issue Date: March 29, 2016**

**Approval Reference / Date: March 29, 2016**

**Resolution No. 16-010**

**Effective Date: March 29, 2016**

3. The residential customer shall pay the Delivery Charge component set forth in the then current Residential Service rate schedule for all kWh consumed regardless of the source of generation.
4. A net charge or net credit shall be applied to the Energy Charge component and the ECA component set forth in the then current Residential Service rate schedule. For purposes of this tariff,
  - a. The “net charge” shall be defined as the difference between customer generated energy and Utilities’ supplied energy under circumstances where customer generation equipment has not supplied all energy needs (kWh) consumed by the residential customer at the Service Location.
  - b. The term “net credit” shall be defined as the difference between customer generated energy and Utilities’ supplied energy under circumstances where customer generation equipment supplies more than the energy needs (kWh) consumed by the residential customer. Net credits will be applied to each monthly bill.
5. Bills shall be calculated and rendered on a monthly billing cycle basis.
6. This rate schedule shall in no manner affect, limit, or modify Fountain’s ability to revise its Residential Service tariff at any time in the future and said revised tariff(s) shall apply to the charges, rates, and credits described in this Section E upon the effective date of such revisions to the Residential Service tariff.



**ELECTRIC RATES**

**Shared Pole Attachment Tariff For Communication Equipment**

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**A. APPLICABILITY**

For electric service under contract to communication gear limited to radio transceivers, whip style antennas and electronic equipment installed on Utilities' street light or power poles.

Utilities will specify the load determination method. Acceptable methods being either by meter or by nameplate load rating.

Rate section below will be used to determine total billing.

**B. RATE**

The bills are the sum of:

**Effective January 1, 2021**

**Customer Charge**..... \$0.631 / Day times the metered number of fixtures or per contract, as determined by Utilities.

**Delivery Charge** ..... \$0.011 / Day times the total number of installed fixtures.

**Energy Charge** ..... \$0.170 / kWh where the monthly kWh is the sum of all installed fixture loads, applied as follows:

If load is determined by meter, then the monthly kWh is calculated by summing the kWh consumed by the metered fixtures, determining an average, and multiplying that average by the total number of installed fixtures.

If load is determined by nameplate, then the monthly kWh is the sum of the nameplate load ratings.

**Effective January 1, 2022**

**Customer Charge**..... \$0.656 / Day times the metered number of fixtures or per contract, as determined by Utilities.

**Delivery Charge** ..... \$0.012 / Day times the total number of installed fixtures.



**ELECTRIC RATES**

**Shared Pole Attachment Tariff For Communication Equipment** (Cont'd)

**Issue Date: October 27, 2020**

**Approval Reference / Date: October 27, 2020**

**Resolution No. 20-\_\_\_\_\_**

**Effective Date: January 1, 2021**

**Energy Charge** ..... \$0.177 / kWh where the monthly kWh is the sum of all installed fixture loads, applied as follows:

If load is determined by meter, then the monthly kWh is calculated by summing the kWh consumed by the metered fixtures, determining an average, and multiplying that average by the total number of installed fixtures.

If load is determined by nameplate, then the monthly kWh is the sum of the nameplate load ratings.

# APPENDIX B – TYPICAL BILL COMPARISONS

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**Appendix Table B-1  
City of Fountain, Colorado  
2020 Rate Review  
Typical Bill Comparison  
Existing vs. Proposed Rates  
Residential**

Line	Summer Rates			
	Existing		Proposed	
1	Minimum Bill	\$ -	Minimum Bill	\$ -
2	Customer Charge	\$ 13.73	Customer Charge	\$ 14.95
3	Discount	0.00%	Discount	0.00%
4	ECA	-0.70313	ECA	-0.33313
5	Energy	cts/kWh	Energy	cts/kWh
6	First	999999 kWh 9.902	999999 kWh	9.822
7	Next	0 kWh -	0 kWh	-
8	Next	0 kWh -	0 kWh	-
9	Next	0 kWh -	0 kWh	-
10	Excess	-	-	-

Line	Winter Rates			
	Existing		Proposed	
1	Minimum Bill	\$ -	Minimum Bill	\$ -
2	Customer Charge	\$ 13.73	Customer Charge	\$ 14.95
3	Discount	0.00%	Discount	0.00%
4	ECA	-0.70313	ECA	-0.33313
5	Energy	cts/kWh	Energy	cts/kWh
6	First	999999 kWh 9.902	999999 kWh	9.822
7	Next	0 kWh -	0 kWh	-
8	Next	0 kWh -	0 kWh	-
9	Next	0 kWh -	0 kWh	-
10	Excess	-	-	-

Line	Monthly Usage (kWh)	Summer Monthly Bill		% Inc. / (Dec.)
		Existing	Proposed	
11	50	\$ 18.32	\$ 19.69	7.4%
12	100	22.92	24.43	6.6%
13	200	32.12	33.92	5.6%
14	300	41.32	43.41	5.1%
15	400	50.52	52.90	4.7%
16	500	59.72	62.39	4.5%
17	600	68.92	71.88	4.3%
18	700	78.12	81.37	4.2%
19	800	87.32	90.86	4.1%
20	900	96.51	100.34	4.0%
21	1,000	105.71	109.83	3.9%
22	1,200	124.11	128.81	3.8%
23	1,400	142.51	147.79	3.7%
24	1,600	160.91	166.77	3.6%
25	1,800	179.30	185.74	3.6%
26	2,000	197.70	204.72	3.6%
27	2,500	243.70	252.17	3.5%
28	3,000	289.69	299.61	3.4%
29	4,000	381.68	394.50	3.4%

Line	Monthly Usage (kWh)	Winter Monthly Bill		% Inc. / (Dec.)
		Existing	Proposed	
11	50	\$ 18.32	\$ 19.69	7.4%
12	100	22.92	24.43	6.6%
13	200	32.12	33.92	5.6%
14	300	41.32	43.41	5.1%
15	400	50.52	52.90	4.7%
16	500	59.72	62.39	4.5%
17	600	68.92	71.88	4.3%
18	700	78.12	81.37	4.2%
19	800	87.32	90.86	4.1%
20	900	96.51	100.34	4.0%
21	1,000	105.71	109.83	3.9%
22	1,200	124.11	128.81	3.8%
23	1,400	142.51	147.79	3.7%
24	1,600	160.91	166.77	3.6%
25	1,800	179.30	185.74	3.6%
26	2,000	197.70	204.72	3.6%
27	2,500	243.70	252.17	3.5%
28	3,000	289.69	299.61	3.4%
29	4,000	381.68	394.50	3.4%

**Appendix Table B-2**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Typical Bill Comparison**  
**Existing vs. Proposed Rates**  
**Small Commercial**

Line	Summer Rates			
	Existing		Proposed	
1	Minimum Bill	\$ -	Minimum Bill	\$ -
2	Customer Charge	\$ 19.22	Customer Charge	\$ 19.85
3	ECA	-0.70313	Discount	-0.70313
4	Energy	cts/kWh	Energy	cts/kWh
5	First	999999 kWh 9.920	999999 kWh	9.940
6	Next	0 kWh -	0 kWh	-
7	Next	0 kWh -	0 kWh	-
8	Next	0 kWh -	0 kWh	-
9	Excess	kWh -	kWh	-

Line	Winter Rates			
	Existing		Proposed	
1	Minimum Bill	\$ -	Minimum Bill	\$ -
2	Customer Charge	\$ 19.22	Customer Charge	\$ 19.85
3	ECA	-0.70313	Discount	-0.70313
4	Energy	cts/kWh	Energy	cts/kWh
5	First	999999 kWh 9.915	999999 kWh	9.940
6	Next	0 kWh -	0 kWh	-
7	Next	0 kWh -	0 kWh	-
8	Next	0 kWh -	0 kWh	-
9	Excess	kWh -	kWh	-

Line	Monthly Usage (kWh)	Summer Monthly Bill		% Inc. / (Dec.)
		Existing	Proposed	
10	800	\$ 92.95	\$ 93.74	0.9%
11	1,200	129.82	130.69	0.7%
12	1,500	157.47	158.40	0.6%
13	2,000	203.55	204.59	0.5%
14	3,000	295.72	296.96	0.4%
15	5,000	480.06	481.69	0.3%
16	15,000	1,401.75	1,405.38	0.3%
17	25,000	2,323.43	2,329.07	0.2%
18	35,000	3,245.12	3,252.75	0.2%
19	45,000	4,166.81	4,176.44	0.2%
20	55,000	5,088.49	5,100.13	0.2%
21	65,000	6,010.18	6,023.82	0.2%
22	75,000	6,931.87	6,947.50	0.2%
23	85,000	7,853.55	7,871.19	0.2%
24	95,000	8,775.24	8,794.88	0.2%
25	105,000	9,696.93	9,718.56	0.2%
26	115,000	10,618.62	10,642.25	0.2%
27	125,000	11,540.30	11,565.94	0.2%
28	135,000	12,461.99	12,489.62	0.2%

Line	Monthly Usage (kWh)	Winter Monthly Bill		% Inc. / (Dec.)
		Existing	Proposed	
10	800	\$ 92.91	\$ 93.74	0.9%
11	1,200	129.76	130.69	0.7%
12	1,500	157.39	158.40	0.6%
13	2,000	203.45	204.59	0.6%
14	3,000	295.57	296.96	0.5%
15	5,000	479.80	481.69	0.4%
16	15,000	1,400.98	1,405.38	0.3%
17	25,000	2,322.15	2,329.07	0.3%
18	35,000	3,243.32	3,252.75	0.3%
19	45,000	4,164.50	4,176.44	0.3%
20	55,000	5,085.67	5,100.13	0.3%
21	65,000	6,006.84	6,023.82	0.3%
22	75,000	6,928.02	6,947.50	0.3%
23	85,000	7,849.19	7,871.19	0.3%
24	95,000	8,770.36	8,794.88	0.3%
25	105,000	9,691.54	9,718.56	0.3%
26	115,000	10,612.71	10,642.25	0.3%
27	125,000	11,533.88	11,565.94	0.3%
28	135,000	12,455.06	12,489.62	0.3%

**APPENDIX C – COST OF SERVICE WORKSHEETS**

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**Appendix Table C-1**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Summary of Parameter for Financial Projections**

Line	Category	Year					
		2020	2021	2022	2023	2024	2025
1	<b>Revenue Escalation</b>						
2	Load Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Retail Rate Increases	0.00%	4.00%	4.00%	4.00%	4.00%	4.00%
4	Non-Retail Revenue Increase		0.00%	0.00%	0.00%	0.00%	0.00%
5	<b>Power Supplier Rate Escalation</b>						
6	MEAN						
7	WAPA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	CSU Transmission	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%
9	Pueblo Transmission			3.00%	3.00%	3.00%	3.00%
10	TERM						
11	<b>Annual Power Supply Costs</b>						
12	Pueblo Hydro	\$ 834,039	\$ 847,733	\$ 861,586	\$ 876,572	\$ 891,906	\$ 907,589
13	WAPA	296,644	296,644	292,039	292,039	292,039	292,039
14	CSU Transmission	1,514,792	1,514,792	1,514,792	1,560,236	1,607,043	1,655,254
15	Xcel Energy	12,814,667	13,275,197	13,750,137	14,181,901	14,613,664	15,045,428
16	Reduction	(399,498)	(698,700)	(698,700)	(1,587,804)	(1,975,368)	(2,363,004)
17	<b>Total Power Supply Costs</b>	<b>\$ 15,060,643</b>	<b>\$ 15,235,665</b>	<b>\$ 15,719,853</b>	<b>\$ 15,322,944</b>	<b>\$ 15,429,285</b>	<b>\$ 15,537,306</b>
18	<b>Expense Escalation Rates</b>						
19	Operation and Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
20	Capital Improvements	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
21	Non-Operating Revenue	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
22	Interest Income	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	General and Administrative	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
24	Transfers	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
25	<b>Total New Debt Service</b>						
26	Term	25					
27	Interest Rate	3.00%					
29	<b>Issued Amounts</b>		\$ 13,500,000	\$ 7,500,000	\$ -	\$ 11,000,000	\$ 15,500,000
31	<b>Principal - New</b>						
32	2021			\$ 370,276	\$ 381,385	\$ 392,826	\$ 404,611
33	2022				\$ 205,709	\$ 211,880	\$ 218,237
34	2024						\$ 301,707
35	2025						-
36	<b>Total</b>			370,276	587,094	604,706	924,554
38	<b>Interest - New</b>						
39	2021			\$ 405,000	\$ 393,892	\$ 382,450	\$ 370,665
40	2022				225,000	218,829	212,472
41	2024						320,949
42	2025						
43	<b>Total</b>			\$ 405,000	\$ 618,892	\$ 601,279	\$ 904,087
44							
45	<b>Total Debt Service</b>			775,276	1,205,985	1,205,985	1,828,641
46	<b>Existing Debt Service</b>						
47	Principal	300,000	400,000	500,000	620,000	620,000	620,000
48	Interest	793,950	781,950	765,950	745,950	745,950	745,950
49	<b>Electric Debt Service</b>	<b>\$ 1,093,950</b>	<b>\$ 1,181,950</b>	<b>\$ 1,265,950</b>	<b>\$ 1,365,950</b>	<b>\$ 1,365,950</b>	<b>\$ 1,365,950</b>
50	<b>Electric Allocation - Existing Debt</b>	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
51	Principal	180,000	240,000	300,000	372,000	372,000	372,000
52	Interest	476,370	469,170	459,570	447,570	447,570	447,570
53	<b>Electric Debt Service</b>	<b>\$ 656,370</b>	<b>\$ 709,170</b>	<b>\$ 759,570</b>	<b>\$ 819,570</b>	<b>\$ 819,570</b>	<b>\$ 819,570</b>
54	<b>Total Electric Debt</b>						
55	Principal	180,000	240,000	670,276	959,094	976,706	1,296,554
56	Interest	476,370	469,170	864,570	1,066,462	1,048,849	1,351,657
57	<b>Electric Debt Service</b>	<b>\$ 656,370</b>	<b>\$ 709,170</b>	<b>\$ 1,534,846</b>	<b>\$ 2,025,555</b>	<b>\$ 2,025,555</b>	<b>\$ 2,648,211</b>

**Appendix Table C-2  
City of Fountain, Colorado  
2020 Rate Review  
Power Cost Analysis  
January - December 2019**

TERM			
Base	\$0.05750	\$0.05750	\$0.05750
Xcel Energy			
Base	\$0.05750	\$0.05750	\$0.05750
Pueblo			
Energy			\$0.04950

WAPA Charges		
Component	Oct - Dec	Jan - Sep
Demand	\$4.12	\$4.12
Energy	\$0.01572	\$0.01572
>60% Ld Fact	\$0.00000	\$0.00000
Wheeling Discount	\$ -	\$ -
Voltage Discount	0.00%	0.00%

Month	Demand (kW)					Energy (kWh)						
	Total	WAPA	TERM/Xcel	Pueblo	Inc.	Total	Pueblo	WAPA	TERM/Xcel	Delivered	Base / 1% Loss	WAPA Alloc.
Jan	40,287	1,930	38,357		0	20,088,734	0	506,922	19,889,836	19,581,812	198,898	0
Feb	40,270	1,930	38,340		0	18,062,717	0	399,905	17,883,878	17,662,812	178,839	0
Mar	39,951	1,930	38,021		0	18,184,850	0	436,517	18,004,802	17,748,333	180,048	0
Apr	32,980	2,298	30,682		0	16,610,231	0	540,901	16,445,773	16,069,330	164,458	0
May	34,580	2,298	31,304	978	0	17,165,857	515,000	566,835	16,995,898	16,084,022	169,959	0
Jun	52,694	2,298	44,112	6,284	0	18,274,605	2,256,000	652,045	18,093,668	15,366,560	180,937	0
Jul	60,684	2,298	52,909	5,477	0	24,549,973	2,280,000	815,057	24,306,904	21,454,916	243,069	0
Aug	61,537	2,298	54,087	5,152	0	25,223,718	2,172,000	652,045	24,973,978	22,399,673	249,740	0
Sep	59,835	2,298	53,020	4,517	0	21,690,815	1,686,000	477,920	21,476,054	19,526,895	214,761	0
Oct	38,448	1,930	35,329	1,189	0	18,047,728	582,000	475,943	17,869,038	16,989,785	178,690	0
Nov	38,093	1,930	35,224	939	0	18,400,327	473,000	475,943	18,218,146	17,451,384	182,181	0
Dec	39,319	1,930	36,694	695	0	20,206,219	372,000	521,003	20,006,157	19,313,216	200,062	0
Total	538,678	25,368	488,079	25,231	0	236,505,773	10,336,000	6,521,036	234,164,132	219,648,737	2,341,641	0

Month	Demand (\$)		Energy (\$)			Total	WAPA (\$)				Total WAPA	Total Purch. Power	Trans Cost	Pueblo Trans Cost	Adj. / Imbalance	Total PS+Trans
	Base	Inc.	Base	Inc.	Pueblo		Demand	Energy	True-Up	Pass Thru						
Jan	-	-	1,125,954	-	-	1,125,954	7,952	7,969	-	7,689	23,609	1,149,564	107,800	-	5,750	1,263,114
Feb	-	-	1,015,612	-	-	1,015,612	7,952	6,287	-	7,636	21,874	1,037,486	127,255	-	(15,201)	1,149,540
Mar	-	-	1,020,529	-	-	1,020,529	7,952	6,862	-	7,682	22,496	1,043,025	100,690	-	11,520	1,155,235
Apr	-	-	923,986	-	-	923,986	9,468	8,503	-	3,914	21,885	945,871	95,884	-	8,391	1,050,146
May	-	-	924,831	-	25,493	950,324	9,468	8,911	-	7,632	26,010	976,334	96,440	-	12,389	1,085,163
Jun	-	-	883,577	-	111,672	995,249	9,468	10,250	-	7,643	27,361	1,022,610	79,971	-	46,841	1,149,422
Jul	-	-	1,233,658	-	112,860	1,346,518	9,468	12,813	-	7,932	30,213	1,376,730	150,469	8,110	(18,590)	1,516,719
Aug	-	-	1,287,981	-	107,514	1,395,495	9,468	10,250	-	7,697	27,415	1,422,910	143,380	4,341	(4,737)	1,565,895
Sep	-	-	1,122,796	-	83,457	1,206,253	9,468	7,513	-	8,276	25,256	1,231,510	146,731	3,944	(6,475)	1,375,710
Oct	-	-	976,913	-	28,809	1,005,722	7,952	7,482	-	8,264	23,697	1,029,419	110,618	3,055	(1,452)	1,141,640
Nov	-	-	1,003,455	-	23,414	1,026,868	7,952	7,482	-	8,307	23,740	1,050,608	115,813	1,060	(9,270)	1,158,212
Dec	-	-	1,110,510	-	18,414	1,128,924	7,952	8,190	(391)	2,340	18,091	1,147,015	139,176	860	(30,706)	1,256,346
Total	\$ -	\$ -	\$ 12,629,802	\$ -	\$ 511,632	\$ 13,141,434	\$ 104,516	\$ 102,511	\$ (391)	\$ 85,012	\$ 291,648	\$ 13,433,083	\$ 1,414,227	\$ 21,371	\$ (1,540)	\$ 14,867,140

Appendix Table C-3  
City of Fountain, Colorado  
2020 Rate Review  
Power Cost Analysis  
January - December 2020

Xcel Energy			
Base	\$0.05950	\$0.05950	\$0.05950

Pueblo	
Energy	\$0.05034

WAPA Charges		
Component	Oct - Dec	Jan - Sep
Demand	\$4.12	\$4.12
Energy	\$0.01572	\$0.01572
>60% Ld Fact	\$0.00000	\$0.00000
Wheeling Discount	\$ -	\$ -
Voltage Discount	0.00%	0.00%

Month	Demand (kW)					Energy (kWh)						
	Total	WAPA	TERM/Xcel	Pueblo	Inc.	Total	Pueblo	WAPA	TERM/Xcel	Delivered	Base / 1% Loss	WAPA Alloc.
Jan	40,287	1,930				19,793,850	744,000	506,922	19,597,871	18,542,928	195,979	0
Feb	40,270	1,930				18,893,026	696,000	399,905	18,705,966	17,797,121	187,060	0
Mar	39,951	1,930				18,013,609	930,000	436,517	17,835,256	16,647,092	178,353	0
Apr	32,980	2,298				16,815,832	1,772,000	540,901	16,649,339	14,502,931	166,493	0
May	34,580	2,298				18,416,240	1,600,000	566,835	18,233,901	16,249,405	182,339	0
Jun	52,694	2,298				18,274,605	2,616,000	652,045	18,093,668	15,006,560	180,937	0
Jul	60,684	2,298				24,549,973	2,280,000	815,057	24,306,904	21,454,916	243,069	0
Aug	61,537	2,298				25,223,718	2,172,000	652,045	24,973,978	22,399,673	249,740	0
Sep	59,835	2,298				21,690,815	1,686,000	477,920	21,476,054	19,526,895	214,761	0
Oct	38,448	1,930				18,047,728	582,000	475,943	17,869,038	16,989,785	178,690	0
Nov	38,093	1,930				18,400,327	473,000	475,943	18,218,146	17,451,384	182,181	0
Dec	39,319	1,930				20,206,219	372,000	521,003	20,006,157	19,313,216	200,062	0
Total	#####	25,368	0	0	0	238,325,941	15,923,000	6,521,036	235,966,278	215,881,905	2,359,663	0

Month	Demand (\$)		Energy (\$)			Total	WAPA (\$)				Total WAPA	Total Purch. Power	Trans Cost	Pueblo Trans Cost	Adj. / Imbalance	Power Cost Reduction	Total PS+Trans
	Base	Inc.	TERM/Xcel	Inc.	Pueblo		Demand	Energy	True-Up	Pass Thru							
Jan	-	-	1,103,304	-	37,453	1,140,757	7,952	7,969	-	9,319	25,239	1,165,997	108,050	337	(1,399)	-	1,272,985
Feb	-	-	1,058,929	-	35,037	1,093,965	7,952	6,287	-	9,299	23,537	1,117,502	119,069	676	(9,568)	-	1,227,679
Mar	-	-	990,502	-	46,816	1,037,318	7,952	6,862	-	4,712	19,526	1,056,844	90,232	632	9,301	-	1,157,009
Apr	-	-	862,924	-	89,202	952,127	9,468	8,503	-	4,739	22,710	974,837	105,733	1,688	2,120	-	1,084,377
May	-	-	966,840	-	80,544	1,047,384	9,468	8,911	-	9,319	27,697	1,075,081	133,524	3,224	(6,123)	-	1,205,706
Jun	-	-	892,890	-	131,689	1,024,580	9,468	10,250	-	9,413	29,131	1,053,711	151,997	4,547	46,593	-	1,256,847
Jul	-	-	1,276,568	-	114,775	1,391,343	9,468	12,813	-	7,932	30,213	1,421,555	150,469	8,110	(18,590)	(66,583)	1,494,961
Aug	-	-	1,332,781	-	109,338	1,442,119	9,468	10,250	-	7,697	27,415	1,469,534	143,380	4,341	(4,737)	(66,583)	1,545,936
Sep	-	-	1,161,850	-	84,873	1,246,723	9,468	7,513	-	8,276	25,256	1,271,980	146,731	3,944	(6,475)	(66,583)	1,349,597
Oct	-	-	1,010,892	-	29,298	1,040,190	7,952	7,482	-	8,264	23,697	1,063,888	110,618	3,055	(1,452)	(66,583)	1,109,525
Nov	-	-	1,038,357	-	23,811	1,062,168	7,952	7,482	-	8,307	23,740	1,085,908	115,813	1,060	(9,270)	(66,583)	1,126,929
Dec	-	-	1,149,136	-	18,726	1,167,863	7,952	8,190	-	2,340	18,482	1,186,345	139,176	860	(30,706)	(66,583)	1,229,093
Total	\$ -	\$ -	\$12,844,973	\$ -	\$ 801,564	\$ 13,646,537	\$ 104,516	\$ 102,511	\$ -	\$ 89,617	\$ 296,644	\$ 13,943,181	\$ 1,514,792	\$ 32,475	\$ (30,306)	\$ (399,498)	\$ 15,060,643

**Appendix Table C-4  
City of Fountain, Colorado  
2020 Rate Review  
Power Cost Analysis  
January - December 2021**

Xcel Energy			
Base	\$0.06150	\$0.06150	\$0.06150

Pueblo	
Energy	\$0.05120

WAPA Charges		
Component	Oct - Dec	Jan - Sep
Demand	\$4.12	\$4.12
Energy	\$0.01572	\$0.01572
>60% Ld Fact	\$0.00000	\$0.00000
Wheeling Discount	\$ -	\$ -
Voltage Discount	0.00%	0.00%

Month	Demand (kW)					Energy (kWh)						
	Total	WAPA	TERM/Xcel	Pueblo	Inc.	Total	Pueblo	WAPA	TERM/Xcel	Delivered	Base / 1% Loss	WAPA Alloc.
Jan	40,287	1,930				19,793,850	744,000	506,922	19,597,871	18,542,928	195,979	0
Feb	40,270	1,930				18,893,026	696,000	399,905	18,705,966	17,797,121	187,060	0
Mar	39,951	1,930				18,013,609	930,000	436,517	17,835,256	16,647,092	178,353	0
Apr	32,980	2,298				16,815,832	1,772,000	540,901	16,649,339	14,502,931	166,493	0
May	34,580	2,298				18,416,240	1,600,000	566,835	18,233,901	16,249,405	182,339	0
Jun	52,694	2,298				18,274,605	2,616,000	652,045	18,093,668	15,006,560	180,937	0
Jul	60,684	2,298				24,549,973	2,280,000	815,057	24,306,904	21,454,916	243,069	0
Aug	61,537	2,298				25,223,718	2,172,000	652,045	24,973,978	22,399,673	249,740	0
Sep	59,835	2,298				21,690,815	1,686,000	477,920	21,476,054	19,526,895	214,761	0
Oct	38,448	1,930				18,047,728	582,000	475,943	17,869,038	16,989,785	178,690	0
Nov	38,093	1,930				18,400,327	473,000	475,943	18,218,146	17,451,384	182,181	0
Dec	39,319	1,930				20,206,219	372,000	521,003	20,006,157	19,313,216	200,062	0
Total	#####	25,368	0	0	0	238,325,941	15,923,000	6,521,036	235,966,278	215,881,905	2,359,663	0

Month	Demand (\$)		Energy (\$)			Total	WAPA (\$)				Total WAPA	Total Purch. Power	Trans Cost	Pueblo Trans Cost	Adj. / Imbalance	Power Cost Reduction	Total PS+Trans
	Base	Inc.	Base	Inc.	Pueblo		Demand	Energy	True-Up	Pass Thru							
Jan	-	-	1,140,390	-	38,093	1,178,483	7,952	7,969	-	9,319	25,239	1,203,722	108,050	337	5,750	(58,225)	1,259,634
Feb	-	-	1,094,523	-	35,635	1,130,158	7,952	6,287	-	9,299	23,537	1,153,695	119,069	676	(15,201)	(58,225)	1,200,013
Mar	-	-	1,023,796	-	47,616	1,071,412	7,952	6,862	-	4,712	19,526	1,090,938	90,232	632	11,520	(58,225)	1,135,097
Apr	-	-	891,930	-	90,726	982,657	9,468	8,503	-	4,739	22,710	1,005,366	105,733	1,688	8,391	(58,225)	1,062,954
May	-	-	999,338	-	81,920	1,081,258	9,468	8,911	-	9,319	27,697	1,108,956	133,524	3,224	12,389	(58,225)	1,199,868
Jun	-	-	922,903	-	133,939	1,056,843	9,468	10,250	-	9,413	29,131	1,085,973	151,997	4,547	46,841	(58,225)	1,231,133
Jul	-	-	1,319,477	-	116,736	1,436,213	9,468	12,813	-	7,932	30,213	1,466,426	150,469	8,110	(18,590)	(58,225)	1,548,189
Aug	-	-	1,377,580	-	111,206	1,488,786	9,468	10,250	-	7,697	27,415	1,516,202	143,380	4,341	(4,737)	(58,225)	1,600,961
Sep	-	-	1,200,904	-	86,323	1,287,227	9,468	7,513	-	8,276	25,256	1,312,483	146,731	3,944	(6,475)	(58,225)	1,398,458
Oct	-	-	1,044,872	-	29,798	1,074,670	7,952	7,482	-	8,264	23,697	1,098,368	110,618	3,055	(1,452)	(58,225)	1,152,364
Nov	-	-	1,073,260	-	24,218	1,097,478	7,952	7,482	-	8,307	23,740	1,121,218	115,813	1,060	(9,270)	(58,225)	1,170,596
Dec	-	-	1,187,763	-	19,046	1,206,809	7,952	8,190	-	2,340	18,482	1,225,291	139,176	860	(30,706)	(58,225)	1,276,397
Total	\$ -	\$ -	\$13,276,737	\$ -	\$ 815,258	\$ 14,091,995	\$ 104,516	\$ 102,511	\$ -	\$ 89,617	\$ 296,644	\$ 14,388,638	\$ 1,514,792	\$ 32,475	\$ (1,540)	\$ (698,700)	\$ 15,235,665

**Appendix Table C-5  
City of Fountain, Colorado  
2020 Rate Review  
Power Cost Analysis  
January - December 2022**

Xcel Energy			
Base	\$0.06370	\$0.06370	\$0.06370

Pueblo	
Energy	\$0.05207

WAPA Charges		
Component	Oct - Dec	Jan - Sep
Demand	\$4.12	\$4.12
Energy	\$0.01572	\$0.01572
>60% Ld Fact	\$0.00000	\$0.00000
Wheeling Discount	\$ -	\$ -
Voltage Discount	0.00%	0.00%

Month	Demand (kW)					Energy (kWh)						
	Total	WAPA	TERM/Xcel	Pueblo	Inc.	Total	Pueblo	WAPA	TERM/Xcel	Delivered	Base / 1% Loss	WAPA Alloc.
Jan	40,287	1,930				19,793,850	744,000	506,922	19,597,871	18,542,928	195,979	0
Feb	40,270	1,930				18,893,026	696,000	399,905	18,705,966	17,797,121	187,060	0
Mar	39,951	1,930				18,013,609	930,000	436,517	17,835,256	16,647,092	178,353	0
Apr	32,980	2,298				16,815,832	1,772,000	540,901	16,649,339	14,502,931	166,493	0
May	34,580	2,298				18,416,240	1,600,000	566,835	18,233,901	16,249,405	182,339	0
Jun	52,694	2,298				18,274,605	2,616,000	652,045	18,093,668	15,006,560	180,937	0
Jul	60,684	2,298				24,549,973	2,280,000	815,057	24,306,904	21,454,916	243,069	0
Aug	61,537	2,298				25,223,718	2,172,000	652,045	24,973,978	22,399,673	249,740	0
Sep	59,835	2,298				21,690,815	1,686,000	477,920	21,476,054	19,526,895	214,761	0
Oct	38,448	1,930				18,047,728	582,000	475,943	17,869,038	16,989,785	178,690	0
Nov	38,093	1,930				18,400,327	473,000	475,943	18,218,146	17,451,384	182,181	0
Dec	39,319	1,930				20,206,219	372,000	521,003	20,006,157	19,313,216	200,062	0
Total	#####	25,368	0	0	0	238,325,941	15,923,000	6,521,036	235,966,278	215,881,905	2,359,663	0

Month	Demand (\$)		Energy (\$)			Total	WAPA (\$)				Total WAPA	Total Purch. Power	Trans Cost	Pueblo Trans Cost	Adj. / Imbalance	Power Cost Reduction	Total PS+Trans
	Base	Inc.	Base	Inc.	Pueblo		Demand	Energy	True-Up	Pass Thru							
Jan	-	-	1,181,184	-	38,740	1,219,925	7,952	7,969	-	7,689	23,609	1,243,534	108,050	337	5,750	(58,225)	1,299,446
Feb	-	-	1,133,677	-	36,241	1,169,917	7,952	6,287	-	7,636	21,874	1,191,791	119,069	676	(15,201)	(58,225)	1,238,110
Mar	-	-	1,060,420	-	48,425	1,108,845	7,952	6,862	-	7,682	22,496	1,131,341	90,232	632	11,520	(58,225)	1,175,499
Apr	-	-	923,837	-	92,268	1,016,105	9,468	8,503	-	3,914	21,885	1,037,990	105,733	1,688	8,391	(58,225)	1,095,577
May	-	-	1,035,087	-	83,312	1,118,399	9,468	8,911	-	7,632	26,010	1,144,409	133,524	3,224	12,389	(58,225)	1,235,322
Jun	-	-	955,918	-	136,215	1,092,133	9,468	10,250	-	7,643	27,361	1,119,494	151,997	4,547	46,841	(58,225)	1,264,654
Jul	-	-	1,366,678	-	118,720	1,485,398	9,468	12,813	-	7,932	30,213	1,515,610	150,469	8,110	(18,590)	(58,225)	1,597,374
Aug	-	-	1,426,859	-	113,096	1,539,955	9,468	10,250	-	7,697	27,415	1,567,370	143,380	4,341	(4,737)	(58,225)	1,652,130
Sep	-	-	1,243,863	-	87,790	1,331,653	9,468	7,513	-	8,276	25,256	1,356,909	146,731	3,944	(6,475)	(58,225)	1,442,884
Oct	-	-	1,082,249	-	30,305	1,112,554	7,952	7,482	-	8,264	23,697	1,136,252	110,618	3,055	(1,452)	(58,225)	1,190,247
Nov	-	-	1,111,653	-	24,629	1,136,282	7,952	7,482	-	8,307	23,740	1,160,023	115,813	1,060	(9,270)	(58,225)	1,209,401
Dec	-	-	1,230,252	-	19,370	1,249,622	7,952	8,190	-	2,340	18,482	1,268,104	139,176	860	(30,706)	(58,225)	1,319,210
Total	\$ -	\$ -	\$13,751,677	\$ -	\$ 829,111	\$ 14,580,788	\$ 104,516	\$ 102,511	\$ -	\$ 85,012	\$ 292,039	\$ 14,872,827	\$ 1,514,792	\$ 32,475	\$ (1,540)	\$ (698,700)	\$ 15,719,853

**Appendix Table C-6  
City of Fountain, Colorado  
2020 Rate Review  
Power Cost Analysis  
January - December 2023**

Xcel Energy			
Base	\$0.06570	\$0.06570	\$0.06570

Pueblo	
Energy	\$0.05295

WAPA Charges		
Component	Oct - Dec	Jan - Sep
Demand	\$4.12	\$4.12
Energy	\$0.01572	\$0.01572
>60% Ld Fact	\$0.00000	\$0.00000
Wheeling Discount	\$ -	\$ -
Voltage Discount	0.00%	0.00%

Month	Demand (kW)					Energy (kWh)							
	Total	WAPA	TERM/Xcel	Pueblo	Inc.	Total	Pueblo	WAPA	TERM/Xcel	Delivered	Base / 1%	Loss	WAPA Alloc.
Jan	40,287	1,930				19,793,850	744,000	506,922	19,597,871	18,542,928	195,979		0
Feb	40,270	1,930				18,893,026	696,000	399,905	18,705,966	17,797,121	187,060		0
Mar	39,951	1,930				18,013,609	930,000	436,517	17,835,256	16,647,092	178,353		0
Apr	32,980	2,298				16,815,832	1,772,000	540,901	16,649,339	14,502,931	166,493		0
May	34,580	2,298				18,416,240	1,600,000	566,835	18,233,901	16,249,405	182,339		0
Jun	52,694	2,298				18,274,605	2,616,000	652,045	18,093,668	15,006,560	180,937		0
Jul	60,684	2,298				24,549,973	2,280,000	815,057	24,306,904	21,454,916	243,069		0
Aug	61,537	2,298				25,223,718	2,172,000	652,045	24,973,978	22,399,673	249,740		0
Sep	59,835	2,298				21,690,815	1,686,000	477,920	21,476,054	19,526,895	214,761		0
Oct	38,448	1,930				18,047,728	582,000	475,943	17,869,038	16,989,785	178,690		0
Nov	38,093	1,930				18,400,327	473,000	475,943	18,218,146	17,451,384	182,181		0
Dec	39,319	1,930				20,206,219	372,000	521,003	20,006,157	19,313,216	200,062		0
Total	#####	25,368	0	0	0	238,325,941	15,923,000	6,521,036	235,966,278	215,881,905	2,359,663		0

Month	Demand (\$)		Energy (\$)			Total	WAPA (\$)				Total WAPA	Total Purch. Power	Trans Cost	Pueblo Trans Cost	Adj. / Imbalance	Power Cost Reduction	Total PS+Trans
	Base	Inc.	Base	Inc.	Pueblo		Demand	Energy	True-Up	Pass Thru							
Jan	-	-	1,218,270	-	39,395	1,257,665	7,952	7,969	-	7,689	23,609	1,281,274	111,292	347	5,750	(132,317)	1,266,346
Feb	-	-	1,169,271	-	36,853	1,206,124	7,952	6,287	-	7,636	21,874	1,227,998	122,641	696	(15,201)	(132,317)	1,203,817
Mar	-	-	1,093,714	-	49,244	1,142,957	7,952	6,862	-	7,682	22,496	1,165,453	92,939	651	11,520	(132,317)	1,138,246
Apr	-	-	952,843	-	93,827	1,046,670	9,468	8,503	-	3,914	21,885	1,068,555	108,905	1,739	8,391	(132,317)	1,055,273
May	-	-	1,067,586	-	84,720	1,152,306	9,468	8,911	-	7,632	26,010	1,178,316	137,530	3,321	12,389	(132,317)	1,199,239
Jun	-	-	985,931	-	138,517	1,124,448	9,468	10,250	-	7,643	27,361	1,151,809	156,557	4,683	46,841	(132,317)	1,227,573
Jul	-	-	1,409,588	-	120,726	1,530,314	9,468	12,813	-	7,932	30,213	1,560,527	154,983	8,353	(18,590)	(132,317)	1,572,955
Aug	-	-	1,471,659	-	115,007	1,586,666	9,468	10,250	-	7,697	27,415	1,614,081	147,682	4,471	(4,737)	(132,317)	1,629,180
Sep	-	-	1,282,917	-	89,274	1,372,191	9,468	7,513	-	8,276	25,256	1,397,447	151,132	4,063	(6,475)	(132,317)	1,413,850
Oct	-	-	1,116,229	-	30,817	1,147,046	7,952	7,482	-	8,264	23,697	1,170,743	113,937	3,146	(1,452)	(132,317)	1,154,057
Nov	-	-	1,146,556	-	25,045	1,171,601	7,952	7,482	-	8,307	23,740	1,195,342	119,288	1,092	(9,270)	(132,317)	1,174,134
Dec	-	-	1,268,878	-	19,697	1,288,576	7,952	8,190	-	2,340	18,482	1,307,058	143,351	886	(30,706)	(132,317)	1,288,273
Total	\$ -	\$ -	\$14,183,441	\$ -	\$ 843,123	\$ 15,026,564	\$ 104,516	\$ 102,511	\$ -	\$ 85,012	\$ 292,039	\$ 15,318,603	\$ 1,560,236	\$ 33,449	\$ (1,540)	\$ (1,587,804)	\$ 15,322,944

**Appendix Table C-7  
City of Fountain, Colorado  
2020 Rate Review  
Power Cost Analysis  
January - December 2024**

Xcel Energy			
Base	\$0.06770	\$0.06770	\$0.06770

Pueblo	
Energy	\$0.05385

WAPA Charges		
Component	Oct - Dec	Jan - Sep
Demand	\$4.12	\$4.12
Energy	\$0.01572	\$0.01572
>60% Ld Fact	\$0.00000	\$0.00000
Wheeling Discount	\$ -	\$ -
Voltage Discount	0.00%	0.00%

Month	Demand (kW)					Energy (kWh)							
	Total	WAPA	TERM/Xcel	Pueblo	Inc.	Total	Pueblo	WAPA	TERM/Xcel	Delivered	Base / 1%	Loss	WAPA Alloc.
Jan	40,287	1,930				19,793,850	744,000	506,922	19,597,871	18,542,928	195,979		0
Feb	40,270	1,930				18,893,026	696,000	399,905	18,705,966	17,797,121	187,060		0
Mar	39,951	1,930				18,013,609	930,000	436,517	17,835,256	16,647,092	178,353		0
Apr	32,980	2,298				16,815,832	1,772,000	540,901	16,649,339	14,502,931	166,493		0
May	34,580	2,298				18,416,240	1,600,000	566,835	18,233,901	16,249,405	182,339		0
Jun	52,694	2,298				18,274,605	2,616,000	652,045	18,093,668	15,006,560	180,937		0
Jul	60,684	2,298				24,549,973	2,280,000	815,057	24,306,904	21,454,916	243,069		0
Aug	61,537	2,298				25,223,718	2,172,000	652,045	24,973,978	22,399,673	249,740		0
Sep	59,835	2,298				21,690,815	1,686,000	477,920	21,476,054	19,526,895	214,761		0
Oct	38,448	1,930				18,047,728	582,000	475,943	17,869,038	16,989,785	178,690		0
Nov	38,093	1,930				18,400,327	473,000	475,943	18,218,146	17,451,384	182,181		0
Dec	39,319	1,930				20,206,219	372,000	521,003	20,006,157	19,313,216	200,062		0
Total	#####	25,368	0	0	0	238,325,941	15,923,000	6,521,036	235,966,278	215,881,905	2,359,663		0

Month	Demand (\$)		Energy (\$)			Total	WAPA (\$)				Total WAPA	Total Purch. Power	Trans Cost	Pueblo Trans Cost	Adj. / Imbalance	Power Cost Reduction	Total PS+Trans
	Base	Inc.	Base	Inc.	Pueblo		Demand	Energy	True-Up	Pass Thru							
Jan	-	-	1,255,356	-	40,064	1,295,421	7,952	7,969	-	7,689	23,609	1,319,030	114,630	358	5,750	(164,614)	1,275,154
Feb	-	-	1,204,865	-	37,480	1,242,345	7,952	6,287	-	7,636	21,874	1,264,219	126,320	717	(15,201)	(164,614)	1,211,441
Mar	-	-	1,127,008	-	50,081	1,177,089	7,952	6,862	-	7,682	22,496	1,199,584	95,727	670	11,520	(164,614)	1,142,888
Apr	-	-	981,848	-	95,422	1,077,271	9,468	8,503	-	3,914	21,885	1,099,156	112,172	1,791	8,391	(164,614)	1,056,896
May	-	-	1,100,085	-	86,160	1,186,245	9,468	8,911	-	7,632	26,010	1,212,255	141,656	3,421	12,389	(164,614)	1,205,106
Jun	-	-	1,015,944	-	140,872	1,156,816	9,468	10,250	-	7,643	27,361	1,184,177	161,254	4,824	46,841	(164,614)	1,232,481
Jul	-	-	1,452,498	-	122,778	1,575,276	9,468	12,813	-	7,932	30,213	1,605,488	159,632	8,604	(18,590)	(164,614)	1,590,520
Aug	-	-	1,516,458	-	116,962	1,633,420	9,468	10,250	-	7,697	27,415	1,660,835	152,112	4,605	(4,737)	(164,614)	1,648,202
Sep	-	-	1,321,971	-	90,791	1,412,762	9,468	7,513	-	8,276	25,256	1,438,018	155,666	4,184	(6,475)	(164,614)	1,426,780
Oct	-	-	1,150,208	-	31,341	1,181,549	7,952	7,482	-	8,264	23,697	1,205,247	117,355	3,241	(1,452)	(164,614)	1,159,776
Nov	-	-	1,181,459	-	25,471	1,206,930	7,952	7,482	-	8,307	23,740	1,230,670	122,866	1,125	(9,270)	(164,614)	1,180,777
Dec	-	-	1,307,505	-	20,032	1,327,537	7,952	8,190	-	2,340	18,482	1,346,019	147,652	913	(30,706)	(164,614)	1,299,264
Total	\$ -	\$ -	\$14,615,205	\$ -	\$ 857,454	\$ 15,472,659	\$ 104,516	\$ 102,511	\$ -	\$ 85,012	\$ 292,039	\$ 15,764,698	\$ 1,607,043	\$ 34,453	\$ (1,540)	\$ (1,975,368)	\$ 15,429,285

**Appendix Table C-8  
City of Fountain, Colorado  
2020 Rate Review  
Power Cost Analysis  
January - December 2025**

Xcel Energy			
Base	\$0.06970	\$0.06970	\$0.06970

Pueblo	
Energy	\$0.05477

WAPA Charges		
Component	Oct - Dec	Jan - Sep
Demand	\$4.12	\$4.12
Energy	\$0.01572	\$0.01572
>60% Ld Fact	\$0.00000	\$0.00000
Wheeling Discount	\$ -	\$ -
Voltage Discount	0.00%	0.00%

Month	Demand (kW)					Energy (kWh)						
	Total	WAPA	TERM/Xcel	Pueblo	Inc.	Total	Pueblo	WAPA	TERM/Xcel	Delivered	Base / 1% Loss	WAPA Alloc.
Jan	40,287	1,930				19,793,850	744,000	506,922	19,597,871	18,542,928	195,979	0
Feb	40,270	1,930				18,893,026	696,000	399,905	18,705,966	17,797,121	187,060	0
Mar	39,951	1,930				18,013,609	930,000	436,517	17,835,256	16,647,092	178,353	0
Apr	32,980	2,298				16,815,832	1,772,000	540,901	16,649,339	14,502,931	166,493	0
May	34,580	2,298				18,416,240	1,600,000	566,835	18,233,901	16,249,405	182,339	0
Jun	52,694	2,298				18,274,605	2,616,000	652,045	18,093,668	15,006,560	180,937	0
Jul	60,684	2,298				24,549,973	2,280,000	815,057	24,306,904	21,454,916	243,069	0
Aug	61,537	2,298				25,223,718	2,172,000	652,045	24,973,978	22,399,673	249,740	0
Sep	59,835	2,298				21,690,815	1,686,000	477,920	21,476,054	19,526,895	214,761	0
Oct	38,448	1,930				18,047,728	582,000	475,943	17,869,038	16,989,785	178,690	0
Nov	38,093	1,930				18,400,327	473,000	475,943	18,218,146	17,451,384	182,181	0
Dec	39,319	1,930				20,206,219	372,000	521,003	20,006,157	19,313,216	200,062	0
Total	#####	25,368	0	0	0	238,325,941	15,923,000	6,521,036	235,966,278	215,881,905	2,359,663	0

Month	Demand (\$)		Energy (\$)			Total	WAPA (\$)				Total WAPA	Total Purch. Power	Trans Cost	Pueblo Trans Cost	Adj. / Imbalance	Power Cost Reduction	Total PS+Trans
	Base	Inc.	Base	Inc.	Pueblo		Demand	Energy	True-Up	Pass Thru							
Jan	-	-	1,292,442	-	40,749	1,333,191	7,952	7,969	-	7,689	23,609	1,356,800	118,069	368	5,750	(196,917)	1,284,071
Feb	-	-	1,240,459	-	38,120	1,278,579	7,952	6,287	-	7,636	21,874	1,300,453	130,110	738	(15,201)	(196,917)	1,219,184
Mar	-	-	1,160,302	-	50,936	1,211,238	7,952	6,862	-	7,682	22,496	1,233,734	98,599	691	11,520	(196,917)	1,147,626
Apr	-	-	1,010,854	-	97,052	1,107,907	9,468	8,503	-	3,914	21,885	1,129,792	115,537	1,845	8,391	(196,917)	1,058,648
May	-	-	1,132,584	-	87,632	1,220,216	9,468	8,911	-	7,632	26,010	1,246,226	145,905	3,523	12,389	(196,917)	1,211,126
Jun	-	-	1,045,957	-	143,278	1,189,236	9,468	10,250	-	7,643	27,361	1,216,597	166,091	4,968	46,841	(196,917)	1,237,580
Jul	-	-	1,495,408	-	124,876	1,620,283	9,468	12,813	-	7,932	30,213	1,650,496	164,421	8,862	(18,590)	(196,917)	1,608,272
Aug	-	-	1,561,257	-	118,960	1,680,218	9,468	10,250	-	7,697	27,415	1,707,633	156,676	4,744	(4,737)	(196,917)	1,667,398
Sep	-	-	1,361,025	-	92,342	1,453,367	9,468	7,513	-	8,276	25,256	1,478,623	160,336	4,310	(6,475)	(196,917)	1,439,878
Oct	-	-	1,184,188	-	31,876	1,216,064	7,952	7,482	-	8,264	23,697	1,239,762	120,876	3,338	(1,452)	(196,917)	1,165,606
Nov	-	-	1,216,361	-	25,906	1,242,268	7,952	7,482	-	8,307	23,740	1,266,008	126,552	1,158	(9,270)	(196,917)	1,187,532
Dec	-	-	1,346,131	-	20,374	1,366,506	7,952	8,190	-	2,340	18,482	1,384,988	152,081	940	(30,706)	(196,917)	1,310,387
Total	\$ -	\$ -	\$15,046,969	\$ -	\$ 872,103	\$ 15,919,071	\$ 104,516	\$ 102,511	\$ -	\$ 85,012	\$ 292,039	\$ 16,211,111	\$ 1,655,254	\$ 35,486	\$ (1,540)	\$ (2,363,004)	\$ 15,537,306

**Appendix Table C-9**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Total Budgeted Cost and Adjustments**  
**Test Year FY 2020**

Line	Budget Item	Functionalization Factor	Category for Operating Results	FY 2019 Budget Dollars	FY2020 Test Year Budget	Test Year Adjustment	FY2021 Test Year
1	<b>Power Supply Purchases</b>						
2	Not Used Summer	Direct - Production Demand Summer	Sources of Supply	-	-	-	-
3	Not Used Summer	Direct - Production Demand Summer	Sources of Supply	-	-	-	-
4	WAPA Demand Costs Summer	Direct - Production Demand Summer	Sources of Supply	37,871	37,871	-	37,871
5	PSCo Summer	Direct - Production Energy Summer	Sources of Supply	4,837,903	4,680,879	-	4,837,903
	Pueblo Hydro Summer	Direct - Production Energy Summer	Sources of Supply	448,205	440,676	-	448,205
6	Guzman PCR Summer	Direct - Production Energy Summer	Sources of Supply	(232,900)	(199,749)	-	(232,900)
7	Not Used Summer	Direct - Production Energy Summer	Sources of Supply	-	-	-	-
8	WAPA Energy Costs Summer	Direct - Production Energy Summer	Sources of Supply	40,826	40,826	-	40,826
9	Not Used Summer	Direct - Production Energy Summer	Sources of Supply	-	-	-	-
10	WAPA Pass-Through Summer	Direct - Production Energy Summer	Sources of Supply	33,318	33,318	-	33,318
11	Pueblo Hydro Transmission Summer	Direct - Transmission Lines - Summer	Sources of Supply	20,942	20,942	-	20,942
12	CSU Transmission Summer	Direct - Transmission Lines - Summer	Sources of Supply	592,577	592,577	-	592,577
13	Not Used Winter	Direct - Production Demand Winter	Sources of Supply	-	-	-	-
14	Not Used Winter	Direct - Production Demand Winter	Sources of Supply	-	-	-	-
15	WAPA Demand Costs Winter	Direct - Production Demand Winter	Sources of Supply	66,645	66,645	-	66,645
16	PSCo Winter	Direct - Production Energy Winter	Sources of Supply	8,437,294	8,133,788	-	8,437,294
17	Pueblo Hydro Winter	Direct - Production Energy Winter	Sources of Supply	367,053	360,887	-	367,053
18	Guzman PCR Winter	Direct - Production Energy Winter	Sources of Supply	(465,800)	(199,749)	-	(465,800)
19	Not Used Winter	Direct - Production Energy Winter	Sources of Supply	-	-	-	-
20	WAPA Energy Costs Winter	Direct - Production Energy Winter	Sources of Supply	61,685	61,685	-	61,685
21	Not Used Winter	Direct - Production Energy Winter	Sources of Supply	-	-	-	-
22	WAPA Pass-Through Winter	Direct - Transmission Lines - Winter	Sources of Supply	56,299	56,299	-	56,299
23	Pueblo Hydro Transmission Winter	Direct - Transmission Lines - Winter	Sources of Supply	11,533	11,533	-	11,533
24	CSU Transmission Winter	Direct - Transmission Lines - Winter	Sources of Supply	922,215	922,215	-	922,215
25	<b>Engineering &amp; Planning</b>						
26	PLANNING/ENG SALARIES	Distribution Allocation	Operations and Maintenance	93,718	114,955	24,686	118,404
27	PLANNING/ENG OVERTIME	Distribution Allocation	Operations and Maintenance	0	3,320	3,420	3,420
28	SOCIAL SECURITY	Distribution Allocation	Operations and Maintenance	6,288	7,700	1,643	7,931
29	MEDICARE	Distribution Allocation	Operations and Maintenance	1,471	1,805	389	1,859
30	GROUP INSURANCE	Distribution Allocation	Operations and Maintenance	25,291	20,725	(3,944)	21,347
31	WORKMANS COMPENSATION	Distribution Allocation	Operations and Maintenance	1,659	1,530	(84)	1,576
32	UNEMPLOYMENT	Distribution Allocation	Operations and Maintenance	321	375	65	386
33	DEFERRED COMPENSATION	Distribution Allocation	Operations and Maintenance	4,955	5,920	1,143	6,098
34	PENSION	Distribution Allocation	Operations and Maintenance	229	6,835	6,811	7,040
35	SAFETY EQUIPMENT	Distribution Allocation	Operations and Maintenance	0	1,320	1,360	1,360
36	NEWSLETTER/PUBLIC INFORMATION	Distribution Allocation	Operations and Maintenance	0	500	515	515
37	FUEL & OIL	Distribution Allocation	Operations and Maintenance	630	1,000	400	1,030
38	VEHICLE MAINTENANCE	Distribution Allocation	Operations and Maintenance	0	1,000	1,030	1,030
39	LEGAL SERVICES	Distribution Allocation	Operations and Maintenance	0	20,000	20,600	20,600
40	ENGINEERING SERVICES	Distribution Allocation	Operations and Maintenance	74,921	75,000	2,329	77,250
41	CSU INTERCONNECT FEE	Distribution Allocation	Operations and Maintenance	0	40,000	41,200	41,200
42	OTHER PROFESSIONAL SERVICES	Distribution Allocation	Operations and Maintenance	0	10,000	10,300	10,300
43	UNIFORM CLEANING	Distribution Allocation	Operations and Maintenance	312	1,000	718	1,030
44	SUBSTATION MAINT. CONTRACT	Distribution Allocation	Operations and Maintenance	1,995	10,000	8,305	10,300
45	TRAVEL	Distribution Allocation	Operations and Maintenance	5,036	6,000	1,144	6,180
46	TRAINING	Distribution Allocation	Operations and Maintenance	6,125	6,000	55	6,180
47	OTHER EXPENSES	Distribution Allocation	Operations and Maintenance	3,953	2,000	(1,893)	2,060
48	SYSTEM IMPROVEMENTS	Distribution Allocation	Capital Outlay	0	7,208,865	7,425,131	7,425,131
49	COMPUTER EQUIP/SOFTWARE	Distribution Allocation	Capital Outlay	0	260,400	268,212	268,212
50	<b>Operations &amp; Maintenance</b>						
51	SUPERVISION SALARIES	Distribution Allocation	Operations and Maintenance	435,771	451,800	29,583	465,354
52	SYSTEM MAINT./CONSTR. SALARIES	Distribution Allocation	Operations and Maintenance	1,127,674	1,400,000	314,326	1,442,000
53	INVENTORY CONTROL SALARIES	Distribution Allocation	Operations and Maintenance	44,566	45,220	2,011	46,577
54	OVERTIME	Distribution Allocation	Operations and Maintenance	122,886	80,000	(40,486)	82,400
55	SOCIAL SECURITY	Distribution Allocation	Operations and Maintenance	146,645	164,635	22,929	169,574
56	MEDICARE	Distribution Allocation	Operations and Maintenance	34,601	38,510	5,064	39,665
57	GROUP INSURANCE	Distribution Allocation	Operations and Maintenance	510,218	555,605	62,055	572,273
58	WORKMANS COMPENSATION	Distribution Allocation	Operations and Maintenance	37,490	39,145	2,830	40,319
59	UNEMPLOYMENT	Distribution Allocation	Operations and Maintenance	7,363	7,970	846	8,209
60	DEFERRED COMPENSATION	Distribution Allocation	Operations and Maintenance	114,993	124,070	12,799	127,792
61	PENSION	Distribution Allocation	Operations and Maintenance	81,855	143,305	65,750	147,604
62	OFFICE SUPPLIES	Distribution Allocation	Operations and Maintenance	5,448	8,000	2,792	8,240
63	MINOR EQUIPMENT PURCHASES	Distribution Allocation	Operations and Maintenance	17,679	17,000	(169)	17,510
64	SAFETY EQUIPMENT	Distribution Allocation	Operations and Maintenance	17,971	22,000	4,689	22,660
65	SUBSTATION SUPPLIES	Distribution Allocation	Operations and Maintenance	78	0	(78)	-
66	OVERHEAD SUPPLIES	Distribution Allocation	Operations and Maintenance	34,370	36,000	2,710	37,080
67	UNDERGROUND SUPPLIES	Distribution Allocation	Operations and Maintenance	20,882	36,000	16,198	37,080
68	STREET LIGHT SUPPLIES	Direct - Lighting	Operations and Maintenance	2,419	24,000	22,301	24,720
69	NEW SERVICE INSTALLATION	Distribution Allocation	Operations and Maintenance	261,187	275,000	22,063	283,250
70	SMALL TOOLS	Distribution Allocation	Operations and Maintenance	11,105	12,000	1,255	12,360
71	FUEL & OIL	Distribution Allocation	Operations and Maintenance	47,786	35,000	(11,736)	36,050

**Appendix Table C-9  
City of Fountain, Colorado  
2020 Rate Review  
Total Budgeted Cost and Adjustments  
Test Year FY 2020**

Line	Budget Item	Functionalization Factor	Category for Operating Results	FY 2019	FY2020	Test Year	FY2021
				Budget Dollars	Test Year Budget	Adjustment	Test Year
72	EQUIPMENT MAINTENANCE/REPAIRS	Distribution Allocation	Operations and Maintenance	14,277	11,000	(2,947)	11,330
73	SYSTEM MAINTENANCE/REPAIRS	Distribution Allocation	Operations and Maintenance	866,961	105,000	(758,811)	108,150
74	VEHICLE MAINTENANCE	Distribution Allocation	Operations and Maintenance	85,644	70,000	(13,544)	72,100
75	COMMUNICATION SVCS(DISPATCH)	Distribution Allocation	Operations and Maintenance	8,106	6,500	(1,411)	6,695
76	LICENSING FEES	Distribution Allocation	Operations and Maintenance	3,110	3,500	495	3,605
77	LINE LOCATION SERVICES	Distribution Allocation	Operations and Maintenance	85,460	90,000	7,240	92,700
78	MAINTENANCE SERVICE CONTRACTS	Distribution Allocation	Operations and Maintenance	0	800	824	824
79	RADIO MAINTENANCE	Distribution Allocation	Operations and Maintenance	10,460	11,000	870	11,330
80	UNIFORM CLEANING	Distribution Allocation	Operations and Maintenance	23,635	29,000	6,235	29,870
81	TREE TRIMMING CONTRACT	Distribution Allocation	Operations and Maintenance	177,500	255,000	85,150	262,650
82	SUBSTATION MAINT. CONTRACT	Distribution Allocation	Operations and Maintenance	316	1,000	714	1,030
83	TRAVEL COSTS	Distribution Allocation	Operations and Maintenance	11,885	12,000	475	12,360
84	LAND	Distribution Allocation	Operations and Maintenance	0	174,610	179,848	179,848
85	TRAINING	Distribution Allocation	Operations and Maintenance	11,920	15,000	3,530	15,450
86	RECRUITMENT	Distribution Allocation	Operations and Maintenance	872	5,500	4,793	5,665
87	OTHER EXPENSES	Distribution Allocation	Operations and Maintenance	32,087	7,000	(24,877)	7,210
88	BUILDINGS	Distribution Allocation	Capital Outlay	75,152	5,557,300	5,482,148	5,557,300
89	SYSTEM IMPROVEMENTS	Distribution Allocation	Capital Outlay	0	422,290	422,290	422,290
90	MAIN LINE EXTENSIONS	Distribution Allocation	Capital Outlay	0	109,000	109,000	109,000
91	OVERHEAD UPGRADES	Distribution Allocation	Capital Outlay	0	0	-	0
92	UNDERGROUND UPGRADES	Distribution Allocation	Capital Outlay	0	0	-	0
93	VEHICLES	Distribution Allocation	Capital Outlay	0	350,000	350,000	350,000
94	EQUIPMENT	Distribution Allocation	Capital Outlay	0	128,500	128,500	128,500
95	COMPUTER EQUIPMENT	Distribution Allocation	Capital Outlay	0	237,000	237,000	237,000
96	FURNITURE	Distribution Allocation	Capital Outlay	0	500,000	500,000	500,000
97	<b>Customer Accounts &amp; Collection</b>						
98	SALARIES AND WAGES	Direct - Customer Service	Customer Accounts and Collection	755,392	704,977	(29,267)	726,126
99	FIELD SERVICE SALARIES	Direct - Meter Reading	Customer Accounts and Collection	202,143	196,545	297	202,441
100	FIELD SVC OVERTIME	Direct - Meter Reading	Customer Accounts and Collection	18,252	13,160	(4,697)	13,555
101	SOCIAL SECURITY	Direct - Customer Service	Customer Accounts and Collection	56,747	59,441	4,477	61,224
102	MEDICARE	Direct - Customer Service	Customer Accounts and Collection	13,239	13,907	1,086	14,325
103	GROUP INSURANCE	Direct - Customer Service	Customer Accounts and Collection	193,605	256,841	70,941	264,546
104	WORKMANS COMPENSATION	Direct - Customer Service	Customer Accounts and Collection	5,378	4,517	(726)	4,652
105	UNEMPLOYMENT	Direct - Customer Service	Customer Accounts and Collection	2,801	2,881	167	2,968
106	DEFERRED COMPENSATION	Direct - Customer Service	Customer Accounts and Collection	44,408	43,978	889	45,297
107	PENSION	Direct - Customer Service	Customer Accounts and Collection	47,393	60,625	15,051	62,444
108	OFFICE SUPPLIES	Direct - Customer Service	Customer Accounts and Collection	4,902	4,606	(158)	4,744
109	MINOR EQUIPMENT PURCHASES	Direct - Customer Service	Customer Accounts and Collection	1,177	3,111	2,028	3,205
110	UNIFORM REPLACEMENT	Direct - Customer Service	Customer Accounts and Collection	3,337	3,102	(142)	3,195
111	SAFETY EQUIPMENT	Direct - Customer Service	Customer Accounts and Collection	403	1241	-	1,278
112	SMALL TOOLS	Direct - Customer Service	Customer Accounts and Collection	676	1222	583	1,259
113	FUEL & OIL	Direct - Customer Service	Customer Accounts and Collection	9,150	7,285	(1,646)	7,504
114	RENTAL OF EQUIPMENT	Direct - Customer Service	Customer Accounts and Collection	0	470	-	484
115	POSTAGE	Direct - Customer Service	Customer Accounts and Collection	8,763	6,956	(1,598)	7,165
116	PRINTING	Direct - Customer Service	Customer Accounts and Collection	4,282	3,055	(1,136)	3,147
117	NEWSLETTER/PUBLIC INFORMATION	Direct - Customer Service	Customer Accounts and Collection	16,838	28,341	12,353	29,191
118	OTHER PROFESSIONAL SERVICES	Direct - Customer Service	Customer Accounts and Collection	24,792	32,900	9,095	33,887
119	PRINTING AND BILLING SERVICES	Direct - Customer Service	Customer Accounts and Collection	70,717	84,600	16,421	87,138
120	CREDIT SERVICES	Direct - Customer Service	Customer Accounts and Collection	5,842	7,708	2,097	7,939
121	DONATIONS/SPONSORSHIPS	Direct - Customer Service	Customer Accounts and Collection	3,885	9,870	6,281	10,166
122	MAINTENANCE SERVICE CONTRACTS	Direct - Customer Service	Customer Accounts and Collection	33,528	39,950	7,621	41,149
123	TRAVEL	Direct - Customer Service	Customer Accounts and Collection	12,407	12,220	180	12,587
124	TRAINING	Direct - Customer Service	Customer Accounts and Collection	13,130	13,160	425	13,555
125	RECRUITMENT	Direct - Customer Service	Customer Accounts and Collection	910	987	106	1,017
126	CUSTOMER DAMAGE RECOVERY	Direct - Customer Service	Customer Accounts and Collection	482	940	487	968
127	CONSERVATION/REBATE PROGRAM	Direct - Customer Service	Customer Accounts and Collection	66,829	39,480	(26,164)	40,664
128	BAD DEBT EXPENSE	Direct - Revenues	Customer Accounts and Collection	43,028	32,900	(9,141)	33,887
129	OTHER EXPENSES	Direct - Revenues	Customer Accounts and Collection	9,436	592	(8,826)	610
130	BANK CHARGES	Direct - Revenues	Customer Accounts and Collection	27,432	28,830	2,263	29,695
131	BUILDINGS	Direct - Customer Service	Customer Accounts and Collection	0	29,046	29,917	29,917
132	METER MAINTENANCE SUPPLIES	Direct - Customer Service	Customer Accounts and Collection	74,667	134,420	63,785	138,453
133	VEHICLE MAINTENANCE	Direct - Customer Service	Customer Accounts and Collection	4,402	4,700	439	4,841
134	UNIFORM CLEANING	Direct - Customer Service	Customer Accounts and Collection	955	1,974	1,078	2,033
135	<b>Administration</b>						
136	SALARIES-EMPLOYEES	Salaries and Wages	General and Administrative	715,693	739,587	46,082	761,775
137	SOCIAL SECURITY	Salaries and Wages	General and Administrative	43,969	48,225	5,703	49,672
138	MEDICARE	Salaries and Wages	General and Administrative	10,367	11,286	1,257	11,624
139	GROUP INSURANCE	Salaries and Wages	General and Administrative	160,742	159,965	4,022	164,764
140	WORKMANS COMPENSATION	Salaries and Wages	General and Administrative	1,490	1,474	28	1,518
141	UNEMPLOYMENT	Salaries and Wages	General and Administrative	2,197	2,339	212	2,409

**Appendix Table C-9  
City of Fountain, Colorado  
2020 Rate Review  
Total Budgeted Cost and Adjustments  
Test Year FY 2020**

Line	Budget Item	Functionalization Factor	Category for Operating Results	FY 2019	FY2020	Test Year	FY2021
				Budget Dollars	Test Year Budget	Adjustment	Test Year
142	DEFERRED COMPENSATION	Salaries and Wages	General and Administrative	33,674	35,763	3,162	36,836
143	PENSION	Salaries and Wages	General and Administrative	33,965	48,876	16,378	50,342
144	EMPLOYEE RECOGNITION	Salaries and Wages	General and Administrative	4,151	4,650	639	4,790
145	SOCIAL COMMITTEE ACTIVITIES	Salaries and Wages	General and Administrative	333	0	(333)	-
146	OFFICE SUPPLIES	Salaries and Wages	General and Administrative	5,453	5,580	294	5,747
147	OVERTIME	Salaries and Wages	General and Administrative	2,838	0	(2,838)	-
148	MINOR EQUIPMENT PURCHASES	Salaries and Wages	General and Administrative	1,751	2,790	1,123	2,874
149	POSTAGE	Salaries and Wages	General and Administrative	1,103	1,395	334	1,437
150	LEGAL NOTICE PUBLICATI	Salaries and Wages	General and Administrative	36	930	922	958
151	PRINTING	Salaries and Wages	General and Administrative	110	1,116	1,039	1,149
152	PUBLICATIONS/SUBSCRIPTIONS	Salaries and Wages	General and Administrative	4,131	4,371	371	4,502
153	DUES	Salaries and Wages	General and Administrative	38,488	27,296	(10,373)	28,114
154	FRANCHISE TAX	Salaries and Wages	General and Administrative	1,219,702	1,069,826	(117,782)	1,101,920
155	P U C TAX	Salaries and Wages	General and Administrative	19,310	17,205	(1,589)	17,721
156	ELECTRIC WATER & SEWER	Salaries and Wages	General and Administrative	53,055	41,850	(9,950)	43,106
157	NATURAL GAS	Salaries and Wages	General and Administrative	7,617	9,765	2,441	10,058
158	TELEPHONE	Salaries and Wages	General and Administrative	38,289	39,525	2,422	40,711
159	TRASH REMOVAL	Salaries and Wages	General and Administrative	10,420	8,835	(1,320)	9,100
160	LEGAL SERVICES	Salaries and Wages	General and Administrative	50,324	69,750	21,519	71,843
161	AUDITING SERVICES	Salaries and Wages	General and Administrative	9,803	10,695	1,213	11,016
162	OTHER PROFESSIONAL SERVICES	Salaries and Wages	General and Administrative	76,172	33,015	(42,167)	34,005
163	MAINT SERVICE CONTRACTS	Salaries and Wages	General and Administrative	29,962	2,511	(27,376)	2,586
164	TRAVEL COSTS	Salaries and Wages	General and Administrative	5,829	5,580	(81)	5,747
165	TRAINING	Salaries and Wages	General and Administrative	7,381	5,580	(1,634)	5,747
166	RECRUITMENT	Salaries and Wages	General and Administrative	119	791	695	814
167	TUITION REIMBURSEMENT	Salaries and Wages	General and Administrative	667	3,720	3,165	3,832
168	INTEREST EXPENSE	Salaries and Wages	General and Administrative	0	0	-	-
169	OTHER EXPENSES	Salaries and Wages	General and Administrative	10,708	6,510	(4,003)	6,705
170	INSURANCE	Salaries and Wages	General and Administrative	140,753	138,570	1,974	142,727
171	BANK CHARGES/BROKER FEES	Direct - Revenues	General and Administrative	1,994	3,255	1,359	3,353
172	OPERATING TRANSFER TO GENERAL	Direct - Revenues	General and Administrative	667,872	609,579	(40,006)	627,866
173	CONSERVATION/REBATE PROGRAM	Salaries and Wages	General and Administrative	472	0	(472)	-
174	RENTAL OF EQUIPMENT	Salaries and Wages	General and Administrative	907	930	51	958
175	RADIO LEASE	Salaries and Wages	General and Administrative	6,440	6,138	(118)	6,322
176	COMMUNITY ENGAGEMENT PROGRAM	Salaries and Wages	General and Administrative	1,855	5,580	3,893	5,747
177	AMORITZATION	Salaries and Wages	General and Administrative	100,940	0	(100,940)	-
178	DELL LEASE	Salaries and Wages	General and Administrative	0	43,524	44,830	44,830
179	POLICE VEHICLE CIS MDM SOFTWARE	Salaries and Wages	General and Administrative	0	140,556	144,772	144,772
180	COMPUTER EQUIP/SOFTWARE	Salaries and Wages	General and Administrative	0	197,532	203,458	203,458
181	<b>Fleet Maintenance</b>						
182	SALARIES AND WAGES	Distribution Allocation	General and Administrative	395,807	418,565	35,315	431,122
183	SOCIAL SECURITY	Distribution Allocation	General and Administrative	26,233	27,875	2,479	28,711
184	MEDICARE	Distribution Allocation	General and Administrative	6,135	6,525	586	6,721
185	GROUP INSURANCE	Distribution Allocation	General and Administrative	137,592	130,785	(2,884)	134,709
186	WORKMANS COMPENSATION	Distribution Allocation	General and Administrative	11,417	11,320	242	11,660
187	UNEMPLOYMENT	Distribution Allocation	General and Administrative	1322	1355	73	1,396
188	DEFERRED COMP	Distribution Allocation	General and Administrative	20,839	21,410	1,213	22,052
189	PENSION	Distribution Allocation	General and Administrative	19,694	24,730	5,778	25,472
190	MINOR EQUIPMENT PURCHASES	Distribution Allocation	General and Administrative	14,535	12,000	(2,175)	12,360
191	SAFETY EQUIPMENT SUPPLIES	Distribution Allocation	General and Administrative	2,802	3,000	288	3,090
192	WELDING TOOLS	Distribution Allocation	General and Administrative	4,524	4,000	(404)	4,120
193	SMALL TOOLS	Distribution Allocation	General and Administrative	6,837	6,600	(39)	6,798
194	FUEL & OIL	Distribution Allocation	General and Administrative	2,343	2,100	(180)	2,163
195	EQUIPMENT MAINTENANCE/REPAIRS	Distribution Allocation	General and Administrative	2,452	2,600	226	2,678
196	VEHICLE MAINTENANCE	Distribution Allocation	General and Administrative	307	800	517	824
197	SUBSCRIPTIONS/PUBLICATIONS	Distribution Allocation	General and Administrative	1,428	2,400	1,044	2,472
198	DUES	Distribution Allocation	General and Administrative	0	100	103	103
199	TELEPHONE	Distribution Allocation	General and Administrative	1,426	1,000	(396)	1,030
200	UNIFORM CLEANING	Distribution Allocation	General and Administrative	4,932	5,200	424	5,356
201	MAINTENANCE SERVICE CONTRACTS	Distribution Allocation	General and Administrative	3,553	4,000	567	4,120
202	TRAVEL	Distribution Allocation	General and Administrative	2,305	4,000	1,815	4,120
203	TRAINING	Distribution Allocation	General and Administrative	3,339	6,000	2,841	6,180
204	OTHER EXPENSES	Distribution Allocation	General and Administrative	2,506	1,600	(858)	1,648
205	20017 ENTERPRISE LEASE	Distribution Allocation	General and Administrative	5,194	6,000	986	6,180
206	OVERTIME	Distribution Allocation	General and Administrative	7,921	9,500	1,864	9,785
207	OPERATING TRANSFER OFFSET (CONTRA)	Direct - Revenues	Transfers In	0	0	-	-
208	VEHICLES	Distribution Allocation	General and Administrative	37	0	(37)	-
209	EQUIPMENT	Distribution Allocation	General and Administrative	0	83,000	85,490	85,490
210	<b>GIS</b>						
211	OFFICE SUPPLIES	Distribution Allocation	General and Administrative	0	0	-	-
212	GIS SUPPLIES	Distribution Allocation	General and Administrative	0	0	-	-
213	MINOR EQUIPMENT PURCHASES	Distribution Allocation	General and Administrative	0	0	-	-

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City of Fountain, Colorado  
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Test Year FY 2020

Line	Budget Item	Functionalization Factor	Category for Operating Results	FY 2019	FY2020	Test Year Adjustment	FY2021 Test Year
				Budget Dollars	Test Year Budget		
214	UNIFORM REPLACEMENT	Distribution Allocation	General and Administrative	0	0	-	-
215	TELEPHONE	Distribution Allocation	General and Administrative	0	0	-	-
216	OTHER PROFESSIONAL SERVICES	Distribution Allocation	General and Administrative	0	0	-	-
217	TRAVEL	Distribution Allocation	General and Administrative	0	0	-	-
218	TRAINING	Distribution Allocation	General and Administrative	0	0	-	-
219	CAPITAL OUTLAY - COMPUTER EQUIP	Direct - Revenues	General and Administrative	0	0	-	-
220	<b>Miscellaneous Revenue</b>						
221	FOUNTAIN SANITATION	Direct - Revenues	Other Operating	(67,578)	(65,580)	30	(67,547)
222	WIDEFIELD SANITATION	Direct - Revenues	Other Operating	(6,769)	(7,000)	(441)	(7,210)
223	GRANTS	Direct - Revenues	Other Operating	(25,000)	0	25,000	-
224	CONNECT FEES	Distribution Allocation	Other Operating	0	(93,600)	(96,408)	(96,408)
225	NEW SERVICE INSTALLATION	Distribution Allocation	Other Operating	(372,200)	(300,000)	63,200	(309,000)
226	SYSTEM DEVELOPMENT CHARGE	Distribution Allocation	System Development Charge	(63,623)	(35,000)	27,573	(36,050)
227	MAIN LINE EXTENSIONS	Distribution Allocation	New Service Installation	0	0	-	-
228	INTEREST INCOME	Direct - Revenues	Investment Income	(224,664)	(96,000)	125,784	(98,880)
229	UNREALIZED GAIN/LOSS ON INVESTMENT	Direct - Revenues	Investment Income	(46,796)	0	46,796	-
230	REALIZED GAIN/LOSS ON INVESTMENT	Direct - Revenues	Investment Income	(10,520)	0	10,520	-
231	RETURNED CHECK FEES	Direct - Revenues	Other Operating	(41,960)	(30,000)	11,060	(30,900)
232	COLLECTION FEE	Direct - Revenues	Other Operating	(151,336)	(100,000)	48,336	(103,000)
233	LATE FEES	Direct - Revenues	Other Operating	(338,369)	(317,130)	11,725	(326,644)
234	RENT CITY HALL	Direct - Revenues	Other Operating	(51,550)	(52,020)	(2,031)	(53,581)
235	SALE OF EQUIPMENT	Direct - Revenues	Other Operating	(5,560)	0	5,560	-
236	OTHER MISCELLANEOUS REVENUE	Direct - Revenues	Other Operating	(60,203)	(95,000)	(37,647)	(97,850)
237	INSURANCE PROCEEDS	Direct - Revenues	Other Operating	(283,473)	0	283,473	-
238	<b>Other Financing Sources / Expenses</b>						
239	FINANCING OF CAPITAL IMPROVEMENTS	Distribution Allocation	Capital Outlay	0	(15,000,000)	(14,997,433)	(14,997,433)
240	DEBT SERVICE PRINCIPAL	Other User Defined 1 - Cap Ex	Debt Service Principal	0	0	240,000	240,000
241	DEBT SERVICE INTEREST	Other User Defined 1 - Cap Ex	Debt Service Interest	0	0	469,170	469,170
242	ECA REVENUE	Direct - Revenues	ECA Revenue	0	0	-	-
243	OPERATING MARGIN	Direct - Revenues	Operating Margin	0	0	297,015	297,015
244	OPERATING TRANSFER FROM GENERAL	Direct - Revenues	General and Administrative	(440,903)	(431,834)	9,069	(431,834)
245	OPERATING TRANSFER FROM WATER	Direct - Revenues	General and Administrative	(90,884)	(68,214)	22,670	(68,214)
246	OPERATING TRANSFER FROM AMBULANCE	Direct - Revenues	General and Administrative	(43,960)	(43,960)	0	(43,960)
247	<b>TOTAL</b>			<b>\$23,615,481</b>	<b>\$24,001,280</b>	<b>\$ 2,083,630</b>	<b>\$ 25,700,470</b>





Appendix Table C-11  
City of Fountain, Colorado  
2020 Rate Review  
Allocated Cost of Service

Line		Production Cost				Transmission		Distribution		Customer Related					Street Lighting Revenues		Total
		Summer Demand	Summer Energy	Winter Demand	Winter Energy	Line-S	Line	Distribution	Secondary	Substation	Distribution	Secondary	Meter Reading	CS	Street Lighting	Revenues	
		CP-S	Summer On-Peak	CP-W	Winter Energy On-Peak	CP-S	Transmission NCP	NCP Max	NCP Sec	Substation Weighting	Weighted Customers	Cust Sec	Meter Reading	CS	Street Lighting	Revenues	
	<b>Cost of Service</b>	\$ 37,871	\$ 5,127,351	\$ 66,645	\$ 8,400,232	\$ 1,039,021	\$ 1,273,714	\$ 4,842,776	\$ 1,490,085	\$ -	\$ 745,042	\$ 372,521	\$ 339,747	\$ 2,277,939	\$ 24,720	\$ (337,194)	\$ 25,700,470
1	Residential	\$ 24,393	\$ 3,509,435	\$ 39,533	\$ 5,353,605	\$ 669,244	\$ 841,950	\$ 3,201,168	\$ 984,975	\$ -	\$ 476,281	\$ 271,900	\$ 289,038	\$ 2,056,532	\$ -	\$ (229,671)	17,488,382
2	Small Commercial	2,130	246,004	4,100	469,405	58,431	70,853	269,388	82,889	-	31,326	17,883	12,674	108,209	-	(17,801)	1,355,490
3	Commercial-Demand	4,102	522,637	8,024	901,665	112,548	128,720	489,404	150,586	-	8,817	5,033	5,350	47,586	-	(30,909)	2,353,562
4	Large Commercial TOD	6,809	766,681	13,804	1,545,676	186,821	208,917	794,322	244,407	-	10,538	12,032	3,198	22,752	-	(49,465)	3,766,493
5	Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Pumping	435	56,060	602	66,237	11,932	16,012	60,878	18,732	-	2,050	2,340	622	8,851	-	(3,173)	241,578
7	Lighting - General	-	54	1	129	-	15	56	17	-	260	149	105	750	10	(20)	1,526
8	Yard Lighting	-	318	7	765	-	87	330	102	-	5,151	2,941	3,126	14,457	299	(354)	27,229
9	Street Lighting	-	26,037	570	62,506	-	7,103	27,008	8,310	-	210,474	60,078	25,546	18,176	24,411	(5,779)	464,440
10	Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Shared Pole	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	<b>Total Cost of Service</b>	\$ 37,871	\$ 5,127,351	\$ 66,645	\$ 8,400,232	\$ 1,039,021	\$ 1,273,714	\$ 4,842,776	\$ 1,490,085	\$ -	\$ 745,042	\$ 372,521	\$ 339,747	\$ 2,277,939	\$ 24,720	\$ (337,171)	\$ 25,700,494

**Appendix Table C-12**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Unbundled Cost of Service**

**Summer**

<b>Line</b>	<b>Rate Class</b>	<b>Production / Transmission</b>	<b>Subtrans/ Distribution</b>	<b>Customer</b>	<b>Total</b>
1	Residential	\$ 3,533,828	\$ 2,148,506	\$ 705,300	\$ 6,387,633
2	Small Commercial	248,134	176,923	34,361	459,418
3	Commercial-Demand	526,739	298,369	7,343	832,450
4	Large Commercial TOD	773,490	485,679	(7,838)	1,251,331
5	Industrial TOD	-	-	-	-
6	Pumping	56,495	37,315	2,100	95,909
7	Lighting - General	54	166	282	501
8	Yard Lighting	318	2,870	5,843	9,031
9	Street Lighting	26,037	104,325	20,785	151,146
10	Small Power/Cogen	-	-	-	-
11	Shared Pole	128	235	238	601
12	<b>Total</b>	<b>\$ 5,165,222</b>	<b>\$ 3,254,387</b>	<b>\$ 768,411</b>	<b>\$ 9,188,021</b>

**Winter**

<b>Line</b>	<b>Rate Class</b>	<b>Production / Transmission</b>	<b>Subtrans/ Distribution</b>	<b>Customer</b>	<b>Total</b>
1	Residential	\$ 6,904,331	\$ 2,785,818	\$ 1,410,599	\$ 11,100,749
2	Small Commercial	602,788	224,563	68,721	896,072
3	Commercial-Demand	1,150,956	355,470	14,685	1,521,112
4	Large Commercial TOD	1,955,218	575,620	(15,677)	2,515,161
5	Industrial TOD	-	-	-	-
6	Pumping	94,783	46,686	4,200	145,668
7	Lighting - General	145	316	564	1,025
8	Yard Lighting	859	5,653	11,685	18,198
9	Street Lighting	70,179	201,546	41,570	313,294
10	Small Power/Cogen	-	-	-	-
11	Shared Pole	354	365	475	1,194
12	<b>Total</b>	<b>\$ 10,779,612</b>	<b>\$ 4,196,038</b>	<b>\$ 1,536,823</b>	<b>\$ 16,512,473</b>

**Appendix Table C-13**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Proposed Rate Change by Rate Class**  
**Annual**

Line	Rate Class	Revenue	Revenue	Difference	
		Year 1 Rates	Year 2 Rates	\$	%
1	Residential	\$ 17,448,192	\$ 18,145,654	\$ 697,461	4.0%
2	Small Commercial	1,360,429	1,414,800	54,371	4.0%
3	Commercial-Demand	2,373,302	2,467,937	94,635	4.0%
4	Large Commercial TOD	3,815,088	3,969,193	154,105	4.0%
5	Industrial TOD	-	-	-	0.0%
6	Pumping	241,823	251,483	9,660	4.0%
7	Lighting - General	1,513	1,574	61	4.0%
8	Yard Lighting	27,034	28,115	1,081	4.0%
9	Street Lighting	459,564	477,947	18,383	4.0%
10	Small Power/Cogen	-	-	-	0.0%
11	Shared Pole	1,311	1,363	52	4.0%
12	<b>Total</b>	<b>\$ 25,728,257</b>	<b>\$ 26,758,066</b>	<b>\$ 1,029,809</b>	<b>4.0%</b>

**Appendix Table C-14**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Comparison of Proposed Rates to Cost of Service**  
**Annual**

Line	Rate Class	Revenue	Revenue	Difference	
		Year 1 Rates	Cost of Service	\$	%
1	Residential	\$ 17,448,192	\$ 17,488,382	\$ 40,189	0.2%
2	Small Commercial	1,360,429	1,355,490	(4,939)	-0.4%
3	Commercial-Demand	2,373,302	2,353,562	(19,740)	-0.8%
4	Large Commercial TOD	3,815,088	3,766,493	(48,596)	-1.3%
5	Industrial TOD	-	-	-	0.0%
6	Pumping	241,823	241,578	(245)	-0.1%
7	Lighting - General	1,513	1,526	13	0.8%
8	Yard Lighting	27,034	27,229	195	0.7%
9	Street Lighting	459,564	464,440	4,876	1.1%
10	Small Power/Cogen	-	-	-	0.0%
11	Shared Pole	1,311	1,795	484	36.9%
12	<b>Total</b>	<b>\$ 25,728,257</b>	<b>\$ 25,700,494</b>	<b>\$ (28,247)</b>	<b>-0.1%</b>

**Appendix Table C-15**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Comparison of Revenue from Proposed Rates**  
**to Cost of Service**

**Summer**

Line	Rate Class	Revenue		Difference	
		Year 1 Rates	Cost of Service	\$	%
1	Residential	\$ 6,574,737	\$ 6,387,633	\$ (187,104)	-2.8%
2	Small Commercial	455,635	459,418	3,782	0.8%
3	Commercial-Demand	848,560	832,450	(16,110)	-1.9%
4	Large Commercial TOD	1,250,918	1,251,331	413	0.0%
5	Industrial TOD	-	-	-	0.0%
6	Pumping	102,658	95,909	(6,749)	-6.6%
7	Lighting - General	504	501	(3)	-0.7%
8	Yard Lighting	9,011	9,031	20	0.2%
9	Street Lighting	153,303	151,146	(2,157)	-1.4%
10	Small Power/Cogen	-	-	-	0.0%
11	Shared Pole	436	601	165	37.8%
12	<b>Total</b>	<b>\$ 9,395,764</b>	<b>\$ 9,188,021</b>	<b>\$ (207,743)</b>	<b>-2.2%</b>

**Winter**

Line	Rate Class	Revenue		Difference	
		Year 1 Rates	Cost of Service	\$	%
13	Residential	\$ 10,873,455	\$ 11,100,749	\$ 227,293	2.1%
14	Small Commercial	904,794	896,072	(8,722)	-1.0%
15	Commercial-Demand	1,524,742	1,521,112	(3,630)	-0.2%
16	Large Commercial TOD	2,564,170	2,515,161	(49,009)	-1.9%
17	Industrial TOD	-	-	-	0.0%
18	Pumping	139,165	145,668	6,504	4.7%
19	Lighting - General	1,009	1,025	16	1.6%
20	Yard Lighting	18,023	18,198	175	1.0%
21	Street Lighting	306,261	313,294	7,033	2.3%
22	Small Power/Cogen	-	-	-	0.0%
23	Shared Pole	875	1,194	319	36.5%
24	<b>Total</b>	<b>\$ 16,332,493</b>	<b>\$ 16,512,473</b>	<b>\$ 179,980</b>	<b>1.1%</b>

Appendix Table C-16  
City of Fountain, Colorado  
2020 Rate Review  
Total Budgeted Cost Allocation by Category

Line	Budget Item	Total	Production Cost				Transmission		Demand Related		Customer Related				Lighting	Revenues	Total
			Demand	Energy	Demand	Energy	Line Summer	Line Winter	Distribution	Secondary	Distribution	Secondary	Reading	CS			
1	Power Supply Purchases																
2	Not Used Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Not Used Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	WAPA Demand Costs Summer	37,871	37,871	-	-	-	-	-	-	-	-	-	-	-	-	37,871	
5	PSCo Summer	4,837,903	-	4,837,903	-	-	-	-	-	-	-	-	-	-	-	4,837,903	
6	Pueblo Hydro Summer	448,205	-	448,205	-	-	-	-	-	-	-	-	-	-	-	448,205	
7	Guzman PCR Summer	(232,900)	-	(232,900)	-	-	-	-	-	-	-	-	-	-	-	(232,900)	
8	Not Used Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	WAPA Energy Costs Summer	40,826	-	40,826	-	-	-	-	-	-	-	-	-	-	-	40,826	
10	Not Used Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	WAPA Pass-Through Summer	33,318	-	33,318	-	-	-	-	-	-	-	-	-	-	-	33,318	
12	Pueblo Hydro Transmission Summer	20,942	-	-	-	20,942	-	-	-	-	-	-	-	-	-	20,942	
13	CSU Transmission Summer	592,577	-	-	-	592,577	-	-	-	-	-	-	-	-	-	592,577	
14	Not Used Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Not Used Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	WAPA Demand Costs Winter	66,645	-	-	66,645	-	-	-	-	-	-	-	-	-	-	66,645	
17	PSCo Winter	8,437,294	-	-	-	8,437,294	-	-	-	-	-	-	-	-	-	8,437,294	
18	Pueblo Hydro Winter	367,053	-	-	-	367,053	-	-	-	-	-	-	-	-	-	367,053	
19	Guzman PCR Winter	(465,800)	-	-	-	(465,800)	-	-	-	-	-	-	-	-	-	(465,800)	
20	Not Used Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	WAPA Energy Costs Winter	61,685	-	-	-	61,685	-	-	-	-	-	-	-	-	-	61,685	
22	Not Used Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	WAPA Pass-Through Winter	56,299	-	-	-	-	56,299	-	-	-	-	-	-	-	-	56,299	
24	Pueblo Hydro Transmission Winter	11,533	-	-	-	-	11,533	-	-	-	-	-	-	-	-	11,533	
25	CSU Transmission Winter	922,215	-	-	-	-	922,215	-	-	-	-	-	-	-	-	922,215	
26	Engineering & Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	PLANNING/ENG SALARIES	118,404	-	-	-	-	-	76,962	23,681	11,840	5,920	-	-	-	-	118,404	
28	PLANNING/ENG OVERTIME	3,420	-	-	-	-	-	2,223	684	342	171	-	-	-	-	3,420	
29	SOCIAL SECURITY	7,931	-	-	-	-	-	5,155	1,586	793	397	-	-	-	-	7,931	
30	MEDICARE	1,859	-	-	-	-	-	1,208	372	186	93	-	-	-	-	1,859	
31	GROUP INSURANCE	21,347	-	-	-	-	-	13,875	4,269	2,135	1,067	-	-	-	-	21,347	
32	WORKMANS COMPENSATION	1,576	-	-	-	-	-	1,024	315	158	79	-	-	-	-	1,576	
33	UNEMPLOYMENT	386	-	-	-	-	-	251	77	39	19	-	-	-	-	386	
34	DEFERRED COMPENSATION	6,098	-	-	-	-	-	3,963	1,220	610	305	-	-	-	-	6,098	
35	PENSION	7,040	-	-	-	-	-	4,576	1,408	704	352	-	-	-	-	7,040	
36	SAFETY EQUIPMENT	1,360	-	-	-	-	-	884	272	136	68	-	-	-	-	1,360	
37	NEWSLETTER/PUBLIC INFORMATION	515	-	-	-	-	-	335	103	52	26	-	-	-	-	515	
38	FUEL & OIL	1,030	-	-	-	-	-	670	206	103	52	-	-	-	-	1,030	
39	VEHICLE MAINTENANCE	1,030	-	-	-	-	-	670	206	103	52	-	-	-	-	1,030	
40	LEGAL SERVICES	20,600	-	-	-	-	-	13,390	4,120	2,060	1,030	-	-	-	-	20,600	
41	ENGINEERING SERVICES	77,250	-	-	-	-	-	50,213	15,450	7,725	3,863	-	-	-	-	77,250	
42	CSU INTERCONNECT FEE	41,200	-	-	-	-	-	26,780	8,240	4,120	2,060	-	-	-	-	41,200	
43	OTHER PROFESSIONAL SERVICES	10,300	-	-	-	-	-	6,695	2,060	1,030	515	-	-	-	-	10,300	
44	UNIFORM CLEANING	1,030	-	-	-	-	-	670	206	103	52	-	-	-	-	1,030	
45	SUBSTATION MAINT. CONTRACT	10,300	-	-	-	-	-	6,695	2,060	1,030	515	-	-	-	-	10,300	
46	TRAVEL	6,180	-	-	-	-	-	4,017	1,236	618	309	-	-	-	-	6,180	
47	TRAINING	6,180	-	-	-	-	-	4,017	1,236	618	309	-	-	-	-	6,180	
48	OTHER EXPENSES	2,060	-	-	-	-	-	1,339	412	206	103	-	-	-	-	2,060	
49	SYSTEM IMPROVEMENTS	7,425,131	-	-	-	-	-	4,826,335	1,485,026	742,513	371,257	-	-	-	-	7,425,131	
50	COMPUTER EQUIP/SOFTWARE	268,212	-	-	-	-	-	174,338	53,642	26,821	13,411	-	-	-	-	268,212	
51	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	SUPERVISION SALARIES	465,354	-	-	-	-	-	302,480	93,071	46,535	23,268	-	-	-	-	465,354	
53	SYSTEM MAINT./CONSTR. SALARIES	1,442,000	-	-	-	-	-	937,300	288,400	144,200	72,100	-	-	-	-	1,442,000	
54	INVENTORY CONTROL SALARIES	46,577	-	-	-	-	-	30,275	9,315	4,658	2,329	-	-	-	-	46,577	
55	OVERTIME	82,400	-	-	-	-	-	53,560	16,480	8,240	4,120	-	-	-	-	82,400	
56	SOCIAL SECURITY	169,574	-	-	-	-	-	110,223	33,915	16,957	8,479	-	-	-	-	169,574	
57	MEDICARE	39,665	-	-	-	-	-	25,782	7,933	3,967	1,983	-	-	-	-	39,665	
58	GROUP INSURANCE	572,273	-	-	-	-	-	371,978	114,455	57,227	28,614	-	-	-	-	572,273	
59	WORKMANS COMPENSATION	40,319	-	-	-	-	-	26,208	8,084	4,032	2,016	-	-	-	-	40,319	

Appendix Table C-16  
City of Fountain, Colorado  
2020 Rate Review  
Total Budgeted Cost Allocation by Category

Line	Budget Item	Total	Production Cost				Transmission		Demand Related		Customer Related				Lighting	Revenues	Total
			Demand	Energy	Demand	Energy	Line Summer	Line Winter	Distribution	Secondary	Distribution	Secondary	Reading	CS			
60	UNEMPLOYMENT	8,209	-	-	-	-	-	-	5,336	1,642	821	410	-	-	-	-	8,209
61	DEFERRED COMPENSATION	127,792	-	-	-	-	-	-	83,065	25,558	12,779	6,390	-	-	-	-	127,792
62	PENSION	147,604	-	-	-	-	-	-	95,943	29,521	14,760	7,380	-	-	-	-	147,604
63	OFFICE SUPPLIES	8,240	-	-	-	-	-	-	5,356	1,648	824	412	-	-	-	-	8,240
64	MINOR EQUIPMENT PURCHASES	17,510	-	-	-	-	-	-	11,382	3,502	1,751	876	-	-	-	-	17,510
65	SAFETY EQUIPMENT	22,660	-	-	-	-	-	-	14,729	4,532	2,266	1,133	-	-	-	-	22,660
66	SUBSTATION SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	OVERHEAD SUPPLIES	37,080	-	-	-	-	-	-	24,102	7,416	3,708	1,854	-	-	-	-	37,080
68	UNDERGROUND SUPPLIES	37,080	-	-	-	-	-	-	24,102	7,416	3,708	1,854	-	-	-	-	37,080
69	STREET LIGHT SUPPLIES	24,720	-	-	-	-	-	-	-	-	-	-	-	-	-	24,720	24,720
70	NEW SERVICE INSTALLATION	283,250	-	-	-	-	-	-	184,113	56,650	28,325	14,163	-	-	-	-	283,250
71	SMALL TOOLS	12,360	-	-	-	-	-	-	8,034	2,472	1,236	618	-	-	-	-	12,360
72	FUEL & OIL	36,050	-	-	-	-	-	-	23,433	7,210	3,605	1,803	-	-	-	-	36,050
73	EQUIPMENT MAINTENANCE/REPAIRS	11,330	-	-	-	-	-	-	7,365	2,266	1,133	567	-	-	-	-	11,330
74	SYSTEM MAINTENANCE/REPAIRS	108,150	-	-	-	-	-	-	70,298	21,630	10,815	5,408	-	-	-	-	108,150
75	VEHICLE MAINTENANCE	72,100	-	-	-	-	-	-	46,865	14,420	7,210	3,605	-	-	-	-	72,100
76	COMMUNICATION SVCS(DISPATCH)	6,695	-	-	-	-	-	-	4,352	1,339	670	335	-	-	-	-	6,695
77	LICENSING FEES	3,605	-	-	-	-	-	-	2,343	721	361	180	-	-	-	-	3,605
78	LINE LOCATION SERVICES	92,700	-	-	-	-	-	-	60,255	18,540	9,270	4,635	-	-	-	-	92,700
79	MAINTENANCE SERVICE CONTRACTS	824	-	-	-	-	-	-	536	165	82	41	-	-	-	-	824
80	RADIO MAINTENANCE	11,330	-	-	-	-	-	-	7,365	2,266	1,133	567	-	-	-	-	11,330
81	UNIFORM CLEANING	29,870	-	-	-	-	-	-	19,416	5,974	2,987	1,494	-	-	-	-	29,870
82	TREE TRIMMING CONTRACT	262,650	-	-	-	-	-	-	170,723	52,530	26,265	13,133	-	-	-	-	262,650
83	SUBSTATION MAINT. CONTRACT	1,030	-	-	-	-	-	-	670	206	103	52	-	-	-	-	1,030
84	TRAVEL COSTS	12,360	-	-	-	-	-	-	8,034	2,472	1,236	618	-	-	-	-	12,360
85	LAND	179,848	-	-	-	-	-	-	116,901	35,970	17,985	8,992	-	-	-	-	179,848
86	TRAINING	15,450	-	-	-	-	-	-	10,043	3,090	1,545	773	-	-	-	-	15,450
87	RECRUITMENT	5,665	-	-	-	-	-	-	3,682	1,133	567	283	-	-	-	-	5,665
88	OTHER EXPENSES	7,210	-	-	-	-	-	-	4,687	1,442	721	361	-	-	-	-	7,210
89	BUILDINGS	5,557,300	-	-	-	-	-	-	3,612,245	1,111,460	555,730	277,865	-	-	-	-	5,557,300
90	SYSTEM IMPROVEMENTS	422,290	-	-	-	-	-	-	274,489	84,458	42,229	21,115	-	-	-	-	422,290
91	MAIN LINE EXTENSIONS	109,000	-	-	-	-	-	-	70,850	21,800	10,900	5,450	-	-	-	-	109,000
92	OVERHEAD UPGRADES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	UNDERGROUND UPGRADES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	VEHICLES	350,000	-	-	-	-	-	-	227,500	70,000	35,000	17,500	-	-	-	-	350,000
95	EQUIPMENT	128,500	-	-	-	-	-	-	83,525	25,700	12,850	6,425	-	-	-	-	128,500
96	COMPUTER EQUIPMENT	237,000	-	-	-	-	-	-	154,050	47,400	23,700	11,850	-	-	-	-	237,000
97	FURNITURE	500,000	-	-	-	-	-	-	325,000	100,000	50,000	25,000	-	-	-	-	500,000
98	Customer Accounts & Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	SALARIES AND WAGES	726,126	-	-	-	-	-	-	-	-	-	-	-	726,126	-	-	726,126
100	FIELD SERVICE SALARIES	202,441	-	-	-	-	-	-	-	-	-	-	202,441	-	-	-	202,441
101	FIELD SVC OVERTIME	13,555	-	-	-	-	-	-	-	-	-	-	13,555	-	-	-	13,555
102	SOCIAL SECURITY	61,224	-	-	-	-	-	-	-	-	-	-	-	61,224	-	-	61,224
103	MEDICARE	14,325	-	-	-	-	-	-	-	-	-	-	-	14,325	-	-	14,325
104	GROUP INSURANCE	264,546	-	-	-	-	-	-	-	-	-	-	264,546	-	-	-	264,546
105	WORKMANS COMPENSATION	4,652	-	-	-	-	-	-	-	-	-	-	4,652	-	-	-	4,652
106	UNEMPLOYMENT	2,968	-	-	-	-	-	-	-	-	-	-	2,968	-	-	-	2,968
107	DEFERRED COMPENSATION	45,297	-	-	-	-	-	-	-	-	-	-	45,297	-	-	-	45,297
108	PENSION	62,444	-	-	-	-	-	-	-	-	-	-	62,444	-	-	-	62,444
109	OFFICE SUPPLIES	4,744	-	-	-	-	-	-	-	-	-	-	4,744	-	-	-	4,744
110	MINOR EQUIPMENT PURCHASES	3,205	-	-	-	-	-	-	-	-	-	-	3,205	-	-	-	3,205
111	UNIFORM REPLACEMENT	3,195	-	-	-	-	-	-	-	-	-	-	3,195	-	-	-	3,195
112	SAFETY EQUIPMENT	1,278	-	-	-	-	-	-	-	-	-	-	1,278	-	-	-	1,278
113	SMALL TOOLS	1,259	-	-	-	-	-	-	-	-	-	-	1,259	-	-	-	1,259
114	FUEL & OIL	7,504	-	-	-	-	-	-	-	-	-	-	7,504	-	-	-	7,504
115	RENTAL OF EQUIPMENT	484	-	-	-	-	-	-	-	-	-	-	484	-	-	-	484
116	POSTAGE	7,165	-	-	-	-	-	-	-	-	-	-	7,165	-	-	-	7,165
117	PRINTING	3,147	-	-	-	-	-	-	-	-	-	-	3,147	-	-	-	3,147
118	NEWSLETTER/PUBLIC INFORMATION	29,191	-	-	-	-	-	-	-	-	-	-	29,191	-	-	-	29,191

Appendix Table C-16  
City of Fountain, Colorado  
2020 Rate Review  
Total Budgeted Cost Allocation by Category

Line	Budget Item	Total	Production Cost				Transmission		Demand Related		Customer Related			Lighting	Revenues	Total
			Demand	Energy	Demand	Energy	Line Summer	Line Winter	Distribution	Secondary	Distribution	Secondary	Reading			
119	OTHER PROFESSIONAL SERVICES	33,887	-	-	-	-	-	-	-	-	-	-	-	-	-	33,887
120	PRINTING AND BILLING SERVICES	87,138	-	-	-	-	-	-	-	-	-	-	-	-	-	87,138
121	CREDIT SERVICES	7,939	-	-	-	-	-	-	-	-	-	-	-	-	-	7,939
122	DONATIONS/SPONSORSHIPS	10,166	-	-	-	-	-	-	-	-	-	-	-	-	-	10,166
123	MAINTENANCE SERVICE CONTRACTS	41,149	-	-	-	-	-	-	-	-	-	-	-	-	-	41,149
124	TRAVEL	12,587	-	-	-	-	-	-	-	-	-	-	-	-	-	12,587
125	TRAINING	13,555	-	-	-	-	-	-	-	-	-	-	-	-	-	13,555
126	RECRUITMENT	1,017	-	-	-	-	-	-	-	-	-	-	-	-	-	1,017
127	CUSTOMER DAMAGE RECOVERY	968	-	-	-	-	-	-	-	-	-	-	-	-	-	968
128	CONSERVATION/REBATE PROGRAM	40,664	-	-	-	-	-	-	-	-	-	-	-	-	-	40,664
129	BAD DEBT EXPENSE	33,887	-	-	-	-	-	-	-	-	-	-	-	-	-	33,887
130	OTHER EXPENSES	610	-	-	-	-	-	-	-	-	-	-	-	-	610	610
131	BANK CHARGES	29,695	-	-	-	-	-	-	-	-	-	-	-	-	-	29,695
132	BUILDINGS	29,917	-	-	-	-	-	-	-	-	-	-	-	-	-	29,917
133	METER MAINTENANCE SUPPLIES	138,453	-	-	-	-	-	-	-	-	-	-	-	-	-	138,453
134	VEHICLE MAINTENANCE	4,841	-	-	-	-	-	-	-	-	-	-	-	-	-	4,841
135	UNIFORM CLEANING	2,033	-	-	-	-	-	-	-	-	-	-	-	-	-	2,033
136	Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	SALARIES-EMPLOYEES	761,775	-	-	-	-	-	-	375,587	115,565	57,783	28,891	30,987	152,962	-	761,775
138	SOCIAL SECURITY	49,672	-	-	-	-	-	-	24,490	7,535	3,768	1,884	2,021	9,974	-	49,672
139	MEDICARE	11,624	-	-	-	-	-	-	5,731	1,763	882	441	473	2,334	-	11,624
140	GROUP INSURANCE	164,764	-	-	-	-	-	-	81,235	24,995	12,498	6,249	6,702	33,084	-	164,764
141	WORKMANS COMPENSATION	1,518	-	-	-	-	-	-	749	230	115	58	62	305	-	1,518
142	UNEMPLOYMENT	2,409	-	-	-	-	-	-	1,188	365	183	91	98	484	-	2,409
143	DEFERRED COMPENSATION	36,836	-	-	-	-	-	-	18,162	5,588	2,794	1,397	1,498	7,397	-	36,836
144	PENSION	50,342	-	-	-	-	-	-	24,821	7,637	3,819	1,909	2,048	10,109	-	50,342
145	EMPLOYEE RECOGNITION	4,790	-	-	-	-	-	-	2,361	727	363	182	195	962	-	4,790
146	SOCIAL COMMITTEE ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	OFFICE SUPPLIES	5,747	-	-	-	-	-	-	2,834	872	436	218	234	1,154	-	5,747
148	OVERTIME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	MINOR EQUIPMENT PURCHASES	2,874	-	-	-	-	-	-	1,417	436	218	109	117	577	-	2,874
150	POSTAGE	1,437	-	-	-	-	-	-	708	218	109	54	58	289	-	1,437
151	LEGAL NOTICE PUBLICATI	958	-	-	-	-	-	-	472	145	73	36	39	192	-	958
152	PRINTING	1,149	-	-	-	-	-	-	567	174	87	44	47	231	-	1,149
153	PUBLICATIONS/SUBSCRIPTIONS	4,502	-	-	-	-	-	-	2,220	683	341	171	183	904	-	4,502
154	DUES	28,114	-	-	-	-	-	-	13,862	4,265	2,133	1,066	1,144	5,645	-	28,114
155	FRANCHISE TAX	1,101,920	-	-	-	-	-	-	543,292	167,167	83,583	41,792	44,823	221,262	-	1,101,920
156	P U C TAX	17,721	-	-	-	-	-	-	8,737	2,688	1,344	672	721	3,558	-	17,721
157	ELECTRIC WATER & SEWER	43,106	-	-	-	-	-	-	21,253	6,539	3,270	1,635	1,753	8,655	-	43,106
158	NATURAL GAS	10,058	-	-	-	-	-	-	4,959	1,526	763	381	409	2,020	-	10,058
159	TELEPHONE	40,711	-	-	-	-	-	-	20,072	6,176	3,088	1,544	1,656	8,175	-	40,711
160	TRASH REMOVAL	9,100	-	-	-	-	-	-	4,487	1,381	690	345	370	1,827	-	9,100
161	LEGAL SERVICES	71,843	-	-	-	-	-	-	35,421	10,899	5,449	2,725	2,922	14,426	-	71,843
162	AUDITING SERVICES	11,016	-	-	-	-	-	-	5,431	1,671	836	418	448	2,212	-	11,016
163	OTHER PROFESSIONAL SERVICES	34,005	-	-	-	-	-	-	16,766	5,159	2,579	1,290	1,383	6,828	-	34,005
164	MAINT SERVICE CONTRACTS	2,586	-	-	-	-	-	-	1,275	392	196	98	105	519	-	2,586
165	TRAVEL COSTS	5,747	-	-	-	-	-	-	2,834	872	436	218	234	1,154	-	5,747
166	TRAINING	5,747	-	-	-	-	-	-	2,834	872	436	218	234	1,154	-	5,747
167	RECRUITMENT	814	-	-	-	-	-	-	401	124	62	31	33	163	-	814
168	TUITION REIMBURSEMENT	3,832	-	-	-	-	-	-	1,889	581	291	145	156	769	-	3,832
169	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	OTHER EXPENSES	6,705	-	-	-	-	-	-	3,306	1,017	509	254	273	1,346	-	6,705
171	INSURANCE	142,727	-	-	-	-	-	-	70,370	21,652	10,826	5,413	5,806	28,659	-	142,727
172	BANK CHARGES/BROKER FEES	3,353	-	-	-	-	-	-	-	-	-	-	-	-	3,353	3,353
173	OPERATING TRANSFER TO GENERAL	627,866	-	-	-	-	-	-	-	-	-	-	-	-	-	627,866
174	CONSERVATION/REBATE PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
175	RENTAL OF EQUIPMENT	958	-	-	-	-	-	-	472	145	73	36	39	192	-	958
176	RADIO LEASE	6,322	-	-	-	-	-	-	3,117	959	480	240	257	1,269	-	6,322
177	COMMUNITY ENGAGEMENT PROGRAM	5,747	-	-	-	-	-	-	2,834	872	436	218	234	1,154	-	5,747



Appendix Table C-16  
City of Fountain, Colorado  
2020 Rate Review  
Total Budgeted Cost Allocation by Category

Line	Budget Item	Total	Production Cost				Transmission		Demand Related		Customer Related				Lighting	Revenues	Total
			Demand	Energy	Demand	Energy	Line Summer	Line Winter	Distribution	Secondary	Distribution	Secondary	Reading	CS			
237	OTHER MISCELLANEOUS REVENUE	(97,850)	-	-	-	-	-	-	-	-	-	-	-	-	-	(97,850)	(97,850)
238	INSURANCE PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
239	Other Financing Sources / Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	FINANCING OF CAPITAL IMPROVEMENTS	(14,997,433)	-	-	-	-	-	-	(9,748,331)	(2,999,487)	(1,499,743)	(749,872)	-	-	-	-	(14,997,433)
241	DEBT SERVICE PRINCIPAL	240,000	-	-	-	-	144,000	96,000	-	-	-	-	-	-	-	-	240,000
242	DEBT SERVICE INTEREST	469,170	-	-	-	-	281,502	187,668	-	-	-	-	-	-	-	-	469,170
243	ECA REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244	OPERATING MARGIN	297,015	-	-	-	-	-	-	-	-	-	-	-	-	-	297,015	297,015
245	OPERATING TRANSFER FROM GENERAL	(431,834)	-	-	-	-	-	-	-	-	-	-	-	-	-	(431,834)	(431,834)
246	OPERATING TRANSFER FROM WATER	(68,214)	-	-	-	-	-	-	-	-	-	-	-	-	-	(68,214)	(68,214)
247	OPERATING TRANSFER FROM AMBULANCE	(43,960)	-	-	-	-	-	-	-	-	-	-	-	-	-	(43,960)	(43,960)
248	Total	\$ 25,700,470	\$ 37,871	\$ 5,127,351	\$ 66,645	\$ 8,400,232	\$ 1,039,021	\$ 1,273,714	\$ 4,842,776	\$ 1,490,085	\$ 745,042	\$ 372,521	\$ 339,747	\$ 2,277,939	\$ 24,720	\$ (337,194)	\$ 25,700,470

**Appendix Table C-17**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Monthly Energy Sales (kWh)**

<b>Rate Class</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total Energy</b>
Residential	12,570,087	11,780,349	12,120,019	10,393,943	9,634,866	10,472,071	13,599,240	17,073,614	16,215,222	11,511,174	10,533,359	12,041,097	147,945,041
Small Commercial	1,054,575	991,516	1,068,223	947,563	904,808	903,616	932,023	1,078,015	1,108,872	1,005,698	1,035,002	935,108	11,965,019
Commercial-Demand	1,943,101	1,841,467	1,997,561	1,816,393	1,811,601	1,911,265	2,054,862	2,287,050	2,291,827	2,097,772	1,782,723	1,965,868	23,801,490
Large Commercial TOD	3,267,210	3,239,650	3,551,490	3,218,340	3,186,240	3,022,560	2,789,160	3,187,770	3,540,350	3,443,370	3,073,640	3,173,450	38,693,230
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping	121,816	138,807	145,162	49,852	145,553	205,586	220,708	230,960	259,481	236,807	136,849	145,902	2,037,483
Lighting - General	314	265	266	230	215	197	209	227	245	280	294	316	3,058
Yard Lighting	1,855	1,569	1,580	1,368	1,283	1,167	1,238	1,344	1,454	1,654	1,735	1,896	18,144
Street Lighting	151,358	127,622	128,471	111,329	103,690	94,801	100,775	110,663	119,513	136,827	143,725	154,594	1,483,368
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	518	518	518	518	518	518	518	518	518	518	518	518	6,216
<b>Total Energy Sales</b>	<b>19,110,834</b>	<b>18,121,763</b>	<b>19,013,290</b>	<b>16,539,536</b>	<b>15,788,774</b>	<b>16,611,780</b>	<b>19,698,733</b>	<b>23,970,161</b>	<b>23,537,482</b>	<b>18,434,100</b>	<b>16,707,846</b>	<b>18,418,750</b>	<b>225,953,049</b>

**Appendix Table C-18**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Loss Percentages and Load Growth Percentage**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Secondary</b>	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	5.00%	5.00%	4.00%	3.00%	3.00%	3.00%
<b>Primary</b>	1.00%	1.00%	1.00%	1.00%	1.00%	2.00%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%
<b>Substation</b>	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.75%	0.75%	0.50%	0.50%	0.50%	0.50%

Energy Growth Factor	Total Factor
Residential	1.0000%
Small Commercial	1.0000%
Commercial-Demand	1.0000%
Large Commercial TOD	1.0000%
Industrial TOD	1.0000%
Pumping	1.0000%
Lighting - General	1.0000%
Yard Lighting	1.0000%
Street Lighting	1.0000%
Small Power/Cogen	1.0000%
Shared Pole	1.0000%
<b>Total Energy Sales</b>	

**Appendix Table C-19**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Adjusted Energy at Meter**

<b>Secondary Energy</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total Energy</b>
Residential	12,695,788	11,898,152	12,241,219	10,497,882	9,731,215	10,576,792	13,735,232	17,244,350	16,377,374	11,626,286	10,638,693	12,161,508	149,424,491
Small Commercial	1,065,121	1,001,431	1,078,905	957,039	913,856	912,652	941,343	1,088,795	1,119,961	1,015,755	1,045,352	944,459	12,084,669
Commercial-Demand	1,962,532	1,859,882	2,017,537	1,834,557	1,829,717	1,930,378	2,075,411	2,309,921	2,314,745	2,118,750	1,800,550	1,985,527	24,039,505
Large Commercial TOD	3,299,882	3,272,047	3,587,005	3,250,523	3,218,102	3,052,786	2,817,052	3,219,648	3,575,754	3,477,804	3,104,376	3,205,185	39,080,162
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping	123,034	140,195	146,614	50,351	147,009	207,642	222,915	233,270	262,076	239,175	138,217	147,361	2,057,858
Lighting - General	318	267	269	233	217	199	211	229	248	283	297	319	3,089
Yard Lighting	1,873	1,585	1,596	1,381	1,296	1,178	1,251	1,358	1,469	1,671	1,753	1,915	18,325
Street Lighting	152,871	128,898	129,756	112,442	104,727	95,749	101,783	111,770	120,708	138,195	145,162	156,140	1,498,202
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	524	523	523	523	523	523	523	523	523	523	523	523	6,279
<b>Total Energy Sales</b>	<b>19,301,943</b>	<b>18,302,980</b>	<b>19,203,423</b>	<b>16,704,931</b>	<b>15,946,662</b>	<b>16,777,898</b>	<b>19,895,721</b>	<b>24,209,863</b>	<b>23,772,857</b>	<b>18,618,441</b>	<b>16,874,924</b>	<b>18,602,937</b>	<b>228,212,580</b>

**Appendix Table C-20**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Energy at Source (Bus A)**

<b>Rate Class</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total Energy</b>
Residential	13,273,465	12,439,536	12,798,213	10,975,552	10,174,000	11,275,960	14,820,762	18,607,214	17,459,984	12,155,299	11,122,769	12,714,875	157,817,629
Small Commercial	1,113,585	1,046,998	1,127,997	1,000,585	955,438	972,982	1,015,740	1,174,845	1,193,995	1,061,973	1,092,917	987,433	12,744,489
Commercial-Demand	2,051,830	1,944,509	2,109,338	1,918,032	1,912,972	2,057,983	2,239,436	2,492,479	2,467,759	2,215,156	1,882,478	2,075,871	25,367,843
Large Commercial TOD	3,450,032	3,420,930	3,750,219	3,398,427	3,364,531	3,254,587	3,039,690	3,474,105	3,812,125	3,636,049	3,245,630	3,351,025	41,197,349
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping	128,632	146,574	153,285	52,642	153,698	221,368	240,533	251,705	279,400	250,058	144,507	154,066	2,176,467
Lighting - General	332	279	281	243	227	212	227	247	264	296	311	334	3,253
Yard Lighting	1,959	1,657	1,668	1,444	1,355	1,256	1,350	1,465	1,566	1,747	1,833	2,002	19,301
Street Lighting	159,827	134,763	135,660	117,558	109,493	102,078	109,827	120,603	128,687	144,483	151,767	163,245	1,577,992
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	547	547	547	547	547	558	565	565	558	547	547	547	6,621
<b>Total Energy at Source</b>	<b>20,180,210</b>	<b>19,135,793</b>	<b>20,077,208</b>	<b>17,465,031</b>	<b>16,672,259</b>	<b>17,886,984</b>	<b>21,468,129</b>	<b>26,123,229</b>	<b>25,344,338</b>	<b>19,465,608</b>	<b>17,642,758</b>	<b>19,449,399</b>	<b>240,910,946</b>

**Appendix Table C-21**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**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	
Residential	62,163,921	95,653,709	-	-	157,817,629	57,360,147	90,584,894	-	-	147,945,041
Small Commercial	4,357,562	8,386,927	-	-	12,744,489	4,022,526	7,942,493	-	-	11,965,019
Commercial-Demand	9,257,657	16,110,186	-	-	25,367,843	8,545,004	15,256,486	-	-	23,801,490
Large Commercial TOD	13,580,507	27,616,843	-	-	41,197,349	12,539,840	26,153,390	-	-	38,693,230
Industrial TOD	-	-	-	-	0	-	-	-	-	0
Pumping	993,006	1,183,461	-	-	2,176,467	916,735	1,120,748	-	-	2,037,483
Lighting - General	950	2,303	-	-	3,253	877	2,181	-	-	3,058
Yard Lighting	5,637	13,664	-	-	19,301	5,204	12,940	-	-	18,144
Street Lighting	461,196	1,116,797	-	-	1,577,992	425,752	1,057,616	-	-	1,483,368
Small Power/Cogen	-	-	-	-	0	-	-	-	-	0
Shared Pole	2,245	4,376	-	-	6,621	2,072	4,144	-	-	6,216
<b>Total Energy</b>	<b>90,822,680</b>	<b>150,088,266</b>	<b>-</b>	<b>-</b>	<b>240,910,946</b>	<b>83,818,156</b>	<b>142,134,893</b>	<b>-</b>	<b>-</b>	<b>225,953,049</b>

**Appendix Table C-22**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**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		
Residential	100%	0%	0%	100%	0%	0%		
Small Commercial	100%	0%	0%	100%	0%	0%		
Commercial-Demand	100%	0%	0%	100%	0%	0%		
Large Commercial TOD	100%	0%	0%	100%	0%	0%		
Industrial TOD	100%	0%	0%	100%	0%	0%		
Pumping	100%	0%	0%	100%	0%	0%		
Lighting - General	100%	0%	0%	100%	0%	0%		
Yard Lighting	100%	0%	0%	100%	0%	0%		
Street Lighting	100%	0%	0%	100%	0%	0%		
Small Power/Cogen	100%	0%	0%	100%	0%	0%		
Shared Pole	100%	0%	0%	100%	0%	0%		

**Appendix Table C-23**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**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	
Residential	62,163,921	-	-	95,653,709	-	-	-	-	-	-	157,817,629
Small Commercial	4,357,562	-	-	8,386,927	-	-	-	-	-	-	12,744,489
Commercial-Demand	9,257,657	-	-	16,110,186	-	-	-	-	-	-	25,367,843
Large Commercial TOD	13,580,507	-	-	27,616,843	-	-	-	-	-	-	41,197,349
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-
Pumping	993,006	-	-	1,183,461	-	-	-	-	-	-	2,176,467
Lighting - General	950	-	-	2,303	-	-	-	-	-	-	3,253
Yard Lighting	5,637	-	-	13,664	-	-	-	-	-	-	19,301
Street Lighting	461,196	-	-	1,116,797	-	-	-	-	-	-	1,577,992
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	2,245	-	-	4,376	-	-	-	-	-	-	6,621
<b>Total Energy Sales</b>	<b>90,822,680</b>	<b>-</b>	<b>-</b>	<b>150,088,266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240,910,946</b>



**Appendix Table C-25**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Load Factor and Non-Coincident Peak at Meter**  
**Unadjusted for Load Growth or Group Coincidence Factor**

Rate Class	Load Factor				Non-Coincident Peak at Meter	
	Summer	Winter	June/Sept	Inter 4	Summer	Winter
Residential	48.00%	54.00%			40,813	28,764
Small Commercial	40.00%	44.00%			3,435	3,095
Commercial-Demand					6,568	6,001
Large Commercial TOD					10,660	9,750
Industrial TOD					-	-
Pumping					970	970
Lighting - General					1	1
Yard Lighting					4	4
Street Lighting					344	344
Small Power/Cogen					-	-
Shared Pole	25.00%	25.00%			3	3
<b>Total</b>					62,798	48,932
<b>Hours in Period</b>	2,928	5,832				

**Appendix Table C-26**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Non-Coincident Peak at Meter - Unadjusted for Load Growth**

Rate Class	Group Coincidence Factor				NCP at Meter for Group			
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	June/Sept	Inter 4
Residential	100.00%	100.00%	100.00%	100.00%	40,813	28,764		
Small Commercial	100.00%	100.00%	100.00%	100.00%	3,435	3,095		
Commercial-Demand	95.00%	95.00%	100.00%	100.00%	6,240	5,701		
Large Commercial TOD	95.00%	95.00%	100.00%	100.00%	10,127	9,262		
Industrial TOD	100.00%	100.00%	100.00%	100.00%	-	-		
Pumping	80.00%	50.00%	100.00%	100.00%	776	485		
Lighting - General	100.00%	100.00%	100.00%	100.00%	1	1		
Yard Lighting	100.00%	100.00%	100.00%	100.00%	4	4		
Street Lighting	100.00%	100.00%	100.00%	100.00%	344	344		
Small Power/Cogen	100.00%	100.00%	100.00%	100.00%	-	-		
Shared Pole	100.00%	100.00%	100.00%	100.00%	3	3		
<b>Total</b>					<b>61,742</b>	<b>47,659</b>	-	-

**Appendix Table C-27**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**

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	
Residential	43,262	30,202	-	-	45,442	31,724	-	-	45,442
Small Commercial	3,641	3,250	-	-	3,824	3,414	-	-	3,824
Commercial-Demand	6,614	5,986	-	-	6,947	6,288	-	-	6,947
Large Commercial TOD	10,735	9,725	-	-	11,276	10,215	-	-	11,276
Industrial TOD	-	-	-	-	-	-	-	-	-
Pumping	823	509	-	-	864	535	-	-	864
Lighting - General	1	1	-	-	1	1	-	-	1
Yard Lighting	4	4	-	-	5	5	-	-	5
Street Lighting	365	362	-	-	383	380	-	-	383
Small Power/Cogen	-	-	-	-	-	-	-	-	-
Shared Pole	3	3	-	-	3	3	-	-	3
<b>Total</b>	<b>65,447</b>	<b>50,042</b>	<b>-</b>	<b>-</b>	<b>68,746</b>	<b>52,564</b>	<b>-</b>	<b>-</b>	<b>68,746</b>

**Appendix Table C-28**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Coincident Peak Demand**

Rate Class	Coincident Factor				CP at Bus A			
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	June/Sept	Inter 4
Residential	80.00%	83.00%			36,354	26,331	-	-
Small Commercial	83.00%	80.00%			3,174	2,731	-	-
Commercial-Demand	88.00%	85.00%			6,114	5,345	-	-
Large Commercial TOD	90.00%	90.00%			10,148	9,194	-	-
Industrial TOD	90.00%	90.00%			-	-	-	-
Pumping	75.00%	75.00%			648	401	-	-
Lighting - General	0.00%	100.00%			-	1	-	-
Yard Lighting	0.00%	100.00%			-	5	-	-
Street Lighting	0.00%	100.00%			-	380	-	-
Small Power/Cogen					-	-	-	-
Shared Pole	80.00%	80.00%			3	3	-	-
<b>Total</b>					<b>56,440</b>	<b>44,389</b>	<b>-</b>	<b>-</b>

**Appendix Table C-29**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Loss Percentages and Load Growth Percentage**

Voltage Level	Loss Factor	
	Summer	Winter
Secondary	6.00%	5.00%
Primary	4.00%	4.00%
Substation	1.00%	1.00%

Rate Class	2010		Total Factor
Residential	0.00%	0.00%	0.00%
Small Commercial	0.00%	0.00%	0.00%
Commercial-Demand	0.00%	0.00%	0.00%
Large Commercial TOD	0.00%	0.00%	0.00%
Industrial TOD	0.00%	0.00%	0.00%
Pumping	0.00%	0.00%	0.00%
Lighting - General	0.00%	0.00%	0.00%
Yard Lighting	0.00%	0.00%	0.00%
Street Lighting	0.00%	0.00%	0.00%
Small Power/Cogen	0.00%	0.00%	0.00%
Shared Pole	0.00%	0.00%	0.00%
<b>Total</b>			

**Appendix Table C-30**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**NCP Peak Demand Adjusted for Load Growth**

Rate Class	NCP at Meter				NCP at Primary			
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	June/Sept	Inter 4
Residential	40,813	28,764	-	-	43,262	30,202	-	-
Small Commercial	3,435	3,095	-	-	3,641	3,250	-	-
Commercial-Demand	6,568	6,001	-	-	6,614	5,986	-	-
Large Commercial TOD	10,660	9,750	-	-	10,735	9,725	-	-
Industrial TOD	-	-	-	-	-	-	-	-
Pumping	970	970	-	-	823	509	-	-
Lighting - General	1	1	-	-	1	1	-	-
Yard Lighting	4	4	-	-	4	4	-	-
Street Lighting	344	344	-	-	365	362	-	-
Small Power/Cogen	-	-	-	-	-	-	-	-
Shared Pole	3	3	-	-	3	3	-	-
<b>Total</b>	<b>62,798</b>	<b>48,932</b>	<b>-</b>	<b>-</b>	<b>65,447</b>	<b>50,042</b>	<b>-</b>	<b>-</b>

**Appendix Table C-31**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**NCP Peak Demand Adjusted for Load Growth**

Rate Class	NCP at Bus A					NCP at Bus A					
	Summer	Winter	June/Sept	Inter 4	Highest	Summer	Winter	June/Sept	Inter 4	NCP	NCP
Residential	45,442	31,724	-	-	45,442	45,442	31,724	-	-	45,442	45,442
Small Commercial	3,824	3,414	-	-	3,824	3,824	3,414	-	-	3,824	3,824
Commercial-Demand	6,947	6,288	-	-	6,947	6,947	6,288	-	-	6,947	6,947
Large Commercial TOD	11,276	10,215	-	-	11,276	11,276	10,215	-	-	11,276	11,276
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-
Pumping	864	535	-	-	864	864	535	-	-	864	864
Lighting - General	1	1	-	-	1	1	1	-	-	1	1
Yard Lighting	5	5	-	-	5	5	5	-	-	5	5
Street Lighting	383	380	-	-	383	383	380	-	-	383	383
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	3	3	-	-	3	3	3	-	-	3	3
<b>Total</b>	<b>68,746</b>	<b>52,564</b>	<b>-</b>	<b>-</b>	<b>68,746</b>	<b>68,746</b>	<b>52,564</b>	<b>-</b>	<b>-</b>	<b>68,746</b>	<b>68,746</b>

**Appendix Table C-32**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**CP Peak Demand Adjusted for Load Growth**

Rate Class	Unadjusted CP at Bus A					Adjusted to Load at Bus A				
	Summer	Winter	June/Sept	Inter 4	Highest	Summer	Winter	June/Sept	Inter 4	Highest
Residential	36,354	26,331			36,354	39,637	23,898			39,637
Small Commercial	3,174	2,731			3,174	3,461	2,479			3,461
Commercial-Demand	6,114	5,345			6,114	6,666	4,851			6,666
Large Commercial TOD	10,148	9,194			10,148	11,065	8,344			11,065
Industrial TOD	-	-			-	-	-			-
Pumping	648	401			648	707	364			707
Lighting - General	-	1			1	-	1			1
Yard Lighting	-	5			5	-	4			4
Street Lighting	-	380			380	-	345			345
Small Power/Cogen	-	-			-	-	-			-
Shared Pole	3	3			3	3	2			3
<b>Total</b>	<b>56,440</b>	<b>44,389</b>	<b>-</b>	<b>-</b>	<b>56,825</b>	<b>61,537</b>	<b>40,287</b>	<b>-</b>	<b>-</b>	<b>61,887</b>

**Appendix Table C-33**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Demand at Primary and Source**

Rate Class	NCP at Meter				NCP at Primary			
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	June/Sept	Inter 4
Residential	64.99%	58.78%			66.10%	60.35%		
Small Commercial	5.47%	6.33%			5.56%	6.49%		
Commercial-Demand	10.46%	12.26%			10.11%	11.96%		
Large Commercial TOD	16.98%	19.93%			16.40%	19.43%		
Industrial TOD	0.00%	0.00%			0.00%	0.00%		
Pumping	1.54%	1.98%			1.26%	1.02%		
Lighting - General	0.00%	0.00%			0.00%	0.00%		
Yard Lighting	0.01%	0.01%			0.01%	0.01%		
Street Lighting	0.55%	0.70%			0.56%	0.72%		
Small Power/Cogen	0.00%	0.00%			0.00%	0.00%		
Shared Pole	0.00%	0.01%			0.00%	0.01%		
<b>Total</b>	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%

**Appendix Table C-34**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Demand at Primary and Source**

Rate Class	NCP at Bus A					NCP at Bus A				
	Summer	Winter	June/Sept	Inter 4	Highest	Summer	Winter	June/Sept	Inter 4	Highest
Residential	66.10%	60.35%			66.10%	66.10%	60.35%			66.10%
Small Commercial	5.56%	6.49%			5.56%	5.56%	6.49%			5.56%
Commercial-Demand	10.11%	11.96%			10.11%	10.11%	11.96%			10.11%
Large Commercial TOD	16.40%	19.43%			16.40%	16.40%	19.43%			16.40%
Industrial TOD	0.00%	0.00%			0.00%	0.00%	0.00%			0.00%
Pumping	1.26%	1.02%			1.26%	1.26%	1.02%			1.26%
Lighting - General	0.00%	0.00%			0.00%	0.00%	0.00%			0.00%
Yard Lighting	0.01%	0.01%			0.01%	0.01%	0.01%			0.01%
Street Lighting	0.56%	0.72%			0.56%	0.56%	0.72%			0.56%
Small Power/Cogen	0.00%	0.00%			0.00%	0.00%	0.00%			0.00%
Shared Pole	0.00%	0.01%			0.00%	0.00%	0.01%			0.00%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>

**Appendix Table C-35**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Coincident Peak at Bus A**

<b>Rate Class</b>	<b>Summer</b>	<b>Winter</b>	<b>June/Sept</b>	<b>Inter 4</b>	<b>Total CP</b>
Residential	64.41%	59.32%			64.05%
Small Commercial	5.62%	6.15%			5.59%
Commercial-Demand	10.83%	12.04%			10.77%
Large Commercial TOD	17.98%	20.71%			17.88%
Industrial TOD	0.00%	0.00%			0.00%
Pumping	1.15%	0.90%			1.14%
Lighting - General	0.00%	0.00%			0.00%
Yard Lighting	0.00%	0.01%			0.01%
Street Lighting	0.00%	0.86%			0.56%
Small Power/Cogen	0.00%	0.00%			0.00%
Shared Pole	0.00%	0.01%			0.00%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>

**Appendix Table C-36**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Number of Customers**

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Average
Residential	16,305	16,335	16,421	16,448	16,419	16,464	16,482	16,496	16,511	16,520	16,537	16,563	16,458
Small Commercial	693	691	685	727	728	730	727	734	736	737	736	736	722
Commercial-Demand	149	148	149	152	152	152	153	154	154	153	155	157	152
Large Commercial TOD	37	37	37	37	36	36	36	36	36	36	36	37	36
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping	36	36	36	36	35	35	35	35	35	35	35	36	35
Lighting - General	6	6	6	6	6	6	6	6	6	6	6	6	6
Yard Lighting	177	178	178	178	179	178	178	178	178	177	177	180	178
Street Lighting	14,443	14,475	14,475	14,490	14,468	14,463	14,484	14,653	14,629	14,642	14,659	14,675	14,546
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>Total Number of Customers</b>	<b>31,847</b>	<b>31,907</b>	<b>31,988</b>	<b>32,075</b>	<b>32,024</b>	<b>32,065</b>	<b>32,102</b>	<b>32,293</b>	<b>32,286</b>	<b>32,307</b>	<b>32,342</b>	<b>32,391</b>	<b>32,136</b>



**Appendix Table C-38**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Weighted Number of Customers and Customer Allocation Factors**

<b>Rate Class</b>	<b>Customer Weighting Factor</b>	<b>Customer Weighting Factor</b>	<b>Substation Weighting</b>	<b>Transmission Weighting</b>	<b>Customer Secondary</b>	<b>Services</b>	<b>Meter Costs</b>	<b>Customer Services</b>	<b>Weighted Time to Read a meter</b>	<b>Billing Weighting Factor</b>
Residential	16,458	16,458	16,458	16,458	16,458	16,458.42	1,152,089	16,458	16,458	16,458.42
Small Commercial	722	1,083	722	722	1,083	721.67	50,517	866	722	866.00
Commercial-Demand	152	305	152	152	305	152.33	53,317	381	305	761.67
Large Commercial TOD	36	364	73	73	728	72.83	36,417	182	182	910.42
Industrial TOD	-	-	-	-	-	-	-	-	-	-
Pumping	35	71	71	71	142	70.83	12,396	71	35	70.83
Lighting - General	6	9	6	6	9	-	-	6	6	6.00
Yard Lighting	178	178	178	178	178	-	-	116	178	115.70
Street Lighting	14,546	7,273	14,546	14,546	3,637	-	-	145	1,455	14.55
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-
Shared Pole	1	5	2	2	10	2.00	-	5	5	25.00
<b>Total Number of Weighted Customers</b>	<b>32,136</b>	<b>25,746</b>	<b>32,208</b>	<b>32,208</b>	<b>22,549</b>	<b>17,478</b>	<b>1,304,735</b>	<b>18,230</b>	<b>19,346</b>	<b>19,229</b>



**Appendix Table C-40**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Revenue - Existing Rates**

<b>Rate Class</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Annual Total</b>
Residential	1,357,410	1,329,433	1,434,656	1,159,626	1,174,715	1,239,280	1,574,977	1,761,739	1,751,934	1,314,753	1,280,667	1,399,013	16,778,200
Small Commercial	108,612	106,480	119,937	99,277	103,306	101,626	106,574	111,238	118,650	109,399	117,864	105,303	1,308,267
Commercial-Demand	175,903	173,846	191,716	167,485	183,924	188,051	209,131	204,204	213,503	196,021	184,893	192,392	2,281,067
Large Commercial TOD	294,692	299,539	333,699	288,583	310,691	296,754	284,648	286,346	333,336	317,777	309,790	312,119	3,667,973
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping	14,851	16,070	17,543	7,350	17,402	23,072	25,099	23,898	27,594	25,624	16,733	17,258	232,495
Lighting - General	121	121	121	121	121	121	121	121	121	121	121	121	1,455
Yard Lighting	2,154	2,166	2,166	2,166	2,178	2,166	2,166	2,166	2,166	2,154	2,154	2,191	25,994
Street Lighting	36,562	36,643	36,643	36,681	36,626	36,613	36,666	37,094	37,033	37,066	37,109	37,150	441,889
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	102	104	107	102	107	106	107	102	104	105	107	106	1,260
<b>Total Revenue</b>	<b>1,990,408</b>	<b>1,964,403</b>	<b>2,136,588</b>	<b>1,761,392</b>	<b>1,829,070</b>	<b>1,887,789</b>	<b>2,239,491</b>	<b>2,426,908</b>	<b>2,484,443</b>	<b>2,003,019</b>	<b>1,949,438</b>	<b>2,065,652</b>	<b>24,738,600</b>

**Appendix Table C-41  
City of Fountain, Colorado  
2020 Rate Review  
Revenue - Proposed Rates**

<b>Rate Class</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Annual Average</b>
Residential	1,413,755	1,383,524	1,489,837	1,209,835	1,222,687	1,289,735	1,634,523	1,831,377	1,819,102	1,368,289	1,331,388	1,454,139	17,448,192
Small Commercial	113,165	110,786	124,538	103,434	107,297	105,614	110,671	115,908	123,442	113,789	122,368	109,418	1,360,429
Commercial-Demand	183,366	180,891	198,270	174,810	191,387	195,667	217,743	212,959	222,192	203,762	192,338	199,918	2,373,302
Large Commercial TOD	307,303	311,531	344,965	300,940	322,607	308,933	296,396	298,608	346,981	330,130	321,929	324,766	3,815,088
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping	15,848	16,832	18,306	8,112	18,165	23,835	25,861	24,633	28,329	26,386	17,495	18,021	241,823
Lighting - General	126	126	126	126	126	126	126	126	126	126	126	126	1,513
Yard Lighting	2,240	2,253	2,253	2,253	2,265	2,253	2,253	2,253	2,253	2,240	2,240	2,278	27,034
Street Lighting	38,025	38,109	38,109	38,149	38,091	38,078	38,133	38,578	38,515	38,549	38,594	38,636	459,564
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	107	108	112	106	111	110	111	106	109	109	112	110	1,311
<b>Total Revenue</b>	<b>2,073,934</b>	<b>2,044,161</b>	<b>2,216,516</b>	<b>1,837,765</b>	<b>1,902,735</b>	<b>1,964,350</b>	<b>2,325,817</b>	<b>2,524,548</b>	<b>2,581,049</b>	<b>2,083,380</b>	<b>2,026,590</b>	<b>2,147,412</b>	<b>25,728,257</b>

**Appendix Table C-42**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Revenue - Proposed Rates - Year Two**

<b>Rate Class</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Annual Average</b>
Residential	1,472,724	1,439,432	1,547,122	1,260,405	1,270,279	1,340,619	1,697,614	1,908,027	1,892,413	1,423,260	1,382,556	1,511,202	18,145,654
Small Commercial	117,894	115,268	129,313	107,776	111,474	109,788	114,953	120,765	128,422	118,368	127,060	113,720	1,414,800
Commercial-Demand	191,028	188,150	205,065	182,350	199,058	203,485	226,513	221,870	231,041	211,703	200,003	207,670	2,467,937
Large Commercial TOD	320,521	324,067	356,701	313,879	335,077	321,694	308,682	311,461	361,358	343,082	334,646	338,024	3,969,193
Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping	16,507	17,514	19,012	8,448	18,873	24,776	26,862	25,668	29,475	27,449	18,169	18,730	251,483
Lighting - General	131	131	131	131	131	131	131	131	131	131	131	131	1,574
Yard Lighting	2,330	2,343	2,343	2,343	2,356	2,343	2,343	2,343	2,343	2,330	2,330	2,369	28,115
Street Lighting	39,546	39,634	39,634	39,675	39,614	39,601	39,658	40,121	40,055	40,091	40,137	40,181	477,947
Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared Pole	111	113	116	111	115	114	116	111	113	113	116	115	1,363
<b>Total Revenue</b>	<b>2,160,792</b>	<b>2,126,651</b>	<b>2,299,438</b>	<b>1,915,118</b>	<b>1,976,977</b>	<b>2,042,551</b>	<b>2,416,872</b>	<b>2,630,498</b>	<b>2,685,352</b>	<b>2,166,527</b>	<b>2,105,148</b>	<b>2,232,142</b>	<b>26,758,066</b>









**Appendix Table C-43**  
**City of Fountain, Colorado**  
**2020 Rate Review**  
**Development of Allocation Factors**  
**Page 5**

Line	Rate Class	Street		
		Lighting	Combined	Expense
1	Residential	0.00%	72.13%	72.13%
2	Small Commercial	0.00%	5.18%	5.18%
3	Commercial-Demand	0.00%	7.00%	7.00%
4	Large Commercial TOD	0.00%	10.77%	10.77%
5	Industrial TOD	0.00%	0.00%	0.00%
6	Pumping	0.00%	0.93%	0.93%
7	Lighting - General	0.04%	0.01%	0.01%
8	Yard Lighting	1.21%	0.26%	0.26%
9	Street Lighting	98.75%	3.71%	3.71%
10	Small Power/Cogen	0.00%	0.00%	0.00%
16	Shared Pole	0.00%	0.00%	0.00%
17	Total	100.00%	100.00%	100.00%

Appendix Table C-44  
City of Fountain, Colorado  
2020 Rate Review  
Unbundled Cost of Service

Line		Production Cost				Transmission		Demand Related		Customer Related				Street Lighting Revenues		Total
		Summer Demand	Summer On Energy	Winter Demand	Winter On Energy	Line-S	Line	Distribution	Secondary	Distribution	Secondary	Meter Reading	CS	Street Lighting	Revenues	
		CP-S	Summer On-Peak	CP-W	Winter Energy On-Peak	CP-S	Transmission NCP	NCP Max	NCP Sec	Weighted Customers	Cust Sec	Meter Reading	CS	Street Lighting	Revenues	
	<b>Cost of Service</b>	<b>\$ 37,871</b>	<b>\$ 5,127,351</b>	<b>\$ 66,645</b>	<b>\$ 8,400,232</b>	<b>\$ 1,039,021</b>	<b>\$ 1,273,714</b>	<b>\$ 4,842,776</b>	<b>\$ 1,490,085</b>	<b>\$ 745,042</b>	<b>\$ 372,521</b>	<b>\$ 339,747</b>	<b>\$ 2,277,939</b>	<b>\$ 24,720</b>	<b>\$ (337,194)</b>	<b>\$ 25,700,470</b>
1	Residential	\$ 24,393	\$ 3,509,435	\$ 39,533	\$ 5,353,605	\$ 669,244	\$ 841,950	\$ 3,201,168	\$ 984,975	\$ 476,281	\$ 271,900	\$ 289,038	\$ 2,056,532	\$ -	\$ (229,671)	17,488,382
2	Small Commercial	2,130	246,004	4,100	469,405	58,431	70,853	269,388	82,889	31,326	17,883	12,674	108,209	-	(17,801)	1,355,490
3	Commercial-Demand	4,102	522,637	8,024	901,665	112,548	128,720	489,404	150,586	8,817	5,033	5,350	47,586	-	(30,909)	2,353,562
4	Large Commercial TOD	6,809	766,681	13,804	1,545,676	186,821	208,917	794,322	244,407	10,538	12,032	3,198	22,752	-	(49,465)	3,766,493
5	Industrial TOD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Pumping	435	56,060	602	66,237	11,932	16,012	60,878	18,732	2,050	2,340	622	8,851	-	(3,173)	241,578
7	Lighting - General	-	54	1	129	-	15	56	17	260	149	105	750	10	(20)	1,526
8	Yard Lighting	-	318	7	765	-	87	330	102	5,151	2,941	3,126	14,457	299	(354)	27,229
9	Street Lighting	-	26,037	570	62,506	-	7,103	27,008	8,310	210,474	60,078	25,546	18,176	24,411	(5,779)	464,440
10	Small Power/Cogen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Shared Pole	2	127	4	245	46	58	222	68	145	165	88	625	-	-	1,795
12	<b>Total Cost of Service</b>	<b>\$ 37,871</b>	<b>\$ 5,127,351</b>	<b>\$ 66,645</b>	<b>\$ 8,400,232</b>	<b>\$ 1,039,021</b>	<b>\$ 1,273,714</b>	<b>\$ 4,842,776</b>	<b>\$ 1,490,085</b>	<b>\$ 745,042</b>	<b>\$ 372,521</b>	<b>\$ 339,747</b>	<b>\$ 2,277,939</b>	<b>\$ 24,720</b>	<b>\$ (337,171)</b>	<b>\$ 25,700,494</b>

**APPENDIX D – REVENUE CALCULATION WORKSHEETS**

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**Appendix Table D-1**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Existing Rates**  
**Residential**

Summer Rate			
Minimum Bill			
Customer Charge		\$	13.73
Delivery Charge	kWh		2.700
Discount			0.00%
Energy			cts/kWh
First	999999 kWh		7.202
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		-

Winter Rate			
Minimum Bill			
Customer Charge		\$	13.73
Delivery Charge	kWh		2.700
Discount			0.00%
Energy			cts/kWh
First	999999 kWh		7.202
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	16,305	16,335	16,421	16,448	16,419	16,464	16,482	16,496	16,511	16,520	16,537	16,563	<b>16,458</b>
<b>Energy by Block</b>													
First 999999 kWh	12,570,087	11,780,349	12,120,019	10,393,943	9,634,866	10,472,071	13,599,240	17,073,614	16,215,222	11,511,174	10,533,359	12,041,097	<b>147,945,041</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	<b>12,570,087</b>	<b>11,780,349</b>	<b>12,120,019</b>	<b>10,393,943</b>	<b>9,634,866</b>	<b>10,472,071</b>	<b>13,599,240</b>	<b>17,073,614</b>	<b>16,215,222</b>	<b>11,511,174</b>	<b>10,533,359</b>	<b>12,041,097</b>	<b>147,945,041</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00884)	(0.00520)	0.00076	(0.00917)	(0.00049)	(0.00226)	0.00016	(0.00910)	(0.00495)	(0.00450)	0.00101	(0.00171)	
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	223,786	224,198	225,378	225,749	225,351	225,968	226,215	226,408	226,613	226,737	226,970	227,327	<b>2,710,701</b>
Delivery Charge	339,392	318,069	327,241	280,636	260,141	282,746	367,179	460,988	437,811	310,802	284,401	325,110	<b>3,994,516</b>
Energy Charges													
First 999999 kWh	905,298	848,421	872,884	748,572	693,903	754,199	979,417	1,229,642	1,167,820	829,035	758,613	867,200	<b>10,655,002</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	905,298	848,421	872,884	748,572	693,903	754,199	979,417	1,229,642	1,167,820	829,035	758,613	867,200	<b>10,655,002</b>
Monthly ECA Revenue	(111,067)	(61,255)	9,153	(95,331)	(4,681)	(23,633)	2,165	(155,298)	(80,311)	(51,821)	10,683	(20,624)	<b>(582,019)</b>
Total Revenues	1,357,410	1,329,433	1,434,656	1,159,626	1,174,715	1,239,280	1,574,977	1,761,739	1,751,934	1,314,753	1,280,667	1,399,013	<b>16,778,200</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	<b>1,357,410</b>	<b>1,329,433</b>	<b>1,434,656</b>	<b>1,159,626</b>	<b>1,174,715</b>	<b>1,239,280</b>	<b>1,574,977</b>	<b>1,761,739</b>	<b>1,751,934</b>	<b>1,314,753</b>	<b>1,280,667</b>	<b>1,399,013</b>	<b>16,778,200</b>

**Appendix Table D-2**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Proposed Rates**  
**Residential**

Summer Rate		
Minimum Bill		\$ -
Customer Charge		\$ 14.95
Delivery Charge		\$ 2.99
Discount		0.00%
Energy		cts/kWh
First	999999 kWh	6.832
Next	kWh	-
Next	kWh	-
Next	kWh	-
Excess	kWh	-

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ 14.95
Delivery Charge		\$ 2.990
Discount		0.00%
Energy		cts/kWh
First	999999 kWh	6.832
Next	kWh	-
Next	kWh	-
Next	kWh	-
Excess	kWh	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	16,305	16,335	16,421	16,448	16,419	16,464	16,482	16,496	16,511	16,520	16,537	16,563	<b>16,458</b>
<b>Energy by Block</b>													
First 999999 kWh	12,570,087	11,780,349	12,120,019	10,393,943	9,634,866	10,472,071	13,599,240	17,073,614	16,215,222	11,511,174	10,533,359	12,041,097	<b>147,945,041</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	<b>12,570,087</b>	<b>11,780,349</b>	<b>12,120,019</b>	<b>10,393,943</b>	<b>9,634,866</b>	<b>10,472,071</b>	<b>13,599,240</b>	<b>17,073,614</b>	<b>16,215,222</b>	<b>11,511,174</b>	<b>10,533,359</b>	<b>12,041,097</b>	<b>147,945,041</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	<b>0.00012</b>
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	243,678	244,127	245,412	245,815	245,382	246,054	246,323	246,533	246,757	246,891	247,145	247,534	<b>2,951,652</b>
Delivery Charge	375,846	352,232	362,389	310,779	288,082	313,115	406,617	510,501	484,835	344,184	314,947	360,029	<b>4,423,557</b>
Energy Charges													
First 999999 kWh	858,788	804,833	828,040	710,114	658,254	715,452	929,100	1,166,469	1,107,824	786,443	719,639	822,648	<b>10,107,605</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	858,788	804,833	828,040	710,114	658,254	715,452	929,100	1,166,469	1,107,824	786,443	719,639	822,648	<b>10,107,605</b>
Monthly ECA Revenue	(64,557)	(17,668)	53,997	(56,873)	30,968	15,113	52,482	(92,126)	(20,314)	(9,230)	49,656	23,928	<b>(34,622)</b>
Total Revenues	1,413,755	1,383,524	1,489,837	1,209,835	1,222,687	1,289,735	1,634,523	1,831,377	1,819,102	1,368,289	1,331,388	1,454,139	<b>17,448,192</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	<b>1,413,755</b>	<b>1,383,524</b>	<b>1,489,837</b>	<b>1,209,835</b>	<b>1,222,687</b>	<b>1,289,735</b>	<b>1,634,523</b>	<b>1,831,377</b>	<b>1,819,102</b>	<b>1,368,289</b>	<b>1,331,388</b>	<b>1,454,139</b>	<b>17,448,192</b>

Rate Increase / (Decrease)

**3.99%**

**Appendix Table D-3  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Residential**

Summer Rate			
Minimum Bill		\$	-
Customer Charge		\$	15.56
Delivery Charge			3.380
Discount			0.00%
Energy		cts/kWh	
First	999999 kWh		6.832
Next	kWh		-
Next	kWh		-
Next	kWh		-
Excess	kWh		-

Winter Rate			
Minimum Bill		\$	-
Customer Charge		\$	15.56
Delivery Charge			3.380
Discount			0.00%
Energy		cts/kWh	
First	999999 kWh		6.832
Next	kWh		-
Next	kWh		-
Next	kWh		-
Excess	kWh		-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	16,305	16,335	16,421	16,448	16,419	16,464	16,482	16,496	16,511	16,520	16,537	16,563	16,458
<b>Energy by Block</b>													
First 999999 kWh	12,570,087	11,780,349	12,120,019	10,393,943	9,634,866	10,472,071	13,599,240	17,073,614	16,215,222	11,511,174	10,533,359	12,041,097	147,945,041
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	12,570,087	11,780,349	12,120,019	10,393,943	9,634,866	10,472,071	13,599,240	17,073,614	16,215,222	11,511,174	10,533,359	12,041,097	147,945,041
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	0.00012
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	253,624	254,091	255,429	255,849	255,398	256,098	256,378	256,595	256,829	256,969	257,233	257,637	3,072,128
Delivery Charge	424,869	398,176	409,657	351,315	325,658	353,956	459,654	577,088	548,075	389,078	356,028	406,989	5,000,542
Energy Charges													
First 999999 kWh	858,788	804,833	828,040	710,114	658,254	715,452	929,100	1,166,469	1,107,824	786,443	719,639	822,648	10,107,605
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	858,788	804,833	828,040	710,114	658,254	715,452	929,100	1,166,469	1,107,824	786,443	719,639	822,648	10,107,605
Monthly ECA Revenue	(64,557)	(17,668)	53,997	(56,873)	30,968	15,113	52,482	(92,126)	(20,314)	(9,230)	49,656	23,928	(34,622)
Total Revenues	1,472,724	1,439,432	1,547,122	1,260,405	1,270,279	1,340,619	1,697,614	1,908,027	1,892,413	1,423,260	1,382,556	1,511,202	18,145,654
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	1,472,724	1,439,432	1,547,122	1,260,405	1,270,279	1,340,619	1,697,614	1,908,027	1,892,413	1,423,260	1,382,556	1,511,202	18,145,654

Rate Increase / (Decrease)

4.00%

**Appendix Table D-4  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Existing Rates  
Small Commercial**

Summer Rate		
Minimum Bill		
Customer Charge		\$ 19.22
Delivery Charge		2.80
Discount		0.00%
Energy		cts/kWh
First	999999 kWh	7.120
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	-

Winter Rate		
Minimum Bill		
Customer Charge		\$ 19.22
Delivery Charge		2.80
Discount		0.00%
Energy		cts/kWh
First	999999 kWh	7.120
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	693	691	685	727	728	730	727	734	736	737	736	736	<b>722</b>
<b>Energy by Block</b>													
First 999999 kWh	1,054,575	991,516	1,068,223	947,563	904,808	903,616	932,023	1,078,015	1,108,872	1,005,698	1,035,002	935,108	<b>11,965,019</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,054,575	991,516	1,068,223	947,563	904,808	903,616	932,023	1,078,015	1,108,872	1,005,698	1,035,002	935,108	<b>11,965,019</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00884)	(0.00520)	0.00076	(0.00917)	(0.00049)	(0.00226)	0.00016	(0.00910)	(0.00495)	(0.00450)	0.00101	(0.00171)	
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	13,316	13,278	13,162	13,969	13,989	14,027	13,969	14,104	14,142	14,161	14,142	14,142	<b>166,402</b>
Delivery Charges	29,528	27,762	29,910	26,532	25,335	25,301	26,097	30,184	31,048	28,160	28,980	26,183	<b>335,021</b>
Energy Charges													
First 999999 kWh	75,086	70,596	76,057	67,466	64,422	64,337	66,360	76,755	78,952	71,606	73,692	66,580	<b>851,909</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	75,086	70,596	76,057	67,466	64,422	64,337	66,360	76,755	78,952	71,606	73,692	66,580	<b>851,909</b>
Monthly ECA Revenue	(9,318)	(5,156)	807	(8,691)	(440)	(2,039)	148	(9,805)	(5,492)	(4,527)	1,050	(1,602)	<b>(45,065)</b>
Total Revenues	108,612	106,480	119,937	99,277	103,306	101,626	106,574	111,238	118,650	109,399	117,864	105,303	<b>1,308,267</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	108,612	106,480	119,937	99,277	103,306	101,626	106,574	111,238	118,650	109,399	117,864	105,303	<b>1,308,267</b>

**Appendix Table D-5  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Small Commercial**

Summer Rate		
Minimum Bill		\$ -
Customer Charge		\$ 19.85
Delivery Charge		3.190
Discount		0.00%
Energy		cts/kWh
First	999999 kWh	6.750
Next	kWh	
Next	kWh	
Next	kWh	
Excess	0 kWh	-

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ 19.85
Delivery Charge		3.190
Discount		0.00%
Energy		cts/kWh
First	999999 kWh	6.750
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	693	691	685	727	728	730	727	734	736	737	736	736	<b>722</b>
<b>Energy by Block</b>													
First 999999 kWh	1,054,575	991,516	1,068,223	947,563	904,808	903,616	932,023	1,078,015	1,108,872	1,005,698	1,035,002	935,108	<b>11,965,019</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,054,575	991,516	1,068,223	947,563	904,808	903,616	932,023	1,078,015	1,108,872	1,005,698	1,035,002	935,108	<b>11,965,019</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	13,756	13,716	13,597	14,431	14,451	14,491	14,431	14,570	14,610	14,629	14,610	14,610	<b>171,901</b>
Delivery Charge	33,641	31,629	34,076	30,227	28,863	28,825	29,732	34,389	35,373	32,082	33,017	29,830	<b>381,684</b>
Energy Charges													
First 999999 kWh	71,184	66,927	72,105	63,961	61,075	60,994	62,912	72,766	74,849	67,885	69,863	63,120	<b>807,639</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	71,184	66,927	72,105	63,961	61,075	60,994	62,912	72,766	74,849	67,885	69,863	63,120	<b>807,639</b>
Monthly ECA Revenue	(5,416)	(1,487)	4,759	(5,185)	2,908	1,304	3,597	(5,817)	(1,389)	(806)	4,879	1,858	<b>(794)</b>
Total Revenues	113,165	110,786	124,538	103,434	107,297	105,614	110,671	115,908	123,442	113,789	122,368	109,418	<b>1,360,429</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	113,165	110,786	124,538	103,434	107,297	105,614	110,671	115,908	123,442	113,789	122,368	109,418	<b>1,360,429</b>

Rate Increase / (Decrease)

**3.99%**

**Appendix Table D-6**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Proposed Rates**  
**Small Commercial**

Summer Rate		
Minimum Bill		\$ -
Customer Charge		\$ 20.74
Delivery Charge		3.580
Discount		0.00%
Energy		cts/kWh
First	999999 kWh	6.750
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	-

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ 20.74
Load Management Credit		3.580
Discount		0.00%
Energy		cts/kWh
First	999999 kWh	6.750
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	693	691	685	727	728	730	727	734	736	737	736	736	<b>722</b>
<b>Energy by Block</b>													
First 999999 kWh	1,054,575	991,516	1,068,223	947,563	904,808	903,616	932,023	1,078,015	1,108,872	1,005,698	1,035,002	935,108	<b>11,965,019</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,054,575	991,516	1,068,223	947,563	904,808	903,616	932,023	1,078,015	1,108,872	1,005,698	1,035,002	935,108	<b>11,965,019</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	<b>0.00012</b>
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	14,373	14,331	14,207	15,078	15,099	15,140	15,078	15,223	15,265	15,285	15,265	15,265	<b>179,608</b>
Delivery Charges	37,754	35,496	38,242	33,923	32,392	32,349	33,366	38,593	39,698	36,004	37,053	33,477	<b>428,348</b>
Energy Charges													
First 999999 kWh	71,184	66,927	72,105	63,961	61,075	60,994	62,912	72,766	74,849	67,885	69,863	63,120	<b>807,639</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	71,184	66,927	72,105	63,961	61,075	60,994	62,912	72,766	74,849	67,885	69,863	63,120	<b>807,639</b>
Monthly ECA Revenue	(5,416)	(1,487)	4,759	(5,185)	2,908	1,304	3,597	(5,817)	(1,389)	(806)	4,879	1,858	<b>(794)</b>
Total Revenues	117,894	115,268	129,313	107,776	111,474	109,788	114,953	120,765	128,422	118,368	127,060	113,720	<b>1,414,800</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	117,894	115,268	129,313	107,776	111,474	109,788	114,953	120,765	128,422	118,368	127,060	113,720	<b>1,414,800</b>

Rate Increase / (Decrease)

**4.00%**

**Appendix Table D-7  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Existing Rates  
Commercial-Demand**

Summer Rate			
Minimum Bill		\$	-
Customer Charge		\$	95.16
Discount			0.00%
Demand Rate	On-Peak	\$	0.30300
	Off-Peak	\$	-
Energy		cts/kWh	
First	999999 kWh		6.500
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

Winter Rate			
Minimum Bill		\$	-
Customer Charge		\$	95.16
Discount			0.00%
Demand Rate	On-Peak	\$	0.30300
	Off-Peak	\$	-
Energy		cts/kWh	
First	999999 kWh		6.500
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	149	148	149	152	152	152	153	154	154	153	155	157	152
<b>Energy by Block</b>													
First 999999 kWh	1,943,101	1,841,467	1,997,561	1,816,393	1,811,601	1,911,265	2,054,862	2,287,050	2,291,827	2,097,772	1,782,723	1,965,868	23,801,490
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,943,101	1,841,467	1,997,561	1,816,393	1,811,601	1,911,265	2,054,862	2,287,050	2,291,827	2,097,772	1,782,723	1,965,868	23,801,490
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00884)	(0.00520)	0.00076	(0.00917)	(0.00049)	(0.00226)	0.00016	(0.00910)	(0.00495)	(0.00450)	0.00101	(0.00171)	
<b>Demand</b>													
On-Peak Demand	173,568	163,835	152,432	170,345	173,550	177,120	200,260	203,608	202,080	180,032	173,130	175,040	2,145,000
Off-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Coincident Peak</b>	173,568	163,835	152,432	170,345	173,550	177,120	200,260	203,608	202,080	180,032	173,130	175,040	2,145,000
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	14,179	14,084	14,179	14,464	14,464	14,464	14,559	14,655	14,655	14,559	14,750	14,940	173,952
Demand Charges	52,591	49,642	46,187	51,615	52,586	53,667	60,679	61,693	61,230	54,550	52,458	53,037	649,935
Energy Charges													
First 999999 kWh	126,302	119,695	129,841	118,066	117,754	124,232	133,566	148,658	148,969	136,355	115,877	127,781	1,547,097
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	126,302	119,695	129,841	118,066	117,754	124,232	133,566	148,658	148,969	136,355	115,877	127,781	1,547,097
Monthly ECA Revenue	(17,169)	(9,575)	1,509	(16,660)	(880)	(4,313)	327	(20,803)	(11,351)	(9,444)	1,808	(3,367)	(89,918)
Total Revenues	175,903	173,846	191,716	167,485	183,924	188,051	209,131	204,204	213,503	196,021	184,893	192,392	2,281,067
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	175,903	173,846	191,716	167,485	183,924	188,051	209,131	204,204	213,503	196,021	184,893	192,392	2,281,067

**Appendix Table D-8  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Commercial-Demand**

Summer Rate			
Minimum Bill		\$	-
Customer Charge		\$	95.16
Discount			0.00%
Demand Rate	On-Peak	\$	0.346
	Off-Peak	\$	-
Energy		cts/kWh	
First	999999 kWh		6.130
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

Winter Rate			
Minimum Bill		\$	-
Customer Charge		\$	95.16
Discount			0.00%
Demand Rate	On-Peak	\$	0.346
	Off-Peak	\$	-
Energy		cts/kWh	
First	999999 kWh		6.130
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	149	148	149	152	152	152	153	154	154	153	155	157	<b>152</b>
<b>Energy by Block</b>													
Energy 0	1,943,101	1,841,467	1,997,561	1,816,393	1,811,601	1,911,265	2,054,862	2,287,050	2,291,827	2,097,772	1,782,723	1,965,868	<b>23,801,490</b>
First 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,943,101	1,841,467	1,997,561	1,816,393	1,811,601	1,911,265	2,054,862	2,287,050	2,291,827	2,097,772	1,782,723	1,965,868	<b>23,801,490</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	
<b>Demand</b>													
On-Peak Demand	173,568	163,835	152,432	170,345	173,550	177,120	200,260	203,608	202,080	180,032	173,130	175,040	<b>2,145,000</b>
Off-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	14,179	14,084	14,179	14,464	14,464	14,464	14,559	14,655	14,655	14,559	14,750	14,940	<b>173,952</b>
Demand Charges	60,055	56,687	52,741	58,939	60,048	61,284	69,290	70,448	69,920	62,291	59,903	60,564	<b>742,170</b>
Energy Charges													
Energy 0	119,112	112,882	122,450	111,345	111,051	117,161	125,963	140,196	140,489	128,593	109,281	120,508	<b>1,459,031</b>
First 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	119,112	112,882	122,450	111,345	111,051	117,161	125,963	140,196	140,489	128,593	109,281	120,508	<b>1,459,031</b>
Monthly ECA Revenue	(9,979)	(2,762)	8,900	(9,939)	5,823	2,758	7,930	(12,340)	(2,871)	(1,682)	8,404	3,907	-
Total Revenues	183,366	180,891	198,270	174,810	191,387	195,667	217,743	212,959	222,192	203,762	192,338	199,918	<b>2,375,154</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	183,366	180,891	198,270	174,810	191,387	195,667	217,743	212,959	222,192	203,762	192,338	199,918	<b>2,373,302</b>

Rate Increase / (Decrease)

4.04%

**Appendix Table D-9**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Proposed Rates**  
**Commercial-Demand**

Summer Rate		
Minimum Bill		\$ -
Customer Charge		\$ 98.82
Discount		0.00%
Demand Rate	On-Peak	\$ 0.387
	Off-Peak	\$ -
Delivery Charge		\$ -
Energy		cts/kWh
First	999999 kWh	6.130
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ 98.82
Discount		0.00%
Demand Rate	On-Peak	\$ 0.387
	Off-Peak	\$ -
Delivery Charge		\$ -
Energy		cts/kWh
First	999999 kWh	6.130
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	149	148	149	152	152	152	153	154	154	153	155	157	<b>152</b>
<b>Energy by Block</b>													
First 999999 kWh	1,943,101	1,841,467	1,997,561	1,816,393	1,811,601	1,911,265	2,054,862	2,287,050	2,291,827	2,097,772	1,782,723	1,965,868	<b>23,801,490</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,943,101	1,841,467	1,997,561	1,816,393	1,811,601	1,911,265	2,054,862	2,287,050	2,291,827	2,097,772	1,782,723	1,965,868	<b>23,801,490</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	<b>0.00012</b>
<b>Demand</b>													
On-Peak Demand	173,568	163,835	152,432	170,345	173,550	177,120	200,260	203,608	202,080	180,032	173,130	175,040	<b>2,145,000</b>
Off-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	14,724	14,625	14,724	15,021	15,021	15,021	15,119	15,218	15,218	15,119	15,317	15,515	<b>180,643</b>
Demand Charges	67,171	63,404	58,991	65,924	67,164	68,545	77,501	78,796	78,205	69,672	67,001	67,740	<b>830,115</b>
Energy Charges													
First 999999 kWh	119,112	112,882	122,450	111,345	111,051	117,161	125,963	140,196	140,489	128,593	109,281	120,508	<b>1,459,031</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	119,112	112,882	122,450	111,345	111,051	117,161	125,963	140,196	140,489	128,593	109,281	120,508	<b>1,459,031</b>
Monthly ECA Revenue	(9,979)	(2,762)	8,900	(9,939)	5,823	2,758	7,930	(12,340)	(2,871)	(1,682)	8,404	3,907	<b>2,750</b>
Total Revenues	191,028	188,150	205,065	182,350	199,058	203,485	226,513	221,870	231,041	211,703	200,003	207,670	<b>2,472,539</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	191,028	188,150	205,065	182,350	199,058	203,485	226,513	221,870	231,041	211,703	200,003	207,670	<b>2,467,937</b>

Rate Increase / (Decrease) **3.99%**

**Appendix Table D-10  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Existing Rates  
Large Commercial TOD**

Summer Rate	
Minimum Bill	\$ -
Customer Charge	\$ 75.03
Discount	0.00%
Demand Rate On-Peak	\$ 0.0650
Off-Peak	\$ 0.0430
Delivery Charge	\$ 0.2700
Energy	cts/kWh
First 999999 kWh	6.700
Next kWh	
Next kWh	
Next kWh	
Excess kWh	

Winter Rate	
Minimum Bill	\$ -
Customer Charge	\$ 75.03
Discount	0.00%
Demand Rate On-Peak	\$ 0.0650
Off-Peak	\$ 0.0430
Delivery Charge	\$ 0.2700
Energy	cts/kWh
First 999999 kWh	6.700
Next kWh	
Next kWh	
Next kWh	
Excess kWh	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	37	37	37	37	36	36	36	36	36	36	36	37	36
<b>Energy by Block</b>													
First 999999 kWh	3,267,210	3,239,650	3,551,490	3,218,340	3,186,240	3,022,560	2,789,160	3,187,770	3,540,350	3,443,370	3,073,640	3,173,450	38,693,230
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	3,267,210	3,239,650	3,551,490	3,218,340	3,186,240	3,022,560	2,789,160	3,187,770	3,540,350	3,443,370	3,073,640	3,173,450	38,693,230
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00884)	(0.00520)	0.00076	(0.00917)	(0.00049)	(0.00226)	0.00016	(0.00910)	(0.00495)	(0.00450)	0.00101	(0.00171)	
<b>Demand</b>													
On-Peak Demand	302,240	285,665	265,888	295,399	283,830	292,470	279,868	293,818	330,464	297,772	292,200	301,568	3,521,182
Off-Peak Demand	2,016	2,728	3,892	2,356	3,120	1,230	2,790	2,015	832	377	480	3,616	25,452
<b>Total Non-Coincident Peak</b>	304,256	288,393	269,780	297,755	286,950	293,700	282,658	295,833	331,296	298,149	292,680	305,184	3,546,634
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	2,776	2,776	2,776	2,776	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,776	32,788
Demand Charges	101,881	96,552	90,291	99,696	96,060	98,362	94,629	99,060	110,966	99,872	98,037	102,157	1,187,562
<b>Energy Charges</b>													
First 999999 kWh	218,903	217,057	237,950	215,629	213,478	202,512	186,874	213,581	237,203	230,706	205,934	212,621	2,592,446
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Charges</b>	218,903	217,057	237,950	215,629	213,478	202,512	186,874	213,581	237,203	230,706	205,934	212,621	2,592,446
Monthly ECA Revenue	(28,868)	(16,845)	2,682	(29,518)	(1,548)	(6,821)	444	(28,995)	(17,535)	(15,501)	3,117	(5,435)	(144,824)
<b>Total Revenues</b>	294,692	299,539	333,699	288,583	310,691	296,754	284,648	286,346	333,336	317,777	309,790	312,119	2,447,622
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	294,692	299,539	333,699	288,583	310,691	296,754	284,648	286,346	333,336	317,777	309,790	312,119	3,667,973

**Appendix Table D-11  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Large Commercial TOD**

Summer Rate	
Minimum Bill	\$ -
Customer Charge	\$ 95.16
Discount	0.00%
Demand Rate On-Peak	\$ 0.0650
Off-Peak	\$ 0.0430
Delivery Charge	\$ 0.3090
Energy	cts/kWh
First 999999 kWh	6.330
Next kWh	
Excess kWh	

Winter Rate	
Minimum Bill	\$ -
Customer Charge	\$ 95.16
Discount	0.00%
Demand Rate On-Peak	\$ 0.0650
Off-Peak	\$ 0.0430
Delivery Charge	\$ 0.3090
Energy	cts/kWh
First 999999 kWh	6.330
Next kWh	
Excess kWh	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	37	37	37	37	36	36	36	36	36	36	36	37	36
<b>Energy by Block</b>													
First 999999 kWh	3,267,210	3,239,650	3,551,490	3,218,340	3,186,240	3,022,560	2,789,160	3,187,770	3,540,350	3,443,370	3,073,640	3,173,450	38,693,230
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	3,267,210	3,239,650	3,551,490	3,218,340	3,186,240	3,022,560	2,789,160	3,187,770	3,540,350	3,443,370	3,073,640	3,173,450	38,693,230
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	
<b>Demand</b>													
On-Peak Demand	302,240	285,665	265,888	295,399	283,830	292,470	279,868	293,818	330,464	297,772	292,200	301,568	3,521,182
Off-Peak Demand	2,016	2,728	3,892	2,356	3,120	1,230	2,790	2,015	832	377	480	3,616	25,452
<b>Total</b>	304,256	288,393	269,780	297,755	286,950	293,700	282,658	295,833	331,296	298,149	292,680	305,184	
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	3,521	3,521	3,521	3,521	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,521	41,585
Demand Charges	113,747	107,799	100,812	111,309	107,251	109,817	105,653	110,597	123,886	111,499	109,452	114,059	1,325,881
Energy Charges													
First 999999 kWh	206,814	205,070	224,809	203,721	201,689	191,328	176,554	201,786	224,104	217,965	194,561	200,879	2,449,281
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	206,814	205,070	224,809	203,721	201,689	191,328	176,554	201,786	224,104	217,965	194,561	200,879	2,449,281
Monthly ECA Revenue	(16,780)	(4,859)	15,823	(17,610)	10,241	4,362	10,764	(17,201)	(4,435)	(2,761)	14,490	6,306	-
Total Revenues	307,303	311,531	344,965	300,940	322,607	308,933	296,396	298,608	346,981	330,130	321,929	324,766	3,816,748
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	307,303	311,531	344,965	300,940	322,607	308,933	296,396	298,608	346,981	330,130	321,929	324,766	3,815,088

Rate Increase / (Decrease)

4.01%

**Appendix Table D-12  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Large Commercial TOD**

Summer Rate		
Minimum Bill		\$ -
Customer Charge		\$ 98.82
Discount		0.00%
Demand Rate On-Peak		\$ 0.065
Off-Peak		\$ 0.043
Delivery Charge		\$ 0.352
Energy		cts/kWh
First	999999 kWh	6.330
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ 98.82
Discount		0.00%
Demand Rate On-Peak		\$ 0.065
Off-Peak		\$ 0.043
Delivery Charge		\$ 0.352
Energy		cts/kWh
First	999999 kWh	6.330
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	37	37	37	37	36	36	36	36	36	36	36	37	36
<b>Energy by Block</b>													
First 999999 kWh	3,267,210	3,239,650	3,551,490	3,218,340	3,186,240	3,022,560	2,789,160	3,187,770	3,540,350	3,443,370	3,073,640	3,173,450	38,693,230
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	3,267,210	3,239,650	3,551,490	3,218,340	3,186,240	3,022,560	2,789,160	3,187,770	3,540,350	3,443,370	3,073,640	3,173,450	38,693,230
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	
<b>Demand</b>													
On-Peak Demand	302,240	285,665	265,888	295,399	283,830	292,470	279,868	293,818	330,464	297,772	292,200	301,568	3,521,182
Off-Peak Demand	2,016	2,728	3,892	2,356	3,120	1,230	2,790	2,015	832	377	480	3,616	25,452
<b>Total</b>	304,256	288,393	269,780	297,755	286,950	293,700	282,658	295,833	331,296	298,149	292,680	305,184	
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	3,656	3,656	3,656	3,656	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,656	43,184
Demand Charges	126,830	120,200	112,413	124,112	119,590	122,446	117,807	123,318	138,132	124,320	122,037	127,182	1,478,386
Energy Charges													
First 999999 kWh	206,814	205,070	224,809	203,721	201,689	191,328	176,554	201,786	224,104	217,965	194,561	200,879	2,449,281
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Charges</b>	206,814	205,070	224,809	203,721	201,689	191,328	176,554	201,786	224,104	217,965	194,561	200,879	2,449,281
Monthly ECA Revenue	(16,780)	(4,859)	15,823	(17,610)	10,241	4,362	10,764	(17,201)	(4,435)	(2,761)	14,490	6,306	-
<b>Total Revenues</b>	320,521	324,067	356,701	313,879	335,077	321,694	308,682	311,461	361,358	343,082	334,646	338,024	3,970,852
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	320,521	324,067	356,701	313,879	335,077	321,694	308,682	311,461	361,358	343,082	334,646	338,024	3,969,193

Rate Increase / (Decrease)

4.04%



**Appendix Table D-14  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Industrial TOD**

Summer Rate		
Minimum Bill		\$ -
Customer Charge		\$ 95.16
Demand Rate		\$ 0.062
Off-Peak		\$ 0.041
Delivery Charges		\$ 0.232
Energy		cts/kWh
First	999999 kWh	6.33
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ 95.16
Demand Rate		\$ 0.062
Off-Peak		\$ 0.041
Delivery Charges		\$ 0.232
Energy		cts/kWh
First	999999 kWh	6.3300
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>LM (kW)</b>									80	80	80	80	320
<b>Energy by Block</b>													
Next 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Load Management Credit													
Energy Charges													
Next 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly ECA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table D-15**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Proposed Rates**  
**Industrial TOD**

Summer Rate			
Minimum Bill		\$	-
Customer Charge		\$	98.82
Demand Rate		\$	0.062
Off-Peak		\$	0.041
Delivery Charges		\$	0.334
Energy		cts/kWh	
First	999999 kWh		6.330
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

Winter Rate			
Minimum Bill		\$	-
Customer Charge		\$	98.82
Demand Rate		\$	0.062
Off-Peak		\$	0.041
Delivery Charges		\$	0.334
Energy		cts/kWh	
First	999999 kWh		6.330
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>LM (kW)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Energy by Block</b>													
First 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00990)	(0.00627)	(0.00031)	(0.01024)	(0.00155)	(0.00332)	(0.00091)	(0.01016)	(0.00602)	(0.00557)	(0.00005)	(0.00278)	<b>(0.05708)</b>
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly ECA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table D-16  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Existing Rates  
Pumping**

Summer Rate			
Minimum Bill			
Customer Charge			
Discount			
Demand Rate		\$	2.00
Energy		cts/kWh	
First	999999 kWh		10.100
Next	kWh		
Next	kWh		
Excess	kWh		

Winter Rate			
Minimum Bill			
Customer Charge			
Discount			
Demand Rate		\$	2.00
Energy		cts/kWh	
First	999999 kWh		10.100
Next	kWh		
Next	kWh		
Excess	kWh		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	36	36	36	36	35	35	35	35	35	35	35	36	<b>35</b>
<b>Energy by Block</b>													
First 999999 kWh	121,816	138,807	145,162	49,852	145,553	205,586	220,708	230,960	259,481	236,807	136,849	145,902	<b>2,037,483</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	121,816	138,807	145,162	49,852	145,553	205,586	220,708	230,960	259,481	236,807	136,849	145,902	<b>2,037,483</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00884)	(0.00520)	0.00076	(0.00917)	(0.00049)	(0.00226)	0.00016	(0.00910)	(0.00495)	(0.00450)	0.00101	(0.00171)	
<b>Demand</b>													
Billable Demand (hp)	1,812	1,386	1,386	1,386	1,386	1,386	1,386	1,336	1,336	1,386	1,386	1,386	<b>16,959</b>
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Demand Charges	3,624	2,772	2,772	2,772	2,772	2,772	2,772	2,672	2,672	2,772	2,772	2,772	<b>33,918</b>
Energy Charges													
First 999999 kWh	12,303	14,020	14,661	5,035	14,701	20,764	22,292	23,327	26,208	23,918	13,822	14,736	<b>205,786</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	12,303	14,020	14,661	5,035	14,701	20,764	22,292	23,327	26,208	23,918	13,822	14,736	<b>205,786</b>
Monthly ECA Revenue	(1,076)	(722)	110	(457)	(71)	(464)	35	(2,101)	(1,285)	(1,066)	139	(250)	-
Total Revenues	14,851	16,070	17,543	7,350	17,402	23,072	25,099	23,898	27,594	25,624	16,733	17,258	<b>239,704</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	14,851	16,070	17,543	7,350	17,402	23,072	25,099	23,898	27,594	25,624	16,733	17,258	<b>232,495</b>



**Appendix Table D-18  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Pumping**

Summer Rate			
Minimum Bill			
Customer Charge			
Discount			
Demand		\$	2.65
Energy		cts/kWh	
First	999999 kWh		10.119
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

Winter Rate			
Minimum Bill			
Customer Charge			
Discount			
Demand		\$	2.65
Energy		cts/kWh	
First	999999 kWh		10.119
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	36	36	36	36	35	35	35	35	35	35	35	36	<b>35</b>
<b>Energy by Block</b>													
First 999999 kWh	121,816	138,807	145,162	49,852	145,553	205,586	220,708	230,960	259,481	236,807	136,849	145,902	<b>2,037,483</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	121,816	138,807	145,162	49,852	145,553	205,586	220,708	230,960	259,481	236,807	136,849	145,902	<b>2,037,483</b>
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00990)	(0.00627)	(0.00031)	(0.01024)	(0.00155)	(0.00332)	(0.00091)	(0.01016)	(0.00602)	(0.00557)	(0.00005)	(0.00278)	<b>(0.05708)</b>
<b>Demand</b>													
Billable Demand	1812.061798	1386.106742	1386.106742	1386.106742	1386.106742	1386.106742	1386.106742	1335.994382	1335.994382	1386.106742	1386.106742	1386.106742	<b>16,959</b>
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Demand Charges	4,806	3,676	3,676	3,676	3,676	3,676	3,676	3,543	3,543	3,676	3,676	3,676	<b>44,975</b>
Energy Charges													
First 999999 kWh	12,327	14,046	14,689	5,045	14,729	20,804	22,334	23,371	26,257	23,963	13,848	14,764	<b>206,177</b>
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	12,327	14,046	14,689	5,045	14,729	20,804	22,334	23,371	26,257	23,963	13,848	14,764	<b>206,177</b>
Monthly ECA Revenue	(626)	(208)	647	(273)	468	297	852	(1,246)	(325)	(190)	645	290	<b>235</b>
Total Revenues	16,507	17,514	19,012	8,448	18,873	24,776	26,862	25,668	29,475	27,449	18,169	18,730	<b>251,388</b>
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	16,507	17,514	19,012	8,448	18,873	24,776	26,862	25,668	29,475	27,449	18,169	18,730	<b>251,483</b>

Rate Increase / (Decrease)

**3.99%**



**Appendix Table D-20**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Proposed Rates**  
**Lighting - General**

Flashing	\$	20.02
City Sign	\$	26.01
Parking Lot	\$	39.52

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Flashing</b>	5	5	5	5	5	5	5	5	5	5	5	5	5
<b>City Sign</b>	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>Parking Lot</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Lighting - General</b>	6	6	6	6	6	6	6	6	6	6	6	6	6
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	
<b>Revenue</b>													
Flashing	100	100	100	100	100	100	100	100	100	100	100	100	1,201
City Sign	26	26	26	26	26	26	26	26	26	26	26	26	312
Parking Lot	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly ECA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>126</b>	<b>1,513</b>											

Rate Increase / (Decrease)

4.00%

**Appendix Table D-21**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Proposed Rates**  
**Lighting - General**

Flashing	\$	20.82
City Sign	\$	27.05
Parking Lot	\$	41.10

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Flashing	5	5	5	5	5	5	5	5	5	5	5	5	5
City Sign	1	1	1	1	1	1	1	1	1	1	1	1	1
Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Lighting - General</b>	<b>6</b>												
<b>Monthly ECA Rate (\$/kWh)</b>	<b>(0.00990)</b>	<b>(0.00627)</b>	<b>(0.00031)</b>	<b>(0.01024)</b>	<b>(0.00155)</b>	<b>(0.00332)</b>	<b>(0.00091)</b>	<b>(0.01016)</b>	<b>(0.00602)</b>	<b>(0.00557)</b>	<b>(0.00005)</b>	<b>(0.00278)</b>	<b>(0.05708)</b>
<b>Revenue</b>													
Flashing	104	104	104	104	104	104	104	104	104	104	104	104	1,249
City Sign	27	27	27	27	27	27	27	27	27	27	27	27	325
Parking Lot	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly ECA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>131</b>	<b>1,574</b>											

Rate Increase / (Decrease)

4.00%

**Appendix Table D-22  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Existing Rates  
Yard Lighting**

Summer Rate	
Minimum Bill	
Customer Charge	\$ 12.17
Load Management Credit	\$ -
Energy	cts/kWh
First	999999 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	kWh

Winter Rate	
Minimum Bill	
Customer Charge	\$ 12.17
Load Management Credit	\$ -
Energy	cts/kWh
First	999999 kWh
Next	kWh
Next	kWh
Next	kWh
Excess	kWh

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	177	178	178	178	179	178	178	178	178	177	177	180	178
<b>Energy by Block</b>													
First 999999 kWh	1,855	1,569	1,580	1,368	1,283	1,167	1,238	1,344	1,454	1,654	1,735	1,896	18,144
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,855	1,569	1,580	1,368	1,283	1,167	1,238	1,344	1,454	1,654	1,735	1,896	18,144
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00957)	(0.00593)	0.00002	(0.00991)	(0.00122)	(0.00299)	(0.00058)	(0.00983)	(0.00569)	(0.00524)	0.00028	(0.00245)	
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	2,154	2,166	2,166	2,166	2,178	2,166	2,166	2,166	2,166	2,154	2,154	2,191	25,994
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly ECA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	2,154	2,166	2,166	2,166	2,178	2,166	2,166	2,166	2,166	2,154	2,154	2,191	25,994
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	2,154	2,166	2,166	2,166	2,178	2,166	2,166	2,166	2,166	2,154	2,154	2,191	25,994

Appendix Table D-23  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Yard Lighting

Summer Rate		
Minimum Bill		\$ -
Customer Charge		\$ 12.66
Load Management Credit		\$ -
Energy		cts/kWh
First	999999 kWh	-
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ 12.66
Load Management Credit		\$ -
Energy		cts/kWh
First	999999 kWh	-
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	177	178	178	178	179	178	178	178	178	177	177	180	178
<b>Energy by Block</b>													
First 999999 kWh	1,855	1,569	1,580	1,368	1,283	1,167	1,238	1,344	1,454	1,654	1,735	1,896	18,144
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,855	1,569	1,580	1,368	1,283	1,167	1,238	1,344	1,454	1,654	1,735	1,896	18,144
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	2,240	2,253	2,253	2,253	2,265	2,253	2,253	2,253	2,253	2,240	2,240	2,278	27,034
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly ECA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	2,240	2,253	2,253	2,253	2,265	2,253	2,253	2,253	2,253	2,240	2,240	2,278	27,034
<b>Total Revenues (including discounts)</b>	2,240	2,253	2,253	2,253	2,265	2,253	2,253	2,253	2,253	2,240	2,240	2,278	27,034

Rate Increase / (Decrease)

4.00%

**Appendix Table D-24**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Proposed Rates**  
**Yard Lighting**

Summer Rate	
Minimum Bill	\$ -
Customer Charge	\$ 13.16
Load Management Credit	\$ -
Energy	cts/kWh
First	999999 kWh -
Next	kWh
Next	kWh
Next	kWh
Excess	kWh

Winter Rate	
Minimum Bill	\$ -
Customer Charge	\$ 13.16
Load Management Credit	\$ -
Energy	cts/kWh
First	999999 kWh -
Next	kWh
Next	kWh
Next	kWh
Excess	kWh

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	177	178	178	178	179	178	178	178	178	177	177	180	178
<b>Energy by Block</b>													
First 999999 kWh	1,855	1,569	1,580	1,368	1,283	1,167	1,238	1,344	1,454	1,654	1,735	1,896	18,144
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	1,855	1,569	1,580	1,368	1,283	1,167	1,238	1,344	1,454	1,654	1,735	1,896	18,144
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00990)	(0.00627)	(0.00031)	(0.01024)	(0.00155)	(0.00332)	(0.00091)	(0.01016)	(0.00602)	(0.00557)	(0.00005)	(0.00278)	(0.05708)
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	2,330	2,343	2,343	2,343	2,356	2,343	2,343	2,343	2,343	2,330	2,330	2,369	28,115
Load Management Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 999999 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly ECA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	(1,036)
Total Revenues	2,330	2,343	2,343	2,343	2,356	2,343	2,343	2,343	2,343	2,330	2,330	2,369	27,080
<b>Total Revenues (including discounts)</b>	2,330	2,343	2,343	2,343	2,356	2,343	2,343	2,343	2,343	2,330	2,330	2,369	28,115

Rate Increase / (Decrease)

4.00%

Appendix Table D-25  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Existing Rates  
Street Lighting

Mercury Vapor / HPS		
Per fixture	\$	2.53
		-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Mercury Vapor / High Pressure Sodium</b>													
Per fixture	14,443	14,475	14,475	14,490	14,468	14,463	14,484	14,653	14,629	14,642	14,659	14,675	174,556
<b>Total Energy kWh</b>	151,358	127,622	128,471	111,329	103,690	94,801	100,775	110,663	119,513	136,827	143,725	154,594	1,483,368
<b>Hours of Darkness</b>	440	371	373	323	301	275	293	321	347	397	417	449	
<b>Fixtures</b>													
100 W HPS	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	19,260
70 W HPS	26	26	26	26	26	26	26	26	26	26	26	26	312
250 W HPS	4	4	4	4	4	4	4	4	4	4	4	4	48
400 W HPS	131	131	131	131	131	131	131	131	131	131	131	131	1,572
180 LED	80	80	80	80	80	80	80	80	80	80	80	80	960
30 LED	15	15	15	15	15	15	15	15	15	15	15	15	180
38 LED	473	473	473	473	473	473	473	473	473	473	473	473	5,676
50 LED	73	73	73	73	73	73	73	73	73	73	73	73	876
55 LED	36	36	36	36	36	36	36	36	36	36	36	36	432
70 LED	22	22	22	22	22	22	22	22	22	22	22	22	264
105 LED	129	129	129	129	129	129	129	129	129	129	129	129	1,548
175 MV	429	429	429	429	429	429	429	429	429	429	429	429	5,148
<b>Revenue</b>													
Customer Charge	36,562	36,643	36,643	36,681	36,626	36,613	36,666	37,094	37,033	37,066	37,109	37,150	441,889
<b>Total Revenues</b>	36,562	36,643	36,643	36,681	36,626	36,613	36,666	37,094	37,033	37,066	37,109	37,150	441,889

**Appendix Table D-26**  
**City of Fountain, Colorado**  
**2018 Cost of Service Study**  
**Calculation of Revenue from Proposed Rates**  
**Street Lighting**

Mercury Vapor / HPS	
Per fixture	\$ 2.63
	-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Mercury Vapor / High Pressure Sodium</b>													
Per fixture	14,443	14,475	14,475	14,490	14,468	14,463	14,484	14,653	14,629	14,642	14,659	14,675	174,556
<b>Total Energy kWh</b>	151,358	127,622	128,471	111,329	103,690	94,801	100,775	110,663	119,513	136,827	143,725	154,594	1,483,368
<b>Hours of Darkness</b>	440	371	373	323	301	275	293	321	347	397	417	449	
<b>Fixtures</b>													
100 W HPS	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	19,260
70 W HPS	26	26	26	26	26	26	26	26	26	26	26	26	312
250 W HPS	4	4	4	4	4	4	4	4	4	4	4	4	48
400 W HPS	131	131	131	131	131	131	131	131	131	131	131	131	1,572
180 LED	80	80	80	80	80	80	80	80	80	80	80	80	960
30 LED	15	15	15	15	15	15	15	15	15	15	15	15	180
38 LED	473	473	473	473	473	473	473	473	473	473	473	473	5,676
50 LED	73	73	73	73	73	73	73	73	73	73	73	73	876
55 LED	36	36	36	36	36	36	36	36	36	36	36	36	432
70 LED	22	22	22	22	22	22	22	22	22	22	22	22	264
105 LED	129	129	129	129	129	129	129	129	129	129	129	129	1,548
175 MV	429	429	429	429	429	429	429	429	429	429	429	429	5,148
<b>Revenue</b>													
Customer Charge	38,025	38,109	38,109	38,149	38,091	38,078	38,133	38,578	38,515	38,549	38,594	38,636	459,564
<b>Total Revenues</b>	38,025	38,109	38,109	38,149	38,091	38,078	38,133	38,578	38,515	38,549	38,594	38,636	459,564
													Rate Increase / (Decrease)
													4.00%

Appendix Table D-27  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Street Lighting

Mercury Vapor / HPS		
7000 Lumen Lamp	\$	2.74
		-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Incandescent</b>													
0	-	-	-	-	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Mercury Vapor / High Pressure Sodium</b>													
7000 Lumen Lamp	14,443	14,475	14,475	14,490	14,468	14,463	14,484	14,653	14,629	14,642	14,659	14,675	174,556
0	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	111,726	94,205	94,832	82,179	76,540	69,978	74,388	81,687	88,220	101,000	106,092	114,116	1,094,965
<b>Hours of Darkness</b>	440	371	373	323	301	275	293	321	347	397	417	449	
<b>Fixtures</b>													
100 W HPS	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	19,260
70 W HPS	26	26	26	26	26	26	26	26	26	26	26	26	312
250 W HPS	4	4	4	4	4	4	4	4	4	4	4	4	48
400 W HPS	131	131	131	131	131	131	131	131	131	131	131	131	1,572
180 LED	80	80	80	80	80	80	80	80	80	80	80	80	960
30 LED	15	15	15	15	15	15	15	15	15	15	15	15	180
38 LED	473	473	473	473	473	473	473	473	473	473	473	473	5,676
50 LED	73	73	73	73	73	73	73	73	73	73	73	73	876
55 LED	36	36	36	36	36	36	36	36	36	36	36	36	432
70 LED	22	22	22	22	22	22	22	22	22	22	22	22	264
105 LED	129	129	129	129	129	129	129	129	129	129	129	129	1,548
175 MV	429	429	429	429	429	429	429	429	429	429	429	429	5,148
<b>Revenue</b>													
Customer Charge	39,546	39,634	39,634	39,675	39,614	39,601	39,658	40,121	40,055	40,091	40,137	40,181	477,947
<b>Total Revenues</b>	39,546	39,634	39,634	39,675	39,614	39,601	39,658	40,121	40,055	40,091	40,137	40,181	477,947

Rate Increase / (Decrease) 4.00%



**Appendix Table D-29  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Small Power/Cogen**

Summer Rate		
Minimum Bill		\$ -
Customer Charge		\$ -
Discount		0.00%
Energy Only	kWh	3.85
Energy and Capacity		\$ -
Energy	kWh	6.140
Capacity	KW	3.848
First	kWh	
Next	kWh	
Next	kWh	
Excess		-

Winter Rate		
Minimum Bill		\$ -
Customer Charge		\$ -
Discount		0.00%
Energy Only	kWh	3.85
Energy and Capacity		0.00
Energy	kWh	6.140
Capacity	KW	3.848
First	kWh	
Next	kWh	
Next	kWh	
Excess		-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Energy by Block</b>													
Capacity 0 KW	-	-	-	-	-	-	-	-	-	-	-	-	-
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Demand</b>													
On-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
Off-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
Capacity 0 KW	-	-	-	-	-	-	-	-	-	-	-	-	-
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table D-30  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Small Power/Cogen**

Summer Rate			
Minimum Bill		\$	-
Customer Charge		\$	-
Discount			0.00%
Energy Only			4.00
Energy and Capacity		\$	-
Energy			6.140
Capacity	kWh		4.002
First	kWh		
Next	kWh		
Next	kWh		
Excess			-

Winter Rate			
Minimum Bill		\$	-
Customer Charge		\$	-
Discount			0.00%
Energy Only			4.00
Energy and Capacity			
Energy	kWh		6.140
Capacity	KW		4.002
First	kWh		
Next	kWh		
Next	kWh		
Excess			-

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Energy by Block</b>													
Capacity 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Demand</b>													
On-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
Off-Peak Demand	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
Capacity 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues (including discounts)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Increase / (Decrease)

#DIV/0!

**Appendix Table D-31  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Existing Rates  
Shared Pole**

Summer Rate		
Minimum Bill		
Customer Charge	\$	19.25
Delivery Charge	\$	0.336
Demand Rate		
Energy		cts/kWh
First	kWh	16.700
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

Winter Rate		
Minimum Bill		
Customer Charge	\$	19.25
Delivery Charge	\$	0.336
Demand Rate		
Energy		cts/kWh
First	kWh	16.700
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>Energy by Block</b>													
First 0 kWh	518	518	518	518	518	518	518	518	518	518	518	518	6,216
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	518	518	518	518	518	518	518	518	518	518	518	518	6,216
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00990)	(0.00627)	(0.00031)	(0.01024)	(0.00155)	(0.00332)	(0.00091)	(0.01016)	(0.00602)	(0.00557)	(0.00005)	(0.00278)	(0.05708)
<b>Demand</b>													
Billable Demand	5	5	5	5	5	5	5	5	5	5	5	5	62
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	19	19	19	19	19	19	19	19	19	19	19	19	231
Demand Charges	0	0	0	0	0	0	0	0	0	0	0	0	-
Energy Charges													
First 0 kWh	87	87	87	87	87	87	87	87	87	87	87	87	1,038
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	87	87	87	87	87	87	87	87	87	87	87	87	1,038
Monthly ECA Revenue	(5)	(3)	(0)	(5)	(1)	(2)	(0)	(5)	(3)	(3)	(0)	(1)	(355)
Total Revenues	101	103	106	100	105	104	105	100	103	103	106	104	1,240
Delivery Charge	2	2	2	2	2	2	2	2	2	2	2	2	21
<b>Total Revenues (including discounts)</b>	102	104	107	102	107	106	107	102	104	105	107	106	1,260

**Appendix Table D-32  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Shared Pole**

Summer Rate		
Minimum Bill		
Customer Charge	\$	19.25
Delivery Charge	\$	0.35
Demand		
Energy		cts/kWh
First	kWh	17.020
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

Summer Rate		
Minimum Bill		
Customer Charge	\$	19.25
Delivery Charge	\$	0.35
Demand		
Energy		cts/kWh
First	kWh	17.020
Next	kWh	
Next	kWh	
Next	kWh	
Excess	kWh	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>Energy by Block</b>													
First 0 kWh	518	518	518	518	518	518	518	518	518	518	518	518	6,216
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	518	518	518	518	518	518	518	518	518	518	518	518	6,216
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	
<b>Demand</b>													
Billable Demand	5.184	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	62
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	19	19	19	19	19	19	19	19	19	19	19	19	231
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 0 kWh	88	88	88	88	88	88	88	88	88	88	88	88	1,058
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	88	88	88	88	88	88	88	88	88	88	88	88	1,058
Monthly ECA Revenue	(3)	(1)	2	(3)	2	1	2	(3)	(1)	(0)	2	1	-
Total Revenues	105	107	110	105	109	108	109	105	107	107	110	108	1,289
Delivery Charge	2	2	2	2	2	2	2	2	2	2	2	2	22
<b>Total Revenues (including discounts)</b>	107	108	112	106	111	110	111	106	109	109	112	110	1,311

Rate Increase / (Decrease)

4.00%

**Appendix Table D-33  
City of Fountain, Colorado  
2018 Cost of Service Study  
Calculation of Revenue from Proposed Rates  
Shared Pole**

Summer Rate			
Minimum Bill			
Customer Charge	\$		20.02
Delivery Charge	\$		0.36
Demand			
Energy		cts/kWh	
First	kWh		17.701
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

Winter Rate			
Minimum Bill			
Customer Charge	\$		20.02
Delivery Charge	\$		0.36
Demand			
Energy		cts/kWh	
First	kWh		17.701
Next	kWh		
Next	kWh		
Next	kWh		
Excess	kWh		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Number of Customers</b>	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>Energy by Block</b>													
First 0 kWh	518	518	518	518	518	518	518	518	518	518	518	518	6,216
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy kWh</b>	518	518	518	518	518	518	518	518	518	518	518	518	6,216
<b>Monthly ECA Rate (\$/kWh)</b>	(0.00514)	(0.00150)	0.00446	(0.00547)	0.00321	0.00144	0.00386	(0.00540)	(0.00125)	(0.00080)	0.00471	0.00199	0.00012
<b>Demand</b>													
Billable Demand	5.184	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	62
<b>Revenue</b>													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charges	20	20	20	20	20	20	20	20	20	20	20	20	240
Demand Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges													
First 0 kWh	92	92	92	92	92	92	92	92	92	92	92	92	1,100
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Charges	92	92	92	92	92	92	92	92	92	92	92	92	1,100
Monthly ECA Revenue	(3)	(1)	2	(3)	2	1	2	(3)	(1)	(0)	2	1	0
Total Revenues	109	111	114	109	113	112	114	109	111	111	114	113	1,341
Delivery Charge	2	2	2	2	2	2	2	2	2	2	2	2	23
<b>Total Revenues (including discounts)</b>	111	113	116	111	115	114	116	111	113	113	116	115	1,363

Rate Increase / (Decrease)

4.00%