Received: 05/29/2015

Exhibit 2

Town of Massena

Electric Department

Historic and Forecast Income Statements with Rate of Return

Line No.		Test Year FY 2014 A	PSC Normalizing Adjustments B		Normalized Test Year C	Known Changes D		Updated Normalized Rate Year E	Increase F	Rate Year After Increase G	% Increase
1	Operating revenues	$14,009,702	-$119,475	a)	$13,890,227			$13,890,227	$857,227	$14,747,454	6.2%
2	Operating Expenses:										
3	Purchased Power	$9,116,643	-$110,729	b)	$9,005,914			$9,005,914		$9,005,914	
4	Labor	$1,298,918			$1,298,918	$63,231	d)	$1,362,149		$1,362,149	
5	Workers Compensation and Liability Insurance	$38,806			$38,806	$1,475	e)	$40,281		$40,281	
6	Pension	$266,701	-$57,495	c)	$209,206	$7,950	e)	$217,156		$217,156	
7	Health Insurance	$362,919			$362,919	$13,791	e)	$376,710		$376,710	
8	IEEP	$0			$0	$0		$0		$0	
9	All Other Non-Labor Expense	$1,420,194			$1,420,194	$53,967	e)	$1,474,161		$1,474,161	
10	Uncollectible Revenues	$74,101			$74,101			$74,101		$74,101	
11	Taxes	$564,995			$564,995			$564,995		$564,995	
12	PSC 18a Assessment	$27,207			$27,207			$27,207		$27,207	
13	Amortizations	$0			$0	$39,333	f)	$39,333		$39,333	
14	Depreciation	$924,642			$924,642	$63,047	g)	$987,689		$987,689	
15	Total Operating Expenses	$14,095,125			$13,926,901			$14,169,695		$14,169,695	
16	Operating Income	-$85,423			-$36,674			-$279,468		$577,759	
17	Rate Base	$16,360,085			$16,360,085	-$998,059	h)	$15,676,026		$15,676,026	
18	Rate of Return	-0.52%			-0.22%			-1.78%		3.69%	i)

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Town of Massena

Electric Department

Explanation of Adjustments

Test Year Normalization

a) Revenues				
PPAC -- Impact of Test Year PPAC reconciliation	$	58,849		
To reflect elimination of credit of $84,000 per year to customers via PPAC	$	84,000		
Weather Normalization - test year colder than normal		(229,629)		
Growth Analysis	$	(32,695)		
Total			$	(119,475)
b) Purchased Power				
PPAC - decreased cost to reverse colder than normal weather	$	(95,732)		
PPAC - increased cost for new sales	$	(14,997)		
			$	(110,729)
c) to reflect labor realignment between departments, personnel changes and was increases			$	(57,495)
d) Labor -- To reflect 2.5% wage increase per year less 1% productivity adjustment			$	63,231
e) Inflation - to reflect 2% inflation per year less 1% productivity adjustment			$	79,368
f) Amortization -- to reflect 3 yr. amortization of rate case costs			$	39,333
g) Depreciation -- to reflect plant additions and lower depr exp due to lower substation costs			$	63,047
h) Reflects forecast rate base and adjustment for substation costs			$	(998,059)
i) Relfects estimated return on surplus for a S&P A+ Rated municipal				

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Exhibit 4

Town of Massena
Electric Department
Historic Balance Sheets
As of December 31,

	2012	2013	2014	
ASSETS				
Cash and Cash Equivalents	$1,275,023	$2,803,545	$3,175,902	
Working funds	$1,000	$1,000	$1,000	
Depreciation Funds	$1,637,062	$1,411,744	$1,410,767	
Miscellaneous Investments	$2,545,519	$548,384	$548,693	
Miscellaneous Special Funds	$2,482,195	$2,437,371	$2,379,422	
Receivable - Municipality	$19,919	$19,002	$21,450	
Accounts Receivable,	$1,095,353	$766,330	$844,043	
Materials and Supplies	$957,165	$916,013	$815,334	
Prepaid Expenses	$339,345	$342,974	$321,224	
Suspense to be Amortized	$4,448,314	$4,448,314	$4,448,314	
Property, Plant and Equipment	$31,180,988	$34,345,337	$34,824,306	
Construction WIP	1,745,076	42,777	12,827	
Total Assets	$47,726,959	$48,082,791	$48,803,282	
LIABILITIES AND RETAINED EARNINGS				
Accounts Payable	$1,187,667	$1,195,920	$990,036	
Customer Deposits	$73,377	$68,919	$124,184	#
Accrued Taxes	$32,979	$35,313	$40,711	
Interest Accrued	$91	$81	$145	
Miscellaneous Current Liabilities	$1,448,092	$1,532,961	$1,611,120	
Depreciation Reserves	$11,517,735	$12,096,048	$12,987,752	
Amortization Reserve	$6,611,782	$6,611,782	$6,611,782	
Miscellaneous Reserve	$180,018	$132,202	$73,462	
Reserve for Uncollectible	$0	$0	$0	
Notes Payable	$84,974	$16,995	$0	
Contributions for Extensions	$1,133,609	$1,169,305	$1,187,972	
Bonds Payable	0	0	0	
Total Liabilities	$22,270,324	$22,859,526	$23,627,164	
Retained Earnings:				
Contributions - Operating Municipality	($587,856)	($597,594)	($609,347)	
Total Surplus	26,044,491	25,820,859	25,785,465	
Total Retained Earnings	$25,456,635	$25,223,265	$25,176,118	
Total Liabilities and Retained Earnings	$47,726,959	$48,082,791	$48,803,282	

Source Data: PSC Annual Reports

Received: 05/29/2015

Exhibit 5

Town of Massena
Electric Department
Historic Income Statements
For the Years Ended December 31,

		Acct	2012	2013	2014
Operating revenues			$11,736,345	$12,463,619	$14,009,695
Operating Expenses:					
Account #	Account Title				
721.	Electricity Purchased		7,265,205	7,849,325	9,116,643
731.2	Operation of Transmission Substations		17,311	7,855	5,631
732.	Repairs to Transmission System		23,881		14,116
733.	Depreciation of Transmission Property		101,903	103,957	105,417
734.	Transmission Rents		9,264	9,429	9,636
736.	Repairs to Poles, Towers and Fixtures		111,586	163,149	177,715
738.	Depreciation of Poles, Towers, Fixtures & Conduits		165,075	174,445	182,809
741.1	Distribution Super. and Engineering		208,477	228,486	231,239
741.2	Operation of Distribution Substations		52,072	131,023	62,676
741.4	Operation of Distribution Lines		172,228	202,754	209,673
741.5	Operation of Consumers' Meters		28,706	16,714	30,791
741.6	Service on Consumers Premises		42,882	67,191	55,956
742.1	Repairs to Distribution Structure and Equipment				57,902
742.4	Repairs to Overhead Distribution Cond.		216,851	203,077	234,539
742.5	Repairs to Underground Dist. Cond.		3,636	3,953	6,626
742.6	Repairs to Line Transformers		5,184	9,701	25,602
742.7	Repairs to Services		31,948	37,093	38,747
742.8	Test and Repairing Consumers' Meters		1,414	2,729	3,572
742.9	Repairs to Other Property on Cons. Premises		2,814	2,014	1,752
743.	Depreciation of Distribution Property		414,014	422,108	429,621
752.	Repairs to Street Lighting & Sig Sys Equipment		70,920	77,779	100,686
753.	Depreciation of Street Lighting & Sig Sys Equip		23,713	23,928	24,618
761.	Consumer Accounting and Collection Labor & Sup		298,230	292,442	310,161
781.	General Office Salaries and Expense		571,550	625,444	625,829
782.	Management Service			16,660	
783.	Insurance, Injuries and Damages		85,337	82,070	82,187
784.	Regulatory Commission Expense		195,956	198,680	181,150
785.	Other General Expense		716,265	850,565	821,024
786.	General Rents		17,638	10,307	
787.	Repairs to General Property		77,786	93,769	100,327
788.	Depreciation of General Property		132,912	169,110	182,177
	Total Operating Expense - Electric		11,064,758	12,075,757	13,428,822
	Gross Operating Income		671,587	387,862	580,873

Source Data: PSC Annual Reports

Received: 05/29/2015

Exhibit 6

Town of Massena
Electric Department
Revenues by Rate Class and kWh Sales
Fiscal Years Ending December 31,

Acct. No.	Operating Revenues	2012	2013	2014
601	Residential Sales	$6,768,744	7,369,069	$8,323,846
602	Commercial Sales	878,499	922,170	1,010,727
603	Industrial Sales	3,427,030	3,472,521	3,935,422
604	Public Street Lighting - Operating Mun.	19,310	19,962	20,533
605	Public Street Lighting - Other	159,544	161,615	165,712
606	Other Sales to Operating Municipality	330,875	365,974	393,223
607	Other Sales to Other Public Authorities	0	0	0
608	Sales to Other Distributors	0	0	0
609	Sales to Railroads and Street Railroads	0	0	0
610	Security Lighting	$97,373	102,190	$107,157
	Total	$11,681,375	$12,413,501	$13,956,620
	kWh Sales			
601	Residential Sales	113,354,047	118,226,252	120,724,339
602	Commercial Sales	12,867,818	12,881,774	13,171,229
603	Industrial Sales	66,192,354	63,839,275	67,669,356
604	Public Street Lighting - Operating Mun.	132,188	133,714	133,714
605	Public Street Lighting - Other	1,005,672	998,913	996,018
606	Other Sales to Operating Municipality	6,568,484	6,877,876	6,844,041
607	Other Sales to Other Public Authorities	0	0	0
608	Sales to Other Distributors	0	0	0
609	Sales to Railroads and Street Railroads	0	0	0
610	Security Lighting	698,640	720,744	733,953
	Total	200,819,203	203,678,548	210,272,650

Source Data: page 300 of PSC Annual Report

Received: 05/29/2015

Exhibit 7

Town of Massena
Electric Department
Number of Customers

	2012	2013	2014
Month	Number of Customers	Number of Customers	Number of Customers
June	9,669	9,675	9,679
July	9,676	9,683	9,705
August	9,674	9,692	9,717
September	9,725	9,699	9,720
October	9,688	9,673	9,718
November	9,686	9,701	9,711
December	9,674	9,645	9,662
January	9,601	9,632	9,640
February	9,625	9,646	9,644
March	9,627	9,667	9,683
April	9,652	9,670	9,684
May	9,666	9,705	9,671
TOTALS	115,963	116,088	116,234
Account 601	98,613	98,680	98,690
Account 602	10,665	10,585	10,623
Account 603	2,023	2,003	2,045
Account 604	12	12	12
Account 605	228	238	240
Account 606	347	380	384
Account 607	0	0	0
Account 608	0	0	0
Account 609	0	0	0
Account 610	4,075	4,190	4,240
TOTALS	115,963	116,088	116,234

Source Data: PSC Annual Reports, page 301

Received: 05/29/2015

Exhibit 8

Town of Massena
Electric Department
Capital Structure and Rate of Return

	2014 Amount	%	Cost Rate	Rate of Return
Long-term debt	0	0.0%	0.00%	0.00%
Customer deposits	124,184	0.5%	0.70%	0.00%
Net surplus	25,785,465	99.5%	3.70%	3.68%
Total	25,909,649	100.0%		3.69%

Received: 05/29/2015

Exhibit 9

Town of Massena
Electric Department
Rate Base

	2012	2013	2014	Rate Year	Diff.
Gross Plant					
Operating Property	$31,180,988	$34,345,337	$34,824,306	$36,202,281	$1,377,975
Construction Work in Progress	1,745,076	42,777	12,827	0	($12,827)
Total Gross Plant	32,926,064	34,388,114	34,837,133	36,202,281	$1,365,148
Depreciation Reserve	11,517,735	12,096,048	12,987,752	15,151,692	$2,163,940
Amortization Reserves	6,611,782	6,611,782	6,611,782	6,611,782	
Contributions for Extensions	1,133,609	1,169,305	1,187,972	1,187,972	$0
Total Net Plant	13,662,938	14,510,979	14,049,627	13,250,835	($798,792)
Materials & Supplies	957,165	916,013	815,334	815,334	$0
Prepayments	339,345	342,974	321,224	321,224	$0
Rate Case Expense	0	0	0	118,000	$118,000
Working Capital					
Total Operating Expenses	11,064,758	12,075,757	13,428,822	13,428,822	$0
Purchased Power	7,265,205	7,849,325	9,116,643	9,005,914	($110,729)
Depreciation	837,617	893,548	924,642	987,689	$63,047
PILOT/Other Taxes	556,746	591,199	564,995	564,995	$0
Uncollectibles	38,054	61,398	74,101	74,101	$0
Net Expenses	2,367,136	2,680,287	3,313,436	3,361,118	$47,682
Working Capital Required @ 1/8	295,892	335,036	414,180	420,140	$5,960
Working Capital Required @ 1/12	605,434	654,110	759,720	750,493	($9,227)
Year End Total Rate Base	$15,860,774	$16,759,112	$16,360,085	$15,676,026	($684,059)

Received: 05/29/2015

Exhibit 10

Town of Massena
Electric Department
Factor of Adjustment

	2009	2010	2011	2012	2013	2014
KWH Sold	191,054,305	189,183,620	198,489,821	200,819,203	203,678,546	210,272,650
KWH Purchased	200,104,423	197,436,487	206,750,035	209,306,686	213,373,416	217,926,564
Factor of Adjustment	1.0474	1.0436	1.0416	1.0423	1.0476	1.0364
Six Year Average						1.0431

Received: 05/29/2015

Exhibit 11

Town of Massena
Electric Department
Comparison of Present and Proposed Rates

		Present Rate	Proposed Rate	Increase Amount	Increase Percent
Service Classification No. 1 - Residential					
Customer Service Charge - per month		5.00	6.00	1.00	20.00%
Energy Charge (per kWh)		0.03678	0.03977	0.00299	8.13%
Service Classification No. 2 - General Service Non Demand Metered					
Customer Service Charge - per month		5.00	6.00	1.00	20.00%
Energy Charge (per kWh)		0.04309	0.04571	0.00262	6.07%
Service Classification No. 3 - General Service Demand Metered					
Demand Charge, per KW		5.00	5.50	0.50	10.10%
Energy Charge, kWh		0.02551	0.02809	0.00258	10.10%
Service Classification No. 4 - Large General Service					
Demand Charge		6.50	7.16	0.656	10.10%
Energy Charge		0.01615	0.01778	0.00163	10.10%
Service Classification No. 6 - Private Area Lighting and S.C. No. 7 - Street Lighting					
Lamps					
Mercury Vapor	175 Watt	7.83	8.62	0.79	10.10%
Mercury Vapor	400 Watt	12.59	13.86	1.27	10.10%
High Pressure Sodium	70 Watt	6.96	7.66	0.70	10.10%
High Pressure Sodium	100 Watt	7.85	8.64	0.79	10.10%
High Pressure Sodium	150 Watt	8.69	9.57	0.88	10.10%
High Pressure Sodium	250 Watt	10.90	12.00	1.10	10.10%
High Pressure Sodium	400 Watt	13.33	14.68	1.35	10.10%
Flood Lighting					
Mercury Vapor	400 Watt	16.84	18.54	1.70	10.10%
High Pressure Sodium	400 Watt	17.58	19.36	1.78	10.10%

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills
Rate Increase Only

Summer

Service Classification No. 1 - Residential

kWh	Present				Proposed					
Used	**Customer Charge**	**Energy Charge**	***PPAC**	**Total**	**Customer Charge**	**Energy Charge**	***PPAC**	**Total**	**$ Increase**	**% Increase**
		$ 0.03678				$ 0.03977				
0	$ 5.00	$ -	$ -	**$ 5.00**	$ 6.00	$ -	$ -	**$ 6.00**	$ 1.00	20.0%
25	$ 5.00	$ 0.92	$ 0.45	**$ 6.37**	$ 6.00	$ 0.99	$ 0.45	**$ 7.44**	$ 1.07	16.9%
50	$ 5.00	$ 1.84	$ 0.90	**$ 7.74**	$ 6.00	$ 1.99	$ 0.90	**$ 8.89**	$ 1.15	14.9%
75	$ 5.00	$ 2.76	$ 1.35	**$ 9.11**	$ 6.00	$ 2.98	$ 1.35	**$ 10.33**	$ 1.22	13.4%
100	$ 5.00	$ 3.68	$ 1.80	**$ 10.48**	$ 6.00	$ 3.98	$ 1.80	**$ 11.78**	$ 1.30	12.4%
150	$ 5.00	$ 5.52	$ 2.70	**$ 13.22**	$ 6.00	$ 5.97	$ 2.70	**$ 14.67**	$ 1.45	11.0%
250	$ 5.00	$ 9.20	$ 4.50	**$ 18.70**	$ 6.00	$ 9.94	$ 4.50	**$ 20.44**	$ 1.75	9.3%
400	$ 5.00	$ 14.71	$ 7.20	**$ 26.91**	$ 6.00	$ 15.91	$ 7.20	**$ 29.11**	$ 2.20	8.2%
500	$ 5.00	$ 18.39	$ 9.00	**$ 32.39**	$ 6.00	$ 19.89	$ 9.00	**$ 34.89**	$ 2.50	7.7%
804	$ 5.00	$ 29.57	$ 14.47	**$ 49.04**	$ 6.00	$ 31.98	$ 14.47	**$ 52.45**	$ 3.40	6.9%
1,000	$ 5.00	$ 36.78	$ 18.00	**$ 59.78**	$ 6.00	$ 39.77	$ 18.00	**$ 63.77**	$ 3.99	6.7%
1,223	$ 5.00	$ 44.98	$ 22.01	**$ 72.00**	$ 6.00	$ 48.64	$ 22.01	**$ 76.65**	$ 4.66	6.5%
1,500	$ 5.00	$ 55.17	$ 27.00	**$ 87.17**	$ 6.00	$ 59.66	$ 27.00	**$ 92.66**	$ 5.49	6.3%
2,000	$ 5.00	$ 73.56	$ 36.00	**$ 114.56**	$ 6.00	$ 79.54	$ 36.00	**$ 121.54**	$ 6.98	6.1%
2,100	$ 5.00	$ 77.24	$ 37.80	**$ 120.04**	$ 6.00	$ 83.52	$ 37.80	**$ 127.32**	$ 7.28	6.1%
2,500	$ 5.00	$ 91.95	$ 45.00	**$ 141.95**	$ 6.00	$ 99.43	$ 45.00	**$ 150.43**	$ 8.48	6.0%
3,000	$ 5.00	$ 110.34	$ 54.00	**$ 169.34**	$ 6.00	$ 119.31	$ 54.00	**$ 179.31**	$ 9.97	5.9%
4,000	$ 5.00	$ 147.12	$ 72.00	**$ 224.12**	$ 6.00	$ 159.08	$ 72.00	**$ 237.08**	$ 12.96	5.8%
5,000	$ 5.00	$ 183.90	$ 90.00	**$ 278.90**	$ 6.00	$ 198.85	$ 90.00	**$ 294.85**	$ 15.95	5.7%
6,000	$ 5.00	$ 220.68	$ 108.00	**$ 333.68**	$ 6.00	$ 238.62	$ 108.00	**$ 352.62**	$ 18.94	5.7%

*PPAC: 0.01800 FY '14
Base used for Comparison purposes

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills

Summer

Rate Increase Only

Service Classification No. 2 - General Service Non Demand Metered

kWh	Present				Proposed					
Used	**Customer Charge**	**Energy Charge** $ 0.04309	***PPAC**	**Total**	**Customer Charge**	**Energy Charge** $ 0.04571	***PPAC**	**Total**	**$ Increase**	**% Increase**
0	$ 5.00	$ -	$ -	**$ 5.00**	$ 6.00	$ -	$ -	**$ 6.00**	$ 1.00	20.0%
2	$ 5.00	$ 0.09	$ 0.04	**$ 5.12**	$ 6.00	$ 0.09	$ 0.04	**$ 6.13**	$ 1.01	19.6%
10	$ 5.00	$ 0.43	$ 0.18	**$ 5.61**	$ 6.00	$ 0.46	$ 0.18	**$ 6.64**	$ 1.03	18.3%
25	$ 5.00	$ 1.08	$ 0.45	**$ 6.53**	$ 6.00	$ 1.14	$ 0.45	**$ 7.59**	$ 1.07	16.3%
50	$ 5.00	$ 2.15	$ 0.90	**$ 8.05**	$ 6.00	$ 2.29	$ 0.90	**$ 9.19**	$ 1.13	14.0%
75	$ 5.00	$ 3.23	$ 1.35	**$ 9.58**	$ 6.00	$ 3.43	$ 1.35	**$ 10.78**	$ 1.20	12.5%
100	$ 5.00	$ 4.31	$ 1.80	**$ 11.11**	$ 6.00	$ 4.57	$ 1.80	**$ 12.37**	$ 1.26	11.4%
150	$ 5.00	$ 6.46	$ 2.70	**$ 14.16**	$ 6.00	$ 6.86	$ 2.70	**$ 15.56**	$ 1.39	9.8%
200	$ 5.00	$ 8.62	$ 3.60	**$ 17.22**	$ 6.00	$ 9.14	$ 3.60	**$ 18.74**	$ 1.52	8.9%
250	$ 5.00	$ 10.77	$ 4.50	**$ 20.27**	$ 6.00	$ 11.43	$ 4.50	**$ 21.93**	$ 1.66	8.2%
500	$ 5.00	$ 21.55	$ 9.00	**$ 35.55**	$ 6.00	$ 22.86	$ 9.00	**$ 37.86**	$ 2.31	6.5%
750	$ 5.00	$ 32.32	$ 13.50	**$ 50.82**	$ 6.00	$ 34.28	$ 13.50	**$ 53.78**	$ 2.97	5.8%
1,000	$ 5.00	$ 43.09	$ 18.00	**$ 66.09**	$ 6.00	$ 45.71	$ 18.00	**$ 69.71**	$ 3.62	5.5%
1,500	$ 5.00	$ 64.64	$ 27.00	**$ 96.64**	$ 6.00	$ 68.57	$ 27.00	**$ 101.57**	$ 4.93	5.1%
1,882	$ 5.00	$ 81.10	$ 33.88	**$ 119.97**	$ 6.00	$ 86.03	$ 33.88	**$ 125.90**	$ 5.93	4.9%
2,000	$ 5.00	$ 86.18	$ 36.00	**$ 127.18**	$ 6.00	$ 91.42	$ 36.00	**$ 133.42**	$ 6.24	4.9%
2,500	$ 5.00	$ 107.73	$ 45.00	**$ 157.73**	$ 6.00	$ 114.28	$ 45.00	**$ 165.28**	$ 7.55	4.8%
3,000	$ 5.00	$ 129.27	$ 54.00	**$ 188.27**	$ 6.00	$ 137.13	$ 54.00	**$ 197.13**	$ 8.86	4.7%
4,000	$ 5.00	$ 172.36	$ 72.00	**$ 249.36**	$ 6.00	$ 182.84	$ 72.00	**$ 260.84**	$ 11.48	4.6%
5,000	$ 5.00	$ 215.45	$ 90.00	**$ 310.45**	$ 6.00	$ 228.55	$ 90.00	**$ 324.55**	$ 14.10	4.5%

*PPAC: 0.01800 FY '14
Base used for Comparison purposes

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills

Summer

Rate Increase Only

<u>Service Classification No. 4 - Industrial</u>

kW	kWh	Present				Proposed					
Used		**Demand Charge**	**Energy Charge**	***PPAC**	**Total**	**Demand Charge**	**Energy Charge**	***PPAC**	**Total**	**$ Increase**	**% Increase**
		$ 6.50	$ 0.01615			$ 7.16	$ 0.01778				
25	6,510	$ 162.50	$ 105.14	$ 117.18	**$ 384.82**	$ 178.91	$ 115.75	$ 117.18	**$ 411.84**	$ 27.02	7.0%
25	8,370	$ 162.50	$ 135.18	$ 150.66	**$ 448.34**	$ 178.91	$ 148.82	$ 150.66	**$ 478.39**	$ 30.05	6.7%
25	10,230	$ 162.50	$ 165.21	$ 184.14	**$ 511.85**	$ 178.91	$ 181.89	$ 184.14	**$ 544.94**	$ 33.08	6.5%
25	12,090	$ 162.50	$ 195.25	$ 217.62	**$ 575.37**	$ 178.91	$ 214.96	$ 217.62	**$ 611.49**	$ 36.12	6.3%
50	13,020	$ 325.00	$ 210.27	$ 234.36	**$ 769.63**	$ 357.82	$ 231.50	$ 234.36	**$ 823.68**	$ 54.04	7.0%
50	16,740	$ 325.00	$ 270.35	$ 301.32	**$ 896.67**	$ 357.82	$ 297.64	$ 301.32	**$ 956.78**	$ 60.11	6.7%
50	20,460	$ 325.00	$ 330.43	$ 368.28	**$ 1,023.71**	$ 357.82	$ 363.78	$ 368.28	**$ 1,089.88**	$ 66.17	6.5%
50	24,180	$ 325.00	$ 390.51	$ 435.24	**$ 1,150.75**	$ 357.82	$ 429.92	$ 435.24	**$ 1,222.98**	$ 72.23	6.3%
75	19,530	$ 487.50	$ 315.41	$ 351.54	**$ 1,154.45**	$ 536.73	$ 347.24	$ 351.54	**$ 1,235.51**	$ 81.06	7.0%
75	25,110	$ 487.50	$ 405.53	$ 451.98	**$ 1,345.01**	$ 536.73	$ 446.46	$ 451.98	**$ 1,435.17**	$ 90.16	6.7%
75	30,690	$ 487.50	$ 495.64	$ 552.42	**$ 1,535.56**	$ 536.73	$ 545.67	$ 552.42	**$ 1,634.82**	$ 99.25	6.5%
75	36,270	$ 487.50	$ 585.76	$ 652.86	**$ 1,726.12**	$ 536.73	$ 644.88	$ 652.86	**$ 1,834.47**	$ 108.35	6.3%
1000	260,400	$ 6,500.00	$ 4,205.46	$ 4,687.20	**$ 15,392.66**	$ 7,156.40	$ 4,629.91	$ 4,687.20	**$ 16,473.51**	$ 1,080.85	7.0%
1000	334,800	$ 6,500.00	$ 5,407.02	$ 6,026.40	**$ 17,933.42**	$ 7,156.40	$ 5,952.74	$ 6,026.40	**$ 19,135.54**	$ 1,202.12	6.7%
1000	409,200	$ 6,500.00	$ 6,608.58	$ 7,365.60	**$ 20,474.18**	$ 7,156.40	$ 7,275.58	$ 7,365.60	**$ 21,797.58**	$ 1,323.40	6.5%
1000	483,600	$ 6,500.00	$ 7,810.14	$ 8,704.80	**$ 23,014.94**	$ 7,156.40	$ 8,598.41	$ 8,704.80	**$ 24,459.61**	$ 1,444.67	6.3%

*PPAC: 0.018 FY '14
Base used for Comparison purposes

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills
Rate Increase Only

Winter

Service Classification No. 1 - Residential

kWh	Present				Proposed					
Used	**Customer Charge**	**Energy Charge**	***PPAC**	**Total**	**Customer Charge**	**Energy Charge**	***PPAC**	**Total**	**$ Increase**	**% Increase**
		$ 0.03678				$ 0.03977				
0	$ 5.00	$ -	$ -	**$ 5.00**	$ 6.00	$ -	$ -	**$ 6.00**	$ 1.00	20.0%
25	$ 5.00	$ 0.92	$ 0.77	**$ 6.69**	$ 6.00	$ 0.99	$ 0.77	**$ 7.76**	$ 1.07	16.1%
50	$ 5.00	$ 1.84	$ 1.54	**$ 8.37**	$ 6.00	$ 1.99	$ 1.54	**$ 9.52**	$ 1.15	13.7%
75	$ 5.00	$ 2.76	$ 2.30	**$ 10.06**	$ 6.00	$ 2.98	$ 2.30	**$ 11.29**	$ 1.22	12.2%
100	$ 5.00	$ 3.68	$ 3.07	**$ 11.75**	$ 6.00	$ 3.98	$ 3.07	**$ 13.05**	$ 1.30	11.1%
150	$ 5.00	$ 5.52	$ 4.61	**$ 15.12**	$ 6.00	$ 5.97	$ 4.61	**$ 16.57**	$ 1.45	9.6%
250	$ 5.00	$ 9.20	$ 7.68	**$ 21.87**	$ 6.00	$ 9.94	$ 7.68	**$ 23.62**	$ 1.75	8.0%
400	$ 5.00	$ 14.71	$ 12.28	**$ 31.99**	$ 6.00	$ 15.91	$ 12.28	**$ 34.19**	$ 2.20	6.9%
500	$ 5.00	$ 18.39	$ 15.35	**$ 38.74**	$ 6.00	$ 19.89	$ 15.35	**$ 41.24**	$ 2.50	6.4%
804	$ 5.00	$ 29.57	$ 24.68	**$ 59.25**	$ 6.00	$ 31.98	$ 24.68	**$ 62.66**	$ 3.40	5.7%
1,000	$ 5.00	$ 36.78	$ 30.70	**$ 72.48**	$ 6.00	$ 39.77	$ 30.70	**$ 76.47**	$ 3.99	5.5%
1,223	$ 5.00	$ 44.98	$ 37.55	**$ 87.53**	$ 6.00	$ 48.64	$ 37.55	**$ 92.18**	$ 4.66	5.3%
1,500	$ 5.00	$ 55.17	$ 46.05	**$ 106.22**	$ 6.00	$ 59.66	$ 46.05	**$ 111.71**	$ 5.49	5.2%
2,000	$ 5.00	$ 73.56	$ 61.40	**$ 139.96**	$ 6.00	$ 79.54	$ 61.40	**$ 146.94**	$ 6.98	5.0%
2,100	$ 5.00	$ 77.24	$ 64.47	**$ 146.71**	$ 6.00	$ 83.52	$ 64.47	**$ 153.99**	$ 7.28	5.0%
2,500	$ 5.00	$ 91.95	$ 76.75	**$ 173.70**	$ 6.00	$ 99.43	$ 76.75	**$ 182.18**	$ 8.48	4.9%
3,000	$ 5.00	$ 110.34	$ 92.10	**$ 207.44**	$ 6.00	$ 119.31	$ 92.10	**$ 217.41**	$ 9.97	4.8%
4,000	$ 5.00	$ 147.12	$ 122.80	**$ 274.92**	$ 6.00	$ 159.08	$ 122.80	**$ 287.88**	$ 12.96	4.7%
5,000	$ 5.00	$ 183.90	$ 153.50	**$ 342.40**	$ 6.00	$ 198.85	$ 153.50	**$ 358.35**	$ 15.95	4.7%
6,000	$ 5.00	$ 220.68	$ 184.20	**$ 409.88**	$ 6.00	$ 238.62	$ 184.20	**$ 428.82**	$ 18.94	4.6%

*PPAC: 0.03070 FY '14
Base used for Comparison purposes

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills

Winter

Rate Increase Only

Service Classification No. 2 - General Service Non Demand Metered

kWh	Present				Proposed					
Used	**Customer Charge**	**Energy Charge**	***PPAC**	**Total**	**Customer Charge**	**Energy Charge**	***PPAC**	**Total**	**$ Increase**	**% Increase**
		$ 0.04309				$ 0.04571				
0	$ 5.00	$ -	$ -	**$ 5.00**	$ 6.00	$ -	$ -	**$ 6.00**	$ 1.00	20.0%
2	$ 5.00	$ 0.09	$ 0.06	**$ 5.15**	$ 6.00	$ 0.09	$ 0.06	**$ 6.15**	$ 1.01	19.5%
10	$ 5.00	$ 0.43	$ 0.31	**$ 5.74**	$ 6.00	$ 0.46	$ 0.31	**$ 6.76**	$ 1.03	17.9%
25	$ 5.00	$ 1.08	$ 0.77	**$ 6.84**	$ 6.00	$ 1.14	$ 0.77	**$ 7.91**	$ 1.07	15.6%
50	$ 5.00	$ 2.15	$ 1.54	**$ 8.69**	$ 6.00	$ 2.29	$ 1.54	**$ 9.82**	$ 1.13	13.0%
75	$ 5.00	$ 3.23	$ 2.30	**$ 10.53**	$ 6.00	$ 3.43	$ 2.30	**$ 11.73**	$ 1.20	11.4%
100	$ 5.00	$ 4.31	$ 3.07	**$ 12.38**	$ 6.00	$ 4.57	$ 3.07	**$ 13.64**	$ 1.26	10.2%
150	$ 5.00	$ 6.46	$ 4.61	**$ 16.07**	$ 6.00	$ 6.86	$ 4.61	**$ 17.46**	$ 1.39	8.7%
200	$ 5.00	$ 8.62	$ 6.14	**$ 19.76**	$ 6.00	$ 9.14	$ 6.14	**$ 21.28**	$ 1.52	7.7%
250	$ 5.00	$ 10.77	$ 7.68	**$ 23.45**	$ 6.00	$ 11.43	$ 7.68	**$ 25.10**	$ 1.66	7.1%
500	$ 5.00	$ 21.55	$ 15.35	**$ 41.90**	$ 6.00	$ 22.86	$ 15.35	**$ 44.21**	$ 2.31	5.5%
750	$ 5.00	$ 32.32	$ 23.03	**$ 60.34**	$ 6.00	$ 34.28	$ 23.03	**$ 63.31**	$ 2.97	4.9%
1,000	$ 5.00	$ 43.09	$ 30.70	**$ 78.79**	$ 6.00	$ 45.71	$ 30.70	**$ 82.41**	$ 3.62	4.6%
1,500	$ 5.00	$ 64.64	$ 46.05	**$ 115.69**	$ 6.00	$ 68.57	$ 46.05	**$ 120.62**	$ 4.93	4.3%
1,882	$ 5.00	$ 81.10	$ 57.78	**$ 143.87**	$ 6.00	$ 86.03	$ 57.78	**$ 149.80**	$ 5.93	4.1%
2,000	$ 5.00	$ 86.18	$ 61.40	**$ 152.58**	$ 6.00	$ 91.42	$ 61.40	**$ 158.82**	$ 6.24	4.1%
2,500	$ 5.00	$ 107.73	$ 76.75	**$ 189.48**	$ 6.00	$ 114.28	$ 76.75	**$ 197.03**	$ 7.55	4.0%
3,000	$ 5.00	$ 129.27	$ 92.10	**$ 226.37**	$ 6.00	$ 137.13	$ 92.10	**$ 235.23**	$ 8.86	3.9%
4,000	$ 5.00	$ 172.36	$ 122.80	**$ 300.16**	$ 6.00	$ 182.84	$ 122.80	**$ 311.64**	$ 11.48	3.8%
5,000	$ 5.00	$ 215.45	$ 153.50	**$ 373.95**	$ 6.00	$ 228.55	$ 153.50	**$ 388.05**	$ 14.10	3.8%

*PPAC: 0.03070 FY '14
Base used for Comparison purposes

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills

Winter

Rate Increase Only

Service Classification No. 4 - Industrial

kW	kWh	Present Demand Charge	Present Energy Charge	Present *PPAC	Present Total	Proposed Demand Charge	Proposed Energy Charge	Proposed *PPAC	Proposed Total	$ Increase	% Increase
Used		$ 6.50	$ 0.01615			$ 7.16	$ 0.01778				
25	6,510	$ 162.50	$ 105.14	$ 199.86	**$ 467.49**	$ 178.91	$ 115.75	$ 199.86	**$ 494.51**	$ 27.02	5.8%
25	8,370	$ 162.50	$ 135.18	$ 256.96	**$ 554.63**	$ 178.91	$ 148.82	$ 256.96	**$ 584.69**	$ 30.05	5.4%
25	10,230	$ 162.50	$ 165.21	$ 314.06	**$ 641.78**	$ 178.91	$ 181.89	$ 314.06	**$ 674.86**	$ 33.08	5.2%
25	12,090	$ 162.50	$ 195.25	$ 371.16	**$ 728.92**	$ 178.91	$ 214.96	$ 371.16	**$ 765.03**	$ 36.12	5.0%
50	13,020	$ 325.00	$ 210.27	$ 399.71	**$ 934.99**	$ 357.82	$ 231.50	$ 399.71	**$ 989.03**	$ 54.04	5.8%
50	16,740	$ 325.00	$ 270.35	$ 513.92	**$ 1,109.27**	$ 357.82	$ 297.64	$ 513.92	**$ 1,169.38**	$ 60.11	5.4%
50	20,460	$ 325.00	$ 330.43	$ 628.12	**$ 1,283.55**	$ 357.82	$ 363.78	$ 628.12	**$ 1,349.72**	$ 66.17	5.2%
50	24,180	$ 325.00	$ 390.51	$ 742.33	**$ 1,457.83**	$ 357.82	$ 429.92	$ 742.33	**$ 1,530.07**	$ 72.23	5.0%
75	19,530	$ 487.50	$ 315.41	$ 599.57	**$ 1,402.48**	$ 536.73	$ 347.24	$ 599.57	**$ 1,483.54**	$ 81.06	5.8%
75	25,110	$ 487.50	$ 405.53	$ 770.88	**$ 1,663.90**	$ 536.73	$ 446.46	$ 770.88	**$ 1,754.06**	$ 90.16	5.4%
75	30,690	$ 487.50	$ 495.64	$ 942.18	**$ 1,925.33**	$ 536.73	$ 545.67	$ 942.18	**$ 2,024.58**	$ 99.25	5.2%
75	36,270	$ 487.50	$ 585.76	$ 1,113.49	**$ 2,186.75**	$ 536.73	$ 644.88	$ 1,113.49	**$ 2,295.10**	$ 108.35	5.0%
1000	260,400	$ 6,500.00	$ 4,205.46	$ 7,994.28	**$ 18,699.74**	$ 7,156.40	$ 4,629.91	$ 7,994.28	**$ 19,780.59**	$ 1,080.85	5.8%
1000	334,800	$ 6,500.00	$ 5,407.02	$ 10,278.36	**$ 22,185.38**	$ 7,156.40	$ 5,952.74	$ 10,278.36	**$ 23,387.50**	$ 1,202.12	5.4%
1000	409,200	$ 6,500.00	$ 6,608.58	$ 12,562.44	**$ 25,671.02**	$ 7,156.40	$ 7,275.58	$ 12,562.44	**$ 26,994.42**	$ 1,323.40	5.2%
1000	483,600	$ 6,500.00	$ 7,810.14	$ 14,846.52	**$ 29,156.66**	$ 7,156.40	$ 8,598.41	$ 14,846.52	**$ 30,601.33**	$ 1,444.67	5.0%

*PPAC: 0.0307 FY '14
Base used for Comparison purposes

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills
Rate Increase and Change in PPAC

Summer

<u>Service Classification No. 1 - Residential</u>

kWh	Present				Proposed						
Used	**Customer Charge**	**Energy Charge**	***PPAC**	**Total**	**Customer Charge**	**Energy Charge**	****PPAC**	**Supplemental PPAC****	**Total**	**$ Increase**	**% Increase**
		$ 0.03678				$ 0.03977					
0	$ 5.00	$ -	$ -	**$ 5.00**	$ 6.00	$ -	$ -	$ -	**$ 6.00**	$ 1.00	20.0%
25	$ 5.00	$ 0.92	$ 0.45	**$ 6.37**	$ 6.00	$ 0.99	$ 0.13	$ -	**$ 7.12**	$ 0.75	11.8%
50	$ 5.00	$ 1.84	$ 0.90	**$ 7.74**	$ 6.00	$ 1.99	$ 0.25	$ -	**$ 8.24**	$ 0.50	6.5%
75	$ 5.00	$ 2.76	$ 1.35	**$ 9.11**	$ 6.00	$ 2.98	$ 0.38	$ -	**$ 9.36**	$ 0.25	2.7%
100	$ 5.00	$ 3.68	$ 1.80	**$ 10.48**	$ 6.00	$ 3.98	$ 0.50	$ -	**$ 10.48**	$ (0.00)	0.0%
150	$ 5.00	$ 5.52	$ 2.70	**$ 13.22**	$ 6.00	$ 5.97	$ 0.75	$ -	**$ 12.72**	$ (0.50)	-3.8%
250	$ 5.00	$ 9.20	$ 4.50	**$ 18.70**	$ 6.00	$ 9.94	$ 1.25	$ -	**$ 17.19**	$ (1.50)	-8.0%
400	$ 5.00	$ 14.71	$ 7.20	**$ 26.91**	$ 6.00	$ 15.91	$ 2.00	$ -	**$ 23.91**	$ (3.00)	-11.2%
500	$ 5.00	$ 18.39	$ 9.00	**$ 32.39**	$ 6.00	$ 19.89	$ 2.50	$ -	**$ 28.39**	$ (4.01)	-12.4%
804	$ 5.00	$ 29.57	$ 14.47	**$ 49.04**	$ 6.00	$ 31.98	$ 4.02	$ -	**$ 42.00**	$ (7.05)	-14.4%
1,000	$ 5.00	$ 36.78	$ 18.00	**$ 59.78**	$ 6.00	$ 39.77	$ 5.00	$ -	**$ 50.77**	$ (9.01)	-15.1%
1,223	$ 5.00	$ 44.98	$ 22.01	**$ 72.00**	$ 6.00	$ 48.64	$ 5.00	$ 10.15	**$ 69.79**	$ (2.21)	-3.1%
1,500	$ 5.00	$ 55.17	$ 27.00	**$ 87.17**	$ 6.00	$ 59.66	$ 5.00	$ 22.75	**$ 93.41**	$ 6.24	7.2%
2,000	$ 5.00	$ 73.56	$ 36.00	**$ 114.56**	$ 6.00	$ 79.54	$ 5.00	$ 45.50	**$ 136.04**	$ 21.48	18.8%
2,100	$ 5.00	$ 77.24	$ 37.80	**$ 120.04**	$ 6.00	$ 83.52	$ 5.00	$ 50.05	**$ 144.57**	$ 24.53	20.4%
2,500	$ 5.00	$ 91.95	$ 45.00	**$ 141.95**	$ 6.00	$ 99.43	$ 5.00	$ 68.25	**$ 178.68**	$ 36.73	25.9%
3,000	$ 5.00	$ 110.34	$ 54.00	**$ 169.34**	$ 6.00	$ 119.31	$ 5.00	$ 91.00	**$ 221.31**	$ 51.97	30.7%
4,000	$ 5.00	$ 147.12	$ 72.00	**$ 224.12**	$ 6.00	$ 159.08	$ 5.00	$ 136.50	**$ 306.58**	$ 82.46	36.8%
5,000	$ 5.00	$ 183.90	$ 90.00	**$ 278.90**	$ 6.00	$ 198.85	$ 5.00	$ 182.00	**$ 391.85**	$ 112.95	40.5%
6,000	$ 5.00	$ 220.68	$ 108.00	**$ 333.68**	$ 6.00	$ 238.62	$ 5.00	$ 227.50	**$ 477.12**	$ 143.44	43.0%

*PPAC: 0.01800 FY '14
Base used for Comparison purposes

**kWh < 1,000 $ 0.00500
kWh> 1,000 $ 0.04550

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills
Rate Increase and Change in PPAC
Summer

Service Classification No. 2 - General Service Non Demand Metered

kWh	Present				Proposed						
Used	**Customer Charge**	**Energy Charge** $ 0.04309	***PPAC**	**Total**	**Customer Charge**	**Energy Charge** $ 0.04571	****PPAC**	**Supplemental PPAC****	**Total**	**$ Increase**	**% Increase**
0	$ 5.00	$ -	$ -	**$ 5.00**	$ 6.00	$ -	$ -	$ -	**$ 6.00**	$ 1.00	20.0%
2	$ 5.00	$ 0.09	$ 0.04	**$ 5.12**	$ 6.00	$ 0.09	$ 0.01	$ -	**$ 6.10**	$ 0.98	19.1%
10	$ 5.00	$ 0.43	$ 0.18	**$ 5.61**	$ 6.00	$ 0.46	$ 0.05	$ -	**$ 6.51**	$ 0.90	16.0%
25	$ 5.00	$ 1.08	$ 0.45	**$ 6.53**	$ 6.00	$ 1.14	$ 0.13	$ -	**$ 7.27**	$ 0.74	11.3%
50	$ 5.00	$ 2.15	$ 0.90	**$ 8.05**	$ 6.00	$ 2.29	$ 0.25	$ -	**$ 8.54**	$ 0.48	6.0%
75	$ 5.00	$ 3.23	$ 1.35	**$ 9.58**	$ 6.00	$ 3.43	$ 0.38	$ -	**$ 9.80**	$ 0.22	2.3%
100	$ 5.00	$ 4.31	$ 1.80	**$ 11.11**	$ 6.00	$ 4.57	$ 0.50	$ -	**$ 11.07**	$ (0.04)	-0.3%
150	$ 5.00	$ 6.46	$ 2.70	**$ 14.16**	$ 6.00	$ 6.86	$ 0.75	$ -	**$ 13.61**	$ (0.56)	-3.9%
200	$ 5.00	$ 8.62	$ 3.60	**$ 17.22**	$ 6.00	$ 9.14	$ 1.00	$ -	**$ 16.14**	$ (1.08)	-6.2%
250	$ 5.00	$ 10.77	$ 4.50	**$ 20.27**	$ 6.00	$ 11.43	$ 1.25	$ -	**$ 18.68**	$ (1.60)	-7.9%
500	$ 5.00	$ 21.55	$ 9.00	**$ 35.55**	$ 6.00	$ 22.86	$ 5.00	$ 9.10	**$ 42.96**	$ 7.41	20.8%
750	$ 5.00	$ 32.32	$ 13.50	**$ 50.82**	$ 6.00	$ 34.28	$ 5.00	$ 20.48	**$ 65.76**	$ 14.94	29.4%
1,000	$ 5.00	$ 43.09	$ 18.00	**$ 66.09**	$ 6.00	$ 45.71	$ 5.00	$ 31.85	**$ 88.56**	$ 22.47	34.0%
1,500	$ 5.00	$ 64.64	$ 27.00	**$ 96.64**	$ 6.00	$ 68.57	$ 5.00	$ 54.60	**$ 134.17**	$ 37.53	38.8%
1,882	$ 5.00	$ 81.10	$ 33.88	**$ 119.97**	$ 6.00	$ 86.03	$ 5.00	$ 71.98	**$ 169.01**	$ 49.04	40.9%
2,000	$ 5.00	$ 86.18	$ 36.00	**$ 127.18**	$ 6.00	$ 91.42	$ 5.00	$ 77.35	**$ 179.77**	$ 52.59	41.4%
2,500	$ 5.00	$ 107.73	$ 45.00	**$ 157.73**	$ 6.00	$ 114.28	$ 5.00	$ 100.10	**$ 225.38**	$ 67.65	42.9%
3,000	$ 5.00	$ 129.27	$ 54.00	**$ 188.27**	$ 6.00	$ 137.13	$ 5.00	$ 122.85	**$ 270.98**	$ 82.71	43.9%
4,000	$ 5.00	$ 172.36	$ 72.00	**$ 249.36**	$ 6.00	$ 182.84	$ 5.00	$ 168.35	**$ 362.19**	$ 112.83	45.2%
5,000	$ 5.00	$ 215.45	$ 90.00	**$ 310.45**	$ 6.00	$ 228.55	$ 5.00	$ 213.85	**$ 453.40**	$ 142.95	46.0%

*PPAC: 0.01800 FY '14
Base used for Comparison purposes

**kWh < 300 $ 0.00500
kWh> 300 $ 0.04550

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills

Summer

Rate Increase and Change in PPAC

Service Classification No. 4 - Industrial

kW	kWh	Present				Proposed				$ Increase	% Increase
Used		Demand Charge	Energy Charge	*PPAC	Total	Demand Charge	Energy Charge	*PPAC	Total		
		$ 6.50	$ 0.01615			$ 7.16	$ 0.01778				
25	6,510	$ 162.50	$ 105.14	$ 117.18	**$ 384.82**	$ 178.91	$ 115.75	$ 77.37	**$ 372.03**	$ (12.79)	-3.3%
25	8,370	$ 162.50	$ 135.18	$ 150.66	**$ 448.34**	$ 178.91	$ 148.82	$ 99.48	**$ 427.21**	$ (21.13)	-4.7%
25	10,230	$ 162.50	$ 165.21	$ 184.14	**$ 511.85**	$ 178.91	$ 181.89	$ 121.58	**$ 482.38**	$ (29.47)	-5.8%
25	12,090	$ 162.50	$ 195.25	$ 217.62	**$ 575.37**	$ 178.91	$ 214.96	$ 143.69	**$ 537.56**	$ (37.81)	-6.6%
50	13,020	$ 325.00	$ 210.27	$ 234.36	**$ 769.63**	$ 357.82	$ 231.50	$ 154.74	**$ 744.06**	$ (25.57)	-3.3%
50	16,740	$ 325.00	$ 270.35	$ 301.32	**$ 896.67**	$ 357.82	$ 297.64	$ 198.95	**$ 854.41**	$ (42.26)	-4.7%
50	20,460	$ 325.00	$ 330.43	$ 368.28	**$ 1,023.71**	$ 357.82	$ 363.78	$ 243.17	**$ 964.77**	$ (58.94)	-5.8%
50	24,180	$ 325.00	$ 390.51	$ 435.24	**$ 1,150.75**	$ 357.82	$ 429.92	$ 287.38	**$ 1,075.12**	$ (75.63)	-6.6%
75	19,530	$ 487.50	$ 315.41	$ 351.54	**$ 1,154.45**	$ 536.73	$ 347.24	$ 232.11	**$ 1,116.09**	$ (38.36)	-3.3%
75	25,110	$ 487.50	$ 405.53	$ 451.98	**$ 1,345.01**	$ 536.73	$ 446.46	$ 298.43	**$ 1,281.62**	$ (63.39)	-4.7%
75	30,690	$ 487.50	$ 495.64	$ 552.42	**$ 1,535.56**	$ 536.73	$ 545.67	$ 364.75	**$ 1,447.15**	$ (88.41)	-5.8%
75	36,270	$ 487.50	$ 585.76	$ 652.86	**$ 1,726.12**	$ 536.73	$ 644.88	$ 431.07	**$ 1,612.68**	$ (113.44)	-6.6%
1000	260,400	$ 6,500.00	$ 4,205.46	$ 4,687.20	**$ 15,392.66**	$ 7,156.40	$ 4,629.91	$ 3,094.85	**$ 14,881.17**	$ (511.49)	-3.3%
1000	334,800	$ 6,500.00	$ 5,407.02	$ 6,026.40	**$ 17,933.42**	$ 7,156.40	$ 5,952.74	$ 3,979.10	**$ 17,088.24**	$ (845.18)	-4.7%
1000	409,200	$ 6,500.00	$ 6,608.58	$ 7,365.60	**$ 20,474.18**	$ 7,156.40	$ 7,275.58	$ 4,863.34	**$ 19,295.32**	$ (1,178.86)	-5.8%
1000	483,600	$ 6,500.00	$ 7,810.14	$ 8,704.80	**$ 23,014.94**	$ 7,156.40	$ 8,598.41	$ 5,747.59	**$ 21,502.39**	$ (1,512.55)	-6.6%

*PPAC:	0.018 FY '14		0.011885
Base used for Comparison purposes		% Hydro	83%
		% Supplemental	17%

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills
Rate Increase and Change in PPAC

Winter

Service Classification No. 1 - Residential

kWh	Present				Proposed						
Used	**Customer Charge**	**Energy Charge** $ 0.03678	***PPAC**	**Total**	**Customer Charge**	**Energy Charge** $ 0.03977	****PPAC**	**Suppleme ntal PPAC****	**Total**	**$ Increase**	**% Increase**
0	$ 5.00	$ -	$ -	**$ 5.00**	$ 6.00	$ -	$ -	$ -	**$ 6.00**	$ 1.00	20.0%
25	$ 5.00	$ 0.92	$ 0.77	**$ 6.69**	$ 6.00	$ 0.99	$ 0.30	$ -	**$ 7.29**	$ 0.60	9.0%
50	$ 5.00	$ 1.84	$ 1.54	**$ 8.37**	$ 6.00	$ 1.99	$ 0.59	$ -	**$ 8.58**	$ 0.20	2.4%
75	$ 5.00	$ 2.76	$ 2.30	**$ 10.06**	$ 6.00	$ 2.98	$ 0.89	$ -	**$ 9.87**	$ (0.19)	-1.9%
100	$ 5.00	$ 3.68	$ 3.07	**$ 11.75**	$ 6.00	$ 3.98	$ 1.18	$ -	**$ 11.16**	$ (0.59)	-5.0%
150	$ 5.00	$ 5.52	$ 4.61	**$ 15.12**	$ 6.00	$ 5.97	$ 1.77	$ -	**$ 13.74**	$ (1.39)	-9.2%
250	$ 5.00	$ 9.20	$ 7.68	**$ 21.87**	$ 6.00	$ 9.94	$ 2.95	$ -	**$ 18.89**	$ (2.98)	-13.6%
400	$ 5.00	$ 14.71	$ 12.28	**$ 31.99**	$ 6.00	$ 15.91	$ 4.72	$ -	**$ 26.63**	$ (5.36)	-16.8%
500	$ 5.00	$ 18.39	$ 15.35	**$ 38.74**	$ 6.00	$ 19.89	$ 5.90	$ -	**$ 31.79**	$ (6.96)	-18.0%
804	$ 5.00	$ 29.57	$ 24.68	**$ 59.25**	$ 6.00	$ 31.98	$ 9.49	$ -	**$ 47.46**	$ (11.79)	-19.9%
1,000	$ 5.00	$ 36.78	$ 30.70	**$ 72.48**	$ 6.00	$ 39.77	$ 11.80	$ -	**$ 57.57**	$ (14.91)	-20.6%
1,223	$ 5.00	$ 44.98	$ 37.55	**$ 87.53**	$ 6.00	$ 48.64	$ 11.80	$ 14.78	**$ 81.22**	$ (6.30)	-7.2%
1,500	$ 5.00	$ 55.17	$ 46.05	**$ 106.22**	$ 6.00	$ 59.66	$ 11.80	$ 33.15	**$ 110.61**	$ 4.38	4.1%
2,000	$ 5.00	$ 73.56	$ 61.40	**$ 139.96**	$ 6.00	$ 79.54	$ 11.80	$ 66.30	**$ 163.64**	$ 23.68	16.9%
2,100	$ 5.00	$ 77.24	$ 64.47	**$ 146.71**	$ 6.00	$ 83.52	$ 11.80	$ 72.93	**$ 174.25**	$ 27.54	18.8%
2,500	$ 5.00	$ 91.95	$ 76.75	**$ 173.70**	$ 6.00	$ 99.43	$ 11.80	$ 99.45	**$ 216.68**	$ 42.98	24.7%
3,000	$ 5.00	$ 110.34	$ 92.10	**$ 207.44**	$ 6.00	$ 119.31	$ 11.80	$ 132.60	**$ 269.71**	$ 62.27	30.0%
4,000	$ 5.00	$ 147.12	$ 122.80	**$ 274.92**	$ 6.00	$ 159.08	$ 11.80	$ 198.90	**$ 375.78**	$ 100.86	36.7%
5,000	$ 5.00	$ 183.90	$ 153.50	**$ 342.40**	$ 6.00	$ 198.85	$ 11.80	$ 265.20	**$ 481.85**	$ 139.45	40.7%
6,000	$ 5.00	$ 220.68	$ 184.20	**$ 409.88**	$ 6.00	$ 238.62	$ 11.80	$ 331.50	**$ 587.92**	$ 178.04	43.4%

*PPAC: 0.03070 FY '14
Base used for Comparison purposes

**kWh < 1,000 $0.01180
kWh> 1,000 $0.06630

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills

Winter

Rate Increase Only

Service Classification No. 2 - General Service Non Demand Metered

kWh	Present				Proposed						
Used	**Customer Charge**	**Energy Charge** $ 0.04309	***PPAC**	**Total**	**Customer Charge**	**Energy Charge** $ 0.04571	****PPAC**	**Supplemental PPAC****	**Total**	**$ Increase**	**% Increase**
0	$ 5.00	$ -	$ -	**$ 5.00**	$ 6.00	$ -	$ -	$ -	**$ 6.00**	$ 1.00	20.0%
2	$ 5.00	$ 0.09	$ 0.06	**$ 5.15**	$ 6.00	$ 0.09	$ 0.02	$ -	**$ 6.12**	$ 0.97	18.8%
10	$ 5.00	$ 0.43	$ 0.31	**$ 5.74**	$ 6.00	$ 0.46	$ 0.12	$ -	**$ 6.58**	$ 0.84	14.6%
25	$ 5.00	$ 1.08	$ 0.77	**$ 6.84**	$ 6.00	$ 1.14	$ 0.30	$ -	**$ 7.44**	$ 0.59	8.7%
50	$ 5.00	$ 2.15	$ 1.54	**$ 8.69**	$ 6.00	$ 2.29	$ 0.59	$ -	**$ 8.88**	$ 0.19	2.1%
75	$ 5.00	$ 3.23	$ 2.30	**$ 10.53**	$ 6.00	$ 3.43	$ 0.89	$ -	**$ 10.31**	$ (0.22)	-2.1%
100	$ 5.00	$ 4.31	$ 3.07	**$ 12.38**	$ 6.00	$ 4.57	$ 1.18	$ -	**$ 11.75**	$ (0.63)	-5.1%
150	$ 5.00	$ 6.46	$ 4.61	**$ 16.07**	$ 6.00	$ 6.86	$ 1.77	$ -	**$ 14.63**	$ (1.44)	-9.0%
200	$ 5.00	$ 8.62	$ 6.14	**$ 19.76**	$ 6.00	$ 9.14	$ 2.36	$ -	**$ 17.50**	$ (2.26)	-11.4%
250	$ 5.00	$ 10.77	$ 7.68	**$ 23.45**	$ 6.00	$ 11.43	$ 2.95	$ -	**$ 20.38**	$ (3.07)	-13.1%
500	$ 5.00	$ 21.55	$ 15.35	**$ 41.90**	$ 6.00	$ 22.86	$ 11.80	$ 13.26	**$ 53.92**	$ 12.02	28.7%
750	$ 5.00	$ 32.32	$ 23.03	**$ 60.34**	$ 6.00	$ 34.28	$ 11.80	$ 29.84	**$ 81.92**	$ 21.58	35.8%
1,000	$ 5.00	$ 43.09	$ 30.70	**$ 78.79**	$ 6.00	$ 45.71	$ 11.80	$ 46.41	**$ 109.92**	$ 31.13	39.5%
1,500	$ 5.00	$ 64.64	$ 46.05	**$ 115.69**	$ 6.00	$ 68.57	$ 11.80	$ 79.56	**$ 165.93**	$ 50.24	43.4%
1,882	$ 5.00	$ 81.10	$ 57.78	**$ 143.87**	$ 6.00	$ 86.03	$ 11.80	$ 104.89	**$ 208.71**	$ 64.84	45.1%
2,000	$ 5.00	$ 86.18	$ 61.40	**$ 152.58**	$ 6.00	$ 91.42	$ 11.80	$ 112.71	**$ 221.93**	$ 69.35	45.5%
2,500	$ 5.00	$ 107.73	$ 76.75	**$ 189.48**	$ 6.00	$ 114.28	$ 11.80	$ 145.86	**$ 277.94**	$ 88.46	46.7%
3,000	$ 5.00	$ 129.27	$ 92.10	**$ 226.37**	$ 6.00	$ 137.13	$ 11.80	$ 179.01	**$ 333.94**	$ 107.57	47.5%
4,000	$ 5.00	$ 172.36	$ 122.80	**$ 300.16**	$ 6.00	$ 182.84	$ 11.80	$ 245.31	**$ 445.95**	$ 145.79	48.6%
5,000	$ 5.00	$ 215.45	$ 153.50	**$ 373.95**	$ 6.00	$ 228.55	$ 11.80	$ 311.61	**$ 557.96**	$ 184.01	49.2%

*PPAC: 0.03070 FY '14
Base used for Comparison purposes

**kWh < 300 $0.01180
kWh> 300 $0.06630

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Monthly Bills

Winter

Rate Increase Only

Service Classification No. 4 - Industrial

kW	kWh	Present				Proposed					
		Demand Charge	**Energy Charge**	***PPAC**	**Total**	**Demand Charge**	**Energy Charge**	***PPAC**	**Total**	**$ Increase**	**% Increase**
Used											
		$ 6.50	$ 0.01615			$ 7.16	$ 0.01778				
25	6,510	$ 162.50	$ 105.14	$ 199.86	**$ 467.49**	$ 178.91	$ 115.75	$ 137.13	**$ 431.79**	$ (35.70)	-7.6%
25	8,370	$ 162.50	$ 135.18	$ 256.96	**$ 554.63**	$ 178.91	$ 148.82	$ 176.31	**$ 504.04**	$ (50.59)	-9.1%
25	10,230	$ 162.50	$ 165.21	$ 314.06	**$ 641.78**	$ 178.91	$ 181.89	$ 215.49	**$ 576.29**	$ (65.48)	-10.2%
25	12,090	$ 162.50	$ 195.25	$ 371.16	**$ 728.92**	$ 178.91	$ 214.96	$ 254.68	**$ 648.55**	$ (80.37)	-11.0%
50	13,020	$ 325.00	$ 210.27	$ 399.71	**$ 934.99**	$ 357.82	$ 231.50	$ 274.27	**$ 863.58**	$ (71.41)	-7.6%
50	16,740	$ 325.00	$ 270.35	$ 513.92	**$ 1,109.27**	$ 357.82	$ 297.64	$ 352.63	**$ 1,008.09**	$ (101.18)	-9.1%
50	20,460	$ 325.00	$ 330.43	$ 628.12	**$ 1,283.55**	$ 357.82	$ 363.78	$ 430.99	**$ 1,152.59**	$ (130.96)	-10.2%
50	24,180	$ 325.00	$ 390.51	$ 742.33	**$ 1,457.83**	$ 357.82	$ 429.92	$ 509.35	**$ 1,297.09**	$ (160.74)	-11.0%
75	19,530	$ 487.50	$ 315.41	$ 599.57	**$ 1,402.48**	$ 536.73	$ 347.24	$ 411.40	**$ 1,295.37**	$ (107.11)	-7.6%
75	25,110	$ 487.50	$ 405.53	$ 770.88	**$ 1,663.90**	$ 536.73	$ 446.46	$ 528.94	**$ 1,512.13**	$ (151.78)	-9.1%
75	30,690	$ 487.50	$ 495.64	$ 942.18	**$ 1,925.33**	$ 536.73	$ 545.67	$ 646.48	**$ 1,728.88**	$ (196.44)	-10.2%
75	36,270	$ 487.50	$ 585.76	$ 1,113.49	**$ 2,186.75**	$ 536.73	$ 644.88	$ 764.03	**$ 1,945.64**	$ (241.11)	-11.0%
1000	260,400	$ 6,500.00	$ 4,205.46	$ 7,994.28	**$ 18,699.74**	$ 7,156.40	$ 4,629.91	$ 5,485.33	**$ 17,271.64**	$(1,428.10)	-7.6%
1000	334,800	$ 6,500.00	$ 5,407.02	$ 10,278.36	**$ 22,185.38**	$ 7,156.40	$ 5,952.74	$ 7,052.56	**$ 20,161.71**	$(2,023.67)	-9.1%
1000	409,200	$ 6,500.00	$ 6,608.58	$ 12,562.44	**$ 25,671.02**	$ 7,156.40	$ 7,275.58	$ 8,619.80	**$ 23,051.77**	$(2,619.25)	-10.2%
1000	483,600	$ 6,500.00	$ 7,810.14	$ 14,846.52	**$ 29,156.66**	$ 7,156.40	$ 8,598.41	$ 10,187.03	**$ 25,941.84**	$(3,214.82)	-11.0%

*PPAC: 0.0307 FY '14
Base used for Comparison purposes

	0.021065
% Hydro	83%
% Supplemental	17%

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Average Monthly Bills

With Revenue Increase and PPAC Change

Service Classification No. 1 - Residential

kWh **Used**	Present **Rate**	Proposed **Rate**	$ **Increase**	% **Increase**
0	$ 5.00	$ 6.00	$ 1.00	20.0%
25	$ 6.53	$ 7.20	$ 0.68	10.4%
50	$ 8.06	$ 8.41	$ 0.35	4.4%
75	$ 9.58	$ 9.61	$ 0.03	0.3%
100	$ 11.11	$ 10.82	$ (0.30)	-2.7%
150	$ 14.17	$ 13.23	$ (0.94)	-6.7%
250	$ 20.28	$ 18.04	$ (2.24)	-11.0%
400	$ 29.45	$ 25.27	$ (4.18)	-14.2%
500	$ 35.57	$ 30.09	$ (5.48)	-15.4%
804	$ 54.15	$ 44.73	$ (9.42)	-17.4%
1,000	$ 66.13	$ 54.17	$ (11.96)	-18.1%
1,223	$ 79.76	$ 75.50	$ (4.26)	-5.3%
1,500	$ 96.70	$ 102.01	$ 5.31	5.5%
2,000	$ 127.26	$ 149.84	$ 22.58	17.7%
2,100	$ 133.37	$ 159.41	$ 26.03	19.5%
2,500	$ 157.83	$ 197.68	$ 39.85	25.2%
3,000	$ 188.39	$ 245.51	$ 57.12	30.3%
4,000	$ 249.52	$ 341.18	$ 91.66	36.7%
5,000	$ 310.65	$ 436.85	$ 126.20	40.6%
6,000	$ 371.78	$ 532.52	$ 160.74	43.2%

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Average Monthly Bills

With Revenue Increase and PPAC Change

Service Classification No. 2 - General Service Non Demand Metered

kWh Used	Present Rate	Proposed Rate	$ Increase	% Increase
0	$ 5.00	$ 6.00	$ 1.00	20.0%
2	$ 5.13	$ 6.11	$ 0.97	19.0%
10	$ 5.67	$ 6.54	$ 0.87	15.3%
25	$ 6.69	$ 7.35	$ 0.67	10.0%
50	$ 8.37	$ 8.71	$ 0.33	4.0%
75	$ 10.06	$ 10.06	$ 0.00	0.0%
100	$ 11.74	$ 11.41	$ (0.33)	-2.8%
150	$ 15.12	$ 14.12	$ (1.00)	-6.6%
200	$ 18.49	$ 16.82	$ (1.67)	-9.0%
250	$ 21.86	$ 19.53	$ (2.33)	-10.7%
500	$ 38.72	$ 48.44	$ 9.72	25.1%
750	$ 55.58	$ 73.84	$ 18.26	32.8%
1,000	$ 72.44	$ 99.24	$ 26.80	37.0%
1,500	$ 106.16	$ 150.05	$ 43.89	41.3%
1,882	$ 131.92	$ 188.86	$ 56.94	43.2%
2,000	$ 139.88	$ 200.85	$ 60.97	43.6%
2,500	$ 173.60	$ 251.66	$ 78.06	45.0%
3,000	$ 207.32	$ 302.46	$ 95.14	45.9%
4,000	$ 274.76	$ 404.07	$ 129.31	47.1%
5,000	$ 342.20	$ 505.68	$ 163.48	47.8%

Received: 05/29/2015

Town of Massena
Electric Department
Comparison of Average Monthly Bills

With Revenue Increase and PPAC Change

Service Classification No. 4 - General Service Demand Metered

KW	kWh	Present Rate	Proposed Rate	$ Increase	% Increase
25	6,510	$ 426.16	$ 401.91	$ (24.24)	-5.7%
25	8,370	$ 501.49	$ 465.62	$ (35.86)	-7.2%
25	10,230	$ 576.82	$ 529.34	$ (47.48)	-8.2%
25	12,090	$ 652.15	$ 593.05	$ (59.09)	-9.1%
50	13,020	$ 852.31	$ 803.82	$ (48.49)	-5.7%
50	16,740	$ 1,002.97	$ 931.25	$ (71.72)	-7.2%
50	20,460	$ 1,153.63	$ 1,058.68	$ (94.95)	-8.2%
50	24,180	$ 1,304.29	$ 1,186.11	$ (118.18)	-9.1%
75	19,530	$ 1,278.47	$ 1,205.73	$ (72.73)	-5.7%
75	25,110	$ 1,504.46	$ 1,396.87	$ (107.58)	-7.2%
75	30,690	$ 1,730.45	$ 1,588.02	$ (142.43)	-8.2%
75	36,270	$ 1,956.44	$ 1,779.16	$ (177.28)	-9.1%