

June 2016-May 2017

Village of Hamilton

Total Sales per Annual Report

Schedule 125

Month	Energy Sales (kWh)	PPA (\$/kWh)	PPA Revenue
Jun-17	4,350,792	\$ 0.008444	\$ 36,738.09
Jul-17	3,843,477	\$0.008069	\$ 31,013.02
Aug-17	4,565,435	\$ 0.010395	\$ 47,457.70
Sep-17	4,536,672	\$ 0.007522	\$ 34,124.85
Oct-17	4,888,052	\$ 0.004380	\$ 21,409.67
Nov-17	5,490,096	\$ 0.008633	\$ 47,396.00
Dec-17	7,004,275	\$ 0.014913	\$ 104,454.75
Jan-18	6,705,514	\$ 0.016199	\$ 108,622.62
Feb-18	6,265,824	\$ 0.012574	\$ 78,786.47
Mar-18	7,051,551	\$ 0.008466	\$ 59,698.43
Apr-18	5,154,735	\$ 0.006654	\$ 34,299.61
May-18	4,577,472	\$ 0.012661	\$ 57,955.37
	64,433,895		\$ 661,956.57

NYPA Billing Month	Total Power Bill (\$)	Surcharge (Credit) (\$)	MEUA Energy Efficiency	Total Delivered KWH	Base Cost of Power (\$per KWH)	Difference in Present and Base Costs	Net (Overcollection) Undercollection	Adjustment Factor
Jun-17	78,801.60	22,586.84	4,350.79	4,233,360	0.016926	\$34,085.38	(\$2,652.71)	1.0599
Jul-17	84,981.96	22,586.86	3,843.48	4,558,792	0.016926	\$34,250.18	\$3,237.17	1.0599
Aug-17	96,045.27	23,961.78	4,565.44	4,653,088	0.016926	\$45,814.32	(\$1,643.38)	1.0599
Sep-17	106,414.08	4,575.73	4,536.67	4,809,056	0.016926	\$34,128.40	\$3.55	1.0599
Oct-17	96,463.76	4,575.73	4,888.05	5,022,996	0.016926	\$20,908.31	(\$501.36)	1.0599
Nov-17	142,218.11	2,611.56	5,490.10	6,002,448	0.016926	\$48,722.33	\$1,326.33	1.0599
Dec-17	215,974.37	2,611.56	7,004.28	7,273,192	0.016926	\$102,484.16	(\$1,970.60)	1.0599
Jan-18	241,628.64	2,612.96	6,705.51	7,811,600	0.016926	\$118,727.97	\$10,105.35	1.0599
Feb-18	177,406.95	6,444.01	6,265.82	6,602,344	0.016926	\$78,365.51	(\$420.96)	1.0599
Mar-18	165,237.22	669.30	7,051.55	6,913,748	0.016926	\$55,935.97	(\$3,762.46)	1.0586
Apr-18	135,333.52	669.30	5,154.74	6,109,644	0.016926	\$37,745.72	\$3,446.11	1.0586
May-18	105,308.26	22,348.44	4,577.47	4,570,832	0.016926	\$54,868.27	(\$3,087.10)	1.0586
	1,645,813.74		64,433.90	68,561,100		\$666,036.53	\$4,079.96	

[1] Credits and Surcharges are as follows:  
(Please enter nature, amount and months effected)

\* overcharge of NYSEG

[Note 1]

Difference in Present and Base Costs=[Total Power Bill +Surcharges-Credits] - [Total Delivered KWH x Base Cost of Power]

[Note 2]

Net (Overcollection)Undercollection = Difference in Present and Base Costs - PPAC Revenues Collected

## Village of Hamilton - Electric Department

## Summary of Weather Normalization and Customer Growth Adjustment

Assume non-weather load to be average of lowest two months kWh sales

From 5/31/18 Annual Report: Actual kWh & Actual Base Revenue

	kWh Sold			Base Revenue		
	Winter	Summer	Total kWh	Winter	Summer	Total \$
	<u>Nov - April kWh</u>	<u>May - Oct kWh</u>		<u>Nov - April \$</u>	<u>May - Oct \$</u>	
601 Residential	15,370,500	5,954,224	21,324,724	\$ 624,963	\$ 228,814	\$ 853,777
602 Commercial	2,967,487	2,827,603	5,795,090	\$ 133,121	\$ 63,893	\$ 197,014
Total	18,337,987	8,781,827	27,119,814	\$ 758,084	\$ 292,707	\$ 1,050,791

Weather Normalization

	Nov - April	Nov - April	Increase/(Decrease)	Adjusted			Adj. to Sales
	<u>Non-Weather kWh</u>	<u>Weather kWh</u>	<u>-5.0% Weather Load</u>	<u>Nov - Apr kWh</u>			
601 Residential	5,034,561	10,335,939	9,816,126	14,850,687	(519,813) Weather Normalized	17,791,030	
602 Commercial	2,427,750	539,737	512,593	2,940,343	(27,144) Actual	18,337,987	
Total	7,462,311	10,875,676	10,328,719	17,791,030	(546,957)	(546,957)	-3.0%

	Nov - April	Adjusted	Adjustment	
	<u>Base Revenue</u>	<u>Base Revenue</u>		
601 Residential	624,963	606,323	(18,640)	82%
602 Commercial	133,121	129,151	(3,971)	18%
Total	758,084	735,473	(22,611)	

Purchased Power  
change in kWh

(546,957)

Base Cost of Fuel  
FOA - RY

0.016926

1.059850

0.0179390

Commercial

Residential

	Sales	Sales	Rev. Req.
	<u>Adjustment</u>	<u>Growth</u>	<u>Adjustments</u>
Revenue	(22,611)	(655)	(23,266)
Purchased Power	(9,812)	(195)	(10,007)

Increase/Decrease to  
Revenue

Purchased Power

(9,812)

(487)

(9,325)

Requirement

(32,423)

(850)

(33,273)

## Village of Hamilton - Electric Department

## Determination of Two Lowest Sales Months for Use in Weather Normalization Calculation

5/31/2018 Sales - from Annual Report

## 601- RESIDENTIAL

kWh	kWh	kWh	kWh	Total
June	1,004,559			1,004,559
July	777,549			777,549
August	951,934			951,934
September	900,638			900,638
October	1,218,459			1,218,459
November	2,063,398			2,063,398
December	3,037,935			3,037,935
January	2,978,866			2,978,866
February	2,551,302			2,551,302
March	2,751,639			2,751,639
April	1,987,360			1,987,360
May	1,101,085			1,101,085
0	21,324,724	-	-	21,324,724

## Lowest 2 Months

777,549	July
900,638	Sept

## AVG

839,094
1,678,187

Base Rev	Base Rev	Base Rev	Base Rev	Total
\$ 38,526				38,526
\$ 30,584				30,584
\$ 36,750				36,750
\$ 34,889				34,889
\$ 46,042				46,042
\$ 82,885				82,885
\$ 124,372				124,372
\$ 122,061				122,061
\$ 103,659				103,659
\$ 112,267				112,267
\$ 79,719				79,719
\$ 42,023				42,023
853,777	-	-	-	853,777

## 602 - COMMERCIAL

kWh	kWh	kWh	kWh	Total
June	462,512			462,512
July	512,796			512,796
August	528,882			528,882
September	514,163			514,163
October	399,902			399,902
November	386,892			386,892
December	456,612			456,612
January	567,594			567,594
February	551,640			551,640
March	524,100			524,100
April	480,649			480,649
May	409,348			409,348
-	5,795,090	-	-	5,795,090

## Lowest 2 Months

399,902	Oct
409,348	May

## AVG

404,625
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Base Rev	Base Rev	Base Rev	Base Rev	Total
\$ 9,912				9,912
\$ 8,710				8,710
\$ 10,336				10,336
\$ 11,517				11,517
\$ 12,630				12,630
\$ 19,598				19,598
\$ 25,068				25,068
\$ 23,670				23,670
\$ 22,542				22,542
\$ 24,202				24,202
\$ 18,041				18,041
\$ 10,788				10,788
197,014	-	-	-	197,014

Note: Copy kWh data from Annual Report / Historic Test Year. Determine 2 lowest months of kWh usage for Residential and Commercial.

## Village of Hamilton Electric Department

## Determination of Test Year Weather Deviation from 10 Year Normalized Weather

## Syracuse

## Heating Degree Day

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	Normal	10 Yr Avg.
January	1333	1099	1208	1478	1393	1154	1048	1364	1291	1445	1091	1296	1,281
February	910	883	1086	1576	1228	1112	942	1151	1089	1079	1132	1131	1,106
March	1054	1076	779	1172	1212	959	568	983	754	917	1021	959	947
April	753	430	669	551	568	559	578	487	401	519	404	579	552
May	123	302	263	127	195	191	106	143	195	241	352	258	
June	50	72	55	55	23	61	44	22	43	60	18	66	
July	0	2	1	7	3	4	0	0	5	6	2	10	
August		36	1	4	10	3	2	4	3	13	25	25	
September		106	92	52	103	173	117	69	128	132	129	158	
October		258	416	466	316	345	323	378	421	491	511	460	
November		806	664	571	755	820	764	544	722	642	802	748	699
December		1263	1092	734	1005	1139	910	904	1221	1142	1122	1113	1,046
TOTAL		6333	6326	6793	6811	6520	5402	6049	6273	6687	6609	6803	
	6,119	5,244	5,047	6,537								5,826	5,630

Adj. to Normalize      -5.03%      9.99%      13.37%      -12.20%

Note: Update HDD from weather station closest to municipality.

### Analysis of Sales Growth

							Average Yearly Growth			
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>					
RESIDENTIAL										
Actual kWh Sales (per annual report)										
A/C 601 Residential sales (nov-apr)		15,763,783	13,017,139	14,009,402	15,370,500					
A/C 601 Residential sales (other)		<u>6,323,730</u>	<u>6,216,259</u>	<u>6,004,758</u>	<u>5,954,224</u>					
Total Residential		22,087,513	19,233,398	20,014,160	21,324,724					
Nov - Apr Deviation of Degree Days from 30 Year Average		-12.20%	13.37%	9.99%	-5.03%					
WEATHER NORMALIZED										
A/C 601 Residential sales (nov-apr)		14,419,306	14,105,460	14,867,465	14,854,212					
A/C 601 Residential sales (other)		<u>6,323,730</u>	<u>6,216,259</u>	<u>6,004,758</u>	<u>5,954,224</u>					
Total Residential		20,743,036	20,321,719	-2.03% 20,872,223	2.71% 20,808,436	-0.31%	0.1%			
COMMERCIAL										
Actual kWh Sales (per annual report)										
A/C 602 Commercial sales (nov-apr)		2,544,952	2,239,033	2,283,240	2,448,856					
A/C 602 Commercial sales (other)		<u>1,567,540</u>	<u>1,592,550</u>	<u>1,480,562</u>	<u>1,443,709</u>					
Total Commercial		4,112,492	3,831,583	3,763,802	3,892,565					
Nov - Apr Deviation of Degree Days from 10 Year Average		-12.20%	13.37%	9.99%	-5.03%					
WEATHER NORMALIZED										
A/C 602 Commercial sales (nov-apr)		2,397,736	2,352,547	2,379,185	2,388,671					
A/C 602 Commercial sales (other)		<u>1,567,540</u>	<u>1,592,550</u>	<u>1,480,562</u>	<u>1,443,709</u>					
Total Commercial		3,965,276	3,945,097	3,859,747	-2.16% 3,832,380	-0.71%	-1.0%			
Residential										
Two Lowest Months		791,169	812,964	903,321	850,775					
Non-Weather Winter Sales		4,747,014	4,877,784	5,419,923	5,104,650					
Weather Related Winter Sales		11,016,769	8,139,355	8,589,479	10,265,850					
Commercial										
Two Lowest Months		223,109	231,681	220,468	208,689					
Non-Weather Winter Sales		1,338,654	1,390,083	1,322,805	1,252,131					
Weather Related Winter Sales		1,206,298	848,950	960,435	1,196,725					
						Sales Change (kWh)	Energy Rate * (\$/kWh)	Base Revenues (\$)		
						Residential	25,817	0.0400 \$	1,033	
						Commercial	(36,695)	0.046 \$	(1,688)	
						Total	(10,878)		(655)	
						Purchased Power (Base & FOA)	(10,878)	0.017939 \$	(195)	
						Net Increase/(Decrease)			\$	(460)

Village of Hamilton  
Electric Department

Account 4-2770.100 Misc. Electric Revenues

	FY '14	FY '15	FY '16	FY '17	FY '18	5 Yr Avg.
Pole Attachment	\$ 12,647	\$ 17,224	\$ 14,936	\$ 16,575	\$ 9,063	\$ 14,089
Reconnect Fees	\$ 45	\$ 30	\$ 30	\$ 60	\$ 15	\$ 36
Sale of Scrap	\$ 1,367	\$ 735	\$ 455	\$ 1,935	\$ 672	\$ 1,033
Insurance Proceeds				\$ 6,816	\$ 42,358	\$ 9,835
Colagate - Cont. for Equip	\$ 2,910	\$ 2,059	\$ 588	\$ 17,424	\$ 147,110	\$ 1,852
Line Extension	\$ 5,884	\$ 215	\$ -	\$ -	\$ -	\$ 1,220
Other	\$ 737	\$ 4,992	\$ 600	\$ 600	\$ 4,168	\$ 2,219
 Total	 \$ 23,590	 \$ 25,255	 \$ 16,609	 \$ 43,410	 \$ 203,385	 \$ 30,284



**Village of Hamilton  
Electric Department  
Capitalized Labor**

	FY	Capital		Colgate		Non-Colgate
	2015	\$	23,826		\$	23,826
	2016	\$	39,939	\$	-	39,939
	2017	\$	31,280	\$	3,781	27,498
	2018	\$	39,814	\$	28,103	11,711
Total	\$	134,859	\$	31,884	\$	102,975
Average					\$	25,744
					\$	26,000 Rounded



## Labor Cost from Work Orders

Mo.	Week Ending	Capitalized			
	6	6 \$	53		
	13				
	20				
	27				
7	3	3 \$	413		
	11				
	18	18 \$	527	\$	421
	25	25 \$	445		
8	1	1 \$	1,390	\$	604
	8	8 \$	545	\$	2,403
	15	15 \$	484		
	22				
	29	29 \$	27	\$	568
9	5	5 \$	555		
	12				
	19	19 \$	60	\$	1,266
	26	26 \$	60	\$	1,418
10	3	3 \$	214		
	10	10 \$	461		
	17	17 \$	3,466		
	24	24 \$	272		
	31	31 \$	84	\$	108 \$ 361
11	7				
	14				
	21				
	28	28 \$	54		
12	5				
	12				
	19	19 \$	253		
	26	26 \$	171	\$	112
1	2	2 \$	217		
	9	9 \$	337	\$	177
	16	16 \$	177		
	23				
	30				
2	6				
	13				
	20				
	27				
3	6				
	13	13 \$	365		
	20	20 \$	43		
	27	27 \$	271		
4	3				
	10				
	17				
	24	24 \$	1,298		
5	1	1 \$	59	\$	676
	8	8 \$	171		
	15	15 \$	839		
	22	22 \$	1,196		
	29	29 \$	1,202		
Total		\$	15,711	\$	7,754 \$ 361
Grand Total		\$	23,826		

## Labor Cost from Work Orders

Mo.	Week Ending	Total	Expense	Capitalized
6	5	\$ 1,465.68	\$ 1,465.68	\$ -
	12	\$ 1,101.07	\$ 874.81	\$ 226.26
	19	\$ 1,299.72	\$ 746.86	\$ 552.86
	26	\$ 2,747.57	\$ 2,747.57	
7	2	\$ 2,333.74	\$ 1,839.36	\$ 494.38
	10	\$ 2,792.98	\$ 2,792.98	
	17	\$ 2,650.47	\$ 2,650.47	
	24	\$ 4,341.92	\$ 3,204.23	\$ 1,137.69
	31	\$ 3,508.57	\$ 3,508.57	
8	7	\$ 3,306.45	\$ 2,792.27	\$ 514.18
	14	\$ 1,461.82	\$ 983.96	\$ 477.86
	21	\$ 2,434.17	\$ 1,782.27	\$ 651.90
	28	\$ 3,193.41	\$ 1,360.12	\$ 1,833.29
9	4	\$ 1,590.92	\$ 1,590.92	
	11	\$ 7,255.09	\$ 3,234.56	\$ 4,020.53
	18	\$ 1,910.32	\$ 1,910.32	
	25	\$ 1,893.14	\$ 1,893.14	
10	2	\$ 1,154.40	\$ 963.50	\$ 190.90
	9	\$ 502.91	\$ 502.91	
	16	\$ 2,223.91	\$ 432.04	\$ 1,791.87
	23	\$ 1,553.60	\$ 1,311.11	\$ 242.49
	30	\$ 2,046.14	\$ 974.66	\$ 1,071.48
11	6	\$ 1,452.49	\$ 822.85	\$ 629.64
	13	\$ 1,132.80	\$ 555.00	\$ 577.80
	20	\$ 1,653.04	\$ 1,453.24	\$ 199.80
	27	\$ 1,742.71	\$ 603.24	\$ 1,139.47
12	4	\$ 2,899.15	\$ 932.40	\$ 1,966.75
	11	\$ 901.82	\$ 232.86	\$ 668.96
	18	\$ 873.91	\$ 349.22	\$ 524.69
	25	\$ 1,404.29	\$ 441.16	\$ 963.13
	31	\$ 3,885.53	\$ 1,639.63	\$ 2,245.90
1	8	\$ 7,494.24	\$ 1,026.30	\$ 6,467.94
	15	\$ 1,622.83	\$ 763.82	\$ 859.01
	22	\$ 1,514.75	\$ 421.36	\$ 1,093.39
	29	\$ 1,532.64	\$ 787.24	\$ 745.40
2	5	\$ 2,208.43	\$ 742.90	\$ 1,465.53
	12	\$ 673.68	\$ 297.99	\$ 375.69
	19	\$ 988.94	\$ 737.03	\$ 251.91
	26	\$ 1,951.30	\$ 935.71	\$ 1,015.59
3	4	\$ 2,186.23	\$ 719.96	\$ 1,466.27
	11	\$ 1,156.53	\$ 1,001.56	\$ 154.97
	18	\$ 2,331.11	\$ 2,331.11	
	25	\$ 1,533.06	\$ 1,366.79	\$ 166.27
4	1	\$ 487.97	\$ 487.97	
	8	\$ 1,273.93	\$ 1,273.93	
	15	\$ 438.02	\$ 382.52	\$ 55.50
	22	\$ 2,231.97	\$ 1,481.74	\$ 750.23
	29	\$ 3,376.97	\$ 3,376.97	
5	6	\$ 560.55	\$ 560.55	
	13	\$ 698.24	\$ 531.84	\$ 166.40
	20	\$ 3,439.07	\$ 2,462.66	\$ 976.41
	27	\$ 2,404.87	\$ 598.43	\$ 1,806.44
		\$ 108,819.07	\$ 68,880.29	\$ 39,938.78

## Labor Cost from Work Orders

Mo.	Week Ending	Total	Expense	Capitalized	Colgate/DOT
6	7	\$ 1,244	\$ 434	\$ 810	
			\$ -		
			\$ -		
	24	\$ 1,599	\$ 1,599		
7	1	\$ 6,436	\$ 1,435	\$ 5,001	
	8	\$ 6,629	\$ 2,040	\$ 4,589	
	15	\$ 902	\$ 902		
	22	\$ 2,322	\$ 739	\$ 1,583	
	29	\$ 2,611	\$ 2,611		
8	5	\$ 2,565	\$ 2,372	\$ 193	
	12	\$ 3,179	\$ 1,817	\$ 1,363	\$ 1,248
	19	\$ 2,735	\$ 1,528	\$ 1,206	\$ 1,123
	26	\$ 4,092	\$ 2,682	\$ 1,410	\$ 1,410
9	30	\$ 2,405	\$ 623	\$ 1,783	
	2	\$ 2,212	\$ 2,212		
	9	\$ 1,481	\$ 1,060	\$ 421	
	16	\$ 1,687	\$ 1,687		
	23	\$ 2,657	\$ 2,380	\$ 277	
10	7	\$ 2,865	\$ 1,751	\$ 1,115	
	14	\$ 1,420	\$ 1,117	\$ 303	
	21	\$ 1,681	\$ 1,405	\$ 275	
	28	\$ 2,485	\$ 1,815	\$ 671	
11	4	\$ 1,612	\$ 839	\$ 773	
	11	\$ 1,570	\$ 1,143	\$ 426	
	18	\$ 1,001	\$ 692	\$ 309	
	23	\$ 2,557	\$ 1,043	\$ 1,514	
12	2	\$ 1,321	\$ 1,321		
	9	\$ 613	\$ 613		
	16	\$ 930	\$ 930		
	23	\$ 762	\$ 762		
	30	\$ 1,634	\$ 1,355	\$ 280	
1	6	\$ 2,088	\$ 1,318	\$ 771	
	13	\$ 708	\$ 708		
	20	\$ 594	\$ 594		
	27	\$ 1,164	\$ 994	\$ 171	
2	3	\$ 814	\$ 711	\$ 103	
	10	\$ 843	\$ 843		
	17	\$ 1,409	\$ 1,238	\$ 171	
	25	\$ 869	\$ 528	\$ 341	
3	3	\$ 2,602	\$ 941	\$ 1,661	
	10	\$ 965	\$ 878	\$ 86	
	17	\$ 2,287	\$ 2,287		
	24	\$ 907	\$ 907		
	31	\$ 768	\$ 597	\$ 171	
4	7	\$ 1,747	\$ 1,747		
	14	\$ 857	\$ 857		
	21	\$ 2,132	\$ 1,369	\$ 763	
	28	\$ 1,851	\$ 1,851		
5	5	\$ 1,061	\$ 1,061		
	12	\$ 2,694	\$ 1,420	\$ 1,274	
	19	\$ 2,515	\$ 2,515		
	26	\$ 2,650	\$ 1,184	\$ 1,466	
Total		\$ 96,734	\$ 65,454	\$ 31,280	\$ 3,781

Mo.	Week Ending	Labor Cost from Work Orders				Colgate/DOT		
6	2	\$	103.20					
	9	\$	347.59	\$	175.51			
	16					\$	2,212.47	
	23					\$	3,548.19	
	30							
7	7					\$	151.44	
	14							
	21					\$	712.12	
	28	\$	790.22					
8	4							
	11	\$	292.37					
	18	\$	351.03					
	25	\$	58.30	\$	140.98			
9	1							
	8							
	15	\$	1,106.30					
	22	\$	263.27					
	29	\$	1,316.35					
10	6	\$	839.59					
	13							
	20							
	27	\$	106.44					
11	3							
	10							
	17	\$	106.44					
	22	\$	385.26	\$	48.14			
12	1			\$	77.29	\$	1,526.41	\$ 1,807.98
	8	\$	159.66	\$	707.66			
	15					\$	2,771.31	
	22			\$	1,149.02	\$	1,335.04	
	29							
1	5	\$	175.51					
	12							
	19	\$	367.96	\$	164.74			
	26					\$	1,907.81	
2	2							
	9							
	16							
	23							
3	2							
	9	\$	532.20					
	16	\$	156.52					
	23	\$	72.21	\$	263.74			
	30							
4	6	\$	316.49					
	13	\$	175.51					
	20					\$	1,777.69	
	27	\$	175.51					
5	4	\$	658.69	\$	127.37			
	11					\$	1,980.78	
	18					\$	4,753.94	
	25					\$	3,617.82	
		\$	8,856.62	\$	2,777.16	\$	77.29	\$ -
						\$	26,295.02	\$ 1,807.98
								\$ 28,103.00
Total Capitalized							\$ 39,814.07	

Filed: Session of January 17, 2013  
Approved as Recommended  
and so Ordered  
by the Commission

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JEFFREY C. COHEN  
Acting Secretary

Issued & Effective January 24, 2013

STATE OF NEW YORK  
DEPARTMENT OF PUBLIC SERVICE

January 3, 2013

TO: THE COMMISSION

FROM: OFFICE OF ELECTRIC, GAS AND WATER  
- Tariffs, Electric Supply and Small Utility Rates  
OFFICE OF ACCOUNTING AND FINANCE

SUBJECT: Case 12-E-0286 - Minor Rate Filing of Hamilton  
Municipal Utilities Commission to Increase its Annual  
Electric Revenues by \$239,362 or 8.0%.

SUMMARY OF

RECOMMENDATIONS      Staff recommends that the tariff filing (see  
Appendix A) be authorized to become  
effective with modifications, as discussed  
in this memorandum, and that an increase in  
total annual electric revenues of \$141,430  
or 4.7%, be approved.

SUMMARY

By letter dated June 19, 2012, Hamilton Municipal  
Utilities Commission ("Hamilton" or "Village") filed revised  
tariff leaves and supporting documentation (Rate Application)  
seeking Commission approval to increase its total annual  
electric revenues by \$239,362 or 8.0%, for the rate year  
commencing November 1, 2012. Subsequently, the effective date  
of the Village's filing was postponed to February 1, 2013. This  
is Hamilton's first rate filing since 2004 when the Commission

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authorized the Village to increase its annual revenues by \$299,999 or 13.2%.<sup>1</sup>

Staff reviewed Hamilton's Rate Application and recommends that Hamilton be allowed to increase its rates to produce additional annual revenues of \$141,430 or 4.7%, to become effective February 1, 2013. Appendix B shows Hamilton's revenue requirement, as filed by the Village, and adjusted by Staff.

Pursuant to the State Administrative Procedure Act (SAPA) §202(1), a Notice of Proposed Rulemaking was published in the State Register on July 11, 2012. The public comment period in conformance with SAPA requirements expired on August 25, 2012. No comments were received in response to the SAPA notice.

The Company notified its customers by newspaper publication of its pending rate increase. No comments were received in response to this notice.

#### BACKGROUND

The Village of Hamilton is located in Madison County, New York. The Village serves approximately 1,500 residential and commercial customers including Colgate University, and receives approximately \$3.1 million in annual electric revenues. Hamilton does not own generating facilities; all power requirements are served through purchase power agreements with external sources. Hamilton is a member of New York Municipal Power Association (NYMPA) and came under the Commission's jurisdiction on May 1, 1998, after it started to receive

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<sup>1</sup> Case 04-E-0072 -Hamilton Municipal Utilities Commission - Electric Rates (issued May 7, 2004) (2004 Rate Order).

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supplemental power from sources other than the New York Power Authority (NYPA).

HAMILTON'S RATE FILING

By letter dated June 19, 2012, Hamilton filed tariff leaves and supporting documents to increase its total revenues by \$239,362 or 8.0% for the rate year ending October 31, 2013. Subsequent to filing the Rate Application, Hamilton provided Staff with certain updates and corrections increasing the initial revenue increase request by \$37,702, from \$239,362 to \$277,064. The increase was primarily related to an update of Hamilton's forecast of pension expense and is discussed below.

Hamilton made several normalizing and pro-forma adjustments to arrive at its rate year (twelve months ending October 31, 2013) forecast and used the fiscal year ending (FYE) May 31, 2011, as its historic test year. In order to facilitate the timely processing of the Rate Application, the Village limited its normalizing and pro-forma adjustments to only significant, known and measureable changes. In addition, Hamilton elected to use the FYE May 31, 2011, as its historic test year, rather than the FYE May 31, 2012, because at the time the Village filed the Rate Application its audited financial statements for FYE May 31, 2012 were not available. As part of its rate case audit process, Staff compared the financial statements for the FYE May 31, 2012, with the FYE May 31, 2011, to ensure that the FYE May 31, 2011, provides a reasonable basis for setting rates.

Consistent with normal ratemaking procedures, Staff used a cost-based approach to determine Hamilton's revenue requirement. In order to compute the revenue requirement, Staff made several adjustments to the historic test and rate years' operating revenues, O&M expenses, and rate base. Staff calculated net income by applying an appropriate rate of return

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to rate base. Staff then added net income to expenses to determine the level of annual revenues needed. The difference between revenues needed and projected revenues before the rate increase determines Hamilton's revenue deficiency. Staff's major adjustments are discussed below.

#### Adjustments to Operating Revenues

##### Base Revenues

Hamilton decreased its base revenues by \$13,362 to arrive at its forecast of rate year base revenues. To arrive at this figure, Hamilton first decreased revenues by \$19,355 to reflect a weather normalization adjustment for the historic test year. The Village then increased its historic test year base revenues by \$5,993 to reflect weather normalized sales growth trends over the last three years for its residential, large and small commercial, industrial, security lighting services, and public street lighting customers.

Staff analyzed Hamilton's weather normalization adjustment and its annual weather normalized kWh sales growth from May 31, 2008, to May 31, 2011. Staff determined that the adjustments were reasonable.

##### Other Revenues

As part of Staff's review of the Village's PSC Annual Reports, Staff found that Hamilton records a significant amount of revenue as Miscellaneous Non-Operating Revenues. These revenues are not credited to customers because the rate-making process does not capture these non-operating revenues. In a response to a Staff information request, Hamilton stated that these miscellaneous revenues represent proceeds from the sale of scrap materials and equipment, reimbursements from an investor-owned utility for Hamilton crew time (labor) during an emergency, and other miscellaneous reimbursements. Staff's review of this response indicated a significant amount of these



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proceeds related to the salvage value of various classifications of equipment. According to the Uniform System of Accounts (USOA) for municipal electric utilities, salvage should be credited to Account 261, Depreciation Reserve and thus, excluded from the measurement of net operating income. After removing the revenues that should have been applied to salvage, Staff determined that the remainder of these revenues should have been classified as miscellaneous operating revenues according to the USOA because the expenses that generated these revenues were included in rates funded by ratepayers.

The Municipal Electric USOA states that Miscellaneous Electric Revenues (Account 622) shall include "revenues incidental to electric operations not specifically provided for elsewhere..." Classifying these revenues as operating revenues will allow regulated revenues to match regulated expenses. Because these revenues are operating revenues, they should be captured in the ratemaking process.

In an attempt to determine a reasonable amount of miscellaneous revenues to be included in the rate year forecast, it was discovered that these revenues fluctuated materially from year to year. Therefore, Staff used a three year historic average from FYE 2010, FYE 2011 and FYE 2012 of miscellaneous revenues to smooth out year-to-year fluctuations. This averaging process resulted in annual revenues of \$10,273. Accordingly, Staff recommends Hamilton's rate year forecast of revenues be increased by \$10,273 to credit customers for revenues that should be included in the rate-making process.

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Adjustments to Operation & Maintenance Expenses

Purchased Power Expense

Hamilton proposed an adjustment to purchased power expense to track the historic year weather normalization adjustment and sales growth adjustment as discussed above. This resulted in a decrease to purchased power of \$8,389 to track the weather normalization adjustment and an increase to purchased power of \$2,319 to track sales growth adjustment, or a net decrease to purchased power expense of \$6,372. Staff agrees with these adjustments. However, the Village's revenue requirement calculation did not track these purchased power adjustments due to a formula error. Staff corrected this error which reduces purchase power expense by \$6,372.

Labor

Hamilton increased historic test year labor expense by \$66,099 to reflect two adjustments. The first adjustment was a \$12,099 increase to labor expense that reflected an estimated contracted wage increase of 2.4% for the 18 month period from the historic test year to the rate year. The second adjustment was a \$54,000 increase to labor expense to normalize labor costs charged to capital based on a three-year average (using the FYE May 31, 2009, May 31, 2010, and May 31, 2011).

Staff made three adjustments to Hamilton's rate year forecast of labor expense. First, the Village provided Staff with the actual average wage increase of 3.5%, as compared with the initial estimate of 2.4%, pursuant to its labor contract for field personnel. In addition, the Village provided support documentation which showed the approved town budget contained an average wage increase of 2.5%, as compared with 2.4%, for supervisors and office personnel. Updating these estimated wage increases to reflect actual amounts increases Hamilton's rate year forecast of labor by \$3,657.

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Second, the Village did not take into account the known changes to its personnel in its rate year forecast. Three Village positions were eliminated since the historic test year which resulted in a \$14,417 reduction of allocated labor to the electric department from the rate year forecast of labor expense. This adjustment to reduce labor expense by \$14,417 was reflected in Staff's rate year forecast.

Third, Staff reviewed the Village's proposal for normalizing the labor charged to capital by utilizing a three-year average of capitalized labor to total labor to project the capitalized labor for the rate year. This normalizing adjustment increased Hamilton's rate year forecast of labor expense by \$54,000 to reflect \$71,924 of capitalized labor. Staff is amenable to using an averaging process for arriving at a forecast because it tends to even out year-to-year fluctuations and provide a reasonable forecast. However, Staff determined that labor costs charged to capital in 2009 were not representative of normal labor costs that are currently charged to capital. This is because beginning in the FYE 2010, Hamilton began to closely monitor labor costs that should be charged to capital projects. This monitoring significantly increased the amount of labor costs charged to capital. As a result, including the FYE 2009 labor costs charged to capital in the averaging process will understate the rate year forecast of labor costs charged to capital.

Staff updated the three-year average proposed by the Village to FYE 2010, 2011, and 2012 because the practices employed by the Village to track labor charged to capital was consistent for these three years. This adjustment to update the three-year average resulted in an amount of capitalized labor of \$100,533, which comprises a \$28,609 reduction to labor expense.

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Staff has reflected all three adjustments in the rate year forecast of labor expense. These recommendations decrease labor expense by \$39,370.

Workers Compensation and Liability Insurance

The Village submitted an amount of \$10,000 for the historic test year expenses for Workers Compensation and Liability Insurance. This amount represents the allocated portion of this expense to the Electric Department from the Operating Municipality of Hamilton and it was used by the Village as the basis for its rate year forecast. However, the Village was unable to provide supporting documentation for the Electric Department allocation factor. As requested by Staff, Hamilton recalculated the Workers Compensation and Liability Insurance costs allocated from the Village based on labor allocated to the Electric Department, employee classifications, and current workers compensation rates. Staff recommends a decrease of \$6,701 to the Village's proposed amount, to reflect the revised amount as determined by Hamilton.

Health Insurance

The Village of Hamilton provides health insurance coverage for its employees and retirees through outside medical service providers. Hamilton's health insurance cost was \$53,353 for the historic test year ended May 31, 2011. This amount was used as a basis for the rate year forecast. The Village included in its Rate Application health insurance expenses for an inactive employee whose position was not refilled. Staff recommends the expenses relating to this inactive employee be removed from the forecast. This adjustment reduces the rate year forecast of health insurance by \$4,689.

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Pension

Hamilton's pension expense for the FYE May 31, 2011 was \$40,589, reflecting its recent payments to the New York State Employees Retirement System (NYSERS). Based on information provided by the NYSERS, pension rates will significantly increase in 2012 and 2013, and therefore, the Village updated the historic year level to reflect the latest known information. This update increased pension expense by \$44,151 from \$40,589 in the historic test year to \$84,740 in the rate year. In addition, Staff reviewed the Village supporting documentation and determined that the pension expense allocated to the Electric Department by the Operating Municipality of Hamilton did not track the labor expense that was allocated to the Electric Department. These pension expense allocations (and other fringe benefit allocations such as payroll taxes) should follow the labor allocations. The resulting adjustment reduces Hamilton's rate year forecast of pension expense by \$15,850.

Social Security

In its Rate Application, Hamilton increased social security taxes from \$27,946 in the historic test year to \$36,543 in the rate year. This increase tracks Hamilton's projected increase in labor expense. Staff is proposing two separate adjustments.

First, as discussed above, payroll tax allocations to the Electric Department from the Village should follow the labor allocations. In its review, Staff discovered that the Electric Department was receiving an over-allocation of social security taxes of \$8,590. As a result, Staff has reduced Hamilton's rate year forecast of social security taxes by \$8,590.

Second, Staff made a downward adjustment to rate year labor expense of \$61,039. Staff reduced social security taxes by \$7,939 to reflect this adjustment to labor expense. In

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total, Staff reduced Hamilton's rate year forecast of social security taxes by \$16,529.

Miscellaneous Charges Transferred

Miscellaneous charges transferred represent the allocation of employee benefits and supervision time to the various tasks performed by a line crew. These tasks can either be of a capital or expense nature, depending on the work performed. Employee benefits and supervision time are reported in the Electric Department's general ledger (Accounts 741 and 785) at gross amounts; therefore, there is a need to have a "credit" account to properly allocate these costs to capital accounts or other expense accounts, without losing the integrity of the actual amount of these costs in the general ledger.

The allocation of employee benefit and supervision costs is based on direct labor dollars (essentially, the salaries of the line crew) multiplied by an overhead percentage representative of those costs as compared with direct labor cost. In its Rate Application, Hamilton reports that the miscellaneous charges transferred account was \$63,709 during the historic test year. This amount was used as a basis for the rate year forecast. The overhead loading rate used by Hamilton during the historic test year was 72%, which was determined by the Village's external auditor. The overhead loading rate is the ratio of employee benefits cost and supervision time to total line crew labor.

Staff finds the Village's overhead loading percentage reasonable. However, the miscellaneous charges transferred account must be revised to reflect Staff's labor and employee benefits forecast. Staff's resulting adjustment reduces the miscellaneous charges transferred account by \$12,545, resulting in a rate year forecast of \$51,164. Because this item is a credit against O&M expenses, Staff's adjustment reducing the

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credit actually increases O&M expenses and consequently increases the revenue requirement.

Outside Services

Hamilton's outside services expense for the historic test year ended May 31, 2011 was \$46,255, which represented direct payments to the Village's external auditor. This amount was used as a basis for the rate year forecast. Based on Staff's review of the external auditor's contract and invoices, the electric municipality was charged financial statement expenses for all Village departments. Staff isolated the expenses that should appropriately have been charged to the Electric Department for the historic test year. Staff removed the financial statement audit costs of the other departments which resulted in a rate year reduction of outside services expense of \$12,770.

The remaining amount of audit fees is allocated based on the relationship of direct billable hours charged by the external auditor to the various divisions of the Operating Municipality of Hamilton.

Staff discovered that the Village contracted external auditors for Single Audit Service fees (described below). This audit fee of \$6,000 was recorded on the Village's accounting records during the historic test year.

Municipalities are required to have Single Audits by the federal government if a municipality receives greater than \$25,000 in federal grants. The Village was not approved for the federal grant for which it applied; therefore the Single Audit was not completed. Hamilton has informed Staff that the cost of this audit will be refunded to the Village. As a result, Staff proposes to remove this non-recurring audit fee from the rate year forecast. This adjustment reduces outside services expense by \$6,000. Staff's proposals reduce outside services by a total of \$18,770.

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Non-Labor Expenses

In its Rate Application, Hamilton assumed the historic test year level of \$382,090 for All Other Non-Labor expenses would equal the rate year forecast. All Other Non-labor expenses are operating expenses, other than labor, related to transmission, maintenance of poles and fixtures, distribution, street lights, consumer accounting and collection, sales expenses, and administrative and general expenses.

In its review of Non-Labor expenses, Staff identified certain office building expenses (\$4,732) and property taxes (\$1,762) that were charged to the Electric Department. However, these expenses should be charged to the Operating Municipality of Hamilton because these expenses were unrelated to the Electric Department. These adjustments reduce the rate year forecast of other non-labor expenses by \$6,494.

Insurance

Hamilton incurred a cost of \$28,569 for general insurance during the historic test year. The Village has forecast this amount to remain the same in the rate year. General insurances include General Liability, commercial, Inland Marine, auto, and an umbrella package. The Operating Municipality of Hamilton purchases these insurances for all departments and allocates them to the other departments of the Operating Municipality. Hamilton uses the following allocation percentages to allocate general insurance to the departments of the Village: 35% - Operating Municipality of Hamilton, 35% - Electric, 15% - Water, and 15% - Sewer. The Village was unable to provide support for these allocation percentages. It has been Staff's experience that insurance companies are able to attribute specific insurance costs to the various Departments of the Village. Staff accepts the allocations provided in this Rate Filing. However, in Hamilton's next Rate Application, the



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Village will be expected to provide the basis for these allocation percentages.

Hamilton provided Staff with its latest known general insurance billings for the current policy year. Based on this information, Staff found that the portion of the general insurance allocated to the Electric Department is \$4,798 greater than the rate year forecast and Staff proposes this adjustment to increase the rate year forecast of insurance because it is known and measureable.

#### Depreciation Expense

In Exhibit 1 of the Village's Rate Application, Hamilton increased depreciation expense by \$19,968 to reflect the acquisition of capital equipment, including a truck with digger (digger), LED streetlights, and a bucket truck. In the rate year forecast, the Village used the same depreciation rates that it utilized during the historic test year.

Village accounting and financial records indicate that the actual service lives being experienced are longer than the lives being used for depreciation. Generally, Staff's proposed service lives are similar to those used by other municipal electric utilities and major investor owned electric utilities. Staff recommends lower rates for these accounts because the reserve or accumulated depreciation expense is nearly as great as or greater than the original cost of the plant in service. Staff recommends increasing the average service lives of four accounts, as shown on Appendix D, thereby reducing the annual depreciation expense by \$8,065.

Staff also proposes to continue taking depreciation for five subaccounts, as shown on Appendix D, which increases annual depreciation expense by \$260. The subaccounts shown are for the same type of equipment as other subaccounts that the Village continues to depreciate. The subaccounts were created

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for tax purposes and not depreciation purposes. These subaccounts contain equipment that has reached its service life and is fully depreciated so the Company stopped taking depreciation. The Company agrees it should continue taking depreciation on these subaccounts.

Staff's two adjustments of depreciation expense reduce Hamilton's rate year forecast by \$7,805. As discussed below, Staff is also proposing to further reduce depreciation expense by \$33,093 in order to apply the 2004 transmission expense refund to offset the cost of the proposed bucket truck, digger, and street lights. In addition, Staff increased depreciation expense by \$3,909 to reflect updates in operating plant for the FYE May 31, 2012. Staff's total adjustment reduces depreciation expense by \$36,989.

#### Payment in Lieu of Taxes

The Village makes a payment in lieu of taxes (PILOT) to the Operating Municipality of Hamilton. The amount submitted for the historic test year was \$40,000. The Village anticipates the PILOT to be \$60,000 in the rate year, resulting in an increase in the PILOT of \$20,000. Staff requested support for the \$20,000 increase but the Village did not provide the supporting documentation, explaining it was unavailable.

In order for Staff to determine whether the Village's forecast was reasonable, Staff followed the approved calculation and methodology used in the 2004 Rate Order which approved a PILOT payment of \$42,720. This calculation followed the methodology employed by the New York State Office of Real Property Services (ORPS) when developing property values used by municipalities throughout the state to assess property taxes on investor owned utilities. In general, ORPS uses the "reproduction cost" minus accumulated depreciation to develop the assessed value of utility property. Since the Village did

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not have a recent property study on file with ORPS, Staff used "net plant in service" as a surrogate for reproduction cost less accumulated depreciation. Staff first determined plant in service that was located within the Operating Municipality (excluding Hamilton's plant located outside the Village boundaries). Staff excluded plant considered as "personal property" by ORPS (e.g. transportation vehicles, work equipment). Finally, Staff adjusted its tax basis for projected changes in net plant in service through the rate year and applied a projected rate year tax rate.

Staff's calculation reduces Hamilton's rate year forecast of the PILOT from \$60,000 to \$38,614 - a reduction of \$21,386.

#### Adjustments to Rate Base

##### Net Plant and Other Rate Base Items

Hamilton's Rate Application is based on normalized net plant of \$4,913,899 (as updated in Appendix B, Schedule 2). This amount reflects the Village's forecast increase of \$540,000 to reflect the purchase of a bucket truck, digger, and street lighting equipment. Staff accepts Hamilton's proposal to include this equipment into the rate year forecast with one exception.

At the time of the rate filing, the Village did not have an estimate of the salvage value relating to the old bucket truck and digger. Subsequent to the rate filing, Hamilton provided Staff with an estimate of \$25,000 salvage value relating to the old equipment. Staff has reviewed this estimate and finds it reasonable. As a result, Staff proposes to include the salvage in the rate year forecast of net plant. This adjustment reduces net plant by \$25,000.

In addition, Staff recommends an update to the net plant balance through FYE May 31, 2012 because this provides a

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more accurate representation of current costs. This is a known and measureable change that has a significant impact on Hamilton's revenue requirement. This update increases the Village's rate year forecast of net plant by \$149,853.

Consistent with the recommendation to update net plant, Staff is also proposing to increase prepayments by \$79,938 and materials and supplies by \$7,599.

#### Other Plant Issues

In Hamilton's 2004 Rate Order, the Commission directed the Village to use a \$260,547 transmission refund from New York State Electric & Gas Corporation (NYSEG) to offset the costs of certain capital projects. As part of the 2004 Rate Order, the Village was required to credit the refund to the applicable plant accounts. This treatment was intended to ensure that these costs would be excluded from rate base calculations in future rate applications. The result of this treatment would be to reduce the net plant by the amount of the refund. In addition, this treatment would reduce depreciation expense because the refund will decrease the depreciable base for calculating depreciation expense.

During its review of the instant rate filing, Staff discovered that the Village did not comply with the requirement to credit the refund to the applicable plant accounts. In order to properly credit customers for the refund, Staff recommends that Hamilton apply the refund of \$260,547 plus \$83,687 of interest (calculated using the Commission's other customer capital rate for municipal utilities) since 2004, against the cost of the bucket truck, digger and street lighting equipment that has been proposed by Hamilton and accepted by Staff. This adjustment reduces operating plant, depreciation expense, and accumulated depreciation by \$344,234, \$33,093, and \$16,547, respectively. The Village agrees with Staff's methodology of applying the refund against the cost of the new equipment.

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Rate of Return

Hamilton calculated its overall required rate of return to be 4.06%, based on a return on surplus of 4.00%, its embedded cost of debt of 4.49%, and the current cost of customer deposits. A fair rate of return for a municipal utility should ensure continuing support in the capital markets at terms that are reasonable, such that the utility may provide safe and adequate service to its customers. Investors in the debt of a municipal utility receive a relatively certain fixed income stream. The incremental borrowing rate of the municipality is applied to the surplus so that a municipality will be neutral when choosing between debt and surplus to meet its capital requirements. A fair rate of return allows the municipal utility to recover its prudently incurred embedded cost of debt and provides a return equivalent to the utility's current borrowing rate on its surplus.

Generally, a fair rate of return can be calculated through a weighted average of the individual cost components of a utility's capital structure, as shown on Appendix B, Schedule 3. Staff has determined that the average cost rate for Hamilton's long-term debt is 4.49%. Hamilton's cost rate for customer deposits is currently 0.35%. The return on surplus is set at the incremental borrowing rate, which is the municipality's current cost of issuing debt in the capital markets. The Village's bond rating is Baa. The average yield for Baa rated 20-year municipal bonds for the most recent three months is 4.90%. Based on these cost rates, an overall rate of return of 4.75% is reasonable.

Factor of Adjustment (FOA)

Hamilton computed the FOA by dividing the total purchased energy entering its system by the total energy metered (sold) to customers. Hamilton proposes to increase the FOA from

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1.05985 to 1.0612, based on a six-year average of purchased power and sales data. Staff determined that Hamilton used an acceptable method to calculate the proposed FOA and recommends that the FOA be approved.

#### Revenue Allocation and Rate Design

Hamilton proposes to increase the rates for all service classifications by an equal percentage to achieve its requested revenue increase. This method of revenue allocation on an equal percentage among the service classifications is reasonable for small municipal utilities in the absence of a fully allocated cost-of-service study which would otherwise be necessary to support an alternative allocation.

With Staff's adjustments to the revenue requirement, current base rates are increased by approximately 6.1%<sup>2</sup> to achieve the recommended revenue increase of \$141,430. The rates determined by Staff are shown in Appendix C.

Appendix C compares current rates and Staff's recommended rates, including illustrative bill tables for the rate year. The bill tables show the dollar impacts and percentage increases for different usage levels.

#### Purchased Power Adjustment Clause (PPAC) Reconciliation

Hamilton requests authorization to perform future annual purchased power reconciliations and to refund or surcharge any over-recoveries or under-recoveries through the monthly PPAC statement. Hamilton would implement this purchased

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<sup>2</sup> The 6.1% increase in base rates equates to a 4.7% increase in total revenues. Base rates are operating base revenues at tariffed rates, while total revenues include operating base revenues, Purchase Power Adjustment Clause revenues, and other operating revenues.

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power reconciliation by quantifying the prior year's over-collection or under-collection of purchased power.

There is a lag from the time the utility pays for purchased power until the time it recovers these costs from customers through the PPAC. Thus, over-collection or under-collections of purchased power costs generally result from variances between the kWh used in calculating the monthly PPAC statement and the kWh billed to customers when the purchased power costs are recovered.

The Commission has historically allowed electric utilities to reconcile purchased power costs and revenues annually. Comparable provisions have been approved by the Commission in recent rate cases involving the Village of Springville and the Village of Green Island. Allowing Hamilton to perform annual purchased power reconciliations will help ensure customers equitably pay for the fuel costs actually incurred by the Village. Staff recommends approval of Hamilton's request.

#### CONCLUSION

Staff recommends an annual revenue increase of \$141,430 or 4.7%, effective February 1, 2013, and approval of the rates for the rate year as shown in Appendix C.

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It is recommended that:

1. the amendments listed in Appendix A be allowed to become effective on February 1, 2013, provided the Village of Hamilton files further revisions consistent with Staff's recommended rates shown in Appendix C and recommendation regarding the purchased power adjustment clause;
2. the further revisions directed in Clause No. 1 above be authorized to become effective, on not less than one day's notice, on February 1, 2013;
3. the Village of Hamilton be directed to file tariff provisions regarding the purchased power adjustment clause, as discussed herein, to become effective on not less than 30 days notice on February 1, 2013;
4. the Village of Hamilton be directed to file the journal entries to record the transmission refund of \$260,547 plus \$83,687 of interest for a total of \$344,234 against the cost of the bucket truck, digger and street lighting equipment, as discussed herein, by April 1, 2013;
5. the Village of Hamilton be directed to notify its customers, not later than February 1, 2013, of the Commission's determination in this matter;
6. the Secretary may extend deadlines set forth in this order; and
7. this proceeding be closed upon compliance with Ordering Clause Nos. 1, 2, 3, 4, and 5.



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Respectfully submitted,

VALERICA OREIFEJ  
Utility Engineer 2

RICHARD LEARY  
Public Utilities Auditor 2

MUKUND JAGADISH  
Senior Auditor

Reviewed by:

GUY MAZZA  
Assistant Counsel  
Office of General Counsel

MICHAEL M. TWERGO  
Chief, Tariffs, Electric Supply and Small Utility  
Rates  
Office of Electric, Gas and Water

Approved by:

THOMAS D'AMBROSIA  
Chief, Office of Accounting & Finance

RAJ ADDEPALLI  
Deputy Director  
Office of Electric, Gas and Water

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APPENDIX A

SUBJECT: Filing by HAMILTON MUNICIPAL UTILITIES COMMISSION

Amendments to Schedule P.S.C. No. 1 - Electricity

Original Leaf No. 21

First Revised Leaves Nos. 4.1, 10.1, 13.1, 17.1

Second Revised Leaves Nos. 2, 3, 5, 11, 14, 18,  
19

Fourth Revised Leaves Nos. 4, 8, 10, 13, 17

Issued: June 19, 2012

Effective: November 1, 2012\*

\*Postponed to February 1, 2013

NEWSPAPER PUBLICATION: November 8, 15, 22, and 29, 2012

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Appendix B  
Schedule 1Village of Hamilton  
Income Statement and Rate of Return Calculation  
For the Rate Year Ending May 31, 2013

	Historic Period	Utility	Normalized Rate		Utility	Utility		Staff	As Adjusted	Revenue	As Finally
	Ending	Adjustments	Year Before		Updates	As Updated	Adj #	Adjustments	By Staff	Requirement	Adjusted
	May 31, 2011		Revenue Increase	Known Changes							
			Per Utility								
<u>Revenues</u>											
Operating Revenues - Base	\$2,360,445	(\$38,464)	\$2,321,981	\$ -	(\$773)	\$2,321,208		\$ -	\$2,321,208	\$141,430	\$2,462,639
Operating Revenues - PPAC	663,289	-	663,289	-	-	663,289		-	663,289	-	663,289
Other Revenues	14,041	-	14,041	-	-	14,041	1	10,273	24,314	-	24,314
Total Revenues	3,037,775	(38,464)	2,999,311	-	(773)	2,998,538		10,273	3,008,811	141,430	3,150,242
<u>Operating Expenses</u>											
Purchased Power	1,686,583	-	1,686,583	-	-	1,686,583	2	(6,372)	1,680,211	-	1,680,211
PSC 18a Assessment	52,568	-	52,568	-	-	52,568		-	52,568	-	52,568
TCC's	87,863	-	87,863	-	-	87,863		-	87,863	-	87,863
Labor	214,877	-	214,877	66,099	-	280,976	3	(39,369)	241,607	-	241,607
Worker's Comp and Liability Insurance	10,000	-	10,000	-	-	10,000	4	(6,701)	3,299	-	3,299
Pension	23,322	17,267	40,589	11,225	32,926	84,740	5	(15,850)	68,890	-	68,890
Health Insurance	53,353	-	53,353	-	-	53,353	6	(4,689)	48,664	-	48,664
OPEBs	82,277	(82,277)	-	-	-	-		-	-	-	-
Disability Insurance	1,431	-	1,431	-	-	1,431		-	1,431	-	1,431
Life Insurance	805	-	805	-	-	805		-	805	-	805
Social Security	27,946	-	27,946	8,597	-	36,543	7	(16,529)	20,014	-	20,014
Misc. Charges Transferred	(63,709)	-	(63,709)	-	-	(63,709)	8	12,545	(51,164)	-	(51,164)
Outside Services	46,255	-	46,255	-	-	46,255	9	(18,770)	27,485	-	27,485
All Other Non Labor Expenses	382,090	-	382,090	-	-	382,090	10	(6,494)	375,596	-	375,596
Uncollectible	-	-	-	-	-	-		-	-	-	-
Insurance	28,569	-	28,569	-	-	28,569	11	4,798	33,367	-	33,367
Taxes	18,539	-	18,539	-	-	18,539		-	18,539	-	18,539
Depreciation	264,759	-	264,759	19,968	-	284,727	12	(36,989)	247,738	-	247,738
PILOT	40,000	-	40,000	20,000	-	60,000	13	(21,386)	38,614	-	38,614
Amortizations	-	-	-	8,000	-	8,000		-	8,000	-	8,000
Total Operating and Maintenance Expenses	\$2,957,528	(\$65,010)	\$2,892,518	\$133,889	\$32,926	\$3,059,333		(\$155,806)	\$2,903,527	\$ -	\$2,903,527
Net Operating Income	\$80,247	\$26,546	\$106,793	(\$133,889)	(\$33,699)	(\$60,795)		\$166,079	\$105,285	\$141,430	\$246,715
Rate Base	\$4,691,763	\$ -	\$4,691,763	\$540,000	\$98,671	\$5,330,434	14-19	(\$133,391)	\$5,197,043	\$ -	\$5,197,043
Rate of Return	1.71%		2.28%			-1.14%			2.03%		4.75%

## CASE 12-E-0286

Appendix B  
Schedule 2Village of Hamilton  
Rate Base and Cash Working Capital  
For the Rate Year Ending May 31, 2013

<u>Rate Base</u>	Historic Period Ending May 31, 2011	Utility Adjustments	Normalized Rate Year Before Revenue Increase Per Utility	Known Changes	Utility Updates	Utility As Updated	Adj #	Staff Adjustments	As Adjusted By Staff	Revenue Requirement	As Finally Adjusted
Plant in Service	\$8,871,310	\$ -	\$8,871,310	\$ -	\$49,074	\$8,920,384	14	\$385,409	\$9,305,793	\$ -	\$9,305,793
Construction Work In Progress	13,821	-	13,821	540,000	(13,821)	540,000	15	(515,435)	24,565	-	24,565
Accumulated Depreciation	4,450,824	-	4,450,824	-	95,661	4,546,485	16	68,906	4,615,391	-	4,615,391
Net Plant	4,434,307	-	4,434,307	540,000	(60,408)	4,913,899		(198,932)	4,714,967	-	4,714,967
Contributions for Extensions	-	-	-	-	-	-		-	-	-	-
Prepayments	-	-	-	-	-	-	17	79,938	79,938	-	79,938
Materials & Supplies	142,581	-	142,581	-	2,988	145,569	18	7,599	153,168	-	153,168
Unamortized Rate Case Expense	-	-	-	-	-	-		-	-	-	-
Cash Working Capital	114,875	-	114,875	-	156,091	270,966	19	(21,996)	248,970	-	248,970
Rate Base	<u>\$4,691,763</u>	<u>\$ -</u>	<u>\$4,691,763</u>	<u>\$540,000</u>	<u>\$98,671</u>	<u>\$5,330,434</u>		<u>(\$133,391)</u>	<u>\$5,197,043</u>	<u>\$ -</u>	<u>\$5,197,043</u>
<u>Cash Working Capital</u>											
Operating and Maintenance Expenses	<u>\$2,928,877</u>	<u>\$ -</u>	<u>\$2,928,877</u>	<u>\$ -</u>	<u>\$130,456</u>	<u>\$3,059,333</u>		<u>(\$155,806)</u>	<u>\$2,903,527</u>	<u>\$ -</u>	<u>\$2,903,527</u>
<u>Deduct:</u>											
Purchased Power	1,686,583	-	1,686,583	-	134,059	1,820,642		-	1,820,642	-	1,820,642
Depreciation	264,759	-	264,759	-	19,968	284,727		(36,989)	247,738	-	247,738
Uncollectible Accounts	-	-	-	-	-	-		-	-	-	-
PILOT	-	-	-	-	-	-		38,614	38,614	-	38,614
Other Taxes	58,539	-	58,539	-	(58,539)	-		18,539	18,539	-	18,539
Amortizations	-	-	-	-	-	-		-	-	-	-
Total Deductions	<u>2,009,881</u>	<u>-</u>	<u>2,009,881</u>	<u>-</u>	<u>95,488</u>	<u>2,105,369</u>		<u>20,164</u>	<u>2,125,533</u>	<u>-</u>	<u>2,125,533</u>
O&M Expense Balance	918,996	-	918,996	-	34,968	953,964		(175,970)	777,994	-	777,994
Purchased Power Expense	1,686,583	-	1,686,583	-	134,059	1,820,642		-	1,820,642	-	1,820,642
Net Expenses for Working Capital	<u>2,605,579</u>	<u>-</u>	<u>2,605,579</u>	<u>-</u>	<u>169,027</u>	<u>2,774,606</u>		<u>(175,970)</u>	<u>2,598,636</u>	<u>-</u>	<u>2,598,636</u>
Working Capital-Operating Expenses (1/8)	114,875	-	114,875	-	4,371	119,246		(21,996)	97,250	-	97,250
Working Capital Purchased Power Expense (1/12)	-	-	-	-	151,720	151,720		-	151,720	-	151,720
Cash Working Capital Allowance	<u>\$114,875</u>	<u>\$ -</u>	<u>\$114,875</u>	<u>\$ -</u>	<u>\$156,091</u>	<u>\$270,966</u>		<u>(\$21,996)</u>	<u>\$248,970</u>	<u>\$ -</u>	<u>\$248,970</u>

CASE 12-E-0286

Appendix B  
Schedule 3

Village of Hamilton  
Capitalization Matrix and Revenue Requirement Calculation  
For the Rate Year Ending May 31, 2013

<u>Capitalization Matrix</u>	Amount	Percent	Cost Rate	Weighted Cost
Customer Deposits	\$17,162	0.33%	0.35%	0.00%
Long Term Debt	1,718,000	33.06%	4.49%	1.48%
Net Surplus	3,461,881	66.61%	4.90%	3.26%
Total	\$5,197,043	100.00%		4.75%

<u>Calculation of Revenue Requirement</u>	
Rate Base	5,197,043
Rate of Return	4.75%
Required Return	246,715
Operating Income before Revenue Requirement	105,285
Deficiency	141,430
Retention Factor	100.00%
Incremental Revenue Requirement	\$141,430

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**Appendix B  
Schedule 4****Village of Hamilton  
Summary of Adjustments  
For the Rate Year Ending May 31, 2013**

<u>Adjustment No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Revenues</b>	
1	<u>Other Revenues</u>	
	To reflect a three year average increase in other revenues	\$10,273
	Total Adjustment to Revenues	\$10,273
	<b>Operation &amp; Maintenance Expenses</b>	
2	<u>Purchased Power</u>	
	To correct mathematical error	(\$6,372)
3	<u>Labor</u>	
	a. To decrease labor to reflect three departed employees	(\$14,417)
	b. To increase labor to reflect actual and contracted wage increase	3,657
	c. To decrease labor to reflect the capitalized labor for Fiscal Year 2012	(28,609)
	Total Labor Adjustment	(\$39,369)
4	<u>Workers Compensation and Liability Insurance</u>	
	To allocate workers compensation and liability insurance to other Village departments based on the labor allocation	(\$6,701)
5	<u>Pension</u>	
	To allocate pension expense to other Village departments based on the labor allocation	(\$15,850)
6	<u>Health Insurance</u>	
	To decrease health insurance to reflect a departed employee	(\$4,689)
7	<u>Social Security</u>	
	To decrease social security tracking Staff's labor adjustment	(\$16,529)
8	<u>Miscellaneous Charges Transferred</u>	
	a. To reflect tracking adjustment related to pension	\$5,088
	b. To reflect tracking adjustment related to social security taxes	5,306
	c. To reflect tracking adjustment related to workman's compensation	2,151
	Total Miscellaneous Charges Transferred Adjustment	\$12,545
9	<u>Outside Services</u>	
	a. To decrease outside services for non-recurring audit fees	(\$6,000)
	b. To allocate audit fees to other Village departments based on auditor's study	(12,770)
	Total Outside Services Adjustment	(\$18,770)
10	<u>All Other Non-Labor Expense</u>	
	a. To reflect MUC charges allocated to Village office building	(\$4,732)
	b. To decrease taxes on property determined to be non-electric department property	(1,762)
	Total All Other Non-Labor Expense Adjustment	(\$6,494)
11	<u>Insurance</u>	
	To allocate insurance to other Village Departments based on latest known insurance bill	\$4,798

## CASE 12-E-0286

**Appendix B  
Schedule 4**

12	<u>Depreciation</u>	
	a. To reflect Staff's rate year projection of depreciation expense	(\$7,805)
	b. To apply the 2004 transmission refund against the cost of bucket trucks, digger, and street lights	(33,093)
	c. To update depreciation expense for 2012	3,909
	Total Depreciation Adjustment	<u>(\$36,989)</u>
13	<u>Payment In Lieu of Taxes (PILOT)</u>	
	To decrease PILOT based on the Commission's method for calculating the PILOT	(\$21,386)
	Total Adjustment to Operating & Maintenance Expenses	<u>(\$155,806)</u>
	<b>Rate Base</b>	
14	<u>Plant in Service</u>	
	a. To update operating plant for 2012	\$189,643
	b. To transfer CWIP relating bucket truck, digger and street lights to plant in service	540,000
	c. To apply 2004 transmission refund against the cost of bucket trucks, digger	(344,234)
	Total Plant in Service Adjustment	<u>\$385,409</u>
15	<u>Construction Work in Progress</u>	
	a. To transfer CWIP relating bucket truck, digger and street lights to operating plant	(\$540,000)
	b. To update CWIP for FYE 2012	24,565
	Total CWIP Adjustment	<u>(\$515,435)</u>
16	<u>Accumulated Depreciation</u>	
	a. To update accumulated depreciation for 2012	\$64,355
	b. To reflect salvage relating to old bucket truck and digger	25,000
	c. Tracking Staff's depreciation rates	(3,903)
	d. Tracking Staff's transmission refund adjustment	(16,547)
	Total Accumulated Depreciation Adjustment	<u>\$68,906</u>
17	<u>Prepayments</u>	
	To update prepayments for 2012	<u>\$79,938</u>
18	<u>Material &amp; Supplies</u>	
	To update materials & supplies for 2012	<u>\$7,599</u>
19	<u>Cash Working Capital</u>	
	a. To remove PILOT and other taxes from cash working capital calculation	(\$7,144)
	b. Tracking Staff's O&M expenses	(14,852)
	Total Cash Working Capital Adjustment	<u>(21,996)</u>
	Total Adjustment to Rate Base	<u>(\$75,434)</u>

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Appendix C  
Page 1 of 6

**Village of Hamilton  
Electric Department  
Comparison of Present and Proposed Rates**

	<u><b>Present Rate</b></u>	<u><b>Proposed Rate</b></u>	<u><b>Increase Amount</b></u>	<u><b>Increase Percent</b></u>
<b><u>Service Classification No. 1 - Residential</u></b>				
Customer Service Charge - per month	2.49	2.58	0.09	3.60%
Energy Charge (per kWh)				
Non-Winter (all kWh)	0.0331	0.0343	0.0012	3.60%
Winter				
First 1,500 kWh	0.0331	0.0343	0.0012	3.60%
Over 1,500 kWh	0.0417	0.0432	0.0015	3.60%
<b><u>Service Classification No. 2 - General Service Non Demand Metered</u></b>				
Customer Service Charge - per month	2.89	2.99	0.1040	3.60%
Energy Charge (per kWh)				
Non-Winter (all kWh)	0.0394	0.0408	0.0014	3.60%
Winter (all kWh)	0.0499	0.0517	0.0018	3.60%
<b><u>Service Classification No. 3 - General Service Demand Metered</u></b>				
Demand Charge, per KW	3.76	3.90	0.1354	3.60%
Energy Charge, kWh	0.0212	0.0220	0.0008	3.60%
Reactive Charge, per RKVA	0.0312	0.0323	0.0011	3.60%
<b><u>Service Classification No. 4 - Private Outdoor Lighting</u></b>				
Customer Service Charge - per month	8.51	8.82	0.3064	3.60%
Energy Charge	0.0364	0.0377	0.0013	3.60%
Facilities Charge, per unit				
100 Watt HPS or 175 Watt MV	6.76	7.00	0.2434	3.60%
200 Watt HPS or 400 Watt MV	11.68	12.10	0.4205	3.60%
400 Watt HPS or 1,000 Watt MV	15.61	16.17	0.5620	3.60%
<b><u>Service Classification No. 5 - Street Lighting</u></b>				
Facilities Charge, per lamp	11.56	11.98	0.4162	3.60%
Energy Charge, per kWh	0.0364	0.0377	0.0013	3.60%



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Appendix C  
Page 2 of 6

**Village of Hamilton  
Electric Department  
Comparison of Monthly Bills  
Winter**

**Service Classification No. 1 - Residential**

<b>kWh Used</b>	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>\$ Increase</b>	<b>% Increase</b>
0	\$ 2.49	\$ 2.58	\$ 0.09	3.6%
25	\$ 3.59	\$ 3.70	\$ 0.12	3.3%
50	\$ 4.68	\$ 4.83	\$ 0.15	3.2%
75	\$ 5.78	\$ 5.95	\$ 0.18	3.1%
100	\$ 6.87	\$ 7.08	\$ 0.21	3.0%
150	\$ 9.06	\$ 9.33	\$ 0.27	3.0%
250	\$ 13.44	\$ 13.83	\$ 0.39	2.9%
400	\$ 20.01	\$ 20.58	\$ 0.57	2.8%
500	\$ 24.39	\$ 25.08	\$ 0.69	2.8%
750	\$ 35.34	\$ 36.32	\$ 0.98	2.8%
1,000	\$ 46.29	\$ 47.57	\$ 1.28	2.8%
1,250	\$ 57.24	\$ 58.82	\$ 1.58	2.8%
1,330	\$ 60.74	\$ 62.42	\$ 1.67	2.8%
2,000	\$ 72.49	\$ 74.52	\$ 2.03	2.8%
2,100	\$ 77.73	\$ 79.91	\$ 2.18	2.8%
2,500	\$ 98.69	\$ 101.47	\$ 2.78	2.8%
3,000	\$ 124.89	\$ 128.42	\$ 3.53	2.8%
4,000	\$ 177.29	\$ 182.32	\$ 5.03	2.8%
5,000	\$ 229.69	\$ 236.23	\$ 6.54	2.8%
6,000	\$ 282.09	\$ 290.13	\$ 8.04	2.8%

PPAC: 0.01070 FY '10

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Appendix C  
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**Village of Hamilton  
Electric Department  
Comparison of Monthly Bills  
Non-Winter**

**Service Classification No. 1 - Residential**

<b>kWh Used</b>	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>\$ Increase</b>	<b>% Increase</b>
0	\$ 2.49	\$ 2.58	\$ 0.09	3.6%
25	\$ 3.59	\$ 3.70	\$ 0.12	3.3%
50	\$ 4.68	\$ 4.83	\$ 0.15	3.2%
75	\$ 5.78	\$ 5.95	\$ 0.18	3.1%
100	\$ 6.87	\$ 7.08	\$ 0.21	3.0%
150	\$ 9.06	\$ 9.33	\$ 0.27	3.0%
250	\$ 13.44	\$ 13.83	\$ 0.39	2.9%
400	\$ 20.01	\$ 20.58	\$ 0.57	2.8%
500	\$ 24.39	\$ 25.08	\$ 0.69	2.8%
750	\$ 35.34	\$ 36.32	\$ 0.98	2.8%
1,000	\$ 46.29	\$ 47.57	\$ 1.28	2.8%
1,250	\$ 57.24	\$ 58.82	\$ 1.58	2.8%
1,500	\$ 68.19	\$ 70.07	\$ 1.88	2.8%
2,000	\$ 90.09	\$ 92.56	\$ 2.47	2.7%
2,100	\$ 94.47	\$ 97.06	\$ 2.59	2.7%
2,500	\$ 111.99	\$ 115.06	\$ 3.07	2.7%
3,000	\$ 133.89	\$ 137.55	\$ 3.66	2.7%
4,000	\$ 177.69	\$ 182.55	\$ 4.86	2.7%
5,000	\$ 221.49	\$ 227.54	\$ 6.05	2.7%
6,000	\$ 265.29	\$ 272.53	\$ 7.24	2.7%
PPAC:	0.01070	FY '10		

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Appendix C  
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**Village of Hamilton  
Electric Department  
Comparison of Monthly Bills  
Winter**

**Service Classification No. 2 - General Service Non - Demand Metered**

<b>kWh Used</b>	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>\$ Increase</b>	<b>% Increase</b>
0	\$ 2.89	\$ 2.99	\$ 0.10	3.60%
2	\$ 3.01	\$ 3.12	\$ 0.11	3.57%
10	\$ 3.50	\$ 3.62	\$ 0.12	3.49%
25	\$ 4.41	\$ 4.55	\$ 0.15	3.38%
50	\$ 5.92	\$ 6.11	\$ 0.19	3.27%
75	\$ 7.44	\$ 7.67	\$ 0.24	3.21%
100	\$ 8.95	\$ 9.23	\$ 0.28	3.17%
150	\$ 11.98	\$ 12.35	\$ 0.37	3.12%
200	\$ 15.01	\$ 15.47	\$ 0.46	3.09%
250	\$ 18.04	\$ 18.59	\$ 0.55	3.07%
500	\$ 33.19	\$ 34.19	\$ 1.00	3.02%
750	\$ 48.34	\$ 49.79	\$ 1.45	3.00%
1,000	\$ 63.49	\$ 65.39	\$ 1.90	2.99%
1,500	\$ 93.79	\$ 96.59	\$ 2.80	2.98%
1,882	\$ 116.94	\$ 120.42	\$ 3.48	2.98%
2,000	\$ 124.09	\$ 127.79	\$ 3.70	2.98%
2,500	\$ 154.39	\$ 158.99	\$ 4.60	2.98%
3,000	\$ 184.69	\$ 190.18	\$ 5.49	2.97%
4,000	\$ 245.29	\$ 252.58	\$ 7.29	2.97%
5,000	\$ 305.89	\$ 314.98	\$ 9.09	2.97%

PPAC: 0.01070 FY '10

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**Village of Hamilton  
Electric Department  
Comparison of Monthly Bills  
Non-Winter**

**Service Classification No. 2 - General Service Non Demand Metered**

<b>kWh Used</b>	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>\$ Increase</b>	<b>% Increase</b>
0	\$ 2.89	\$ 2.99	\$ 0.10	3.6%
2	\$ 2.99	\$ 3.10	\$ 0.11	3.6%
10	\$ 3.39	\$ 3.51	\$ 0.12	3.5%
25	\$ 4.14	\$ 4.28	\$ 0.14	3.4%
50	\$ 5.40	\$ 5.57	\$ 0.17	3.2%
75	\$ 6.65	\$ 6.86	\$ 0.21	3.2%
100	\$ 7.90	\$ 8.15	\$ 0.25	3.1%
150	\$ 10.41	\$ 10.72	\$ 0.32	3.0%
200	\$ 12.91	\$ 13.30	\$ 0.39	3.0%
250	\$ 15.42	\$ 15.87	\$ 0.46	3.0%
500	\$ 27.94	\$ 28.75	\$ 0.81	2.9%
750	\$ 40.47	\$ 41.63	\$ 1.17	2.9%
1,000	\$ 52.99	\$ 54.51	\$ 1.52	2.9%
1,500	\$ 78.04	\$ 80.27	\$ 2.23	2.9%
1,882	\$ 97.18	\$ 99.95	\$ 2.77	2.9%
2,200	\$ 113.11	\$ 116.33	\$ 3.22	2.9%
2,500	\$ 128.14	\$ 131.79	\$ 3.65	2.8%
3,000	\$ 153.19	\$ 157.55	\$ 4.36	2.8%
4,000	\$ 203.29	\$ 209.07	\$ 5.78	2.8%
5,000	\$ 253.39	\$ 260.59	\$ 7.20	2.8%

PPAC: 0.01070 FY '10

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Appendix C  
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**Village of Hamilton  
Electric Department  
Comparison of Monthly Bills**

**Service Classification No. 3 - General Service Demand Metered**

<u>KW</u>	<u>kWh</u>	<u>Present</u> <u>Rate</u>	<u>Proposed</u> <u>Rate</u>	<u>\$</u> <u>Increase</u>	<u>%</u> <u>Increase</u>
25	6,510	\$ 301.67		\$ 8.35	2.8%
25	8,370	\$ 361.00		\$ 9.77	2.7%
25	10,230	\$ 420.34		\$ 11.19	2.7%
25	12,090	\$ 479.67		\$ 12.61	2.6%
50	13,020	\$ 603.34		\$ 16.70	2.8%
50	16,740	\$ 722.01		\$ 19.54	2.7%
50	20,460	\$ 840.67		\$ 22.38	2.7%
50	24,180	\$ 959.34		\$ 25.22	2.6%
75	19,530	\$ 905.01		\$ 25.06	2.8%
75	25,110	\$ 1,083.01		\$ 29.32	2.7%
75	30,690	\$ 1,261.01		\$ 33.57	2.7%
75	36,270	\$ 1,439.01		\$ 37.83	2.6%

PPAC: 0.0107 FY '10

CASE 12-E-0286

**Depreciation Expense Adjustment**

Appendix D

<b><u>Current</u></b>					<b><u>Proposed</u></b>				
Account	Average Service Life (Years)	Rate	Balance	Reserve	Depreciation Expense	Average Service Life (Years)	Rate	Depreciation Expense	Difference
370	30	0.0333	\$ 17,039	\$ 16,678	\$ 567.40	35	0.0286	\$ 486.83	\$ 80.57
385	15	0.0667	\$ 16,221	\$ 24,505	\$ 1,081.94	25	0.0400	\$ 648.84	\$ 433.10
386	30	0.0333	\$ 9,836	\$ 133,431	\$ 327.54	40	0.0250	\$ 245.90	\$ 81.64
391	5	0.2000	\$ 46,686	\$ 46,412	\$ 9,337.20	25	0.0400	\$ 1,867.44	\$ 7,469.76
									<b>\$ 8,065.07</b>
									<b>\$ 259.99</b>
									<b>\$ 7,805.08</b>

**Continue depreciation**

Account	Average Service Life (Years)	Rate	Balance	Depreciation Expense
103.201	35	0.0285	\$ 826.38	\$ 23.55
103.528	35	0.0285	\$ 433.84	\$ 12.36
103.428	35	0.0285	\$ 355.13	\$ 10.12
103.129	30	0.0333	\$ 6,359.00	\$ 211.75
103.529	30	0.0333	\$ 65.99	\$ 2.20
				<b>\$ 259.99</b>

Village of Hamilton  
Electric Department  
Calculation of Effect of Energy Conservation

	Residential	Sm Commercial	Lrg Commercial	Total
Annual Base Revenues Net of Fuel				
Dec-15	\$ 481,607	\$ 131,944	\$ 599,461	\$ 32,271 \$ 1,245,283
May-18	\$ 471,725	\$ 127,016	\$ 576,729	\$ 32,189 \$ 1,207,659
Difference	\$ (9,882)	\$ (4,928)	\$ (22,732)	\$ (82) \$ (37,624)
# of Months	29	29	29	29
Losses Per Month	\$ (341)	\$ (170)	\$ (784)	\$ (3) \$ (1,297)
Forecast Period (# of Months)				24
Forecast Loss	\$ (8,178)	\$ (4,078)	0 \$	(68) \$ (12,324)

# VILLAGE OF HAMILTON

## 2018 - 2019 BUDGET

JUNE 1, 2018 - MAY 31, 2019

*ADOPTED*

*April 17, 2018*

### Village Board:

RuthAnn S. Loveless, Mayor

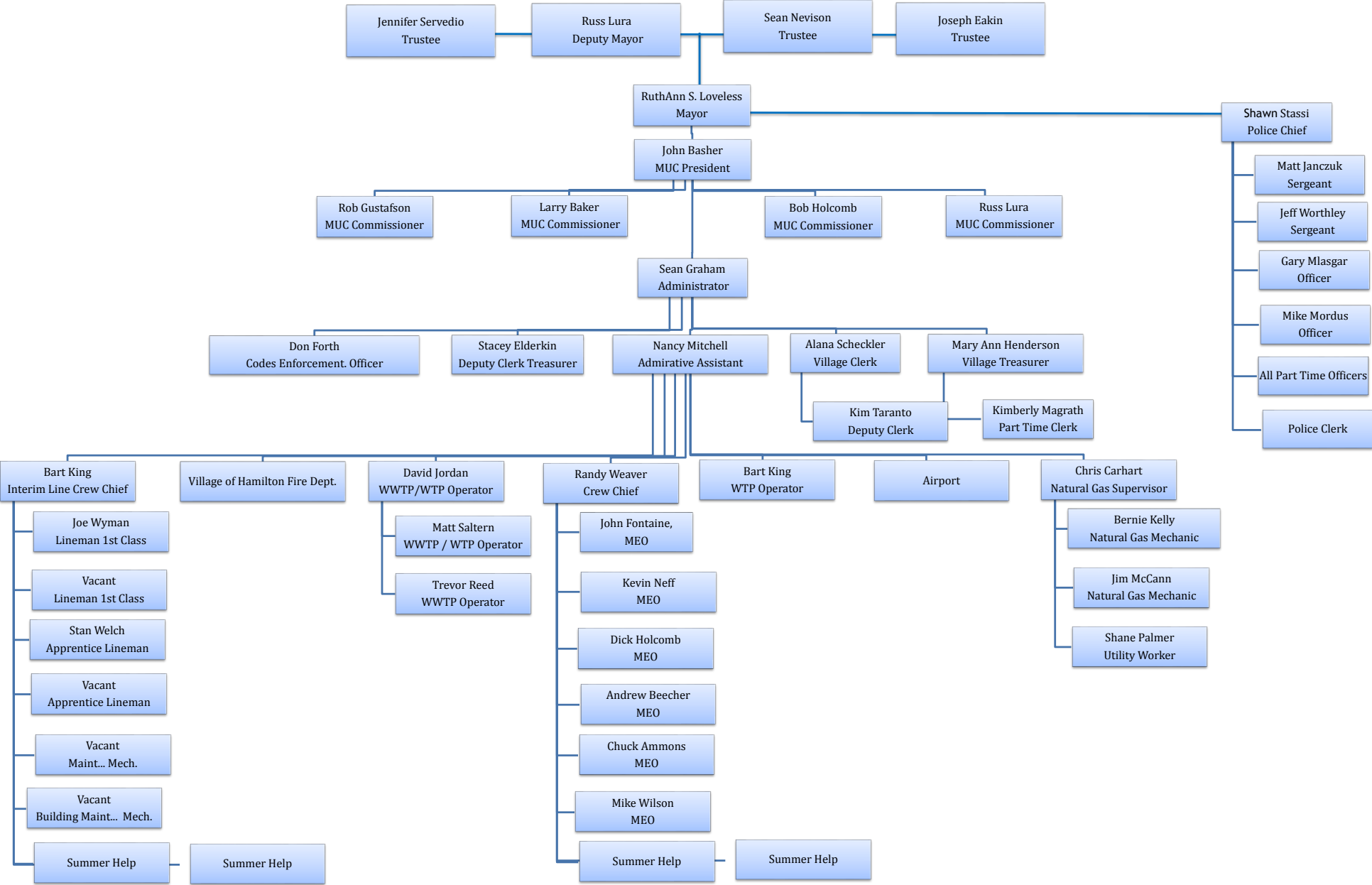
Russell Lura, Deputy Mayor

Jennifer Servedio, Trustee

Sean Nevison, Trustee

Joseph Eakin, Trustee



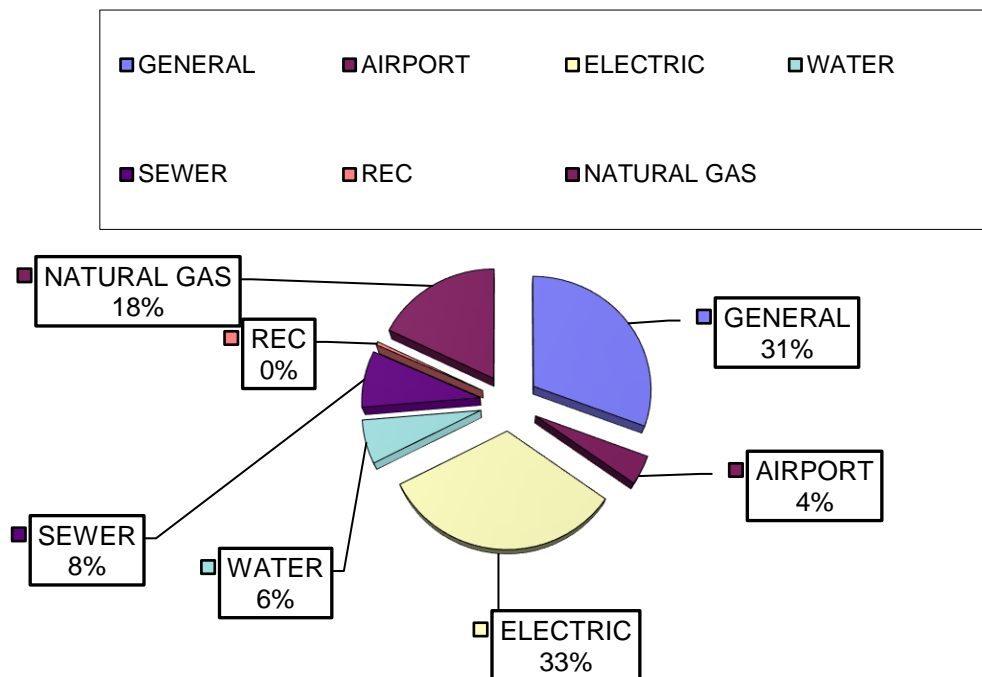
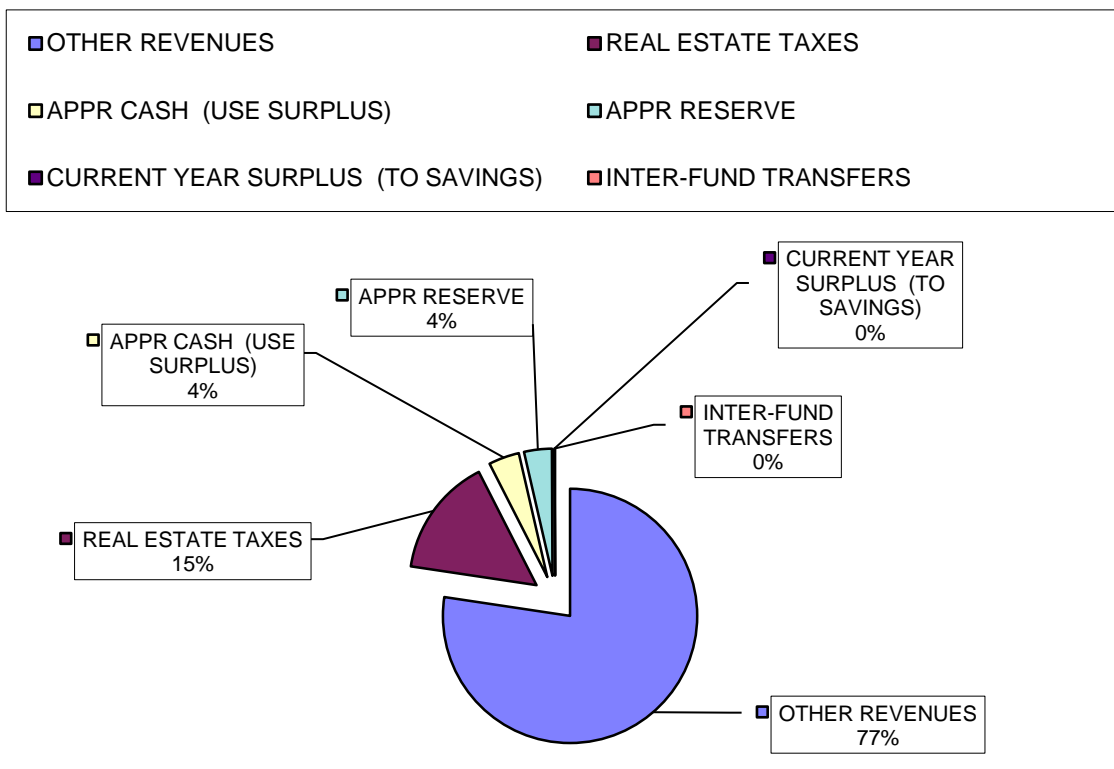


# VILLAGE OF HAMILTON

## ADOPTED BUDGET JUNE 1, 2018- MAY 31, 2019

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VILLAGE OF HAMILTON  
2018 - 2019 ADOPTED BUDGET**2018 - 2019 APPROPRIATIONS****2018 - 2019 REVENUES**

VILLAGE OF HAMILTON  
2018 - 2019 ADOPTED BUDGET

NO	TITLE	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 AMENDED	2017-2018 AS OF 4/11/18	2018-2019 DEPT. REQ.	2018-2019 ADOPTED
	<b>ELECTRIC FUND REVENUES</b>						
	<b>HOME AND COMMUNITY SERVICE</b>						
4-2140.100	RESIDENTIAL SALES SC # 1	765,760	797,304	825,901	777,618	824,343	824,343
4-2140.101	HEAP MONEY	0	0	0	0	0	0
4-2140.125	COMMERCIAL SALES SC # 2	192,608	193,523	190,897	179,213	194,920	194,920
4-2140.126	INDUSTRIAL SALES SC # 3	1,237,292	1,236,312	1,257,782	1,126,997	1,261,833	1,261,833
4-2140.127	STREET LIGHTING	35,345	35,313	35,672	32,322	34,887	34,887
4-2140.128	OTHER SALES TO OPERATE MUNICIPALITY	87,574	83,750	87,660	86,392	88,357	88,357
4-2140.129	PUBLIC AUTHORITIES	450	448	366	406	349	349
4-2140.130	AREA LIGHTING SC # 5	7,384	7,310	7,355	6,769	7,350	7,350
4-2140.200	POWER ADJUSTMENT SC # 1	172,780	210,468	233,475	204,022	191,624	191,624
4-2140.225	POWER ADJUSTMENT SC # 2	33,899	40,647	44,000	36,182	37,273	37,273
4-2140.226	POWER ADJUSTMENT SC # 3	319,968	385,059	412,000	323,034	352,514	352,514
4-2140.227	POWER ADJUSTMENT STREET LIGHT	1,497	1,804	1,872	1,486	1,651	1,651
4-2140.228	POWER ADJUSTMENT OSTOM	21,304	24,272	25,745	25,079	22,788	22,788
4-2140.229	POWER ADJUSTMENT PA	56	68	72	55	62	62
4-2140.230	POWER ADJUSTMENT SC # 5	224	269	267	225	246	246
4-2140.300	RESIDENTIAL DISCOUNTS	3,803	2,891	3,426	2,850	3,347	3,347
4-2140.325	COMMERCIAL DISCOUNTS	562	487	896	614	525	525
4-2140.326	INDUSTRIAL DISCOUNTS	713	628	683	719	670	670
4-2140.327	STREET LIGHT DISCOUNTS	0	0	0	0	0	0
4-2150.000	SALE ELECTRIC POWER	0	0	0	0	0	0
	<b>TOTAL HOME AND COMMUNITY SERVICE</b>	<b>2,881,218</b>	<b>3,020,554</b>	<b>3,128,069</b>	<b>2,803,981</b>	<b>3,022,738</b>	<b>3,022,738</b>
	<b>USE OF MONEY</b>						
4-2401.000	INTEREST & EARNINGS	400	3,042	250	515	350	350
4-2412.000	RENT	3,120	3,120	3,120	2,600	3,120	3,120
	<b>TOTAL USE OF MONEY</b>	<b>3,520</b>	<b>6,162</b>	<b>3,370</b>	<b>3,115</b>	<b>3,470</b>	<b>3,470</b>
	<b>MISCELLANEOUS</b>						
4-2665.000	SALES OF EQUIPMENT <i>F150 Ford \$ 4,000</i>	0	0	0	1,078	4,000	0
4-2680.000	INSURANCE RECOVERIES	0	6,695		0	0	0
4+2690.000	OTHER COMPENSATION FOR LOSS	325	0		0	0	0
4-2701.000	REFUND OF PRIOR YEARS EXP.	0	2,880		1,658	0	0
4-2770.000	NON OPERATING REVENUES	8,637	3,425		20,542	8,700	8,700
4-2770.100	MISC. ELECTRIC REVENUES (Pole Attachments) <i>Finger Lakes \$5,221, TW \$7,164, Verizon \$5,483, ION \$2,289; Colgate Switchgear &amp; Mat'ls \$138,510</i>	16,609	43,019		132,520	158,667	158,667
	<b>TOTAL MISCELLANEOUS</b>	<b>25,570</b>	<b>56,019</b>	<b>88,857</b>	<b>155,798</b>	<b>171,367</b>	<b>167,367</b>
	<b>INTERFUND REVENUES</b>						
4-2801.000	INTERFUND REVENUE TRANSFER WATER	0	0	0	0	0	0
	<b>TOTAL INTERFUND REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>INTERFUND TRANSFERS</b>						
4-5031.000	TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL REVENUE ELECTRIC FUND</b>	<b>2,910,308</b>	<b>3,082,735</b>	<b>3,220,296</b>	<b>2,962,894</b>	<b>3,197,575</b>	<b>3,193,575</b>

VILLAGE OF HAMILTON  
2018 - 2019 ADOPTED BUDGET

NO	TITLE	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 AMENDED	2017-2018 AS OF 4/11/18	2018-2019 DEPT. REQ.	2018-2019 ADOPTED
	<b>ELECTRIC FUND - APPROPRIATIONS</b>						
	<b>REFUND OVERBILLED ACCTS</b>						
5-0445.111	REFUND OVERBILLED ACCTS	0	0	0	0	0	0
	<b>TOTAL REFUND OVERBILLED ACCTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>ADMINISTRATOR</b>						
5-1220.200	ADMINISTRATOR - EQUIPMENT & CAPITAL OUTLAY	0	0	0	0	500	500
5-1220.400	ADMINISTRATOR - SCHOOLS, CONF, DUES & MILEAGE	1,321	1,294		875	1,200	1,200
5-1220.410	ADMINISTRATOR - MATERIALS & SUPPLIES	31	38	0	0	0	0
5-1220.440	ADMINISTRATOR - CONTRACT, PROF & TECH (AMI)	0	0	0	0	300	300
5-1220.460	ADMINISTRATOR - CONTRACT, OPER & MAINTENANCE	0	0	0	0	0	0
	<b>TOTAL ADMINISTRATOR</b>	<b>1,351</b>	<b>1,332</b>	<b>0</b>	<b>875</b>	<b>2,000</b>	<b>2,000</b>
	<b>BUILDINGS (Village Office &amp; Power House)</b>						
5-1620.100	BUILDINGS - PERSONAL SERVICE	0	0	0	0	0	0
5-1620.200	BUILDINGS - EQUIPMENT	4,925	18,234	2,000	65	0	0
5-1620.470	BUILDINGS - OTHER EXPENSES	0	0	88	0	88	88
	1st Aid supplies \$88 (50%)						
5-1620.480	BUILDING - REPAIRS	287	25,840	2,000	573	2,000	2,000
	Brick Work \$2,000						
	<b>TOTAL BUILDINGS</b>	<b>5,212</b>	<b>44,074</b>	<b>4,088</b>	<b>638</b>	<b>2,088</b>	<b>2,088</b>
	<b>SPECIAL ITEMS</b>						
5-1910.400	UNALLOCATED INSURANCE	31,131	30,728	31,700	22,788	25,125	25,125
5-1950.000	TAXES AND ASSESSMENT ON MUNICIPAL PROPERTY	24,842	25,625	26,500	25,390	25,979	25,979
5-1955.000	PAYMENT IN LIEU OF TAXES	0	0	0	0	0	0
5-1988.000	UNCOLLECTIBLE REVENUES	0	0	0	0	0	0
5-1990.470	CONTINGENCY ACCOUNT	0	0	14,668	0	0	0
	<b>TOTAL SPECIAL ITEMS</b>	<b>55,973</b>	<b>56,353</b>	<b>72,868</b>	<b>48,179</b>	<b>51,104</b>	<b>51,104</b>
	<b>SUPPLY, TREATMENT &amp; DISTRIBUTION</b>						
5-8310.100	GENERAL OFFICE-PRSNL SRVCS (Custodian & Dpty Clerk)	14,881	15,199		17,595	34,046	35,099
5-8310.400	MISC. GEN EXPENSES	112,150	81,387		76,868	94,528	109,528
	Admin. Cell \$300; Cinta's \$350; Admin Services Fee \$2,300;						
	Telephone \$2,500 (AT & T; Verizon; Vrnz Wireless); TW Internet \$550;						
	Audit \$18,200 (35%); PO Box Fee \$65; Usherwood \$1,200						
	Tyler Tech \$4,446 (26%); Dues \$1,950; Microsoft \$ 482;						
	Otsego Tele \$525; Electric \$18,000; Christmas Lights \$2,000;						
	Garam \$1,000; Postage \$3,500; MEUA Dues 12,340; Pitney Bowes \$1,200;						
	Fire Ext Mtce. (Vill Off, PwrHse, Sewer & Nat Gas) \$124						
	Fire Alarm System (Vill Off & PwrHse) 25% \$346; Consultant \$15,000						
	Checks & Deposit Slips \$200; USA CPR \$1,950; Hudson River \$21,000						
5-8310.410	MANAGEMENT SERVICES	36	37	100	0	0	0
5-8310.420	DEPR OF GENERAL PROPERTY	20,935	21,001	21,380	15,121	21,380	21,380
5-8311.100	EXECUTIVE DEPT. (Commissioners & Administrator)	83,552	74,101	78,327	66,110	97,379	99,090
5-8311.200	ADMIN-EQUIPMENT & CAPITAL OUTLAY	0	0	22,975	22,975	0	0
5-8311.400	EXECUTIVE DEPT.	169,744	116,755	157,925	100,808	157,925	157,925
	Congestion Chgs 86,720; State Assmt \$32,000, Work Orders \$10,697						
5-8312.100	TREASURY ACCT DEPT. (Treasr, Clk, Dpty Clk & Asst I)	27,464	30,964	31,927	26,898	37,509	38,836
5-8312.400	TREASURY ACCT DEPT.	0	0	139	0	0	0
5-8313.400	LAW DEPT.	4,400	4,968	5,068	4,645	5,068	5,068
	Retainer \$5,068 (10%); Legal Fees						
5-8320.200	NYPA MONTHLY INSTALLMENT - Expires 3/1/18	61,899	58,427	64,762	51,778	0	0
5-8320.210	CONTRACTUAL APPR OF INCOME - Expires 3/1/18	24,795	23,022	23,034	17,409	0	0
5-8320.400	ELECTRICITY PURCHASED	1,478,868	1,606,438	1,431,365	1,332,449	1,542,653	1,542,653
5-8323.400	DEPR POLES & FIXTURES	35,227	32,968	33,500	27,312	33,713	33,713
5-8325.100	CON MTR READ COLLECTING - PERSONAL SERVICE	16,734	15,632	52,557	14,162	54,136	54,136
5-8325.400	CON MTR READ COLLECTING	13,773	23,477	24,722	14,916	22,737	22,737
	Meters, CT's \$7,000 & Work Orders \$15,722					0	0
5-8326.100	CON BILLING & ACCOUNTING - PERSONAL SERVICES	0	0	0	30,596	0	44,126
5-8326.400	MISC. INTEREST DED	216	177	209	213	209	209
5-8340.100	DIST SYSTEM OPERATION - PERSONAL SERVICES	7,787	7,650	26,963	6,480	27,876	27,876
	All MUC Weekends, Staff Meetings						
5-8340.200	DIST. SYSTEM OPERATION - VEHICLE (Asset 104.106)	40,053	4,420	2,906	2,902	2,950	2,950
5-8340.400	DIST SYSTEM OPERATION	48,947	57,869	57,052	37,700	49,500	49,500
	Cinta's 2,500; TW Internet \$500; Cell \$700						
	Schools, Conf & Dues \$10,000; Tools \$12,000						
	Fuel \$5,800; Generator Mtce. & Repairs \$3,000						
	Safety Testing (Truck, Gloves, etc.) \$6,000 Work Orders \$ 9,000						
5-8341.100	OPER. DIST SUBSTATION - PERSONAL SERVICES	508	935	2,559	58	2,636	2,636
	Mowing Lawns, Shoveling Snow						

VILLAGE OF HAMILTON  
2018 - 2019 ADOPTED BUDGET

NO	TITLE	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 AMENDED	2017-2018 AS OF 4/11/18	2018-2019 DEPT. REQ.	2018-2019 ADOPTED
5-8341.400	OPER. DIST SUBSTATION	39,092	46,015	86,535	35,434	74,305	74,305
	Substation HMT \$33,000; Trnsfmr Part \$11,000 Work Orders \$30,305						
5-8342.100	OPER DISTRB LINES - PERSONAL SERVICES	18,612	28,207	148,750	23,264	140,984	140,984
5-8342.400	OPER DISTRB LINES	42,820	36,495	204,201	58,423	566,645	557,845
	Transformers \$40,000; Poles & Hardware \$65,000;						
	Trees Mtce. \$ 10,000; Work Orders \$38,135						
	NYS DOT Cross Walk (138,510-8,800) \$129,710; Bucket Truck \$ 275,000 (Approp. Reserve)						
5-8344.400	REPR TO UNDERGROUND CONDUCTOR	1,652	19,530	60,000	31,328	0	0
5-8345.400	OPER. UNDGRD DIST LINES	0	0	0	0	0	0
5-8346.100	REPR TO DIST SYSTEM-PERSONAL SERVICES	0	0	150	144	0	0
5-8346.400	REPR TO DIST SYSTEM	0	0	1,850	0	1,000	1,000
5-8350.100	REPR TO SERVICES - PERSONAL SERVICES	0	0	145	0	149	149
5-8350.400	REPR TO SERVICES	13,895	25,572	25,475	16,979	24,765	24,765
	Work Orders \$24,765						
5-8351.400	DEPR OF DIST PROPERTY	221,584	227,748	199,565	173,522	217,050	217,050
5-8361.100	OPER OF ST LIGHT SYSTEM - PERSONAL SERVICE	2,302	3,467	13,375	2,797	13,776	13,776
5-8361.400	OPER OF ST LIGHT SYSTEM	9,039	15,447	20,369	11,486	25,384	25,384
	St. LED Lights & St. Light Arms \$10,000 Work Orders \$10,369						
	Install Lights \$5,015						
5-8362.400	REPR TO ST. LIGHT EQUIPMENT	145	0	0	0	0	0
5-8363.400	DEPR OF ST LIGHT EQUIP	15,509	15,545	12,305	11,677	13,915	13,915
5-8371.400	ELECTRIC - MISCELLANEOUS EXP - TRANSPORT CR	(56,626)	(52,738)	(65,000)	(47,034)	(65,000)	(65,000)
	<b>TOTAL SUPPLY, TREATMENT &amp; DISTRIBUTION</b>	<b>2,469,991</b>	<b>2,540,719</b>	<b>2,878,217</b>	<b>2,185,014</b>	<b>3,197,218</b>	<b>3,251,635</b>
	<b>UNDISTRIBUTED</b>						
5-9010.800	EMPLOYEE BENEFITS - NY STATE RETIREMENT	85,396	64,680	38,808	37,860	42,116	42,116
5-9030.800	EMPLOYEE BENEFITS - SOCIAL SECURITY TAX	23,080	23,396	32,607	20,856	34,627	34,938
5-9040.800	EMPLOYEE BENEFITS - WORKMAN'S COMP	4,746	7,640	5,461	5,461	5,010	5,010
5-9045.800	EMPLOYEE BENEFITS - LIFE INSURANCE	183	189	925	174	800	800
	UNUM Life Ins. \$200; Serv Empl Benefit Fund \$600						
5-9045.810	EMPLOYEE BENEFITS - UNION LIFE INSURANCE	591	586	675	451	595	595
5-9050.800	EMPLOYEE BENEFITS - UNEMPLOYMENT INSURANCE	0	76	500	227	500	500
5-9055.800	EMPLOYEE BENEFITS - DISABILITY INSURANCE	(20)	(5)	0	(20)	0	0
5-9055.810	EMPLOYEE BENEFITS - UNION DISABILITY INSURANCE	959	919	1,000	724	919	919
5-9060.800	EMPLOYEE BENEFITS - GROUP HEALTH INS	137,842	148,493	85,430	67,002	100,638	100,638
	Medicare Reimbursement \$ 7,065						
5-9089.800	EMPLOYEE BENEFITS - PHYSICALS	669	128	2,000	110	2,000	2,000
	DOT Testing \$2,000						
5-9089.810	EMPLOYEE BENEFITS - PERS. SAFETY EQUIPMENT	106	775	750	336	750	750
	<b>TOTAL UNDISTRIBUTED</b>	<b>253,551</b>	<b>246,877</b>	<b>168,156</b>	<b>133,181</b>	<b>187,955</b>	<b>188,266</b>
	<b>SERIAL BONDS</b>						
5-9710.000	INTEREST ON DEBT	374	279	325	74	0	0
	NYPA Insulation Interest - Expires 3/1/18						
5-9710.600	SERIAL BONDS PRINCIPAL	0	(70,000)	65,000	65,000	65,000	65,000
	2002 PI Bond \$ 5,000						
	2007 PI Bond \$60,000						
5-9710.700	SERIAL BONDS INTEREST *	62,499	49,735	57,057	66,508	63,106	63,106
	2002 PI Bond \$ 1,482 (\$ 598 Accrual)						
	2007 PI Bond \$52,650 (\$17,550 Accrual)						
	<b>TOTAL SERIAL BONDS</b>	<b>62,873</b>	<b>(19,986)</b>	<b>122,382</b>	<b>131,582</b>	<b>128,106</b>	<b>128,106</b>
	<b>INTERFUND TRANSFERS</b>						
5-9901.900	TRANSFERS TO RESERVE			0	0	50,000	50,000
	MUC Bldg. Repair & Maint Reserve \$50,000						
5-9901.910	TRANSFERS TO GENERAL FUND	62,000	60,000	60,000	60,000	60,000	60,000
	PILOT \$60,000						
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>62,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>110,000</b>	<b>110,000</b>
	<b>GRAND TOTAL ELECTRIC FUND APPROPRIATIONS</b>	<b>2,910,952</b>	<b>2,929,370</b>	<b>3,305,711</b>	<b>2,559,469</b>	<b>3,678,471</b>	<b>3,733,199</b>

**Hamilton Municipal Commission**  
**Electric Department – Line Item Construction Projects**

**Advanced Metering Infrastructure (“AMI”)**

The Hamilton Municipal Utility Commission (“Hamilton”) owns and operates four utility systems ( water, wastewater, electric and natural gas). There is approximately 950 water meters, 1622 electric meters, (single phase, three phase and demand meters). There are approximately 120 gas meters of various sizes. In June of 2018 Hamilton issue a Request for Proposals to supply an advanced metering infrastructure system for all of the distribution residential and commercial electrical, water and natural gas metering points. The utility plans to purchase the system in FY 2019 and deploy the system over one to three years with the timing subject to change based on proposals and financial conditions. Some of the objectives of the AMI system are:

- Reduce electric, water, and natural gas meter reading costs. Hamilton currently expends more than \$180,000 per year on meter reading, billing and collection across its utilities (electric, gas, water and wastewater)
- Increase meter reading performance and accuracy
- Provide two-way monitoring and control functions through the system
- Ability to expand the system to provide outage and restoration notification to increase outage management efficiency
- Reduce energy theft
- Potentially perform remote disconnect of residential service
- Supply comprehensive data from all endpoints
- Reduce line loss
- Allow incremental deployment and expansion
- Integrate real time information from AMI system to distribution automation strategies and SCADA system to improve system reliability and efficiency

Some other potentially beneficial programs that Hamilton could consider in the future are:

- Substation and distribution automation including Automated Power Factor Control, Conservation Voltage Reduction, Recloser and breaker automation
- Plug in Hybrid Electric Vehicle (PHEV) testing
- Personal energy management (In home displays, thermostats, load control devices)
- Distributed Generation

Based on bids received, the total cost of the AMI system is expected to be approximately \$550,000 with \$400,000 of that allocated to the electric department. The final cost and delivery date are expected to be known in early 2019.

### **New Bucket Truck**

The Village of Hamilton has issue a purchase order to buy a new bucket truck for the line crew to replace aging equipment. The purchase order, attached, was issued on June 1, 2018 with delivery expected in early 2019 (well before the start of the forecast rate year). The purchase order for the new bucket truck is \$201,160.

### **New Cable Puller**

The Village of Hamilton intends to convert all or portions of its overhead electric distribution system to an underground system starting with the Village center and working outwards as a means to increase reliability (i.e. avoid downed lines from traffic accidents and downed trees) as well as to improve the beauty of the Village. The underground cable puller will make this effort easier. The estimated cost of the puller is \$171,000 (estimated attached) and is expected to be delivered in FY 2020.

### **Circuit 7 Build Out**

The Village of Hamilton is interested in relieving some of the load on existing Circuit #4 which is close to its capacity by adding a new Circuit #7. The purpose includes modernization of approximately 2,100 feet of pole line from single circuit to dual circuit, replacement of approximately 14 poles, provision of approximately 300 feet of under ground ductbank and



feeder. It is possible that the first 500 feet of pole line may be realigned and both circuits renewed. The remainder of the line will probably include installation of new 50 foot poles with existing Circuit 4 left at current level and new Circuit 7 place over the top. The new circuit is also intended to be used to serve anticipated load at the Hamilton Airport as the airport business park continues to develop.

Village of Hamilton  
Calculation of Rate Year Gross Plant and Depreciation Reserve

## Gross Plant In Service

Line	Account	FY 2018	Add	Ret	FY 2019	Special	FY 2019	Add	Ret	FY2020	Average
No.	(a)	(b)	(c)	(d)	(e) = (b) + (c) - (d)	Additions	Rate Case	(f)	(g)	(h)	(i) = [(e) + (h)]/2
1	(301) Organization										
2	(302) Franchises and Consents										
3	(303) Miscellaneous Intangible Plant										
4	(311) Land and Land Rights	\$40,929	\$0	\$1	\$40,928		\$40,928	\$0	\$1	\$40,927	\$ 40,928
5	(312) Structures and Improvements	\$648,364	\$33,995	\$0	\$682,359		\$682,359	\$33,995	\$0	\$716,354	\$ 699,357
6	(321) Boiler Plant Equipment	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
7	(322) Engine Driven Generator Units - Steam	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
8	(323) Turbo-Generators - Steam	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
9	(324) Accessory Electric Equipment - Steam	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
10	(325) Misc. Power Plant Equipment - Steam	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
11	(331) Reservoirs, Dams, and Waterways	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
12	(332) Roads, Trails and Bridges	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
13	(333) Water Wheels, Turbines, and Generators	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
14	(334) Accessory Electric Equipment - Hydro	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
15	(335) Misc. Power Plant Equipment - Hydro	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
16	(342) Engine Dr. Gen. Units - Internal Combust.	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
17	(344) Accessory El. Eq. - Internal Combust.	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
18	(345) Misc. Pr. Plant Equip. - Internal Combust.	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
19	(351) Transmission Roads and Trails	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
20	(352) Transmission Substation Equipment	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
21	(353) Transmission Overhead Conductors	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
22	(354) Transmission Underground Conductors	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
23	(358) Poles, Towers and Fixtures	\$1,006,739	\$25,781	\$4,365	\$1,028,156		\$1,028,156	\$25,781	\$4,365	\$1,049,572	\$ 1,038,864
24	(359) Underground Conduits	\$117,745	\$0	\$1	\$117,744		\$117,744	\$0	\$1	\$117,743	\$ 117,744
25	(361) Distribution Substation Equipment	\$2,032,237	\$41,939	\$22,701	\$2,051,475	\$0	\$2,051,475	\$441,939	\$22,701	\$2,470,713	\$ 2,261,094
26	(362) Storage Battery Equipment	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
27	(363) Distribution Overhead Conductors	\$1,317,148	\$20,378	\$1,068	\$1,336,458		\$1,336,458	\$20,378	\$1,068	\$1,355,767	\$ 1,346,112
28	(364) Distribution Underground Conductors	\$1,188,531	\$53,702	\$8,160	\$1,234,073		\$1,234,073	\$53,702	\$8,160	\$1,279,615	\$ 1,256,844
29	(365) Line Transformers	\$1,681,757	\$70,461	\$38,812	\$1,713,407		\$1,713,407	\$70,461	\$38,812	\$1,745,056	\$ 1,729,231
30	(366) Overhead Services	\$261,057	\$11,374	\$947	\$271,484		\$271,484	\$11,374	\$947	\$281,911	\$ 276,697
31	(367) Underground Services	\$198,756	\$5,185	\$0	\$203,941		\$203,941	\$5,185	\$0	\$209,125	\$ 206,533
32	(368) Consumers' Meters	\$161,645	\$3,716	\$1,716	\$163,645	\$0	\$163,645	\$403,716	\$1,716	\$565,645	\$ 364,645
33	(369) Consumers' Meter Installation	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$ -
34	(370) Other Property on Consumers' Premises	\$17,597	\$112	\$0	\$17,709		\$17,709	\$112	\$0	\$17,820	\$ 17,764
35	(371) Street Lighting and Signal System Equip.	\$471,264	\$15,143	\$2,027	\$484,380		\$484,380	\$15,143	\$2,027	\$497,496	\$ 490,938
36	(381) Office Equipment	\$336,437	\$0	\$0	\$336,437		\$336,437	\$0	\$0	\$336,437	\$ 336,437
37	(382) Stores Equipment	\$4,042	\$0	\$0	\$4,042		\$4,042	\$0	\$0	\$4,042	\$ 4,042
38	(383) Shop Equipment	\$7,902	\$0	\$0	\$7,902		\$7,902	\$0	\$0	\$7,902	\$ 7,902
39	(384) Transportation Equipment	\$481,152	\$201,160	\$0	\$682,312	\$171,000	\$853,312	\$0	\$0	\$853,312	\$ 853,312
40	(385) Communication Equipment	\$16,221	\$1	\$1	\$16,221		\$16,221	\$1	\$1	\$16,221	\$ 16,221
41	(386) Laboratory Equipment	\$9,836	\$0	\$0	\$9,836		\$9,836	\$0	\$0	\$9,836	\$ 9,836
42	(387) General Tools and Implements	\$59,886	\$554	\$0	\$60,440		\$60,440	\$554	\$0	\$60,993	\$ 60,716
43	(388) Miscellaneous General Equipment	\$130,112			\$130,112		\$130,112			\$130,112	\$ 130,112
44	(391) Miscellaneous Tangible Property	\$46,686			\$46,686		\$46,686			\$46,686	\$ 46,686
45	(392) Undistributed Operating Property										
46											
47	Total Operating Property - Electric	\$10,236,043	\$483,499	\$79,797	\$10,639,745			\$1,082,339	\$79,797	\$11,813,287	\$ 11,226,516

Note: Except for highlighted values, for each account plant additions and retirements are based on 5 yr average (See Exhibit xx). For highlighted values see Exhibit XX.

Village of Hamilton  
Calculation of Rate Year Gross Plant and Depreciation Reserve

Depreciation Reserve

Line	Account	FY2018	Expense	Retirement	FY2019	Expense	Retirement	FY2020	Average
No.	(a)	(j)	(k)	(l)	(m) = (j) + (k) - (l)	(n)	(o)	(p) = (m) + (n) - (o)	(o) = [(m) + (p)]/2
1	(301) Organization								
2	(302) Franchises and Consents								
3	(303) Miscellaneous Intangible Plant								
4	(311) Land and Land Rights								
5	(312) Structures and Improvements	\$ 231,906	\$10,180	\$0	\$242,086	\$10,700	\$ -	\$252,786	\$ 247,436
6	(321) Boiler Plant Equipment								
7	(322) Engine Driven Generator Units - Steam								
8	(323) Turbo-Generators - Steam								
9	(324) Accessory Electric Equipment - Steam								
10	(325) Misc. Power Plant Equipment - Steam								
11	(331) Reservoirs, Dams, and Waterways								
12	(332) Roads, Trails and Bridges								
13	(333) Water Wheels, Turbines, and Generators								
14	(334) Accessory Electric Equipment - Hydro								
15	(335) Misc. Power Plant Equipment - Hydro								
16	(342) Engine Dr. Gen. Units - Internal Combust.								
17	(344) Accessory El. Eq. - Internal Combust.								
18	(345) Misc. Pr. Plant Equip. - Internal Combust.								
19	(351) Transmission Roads and Trails								
20	(352) Transmission Substation Equipment								
21	(353) Transmission Overhead Conductors								
22	(354) Transmission Underground Conductors								
23	(358) Poles, Towers and Fixtures	\$ 577,665	\$33,881	\$4,365	\$607,181	\$34,594	\$ 4,365	\$637,411	\$ 622,296
24	(359) Underground Conduits	\$ 81,687	\$3,356	\$1	\$85,042	\$3,356	\$ 1	\$88,396	\$ 86,719
25	(361) Distribution Substation Equipment	\$ 1,555,829	\$67,994	\$22,701	\$1,601,122	\$75,294	\$ 22,701	\$1,653,716	\$ 1,627,419
26	(362) Storage Battery Equipment								
27	(363) Distribution Overhead Conductors	\$ 942,851	\$44,183	\$1,068	\$985,966	\$44,826	\$ 1,068	\$1,029,723	\$ 1,007,844
28	(364) Distribution Underground Conductors	\$ 659,487	\$40,336	\$8,160	\$691,663	\$41,853	\$ 8,160	\$725,356	\$ 708,510
29	(365) Line Transformers	\$ 891,407	\$56,529	\$38,812	\$909,125	\$57,583	\$ 38,812	\$927,897	\$ 918,511
30	(366) Overhead Services	\$ 123,908	\$8,867	\$947	\$131,828	\$9,214	\$ 947	\$140,095	\$ 135,962
31	(367) Underground Services	\$ 133,953	\$6,705	\$0	\$140,658	\$6,878	\$ -	\$147,535	\$ 144,097
32	(368) Consumers' Meters	\$ 86,861	\$4,635	\$1,716	\$89,781	\$18,232	\$ 1,716	\$106,297	\$ 98,039
33	(369) Consumers' Meter Installation								
34	(370) Other Property on Consumers' Premises	\$ 19,714	\$0	\$0	\$19,714	\$0	\$ -	\$19,714	\$ 19,714
35	(371) Street Lighting and Signal System Equip.	\$ 190,605	\$15,911	\$2,027	\$204,489	\$16,348	\$ 2,027	\$218,810	\$ 211,650
36	(381) Office Equipment	\$ 374,629	\$15,140	\$0	\$389,769	\$15,140	\$ -	\$404,908	\$ 397,338
37	(382) Stores Equipment	\$ 3,321	\$162	\$0	\$3,483	\$162	\$ -	\$3,644	\$ 3,564
38	(383) Shop Equipment	\$ 7,716	\$316	\$0	\$8,032	\$316	\$ -	\$8,348	\$ 8,190
39	(384) Transportation Equipment	\$ 284,003	\$72,717	\$0	\$356,720	\$106,664	\$ -	\$463,384	\$ 410,052
40	(385) Communication Equipment	\$ 24,505	\$1,087	\$1	\$25,591	\$1,087	\$ 1	\$26,677	\$ 26,134
41	(386) Laboratory Equipment	\$ 221,443	\$328	\$0	\$221,771	\$328	\$ -	\$222,098	\$ 221,934
42	(387) General Tools and Implements	\$ 62,213	\$3,008	\$0	\$65,221	\$3,036	\$ -	\$68,257	\$ 66,739
43	(388) Miscellaneous General Equipment								
44	(391) Miscellaneous Tangible Property	\$ 46,412	\$0	\$0	\$46,412	\$0	\$ -	\$46,412	\$ 46,412
45	(392) Undistributed Operating Property								
46									
47	Total Operating Property - Electric	\$6,520,115	\$385,334		\$6,825,652	\$445,610		\$7,191,466	\$7,008,559

Note: Except for highlighted values, for each account plant additi

Village of Hamilton Electric Department  
Calculation of Depreciation Expense  
Using Mid-Year Convention

		Depreciation							
		Rates	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Rate Year
Line No.	Account (a)								
1	(301) Organization								
2	(302) Franchises and Consents								
3	(303) Miscellaneous Intangible Plant								
4	(311) Land and Land Rights								\$0
5	(312) Structures and Improvements	1.53%	\$7,563	\$7,990	\$9,920	\$9,920	\$9,920	\$10,180	\$10,700
6	(321) Boiler Plant Equipment								
7	(322) Engine Driven Generator Units - Steam								
8	(323) Turbo-Generators -Steam								
9	(324) Accessory Electric Equipment - Steam								
10	(325) Misc. Power Plant Equipment - Steam								
11	(331) Reservoirs, Dams, and Waterways								
12	(332) Roads, Trails and Bridges								
13	(333) Water Wheels, Turbines, and Generators								
14	(334) Accessory Electric Equipment - Hydro								
15	(335) Misc. Power Plant Equipment - Hydro								
16	(342) Engine Dr. Gen. Units - Internal Combust.								
17	(344) Accessory El. Eq. - Internal Combust.								
18	(345) Misc. Pr. Plant Equip. - Internal Combust.								
19	(351) Transmission Roads and Trails								
20	(352) Transmission Substation Equipment								
21	(353) Transmission Overhead Conductors								
22	(354) Transmission Underground Conductors								
23	(358) Poles, Towers and Fixtures	3.33%	\$30,574	\$30,845	\$32,550	\$32,857	\$33,547	\$33,881	\$34,594
24	(359) Underground Conduits	2.85%	\$3,356	\$3,356	\$3,356	\$3,356	\$3,356	\$3,356	\$3,356
25	(361) Distribution Substation Equipment	3.33%	\$64,993	\$67,122	\$70,794	\$71,345	\$67,673	\$67,994	\$75,294
26	(362) Storage Battery Equipment							\$0	\$0
27	(363) Distribution Overhead Conductors	3.33%	\$41,960	\$42,129	\$42,386	\$42,380	\$43,861	\$44,183	\$44,826
28	(364) Distribution Underground Conductors	3.33%	\$32,161	\$32,516	\$32,516	\$36,724	\$40,394	\$40,336	\$41,853
29	(365) Line Transformers	3.33%	\$51,574	\$50,790	\$50,851	\$56,706	\$56,106	\$56,529	\$57,583
30	(366) Overhead Services	3.33%	\$7,797	\$7,996	\$8,207	\$8,469	\$8,741	\$8,867	\$9,214
31	(367) Underground Services	3.33%	\$5,755	\$5,755	\$5,755	\$6,619	\$6,619	\$6,705	\$6,878
32	(368) Consumers' Meters	2.85%	\$4,341	\$4,328	\$4,665	\$4,634	\$4,667	\$4,635	\$18,232
33	(369) Consumers' Meter Installation							\$0	\$0
34	(370) Other Property on Consumers' Premises							\$0	\$0
35	(371) Street Lighting and Signal System Equip.	3.33%	\$15,530	\$15,631	\$15,528	\$15,615	\$15,693	\$15,911	\$16,348
36	(381) Office Equipment	4.50%	\$15,140	\$15,140	\$15,140	\$15,140	\$15,140	\$15,140	\$15,140
37	(382) Stores Equipment	4.00%	\$162	\$162	\$162	\$162	\$162	\$162	\$162
38	(383) Shop Equipment	4.00%	\$316	\$316	\$316	\$316	\$316	\$316	\$316
39	(384) Transportation Equipment	12.50%	\$91,421	\$62,045	\$65,620	\$63,245	\$63,245	\$72,717	\$106,664
40	(385) Communication Equipment	6.70%	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087	\$1,087
41	(386) Laboratory Equipment	3.33%	\$328	\$328	\$328	\$328	\$328	\$328	\$328
42	(387) General Tools and Implements	5.00%	\$2,856	\$2,932	\$2,994	\$2,994	\$2,994	\$3,008	\$3,036
43	(388) Miscellaneous General Equipment								
44	(391) Miscellaneous Tangible Property								
45	(392) Undistributed Operating Property								
46									
47	Total Operating Property - Electric		\$376,913	\$350,468	\$362,173	\$371,894	\$373,849	\$385,334	\$445,610
Total Per PSC Annual Report			\$ 279,207	\$ 360,773	\$ 346,172	\$ 368,058	\$ 385,830		
Expense to Income Statement as Depr. Exp.				\$ 286,838	\$ 293,255	\$ 297,262	\$ 304,492		
Expense to Clearing Accounts				73,935	52,917	70,796	81,338	\$304,100	\$351,670
								\$81,233	\$93,940

Note: For FY 2019 and Rate Year, expense to clearing accounts was based on FY2018 level with depreciation expense to income statement derived by taking total depreciation expenses and subtracting expense to clearing account.

Source Data: Exhibit XX

Village of Hamilton Electric Department  
Gross Plant in Service

		FY 2013				FY 2014				FY 2015				FY 2016			
Line	Account	Balance at End of Year FY '13	Additions	Retirements	Balance at End of Year	Additions	Retirements	Balance at End of Year	Additions	Retirements	Balance at End of Year	Additions	Retirements	Balance at End of Year	Additions	Retirements	Balance at End of Year
No.	(a)	(b)	(c)	(d)	(e) = (a)+(b)-(c)	(f)	(g)	(h) = (e)+(f)-(g)	(i)	(j)	(k) = (h)+(i)-(j)						
1	(301) Organization																
2	(302) Franchises and Consents																
3	(303) Miscellaneous Intangible Plant																
4	(311) Land and Land Rights	\$40,933	\$0	\$4	\$40,929			\$40,929			\$40,929			\$40,929			\$40,929
5	(312) Structures and Improvements	\$478,388	\$15,905		\$494,293	\$27,950		\$522,243	\$126,121		\$648,364						
6	(321) Boiler Plant Equipment				\$0			\$0			\$0			\$0			\$0
7	(322) Engine Driven Generator Units - Steam				\$0			\$0			\$0			\$0			\$0
8	(323) Turbo-Generators - Steam				\$0			\$0			\$0			\$0			\$0
9	(324) Accessory Electric Equipment - Steam				\$0			\$0			\$0			\$0			\$0
10	(325) Misc. Power Plant Equipment - Steam				\$0			\$0			\$0			\$0			\$0
11	(331) Reservoirs, Dams, and Waterways				\$0			\$0			\$0			\$0			\$0
12	(332) Roads, Trails and Bridges				\$0			\$0			\$0			\$0			\$0
13	(333) Water Wheels, Turbines, and Generators				\$0			\$0			\$0			\$0			\$0
14	(334) Accessory Electric Equipment - Hydro				\$0			\$0			\$0			\$0			\$0
15	(335) Misc. Power Plant Equipment - Hydro				\$0			\$0			\$0			\$0			\$0
16	(342) Engine Dr. Gen. Units - Internal Combust.				\$0			\$0			\$0			\$0			\$0
17	(344) Accessory El. Eq. - Internal Combust.				\$0			\$0			\$0			\$0			\$0
18	(345) Misc. Pr. Plant Equip. - Internal Combust.				\$0			\$0			\$0			\$0			\$0
19	(351) Transmission Roads and Trails				\$0			\$0			\$0			\$0			\$0
20	(352) Transmission Substation Equipment				\$0			\$0			\$0			\$0			\$0
21	(353) Transmission Overhead Conductors				\$0			\$0			\$0			\$0			\$0
22	(354) Transmission Underground Conductors				\$0			\$0			\$0			\$0			\$0
23	(358) Poles, Towers and Fixtures	\$899,656	\$18,489	\$6,958	\$911,187	\$15,098	\$4,247	\$922,038	\$55,433	\$6,072	\$971,399						
24	(359) Underground Conduits	\$117,746			\$117,746			\$117,746	\$1		\$117,745						
25	(361) Distribution Substation Equipment	\$1,936,046	\$15,701	\$3,256	\$1,948,491	\$67,193		\$2,015,684	\$110,248		\$2,125,932						
26	(362) Storage Battery Equipment				\$0			\$0			\$0			\$0			\$0
27	(363) Distribution Overhead Conductors	\$1,220,600	\$39,470	\$5,145	\$1,254,925	\$10,212		\$1,265,137	\$7,721	\$195	\$1,272,663						
28	(364) Distribution Underground Conductors	\$960,821	\$4,980		\$965,801	\$10,660		\$976,461			\$976,461						
29	(365) Line Transformers	\$1,523,509	\$25,245	\$42,794	\$1,505,960	\$19,253	\$7,865	\$1,517,348	\$9,696	\$12,165	\$1,514,879						
30	(366) Overhead Services	\$208,923	\$25,233	\$2,384	\$231,772	\$8,337	\$247	\$239,862	\$6,585	\$469	\$245,978						
31	(367) Underground Services	\$172,833			\$172,833			\$172,833			\$172,833						
32	(368) Consumers' Meters	\$151,645	\$677	\$1,394	\$150,928	\$937	\$329	\$151,536	\$12,139	\$3,840	\$159,835						
33	(369) Consumers' Meter Installation				\$0			\$0			\$0			\$0			\$0
34	(370) Other Property on Consumers' Premises	\$17,039			\$17,039			\$17,039			\$17,039						
35	(371) Street Lighting and Signal System Equip.	\$405,685	\$60,681	\$3,285	\$463,081	\$6,322	\$5,472	\$463,931	\$2,385		\$466,316						
36	(381) Office Equipment	\$336,437			\$336,437			\$336,437			\$336,437						
37	(382) Stores Equipment	\$4,042			\$4,042			\$4,042			\$4,042						
38	(383) Shop Equipment	\$7,902			\$7,902			\$7,902			\$7,902						
39	(384) Transportation Equipment	\$532,043	\$199,322	\$264,516	\$466,849	\$29,514		\$496,363	\$28,598	\$19,000	\$505,961						
40	(385) Communication Equipment	\$16,221			\$16,221			\$16,221		\$1	\$16,220						
41	(386) Laboratory Equipment	\$9,836			\$9,836			\$9,836			\$9,836						
42	(387) General Tools and Implements	\$57,118			\$57,118	\$1,518		\$58,636	\$1,250		\$59,886						
43	(388) Miscellaneous General Equipment	\$130,112			\$130,112			\$130,112			\$130,112						
44	(391) Miscellaneous Tangible Property	\$46,686			\$46,686			\$46,686			\$46,686						
45	(392) Undistributed Operating Property																
46																	
47	Total Operating Property - Electric	\$9,274,221	\$405,703	\$329,736	\$9,350,188	\$196,994	\$18,160	\$9,529,022	\$360,176	\$41,743	\$9,847,455						

Village of Hamilton Electric Department  
Gross Plant in Service

FY2017				FY2018			
Line	Account	Additions	Retirements	Balance at End of Year	Additions	Retirements	Balance at End of Year
No.	(a)	(l)	(m)	(n) = (k)+(l)-(m)	(o)	(p)	(q) = (n)+(o)-(p)
1	(301) Organization						
2	(302) Franchises and Consents						
3	(303) Miscellaneous Intangible Plant						
4	(311) Land and Land Rights			\$40,929			\$40,929
5	(312) Structures and Improvements			\$648,364			\$648,364
6	(321) Boiler Plant Equipment			\$0			\$0
7	(322) Engine Driven Generator Units - Steam			\$0			\$0
8	(323) Turbo-Generators - Steam			\$0			\$0
9	(324) Accessory Electric Equipment - Steam			\$0			\$0
10	(325) Misc. Power Plant Equipment - Steam			\$0			\$0
11	(331) Reservoirs, Dams, and Waterways			\$0			\$0
12	(332) Roads, Trails and Bridges			\$0			\$0
13	(333) Water Wheels, Turbines, and Generators			\$0			\$0
14	(334) Accessory Electric Equipment - Hydro			\$0			\$0
15	(335) Misc. Power Plant Equipment - Hydro			\$0			\$0
16	(342) Engine Dr. Gen. Units - Internal Combust.			\$0			\$0
17	(344) Accessory El. Eq. - Internal Combust.			\$0			\$0
18	(345) Misc. Pr. Plant Equip. - Internal Combust.			\$0			\$0
19	(351) Transmission Roads and Trails			\$0			\$0
20	(352) Transmission Substation Equipment			\$0			\$0
21	(353) Transmission Overhead Conductors			\$0			\$0
22	(354) Transmission Underground Conductors			\$0			\$0
23	(358) Poles, Towers and Fixtures	\$15,284	\$3,868	\$982,815	\$24,602	\$678	\$1,006,739
24	(359) Underground Conduits			\$117,745			\$117,745
25	(361) Distribution Substation Equipment	\$16,553	\$110,248	\$2,032,237			\$2,032,237
26	(362) Storage Battery Equipment			\$0			\$0
27	(363) Distribution Overhead Conductors	\$1		\$1,272,664	\$44,484		\$1,317,148
28	(364) Distribution Underground Conductors	\$126,361	\$16,285	\$1,086,537	\$126,509	\$24,515	\$1,188,531
29	(365) Line Transformers	\$187,991	\$128,127	\$1,574,743	\$110,121	\$3,107	\$1,681,757
30	(366) Overhead Services	\$8,359	\$208	\$254,129	\$8,354	\$1,426	\$261,057
31	(367) Underground Services	\$25,923		\$198,756			\$198,756
32	(368) Consumers' Meters	\$2,765	\$893	\$161,707	\$2,060	\$2,122	\$161,645
33	(369) Consumers' Meter Installation			\$0			\$0
34	(370) Other Property on Consumers' Premises			\$17,039	\$558		\$17,597
35	(371) Street Lighting and Signal System Equip.	\$2,601	\$1,379	\$467,538	\$3,726		\$471,264
36	(381) Office Equipment			\$336,437			\$336,437
37	(382) Stores Equipment			\$4,042			\$4,042
38	(383) Shop Equipment			\$7,902			\$7,902
39	(384) Transportation Equipment			\$505,961		\$24,809	\$481,152
40	(385) Communication Equipment	\$1		\$16,221			\$16,221
41	(386) Laboratory Equipment			\$9,836			\$9,836
42	(387) General Tools and Implements			\$59,886			\$59,886
43	(388) Miscellaneous General Equipment			\$130,112			\$130,112
44	(391) Miscellaneous Tangible Property			\$46,686			\$46,686
45	(392) Undistributed Operating Property						
46							
47	Total Operating Property - Electric	\$385,839	\$261,008	\$9,972,286	\$320,414	\$56,657	\$10,236,043

Village of Hamilton Electric Department  
Historical Gross Plant Additions and Retirements

	Additions							Retirements					
	FY '14	FY '15	FY '16	FY '17	FY '18	Avg.		FY '14	FY '15	FY '16	FY '17	FY '18	Avg.
(311) Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0		\$4	\$0	\$0	\$0	\$0	\$1
(312) Structures and Improvements	\$15,905	\$27,950	\$126,121	\$0	\$0	\$33,995		\$0	\$0	\$0	\$0	\$0	\$0
(321) Boiler Plant Equipment													
(322) Engine Driven Generator Units - Steam													
(323) Turbo-Generators -Steam													
(324) Accessory Electric Equipment - Steam													
(325) Misc. Power Plant Equipment - Steam													
(331) Reservoirs, Dams, and Waterways													
(332) Roads, Trails and Bridges													
(333) Water Wheels, Turbines, and Generators													
(334) Accessory Electric Equipment - Hydro													
(335) Misc. Power Plant Equipment - Hydro													
(342) Engine Dr. Gen. Units - Internal Combust.													
(344) Accessory El. Eq. - Internal Combust.													
(345) Misc. Pr. Plant Equip. - Internal Combust.													
(351) Transmission Roads and Trails													
(352) Transmission Substation Equipment													
(353) Transmission Overhead Conductors													
(354) Transmission Underground Conductors													
(358) Poles, Towers and Fixtures	\$18,489	\$15,098	\$55,433	\$15,284	\$24,602	\$25,781		\$6,958	\$4,247	\$6,072	\$3,868	\$678	\$4,365
(359) Underground Conduits										\$1			\$1
(361) Distribution Substation Equipment	\$15,701	\$67,193	\$110,248	\$16,553	\$0	\$41,939		\$3,256	\$0	\$0	\$110,248	\$0	\$22,701
(362) Storage Battery Equipment											\$0		\$0
(363) Distribution Overhead Conductors	\$39,470	\$10,212	\$7,721	\$1	\$44,484	\$20,378		\$5,145	\$0	\$195	\$0	\$0	\$1,068
(364) Distribution Underground Conductors	\$4,980	\$10,660	\$0	\$126,361	\$126,509	\$53,702		\$0	\$0	\$0	\$16,285	\$24,515	\$8,160
(365) Line Transformers	\$25,245	\$19,253	\$9,696	\$187,991	\$110,121	\$70,461		\$42,794	\$7,865	\$12,165	\$128,127	\$3,107	\$38,812
(366) Overhead Services	\$25,233	\$8,337	\$6,585	\$8,359	\$8,354	\$11,374		\$2,384	\$247	\$469	\$208	\$1,426	\$947
(367) Underground Services	\$0	\$0	\$0	\$25,923	\$0	\$5,185		\$0	\$0	\$0		\$0	\$0
(368) Consumers' Meters	\$677	\$937	\$12,139	\$2,765	\$2,060	\$3,716		\$1,394	\$329	\$3,840	\$893	\$2,122	\$1,716
(369) Consumers' Meter Installation										\$0			\$0
(370) Other Property on Consumers' Premises	\$0	\$0	\$0	\$0	\$558	\$112				\$0			\$0
(371) Street Lighting and Signal System Equip.	\$60,681	\$6,322	\$2,385	\$2,601	\$3,726	\$15,143		\$3,285	\$5,472	\$0	\$1,379	\$0	\$2,027
(381) Office Equipment													
(382) Stores Equipment													
(383) Shop Equipment													
(384) Transportation Equipment	\$199,322	\$29,514	\$28,598			\$0		\$264,516		\$19,000		\$24,809	
(385) Communication Equipment				\$1		\$1				\$1			\$1
(386) Laboratory Equipment													
(387) General Tools and Implements	\$0	\$1,518	\$1,250	\$0	\$0	\$554				\$0			\$0
(388) Miscellaneous General Equipment													
(391) Miscellaneous Tangible Property													
(392) Undistributed Operating Property													
	\$405,703	\$196,994	\$360,176	\$385,839	\$320,414	\$282,339		\$329,736	\$18,160	\$41,743	\$261,008	\$56,657	\$79,797