

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

RATE REQUEST

BASED ON THE YEAR ENDED MAY 31, 2020 (BASE YEAR)
FORECAST PERIOD JUNE 1, 2021 (EFFECTIVE DATE
OF RATE INCREASE) TO MAY 31, 2022

ISSUED NOVEMBER 18, 2020

**VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT**

RATE REQUEST

**BASED ON THE YEAR ENDED MAY 31, 2020 (BASE YEAR)
FORECAST PERIOD JUNE 1, 2021 (EFFECTIVE DATE
OF RATE INCREASE) TO MAY 31, 2022
NOT ISSUED**

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VILLAGE OF FAIRPORT
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FORECASTED STATEMENT OF OPERATIONS
Based on the Year Ended May 31, 2020 (Base Year)

	Base Year May 31, 2020	Normalizing Adjustments	Normalized Base Year	Rate Year Adjustments	Rate Year Before Revenue Increase	Revenue Increase Request	Rate Year After Increase	Note Reference
Revenues								
Operating Revenues - Base	\$ 19,159,863	\$ 11,273	\$ 19,171,136	\$ -	\$ 19,171,136	\$ 400,738	\$ 19,571,874	1
Operating Revenues - PPAC	2,581,106	705,662	3,286,768	(617,492)	2,669,276	-	2,669,276	1
Late Charges	24,447	-	24,447	-	24,447	-	24,447	1
Rent from Electric Property	51,221	-	51,221	(1,313)	49,908	-	49,908	1
Miscellaneous Operating Revenues	58,036	-	58,036	(23,378)	34,658	-	34,658	1
Total Revenues	<u>\$ 21,874,673</u>	<u>\$ 716,935</u>	<u>\$ 22,591,608</u>	<u>\$ (642,183)</u>	<u>\$ 21,949,425</u>	<u>\$ 400,738</u>	<u>\$ 22,350,163</u>	
Expenses								
Purchased Power	\$ 13,776,947	\$ 5,816	\$ 13,782,763	\$ -	\$ 13,782,763	\$ -	\$ 13,782,763	2.a.
Labor, net of Capitalized Labor	2,531,438	-	2,531,438	60,984	2,592,422	-	2,592,422	2.b.1
GASB 68 Expense (Related to Net Pension Liability)	682,958	-	682,958	(682,958)	-	-	-	
GASB 75 Expense (related to OPEB)	(47,010)	-	(47,010)	47,010	-	-	-	
Employee Benefits and Related Costs	1,054,316	-	1,054,316	61,701	1,116,017	-	1,116,017	2.b.2
Contractual/Material Expenses				-				
Transmission	89,010	-	89,010	(9,350)	79,660	-	79,660	2.b.3
Maintenance of Poles and Fixtures	52,057	-	52,057	3,424	55,481	-	55,481	2.b.3
Distribution	610,471	-	610,471	44,769	655,240	-	655,240	2.b.3
Street Lights	11,318	-	11,318	5,121	16,439	-	16,439	2.b.3
Consumer Accounting and Collection	68,079	-	68,079	8,966	77,045	-	77,045	2.b.3
Sales Expense	(7,081)	-	(7,081)	(4,534)	(11,615)	-	(11,615)	2.b.3
Administrative and General	370,755	-	370,755	4,337	375,092	-	375,092	2.b.3
Rent	14,305	-	14,305	-	14,305	-	14,305	2.b.4
Insurance	73,449	-	73,449	3,018	76,467	-	76,467	2.b.5
Uncollectible Revenues	14,909	-	14,909	9,672	24,581	200	24,781	2.b.6
Depreciation	1,820,806	-	1,820,806	102,746	1,923,552	-	1,923,552	2.b.7
Taxes and PILOT to General Fund	793,112	-	793,112	32,622	825,734	-	825,734	2.b.8
PSC Regulatory Assessment	66,338	-	66,338	(19,314)	47,024	-	47,024	2.b.9
Contributions for Energy Efficiency	617,492	-	617,492	(617,492)	-	-	-	2.b.10
Total Expense	<u>\$ 22,593,669</u>	<u>\$ 5,816</u>	<u>\$ 22,599,485</u>	<u>\$ (949,278)</u>	<u>\$ 21,650,207</u>	<u>\$ 200</u>	<u>\$ 21,650,407</u>	
Operating Income	<u>\$ (718,996)</u>	<u>\$ 711,119</u>	<u>\$ (7,877)</u>	<u>\$ 307,095</u>	<u>\$ 299,218</u>	<u>\$ 400,538</u>	<u>\$ 699,756</u>	
Rate Base	<u>\$ 32,357,418</u>		<u>\$ 32,357,418</u>		<u>\$ 28,102,631</u>		<u>\$ 28,102,631</u>	
Rate of Return on Rate Base	<u>-2.22%</u>		<u>-0.02%</u>		<u>1.06%</u>		<u>2.49%</u>	
Rate of Return on Surplus	<u>-4.19%</u>		<u>-1.19%</u>		<u>0.37%</u>		<u>2.22%</u>	

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

SUMMARY OF NORMALIZATION AND RATE YEAR ADJUSTMENTS

Base Year Normalization Adjustments

a) To reflect increase in base revenues due to weather normalization	\$ 11,273
b) To reflect increase in purchased power due to weather normalization of revenues	\$ 5,816
c) To adjust PPAC revenues for under-billing of revenues in fiscal year 2020 (per PPAC reconciliation)	\$ 204,989
d) To normalize revenue for a refund related to a prior period PPAC over-collection	\$ 500,673
Total Normalizaion Adjustments	<u>\$ 711,119</u>

Rate Year Adjustments

Revenues

e) To adjust PPAC revenues, to eliminate contractual appropriations of income	\$ (617,492)
f) To reflect decrease in rental income to equal 3 year average	\$ (1,313)
g) To reflect decrease in miscellaneous operating revenues to equal 3 year average	\$ (23,378)
Total Rate Year Adjustments - Revenues	<u>\$ (642,183)</u>

Expenses

h) To reflect net change in expensed labor dollars due to anticipated wage increases, transition of employees, and net effect of amounts to be allocated to capital accounts	\$ 60,984
i) To reflect net changes in employee benefits due to payroll tax calculation or allocated budgeted or known amounts for shared costs.	\$ 61,701
j) Contractual/material expenses	
Transmission - 3 Year average with no inflation factor	\$ (9,350)
Maintenance of poles and fixtures - 3 year average with no inflation factor	\$ 3,424
Distribution - 3 year average with no inflation factor	\$ 44,769
Street lights - 3 year average with no inflation factor	\$ 5,121
Consumer accounting and collection - 3 year average with no inflation factor	\$ 8,966
Sales expense - 3 year average with no inflation factor	\$ (4,534)
Administrative and general - 3 year average with no inflation factor	\$ 4,337
k) To increase insurance expense to equal 3 year average with no inflation factor	\$ 3,018

VILLAGE OF FAIRPORT
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SUMMARY OF NORMALIZATION AND RATE YEAR ADJUSTMENTS

Rate Year Adjustments - ContinuedExpenses - Continued

l) To increase uncollectible revenues to equal 3 year average	\$	9,672
m) To increase depreciation expense for existing operating property plus anticipated capital improvements in linking period 2020-21 and the Rate Year	\$	102,746
n) To reflect increase in property taxes paid to outside jurisdictions and to include PILOT to be paid to the Village, based on assessed values.	\$	32,622
o) To adjust PSC annual assessment to equal expected assessment	\$	(19,314)
p) To adjust PPAC expenses, to eliminate contractual appropriations of income	\$	(617,492)
q) To remove effects of GASB 75	\$	47,010
Total Rate Year Adjustments - Expenses	\$	(949,278)
Total Rate Year Adjustments - Revenue/Expenses	\$	307,095

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

FORECASTED RATE OF RETURN CALCULATION
CAPITALIZATION MATRIX
Based on the Year Ended May 31, 2020,
Adjusted for Rate Year Adjustments and Revenue Increase Request

	<u>2020 (Base Year)</u>	<u>Amount</u>	<u>Percent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
Long-Term Debt	Exhibit 10	\$ 8,841,089	25.9%	3.24%	0.84%
Customer Deposits	Exhibit 10	\$ 244,956	0.7%	1.39%	0.01%
Net Surplus	Exhibit 10	\$ 25,040,615	73.4%	-4.19%	-3.07%
Total		<u>\$ 34,126,660</u>	<u>100.0%</u>		<u>-2.22%</u>
	<u>2020 (Normalized Base Year)</u>	<u>Amount</u>	<u>Percent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
Long-Term Debt	Exhibit 10	\$ 8,841,089	25.9%	3.24%	0.84%
Customer Deposits	Exhibit 10	\$ 244,956	0.7%	1.39%	0.01%
Net Surplus	Exhibit 10	\$ 25,040,615	73.4%	-1.19%	-0.87%
Total		<u>\$ 34,126,660</u>	<u>100.0%</u>		<u>-0.02%</u>
	<u>Rate Year Before Revenue Increase</u>	<u>Amount</u>	<u>Percent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
Long-Term Debt	Exhibit 10	\$ 7,232,621	22.1%	3.48%	0.77%
Customer Deposits	Exhibit 10	\$ 244,956	0.7%	1.39%	0.01%
Net Surplus	Exhibit 10	\$ 25,249,094	77.2%	0.37%	0.28%
Total		<u>\$ 32,726,671</u>	<u>100.0%</u>		<u>1.06%</u>
	<u>Rate Year After Revenue Increase</u>	<u>Amount</u>	<u>Percent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
Long-Term Debt	Exhibit 10	\$ 7,232,621	22.1%	3.48%	0.77%
Customer Deposits	Exhibit 10	\$ 244,956	0.7%	1.39%	0.01%
Net Surplus	Exhibit 10	\$ 25,249,094	77.2%	2.22%	1.71%
Total		<u>\$ 32,726,671</u>	<u>100.0%</u>		<u>2.49%</u>

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
Based on the Year Ended May 31, 2020

NOTE 1 – OPERATING REVENUES

Base Revenues

Weather Normalization

Sales in kWh decreased approximately 6.5% for the fiscal year ended May 31, 2020 (Base Year). This decrease in electric consumption was caused by factors such as (1) a much milder winter period experienced during the Base Year (versus the prior year), (2) the economy, and (3) energy conservation measures. Consumption decreases in the Residential, Commercial, and Industrial rate classes were (6.3%), (6.5%) and (5.3%), respectively, for the fiscal year ended May 31, 2020. While difficult to quantify and understand the effects of the COVID-19 pandemic during the March 2020 to May 2020 period, management does not believe the effects of COVID-19 on customer consumption was significant. As such, management believes that the weather normalization calculations described below, will be sufficient to cover any related customer consumption impact.

As the decrease in kWh consumption was primarily attributable to weather conditions, kWh consumption and related Base Revenues in the Rate Year were calculated using weather normalization formulas discussed in Workpaper A. Weather normalization trends were developed using information included in the National Weather Service Forecast Office website (<https://www.nyscda.ny.gov/About/Publications/EA-Reports-and-Studies/Weather-Data/Monthly-Cooling-and-Heating-Degree-Day-Data>) for heating degree days for the ten (10) year period 2010-2020. This data was specific to the Rochester, New York area.

Based on the weather normalization calculations described in Workpaper A, Base Revenues during the Rate Year are expected to increase \$11,273 from the Base Year.

PPAC Revenues

PPAC Revenues represent a “dollar-for-dollar” pass-through of incremental power costs (defined as power costs and other production costs in excess of base purchased power costs). This “dollar-for-dollar” pass through is reconciled at the end of each fiscal year to identify if any overbilling or underbilling of PPAC revenues has occurred during the fiscal period.

As presented in Workpaper D-1, PPAC revenues were under-billed by \$204,989 during the fiscal year ended May 31, 2020 (Base Year). This under-billing was subsequently billed to customers during Summer and Fall of 2020 via the PPAC Factor calculation, and the Department was made “whole” on this under-billing. As a result of this under-billing, PPAC revenues (and the Department’s related net operating income) was understated by \$204,989 for the Base Year. As such, under-billed PPAC revenues were added to total Base Year revenues to properly normalize PPAC revenues in the Rate Year.

**VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT****SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
Based on the Year Ended May 31, 2020**

As presented in Workpaper D-2, PPAC revenues were over-billed by \$500,673 during the fiscal year ended May 31, 2019 (the year prior to the Base Year). This over-billing was returned to the customers during Summer 2019 (via the PPAC factor calculation,) and the Department's customers were made "whole" on this over-billing. As a result of this over-billing, PPAC revenues (and the Department's related net operating income) was overstated by \$500,673 for the year ended May 31, 2020, and understated by \$500,673 in the Base Year. As such, the return of this over-billing to the customers in the Base Year was added back to PPAC revenues to properly normalize PPAC revenues in the Rate Year.

In addition, PPAC revenues include certain other costs that are passed onto the customer as part of the PPAC process. The department currently bills its customers at a rate of \$0.001/kWh for its contributions to the Independent Energy Efficiency Program (IEEP). All PPAC revenues collected from these billings are remitted to the IEEP for energy efficiency projects. It should be noted that the revenues generated, and the expenses incurred under this program, do not enter into the determination of the Department's net operating income. As such, they are considered "revenue neutral" transactions, and have been excluded from rate design. A total of \$617,492 was removed from both revenues and expenses in the Rate Year to exclude these "revenue neutral" transactions.

Base Revenues, Revenue Increase Due to Rate Change

The increase in Base Revenues (as a result of a 2.1% increase in base rates effective June 1, 2021) requested herein to support operations, capital improvements, annual debt service, establish adequate cash balances, and provide a reasonable rate of return on Rate Base, is expected to total \$400,738. The requested increase in Base Revenues is equal to 2.1% of "Normalized Rate Year" Base Revenues, before the requested revenue increase. Base revenues in the Rate Year are expected to be \$19,571,874.

Other Revenues

Other revenues consist of late charges, rent from electric property, and miscellaneous electric revenues.

Revenues from late charges have been fairly consistent for the last three years (2017 to 2020) and have totaled approximately \$25,000 per annum. Revenues from late charges during the Rate Year are expected to equal \$24,447, the amount reported in the May 31, 2020 Historic Base Year.

The Department receives rental income for certain pole attachments. This income, which has remained consistent from year to year, is evidenced by long standing agreements with outside parties. Revenues from pole attachments during the Rate Year are expected to equal the most recent three (3) years average of \$49,908. This amount represents a decrease of \$1,313 from the amount reported in the May 31, 2020 Historic Base Year.

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
Based on the Year Ended May 31, 2020

“Miscellaneous Operating Revenues” have remained fairly insignificant over the recent three (3) year period. Sources of this type of income are sporadic and usually unknown during the budgetary process. Due to the insignificance of these revenues, Miscellaneous Operating Revenues are expected to equal the most recent three (3) year average of \$34,658 which represents a decrease of \$23,378 from the amount reported in the May 31, 2020 Historic Base Year.

NOTE 2 – OPERATING EXPENSES**Purchased Power**

The cost of electricity purchased for distribution is forecasted to be \$13,782,763 during the Rate Year. This forecasted amount is based on actual purchased power costs incurred during the Base Year, adjusted for weather normalization calculations described in Workpaper A. As weather normalization is expected to increase consumption and Base Revenues (Note 1), purchased power is also expected to increase to meet those consumption needs. Increases in purchased power, due to weather normalization adjustments, is expected to be \$5,816 (Workpaper A).

Other Operating Expenses

Other operating expenses are adjusted as follows:

Labor (charged to expense accounts)

Labor charged to expense accounts includes:

- Salaries of the line crew laborers (allocated via the work order system based on the work performed).
- Salaries of the Superintendent, Engineers, Deputy Village Treasurer, various clerical and other operational workers, and the Municipal Commissioners.
- All Electric employees are paid exclusively by 100% by the electric fund

Total salaries included during Base Year 2020 were \$2,976,033 of which \$444, 595 was capitalized to operating property via the Department’s work order system. Salaries charged to the various expense accounts of the Department totaled \$2,531,438 during Base Year 2020.

Total salaries to be incurred during the Rate Year are projected to be \$3,138,525 (see Workpaper E); of which \$546,103 is expected to be capitalized to operating property, and \$2,592,422 will be expensed in the forecasted statement of operations. (See Exhibit 15 for capitalized salaries). Capitalized salaries

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SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
Based on the Year Ended May 31, 2020

during the Rate Year have been forecasted to be at a similar percentage of total salaries, as those experienced in the Base Year 2020, which was approximately 17.4% of total salaries.

The “net” increase in total salaries from Base Year was due to (1) hourly wage increase and increases to salaried employees, expected to be implemented on June 1, 2021, and (2) the transition/attrition of new and former employees. Salaries are expected to increase 2% on June 1, 2021. Forecasted salaries charged to expense during the Rate Year is expected to be \$60,984 more than the Base Year 2020.

Employee Benefits and Related Costs

Employee benefits include medical insurance and related costs, disability insurance, New York State retirement contributions, FICA and Medicare. Cost in Base Year 2020 represent the Electric Department's share of actual invoiced amounts (or via calculation on labor dollars for FICA/Medicare).

In general, employee benefit costs have remained fairly consistent over the past three years (three-year average of approximately \$1,038,903, primarily because health insurance and retirement contributions have stabilized somewhat. Employee benefits have approximated 35.2% of total salary costs over the last few years.

Rate Year employee benefit costs are presented in Workpaper H and are based on (1) actual invoiced amounts for Fiscal Year 2020, (2) calculation (FICA/Medicare), or (3) budgeted amounts based on historic trend or vendor estimates. Rate Year employee benefit costs are expected to be approximately 35.6% of total Rate Year labor dollars. Employee benefits and related costs are expected to be \$1,116,017 during the Rate Year, which represents a \$61,701 increase over the May 31, 2020 Base Year.

Contractual/Material Expenses

Contractual and material expenses consist of materials, supplies, and/or services provided by outside vendors which are charged to the transmission, pole maintenance, distribution, street lights, consumer accounting, sales, and administrative and general cost categories.

During the Rate Year, these costs are expected to equal the three-year average 2017-2020 of these cost categories; with no adjustment for inflation factors (see Workpaper C).

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
Based on the Year Ended May 31, 2020

	Base Year 2020	Rate Year	Rate Year Increase (Decrease)
Transmission	\$ 89,010	\$ 79,660	\$ 9,350
Maintenance of poles	52,057	55,481	(3,424)
Distribution	610,471	655,240	(44,769)
Street Lights	11,318	16,439	(5,121)
Consumer accounting	68,079	77,045	(8,966)
Sales	(7,081)	(11,615)	4,534
Administrative and general	370,755	375,092	(4,337)
	<u>\$ 1,194,609</u>	<u>\$ 1,247,342</u>	<u>\$ (52,733)</u>

Rent

The Department pays rent to the Village's General Fund for the use of various office space within Village Hall. Annual rental payments have remained consistent over the past three years and have averaged \$14,305 per annum. Rent expense in the Rate Year is expected to equal this amount. This cost represents a rent of \$1 per square foot per month.

Insurance

Insurance expense represents the Electric Department's share of general liability and workers' compensation insurance. As insurance premiums are not expected to change significantly from the past three years, general liability and workers' compensation insurance during the Rate year is based on the Electric Department's three-year average (2017-2020), and totals \$76,467.

Uncollectible Revenue

As a result of its collection policies and related efforts in this area, the Department has experienced low levels of uncollectible revenues. Uncollectible revenues have averaged \$24,581 per year over the last three fiscal years (2017-2020), which is approximately 0.13% of Base Year gross revenues. Uncollectible revenues in the Rate Year are expected to equal \$24,781 representing the most recent three year average. This amount represents a decrease of \$9,871 from the May 31, 2020 Base Year.

Depreciation

Depreciation expense (Exhibit 14) has been calculated based on existing operating property plus future operating property acquisitions (net of expected retirements) as detailed in Exhibit 15. Future operating property acquisitions include anticipated costs for material, capitalized labor costs and related overhead costs for material handling, truck costs, and employee benefits. Future operating property acquisitions are reported "net" of anticipated retirement values.

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ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
Based on the Year Ended May 31, 2020

Depreciation charges are calculated using rates that are consistent with rates used in prior years (See Exhibit 14). Depreciation charges are calculated on expected average annual operating property balances, and have been adjusted in the Rate Year as follows:

Depreciation expense, Rate Year	1,923,552
Depreciation expense, Base Year	1,820,806
	<u>\$ 102,746</u>

Taxes and PILOT to General Fund

The Department pays property taxes on certain operating property located within the Town of Perinton, as well as school taxes to the Fairport Central School District. Property and school taxes paid to these taxing jurisdictions during the Rate Year are based on amounts paid during fiscal year 2020, adjusted for an anticipated 2% tax cap increase. Expected property and school taxes to be incurred during the Rate Year, are as follows.

Town of Perinton	\$ 241,362
Fairport Central School District	504,245
PILOT to Village of Fairport	80,127
Total Tax & PILOT for Rate Year	<u>\$ 825,734</u>

The PILOT payment to the Village of Fairport in the Rate Year has been developed using the methodology employed by the New York State Office of Real Property Services (ORPS) when it develops property values on investor owned utilities. In accordance with the Department's 2012 order (Case 11-D-0537), PSC Staff had recommended that the Department use "net plant in service" value rather than "replacement cost minus accumulated depreciation" for determining its annual PILOT payment. Case 11-E-0537 should be referred to for further clarification in calculation PILOT. Calculated PILOT in the Rate Year is expected to be \$80,127.

PSC Regulatory Assessment

Under Section 18-a of the Public Service Law, the Department pays a General Regulatory Assessment to the PSC each year. This assessment supports the costs of the PSC. The standard General Assessment is calculated by dividing the total New York State utility regulatory costs by total intrastate utility revenues, yielding a General Assessment Rate. The General Assessment during the Rate Year is based on the Department's 2020 assessable intrastate revenues of \$21,374,673 multiplied by a 0.22% assessment rate (see Workpaper F for calculation). The General Assessment is expected to be \$47,024 during the Rate Year, a reduction of \$19,314 from Base Year.

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SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
Based on the Year Ended May 31, 2020

Contributions for Energy Efficiency

As previously discussed in Note 1, the Department participates in the Independent Energy Efficiency Program (IEEP), to offer programs and make capital improvements to promote energy efficiency by and for its customers. As previously described, contributions to IEEP do not enter into the determination of the Department's net operating income. As such, they are considered "revenue neutral." Therefore, they have been excluded from rate design. A total of \$617,492 was removed from both revenues and expenses in the Rate Year to exclude these "revenue neutral" transactions.

NOTE 3 – INDEBTEDNESS

The Electric Department's indebtedness at the end of the Rate Year consist of existing debt obligations and anticipated new debt obligations.

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
Based on the Year Ended May 31, 2020

Public Improvement Bond, issued December 2011, interest at 3.5653%, annual principal payments of \$212,50 due November 2022 (a)	\$ 204,000
Public Improvement Bond, issued December 2011, interest at 3.5653%, annual principal payments of \$200,000 to \$190,000 due December 2030 (b)	\$ 1,540,000
Public Improvement Bond, issued May 2018, interest at 3.4397%, annual principal payments of \$280,000 to \$160,000 due May 2046 (b)	\$ 5,195,000
Unamortized premium on debt related to bond issuances above (d)	\$ 2,145
Equipment loan due NYPA, issued 2020, interest at 0%, annual principal payments of \$101,627 due July 2023 (c)	\$ 118,565
Anticipated Equipment loan due NYPA, to be issued 2020, interest at 0%, annual principal payments of \$101,627 due July 2023 (e)	\$ 315,000
Anticipated Equipment loan due NYPA, to be issued 2021, interest at 0%, annual principal payments of \$101,627 due July 2024 (e)	<u>\$ 315,000</u>
	\$ 7,689,710

(a) Financing for improvements to the Department's operation center

(b) Financing for improvements made to substation, related equipment and certain vehicles

(c) Financing from NYPA for the purchase of hybrid electrical vehicles

(d) Premium paid on bonds in (a) and (b), amortized on a straight line basis at \$4,702 per year.

(e) Anticipated loans for hybrid equipment

NOTE 4 – RATE OF RETURN

The rate of return calculation is provided as an indicator of the level of forecasted income from operations compared to the risk/investment borne by the Electric Department.

The rate of return on Rate Base and Surplus for the year ended May 31, 2020, is calculated based on the prescribed format in the Village's Municipal Electric Utilities Annual Report filed with the New York State Department of Public Service for the year ended May 31, 2020. This rate of return on Rate Base and Surplus was -2.22% and -4.54%, respectively. The rate of return on Rate Base and Surplus for the Forecasted Rate year of 2.49% and 2.15% respectively, is calculated using Base Year 2020 amounts and applying forecasted changes to the Electric Department's operations, rate base, debt service, surplus, and request for additional base revenues as described herein.

Exhibit 4

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

BALANCE SHEETS

	Fiscal 2018	Fiscal 2019	Fiscal 2020	Three Year Average
ASSETS				
Plant in Service	\$ 49,076,012	\$ 54,034,892	\$ 55,180,661	\$ 54,607,777
Construction Work in Progress	1,347,284	83,545	205,623	144,584
Depreciation Reserve	(24,407,289)	(23,950,691)	(25,182,164)	(24,566,428)
Net Plant	<u>\$ 26,016,007</u>	<u>\$ 30,167,746</u>	<u>\$ 30,204,120</u>	<u>\$ 30,185,933</u>
Depreciation Reserve Funds	750,775	653,277	958,374	805,826
Miscellaneous Special Funds	290,460	254,439	226,119	240,279
Misc Special Funds	3,735,352	-	-	-
Cash	2,859,990	2,989,733	2,448,420	2,719,077
Working Funds	200	600	600	600
Loans to Operating Municipality	-	-	-	-
Materials and Supplies	914,308	1,036,287	976,736	1,006,512
Receivables From Operating Municipalities	14,574	89,514	43,697	66,606
Accounts Receivable	806,091	853,645	728,323	790,984
Reserve for Uncollectible	(11,507)	(31,111)	(15,564)	(23,338)
Prepayments	504,694	479,160	518,772	498,966
Miscellaneous Current Assets	1,001,087	857,559	2,312,142	1,584,850
Total Assets	<u>\$ 36,882,031</u>	<u>\$ 37,350,849</u>	<u>\$ 38,401,739</u>	<u>\$ 37,876,295</u>
LIABILITIES				
Accounts Payable	\$ 1,225,713	\$ 1,035,706	\$ 1,220,530	\$ 1,128,118
Notes Payable	-	-	-	-
Payables to Operating Municipality	47,763	33,066	46,151	39,609
Customer Deposits	289,905	252,571	237,341	244,956
Taxes Accrued	25,537	22,804	23,337	23,071
Interest Accrued	13,348	1,868	2,420	2,144
Miscellaneous Other Current Liabilities	1,397,447	2,489,442	4,517,120	3,503,281
Total Current Liabilities	<u>2,999,713</u>	<u>3,835,457</u>	<u>6,046,899</u>	<u>4,941,179</u>
Bonds Payable	9,239,750	8,662,250	8,089,750	8,376,000
Long-Term Debt - Other	418,444	390,322	512,058	451,190
Unamortized Premium on Debt	20,952	16,250	11,548	13,899
Miscellaneous Unadjusted Credits	573,852	229,686	204,740	217,213
Total Liabilities	<u>13,252,711</u>	<u>13,133,965</u>	<u>14,864,995</u>	<u>13,999,481</u>
SURPLUS				
Contributions for Extensions	825,068	1,094,368	1,416,749	1,255,559
Contributions to Municipality	(12,277,183)	(12,348,425)	(12,386,466)	(12,367,446)
Surplus	35,081,435	35,470,941	34,506,461	34,988,701
Total Surplus	<u>23,629,320</u>	<u>24,216,884</u>	<u>23,536,744</u>	<u>23,876,814</u>
Total Liabilities and Surplus	<u>\$ 36,882,031</u>	<u>\$ 37,350,849</u>	<u>\$ 38,401,739</u>	<u>\$ 37,876,295</u>

**VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT**

**INCOME STATEMENTS
(INCLUDING KWH SALES BY RATE CLASS)**

		Fiscal 2018	Fiscal 2019	Fiscal 2020	Three Year Average
Operating Revenues					
A/C 601	Residential Sales	\$ 14,146,915	\$ 14,227,752	\$ 13,014,540	\$ 13,796,402
A/C 602	Commercial Sales	5,952,924	5,862,831	5,413,641	5,743,132
A/C 603	Industrial Sales	3,204,474	3,268,787	3,043,531	3,172,264
A/C 604	Public Street Lighting - Operating Municipality	151,957	143,825	143,868	146,550
A/C 605	Public Street Lighting - Other	74,842	73,253	72,823	73,639
A/C 606	Other Sales to Operating Municipality	49,399	48,248	44,676	47,441
A/C 607	Other Sales to Other Public Authorities	-	-	-	-
A/C 608	Sales to Other Distributors	-	-	-	-
A/C 609	Sales to Railroads	-	-	-	-
A/C 610	Security Lighting	25,764	32,327	32,337	30,143
A/C 621	Rent from Electric Property	53,899	44,603	51,221	49,908
A/C 622	Miscellaneous Electric Revenues	26,054	19,884	58,036	34,658
	Total Operating Revenues	23,686,228	23,721,510	21,874,673	23,094,137
Operation and Maintenance Expense					
	Electricity Purchased	\$ 14,575,684	\$ 14,276,534	\$ 13,776,947	\$ 14,209,722
	Transmission Expense	42,349	107,493	91,333	80,392
	Poles, Towers and Fixtures	6,572	11,110	15,359	11,014
	Distribution Expense	2,608,551	2,682,911	2,787,175	2,692,879
	Street Lighting and Signal Expense	53,634	78,577	29,261	53,824
	Customer Accounting and Collection	433,315	413,604	421,214	422,711
	Sales Expense	(44,251)	(166,143)	(43,809)	(84,734)
	Administrative and General Expense	2,092,238	1,504,046	2,269,870	1,955,385
	Depreciation	1,638,280	1,632,731	1,820,806	1,697,272
	Other Operating Expenses	-	-	-	-
	Taxes - Electric	895,188	810,536	793,112	832,945
	Contractual Appropriations of Income	670,194	756,877	617,492	681,521
	Uncollectible Revenues	10,360	48,473	14,909	24,581
	Total Operation and Maintenance Expenses	22,982,114	22,156,749	22,593,669	22,577,512
Income from Operations		\$ 704,114	\$ 1,564,761	\$ (718,996)	\$ 516,625
Other Income (Expense)					
	Interest Income	8,099	16,070	20,027	14,732
	Interest Expense	(182,271)	(294,151)	(291,050)	(255,824)
	Miscellaneous Interest Deductions	(478)	(1,797)	(1,562)	(1,279)
	Release of Premium on Debt	4,702	4,702	4,702	4,702
	Total Other Income (Expense)	(169,948)	(275,176)	(267,883)	(237,669)
Net Income (Loss)		\$ 534,166	\$ 1,289,585	\$ (986,879)	\$ 278,956
kWh Sales					
A/C 601	Residential Sales	249,359,738	258,058,772	241,833,982	249,750,831
A/C 602	Commercial Sales	104,076,824	96,341,592	90,114,515	96,844,310
A/C 603	Industrial Sales	84,790,600	87,490,580	82,819,960	85,033,713
A/C 604	Public Street Lighting - Operating Municipality	556,014	454,017	459,091	489,707
A/C 605	Public Street Lighting - Other	526,598	439,293	405,191	457,027
A/C 606	Other Sales to Operating Municipality	760,898	684,067	630,538	691,834
A/C 607	Other Sales to Other Public Authorities	0	0	0	0
A/C 608	Sales to Other Distributors	0	0	0	0
A/C 610	Security Lighting	150,442	152,895	115,682	139,673
	Total Operating Revenues	440,221,114	443,621,216	416,378,959	433,407,095

Exhibit 6

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

STATEMENT OF SURPLUS

	<u>Fiscal 2018</u>	<u>Fiscal 2019</u>	<u>Fiscal 2020</u>
BALANCE, beginning of year	\$ 22,717,948	\$ 23,629,320	\$ 24,216,884
Add:			
Net Income	534,166	1,289,585	(986,879)
Non-Operating Revenues	-	(40,800)	22,399
Contributions for extensions	128	269,300	322,381
Deduct:			
Contributions to municipality	(126,162)	(71,242)	(38,041)
Prior period adjustment, if any *	503,240	(859,279)	-
BALANCE, end of year	<u>\$ 23,629,320</u>	<u>\$ 24,216,884</u>	<u>\$ 23,536,744</u>

* These restatements were do to the implementation of new GASB's regarding the Net Pension Liability and the Other Post Employment Benefits (OPEB)

Exhibit 7

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTRATE OF RETURN STUDY
RATE BASE

Based on the Year Ended May 31, 2020 (Base Year)

		(a) Fiscal Year	(b) Adjustments	(c) Adjusted Year	(d) Revenue Change	(e) Year After Revenue Change
	Reference (page, Column, Row)					
35 Utility Plant in Service	RRB, Ln 5 (c)	\$ 54,607,777	\$ 1,135,518	\$ 55,743,295	\$ -	\$ 55,743,295
36 Construction WIP in Progress	RRB, Ln 8 (c)	144,584	(144,584)	-	-	-
37 Total Utility Plant	ROR, Ln 35 plus Ln 36	54,752,361	990,934	55,743,295	-	55,743,295
38						
39 Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(24,566,428)	(4,948,226)	(29,514,654)	-	(29,514,654)
40						
41 Contribution for Extensions	RB, Ln 17 (c)	(1,255,559)	(161,190)	(1,416,749)	-	(1,416,749)
42						
43 Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	28,930,374	(4,118,482)	24,811,892	-	24,811,892
44						
45 Materials and Supplies	RB, Ln 21 (c)	1,006,512	-	1,006,512	-	1,006,512
46						
47 Prepayments	RB, Ln 24 (c)	498,966	-	498,966	-	498,966
48						
49 Cash Working Capital	RB, Ln 74 (c)	1,921,566	(136,305)	1,785,261	-	1,785,261
50						
51 Other: (Detail)						
52						
53						
54						
55						
56 Rate Base	ROR, Total Ln 43=>Ln 54	\$ 32,357,418	\$ (4,254,787)	\$ 28,102,631	\$ -	\$ 28,102,631

Exhibit 8

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTRATE OF RETURN STUDY
CASH WORKING CAPITAL
Based on the Year Ended May 31, 2020 (Base Year)

	Reference (page, Column, Row)	(a) Fiscal Year	(b) Adjustments	(c) Adjusted Year	(d) Revenue Change	(e) Year After Revenue Change
57 Cash Working Capital						
58 Total Operating Expenses	ROR, Ln 22	\$ 22,593,669	\$ (943,462)	\$ 21,650,207	\$ 200	\$ 21,650,407
59						
60 Deduct:						
61 Fuel	ROR, Ln 6					
62 Purchased Power	ROR, Ln 7	13,776,947	5,816	13,782,763	-	13,782,763
63 Depreciation	ROR, Ln 16	1,820,806	102,746	1,923,552	-	1,923,552
64 Other Taxes	ROR, Ln 17	793,112	32,622	825,734	-	825,734
65 Uncollectible	ROR, Ln 18	14,909	9,672	24,581	(200)	24,381
66						
67						
68 Unadjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 67	6,187,895	(1,094,318)	5,093,577	400	5,093,977
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	773,487	(136,790)	636,697	50	636,747
71						
72 Working Capital - Purchased Power @ 1/12	ROR, Ln 61/12	1,148,079	485	1,148,564	-	1,148,564
73						
74 Total Cash working Capital	ROR, Total Ln 70, Ln 72	\$ 1,921,566	\$ (136,305)	\$ 1,785,261	\$ 50	\$ 1,785,311

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

DETAIL OF RATE BASE
Based on the Year Ended May 31, 2020 (Base Year)

	Reference (page, Column, Row)	(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Average Balance	(d) Balance at Beg of Rate Year	(e) Balance at End of Rate Year	(f) Average Balance
1 <u>Utility Plant in Service</u>							
2 Operating Property - Electric	Pg 104, Ln 2 (c) & (d)	\$ 54,034,892	\$ 55,180,661	\$ 54,607,777	\$ 55,174,084	\$ 56,312,506	\$ 55,743,295
3 Operating Property - Other Operations	Pg 104, Ln 3 (c) & (d)	-	-	-	-	-	-
4 Operating Property - General	Pg 104, Ln 4 (c) & (d)	-	-	-	-	-	-
5 Utility Plant in Service		<u>\$ 54,034,892</u>	<u>\$ 55,180,661</u>	<u>\$ 54,607,777</u>	<u>\$ 55,174,084</u>	<u>\$ 56,312,506</u>	<u>\$ 55,743,295</u>
6							
7							
8 Construction Work in Progress	Pg 104, Ln 5 (c) & (d)	\$ 83,545	\$ 205,623	\$ 144,584	\$ 144,584	\$ 144,584	\$ 144,584
9							
10							
11 <u>Accumulated Provision for Depre and Amort</u>							
12 Accumulated Provision for Deprecation	Pg 105, Ln 19 (c) & (d)	\$ 23,950,691	\$ 25,182,164	\$ 24,566,428	\$ 28,065,827	\$ 30,963,481	\$ 29,514,654
13 Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d)	-	-	-	-	-	-
14 Accumulated Provision for Depre and Amort		<u>\$ 23,950,691</u>	<u>\$ 25,182,164</u>	<u>\$ 24,566,428</u>	<u>\$ 28,065,827</u>	<u>\$ 30,963,481</u>	<u>\$ 29,514,654</u>
15							
16							
17 Contributions for Extensions	Pg 105, Ln 21 (c) & (d)	\$ 1,094,368	\$ 1,416,749	\$ 1,255,559	\$ 1,416,749	\$ 1,416,749	\$ 1,416,749
18							
19							
20							
21 Materials and Supplies	Pg 104, Ln 18 (c) & (d)	\$ 1,036,287	\$ 976,736	\$ 1,006,512	\$ 1,006,512	\$ 1,006,512	\$ 1,006,512
22							
23							
24 Prepayments	Pg 104, Ln 23 (c) & (d)	\$ 479,160	\$ 518,772	\$ 498,966	\$ 498,966	\$ 498,966	\$ 498,966

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

DETAIL OF RATE OF RETURN
Based on the Year Ended May 31, 2020 (Base Year)

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Average Balance	(d) Balance at Beg of Rate Year	(e) Balance at End of Rate Year	(f) Average Balance
Capital Structure	Reference (page, Column, Row)						
1 <u>Debt</u>							
2 Bonds	Pg 105, Ln 2 (c) & (d)	\$ 8,662,250	\$ 8,089,750	\$ 8,376,000	\$ 7,517,250	\$ 6,939,000	\$ 7,228,125
3 Equipment Obligations	Pg 105, Ln 3 (c) & (d)	-	-	-	-	-	-
4 Miscellaneous Long-Term Debt	Pg 105, Ln 4 (c) & (d)	390,322	512,058	451,190	-	-	-
5 Notes Payable	Pg 105, Ln 9 (c) & (d)	-	-	-	-	-	-
6 Matured Long-Term Debt	Pg 105, Ln 12 (c) & (d)	-	-	-	-	-	-
7 Unamortized Premium on Debt	Pg 105, Ln 28 (c) & (d)	16,250	11,548	13,899	6,847	2,145	4,496
8 Unamortized Debt Discount and Expense	Pg 104, Ln 28 (c) & (d)	-	-	-	-	-	-
9							
10							
11 Debt		<u>\$ 9,068,822</u>	<u>\$ 8,613,356</u>	<u>\$ 8,841,089</u>	<u>\$ 7,524,097</u>	<u>\$ 6,941,145</u>	<u>\$ 7,232,621</u>
12							
13							
14 Consumer Deposits	Pg 105, Ln 10 (c) & (d)	<u>\$ 252,571</u>	<u>\$ 237,341</u>	<u>\$ 244,956</u>	<u>\$ 244,956</u>	<u>\$ 244,956</u>	<u>\$ 244,956</u>
15							
16							
17 <u>Surplus</u>							
18 Contributions - Operating Municipality	Pg 105, Ln 32 (c) & (d)	\$ (12,348,425)	\$ (12,386,466)	\$ (12,367,446)	\$ (12,424,507)	\$ (12,462,548)	(12,443,528)
19 Surplus	Pg 105, Ln 33 (c) & (d)	35,470,941	34,506,461	34,988,701	34,805,679	35,104,897	34,955,288
20 Deficit	Pg 104, Ln 37 (c) & (d)	-	-	-	-	-	-
21 Balance Sheet Effect of GASB 68 and 75		<u>2,101,386</u>	<u>2,737,334</u>	<u>2,419,360</u>	<u>2,737,334</u>	<u>2,737,334</u>	<u>2,737,334</u>
22							
23 Surplus		<u>\$ 25,223,902</u>	<u>\$ 24,857,329</u>	<u>\$ 25,040,615</u>	<u>\$ 25,118,506</u>	<u>\$ 25,379,683</u>	<u>\$ 25,249,094</u>
24							
25							
26 <u>Interest Costs</u>							
27 <u>Interest on Debt</u>							
28 Bonds	Pg 252, Ln 20 (k)			\$ 291,050			\$ 256,634
29 Equipment Obligations	Pg 252, Ln 28 (k)			-			-
30 Miscellaneous Long-Term Debt	Pg 252, Ln 35 (k)			-			-
31 Notes Payable	Pg 250, Ln 22 (g)			-			-
32 Matured Long-Term Debt	N/A			-			-
33 Unamortized Premium on Debt	Pg 106, Ln 36 (c)			(4,702)			(4,702)
34 Amortization of Debt Premium	Pg 106, Ln 35 (c)			-			-
35							
36							
37							
38 Interest on Debt				<u>\$ 286,348</u>			<u>\$ 251,932</u>
39 Cost Rate				3.24%			3.48%
40							
41 Interest on Consumer Deposits	Pg 309, Ln 10 (f)			\$ 3,406			\$ 3,406
42 Cost Rate				1.39%			1.39%

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

REVENUE CHANGE
For the Historic Year Ended May 31, 2020
and the Rate Year Ending May 31, 2022

	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>		
106 Rate Base	ROR, Ln 30 (e)	\$ 28,102,631		
107				
108 Rate of Return	ROR, Ln 32 (e)	<u>2.49%</u>		
109				
110 Required Operating Income	ROR, Ln 106 * Ln 108	699,756		
111				
112 Adjusted Operating Income	ROR, Ln 28 (c)	<u>299,218</u>		
113				
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	400,538		
115				
116 Retention Factor	ROR, Ln 132	<u>0.9995</u>		
117				
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	<u>\$ 400,738</u>		
119				
120				
121				
122 Calculation of the Retention Factor		<u>Factor</u>	<u>Proof</u>	
123 Sales Revenues		1.0000	\$	400,738
124 - Revenue Taxes	N/A	N/A		N/A
125 - Uncollectibles	ROR, Ln 18/Ln 1	0.0005		200
126				
127				
128 Sub-Total	ROR, Ln123-Total Ln 124=>Ln127	<u>0.9995</u>		<u>400,538</u>
129				
130 Federal Income Tax @ 35%	N/A	<u>0.0000</u>		<u>-</u>
131				
132 Retention Factor	ROR, Ln 128-Ln 130	<u>0.9995</u>	<u>\$</u>	<u>400,538</u>

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

CALCULATION OF AVERAGE LINE LOSS AND FACTOR OF ADJUSTMENT
Based on Line Losses for Fiscal Years 2015 Through 2020

	kWh Purchases	kWh Line Losses	Annual Line Loss	kWh Electric Department Use	kWh Sales
Fiscal Year 2015	462,317,461	-19,338,853	-0.041830	429,229	442,549,379
Fiscal Year 2016	438,780,134	-22,626,684	-0.051567	410,009	415,743,441
Fiscal Year 2017	440,864,641	-14,644,245	-0.033217	420,299	425,800,097
Fiscal Year 2018	450,171,514	-8,968,626	-0.019923	490,887	440,712,001
Fiscal Year 2019	459,453,070	-14,994,274	-0.032635	418,790	444,040,006
Fiscal Year 2020	434,345,438	-16,998,255	-0.039135	484,112	416,863,071
	<u>2,685,932,258</u>	<u>-97,570,937</u>		<u>2,653,326</u>	<u>2,585,707,995</u>
Average Line Loss			<u><u>-0.036385</u></u>		

	kWh Purchases	kWh Sales	Annual Factor of Adjustment
Fiscal Year 2015	462,317,461	442,549,379	1.044669
Fiscal Year 2016	438,780,134	415,743,441	1.055411
Fiscal Year 2017	440,864,641	425,800,097	1.035379
Fiscal Year 2018	450,171,514	440,712,001	1.021464
Fiscal Year 2019	459,453,070	444,040,006	1.034711
Fiscal Year 2020	434,345,438	416,863,071	1.041938
	<u>2,685,932,258</u>	<u>2,585,707,995</u>	
Average Factor of Adjustment			<u><u>1.038929</u></u>

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

COMPARISON OF PRESENT AND PROPOSED RATES

	Present	Proposed	Increase \$	Increase %
<u>S.C. No. 1</u>				
Customer Charge	\$ 4.53	\$ 4.62	\$ 0.09	2.09%
Non-Winter Rate (April - November)				
Energy charge, per kWh	\$ 0.03958	\$ 0.04041	\$ 0.00083	2.09%
Winter Rate (December - March)				
Energy charge, per kWh				
first 1,000 kWh	\$ 0.03958	\$ 0.04041	\$ 0.00083	2.09%
over 1,000 kWh	\$ 0.05942	\$ 0.06066	\$ 0.00124	2.09%
<u>S.C. No. 2</u>				
Customer Charge	\$ 6.79	\$ 6.93	\$ 0.14	2.09%
Non-Winter Rate (April - November)				
Energy charge, per kWh	\$ 0.03958	\$ 0.04041	\$ 0.00083	2.09%
Winter Rate (December - March)				
Energy charge, per kWh	\$ 0.05942	\$ 0.06066	\$ 0.00124	2.09%
<u>S.C. No. 3</u>				
Demand Charge, per kW	\$ 3.40	\$ 3.47	\$ 0.07	2.09%
Energy Charge, per kWh	\$ 0.04644	\$ 0.04741	\$ 0.00097	2.09%
Minimum charge, per meter, per month	\$ 85.02	\$ 86.80	\$ 1.78	2.09%
<u>S.C. No. 4</u>				
Demand Charge, per kW	\$ 5.65	\$ 5.77	\$ 0.12	2.09%
Energy Charge, per kWh	\$ 0.02145	\$ 0.02190	\$ 0.00045	2.09%
Minimum charge, per meter, per month	\$ 2,828.29	\$ 2,887.38	\$ 59.09	2.09%
<u>S.C. No. 5</u>				
Rates per light, per month				
75 Watt HPS 175 Watt MV	\$ 6.40	n/a	n/a	n/a
100 Watt HPS 250 Watt MV	\$ 7.64	n/a	n/a	n/a
150 Watt HPS 375 Watt MV	\$ 9.05	n/a	n/a	n/a
250 Watt HPS 400 Watt MV	\$ 10.48	n/a	n/a	n/a
400 Watt HPS 1000 Watt MV	\$ 18.67	n/a	n/a	n/a
Crane Style 0 - 100 Watts LED	n/a	\$ 4.36		
Crane Style 101 - 300 Watts LED	n/a	\$ 6.30		
Decorative 0 - 150 Watts LED	n/a	\$ 8.14		
Flood Style 0 - 500 Watts LED	n/a	\$ 9.93		
Pole Charge	n/a	\$ 1.75		
See workpaper I.1 and I.2 for proposed light rates				
<u>S.C. No. 6</u>				
Facilities Charge, per Lamp, per month	\$ 10.48	n/a	n/a	n/a
Energy Charge, per kWh	\$ 0.02960	n/a	n/a	n/a
Crane Style 0 - 100 Watts LED	n/a	\$ 4.36		
Crane Style 101 - 300 Watts LED	n/a	\$ 6.30		
Decorative 0 - 150 Watts LED	n/a	\$ 8.14		
Flood Style 0 - 500 Watts LED	n/a	\$ 9.93		
Pole Charge	n/a	\$ 1.75		

See workpaper I.1 and I.2 for proposed light rates

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS
S.C. NO. 1 - RESIDENTIAL SERVICE (APRIL - NOVEMBER)

kWh	Present		Proposed		Increase \$	Increase %
0	\$	4.53	\$	4.62	\$ 0.09	1.99%
2	\$	4.62	\$	4.71	\$ 0.09	1.98%
10	\$	4.99	\$	5.09	\$ 0.10	1.97%
25	\$	5.67	\$	5.79	\$ 0.11	1.95%
50	\$	6.82	\$	6.95	\$ 0.13	1.93%
75	\$	7.96	\$	8.12	\$ 0.15	1.91%
100	\$	9.11	\$	9.28	\$ 0.17	1.90%
150	\$	11.40	\$	11.61	\$ 0.21	1.88%
200	\$	13.69	\$	13.94	\$ 0.26	1.87%
250	\$	15.97	\$	16.27	\$ 0.30	1.86%
500	\$	27.42	\$	27.92	\$ 0.51	1.84%
750	\$	38.86	\$	39.58	\$ 0.71	1.83%
1,000	\$	50.31	\$	51.23	\$ 0.92	1.83%
1,500	\$	73.20	\$	74.53	\$ 1.33	1.82%
2,000	\$	96.09	\$	97.84	\$ 1.75	1.82%
5,000	\$	233.42	\$	237.66	\$ 4.24	1.82%
PPA/kWh include *	\$	0.006199	\$	0.006199		

* = PPAC Factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS
S.C. NO. 1 - RESIDENTIAL SERVICE (DECEMBER - MARCH)

kWh	Present		Proposed		Increase \$	Increase %
0	\$	4.53	\$	4.62	\$ 0.09	1.99%
2	\$	4.62	\$	4.71	\$ 0.09	1.98%
10	\$	4.99	\$	5.09	\$ 0.10	1.97%
25	\$	5.67	\$	5.79	\$ 0.11	1.95%
50	\$	6.82	\$	6.95	\$ 0.13	1.93%
75	\$	7.96	\$	8.12	\$ 0.15	1.91%
100	\$	9.11	\$	9.28	\$ 0.17	1.90%
150	\$	11.40	\$	11.61	\$ 0.21	1.88%
200	\$	13.69	\$	13.94	\$ 0.26	1.87%
250	\$	15.97	\$	16.27	\$ 0.30	1.86%
500	\$	27.42	\$	27.92	\$ 0.51	1.84%
750	\$	38.86	\$	39.58	\$ 0.71	1.83%
1,000	\$	50.31	\$	51.23	\$ 0.92	1.83%
1,500	\$	83.12	\$	84.66	\$ 1.54	1.85%
2,000	\$	115.93	\$	118.09	\$ 2.16	1.86%
5,000	\$	312.78	\$	318.66	\$ 5.88	1.88%
PPA/kWh include *	\$	0.006199	\$	0.006199		

* = PPAC Factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS
S.C. NO. 2 - SMALL COMMERCIAL SERVICE (APRIL - NOVEMBER)

kWh	Present		Proposed		Increase \$	Increase %
0	\$	6.79	\$	6.93	\$ 0.14	2.06%
2	\$	6.88	\$	7.02	\$ 0.14	2.06%
10	\$	7.25	\$	7.40	\$ 0.15	2.05%
25	\$	7.93	\$	8.10	\$ 0.16	2.03%
50	\$	9.08	\$	9.26	\$ 0.18	2.00%
75	\$	10.22	\$	10.43	\$ 0.20	1.98%
100	\$	11.37	\$	11.59	\$ 0.22	1.96%
150	\$	13.66	\$	13.92	\$ 0.26	1.94%
200	\$	15.95	\$	16.25	\$ 0.31	1.92%
250	\$	18.23	\$	18.58	\$ 0.35	1.91%
500	\$	29.68	\$	30.23	\$ 0.56	1.87%
750	\$	41.12	\$	41.89	\$ 0.76	1.85%
1,000	\$	52.57	\$	53.54	\$ 0.97	1.85%
1,500	\$	75.46	\$	76.84	\$ 1.39	1.84%
2,000	\$	98.35	\$	100.15	\$ 1.80	1.83%
5,000	\$	235.68	\$	239.97	\$ 4.29	1.82%
10,000	\$	464.58	\$	473.02	\$ 8.44	1.82%
PPA/kWh include *	\$	0.006199	\$	0.006199		

* = PPAC Factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS
S.C. NO. 2 - SMALL COMMERCIAL SERVICE (DECEMBER - MARCH)

kWh	Present		Proposed		Increase \$	Increase %
0	\$	6.79	\$	6.93	\$ 0.14	2.06%
2	\$	6.92	\$	7.06	\$ 0.14	2.06%
10	\$	7.45	\$	7.60	\$ 0.15	2.05%
25	\$	8.43	\$	8.60	\$ 0.17	2.03%
50	\$	10.07	\$	10.27	\$ 0.20	2.01%
75	\$	11.71	\$	11.94	\$ 0.23	1.99%
100	\$	13.35	\$	13.62	\$ 0.26	1.98%
150	\$	16.63	\$	16.96	\$ 0.33	1.96%
200	\$	19.91	\$	20.30	\$ 0.39	1.95%
250	\$	23.19	\$	23.64	\$ 0.45	1.94%
500	\$	39.60	\$	40.36	\$ 0.76	1.92%
750	\$	56.00	\$	57.07	\$ 1.07	1.91%
1,000	\$	72.41	\$	73.79	\$ 1.38	1.91%
1,500	\$	105.22	\$	107.22	\$ 2.00	1.90%
2,000	\$	138.03	\$	140.65	\$ 2.62	1.90%
5,000	\$	334.88	\$	341.22	\$ 6.34	1.89%
10,000	\$	662.98	\$	675.52	\$ 12.54	1.89%
PPA/kWh include *	\$	0.006199	\$	0.006199		

* = PPAC Factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS
S.C. NO. 3 - LARGE COMMERCIAL SERVICE

kW	kWh	Present		Proposed		Increase \$	Increase %
50	1,000	\$	222.64	\$	227.11	\$ 4.47	2.01%
	1,500	\$	248.96	\$	253.91	\$ 4.96	1.99%
	2,000	\$	275.28	\$	280.72	\$ 5.44	1.98%
75	2,000	\$	360.28	\$	367.47	\$ 7.19	2.00%
	3,000	\$	412.92	\$	421.08	\$ 8.16	1.98%
	4,000	\$	465.56	\$	474.69	\$ 9.13	1.96%
100	5,000	\$	603.19	\$	615.04	\$ 11.85	1.96%
	7,500	\$	734.79	\$	749.07	\$ 14.28	1.94%
	10,000	\$	866.39	\$	883.09	\$ 16.70	1.93%
PPA/kWh include *		\$	0.006199	\$	0.006199		

* = PPAC Factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS
S.C. NO. 4 - INDUSTRIAL POWER SERVICE

kW	kWh	Present		Proposed		Increase \$	Increase %
500	10,000	\$	3,101.49	\$	3,165.99	\$ 64.50	2.08%
	15,000	\$	3,239.73	\$	3,306.48	\$ 66.75	2.06%
	20,000	\$	3,377.98	\$	3,446.98	\$ 69.00	2.04%
750	20,000	\$	4,790.48	\$	4,889.48	\$ 99.00	2.07%
	30,000	\$	5,066.97	\$	5,170.47	\$ 103.50	2.04%
	40,000	\$	5,343.46	\$	5,451.46	\$ 108.00	2.02%
1,000	50,000	\$	7,032.45	\$	7,174.95	\$ 142.50	2.03%
	75,000	\$	7,723.67	\$	7,877.42	\$ 153.75	1.99%
	100,000	\$	8,414.89	\$	8,579.89	\$ 165.00	1.96%
PPA/kWh include *		\$	0.006199	\$	0.006199		

* = PPAC Factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS
S.C. NO. 5 - SECURITY LIGHTING SERVICE

Type of Lamps	Present	Proposed	Increase \$	Increase %
75 Watt HPS 175 Watt MV	\$ 6.40	n/a	n/a	n/a
100 Watt HPS 250 Watt MV	\$ 7.64	n/a	n/a	n/a
150 Watt HPS 375 Watt MV	\$ 9.05	n/a	n/a	n/a
250 Watt HPS 400 Watt MV	\$ 10.48	n/a	n/a	n/a
400 Watt HPS 1000 Watt MV	\$ 18.67	n/a	n/a	n/a
Crane Style 0 - 100 Watts LED	n/a	\$ 4.36	\$ -	\$ -
Crane Style 101 - 300 Watts LED	n/a	\$ 6.30	\$ -	\$ -
Decorative 0 - 150 Watts LED	n/a	\$ 8.14	\$ -	\$ -
Flood Style 0 - 500 Watts LED	n/a	\$ 9.93	\$ -	\$ -
Pole Charge		\$ 1.75	\$ -	\$ -

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS
S.C. NO. 6 - PUBLIC STREET LIGHTING SERVICES

kW		Present	Proposed	Increase \$	Increase %
50	\$	11.96	n/a	n/a	n/a
75	\$	12.70	n/a	n/a	n/a
100	\$	13.44	n/a	n/a	n/a
125	\$	14.18	n/a	n/a	n/a
150	\$	14.92	n/a	n/a	n/a
175	\$	15.66	n/a	n/a	n/a
200	\$	16.40	n/a	n/a	n/a
Crane Style 0 - 100 Watts LED		n/a	\$ 4.36	n/a	n/a
Crane Style 101 - 300 Watts LED		n/a	\$ 6.30	n/a	n/a
Decorative 0 - 150 Watts LED		n/a	\$ 8.14	n/a	n/a
Flood Style 0 - 500 Watts LED		n/a	\$ 9.93	n/a	n/a
Pole Charge		n/a	\$ 1.75	n/a	n/a

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTOPERATING PROPERTY ANALYSIS
June 1, 2019 through May 31, 2021

	6/1/2020 Beg of Yr. Bal.	Projected Linking Period Net Additions	Projected 5/31/2021 End of Yr. Bal	Projected Rate Year Net Additions	Projected 5/31/2022 End of Yr. Bal
301 \$	100	\$ -	\$ 100	\$ -	\$ 100
302 \$	-	\$ -	\$ -	\$ -	\$ -
303 \$	-	\$ -	\$ -	\$ -	\$ -
311 \$	600,069	\$ -	\$ 600,069	\$ -	\$ 600,069
312 \$	5,593,337	\$ -	\$ 5,593,337	\$ -	\$ 5,593,337
321 \$	-	\$ -	\$ -	\$ -	\$ -
322 \$	-	\$ -	\$ -	\$ -	\$ -
323 \$	-	\$ -	\$ -	\$ -	\$ -
325 \$	-	\$ -	\$ -	\$ -	\$ -
331 \$	-	\$ -	\$ -	\$ -	\$ -
332 \$	-	\$ -	\$ -	\$ -	\$ -
333 \$	-	\$ -	\$ -	\$ -	\$ -
334 \$	-	\$ -	\$ -	\$ -	\$ -
342 \$	-	\$ -	\$ -	\$ -	\$ -
344 \$	-	\$ -	\$ -	\$ -	\$ -
345 \$	-	\$ -	\$ -	\$ -	\$ -
351 \$	-	\$ -	\$ -	\$ -	\$ -
352 \$	11,356,333	\$ -	\$ 11,356,333	\$ -	\$ 11,356,333
353 \$	61,562	\$ -	\$ 61,562	\$ -	\$ 61,562
354 \$	-	\$ -	\$ -	\$ -	\$ -
358 \$	5,821,431	\$ 117,146	\$ 5,938,577	\$ 117,146	\$ 6,055,723
359 \$	2,909,164	\$ 146,227	\$ 3,055,391	\$ 146,227	\$ 3,201,618
361 \$	-	\$ -	\$ -	\$ -	\$ -
362 \$	-	\$ -	\$ -	\$ -	\$ -
363 \$	4,460,731	\$ 116,640	\$ 4,577,371	\$ 116,640	\$ 4,694,011
364 \$	8,872,908	\$ 495,625	\$ 9,368,533	\$ 495,625	\$ 9,864,158
365 \$	6,455,166	\$ 52,256	\$ 6,507,422	\$ 52,256	\$ 6,559,678
366 \$	285,514	\$ 25,876	\$ 311,390	\$ 25,876	\$ 337,266
367 \$	479,551	\$ -	\$ 479,551	\$ -	\$ 479,551
368 \$	1,695,655	\$ 22,613	\$ 1,718,268	\$ 22,613	\$ 1,740,881
369 \$	255,585	\$ -	\$ 255,585	\$ -	\$ 255,585
370 \$	61,027	\$ -	\$ 61,027	\$ -	\$ 61,027
371 \$	1,013,947	\$ -	\$ 1,013,947	\$ -	\$ 1,013,947
381 \$	86,331	\$ -	\$ 86,331	\$ -	\$ 86,331
382 \$	61,673	\$ -	\$ 61,673	\$ -	\$ 61,673
383 \$	-	\$ -	\$ -	\$ -	\$ -
384 \$	3,152,122	\$ 162,809	\$ 3,314,931	\$ 162,039	\$ 3,476,970
385 \$	466,709	\$ -	\$ 466,709	\$ -	\$ 466,709
386 \$	77,916	\$ -	\$ 77,916	\$ -	\$ 77,916
387 \$	268,061	\$ -	\$ 268,061	\$ -	\$ 268,061
388 \$	-	\$ -	\$ -	\$ -	\$ -
391 \$	-	\$ -	\$ -	\$ -	\$ -
392 \$	-	\$ -	\$ -	\$ -	\$ -
393 \$	-	\$ -	\$ -	\$ -	\$ -
\$	54,034,892	\$ 1,139,192	\$ 55,174,084	\$ 1,138,422	\$ 56,312,506
	(a)		(b)		

(a) - Represents estimated operating property additions to be made during the Linking Period, see exhibit 15

(b) - Represents estimated operating property additions to be made during the Rate Year, net of anticipated retirements, see exhibit 15.

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTDEPRECIATION CALCULATIONS
For the 12-Month Linking Period 06/01/2020 through 05/31/2021

	6/1/2020 Beg of Yr. Bal.	5/31/2021 End of Yr. Bal.	Average Gross Balance	Less: Contributions for Extensions	Avg. Balance Subject to Depreciation	Dep. Rate	Deprec. A/C #	Expen. Amt	Deprec. Reser. Beg of Yr. Bal.	Retirements	End of Yr. Bal.	Remaining Cost
301 \$	100	\$ 100	\$ 100	\$ -	\$ 100				\$ -	\$ -	\$ -	\$ 100
302 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
303 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
311 \$	600,069	\$ 600,069	\$ 600,069	\$ -	\$ 600,069				\$ -	\$ -	\$ -	\$ 600,069
312 \$	5,593,337	\$ 5,593,337	\$ 5,593,337	\$ -	\$ 5,593,337	1.7%	743	\$ 95,087	\$ 1,592,172	\$ -	\$ 1,687,259	\$ 3,906,078
321 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
322 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
323 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
325 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
331 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
332 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
333 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
334 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
342 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
344 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
345 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
351 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
352 \$	11,356,333	\$ 11,356,333	\$ 11,356,333	\$ -	\$ 11,356,333	4.0%	733	\$ 454,253	\$ 3,938,312	\$ -	\$ 4,392,565	\$ 6,963,768
353 \$	61,562	\$ 61,562	\$ 61,562	\$ -	\$ 61,562	3.6%	733	\$ 2,216	\$ 27,888	\$ -	\$ 30,104	\$ 31,458
354 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
358 \$	5,821,431	\$ 5,938,577	\$ 5,880,004	\$ -	\$ 5,880,004	4.0%	738	\$ 235,200	\$ 866,157	\$ 175,627	\$ 1,276,984	\$ 4,661,593
359 \$	2,909,164	\$ 3,055,391	\$ 2,982,278	\$ -	\$ 2,982,278	2.5%	738	\$ 74,557	\$ 970,190	\$ 9,488	\$ 1,054,235	\$ 2,001,156
361 \$	-	\$ -	\$ -	\$ -	\$ -	4.0%	743	\$ -	\$ -	\$ -	\$ -	\$ -
362 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
363 \$	4,460,731	\$ 4,577,371	\$ 4,519,051	\$ -	\$ 4,519,051	3.6%	743	\$ 162,686	\$ 2,626,885	\$ 89,819	\$ 2,879,390	\$ 1,697,981
364 \$	8,872,908	\$ 9,368,533	\$ 9,120,721	\$ -	\$ 9,120,721	4.0%	743	\$ 364,829	\$ 4,951,703	\$ 214,260	\$ 5,530,792	\$ 3,837,741
365 \$	6,455,166	\$ 6,507,422	\$ 6,481,294	\$ -	\$ 6,481,294	4.0%	743	\$ 259,252	\$ 5,196,947	\$ 66,058	\$ 5,522,257	\$ 985,165
366 \$	285,514	\$ 311,390	\$ 298,452	\$ -	\$ 298,452	3.6%	743	\$ 10,744	\$ 215,725	\$ 6,055	\$ 232,524	\$ 78,866
367 \$	479,551	\$ 479,551	\$ 479,551	\$ -	\$ 479,551	4.0%	743	\$ 19,182	\$ 239,908	\$ -	\$ 259,090	\$ 220,461
368 \$	1,695,655	\$ 1,718,268	\$ 1,706,962	\$ -	\$ 1,706,962	4.0%	743	\$ 68,278	\$ 1,110,576	\$ 17,100	\$ 1,195,954	\$ 522,314
369 \$	255,585	\$ 255,585	\$ 255,585	\$ -	\$ 255,585	4.0%	743	\$ 10,223	\$ 200,053	\$ -	\$ 210,276	\$ 45,309
370 \$	61,027	\$ 61,027	\$ 61,027	\$ -	\$ 61,027	3.6%	743	\$ 2,197	\$ 34,671	\$ -	\$ 36,868	\$ 24,159
371 \$	1,013,947	\$ 1,013,947	\$ 1,013,947	\$ -	\$ 1,013,947	4.0%	753	\$ 40,558	\$ 604,519	\$ -	\$ 645,077	\$ 368,870
381 \$	86,331	\$ 86,331	\$ 86,331	\$ -	\$ 86,331	5.0%	788	\$ 4,317	\$ 71,588	\$ -	\$ 75,905	\$ 10,426
382 \$	61,673	\$ 61,673	\$ 61,673	\$ -	\$ 61,673	5.0%	802	\$ 3,084	\$ 53,768	\$ -	\$ 56,852	\$ 4,821
383 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
384 \$	3,152,122	\$ 3,314,931	\$ 3,233,527	\$ (1,731,750)	\$ 1,501,777	12.5%	804	\$ 187,722	\$ 1,728,977	\$ 227,191	\$ 2,143,890	\$ 1,171,041
385 \$	466,709	\$ 466,709	\$ 466,709	\$ -	\$ 466,709	12.5%	788	\$ 58,339	\$ 436,661	\$ -	\$ 495,000	\$ (28,291)
386 \$	77,916	\$ 77,916	\$ 77,916	\$ -	\$ 77,916	5.0%	743	\$ 3,896	\$ 75,889	\$ -	\$ 79,785	\$ (1,869)
387 \$	268,061	\$ 268,061	\$ 268,061	\$ -	\$ 268,061	8.0%	743	\$ 21,445	\$ 239,575	\$ -	\$ 261,020	\$ 7,041
388 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
391 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
392 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
393 \$	-	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
	\$ 54,034,892	\$ 55,174,084	\$ 54,604,490	\$ (1,731,750)	\$ 52,872,740			\$ 2,078,065	\$ 25,182,164	\$ 805,598	\$ 28,065,827	\$ 27,108,257

(a)

Amount of depreciation expense charged to:

* equals column d from exhibit 14 page 1 plus column k from exhibit 15

(combines actuals with linking period)

\$ 805,598.00

A/C #	Amount Charged
733	\$ 456,469
738	\$ 309,757
743	\$ 1,017,819
753	\$ 40,558
788	\$ 62,656
Deprec Expense	\$ 1,887,259

802/804 (Clearing)	\$ 190,806
	\$ 2,078,065 *

(a) Fairport's only contributed property include the following,

Hybrid Bucket Truck (GP384100-15)	\$ 270,694
Hybrid Bucket Truck (GP384100-16)	\$ 265,671
2016 Chevy Volt (GP384300-6)	\$ 31,125
2019 Nissan Leaf (GP384300-8)	\$ 5,000
2019 Mitsubishi Outlander Hybrid (GP384300-9)	\$ 2,500
2020 Chevy Bolt (GP384300-10)	\$ 5,000
2019 Volt (GP384200-015)	\$ 5,000
Digger (GP384100-18)	\$ 242,300
Digger - Record (GP384100-19)	\$ 15,278
Hybrid Bucket Truck (GP384100-20)	\$ 269,300
Hybrid Bucket Truck (GP384100-22)	\$ 304,882
2021 Hybrid Bucket Truck (Exhibit 14)	\$ 315,000
	\$ 1,731,750

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENTDEPRECIATION CALCULATIONS
For the 12-Month Rate Year 06/01/2021 through 05/31/2022

	6/1/2020 Beg of Yr. Bal.	5/31/2021 End of Yr. Bal.	Average Gross Balance	Less: Contributions for Extensions	Avg. Balance Subject to Depreciation	Dep. Rate	Deprec. A/C #	Expen. Amt	Depr. Reser. Beg of Yr. Bal.	Retirements	End of Yr. Bal.	Remaining Cost
301 \$	100 \$	100 \$	100 \$	\$ -	\$ -				\$ -	\$ -	\$ -	100
302 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
303 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
311 \$	600,069 \$	600,069 \$	600,069 \$	\$ -	600,069 \$				\$ -	\$ -	\$ -	600,069
312 \$	5,593,337 \$	5,593,337 \$	5,593,337 \$	\$ -	5,593,337 \$	1.7%	743	\$ 95,087	\$ 1,687,259	\$ -	\$ 1,782,346	\$ 3,810,991
321 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
322 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
323 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
325 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
331 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
332 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
333 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
334 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
342 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
344 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
345 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
351 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
352 \$	11,356,333 \$	11,356,333 \$	11,356,333 \$	\$ -	11,356,333 \$	4.0%	733	\$ 454,253	\$ 4,392,565	\$ -	\$ 4,846,818	\$ 6,509,515
353 \$	61,562 \$	61,562 \$	61,562 \$	\$ -	61,562 \$	3.6%	733	\$ 2,216	\$ 30,104	\$ -	\$ 32,320	\$ 29,242
354 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
358 \$	5,938,577 \$	6,055,723 \$	5,997,150 \$	\$ -	5,997,150 \$	4.0%	738	\$ 239,886	\$ 1,276,984	\$ 175,627	\$ 1,692,497	\$ 4,363,226
359 \$	3,055,391 \$	3,201,618 \$	3,128,505 \$	\$ -	3,128,505 \$	2.5%	738	\$ 78,213	\$ 1,054,235	\$ 9,488	\$ 1,141,936	\$ 2,059,682
361 \$	- \$	- \$	- \$	\$ -	\$ -	4.0%	743	\$ -	\$ -	\$ -	\$ -	-
362 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
363 \$	4,577,371 \$	4,694,011 \$	4,635,691 \$	\$ -	4,635,691 \$	3.6%	743	\$ 166,885	\$ 2,879,390	\$ 89,819	\$ 3,136,094	\$ 1,557,917
364 \$	9,368,533 \$	9,864,158 \$	9,616,346 \$	\$ -	9,616,346 \$	4.0%	743	\$ 384,654	\$ 5,530,792	\$ 214,260	\$ 6,129,706	\$ 3,734,452
365 \$	6,507,422 \$	6,559,678 \$	6,533,550 \$	\$ -	6,533,550 \$	4.0%	743	\$ 261,342	\$ 5,522,257	\$ 66,058	\$ 5,849,657	\$ 710,021
366 \$	311,390 \$	337,266 \$	324,328 \$	\$ -	324,328 \$	3.6%	743	\$ 11,676	\$ 232,524	\$ 6,055	\$ 250,255	\$ 87,011
367 \$	479,551 \$	479,551 \$	479,551 \$	\$ -	479,551 \$	4.0%	743	\$ 19,182	\$ 259,090	\$ -	\$ 278,272	\$ 201,279
368 \$	1,718,268 \$	1,740,881 \$	1,729,575 \$	\$ -	1,729,575 \$	4.0%	743	\$ 69,183	\$ 1,195,954	\$ 17,100	\$ 1,282,237	\$ 458,644
369 \$	255,585 \$	255,585 \$	255,585 \$	\$ -	255,585 \$	4.0%	743	\$ 10,223	\$ 210,276	\$ -	\$ 220,499	\$ 35,086
370 \$	61,027 \$	61,027 \$	61,027 \$	\$ -	61,027 \$	3.6%	743	\$ 2,197	\$ 36,868	\$ -	\$ 39,065	\$ 21,962
371 \$	1,013,947 \$	1,013,947 \$	1,013,947 \$	\$ -	1,013,947 \$	4.0%	753	\$ 40,558	\$ 645,077	\$ -	\$ 685,635	\$ 328,312
381 \$	86,331 \$	86,331 \$	86,331 \$	\$ -	86,331 \$	5.0%	788	\$ 4,317	\$ 75,905	\$ -	\$ 80,222	\$ 6,109
382 \$	61,673 \$	61,673 \$	61,673 \$	\$ -	61,673 \$	5.0%	802	\$ 3,084	\$ 56,852	\$ -	\$ 59,936	\$ 1,737
383 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
384 \$	3,314,931 \$	3,476,970 \$	3,395,951 \$	(2,046,750) \$	1,349,201 \$	12.5%	804	\$ 168,650	\$ 2,143,890	\$ 223,961	\$ 2,536,501	\$ 940,469
385 \$	466,709 \$	466,709 \$	466,709 \$	\$ -	466,709 \$	12.5%	788	\$ 58,339	\$ 495,000	\$ -	\$ 553,339	\$ (86,630)
386 \$	77,916 \$	77,916 \$	77,916 \$	\$ -	77,916 \$	5.0%	743	\$ 3,896	\$ 79,785	\$ -	\$ 83,681	\$ (5,765)
387 \$	268,061 \$	268,061 \$	268,061 \$	\$ -	268,061 \$	8.0%	743	\$ 21,445	\$ 261,020	\$ -	\$ 282,465	\$ (14,404)
388 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
391 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
392 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
393 \$	- \$	- \$	- \$	\$ -	\$ -				\$ -	\$ -	\$ -	-
\$ 55,174,084	\$ 56,312,506	\$ 55,743,297	\$ (2,046,750)	\$ 53,696,547	\$ 2,095,286	\$ 28,065,827	\$ 802,368	\$ 30,963,481	\$ 25,349,025			

* equals column k from exhibit 15

Amount of depreciation expense charged to:

A/C #	Amount Charged
733	\$ 456,469
738	\$ 318,099
743	\$ 1,045,770
753	\$ 40,558
788	\$ 62,656
Deprec Expense	\$ 1,923,552
802/804 (Clearing)	\$ 171,734
	\$ 2,095,286

(a) Fairport's only contributed property include the following.

Hybrid Bucket Truck (GP384100-15)	\$ 270,694
Hybrid Bucket Truck (GP384100-16)	\$ 265,671
2016 Chevy Volt (GP384300-6)	\$ 31,125
2019 Nissan Leaf (GP384300-8)	\$ 5,000
2019 Mitsubishi Outlander Hybrid (GP384300-9)	\$ 2,500
2020 Chevy Bolt (GP384300-10)	\$ 5,000
2019 Volt (GP384200-015)	\$ 5,000
Digger (GP384100-18)	\$ 242,300
Digger - Record (GP384100-19)	\$ 15,278
Hybrid Bucket Truck (GP384100-20)	\$ 269,300
Hybrid Bucket Truck (GP384100-22)	\$ 304,882
2021 Hybrid Bucket Truck (Exhibit 14)	\$ 315,000
2022 Hybrid Bucket Truck (Exhibit 14)	\$ 315,000
	\$ 2,046,750

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

FORECASTED CAPITAL IMPROVEMENTS

The Department has identified certain capital improvements expected to be completed during the Linking Period, June 01, 2020 through May 31, 2021, and during the Rate Year June 01, 2021 through May 31, 2022. These improvements include material costs and capitalized labor and overhead, and are reported net of retirement values.

Linking Period June 01, 2020 to May 31, 2021

Account	Type	Capitalized Labor and Benefits	Capitalized Material	Total Cost	Anticipated Retirement Values	Additions Net of Retirement	
358	Poles, Towers and Fixtures						
	General upgrades and installations *	\$ 141,570	\$ 151,203	\$ 292,773	\$ 175,627	\$ 117,146	\$ 24,269.06
359	Underground Conduits						
	General upgrades and installations *	\$ 75,297	\$ 80,418	\$ 155,715	\$ 9,488	\$ 146,227	\$ 12,907.81
363	Distribution OH Conductors						
	Subdivision Work *	\$ 99,833	\$ 106,626	\$ 206,459	\$ 89,819	\$ 116,640	\$ 17,114.17
364	Distribution Underground Conductors						
	Subdivision Work *	\$ 343,265	\$ 366,620	\$ 709,885	\$ 214,260	\$ 495,625	\$ 58,845.05
365	Line Transformers						
	Subdivision Work *	\$ 57,211	\$ 61,103	\$ 118,314	\$ 66,058	\$ 52,256	\$ 9,807.50
366	Overhead Services						
	Various Projects *	\$ 15,440	\$ 16,491	\$ 31,931	\$ 6,055	\$ 25,876	\$ 2,646.88
368	Consumers' Meters						
	Various Projects *	\$ 19,203	\$ 20,510	\$ 39,713	\$ 17,100	\$ 22,613	\$ 3,291.96
384	Transportation Equipment						
	Various Vehicles **	\$ -	\$ 390,000	\$ 390,000	\$ 227,191	\$ 162,809	\$ 32,328.58
		\$ 751,819	\$ 1,192,971	\$ 1,944,790	\$ 805,598	\$ 1,139,192	

* - represents 3 year average (2019-2020, 2018-2019, 2017-2018) of installations and retirements and operation plan of known projects.

** - anticipates \$315,000 of NYPA loan (added to contributions for extensions)

*** - \$751,819 includes \$546,103 of capitalized labor (Workpaper E) and \$205,716 of capital benefits (Workpaper H)

Rate Year June 01, 2021 to May 31, 2022

Account	Type	Capitalized Labor and Benefits	Capitalized Material	Total Cost	Anticipated Retirement Values	Additions Net of Retirement	
358	Poles, Towers and Fixtures						
	General upgrades and installations *	\$ 133,190	\$ 159,583	\$ 292,773	\$ 175,627	\$ 117,146	
359	Underground Conduits						
	General upgrades and installations *	\$ 70,839	\$ 84,876	\$ 155,715	\$ 9,488	\$ 146,227	
363	Distribution OH Conductors						
	Subdivision Work *	\$ 93,924	\$ 112,535	\$ 206,459	\$ 89,819	\$ 116,640	
364	Distribution Underground Conduits						
	Annual cable injection	\$ 322,945	\$ 386,940	\$ 709,885	\$ 214,260	\$ 495,625	
365	Line Transformers						
	Subdivision Work *	\$ 53,824	\$ 64,490	\$ 118,314	\$ 66,058	\$ 52,256	
366	Overhead Services						
	Various Projects *	\$ 14,526	\$ 17,405	\$ 31,931	\$ 6,055	\$ 25,876	
368	Consumers' Meters						
	Various Projects *	\$ 18,066	\$ 21,647	\$ 39,713	\$ 17,100	\$ 22,613	
384	Transportation Equipment						
	Vehicle Purchases	\$ -	\$ 386,000	\$ 386,000	\$ 223,961	\$ 162,039	
	Total Rate Year Capital Improvements	\$ 707,314	\$ 1,233,476	\$ 1,940,790	\$ 802,368	\$ 1,138,422	

* - represents 3 year average (2019-2020, 2018-2019, 2017-2018) of installations and retirements and operation plan of known projects.

** - anticipates \$315,000 of NYPA loan (added to contributions for extensions)

*** - \$707,314 includes \$546,103 of capitalized labor (Workpaper E) and \$161,211 of capital benefits (Workpaper H)

REVISED TARIFF LEAVES

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 1
REVISION: 6
SUPERSEDING REVISION: 5

COVER

VILLAGE OF FAIRPORT
CONCURRENCE TARIFF

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 2
REVISION: 8
SUPERSEDING REVISION: 7

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PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 3
REVISION: 6
SUPERSEDING REVISION: 5

GENERAL INFORMATION

A. CONCURRENCE:

The Village of Fairport concurs in and agrees to abide by the rules and regulations as set forth in the generic tariff filed by the New York Municipal Power Agency (NYMPA) in Case No. 97-E-1575.

B. TERRITORY TO WHICH SCHEDULE APPLIES:

These rates, rules and regulations are applicable to the Village of Fairport and that portion of the Town of Perinton served under franchises granted to the Village of Fairport.

PSC NO: 1 ELECTRICITY
 COMPANY: VILLAGE OF FAIRPORT
 INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 4
 REVISION: 9
 SUPERSEDING REVISION: 8

SERVICE CLASSIFICATION NO. 1
 Residential

APPLICABLE TO USE OF SERVICE FOR:

Single-phase residential purpose usage in an individual residence; in an individual flat or individual apartment in a multiple-family dwelling; for residential purposes in a rooming house where not more than four (4) rooms are available for rent; and for single phase farm service when supplied through the farm residence meter; use exclusively in connection with religious purposes by corporations or associations organized and conducted in good faith for religious purposes, and including the operation by such corporation or association of a school, notwithstanding that secular subjects are taught at such school; for single-phase service exclusively in connection with a community residence as defined in subdivision 28, 28A or 28B of section 1.03 of the Mental Hygiene Law, provided that such residence is operated by a not-for-profit corporation and if supervisory staff is on site on a twenty-four hour per day basis that the residence provides living accommodations for fourteen or fewer residents; and use for any post or hall owned or leased by a not-for-profit organization that is a veterans organization.

CHARACTER OF SERVICE:

Continuous, Alternating Current at approximately 60 cycle, 120 Volt, two wire or 120/240 volt, three wire single phase, depending upon the characteristics of the load and the circuits from which service is supplied.

MONTHLY RATE:

	<u>Rate</u>
Customer Service Charge	\$ 4.62
Energy Charge, per kWh	
Non-Winter (April - November)	\$ 0.04041
Winter (December - March)	
First 1,000 kWh	\$ 0.04041
Over 1,000 kWh	\$ 0.06066

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 5
REVISION: 8
SUPERSEDING REVISION: 7

SERVICE CLASSIFICATION NO. 1 (CONT'D)
Residential

SPECIAL PROVISIONS:

- A. Electricity will not be supplied under this classification when any part of the building, house, flat or apartment occupied as a home, residence or sleeping place is also used for the conduct of a business or any activity non-residential in character, unless the wiring is separate and the part devoted to such non-residential purposes is metered and billed under another and appropriate classification.
- B. The customer shall maintain a power factor at the point of delivery of not less than 90% lagging or leading as measured on a 30 minute basis. If the customer is notified that their power factor has fallen below 90%, corrective action must be taken within ninety (90) days. If the customer fails to take corrective action within the ninety (90) days after notification, the Municipal Commission shall install the necessary corrective equipment and the customer shall be billed for all costs incurred to correct the power factor to the required level.

TERMS OF PAYMENT:

All bills are due when rendered. Full payment must be received on or before the date shown on the bill to avoid a late payment charge of 1.5% as provided in Rule VIII of the NYMPA generic tariff.

FACTOR OF ADJUSTMENT:

The factor of adjustment pursuant to Rule IX.D of the NYMPA generic tariff is 1.038929.

PURCHASED POWER ADJUSTMENT:

All kilowatt-hours sold under this service classification shall be subject to Purchased Power Adjustment Charges in accordance with Section IX of the Village of Fairport Tariff and consistent with Rule IX of the NYMPA generic tariff.

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 6
REVISION: 9
SUPERSEDING REVISION: 8

SERVICE CLASSIFICATION NO. 2
Small Commercial Service

APPLICABLE TO USE OF SERVICE FOR:

Commercial, business, schools, small industrial power and light installations (with less than 7500 kwh or 25 kw in a month), multiple dwellings (two or more families in one house or where more than two rooms are rented) and any service for premises partially used for business or professional and partially used for residential purposes.

CHARACTER OF SERVICE:

Continuous, Alternating Current, 60 Hertz, 120/240 volts single phase, 240 or 480 volts three phase also, with Municipal Commission's permission, 120/208 volts three phase, depending upon the characteristics of the load and the circuit from which service is supplied.

RATES PER METER, PER MONTH:

Customer Service Charge	\$ 6.93
Energy charge per kWh	
Non-Winter (April - November)	\$ 0.04041
Winter (December - March)	\$ 0.06066

SPECIAL PROVISIONS:

- A. Motors whose individual capacity exceeds 1/2 hp will be served at 240 volts. Motors whose individual capacity exceeds 5 hp must be three phase except that in sections where three phase is not available single phase motors of not more than 10 hp will be permitted if equipped with suitable starting devices.
- B. Customers taking three phase service, who also require single phase service, may obtain it by installing, at their own expense and their side of the meter, the necessary equipment to obtain this service from the three phase circuits.

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 7
REVISION: 8
SUPERSEDING REVISION: 7

SERVICE CLASSIFICATION NO. 2 (CONT'D)
Small Commercial Service

SPECIAL PROVISIONS - Continued

- C. When the load is of a highly fluctuating or large instantaneous demand, or the installation is for "Breakdown or Auxiliary Service," the minimum charge will be based on the capacity of transformers required to supply the service, and shall be \$1.00 net, per month, per kVA capacity of the transformers.
- D. The customer shall maintain a power factor at the point of delivery of not less than 90% lagging or leading as measured on a 30 minute basis. If the customer is notified that their power factor has fallen below 90%, corrective action must be taken within ninety (90) days. If the customer fails to take corrective action within the ninety (90) days after notification, the Municipal Commission shall install the necessary corrective equipment and the customer shall be billed for all costs incurred to correct the power factor to the required level.

TERMS OF PAYMENT:

All bills are due when rendered. Full payment must be received on or before the date shown on the bill to avoid a late payment charge of 1.5% as provided in Rule VIII of the NYMPA generic tariff.

FACTOR OF ADJUSTMENT:

The factor of adjustment pursuant to Rule IX.D of the NYMPA generic tariff is 1.038929.

PURCHASED POWER ADJUSTMENT:

All kilowatt-hours sold under this service classification shall be subject to Purchased Power Adjustment Charges in accordance with Section IX of the Village of Fairport Tariff and consistent with Rule IX of the NYMPA generic tariff.

TERM:

Service will be discontinued at any time on three days' notice, but if the total charges from the time of connection to the time of disconnection have not equaled 12 times the minimum charge applicable in the final month, the deficiency will thereupon become due and payable.

Issued by: Bryan L. White, Village Manager, Fairport, NY

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 8
REVISION: 9
SUPERSEDING REVISION: 8

SERVICE CLASSIFICATION NO. 3
Large Commercial Service

APPLICABLE TO USE OF SERVICE FOR:

Light and power installations with a minimum consumption of 7,500 kWh/month and a minimum demand of twenty-five (25) kW/month and less than five hundred (500) kw/month.

CHARACTER OF SERVICE:

Continuous, Alternating Current, 60 Hertz, 120/240 volts single phase, 240 or 480 volts three phase 120/208 as well as 4,160 volts or 12,470 volts three phase service, depending upon the characteristics of the load and the circuit from which service is supplied.

RATES PER METER, PER MONTH:

Energy Charge per kWh	\$ 0.04741
Demand Charge per kw	\$ 3.47
Minimum charge, per meter, per month	\$ 86.80

PRIMARY SERVICE DISCOUNT:

See Special Provision A.

DETERMINATION OF DEMAND AND ENERGY:

The demand will be determined by meter and will be the maximum 30 minute integrated demand during the month but will not be less than 25 kw. The energy use will be determined by meter but will not be less than 7,500 kWh/month. New customers, claiming rate 3 qualifications, will be monitored on a monthly basis and in the event their demand or energy consumption falls below the minimums they will be reassigned to the applicable rate class, for the following 12 month period. Customers with a 12-month history will be reviewed on an annual basis, on or about April 1st of each year, and in the event any of the 12 prior months demand or energy consumption fell below the minimums, the customer will be reassigned to the appropriate rate class for the following 12 months.

TERM:

Service will be discontinued at any time on three days' notice, but if the total charges from the time of connection to the time of disconnection have not equaled 12 times the minimum charge applicable in the final month, the deficiency will thereupon become due and payable.

Issued by: Bryan L. White, Village Manager, Fairport, NY

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 9
REVISION: 6
SUPERSEDING REVISION: 5

SERVICE CLASSIFICATION NO. 3 (CONT'D)
Large Commercial Service

SPECIAL PROVISIONS:

- (a) Customers electing to furnish, install and maintain their own transformers and accessory equipment, and who are served by the Municipal Commission, 4,160 or 12,470 volt system shall be given the following discounts on demand, energy and minimum charges:

For 4,160 volt service - 4% discount

For 12,470 volt service - 5% discount

Service at these voltages will be supplied only to customers who employ a competent electrician to maintain and operate the equipment.

- (b) Energy supplied under this Service Classification may also be used for lighting of the premises provided the connected lighting load does not exceed 20% of the total connected load. Customers desiring to avail themselves of this privilege shall provide at their own expense and on their side of the meter, the necessary equipment to obtain the required single phase current from the three phase circuits.
- (c) When the customer's equipment includes devices which have a highly fluctuating or large instantaneous demand, such as X-Ray apparatus, welders, and other like equipment, and the customer has not provided corrective equipment to reduce the inrush current to an amount which will not cause disturbance to other customers, the demand of such devices shall be taken as the sum of the maximum instantaneous capacities as determined from the name plates or by test of those pieces of apparatus which are so connected that they may be operated at one time.
- (d) Where the billing demand of such customer is determined by a demand meter, the demand of such highly fluctuating demand devices, determined as described above, shall be added to the demand as shown by the demand meter. The sum of these two demands shall be the billing demand.

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 10
REVISION: 8
SUPERSEDING REVISION: 7

SERVICE CLASSIFICATION NO. 3 (CONT'D)
Large Commercial Service

SPECIAL PROVISIONS - Continued

- (e) Customer, in taking three phase electric energy, shall maintain as nearly as is reasonably possible, equal currents in each of the three phase conductors at the point of taking. If at any time the current in any phase conductor shall exceed the average of the currents in all the three phase conductors by more than five percent (5%) the amount to be paid by the customer for the period, within which the unbalance occurred, shall be increased by a percentage equal to that of the unbalance.
- (f) The customer shall maintain a power factor at the point of delivery of not less than 90% lagging or leading as measured on a 30 minute basis. If the customer is notified that their power factor has fallen below 90%, corrective action must be taken within ninety (90) days. If the customer fails to take corrective action within the ninety (90) days after notification, the Municipal Commission shall discontinue service under Service Classification #3 and bill service under Service Classification #2 until power factor is corrected.

TERMS OF PAYMENT:

All bills are due when rendered. Full payment must be received on or before the date shown on the bill to avoid a late payment charge of 1.5% as provided in Rule VIII of the NYMPA generic tariff.

FACTOR OF ADJUSTMENT:

The factor of adjustment pursuant to Rule IX.D of the NYMPA generic tariff is 1.038929.

PURCHASED POWER ADJUSTMENT:

All kilowatt-hours sold under this service classification shall be subject to Purchased Power Adjustment Charges in accordance with Section IX of the Village of Fairport Tariff and consistent with Rule IX of the NYMPA generic tariff.

Issued by: Bryan L. White, Village Manager, Fairport, NY

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 11
REVISION: 10
SUPERSEDING REVISION: 9

SERVICE CLASSIFICATION NO. 4
Industrial Power Service

APPLICABLE TO USE OF SERVICE FOR:

Large light and power installations for non-residential purposes with a minimum monthly peak demand of 500 kilowatts.

CHARACTER OF SERVICE:

Continuous, Alternating Current, 60 Hertz, 120/240 volts single phase, 240 or 480 volts three phase 120/208 as well as 4,160 volts or 12,470 volts three phase service; depending upon the characteristics of the load and the circuit from which services are supplied.

RATE PER METER, PER MONTH:

Energy Charge, per KWH	\$ 0.02190
Demand Charge, per kW	\$ 5.77
Minimum Charge, per month	\$ 2,887.38

PRIMARY SERVICE DISCOUNT:

See Special Provision (a).

DETERMINATION OF DEMAND:

The demand will be determined by meter and will be the maximum 30 minute integrated demand during the month but will not be less than 500 kw. New customers, claiming rate 4 qualifications, will be monitored on a monthly basis and in the event their demand falls below 500 kw/month they will be reassigned to the applicable rate class for the following 12-month period. Customers with a 12-month history will be reviewed on an annual basis, on or about April 1st of each year, and in the event any of the 12 prior months demand fell below 500 kw the customer will be reassigned to the appropriate rate class for the following 12 months.

TERM:

Service will be discontinued at any time on three days' notice, but if the total charges from the time of connection to the time of disconnection have not equaled 12 times the maximum charge applicable in the final month, the deficiency will thereupon become due and payable.

TERMS OF PAYMENT:

All bills are due when rendered. Full payment must be received on or before the date shown on the bill to avoid a late payment charge of 1.5% as provided in Rule VIII of the NYMPA generic tariff.

Issued by: Bryan L. White, Village Manager, Fairport, NY

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 12
REVISION: 8
SUPERSEDING REVISION: 7

SERVICE CLASSIFICATION NO. 4 (CONT'D)
Industrial Power Service

FACTOR OF ADJUSTMENT:

The factor of adjustment pursuant to Rule IX.D of the NYMPA generic tariff is 1.038929.

PURCHASED POWER ADJUSTMENT:

All kilowatt-hours sold under this service classification shall be subject to Purchased Power Adjustment Charges in accordance with Section IX of the Village of Fairport Tariff and consistent with Rule IX of the NYMPA generic tariff.

SPECIAL PROVISIONS:

- (a) Customers electing to furnish, install and maintain their own transformers and accessory equipment, and who are served by the Municipal Commission, 4,160 or 12,470 volt system shall be given the following discounts on demand, energy and minimum charges:

For 4,160 volt service - 4% discount For 12,470 volt service - 5% discount

Service at these voltages will be supplied only to customers who employ a competent electrician to maintain and operate the equipment.

- (b) Energy supplied under this Service Classification may also be used for lighting of the premises provided the connected lighting load does not exceed 20% of the total connected load. Customers desiring to avail themselves of this privilege shall provide at their own expense and on their side of the meter, the necessary equipment to obtain the required single phase current from the three phase circuits.
- (c) When the customer's equipment includes devices which have a highly fluctuating or large instantaneous demand, such as X-Ray apparatus, welders, and other like equipment, and the customer has not provided corrective equipment to reduce the inrush current to an amount which will not cause disturbance to other customers, the demand of such devices shall be taken as the sum of the maximum instantaneous capacities as determined from the name plates or by test of those pieces of apparatus which are so connected that they may be operated at one time.
- (d) Where the billing demand of such customer is determined by a demand meter, the demand of such highly fluctuating demand devices, determined as described above, shall be added to the demand as shown by the demand meter. The sum of these two demands shall be the billing demand.

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 13
REVISION: 8
SUPERSEDING REVISION: 7

SERVICE CLASSIFICATION NO. 4 (CONT'D)
Industrial Power Service

SPECIAL PROVISIONS - Continued

- (e) The customer, in taking three phase electric energy, shall maintain as nearly as is reasonably possible, equal currents in each of the three phase conductors at the point of taking. If at any time the current in any phase conductor shall exceed the average of the currents in all the three phase conductors by more than five percent (5%) the amount to be paid by the customer for the period within which the unbalance occurred, shall be increased by a percentage equal to that of the unbalance.
- (f) The customer shall maintain a power factor at the point of delivery of not less than 90% lagging or leading as measured on a 30 minute basis. If the customer is notified that their power factor has fallen below 90%, corrective action must be taken within ninety (90) days. If the customer fails to take corrective action within the ninety (90) days after notification, the Municipal Commission shall discontinue service under Service Classification #4 and bill service under Service Classification #3 until power factor is corrected.

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 14
REVISION: 9
SUPERSEDING REVISION: 8

SERVICE CLASSIFICATION NO. 5
Security Lighting Service

APPLICATION TO USE OF SERVICE FOR:

Private outdoor lighting from existing overhead distribution.

CHARACTER OF SERVICE:

Limited period, approximately 4200 hours per year, 60 cycle AC at approximately 20/240 volt.

RATES PER LIGHT, PER MONTH:

Crane Style 0 – 100 Watt LED	\$4.36
Crane Style 101 – 300 Watt LED	\$6.30
Decorative 0 – 150 Watt LED	\$8.14
Flood Style 0 – 500 Watt LED	\$9.93
Pole Charge	\$1.75

POLE RENTAL CHARGE:

When suitable wood poles are available on Municipal Commission existing distribution circuits or Customer's existing service lateral, no additional charge will be made for attachment of lamps served under this Service Classification. A maximum of one additional wood pole for each lamp served will be owned and maintained by the Municipal Commission. See Special Provisions F.

SPECIAL PROVISIONS:

- A. The Municipal Commission will furnish, install, own, operate and maintain enclosed, photo-electrically controlled luminaire complete with 30 inch pipe bracket. The Municipal Commission reserves the right to impose the actual cost of non-standard brackets installed at the customer's request.

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 15
REVISION: 8
SUPERSEDING REVISION: 7

SERVICE CLASSIFICATION NO. 5 (CONT'D)
Security Lighting Service

SPECIAL PROVISIONS - Continued

- B. The lighting unit will be installed only on private property owned or leased by the customer. The Municipal Commission reserves the right to require a mounting height which will provide proper light distribution from the unit. Where the Municipal Commission-owned pole is appropriately located on premises owned or leased by the customer, the Municipal Commission may waive the requirement that the support be furnished by the customer, and it may install the unit on the Municipal Commission-owned pole.
- C. Upon request of the customer, the Municipal Commission will change the location of the lighting unit, providing a proper support is furnished and the customer agrees to pay the Municipal Commission for the cost incurred in making such a change.
- D. Lighting service will be provided every night and all night during the hours between sunset and sunrise, aggregating about 4,200 hours per year, unless prevented by accidents or other causes beyond the control of the Municipal Commission.
- E. The customer shall notify the Municipal Commission whenever the lamp shall become extinguished or out of service for any reason and the Municipal Commission shall replace the lamp and/or make the necessary repairs with reasonable promptness.
- F. Where necessary for proper illumination or where existing poles are inadequate, the Municipal Commission may install or cause to be installed one additional pole for each installed light, at a distance not to exceed one hundred (100) feet per pole span from said existing lines. Each additional pole span shall not exceed a span spacing of one hundred (100) feet. Additional poles required to install a light in a customer's specifically desired location shall bear a cost of three hundred dollars (\$300.00) for each pole, payable by the customer prior to installation.

FACTOR OF ADJUSTMENT:

The factor of adjustment pursuant to Rule IX.D of the NYMPA generic tariff is 1.038929.

TERMS OF PAYMENT:

All bills are due when rendered. Full payment must be received on or before the date shown on the bill to avoid a late payment charge of 1.5% as provided in Rule VIII of the NYMPA generic tariff.

PURCHASED POWER ADJUSTMENT:

All kilowatt-hours sold under this service classification shall be subject to Purchased Power Adjustment Charges in accordance with Section IX of the Village of Fairport Tariff and consistent with Rule IX of the NYMPA generic tariff.

Issued by: Bryan L. White, Village Manager, Fairport, NY

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 16
REVISION: 9
SUPERSEDING REVISION: 8

SERVICE CLASSIFICATION NO. 6
Public Street Lighting Service

APPLICABLE TO USE OF SERVICE FOR:

Lighting of public streets, roads, alleys and highways, and the outdoor lighting of public parks and playgrounds, and of public school district property providing said equipment is, and remains, readily accessible for maintenance purposes.

CHARACTER OF SERVICE:

Unmetered lighting service, dusk-to-dawn, and at other times of abnormal darkness, approximately 4200 hours annually.

Traditionaire fixtures or other fixtures approved by the Municipal Commission with standard poles and or other mounting devices and/or standard cobra lighting fixtures and mounting devices or other suitable luminaire/lamp combination, at the discretion of the Municipal Commission.

RATE:

Crane Style 0 – 100 Watt LED	\$4.36
Crane Style 101 – 300 Watt LED	\$6.30
Decorative 0 – 150 Watt LED	\$8.14
Flood Style 0 – 500 Watt LED	\$9.93
Pole Charge	\$1.75

POLE RENTAL CHARGE:

When suitable wood poles are available on Municipal Commission existing distribution circuits or Customer's existing service lateral, no additional charge will be made for attachment of lamps served under this Service Classification. A maximum of one additional wood pole for each lamp served will be installed, owned and maintained by the Fairport Municipal Commission for a monthly rental of \$1.75 per pole.

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 17
REVISION: 8
SUPERSEDING REVISION: 7

SERVICE CLASSIFICATION NO. 6 (CONT'D)
Public Street Lighting Service

TERMS OF PAYMENT:

All bills are due when rendered. Full payment must be received on or before the date shown on the bill to avoid a late payment charge of 1.5% as provided in Rule VIII of the NYMPA generic tariff.

FACTOR OF ADJUSTMENT:

The factor of adjustment pursuant to Rule IX.D of the NYMPA generic tariff is 1.038929.

PURCHASED POWER ADJUSTMENT:

All kilowatt-hours sold under this service classification shall be subject to Purchased Power Adjustment Charges in accordance with Section IX of the Village of Fairport Tariff and consistent with Rule IX of the NYMPA generic tariff.

SPECIAL PROVISIONS:

- A. The Municipal Commission will own, operate and maintain enclosed, photo-electrically controlled luminaire complete with mounting hardware.
- B. The lighting unit will be installed only on public property or quasi-public property as spelled out in paragraph one herein. The customer may furnish the necessary pole or other support however; the Municipal Commission reserves the right to require a mounting height which will provide proper light distribution from the unit. Where a Municipal Commission-owned pole is appropriately located on premises owned or leased by the customer, the Municipal Commission may waive the requirement that the support be furnished by the customer, and it may install the unit on the Municipal Commission owned pole at no additional cost.
- C. Upon request of the customer, the Municipal Commission will change the location of the lighting unit, providing a proper support is furnished and the customer agrees to pay the Municipal Commission for the cost incurred in making such a change.
- D. Lighting service will be provided every night and all night during the hours between sunset and sunrise, aggregating about 4,200 hours per year, unless prevented by accidents or other causes beyond the control of the Municipal Commission.

Issued by: Bryan L. White, Village Manager, Fairport, NY

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 18
REVISION: 6
SUPERSEDING REVISION: 5

SERVICE CLASSIFICATION NO. 6 (CONT'D)
Public Street Lighting Service

SPECIAL PROVISIONS - CONTINUED

- E. The customer shall notify the Municipal Commission whenever the lamp shall be come extinguished or out of service for any reason and the Municipal Commission shall replace the lamp and/or make the necessary repairs with reasonable promptness.\
- F. The Municipal Commission reserves the right to impose a higher facilities charge per lamp per month for non-standard installations to recover the cost of replacement.
- G. The Municipal Commission reserves the right to impose such other conditions, including customer installation and provision of spare parts, as is deemed necessary for reliable and economical service.

CHARGES

RECONNECTION CHARGE:

When service has been discontinued, either by the Municipal Commission as provided in Rule (XIII) of the NYMPA generic tariff or at the request of the customer and the same consumer applies for reconnection of service at the same premise within four (4) months, there shall be a reconnection charge payable before service will be reestablished, in the amounts as follows:

During the normal crew available hours of the Electric Department Monday through Friday, inclusive, less holidays	\$ 25.00
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After the above specified hours, on a holiday, or a weekend period (Saturday or Sunday), the charge will be the full employee cost for a one-person or up to a two-person crew, three hours callout and based on the full in-force wages of these employees at the time of the callout.

INSUFFICIENT FUNDS CHECK CHARGE:

Any checks received in payment for electric service which are returned to the Municipal Commission for insufficient funds, or are otherwise dishonored by the bank, shall bear a nonrecurring charge of \$20.00 for each check that has to be processed by the Municipal Commission. If two checks have been returned by the bank, the customer who issued the dishonored checks may be required by the Municipal Commission to render future payments by cash, money order, certified or cashier's check. Post-dated checks shall be returned to the customer as invalid for the transaction. Only United States currency shall be accepted for payment of accounts due the Municipal Commission.

Issued by: Bryan L. White, Village Manager, Fairport, NY

PSC NO: 1 ELECTRICITY
COMPANY: VILLAGE OF FAIRPORT
INITIAL EFFECTIVE DATE: 06/01/2021

LEAF: 19
REVISION: 7
SUPERSEDING REVISION: 6

PURCHASED POWER ADJUSTMENT CHARGE

APPLICABILITY:

All customers receiving service under any of the Municipal Commission's Electric Department's Service Classifications are subject to purchased power adjustment charges ("PPAC").

ADJUSTMENT CHARGE:

The PPAC shall be the amount which shall be added to each kilowatt-hour of each rate schedule to reflect and recover all purchased power and transmission costs billed to the Municipal Commission's Electric Department from all service providers.

CALCULATION OF THE PURCHASED POWER ADJUSTMENT CHARGE:

The PPAC shall equal the total cost of all power and transmission costs billed to the Municipal Commission's Electric Department in each month divided by the total kWh purchases in that month, less the base cost of purchased power measured at system input level adjusted by a loss factor (Factor of Adjustment) and costs associated with Energy Efficiency programs (MAP, IEEP, etc.). The resultant cost per kWh shall be rounded to the nearest \$0.000001 and applied as a charge or credit to all kilowatt-hours billed in the following month.

ANNUAL RECONCILIATION:

At the end of each fiscal year the Municipal Commission will perform a reconciliation to determine whether there was an under- or over-collection of purchased power expense during the preceding year. The calculation is as follows:

Total Purchased Power Cost + Total Energy Efficiency Program Cost -
(kWh delivered x Base Cost of Purchased Power)

The result will then be compared to the actual PPAC revenues recovered during this period to determine if a PPA Reconciliation Surcharge or Refund is applicable. The resultant Surcharge or Refund will be included as a line item in the following month(s) calculation(s) of PPAC in order to adjust revenues to more accurately reflect actual expenses. The number of months over which the Surcharge or Refund will be included will depend on the size of the Surcharge or Refund. If the Surcharge/Refund is \$75,000 or less it will be included in one month and any Surcharges/Refunds that are over \$75,000 will be charged/credited in \$75,000/month increments until complete in order to minimize the impact on rate payers.

BASE COST OF POWER:

The base cost of power for computation of the PPAC shall be \$0.025556/kilowatt-hour as measured at the system input level. The base cost of power measured at the sales level shall be \$0.026724 /kilowatt-hour.

WORKPAPERS

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

WEATHER NORMALIZATION OF REVENUES (BASED ON MAY 31, 2020)

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

From 5/31/20 Annual Report: Actual kWh & Actual Base Revenue

	kWh Sold			Base Revenue		
	Winter Nov-April kWh	Summer May-Oct kWh	Total Annual kWh	Winter Nov-April \$	Summer May-Oct \$	Total Annual \$
601 Residential	138,110,576	103,723,406	241,833,982	\$ 6,909,845	\$ 4,551,369	\$ 11,461,214
602 Commercial	49,717,353	40,397,162	90,114,515	\$ 2,755,652	\$ 2,095,299	\$ 4,850,950
Total	187,827,929	144,120,568	331,948,497	\$ 9,665,497	\$ 6,646,668	\$ 16,312,165

Weather Normalization - Sales

	Nov-April kWh Non-Weather kWh	Nov-April kWh Weather kWh	Increase/(Decrease) 0.36% Weather Load	Adjusted Nov-Apr kWh
601 Residential	88,603,086	49,507,490	49,685,717	138,288,803
602 Commercial	38,374,248	11,343,105	11,383,940	49,758,188
Total	126,977,334	60,850,595	61,069,657	188,046,991

	kWh Adjustment	% Adjustment
After Adjustment	188,046,991	
Before Adjustment	187,827,929	
Adjustment	219,062	0.12%

	Nov-April kWh Non-Weather \$	Nov-April kWh Weather \$	Adjustment
601 Residential	\$ 6,909,845	6,917,904	
602 Commercial	\$ 2,755,652	2,758,866	
Total	\$ 9,665,497	9,676,770	\$ 11,273

Weather Normalization - Purchased Power

Change in kWh	219,062
Base Cost of Power	\$ 0.025556
FOA - RY	1.038929
	\$ 0.026551

Adjustment	\$ 5,816
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VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

WEATHER NORMALIZATION OF REVENUES (BASED ON MAY 31, 2020)

5/31/2020 Sales - From Annual Report

601-Residential

	<u>kWh</u>	<u>Lowest Two Months</u>	<u>Base Revenues</u>
June	16,070,487	0	\$ 710,443
July	15,565,515	15,565,515	690,980
August	20,040,191	0	867,497
September	18,093,366	0	790,607
October	13,968,847	13,968,847	627,132
November	15,701,801	0	695,889
December	22,866,720	0	1,009,136
January	26,724,485	0	1,407,729
February	27,826,696	0	1,474,976
March	24,061,913	0	1,265,951
April	20,928,961	0	1,056,165
May	19,985,000	0	864,710
Totals	241,833,982		\$ 11,461,214
Averages		14,767,181	

602-Commercial

	<u>kWh</u>	<u>Lowest Two Months</u>	<u>Base Revenues</u>
June	6,696,186	0	\$ 351,286
July	6,621,212	0	345,937
August	7,516,915	0	385,805
September	6,771,434	0	349,257
October	6,337,861	6,337,861	332,240
November	6,933,150	0	360,920
December	8,446,634	0	435,963
January	8,655,832	0	496,464
February	9,579,354	0	543,227
March	8,946,204	0	510,280
April	7,156,179	0	408,797
May	6,453,554	6,453,554	330,774
Totals	90,114,515		\$ 4,850,950
Averages		6,395,708	

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

WEATHER NORMALIZATION OF REVENUES (BASED ON MAY 31, 2020)

Heating Degree Data

<https://www.nyserda.ny.gov/About/Publications/EA-Reports-and-Studies/Weather-Data/Monthly-Cooling-and-Heating-Degree-Day-Data>

Rochester, New York

Season	Nov	Dec	Jan	Feb	Mar	Apr	Total	% Deviation from 10 Year Average
2010-11	748	1,198	1,333	1,131	965	557	5,932	
2011-12	574	925	1,068	959	548	578	4,652	
2012-13	762	888	1,071	1,064	976	551	5,312	
2013-14	820	1,131	1,372	1,221	1,149	565	6,258	
2014-15	782	944	1,405	1,476	1,077	516	6,200	
2015-16	551	705	1,161	1,022	767	679	4,885	
2016-17	572	1,036	1,040	822	995	415	4,880	
2017-18	728	1,211	1,233	870	1,013	721	5,776	
2018-19	854	960	1,270	1,014	970	538	5,606	
2019-20	897	1,035	1,048	1,054	767	677	5,478	0.36%
							5,498	Ten Year Average of November - April

**VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT**

OPERATING EXPENSES

<u>Expense</u>	<u>Fiscal Year 2019-20 Amount</u>	<u>Comment</u>
Purchased Power	\$ 13,776,947	Account 721, PSC Report page 306
Labor, net of Capitalized Labor	2,531,438	Labor \$2,531,438 PSC Report, page 102. Total salaries less salaries capitalized (\$2,976,033 less \$444,595)
GASB 68 Expense (Related to Net Pension Liability)	682,958	Based on Calculation prepared by Auditor
GASB 75 Expense (related to OPEB)	(47,010)	
Taxes and PILOT to General Fund	793,112	Taxes and PILOT, Account 403, PSC Report page 106
Uncollectible Revenues	14,909	Uncollectible revenues, Account 404, PSC Report page 106
Rent	14,305	Rent, Accounts 764, and 786, PSC Report page 307
Employee Benefits and Related Costs	1,054,316	FICA, Medical, Retirement, etc., Actual amount (portion of Account 785, PSC Report page 307)
Insurance	73,449	Insurance, Account 783, PSC Report page 307
Depreciation	1,820,806	Depreciation, Accounts 738, 743, 753, 788, PSC Report pages 306 and 307
Contractual/Material Expenses		
Transmission	89,010	Represents an allocation of remaining costs based on cost of individual category. (See below)
Maintenance of Poles and Fixtures	52,057	Represents an allocation of remaining costs based on cost of individual category. (See below)
Distribution	610,471	Represents an allocation of remaining costs based on cost of individual category. (See below)
Street Lights	11,318	Represents an allocation of remaining costs based on cost of individual category. (See below)
Consumer Accounting and Collection	68,079	Represents an allocation of remaining costs based on cost of individual category. (See below)
Sales Expense	(7,081)	Represents an allocation of remaining costs based on cost of individual category. (See below)
Administrative and General	370,755	Represents an allocation of remaining costs based on cost of individual category. (See below)
PSC Regulatory Assessment	66,338	PSC Annual Assessment \$ Included in Account 785, PSC Report page 307
Contractual Appropriations of Income	617,492	Contractual Appropriations of Income, Account 459, PSC Report page 106
	<u>\$ 22,593,669</u>	

Total Cost in P&L (not including interest expense) **\$ 22,593,669**

** Contractual Costs

Cost Category (per PSC Report, excluding depreciation)			Allocated	Remaining
	Actual	%	Costs	
Transmission	\$ 550,719	7.45%	\$	89,008
Maint. Poles	\$ 322,086	4.36%	\$	52,057
Distribution	\$ 3,777,066	51.10%	\$	610,471
Street Lights	\$ 70,023	0.95%	\$	11,318
Consumer Accounting and Collection	\$ 421,214	5.70%	\$	68,079
Sales Expense	\$ (43,809)	-0.59%	\$	(7,081)
General & Administrative	\$ 2,293,910	31.04%	\$	370,755
	<u>\$ 7,391,209</u>	<u>100%</u>	<u>\$</u>	<u>1,194,607</u>

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

OPERATING EXPENSES

	Fiscal Year 2018-19	
Expense	Amount	Comment
Purchased Power	\$ 14,276,534	Account 721, PSC Report page 306
Labor, net of Capitalized Labor	2,284,416	Labor \$2,284,416 PSC Report, page 102. Total salaries less salaries capitalized (\$2,973,975 less \$689,559)
GASB 68 Expense (related to Net Pension Liability)	341,217	Based on Calculation prepared by Auditor
GASB 75 Expense (related to OPEB)	-	
Taxes and PILOT to General Fund	810,536	Taxes, Account 403, PSC Report page 106
Uncollectible Revenues	48,473	Uncollectible revenues, Account 404, PSC Report page 106
Rent	14,305	Rent, Accounts 764, and 786, PSC Report page 307
Employee Benefits and Related Costs	1,291,250	FICA, Medical, Retirement, etc., Actual amount (portion of Account 785, PSC Report page 307)
Insurance	80,778	Insurance, Account 783, PSC Report page 307
Depreciation	1,632,731	Depreciation, Accounts 738, 743, 753, 788, PSC Report pages 306 and 307
Contractual/Material Expenses		
Transmission	37,423	Represents an allocation of remaining costs based on cost of individual category. (See below)
Maintenance of Poles and Fixtures	27,918	Represents an allocation of remaining costs based on cost of individual category. (See below)
Distribution	326,661	Represents an allocation of remaining costs based on cost of individual category. (See below)
Street Lights	10,674	Represents an allocation of remaining costs based on cost of individual category. (See below)
Consumer Accounting and Collection	37,099	Represents an allocation of remaining costs based on cost of individual category. (See below)
Sales Expense	(14,903)	Represents an allocation of remaining costs based on cost of individual category. (See below)
Administrative and General	137,020	Represents an allocation of remaining costs based on cost of individual category. (See below)
PSC Regulatory Assessment	57,740	PSC Annual Assessment \$ Included in Account 785, PSC Report page 307
Contractual Appropriations of Income	756,877	Contractual Appropriations of Income, Account 459, PSC Report page 106
	<u><u>\$ 22,156,749</u></u>	

Total Cost in P&L (not including interest expense) \$ 22,156,749

** Contractual Costs

Cost Category (per PSC Report, excluding depreciation)	Actual	%	Allocated Remaining Costs
Transmission	\$ 417,203	6.66%	\$ 37,422
Maint. Poles	311,245	4.97%	\$ 27,918
Distribution	3,641,829	58.14%	\$ 326,661
Street Lights	119,005	1.90%	\$ 10,674
Consumer Accounting and Collection	413,604	6.60%	\$ 37,099
Sales Expense	(166,143)	-2.65%	\$ (14,903)
General & Administrative	1,527,586	24.39%	\$ 137,020
	<u><u>\$ 6,264,329</u></u>	<u><u>100%</u></u>	<u><u>\$ 561,891</u></u>

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

OPERATING EXPENSES

	Fiscal Year 2017-18	
<u>Expense</u>	<u>Amount</u>	<u>Comment</u>
Purchased Power	\$ 14,575,684	Account 721, PSC Report page 306
Labor, net of Capitalized Labor	2,509,345	Labor \$2,509,345 PSC Report, page 102. Total salaries less salaries capitalized (\$2,916,867 less \$407,522)
GASB 68 Expense (related to Net Pension Liability)	(176,236)	Based on Calculation prepared by Auditor
GASB 75 Expense (related to OPEB)	(51,480)	
Taxes and PILOT to General Fund	895,188	Taxes, Account 403, PSC Report page 106
Uncollectible Revenues	10,360	Uncollectible revenues, Account 404, PSC Report page 106
Rent	14,488	Rent, Accounts 764, and 786, PSC Report page 307
Employee Benefits and Related Costs	771,140	FICA, Medical, Retirement, etc., Actual amount (portion of Account 785, PSC Report page 307)
Insurance	75,172	Insurance, Account 783, PSC Report page 307
Depreciation	1,638,280	Depreciation, Accounts 738, 743, 753, 788, PSC Report pages 306 and 307
Contractual/Material Expenses		
Transmission	112,543	Represents an allocation of remaining costs based on cost of individual category. (See below)
Maintenance of Poles and Fixtures	86,464	Represents an allocation of remaining costs based on cost of individual category. (See below)
Distribution	1,028,585	Represents an allocation of remaining costs based on cost of individual category. (See below)
Street Lights	27,323	Represents an allocation of remaining costs based on cost of individual category. (See below)
Consumer Accounting and Collection	125,953	Represents an allocation of remaining costs based on cost of individual category. (See below)
Sales Expense	(12,863)	Represents an allocation of remaining costs based on cost of individual category. (See below)
Administrative and General	617,498	Represents an allocation of remaining costs based on cost of individual category. (See below)
PSC Regulatory Assessment	64,476	PSC Annual Assessment \$ Included in Account 785, PSC Report page 307
Contractual Appropriations of Income	670,194	Contractual Appropriations of Income, Account 459, PSC Report page 106
	<u>\$ 22,982,114</u>	

Total Cost in P&L (not including interest expense) \$ 22,982,114

** Contractual Costs

Cost Category (per PSC Report, excluding depreciation)	Actual	%	*** Allocated Remaining Costs
Transmission	\$ 387,180	5.67%	\$ 112,542
Maint. Poles	297,459	4.35%	\$ 86,464
Distribution	3,538,621	51.80%	\$ 1,028,585
Street Lights	93,998	1.38%	\$ 27,323
Consumer Accounting and Collection	433,315	6.34%	\$ 125,953
Sales Expense	(44,251)	-0.65%	\$ (12,863)
General & Administrative	2,124,366	31.10%	\$ 617,498
	<u>\$ 6,830,688</u>	<u>100%</u>	<u>\$ 1,985,502</u>

**VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT**

PROJECTED COSTS FOR RATE YEAR

Expense	(Workpaper B-1) Fiscal Year 2020 Amount	(Workpaper B-2) Fiscal Year 2019 Amount	(Workpaper B-3) Fiscal Year 2018 Amount	Three Year Average	Costs Adjusted for Known or Calculated Changes	Cost Determined by:
Purchased Power	\$ 13,776,947	\$ 14,276,534	\$ 14,575,684	\$ 14,209,722	\$ 13,782,763	See Workpaper A. Weather normalization adjustment.
Labor	\$ 2,531,438	\$ 2,284,416	\$ 2,509,345	\$ 2,441,733	\$ 2,592,422	See Workpaper E for salary information. We expect salaries for the Rate Year to increase 2% from 2020-2021 amounts. We also adjusted salaries for transition of employees.
GASB 68 Expense (Related to Net Pension Liability)	\$ 682,958	\$ 341,217	\$ (176,236)	\$ 282,646	\$ -	GASB 68 excluded from rate design
GASB 75 Expense (related to OPEB)	\$ (47,010)	\$ -	\$ (51,480)	\$ (32,830)	\$ -	GASB 75 excluded from rate design
Taxes and PILOT to General Fund	\$ 793,112	\$ 810,536	\$ 895,188	\$ 832,945	\$ 825,734	See Workpaper G. Taxes paid to outside jurisdictions (School and Town) plus PILOT to Village of Fairport.
Uncollectible revenues	\$ 14,909	\$ 48,473	\$ 10,360	\$ 24,581	\$ 24,581	3 Year Average (2018-20).
Rent	\$ 14,305	\$ 14,305	\$ 14,488	\$ 14,366	\$ 14,305	This has been \$14,305 for many years. (Occasionally records minor repair expense for rented office). No adjustment needed.
Employee Benefits and Related Costs	\$ 1,054,316	\$ 1,291,250	\$ 771,140	\$ 1,038,903	\$ 1,116,017	See Workpaper H. Based on Village budgeted amounts from vendor quotes and calculation of FICA on expected salaries.
Insurance	\$ 73,449	\$ 80,778	\$ 75,172	\$ 76,467	\$ 76,467	3 Year Average (2018-20).
Depreciation	\$ 1,820,806	\$ 1,632,731	\$ 1,638,280	\$ 1,697,273	\$ 1,923,552	See exhibit 14. Increase is due to asset additions, net of retirements.
Contractual						
Transmission	\$ 89,010	\$ 37,423	\$ 112,543	\$ 79,660	\$ 79,660	3 Year Average (2018-20).
Maint. Poles	\$ 52,057	\$ 27,918	\$ 86,464	\$ 55,481	\$ 55,481	3 Year Average (2018-20).
Distribution	\$ 610,471	\$ 326,661	\$ 1,028,585	\$ 655,240	\$ 655,240	3 Year Average (2018-20).
Street Lights	\$ 11,318	\$ 10,674	\$ 27,323	\$ 16,439	\$ 16,439	3 Year Average (2018-20).
Consumer Accounting and Collection	\$ 68,079	\$ 37,099	\$ 125,953	\$ 77,045	\$ 77,045	3 Year Average (2018-20).
Sales Expense	\$ (7,081)	\$ (14,903)	\$ (12,863)	\$ (11,615)	\$ (11,615)	3 Year Average (2018-20).
General & Administ.	\$ 370,755	\$ 137,020	\$ 617,498	\$ 375,092	\$ 375,092	3 Year Average (2018-20).
PSC Annual Assessment	\$ 66,338	\$ 57,740	\$ 64,476	\$ 62,852	\$ 47,024	See Workpaper F. Calculated - Anticipated operating revenues
Contractual Appropriations of Income	\$ 617,492	\$ 756,877	\$ 670,194	\$ 681,522	\$ -	Since amounts are equally present in PPAC Revenues and PPAC Expenses (net income neutral) they should be eliminated from the rate design
	\$ 22,593,669	\$ 22,156,749	\$ 22,982,114	\$ 22,577,523	\$ 21,650,207	

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

PURCHASED POWER ADJUSTMENT RECONCILIATION
Fiscal Year May 31, 2020

Billing Month	PPAC Revenues	Monthly Power Invoices	Monthly Additional Surcharges	Monthly Delivered kWh	Base Cost of Power \$ / kWh	Monthly Present Cost	Monthly Base Cost	Difference in Present & Base Cost	Net Over / (Under) Collection
June 2019	\$ -	\$ 728,230	\$ (286,217)	30,654,687	\$ 0.025556	\$ 442,013	\$ 783,411	\$ 341,398	\$ 341,398
July 2019	\$ (2,391)	\$ 1,023,937	\$ 234,623	37,371,807	\$ 0.025556	\$ 1,258,560	\$ 955,074	\$ (303,486)	\$ (305,877)
August 2019	\$ (8,234)	\$ 892,807	\$ 207,788	34,113,903	\$ 0.025556	\$ 1,100,595	\$ 871,815	\$ (228,780)	\$ (237,014)
September 2019	\$ 29,991	\$ 681,493	\$ 196,022	29,179,686	\$ 0.025556	\$ 877,515	\$ 745,716	\$ (131,799)	\$ (101,808)
October 2019	\$ 131,033	\$ 676,936	\$ 200,152	30,056,400	\$ 0.025556	\$ 877,088	\$ 768,121	\$ (108,967)	\$ 22,066
November 2019	\$ 242,143	\$ 925,337	\$ 251,947	37,928,828	\$ 0.025556	\$ 1,177,284	\$ 969,309	\$ (207,975)	\$ 34,168
December 2019	\$ 388,301	\$ 1,262,845	\$ 283,050	44,529,634	\$ 0.025556	\$ 1,545,895	\$ 1,137,999	\$ (407,896)	\$ (19,595)
January 2020	\$ 503,655	\$ 1,375,398	\$ 307,915	45,112,823	\$ 0.025556	\$ 1,683,313	\$ 1,152,903	\$ (530,410)	\$ (26,755)
February 2020	\$ 541,218	\$ 1,329,458	\$ 296,441	42,907,382	\$ 0.025556	\$ 1,625,899	\$ 1,096,541	\$ (529,358)	\$ 11,860
March 2020	\$ 481,274	\$ 947,477	\$ 266,387	37,369,388	\$ 0.025556	\$ 1,213,864	\$ 955,012	\$ (258,852)	\$ 222,422
April 2020	\$ 274,141	\$ 765,436	\$ 244,694	33,172,602	\$ 0.025556	\$ 1,010,130	\$ 847,759	\$ (162,371)	\$ 111,770
May 2020	\$ -	\$ 835,731	\$ 238,365	31,948,298	\$ 0.025556	\$ 1,074,096	\$ 816,472	\$ (257,624)	\$ (257,624)
TOTALS	2,581,131	\$ 11,445,085	\$ 2,441,167	434,345,438	-	\$ 13,886,252	\$ 11,100,132	\$ (2,786,120)	\$ (204,989)

[1]

Notes:

[1] NYPA Loan Program	\$ 175,632
2018-19 Net Overcollection Refunded	\$ (500,672)
EEP Money	\$ 434,346
NYISO TCC	\$ 629,549
Zero Emission Credit	\$ 1,535,567
Renewable Energy Credit	\$ 166,745
TOTAL	\$ 2,441,167

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

PURCHASED POWER ADJUSTMENT RECONCILIATION
Fiscal Year May 31, 2019

Billing Month	PPAC Revenues	Monthly Power Invoices	Monthly Additional Surcharges	Monthly Delivered kWh	Base Cost of Power \$ / kWh	Monthly Present Cost	Monthly Base Cost	Difference in Present & Base Cost	Net Over / (Under) Collection
June 2018	\$ -	\$ 847,287	\$ (52,951)	32,357,978	\$ 0.025556	\$ 794,336	\$ 826,940	\$ 32,604	\$ 32,604
July 2018	\$ 62,620	\$ 1,056,970	\$ (27,002)	38,508,957	\$ 0.025556	\$ 1,029,968	\$ 984,135	\$ (45,833)	\$ 16,787
August 2018	\$ 164,482	\$ 1,005,385	\$ 95,337	37,452,963	\$ 0.025556	\$ 1,100,722	\$ 957,148	\$ (143,574)	\$ 20,908
September 2018	\$ 115,059	\$ 826,318	\$ 199,468	32,707,637	\$ 0.025556	\$ 1,025,786	\$ 835,876	\$ (189,910)	\$ (74,851)
October 2018	\$ 99,069	\$ 758,108	\$ 199,488	32,712,556	\$ 0.025556	\$ 957,596	\$ 836,002	\$ (121,594)	\$ (22,525)
November 2018	\$ 161,577	\$ 1,047,097	\$ 226,543	39,382,990	\$ 0.025556	\$ 1,273,640	\$ 1,006,472	\$ (267,168)	\$ (105,591)
December 2018	\$ 244,364	\$ 1,396,174	\$ 253,333	44,331,680	\$ 0.025556	\$ 1,649,507	\$ 1,132,940	\$ (516,567)	\$ (272,203)
January 2019	\$ 370,141	\$ 1,591,802	\$ 293,361	52,099,755	\$ 0.025556	\$ 1,885,163	\$ 1,331,461	\$ (553,702)	\$ (183,561)
February 2019	\$ 684,304	\$ 1,282,879	\$ 267,080	44,252,949	\$ 0.025556	\$ 1,549,959	\$ 1,130,928	\$ (419,031)	\$ 265,273
March 2019	\$ 794,747	\$ 1,011,605	\$ 261,983	43,064,715	\$ 0.025556	\$ 1,273,588	\$ 1,100,562	\$ (173,026)	\$ 621,721
April 2019	\$ 471,162	\$ 758,855	\$ 227,601	32,537,194	\$ 0.025556	\$ 986,456	\$ 831,521	\$ (154,935)	\$ 316,227
May 2019	\$ -	\$ 674,302	\$ 207,612	30,043,696	\$ 0.025556	\$ 881,914	\$ 767,798	\$ (114,116)	\$ (114,116)
TOTALS	3,167,525	\$ 12,256,782	\$ 2,151,853	459,453,070	-	\$ 14,408,635	\$ 11,741,783	\$ (2,666,852)	\$ 500,673

[1]

Notes:

[1] Additional surcharges we incur/bill (see detail below)

NYPA Loan Program	\$ 296,024
2017-18 Net Overcollection Refunded	(623,378)
EEP Money	459,455
NYISO TCC	526,656
Zero Emission Credit	1,451,728
Renewable Energy Credit	41,368
TOTAL	\$ 2,151,853

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

PURCHASED POWER ADJUSTMENT RECONCILIATION
Fiscal Year May 31, 2018

Billing Month	PPAC Revenues	Monthly Power Invoices	Monthly Additional Surcharges	Monthly Delivered kWh	Base Cost of Power \$ / kWh	Monthly Present Cost	Monthly Base Cost	Difference in Present & Base Cost	Net Over / (Under) Collection
June 2017	\$ (294,302)	\$ 758,255	\$ (218,634)	31,438,931	\$ 0.025556	\$ 539,621	\$ 803,453	\$ 263,832	\$ (30,470)
July 2017	\$ (265,106)	\$ 847,397	\$ (40,326)	33,700,242	\$ 0.025556	\$ 807,071	\$ 861,243	\$ 54,172	\$ (210,934)
August 2017	\$ 127,257	\$ 787,031	\$ 201,093	33,489,525	\$ 0.025556	\$ 988,124	\$ 855,858	\$ (132,266)	\$ (5,009)
September 2017	\$ 333,478	\$ 722,014	\$ 191,397	30,565,369	\$ 0.025556	\$ 913,411	\$ 781,129	\$ (132,282)	\$ 201,196
October 2017	\$ 328,682	\$ 658,588	\$ 187,604	29,525,861	\$ 0.025556	\$ 846,192	\$ 754,563	\$ (91,629)	\$ 237,053
November 2017	\$ 205,348	\$ 947,280	\$ 206,622	36,901,900	\$ 0.025556	\$ 1,153,902	\$ 943,065	\$ (210,837)	\$ (5,489)
December 2017	\$ (74,035)	\$ 1,836,879	\$ 267,379	49,674,558	\$ 0.025556	\$ 2,104,258	\$ 1,269,483	\$ (834,775)	\$ (908,810)
January 2018	\$ 127,120	\$ 1,875,326	\$ 280,302	52,636,797	\$ 0.025556	\$ 2,155,628	\$ 1,345,186	\$ (810,442)	\$ (683,322)
February 2018	\$ 1,687,883	\$ 1,201,285	\$ 230,573	40,376,482	\$ 0.025556	\$ 1,431,858	\$ 1,031,861	\$ (399,997)	\$ 1,287,886
March 2018	\$ 1,055,784	\$ 1,227,009	\$ 241,171	42,989,269	\$ 0.025556	\$ 1,468,180	\$ 1,098,634	\$ (369,546)	\$ 686,238
April 2018	\$ 524,580	\$ 997,020	\$ 218,724	37,455,222	\$ 0.025556	\$ 1,215,744	\$ 957,206	\$ (258,538)	\$ 266,042
May 2018	\$ -	\$ 819,672	\$ 194,234	31,417,358	\$ 0.025556	\$ 1,013,906	\$ 802,903	\$ (211,003)	\$ (211,003)
	3,756,689	\$ 12,677,756	\$ 1,960,139	450,171,514	-	\$ 14,637,895	\$ 11,504,584	\$ (3,133,311)	\$ 623,378

[1]

Notes:

[1] Additional surcharges we incur/bill (see detail below)

NYPA Loan Program	\$ 232,050
2016-17 Overcollection Refunded	(660,944)
PSC Assessment (with interest)	45,807
EEP Money	445,298
NYISO TCC	526,656
Zero Emission Credit	1,364,155
Renewable Energy Credit	7,117
TOTAL	\$ 1,960,139

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

FORECAST LABOR DOLLARS (RATE YEAR)

First Name	Last Name	Employee Number	Title of Position	Employee Wages Per Month												Total
				Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	
Jeff	Bodine	523	Crew Chief	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 11,974	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 11,974	\$ 7,982	\$ 103,768
Anthony	Dibenedetto	519	Lineworker	\$ 5,416	\$ 5,416	\$ 5,416	\$ 5,416	\$ 8,124	\$ 5,416	\$ 5,416	\$ 5,416	\$ 5,416	\$ 5,416	\$ 8,124	\$ 5,416	\$ 70,408
Chris	Carr	427	Crew Chief	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 11,974	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 11,974	\$ 7,982	\$ 103,768
Kevin	Cowan	480	Lineworker	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 92,896
Chris	Fanticone	422	Lineworker	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 92,896
Ryan	Graves	565	Lineworker	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 66,018
Eric	Heeg	510	Lineworker	\$ 7,602	\$ 7,602	\$ 7,602	\$ 7,602	\$ 11,402	\$ 7,602	\$ 7,602	\$ 7,602	\$ 7,602	\$ 7,602	\$ 11,402	\$ 7,602	\$ 98,824
Scott	Houtz	424	Lineworker	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 92,896
Brent	Losey	469	Foreman	\$ 8,336	\$ 8,336	\$ 8,336	\$ 8,336	\$ 12,504	\$ 8,336	\$ 8,336	\$ 8,336	\$ 8,336	\$ 8,336	\$ 12,504	\$ 8,336	\$ 108,368
Jeff	Maier	563	Lineworker	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 66,018
Tim	Maines	562	Lineworker	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 66,018
Kevin	McAllister	546	Lineworker	\$ 6,662	\$ 6,662	\$ 6,662	\$ 7,146	\$ 10,718	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 91,444
Calib	Gordon	564	Lineworker	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 66,018
John	Neufeld	452	Lineworker	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 11,974	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 7,982	\$ 11,974	\$ 7,982	\$ 103,768
Kyle	Ludgate	561	Lineworker	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 4,954	\$ 7,430	\$ 4,954	\$ 66,018
Cody	Slack	545	Lineworker	\$ 4,954	\$ 4,954	\$ 4,954	\$ 5,416	\$ 8,124	\$ 5,416	\$ 5,416	\$ 5,416	\$ 5,416	\$ 5,416	\$ 8,124	\$ 5,416	\$ 69,022
Shawn	Wright	454	Lineworker	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 92,896
Luke	Brown	513	Lineworker	\$ 6,662	\$ 6,662	\$ 6,662	\$ 7,146	\$ 10,718	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 7,146	\$ 10,718	\$ 7,146	\$ 91,444
Budgeted Overtime (three year average, COLA)				\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 102,000
Budgeted On-Call (three year average, COLA)				\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 33,600
Budgeted Seasonal Help				\$ 6,000	\$ 6,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 27,000
Total Lineworker Payrolls				\$ 134,232	\$ 134,232	\$ 131,232	\$ 129,662	\$ 188,834	\$ 129,662	\$ 129,662	\$ 129,662	\$ 129,662	\$ 131,972	\$ 198,304	\$ 137,972	\$ 1,705,088
Various Dispatchers - Straight Pay Hours				\$ 12,960	\$ 13,392	\$ 13,392	\$ 12,528	\$ 13,392	\$ 12,528	\$ 12,960	\$ 12,960	\$ 12,096	\$ 13,392	\$ 12,528	\$ 12,960	\$ 155,088
Various Dispatchers - Holiday Pay Hours				\$ -	\$ -	\$ -	\$ 648	\$ -	\$ 648	\$ 648	\$ 648	\$ -	\$ -	\$ -	\$ 648	\$ 3,888
Total Part-Time Dispatcher Payrolls				\$ 12,960	\$ 13,392	\$ 13,392	\$ 13,176	\$ 13,392	\$ 13,176	\$ 13,608	\$ 13,608	\$ 12,096	\$ 13,392	\$ 13,176	\$ 13,608	\$ 158,976
Lindsay	Carr	617	Clerk III	\$ 3,622	\$ 3,773	\$ 3,773	\$ 3,773	\$ 5,659	\$ 3,773	\$ 3,773	\$ 3,773	\$ 3,773	\$ 3,773	\$ 5,659	\$ 3,773	\$ 48,897
Cathy	Nenno	614	Clerk III	\$ 3,773	\$ 3,928	\$ 3,928	\$ 3,928	\$ 5,892	\$ 3,928	\$ 3,928	\$ 3,928	\$ 3,928	\$ 3,928	\$ 5,892	\$ 3,928	\$ 50,909
Janine	Panipinto	612	Clerk III	\$ 4,544	\$ 4,544	\$ 4,544	\$ 4,544	\$ 6,816	\$ 4,544	\$ 4,544	\$ 4,544	\$ 4,544	\$ 4,544	\$ 6,816	\$ 4,544	\$ 59,072
Mary	Wilke	595	Senior Account Clerk	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 7,848	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 7,848	\$ 5,232	\$ 68,016
Total Billing Office Payrolls				\$ 17,171	\$ 17,477	\$ 17,477	\$ 17,477	\$ 26,215	\$ 17,477	\$ 17,477	\$ 17,477	\$ 17,477	\$ 17,477	\$ 26,215	\$ 17,477	\$ 226,594
Aaron	Daniels	616	Deputy Village Treasurer	\$ 7,043	\$ 7,043	\$ 7,043	\$ 7,043	\$ 10,565	\$ 7,043	\$ 7,043	\$ 7,043	\$ 7,043	\$ 7,043	\$ 10,565	\$ 7,339	\$ 92,596
Susan	Dolan	613	Bookkeeper	\$ 4,952	\$ 4,952	\$ 4,952	\$ 4,952	\$ 7,428	\$ 4,952	\$ 4,952	\$ 4,952	\$ 4,952	\$ 4,952	\$ 7,428	\$ 4,952	\$ 64,376
Total Accounting Payrolls				\$ 11,995	\$ 11,995	\$ 11,995	\$ 11,995	\$ 17,993	\$ 11,995	\$ 11,995	\$ 11,995	\$ 11,995	\$ 11,995	\$ 12,291	\$ 12,291	\$ 156,972
Donna	Froelicher	496	Stock Clerk	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 7,848	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 7,848	\$ 5,232	\$ 68,016
Total Warehouse Payrolls				\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 7,848	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 7,848	\$ 5,232	\$ 68,016
Andrew	May	491	Mechanic	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 7,848	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 5,232	\$ 7,848	\$ 5,232	\$ 68,016
Mike	Gladstone	521	Mechanic	\$ 4,694	\$ 4,694	\$ 4,694	\$ 4,694	\$ 7,042	\$ 4,694	\$ 4,694	\$ 4,694	\$ 4,694	\$ 4,694	\$ 7,042	\$ 4,694	\$ 61,024
Jon	Guindon	560	Mechanic	\$ 4,331	\$ 4,331	\$ 4,331	\$ 4,694	\$ 7,042	\$ 4,694	\$ 4,694	\$ 4,694	\$ 4,694	\$ 4,694	\$ 7,042	\$ 4,694	\$ 59,935
Total Garage Payrolls				\$ 14,257	\$ 14,257	\$ 14,257	\$ 14,620	\$ 21,932	\$ 14,620	\$ 14,620	\$ 14,620	\$ 14,620	\$ 14,620	\$ 21,932	\$ 14,620	\$ 188,975
Ryan	Trinkl	471	Meter Foreman	\$ 7,602	\$ 7,602	\$ 7,602	\$ 7,602	\$ 11,402	\$ 7,602	\$ 7,602	\$ 7,602	\$ 7,602	\$ 7,602	\$ 11,402	\$ 7,602	\$ 98,824
Kenneth	VanHemel	467	Meter Tester	\$ 6,674	\$ 6,674	\$ 6,674	\$ 6,674	\$ 10,010	\$ 6,674	\$ 6,674	\$ 6,674	\$ 6,674	\$ 6,674	\$ 10,010	\$ 6,674	\$ 86,760
Total Meter Payrolls				\$ 14,276	\$ 14,276	\$ 14,276	\$ 14,276	\$ 21,412	\$ 14,276	\$ 14,276	\$ 14,276	\$ 14,276	\$ 14,276	\$ 21,412	\$ 14,276	\$ 185,584
Luke	Wenschhof	415	GIS Coordinator	\$ 6,736	\$ 6,736	\$ 6,736	\$ 6,736	\$ 10,104	\$ 6,736	\$ 6,736	\$ 6,736	\$ 6,736	\$ 6,736	\$ 10,104	\$ 6,736	\$ 87,568
Total GIS Payrolls				\$ 6,736	\$ 6,736	\$ 6,736	\$ 6,736	\$ 10,104	\$ 6,736	\$ 6,736	\$ 6,736	\$ 6,736	\$ 6,736	\$ 10,104	\$ 6,736	\$ 87,568
Ennis	Gary	542	System Technician	\$ 6,152	\$ 6,152	\$ 6,152	\$ 6,152	\$ 9,228	\$ 6,152	\$ 6,152	\$ 6,152	\$ 6,152	\$ 6,152	\$ 9,228	\$ 6,152	\$ 79,976
Lauren	Nice	417	System Technician	\$ 6,470	\$ 6,470	\$ 6,470	\$ 6,470	\$ 9,706	\$ 6,470	\$ 6,470	\$ 6,470	\$ 6,470	\$ 6,470	\$ 9,706	\$ 6,470	\$ 84,112
Total Engineering Payrolls				\$ 12,622	\$ 12,622	\$ 12,622	\$ 12,622	\$ 18,934	\$ 12,622	\$ 12,622	\$ 12,622	\$ 12,622	\$ 12,622	\$ 18,934	\$ 12,622	\$ 164,088
Matthew	Hegarty	410	Distribution Engineer	\$ 10,074	\$ 10,074	\$ 10,074	\$ 10,074	\$ 15,110	\$ 10,074	\$ 10,074	\$ 10,074	\$ 10,074	\$ 10,074	\$ 15,110	\$ 10,074	\$ 130,960
Leah	Stong	640	Office Clerk	\$ 3,555	\$ 3,555	\$ 3,555	\$ 3,555	\$ 5,333	\$ 3,555	\$ 3,555	\$ 3,555	\$ 3,555	\$ 3,555	\$ 5,333	\$ 3,555	\$ 46,216
Robert	Cantwell	550	Municipal Commissioner	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 3,672
William	Fritsch	555	Municipal Commissioner	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 4,500
Timothy	Keef	556	Municipal Commissioner	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 3,672
Steven	Schalabba	553	Municipal Commissioner	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 3,672
Michael	Starenko	552	Municipal Commissioner	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 3,672
Total Executive Payrolls				\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 22,042	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 22,042	\$ 15,228	\$ 196,364
Total Payroll Dollars				\$ 244,709	\$ 245,447	\$ 242,447	\$ 241,024	\$ 348,706	\$ 241,024	\$ 241,456	\$ 241,456	\$ 239,944	\$ 243,846	\$ 358,404	\$ 250,062	\$ 3,138,525

Average Capitalized Payroll Dollars

	Total Payroll	Capitalized Payroll	
2017-18	\$ 2,916,867	\$ 407,522	14.0%
2018-19	\$ 2,973,975	\$ 689,559	23.2%
2019-20	\$ 2,976,033	\$ 444,595	14.9%
Average Capitalized	\$ 2,955,625	\$ 513,892	17.4%

Payroll Capitalized	
Total FMC Rate Year 2020-21 Payroll Dollars	\$ 3,138,525
Capitalization Rate	17.4%
	\$ 546,103
Payroll Expensed	
Total FMC Rate Year 2020-21 Payroll Dollars	\$ 3,138,525
Less Average Capitalized Payroll Dollars	\$ (546,103)
Payroll Dollars Net of Capitalization	\$ 2,592,422
Test Year Payroll Dollars	\$ (2,531,438)
Rate Year Adjustment	\$ 60,984

FORECAST LABOR RATES (RATE YEAR)

First Name	Last Name	Employee Number	Title of Position	Employee Rates by Month															
				Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Average			
Jeff	Bodine	523	Crew Chief	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	
Anthony	Dibenedetto	519	Lineworker	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	
Chris	Carr	427	Crew Chief	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	
Kevin	Cowan	480	Lineworker	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	
Chris	Faticone	422	Lineworker	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	
Ryan	Graves	565	Lineworker	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	
Eric	Heeg	510	Lineworker	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	\$ 47.51	
Scott	Houtz	424	Lineworker	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	
Brent	Losey	469	Foreman	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	\$ 52.10	
Jeff	Maier	563	Lineworker	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	
Tim	Maines	562	Lineworker	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	
Kevin	McAllister	546	Lineworker	\$ 41.64	\$ 41.64	\$ 41.64	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	
Calib	Gordon	564	Lineworker	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	
John	Neufeld	452	Lineworker	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	\$ 49.89	
Kyle	Nudgate	561	Lineworker	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	\$ 30.96	
Cody	Slack	545	Lineworker	\$ 30.96	\$ 30.96	\$ 30.96	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	\$ 33.85	
Shawn	Wright	454	Lineworker	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	
Luke	Brown	513	Lineworker	\$ 41.64	\$ 41.64	\$ 41.64	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	\$ 44.66	
Average Lineworker Rates				\$ 730.81	\$ 730.81	\$ 730.81	\$ 739.74	\$ 739.74	\$ 739.74	\$ 739.74	\$ 739.74	\$ 739.74	\$ 739.74	\$ 739.74	\$ 739.74	\$ 754.19	\$ 754.19	\$ 754.19	
Various Dispatchers - Straight Pay Hours				D	\$ 18.00														

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT
FORECAST LABOR HOURS (RATE YEAR)

First Name	Last Name	Employee Number	Title of Position	Employee Hours by Month												Total
				Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	
Jeff	Bodine	523	Crew Chief	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Anthony	Dibenedetto	519	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Chris	Carr	427	Crew Chief	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Kevin	Cowan	480	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Chris	Fanticone	422	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Ryan	Graves	565	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Eric	Heeg	510	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Scott	Houtz	424	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Brent	Losey	469	Foreman	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Jeff	Maier	563	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Tim	Maines	562	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Kevin	McAllister	546	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Calib	Gordon	564	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
John	Neufeld	452	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Kyle	Ludgate	561	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Cody	Slack	545	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Shawn	Wright	454	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Luke	Brown	513	Lineworker	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Total Lineworker Hours				2,880	2,880	2,880	2,880	4,320	2,880	2,880	2,880	2,880	2,880	4,320	2,880	37,440
Various Dispatchers - Straight Pay Hours				720	744	744	696	744	696	720	720	672	744	696	720	8,616
Various Dispatchers - Holiday Pay Hours				0	0	0	24	0	24	24	24	0	0	24	24	144
Total Part-Time Dispatcher Hours				720	744	744	720	744	720	744	744	672	744	720	744	8,760
Lindsay	Carr	617	Clerk III	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Cathy	Nenno	614	Clerk III	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Janine	Panipinto	612	Clerk III	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Mary	Wilke	595	Senior Account Clerk	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Total Billing Office Hours				640	640	640	640	960	640	640	640	640	640	960	640	8,320
Aaron	Daniels	616	Deputy Village Treasurer	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Susan	Dolan	613	Bookkeeper	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Total Billing Office Hours				320	320	320	320	480	320	320	320	320	320	480	320	4,160
Donna	Froelicher	496	Stock Clerk	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Total Accounting Hours				160	160	160	160	240	160	160	160	160	160	240	160	2,080
Andrew	May	491	Mechanic	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Mike	Gladstone	521	Mechanic	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Jon	Guindon	560	Mechanic	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Total Garage Hours				480	480	480	480	720	480	480	480	480	480	720	480	6,240
Ryan	Trinkl	471	Meter Foreman	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Kenneth	VanHemel	467	Meter Tester	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Total Meter Hours				320	320	320	320	480	320	320	320	320	320	480	320	4,160
Luke	Wenschoff	415	GIS Coordinator	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Total Meter Hours				160	160	160	160	240	160	160	160	160	160	240	160	2,080
Ennis	Gary	542	System Technician	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Lauren	Nice	417	System Technician	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Total Engineering Hours				320	320	320	320	480	320	320	320	320	320	480	320	4,160
Matthew	Hegarty	410	Distribution Engineer	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Leah	Stong	640	Office Clerk	160	160	160	160	240	160	160	160	160	160	240	160	2,080
Robert	Cantwell	550	Municipal Commissioner	1	1	1	1	1	1	1	1	1	1	1	1	12
William	Fritsch	555	Municipal Commissioner	1	1	1	1	1	1	1	1	1	1	1	1	12
Timothy	Keef	556	Municipal Commissioner	1	1	1	1	1	1	1	1	1	1	1	1	12
Steven	Schalabba	553	Municipal Commissioner	1	1	1	1	1	1	1	1	1	1	1	1	12
Michael	Starenko	552	Municipal Commissioner	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Executive Hours				325	325	325	325	485	325	325	325	325	325	485	325	4,220
Total Payroll Hours				6,325	6,349	6,349	6,325	9,149	6,325	6,349	6,349	6,277	6,349	9,125	6,349	81,620

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

PSC ASSESSMENT

	2019-20	2019-20 (b)	
	<u>Assessable Intrastate Revenue</u>	<u>Assessment</u>	<u>%</u>
General Assessment a)	21,374,673	\$ 47,024	0.22%
		<u>\$ 47,024</u>	<u>0.22%</u>
		b)	

a) - traced to gross revenue in 2019-20 Annual Report, net of \$500,000 revenue exclusion

b) - Rate year assessment

**VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT**

CALCULATION OF PILOT/TAX PAYMENTS

Rate Year Adjustment Calculation

School Taxes - Rate Year	\$	504,245
Town Taxes - Rate Year	\$	241,362
PILOT - Rate Year	\$	80,127
Tax & PILOT - Rate Year	\$	825,734

Tax Calculation

	Base Year Actual 2019-20	Linking Period Projected 2020-2021	Rate Year Projected 2021-2022
School Taxes	\$ 484,665	\$ 494,358	\$ 504,245
Town Taxes	\$ 231,989	\$ 236,629	\$ 241,362
		(a)	(b)

(a) Taxes are not yet known for the 2020-2021 Linking Period. Therefore we have included a 2% increase over the 2019-2020 actual taxes paid.

(b) For the rate year 2021-2022 we included a 2% over the projected Linking Period 2020-2021.

PILOT Calculation

Assessed Value of Capital Assets owned by Fairport Municipal Commission within the Village of Fairport's Taxing District	\$	11,109,391
Village Tax Rate (7.071164 x 2%/1,000)		0.7212587%
PILOT Payment Due	\$	80,127

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

FORECAST BENEFIT DOLLARS (RATE YEAR)

Benefit Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Forecast Linking Period	Forecast Rate Year
Health Insurance (see explanations a and b)	\$ 461,401	\$ 515,681	\$ 527,682	\$ 543,516	\$ 559,824
Dental Insurance (see explanation c)	\$ 16,664	\$ 16,471	\$ 16,255	\$ 16,255	\$ 16,255
Health Insurance Buyout (see explanation d)	\$ 7,221	\$ 4,904	\$ 2,283	\$ -	\$ -
Cafeteria Plan Contributions (see explanation c)	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
HSA Contributions (see explanation i)	\$ 45,867	\$ 47,361	\$ 50,883	\$ 50,883	\$ 51,200
Total Health Related Benefits	\$ 531,553	\$ 584,817	\$ 597,503	\$ 611,054	\$ 627,679
Longevity (see explanation d)	\$ 14,100	\$ 13,000	\$ 5,400	\$ -	\$ -
Sick and Vacation Buyback (see explanation c)	\$ 4,950	\$ 2,700	\$ 3,200	\$ 3,200	\$ 3,200
Total Other Earning Benefits	\$ 19,050	\$ 15,700	\$ 8,600	\$ 3,200	\$ 3,200
Wellness Program (see explanation j)	\$ 136	\$ 1,523	\$ 211	\$ 500	\$ 500
Employee Vehicle Use Benefit (see explanation c)	\$ 1,192	\$ 659	\$ 657	\$ 657	\$ 657
Net Pension Liability (GASB 68) (see explanation k)	\$ (176,236)	\$ 341,217	\$ 682,958	\$ -	\$ -
OPEB Expense (GASB 75) (see explanation k)	\$ (51,480)	\$ -	\$ (47,010)	\$ -	\$ -
Plan Administration Fees (see explanation c)	\$ 3,967	\$ 3,099	\$ 3,364	\$ 3,364	\$ 3,364
Total Other Benefit Related Costs	\$ (222,421)	\$ 346,498	\$ 640,180	\$ 4,521	\$ 4,521
FICA and Medicare Taxes (see explanation e)	\$ 215,303	\$ 206,083	\$ 214,913	\$ 227,505	\$ 240,097
Total FICA and Medicare	\$ 215,303	\$ 206,083	\$ 214,913	\$ 227,505	\$ 240,097
New York State Retirement (see explanations h)	\$ 398,893	\$ 365,182	\$ 372,878	\$ 372,878	\$ 401,731
Total Retirement	\$ 398,893	\$ 365,182	\$ 372,878	\$ 372,878	\$ 401,731
Total Employee Benefits Paid	\$ 942,378	\$ 1,518,280	\$ 1,834,074	\$ 1,219,158	\$ 1,277,228
Less Portion Capitalized (see explanation f)	\$ (171,238)	\$ (227,030)	\$ (143,810)	\$ (205,716)	\$ (161,211)
Total Employee Benefits Expensed	\$ 771,140	\$ 1,291,250	\$ 1,690,264	\$ 1,013,442	\$ 1,116,017

a) We used the Rate Year to forecast the Linking Period. To the Base Year, we applied a mid-year increase of 6% (based on conversations with our vendor) to project the Linking Period.

Mid-year growth factor = 6%

	RATE YEAR	LINKING PERIOD 06/01-12/31	LINKING PERIOD 01/01-05/31	TOTAL LINKING PERIOD
Health Insurance Annual	\$ 527,682	\$ 263,844	\$ 279,672	\$ 543,516
Health Insurance Per Month	\$ 43,974	\$ 43,974	\$ 46,612	\$ 45,293

a) We used the Projected Linking Period to forecast the Rate Year. To the Projected Linking Period, we applied a mid-year increase of 6%.

Mid-year growth factor = 6%

	PROJECTED LINKING PERIOD	RATE YEAR 06/01-12/31	RATE YEAR 01/01-05/31	TOTAL RATE YEAR
Health Insurance Annual	\$ 543,516	\$ 271,758	\$ 288,066	\$ 559,824
Health Insurance Per Month	\$ 45,293	\$ 45,293	\$ 48,011	\$ 46,652

c) We do not anticipate a cost increase or decrease from the Base Year amount

d) We eliminated this benefit, no expense anticipated

e) This expense is equal to 7.65% times the projected payrolls for the Linking Period and the Rate Year, respectively

f) Capitalized benefits equals average capitalization rate (average \$ capitalized /average benefits expense) x projection

h) For the past three years, retirement averages 12.8% of payrolls. We used this 12.8% assertion for the rate year.

i) We projected HSA contributions based on our current enrolment and planned new-hires as outlined in Workpaper E

j) We spend \$1,000 on wellness every other year. Therefore, for rate design, it makes sense to budget \$500 per year.

k) We have omitted GASB from our rate design

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

SUMMARY OF LIGHTING CHARGES

Service Class	HPS	MV	LED		Fixture	Energy
5 and 6	Light	Light	Light		Charge	Charge
Type 1	N/A	N/A	Crane Style 0 - 100 Watts	\$	4.36	\$ 0.0296
Type 2	N/A	N/A	Crane Style 101 - 300 Watts	\$	6.30	\$ 0.0296
Type 3	N/A	N/A	Decorative 0 - 150 Watts	\$	8.14	\$ 0.0296
Type 4	N/A	N/A	Flood Style 0 - 500 Watts	\$	9.93	\$ 0.0296
Type 5	N/A	N/A	Pole Charge	\$	1.75	\$ -
	(a)	(a)	(b)		(c)	

(a) - We no longer use these lights and therefore they are not applicable

(b) - See components of light class in Exhibit Z.1

(c) - See calculation of fixture charge in Exhibit Z.1

VILLAGE OF FAIRPORT
ELECTRIC DEPARTMENT

CALCULATION OF LIGHTING CHARGES

Fixture Class	Fixture Charge	Energy Charge	Estimated Monthly
Crane Style 0 - 100 Watts *	\$ 4.36	\$ 0.0296	\$ 6.43
Crane Style 101 - 300 Watts **	\$ 6.30	\$ 0.0296	\$ 8.37
Decorative 0 - 150 Watts ***	\$ 8.14	\$ 0.0296	\$ 10.21
Flood Style 0 - 500 Watts ****	\$ 9.93	\$ 0.0296	\$ 12.00
Pole Charge *****	\$ 1.75	\$ -	\$ 1.75

(f)

Crane Style up to 100 Watts *					
	(a) Material Cost	(b) Maintenance Cost	(c) Fixture Cost	(d) Useful Life	(e) Monthly Charge
BarnStyle - 50 Watt LED	\$ 152.64	\$ 274.94	\$ 427.58	120	\$ 3.56
CobraHead - 46 Watt LED	\$ 186.52	\$ 274.94	\$ 461.46	120	\$ 3.85
CobraHead - 72 Watt LED	\$ 314.70	\$ 274.94	\$ 589.64	120	\$ 4.91
CobraHead - 88 Watt LED	\$ 339.52	\$ 274.94	\$ 614.46	120	\$ 5.12
Average Cost	\$ 248.35	\$ 274.94	\$ 523.29	120	\$ 4.36

* - This fixture class includes the four lights above

Crane Style between 101 - 300 Watts **					
	(a) Material Cost	(b) Maintenance Cost	(c) Fixture Cost	(d) Useful Life	(e) Monthly Charge
CobraHead - 204 Watt LED	\$ 480.80	\$ 274.94	\$ 755.74	120	\$ 6.30
Average Cost	\$ 480.80	\$ 274.94	\$ 755.74	120	\$ 6.30

** - At this moment, the only light in this fixture class is the 204 Watt CobraHead

Decorative up to 150 Watts ***					
	(a) Material Cost	(b) Maintenance Cost	(c) Fixture Cost	(d) Useful Life	(e) Monthly Charge
Traditionaire - 90 Watt LED	\$ 542.61	\$ 274.94	\$ 817.55	120	\$ 6.81
Acorn - 100 Watt LED	\$ 861.98	\$ 274.94	\$ 1,136.92	120	\$ 9.47
Average Cost	\$ 702.30	\$ 274.94	\$ 977.24	120	\$ 8.14

*** - This fixture class includes the two lights above

Flood Style up to 500 Watts ****					
	(a) Material Cost	(b) Maintenance Cost	(c) Fixture Cost	(d) Useful Life	(e) Monthly Charge
Flood Style - 261 Watt	\$ 940.24	\$ 274.94	\$ 1,215.18	120	\$ 10.13
Flood Style - 391 Watt	\$ 891.18	\$ 274.94	\$ 1,166.12	120	\$ 9.72
Average Cost	\$ 915.71	\$ 274.94	\$ 1,190.65	120	\$ 9.93

**** - This fixture class includes the two lights above

Pole Charge *****					
	(a) Material Cost	(b) Maintenance Cost	(c) Fixture Cost	(d) Useful Life	(e) Monthly Charge
12 aluminum Street Light Pole	\$ 830.37	\$ -	\$ 830.37	300	\$ 2.77
18' Fiberglass Street Light Pole	\$ 391.64	\$ -	\$ 391.64	300	\$ 1.31
35' Class 4 Wooden Pole	\$ 350.32	\$ -	\$ 350.32	300	\$ 1.17
Average Cost	\$ 524.11	\$ -	\$ 524.11	300	\$ 1.75

***** - This fixture class includes the three poles above

- (a) - Based on cost estimates from market prices
- (b) - Based on cost of a two-person crew performing maintenance on the pole every five years, with a useful life of 10 years)
- (c) - Fixture Cost = Material Cost (a) plus Maintenance Cost (b)
- (d) - most fixtures will have a 10 year, 120 month, useful life
- (e) - Monthly charge = Fixture Cost (c) divided by Useful months (d)