

SERVICE DATE Oct 24, 2025
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PUBLIC SERVICE COMMISSION OF WISCONSIN

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

2950-ER-105

FINAL DECISION

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

Introduction

The applicant applied to the Commission on December 22, 2023, for authority to increase electric rates by \$37,940, or 4.35 percent. The applicant's last rate change was approved in docket 2950-ER-104 by Final Decision dated September 29, 2020. The applicant cited the construction of a new substation and generator building, approved in docket 2950-CE-104, as the contributing factor for the rate increase request. The final overall rate change authorized is \$100,641 or 11.67 percent for the test year which ends December 31, 2024.

Pursuant to due notice, the Commission held a telephonic hearing at Madison and LaFarge on May 7, 2025. The applicant is the only party to the proceeding. The appearances in this proceeding are listed in Appendix A.

Findings of Fact

1. A reasonable estimate of average net investment rate base for the test year is \$1,337,568.

2. The applicant's present authorized rates for electric utility service will produce total operating revenues of \$888,006, which are less than the applicant's revenue requirement of \$988,647 for the test year. The applicant's present rates are unreasonable and unjust as they are insufficient to cover the applicant's test year operating expense and to provide an opportunity for a reasonable return on utility investments.

3. It is reasonable for the applicant to recover cost overruns related to the construction of a new substation and generator building approved in docket 2950-CE-104.

4. The rate of return on average net investment rate base at current rates of negative 1.52 percent is unreasonable and inadequate.

5. A reasonable utility ratemaking capital structure for the test year consists of 88.44 percent municipal equity and 11.56 percent long-term debt.

6. A reasonable return on municipal equity is 6.44 percent.

7. The applicant's composite cost of debt is 2.65 percent. A reasonable return on average net investment rate base that will provide adequate interest coverage is 6.00 percent.

8. Authorizing the applicant to continue to apply a power cost adjustment clause (PCAC) for retail electric service during the test year is reasonable.

9. An increase in the applicant's operating revenues for the test year of \$100,641 is necessary to generate a 6.00 percent return on average net investment rate base and to cover the applicant's total cost of service.

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

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

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

Conclusion of Law

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

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

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

Opinion

Net Investment Rate Base

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

Electric Utility Plant	\$3,157,960
Less: Accumulated Depreciation	<u>1,855,024</u>
Net Plant:	\$1,302,936
Plus: Materials and Supplies	34,632
Less: Customer Advances	0
Less: Reg. Liability (Contrib. Accum. Depr.) ¹	<u>0</u>
Net Investment Rate Base	\$1,337,568

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

This rate base is reasonable and just.

Substation Construction Cost Overrun

The applicant's request to construct a new substation and generator building was approved by the Commission's Final Decision, dated August 19, 2022, in docket 2950-CE-104. ([PSC REF#: 445655](#).) The approved cost of construction was \$2.07 million, with grants covering \$2.04 million and the remaining \$30,000 financed by cash on hand. Order Condition 3 stated:

Should the scope or design of the project change significantly, or if it is discovered or identified that the project cost, including *force majeure* costs, may exceed the estimated cost by more than 10 percent, the applicant shall notify the Commission within 30 days of when it becomes aware of the possible change or cost increase.

On November 18, 2022, the applicant filed a cost overrun notification for the project, citing competitive bids for labor that came in over budgeted amounts, and both material costs and labor costs that were both higher than originally estimated. In addition, the applicant identified that the additional grant funds that were included as a funding source in its original application were denied. In a Quarterly update filed on October 30, 2023, the applicant notified the Commission that additional cost overruns occurred due to the contract being rebid due to original bid costs that had expired. ([PSC REF#: 510025](#).) In this proceeding, the applicant requested recovery of the substation and generator construction including cost overruns, which were included in the rate application. The project was placed in service on March 28, 2024, with a final project cost of \$3.9 million, \$557,909 of which was applicant-funded.

The Commission's review of cost overruns must examine whether the actions of the applicants were reasonable and prudent. The applicants are entitled to earn a reasonable return upon the amount which has been prudently invested, and, in the absence of satisfactory proof to the contrary, it must be presumed that the investment was prudently made. *Waukesha Gas &*

Elec. Co. v. Railroad Comm'n., 181 Wis. 281, 301-302, 194 N.W. 846, 854-855 (1923). If there is any showing of imprudence on the record, the burden is on the utility to show that it was prudent. *See Central Maine Power Co. v. PUC*, 156 ME 295, 163 A.2d 762, 36 PUR 3d 1, 7 (1954); *United Fuel Gas. Co. v. R.R. Comm'n.*, 278 U.S. 322, 71 L.Ed. 390 at 398 (1928).

As the above illustrates, each project has its own unique set of circumstances that must be considered on a case-by-case basis. During its review, Commission staff issued multiple data requests and analyzed the construction cost overruns as part of the rate case audit. ([PSC REF#: 510025](#), [PSC REF#: 510026](#), [PSC REF#: 510027](#).) Commission staff identified that the applicant filed the required cost overrun documentation, and determined that the main drivers of the cost overrun were increased building construction costs, additional ground stabilization work required due to site issues, and increased labor costs. Examining the specific circumstances of this project, Commission staff's review did not identify any imprudently incurred costs by the applicant. Recent history indicates that the construction market has changed and these costs are consistent with those larger changes; as such the Commission finds it reasonable to include the cost overruns in revenue requirement.

Comparative Income Statement

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

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

Return on Rate Base

It is reasonable to expect the applicant to pay \$409,434 to its wholesale supplier, Dairyland Power Cooperative (DPC), for purchased power and \$2,000 for fuel for generation during the test year. During this period, the Commission expects the applicant to sell 6,717,494 kilowatt-hours (kWh) of energy. The Commission expects the applicant's present rates to produce total operating revenues of \$888,006 against total operating expenses of \$908,394, yielding a net operating loss of \$20,388. This net operating loss provides a negative 1.52 percent rate of return on the above-determined average net investment rate base of \$1,337,568. Because the present rates produce an excessively low rate of return, they are inadequate.

It is reasonable to estimate the applicant's capital employed in providing public utility service as 88.44 percent municipal equity and 11.56 percent long-term debt. The composite cost of debt capital is 2.65 percent. A return on rate base of 6.00 percent will provide a return on municipal equity of 6.44 percent, a 4.63 times interest coverage, and a 2.25 times debt service coverage. The rate of return of 6.00 percent applied to net investment rate base in determining revenue requirement for purposes of this proceeding is reasonable and just.

Power Cost Adjustment Clause

The applicant's earnings are extremely sensitive to the wholesale rates and fuel adjustment charged by its supplier and to the cost of fuel of generation. Purchased power and fuel costs

represent approximately 45.29 percent of the applicant's total operating expenses. Fluctuations in the applicant's earnings can result from changes in the wholesale demand-energy rate and fuel adjustment charged by DPC and changes in the cost of fuel. In order to mitigate fluctuations in the applicant's earnings due to changes in the cost of purchased power and fuel, the Commission authorizes the applicant to continue to apply a PCAC to all of its retail bills. This clause permits increases or decreases in the cost of purchased power and fuel to be passed on directly to the customer. The applicant presumably makes no profit from applying this PCAC to its retail bills.

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

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

Rates

The Commission adjusted the applicant's base rates in addition to revising the PCAC. The authorized rates will increase revenues by approximately \$100,641 annually, or 11.67 percent, resulting in an estimated net operating income of \$80,253 for the test year. This net operating income provides a rate of return of 6.00 percent on the applicant's average net investment rate base of \$1,337,568.

Rate Design

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

Mandatory and/or voluntary TOD rates have been provided for all of the applicant's customers.

The rates in Appendix C are generally based on the cost-of-service principle; that is, rates are designed to recover the costs of providing service to each customer class. Commission staff performed a cost-of-service study (COSS), based on the applicant's costs, to design rates for this proceeding. The Commission recognizes that any COSS is not a precise reflection of cost causality, but rather depends heavily on the accuracy of the data and projections used and the many judgments of the person performing the study. Selecting final class revenue targets, using the COSS as a guideline and adhering to the general principles of rate-making, is also largely a matter of judgment. Final decisions regarding the increase or decrease for each class, as well as the rate design for each class, were influenced by all of the following factors: Commission staff's COSS; consideration of rates charged to customers of the adjacent large private power company, Wisconsin Power and Light Company; concern regarding rate impact; and the expressed wishes of the applicant.

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

1. Roll the test year PCAC of \$0.0063 per kWh into base rates;
2. Reflect current operating costs, the emerging competitive environment in the electric utility industry, and the customer bill impacts; and

3. Increase demand charges to better reflect capacity-related costs in the applicant's purchased power bills.

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

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

Reasonableness of Rates and Rules

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

Effective Date

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

Order

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

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

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

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

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

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

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service or having temporary service for construction purposes. The applicant shall immediately inform all parties with pending extension requests of the new rules and 60-day limitation.

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

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

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

10. Jurisdiction is retained.

Dated at Madison, Wisconsin, October 24, 2025

For the Commission:

A handwritten signature in black ink that reads "Kate Christensen". The signature is written in a cursive, flowing style.

Kate Christensen
Administrator
Division of Energy Regulation and Analysis

KEC:KAN:dsa:jlt:DL: 02081239

Attachments

See attached Notice of Appeal Rights

PUBLIC SERVICE COMMISSION OF WISCONSIN
4822 Madison Yards Way
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Madison, Wisconsin 53707-7854

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

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

PETITION FOR REHEARING

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

PETITION FOR JUDICIAL REVIEW

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

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

Revised: March 27, 2013

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

APPENDIX A

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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La Farge Municipal Electric Utility
COMPARATIVE INCOME STATEMENT
TEST YEAR ENDED DECEMBER 31, 2024

	Present Rates*	Authorized Rates	Dollar Change	Percent Change
OPERATING REVENUES				
RETAIL SALES OF ELECTRICITY				
Residential Service	430,993	\$480,946	49,953	11.59%
General Service	231,218	\$257,845	26,627	11.52%
Small Power Service	52,039	\$57,938	5,899	11.34%
CP-2	125,396	\$139,756	14,360	11.45%
CP-3	-	\$0	-	0.00%
CP-4	-	\$0	-	0.00%
Lighting Service	22,957	\$26,759	3,802	16.56%
TOTAL RETAIL SALES OF ELECTRICITY	862,603	963,244	100,641	11.67%
*/ Reflects a Test Year PCAC of \$0.0063 per kWh.				
OTHER SALES OF ELECTRICITY				
	-	-	-	0.00%
TOTAL ALL SALES OF ELECTRICITY	862,603	963,244	100,641	11.67%
OTHER OPERATING REVENUE				
Forfeited Discounts	6,000	6,000		
Miscellaneous Service Revenue	-	-		
Sales of Water & Water Power	-	-		
Rent from Electric Property	7,800	7,800		
Interdepartmental Rents	-	-		
Other Electric Revenues	11,603	11,603		
TOTAL OTHER OPERATING REVENUES	25,403	25,403		
TOTAL ALL OPERATING REVENUES (A)	888,006	988,647		
OPERATING EXPENSE				
O. & M. EXPENSE				
Production Expense				
Purchased Power Expense (59.93% of O&M)	409,434	409,434		
Generation Expenses	8,796	8,796		
Total Production Expenses	418,230	418,230		
Trans. & Distrib. Expenses	83,087	83,087		
Customer Account & Sales Expenses	63,517	63,517		
Admin. & General Expenses	118,328	118,328		
TOTAL O. & M. EXPENSE	683,163	683,162		
DEPRECIATION EXPENSE	108,486	108,486		
AMORTIZATION EXPENSE	-	-		
TAXES OTHER THAN INCOME	116,746	116,746		
INCOME TAXES	-	-		
TOTAL OPERATING EXPENSES (B)	908,394	908,394		
NET OPERATING INCOME (A-B = C)	(20,388)	80,253		
AVG. NET INVEST. RATE BASE (D)	1,337,568	1,337,568		
RATE OF RETURN ON RATE BASE(C/ D)	-1.52%	6.00%		

La Farge Municipal Electric Utility
ELECTRIC RETAIL REVENUE ALLOCATION SUMMARY
TEST YEAR ENDED DECEMBER 31, 2024

RATE CLASS	TEST YEAR KWH	PRESENT REVENUES	PROPOSED			PSC STAFF COSS PERCENT INCREASE	WPL Comparison [1]		COSS DOLLAR INCREASE
			REVENUES	DOLLAR INCREASE	PERCENT INCREASE		REVENUE ESTIMATE	REVENUE DIFFERENCE	
RG-1 Residential Service	3,126,405	\$430,993	\$480,946	\$49,953	11.59%				\$97,416
TOTAL RESIDENTIAL	3,126,405	\$430,993	\$480,946	\$49,953	11.59%	22.60%	\$464,335	-3.45%	\$97,416
GS-1 General Service	1,803,797	\$231,218	\$257,845	\$26,627	11.52%				\$18,552
TOTAL GENERAL SERVICE	1,803,797	\$231,218	\$257,845	\$26,627	11.52%	8.02%	\$230,702	-10.53%	\$18,552
CP-1 Small Power Service (30-75 kW)	490,081	\$52,039	\$57,938	\$5,899	11.34%				(\$4,989)
TOTAL SMALL COMMERCIAL & INDUSTRIAL	490,081	\$52,039	\$57,938	\$5,899	11.34%	-9.59%	\$26,879	-53.61%	(\$4,989)
CP-2 Large Power Service (>75 kW)	1,219,880	\$125,396	\$139,756	\$14,360	11.45%	-0.51%	\$141,641	1.35%	(\$637)
TOTAL LARGE COMMERCIAL & INDUSTRIAL	1,219,880	\$125,396	\$139,756	\$14,360	11.45%	-0.51%	\$141,641	1.35%	(\$637)
MS-1 Street Lighting Service	59,929	\$17,156	\$20,933	\$3,777	22.02%				
MS-2 Athletic Field Lighting Service	17,402	\$2,609	\$2,634	\$25	0.96%				
YL-1 Automatic Area Lighting Service	0	\$3,192	\$3,192	\$0	0.00%				
TOTAL LIGHTING SERVICE	77,331	\$22,957	\$26,759	\$3,802	16.56%	-42.25%			(\$9,698)
TOTAL ELECTRIC RETAIL REVENUE	6,717,494	\$862,603	\$963,244	\$100,641	11.67%	11.67%			\$100,643
Other Revenue		\$25,403	\$25,403	\$0	0.00%				
TOTAL ELECTRIC UTILITY REVENUE		\$888,006	\$988,647	\$100,641	11.33%				

Notes [1]: Revenue difference represents the degree to which WPL rates are higher than proposed rates, in percentage terms. Negative values indicate proposed rates higher than WPL rates. No lighting comparison made.

La Farge Municipal Electric Utility
PRESENT AND AUTHORIZED RATES
TEST YEAR ENDED DECEMBER 31, 2024

Type of Service	Present Rates				Authorized Rates	
Residential Service Rg-1						
Customer Charge						
	Single Phase	\$ 10.50	per month		\$ 12.50	per month
	Three Phase	\$ 16.00	per month		\$ 18.00	per month
Energy Charge		\$ 0.1138	per kWh		\$ 0.1327	per kWh
PCAC		\$ 0.0063	per kWh		\$ -	per kWh
General Service Gs-1						
Customer Charge						
	Single Phase	\$ 11.00	per month		\$ 15.00	per month
	Three Phase	\$ 17.00	per month		\$ 20.00	per month
Energy Charge		\$ 0.1143	per kWh		\$ 0.1329	per kWh
PCAC		\$ 0.0063	per kWh			per kWh
Small Power Service CP-1 (30-75 kW)						
Customer Charge		\$ 40.00	per month		\$ 50.00	per month
Distribution Demand Charge		\$ 1.25	per kW		\$ 1.50	per kW
Monthly Billed Demand Charge		\$ 6.00	per kW		\$ 7.00	per kW
Energy Charge		\$ 0.0785	per kWh		\$ 0.0929	per kWh
PCAC		\$ 0.0063	per kWh		\$ -	per kWh
Primary Voltage Discount						
All Voltage Levels (1)		-2.00%	per \$		-2.00%	per \$
2.3-15 kV (2)		0.00%	per \$		0.00%	per \$
>15 kV (3)		0.00%	per \$		0.00%	per \$
Transformer Ownership Discount on Distribution Demand						
All Voltage Levels (A)		\$ (0.2500)	per kW		\$ (0.2500)	per kW
2.3-15 kV (B)		\$ -	per kW		\$ -	per kW
>15 kV (C)		\$ -	per kW		\$ -	per kW

La Farge Municipal Electric Utility
PRESENT AND AUTHORIZED RATES
TEST YEAR ENDED DECEMBER 31, 2024

Type of Service	Present Rates	Authorized Rates
Large Power Service CP-2 (>75 kW)		
Customer Charge	\$ 65.00 per month	\$ 75.00 per month
Distribution Demand Charge	\$ 1.25 per kW	\$ 2.00 per kW
Monthly Billed Demand Charge	\$ 6.50 per kW	\$ 8.00 per kW
Energy Charge	\$ 0.0683 per kWh	\$ 0.0781 per kWh
PCAC	\$ 0.0063 per kWh	\$ - per kWh
Primary Voltage Discount		
All Voltage Levels (1)	-2.00% per \$	-2.00% per \$
2.3-15 kV (2)	0.00% per \$	0.00% per \$
>15 kV (3)	0.00% per \$	0.00% per \$
Transformer Ownership Discount on Distribution Demand		
All Voltage Levels (A)	\$ (0.2500) per kW	\$ (0.2500) per kW
2.3-15 kV (B)	\$ - per kW	\$ - per kW
>15 kV (C)	\$ - per kW	\$ - per kW
Street Lighting Service MS-1		
INVESTMENT CHARGE		
Overhead		
150 W HPS	\$8.00 per month	\$8.00 per month
70 W LED	\$9.00 per month	\$9.00 per month
100 W LED	\$0.00 per month	\$9.00 per month
Ornamental		
100 W HPS Acorn	\$19.00 per month	\$19.00 per month
113 W LED	\$12.00 per month	\$12.00 per month
Energy Charge	\$ 0.0565 per kWh	\$ 0.0970 per kWh
PCAC	\$ 0.0063 per kWh	\$ - per kWh

La Farge Municipal Electric Utility
PRESENT AND AUTHORIZED RATES
TEST YEAR ENDED DECEMBER 31, 2024

Type of Service	Present Rates	Authorized Rates
Athletic Field Lighting Service MS-2		
Customer Charge	\$ 28.00 per month	\$ 30.00 per month
Energy Charge	\$ 0.1050 per kWh	\$ 0.1100 per kWh
PCAC	\$ 0.0063 per kWh	\$ - per kWh
Automatic Area Lighting Service YL-1		
Combined Investment, Energy, and Power Cost Adjustment Clause Charge: 100 W HPS	\$ 9.50 per month	\$ 9.50 per month
PCAC	\$ 0.0063 per kWh	\$ - per kWh
AVERAGE BASE COST OF POWER		
PCAC	\$ 0.0549 per kWh	\$ 0.0612 per kWh
EMBEDDED COST ALLOWANCES		
Rg-1 & Rg-2, \$/Customer	\$ 378.00	\$ 489.55
Gs-1 & Gs-2, \$/Customer	\$ 874.00	\$ 1,132.37
Cp-1 & Cp-1 TOD, \$/kW-mo	\$ 151.00	\$ 221.86
Cp-2, \$/kW-mo	\$ 151.00	\$ 217.76
Ms-1, Ms-2, Yl-1, \$/Lamp	\$ 11.80	\$ 17.24
NSF CHARGE	\$ 25.00	\$ 25.00
RECONNECTION CHARGES		
During Office Hours	\$ 45.00	\$ 45.00
After Office Hours	\$ 90.00	\$ 90.00

La Farge Municipal Electric Utility
DETAILED BILL IMPACT ANALYSIS: RESIDENTIAL & GENERAL SERVICE
TEST YEAR ENDED DECEMBER 31, 2024

Residential Service Rg-1: Single Phase

Monthly kWh	Monthly Bills		Authorized Increase	
	Current Rates	Proposed Rates	\$ Amount	% Change
100	\$22.51	\$25.77	\$3.26	14.48%
500	\$70.55	\$78.85	\$8.30	11.76%
750	\$100.58	\$112.03	\$11.45	11.38%
1,000	\$130.60	\$145.20	\$14.60	11.18%
1,500	\$190.65	\$211.55	\$20.90	10.96%
2,500	\$310.75	\$344.25	\$33.50	10.78%
4,000	\$490.90	\$543.30	\$52.40	10.67%
592	\$81.61	\$91.07	\$9.46	11.59%

Residential Service Rg-1: Three Phase

Monthly kWh	Monthly Bills		Authorized Increase	
	Current Rates	Proposed Rates	\$ Amount	% Change
100	\$28.01	\$31.27	\$3.26	11.64%
500	\$76.05	\$84.35	\$8.30	10.91%
750	\$106.08	\$117.53	\$11.45	10.79%
1,000	\$136.10	\$150.70	\$14.60	10.73%
1,500	\$196.15	\$217.05	\$20.90	10.66%
2,500	\$316.25	\$349.75	\$33.50	10.59%
4,000	\$496.40	\$548.80	\$52.40	10.56%
592	\$87.11	\$96.57	\$9.46	10.86%

* Values in bold represent class average usage

La Farge Municipal Electric Utility
DETAILED BILL IMPACT ANALYSIS: RESIDENTIAL & GENERAL SERVICE
TEST YEAR ENDED DECEMBER 31, 2024

General Service Gs-1: Single Phase

Monthly kWh	Monthly Bills		Authorized Increase	
	Current Rates	Proposed Rates	\$ Amount	% Change
500	\$71.30	\$81.45	\$10.15	14.24%
1,000	\$131.60	\$147.90	\$16.30	12.39%
2,000	\$252.20	\$280.80	\$28.60	11.34%
3,000	\$372.80	\$413.70	\$40.90	10.97%
4,000	\$493.40	\$546.60	\$53.20	10.78%
5,000	\$614.00	\$679.50	\$65.50	10.67%
6,000	\$734.60	\$812.40	\$77.80	10.59%
1,566	\$199.83	\$223.09	\$23.26	11.64%

General Service Gs-1: Three Phase

Monthly kWh	Monthly Bills		Authorized Increase	
	Current Rates	Proposed Rates	\$ Amount	% Change
500	\$77.30	\$86.45	\$9.15	11.84%
1,000	\$137.60	\$152.90	\$15.30	11.12%
2,000	\$258.20	\$285.80	\$27.60	10.69%
3,000	\$378.80	\$418.70	\$39.90	10.53%
4,000	\$499.40	\$551.60	\$52.20	10.45%
5,000	\$620.00	\$684.50	\$64.50	10.40%
6,000	\$740.60	\$817.40	\$76.80	10.37%
1,566	\$205.83	\$228.09	\$22.26	10.81%

* Values in bold represent class average usage

Authorized Rate and Rule Tariff Sheets

LA FARGE ELECTRIC UTILITY

Power Cost Adjustment Clause

All metered rates shall be subject to a positive or negative power cost adjustment charge equivalent to the amount by which the current cost of power (per kilowatt-hour of sales) is greater or lesser than the base cost of power purchased (per kilowatt-hour of sales).

The current cost per kilowatt-hour of energy billed is equal to the cost of power purchased for the most recent month, divided by the kilowatt-hours of energy sold. The monthly adjustment (rounded to the nearest one one-hundredth of a cent) is equal to the current cost less the base cost. The base cost of power (U) is \$0.0612 per kilowatt-hour.

Periodic changes shall be made to maintain the proper relative structure of the rates and to insure that power costs are being equitably recovered from the various rate classes. If the monthly adjustment (A) exceeds \$0.0150 per kilowatt-hour, for more than three times in a 12-month period (current plus preceding 11-months), the company shall notify the Public Service Commission of Wisconsin separate from its monthly PCAC report of the need to evaluate a change in rates to incorporate a portion of the power cost adjustment into the base rates.

For purposes of calculating the power cost adjustment charge, the following formula shall be used:

$$A = \frac{C}{S} - U$$

- A is the power cost adjustment rate in dollars per kilowatt-hour rounded to four decimal places applied on a per kilowatt-hour basis to all metered sales of electricity.
- S is the total kilowatt-hours sold during the most recent month.
- U is the base cost of power, which equals the average cost of power purchased per kilowatt-hour of sales for the test year period. This figure remains constant in each subsequent monthly calculation at \$0.0612 per kilowatt-hour until otherwise changed by the Public Service Commission of Wisconsin.
- C is the cost of power purchased in dollars in the most recent month. Cost of power purchased for calculation of C are the monthly amounts which would be recorded in the following accounts of the Uniform System of Accounts:

Class A & B utilities	Accounts 555
Class C utilities	Accounts 545

RATE FILE

Sheet No. 1 of 1

Schedule No. Rg-1

Amendment No. APDX

Public Service Commission of Wisconsin

LA FARGE ELECTRIC UTILITY

Residential Service

Application: This rate will be applied to residential single-phase customers for ordinary household purposes. Single-phase motors may not exceed 5 horsepower individual-rated capacity without utility permission.

Customers who do not meet these criteria will be served under the applicable rate.

Customer Charge: Single-phase: \$12.50 per month.
Three-phase: \$18.00 per month.

Energy Charge: \$0.1327 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Minimum Monthly Bill: The minimum monthly bill shall be the customer charge.

Prompt Payment of Bills: A charge of 3 percent but not less than 50 cents will be added to bills not paid within 20 days from date of issuance. A late payment charge shall be applied only once to any given amount outstanding. This charge is applicable to all customers.

EFFECTIVE: TBD
PSCW AUTHORIZATION: TBD

RATE FILE

Sheet No. 1 of 1

Schedule No. Gs-1

Public Service Commission of Wisconsin

Amendment No. APDX

LA FARGE ELECTRIC UTILITY

General Service

Application: This rate will be applied to single and three-phase customers. This includes commercial, institutional, government, farm, and other customers. The monthly Maximum Measured Demand of customers served on this rate shall not exceed 30 kilowatts for three or more months in a consecutive 12-month period.

Gs-1 customers shall be transferred into the appropriate demand class as soon as the application conditions of that class have been met.

Customer Charge: Single-phase: \$15.00 per month.
Three-phase: \$20.00 per month.

Energy Charge: \$0.1329 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Minimum Monthly Bill: The minimum monthly bill shall be the customer charge.

Prompt Payment of Bills: Same as Rg-1.

Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom. (Otherwise, the service used for residential purposes is classed as residential, and that used for commercial is classed as general service.)

Determination of Maximum Measured Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month.

EFFECTIVE: TBD
PSCW AUTHORIZATION: TBD

RATE FILE

Sheet No. 1 of 2

Public Service Commission of Wisconsin

Schedule No. Cp-1

Amendment No. APDX

LA FARGE ELECTRIC UTILITY

Small Power Service

Application: This rate will be applied to customers for all types of service if their monthly Maximum Measured Demand is in excess of 30 kilowatts (kW) per month for three or more months in a consecutive 12-month period, but not greater than 75 kW per month for three or more months in a consecutive 12-month period.

Customers billed on this rate shall continue to be billed on this rate until their monthly Maximum Measured Demand is less than 30 kW per month for 12 consecutive months. The utility shall offer customers billed on this rate a one-time option to continue to be billed on this rate for another 12 months if their monthly Maximum Measured Demand is less than 30 kW per month. However, this option shall be offered with the provision that the customer waives all rights to billing adjustments arising from a claim that the bill for service would be less on another rate schedule than under this rate schedule.

Customer Charge: \$50.00 per month.

Distribution Demand Charge: \$1.50 per kW of distribution demand.

Demand Charge: \$7.00 per kW of billed demand.

Energy Charge: \$0.0929 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Prompt Payment of Bills: Same as Rg-1.

Minimum Monthly Bill: The minimum monthly bill shall be equal to the customer charge, plus the distribution demand charge.

Discounts: The monthly bill for service will be subject to the following discounts applied in the sequence listed below.

Primary Metering Discount: Customers metered on the primary side of the transformer shall be given a 2.00 percent discount on the monthly energy charge, distribution demand charge, and demand charge. The PCAC and the monthly customer charge will not be eligible for the primary metering discount.

Transformer Ownership Discount: Customers who own and maintain their own transformers or substations shall be given a credit of \$0.25 per kW of distribution demand. Customer-owned substation equipment shall be operated and maintained by the customer. Support and substation equipment is subject to utility inspection and approval.

(Continued on Next Page)

EFFECTIVE: TBD
PSCW AUTHORIZATION: TBD

RATE FILESheet No. 2 of 2Schedule No. Cp-1Amendment No. APDX**Public Service Commission of Wisconsin****LA FARGE ELECTRIC UTILITY****Small Power Service**

Determination of Maximum Measured Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month.

Determination of Distribution Demand: The Distribution Demand shall be the highest monthly Maximum Measured Demand occurring in the current month or preceding 11-month period.

Determination of Billed Demand: The Billed Demand shall be the Maximum Measured Demand.

EFFECTIVE: TBD
PSCW AUTHORIZATION: TBD

RATE FILE

Sheet No. 1 of 2

Schedule No. Cp-2

Public Service Commission of Wisconsin

Amendment No. APDX

LA FARGE ELECTRIC UTILITY

Large Power Service

Application: This rate will be applied to customers for all types of service, if their monthly Maximum Measured Demand is in excess of 75 kilowatts (kW) per month for three or more months in a consecutive 12-month period.

Customers billed on this rate shall continue to be billed on this rate until their monthly Maximum Measured Demand is less than 75 kW per month for 12 consecutive months. The utility shall offer customers billed on this rate a one-time option to continue to be billed on this rate for another 12 months if their monthly Maximum Measured Demand is less than 75 kW per month. However, this option shall be offered with the provision that the customer waives all rights to billing adjustments arising from a claim that the bill for service would be less on another rate schedule than under this rate schedule.

Customer Charge: \$75.00 per month.

Distribution Demand Charge: \$2.00 per kW of distribution demand.

Demand Charge: \$8.00 per kW of on-peak billed demand.

Energy Charge: \$0.0781 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Minimum Monthly Bill: The minimum monthly bill shall be equal to the customer charge, plus the distribution demand charge.

Prompt Payment of Bills: Same as Rg-1.

Discounts: The monthly bill for service will be subject to the following discounts applied in the sequence listed below.

Primary Metering Discount: Customers metered on the primary side of the transformer shall be given a 2.00 percent discount on the monthly energy charge, distribution demand charge, and demand charge. The PCAC and the monthly customer charge will not be eligible for the primary metering discount.

Transformer Ownership Discount: Customers who own and maintain their own transformers or substations shall be given a credit of \$0.25 per kW of distribution demand. Customer-owned substation equipment shall be operated and maintained by the customer. Support and substation equipment is subject to utility inspection and approval.

(Continued on Next Page)

EFFECTIVE: TBD
PSCW AUTHORIZATION: TBD

RATE FILE

Sheet No. 2 of 2

Schedule No. Cp-2

Public Service Commission of Wisconsin

Amendment No. APDX

LA FARGE ELECTRIC UTILITY**Large Power Service**

Determination of Maximum Measured Demand and On-peak Maximum Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month. The Maximum Measured Demand that occurs during the On-peak period shall be the On-peak Maximum Demand.

Determination of Distribution Demand: The Distribution Demand shall be the highest monthly Maximum Measured Demand occurring in the current month or preceding 11-month period.

Determination of On-peak Billed Demand: On-peak Billed Demand shall be the On-peak Maximum Demand.

RATE FILESheet No. 1 of 1**Public Service Commission of Wisconsin**Schedule No. Ms-1Amendment No. APDX**LA FARGE ELECTRIC UTILITY**

Street Lighting Service

Application: This schedule will be applied to street lighting. The utility will furnish, install, and maintain all lighting units.

This rate schedule is closed to new mercury vapor lights.

Investment charge:

Overhead:

150 W HPS	\$8.00 per lamp per month
70 W LED	\$9.00 per lamp per month
100 W LED	\$9.00 per lamp per month

Ornamental:

100 W HPS Acorn	\$19.00 per lamp per month
113 W LED	\$12.00 per lamp per month

Energy Charge: \$0.0970 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Prompt Payment of Bills: Same as Rg-1.

Note:

MV = Mercury Vapor

LED = Light Emitting Diode

HPS = High Pressure Sodium

EFFECTIVE:	TBD
PSCW AUTHORIZATION:	TBD

RATE FILE

Sheet No. 1 of 1

Schedule No. Ms-2

Public Service Commission of Wisconsin

Amendment No. APDX

LA FARGE ELECTRIC UTILITY

Athletic Field Lighting Service

Application: This schedule will be applied to customer owned and maintained lighting of athletic fields.

This rate schedule is closed to new mercury vapor lights.

Customer Charge: \$30.00 per month for the months of May through October

Energy Charge: \$0.1100 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Prompt Payment of Bills: Same as Rg-1.

Conditions of Delivery:

1. The customer will keep a log of the date and exact hours of use for all times that the athletic field lights are turned on.
2. The customer will own, operate, and maintain all equipment used in conjunction with the lighting of athletic fields.
3. In the event the utility is requested to make repairs or do maintenance on customer-owned athletic field lighting equipment, the repairs must be requested in writing and the cost of repairs shall be materials costs plus 15 percent, and labor.
4. Athletic field lighting units will be individually controlled by switches and turned on sequentially to prevent an instantaneous load on the utility system.

EFFECTIVE: TBD
PSCW AUTHORIZATION: TBD

RATE FILE

Sheet No. 1 of 1

Schedule No. Y1-1

Amendment No. APDX

Public Service Commission of Wisconsin

LA FARGE ELECTRIC UTILITY

Automatic Area Lighting Service

Application: This schedule will be applied to customers for lighting of private property with lights placed on existing utility wooden poles or similar locations. The utility will furnish, install, and maintain lighting units.

This rate schedule is closed to new mercury vapor lights.

Combined Investment, Energy, and Power Cost Adjustment Clause Charge:

100 W HPS \$9.50 per lamp per month

Conditions of Delivery:

1. A minimum contract of one year shall be required before installation.
2. The customer shall furnish a location to mount lighting that is acceptable to the utility if an existing utility wooden pole is not used for mounting.
3. Customer are responsible for any excess costs for providing an extension greater than 100 feet.
4. Fee includes an estimated average use of 500 kWh per year (45.83 kWh per month.)

Note: HPS = High Pressure Sodium

EFFECTIVE: TBD
PSCW AUTHORIZATION: TBD

LA FARGE ELECTRIC UTILITY

Other Charges and Billing Provisions

Budget Payment Plan: A budget payment plan, which is in accordance with Wis. Admin. Code ch. PSC 113, is available from the utility. The utility does not use a fixed budget year. The utility will calculate the monthly budgeted amount by spreading the estimated annual bill over eleven months, with the last month consisting of any end of year adjustments.

Reconnection Billing: All customers whose service is disconnected in accordance with the disconnection rules as outlined in Wis. Admin. Code ch. PSC 113, shall be required to pay a reconnection charge. The charge shall be **\$45.00** during regular office hours. After regular office hours the minimum reconnection charge of **\$45.00** applies plus any overtime labor costs, not to exceed a total maximum charge of **\$90.00**.

Reconnection of a Seasonal Customer's Service: Reconnection of a service for a seasonal customer who has been disconnected for less than one year shall be subject to the same reconnection charges outlined above. A seasonal customer shall also be charged for all minimum bills that would have been incurred had the customer not temporarily disconnected service.

Payment Not Honored by Financial Institution Charge: The utility shall assess a **\$25.00** charge when a payment rendered for utility service is not honored by the customer's financial institution. This charge may not be in addition to, but may be inclusive of, the water utility's insufficient fund charge when the check was for payment of both electric and water service.

Average Depreciated Embedded Cost: The embedded cost of the distribution system (excluding the standard transformer and service facilities), for each customer classification, is determined based on methodology authorized by the Public Service Commission of Wisconsin, and described in the utility's Electric Rules. The average depreciated embedded cost by customer classification is as follows:

Residential Service: **\$489.55.**

Apartment and Rental Units Separately Metered: **\$489.55** per unit metered.

Subdividers and Residential Developers: **\$489.55** per unit.

General Service: (Including Multi-Unit Dwellings If Billed on One Meter): **1,132.37.**

Power Service: **\$221.86** per kW (Cp-1) and **\$217.76** (Cp-2), of average billed demand

Street Lighting: **\$17.24.**

LA FARGE ELECTRIC UTILITY

Commitment to Community Program Rider

Under provisions of 1999 Wisconsin Act 9 and 2005 Wisconsin Act 141, a municipal electric utility shall charge each customer a low-income assistance and energy efficiency fee. Fifty percent of the fees charged by the municipal utility shall be used for low-income assistance programs and the remainder will be used for energy efficiency programs. Low-income programs may include assistance to low-income households for weatherization and other energy conservation services, payment of energy bills or early identification or prevention of energy crises. Energy efficiency programs may include those programs designed to reduce the demand for natural gas or electricity or improving the efficiency of its use during any period.

Pursuant to Wis. Stat. §§ 16.957(5) and 196.374(7), each municipal electric utility must collect an average of \$16 per meter per year. The actual amount of fees paid by a customer cannot exceed the lesser of 3 percent of all other billed electric charges or \$750 per month. These fees are not subject to Gross Receipts or Sales Taxes. A municipal utility may determine the amount that a particular class of customers is required to pay and may charge different fees to different classes of customers.

La Farge Electric Utility, in compliance with these laws and, as of the “Effective Date” established below, has set the fees for each retail electric customer rate classification as follows:

Rg-1 Residential Service	\$1.33 per meter per month
Gs-1 General Service	\$1.33 per meter per month
Cp-1 Small Power Service	\$5.00 per meter per month
Cp-2 Large Power Service	\$7.50 per meter per month
Ms-1 Street Lighting Service	No charge
Ms-2 Athletic Field Lighting Service	No charge
Yl-1 Automatic Area Lighting Service	No charge

La Farge Electric Utility has elected to send 100 percent of the low-income assistance and energy efficiency fees collected from its retail electric customers to the State of Wisconsin to participate in the State’s Focus on Energy and Low-Income Programs.

Questions regarding low-income assistance and energy efficiency fees or La Farge Electric Utility’s Commitment to Community Programs should be directed to the La Farge Electric Utility at (608) 625-2333.

La Farge Municipal Electric Utility
SCHEDULE OF DEPRECIATION RATES
TEST YEAR ENDED DECEMBER 31, 2024

<u>Account</u>	<u>Description</u>	<u>Depreciation Rate</u>
PRODUCTION PLANT - Other Production		
341	Structures and Improvements	3.00%
342	Fuel Holders, Producers, & Access's	3.50%
343	Prime Movers	3.40%
344	Generators	3.40%
345	Accessory Electric Equipment	3.40%
346	Misc. Power Plant Equipment	4.00%
TRANSMISSION PLANT		
351	Structures and Improvements	3.30%
353	Station Equipment	3.30%
355	Poles and Fixtures	3.30%
356	Overhead Conductors & Devices	3.00%
358	Underground Conductors & Devices	3.30%
DISTRIBUTION PLANT		
361	Structures and Improvements	3.00%
362	Station Equipment	3.10%
364	Poles, Towers and Fixtures	3.10%
364	Overhead Conductors & Devices	3.90%
365	Underground Conduit	3.20%
366	Underground Conductors & Devices	2.50%
367	Line Transformers	3.30%
368	Services	3.20%
369	Meters	4.40%
370	Installations on Customer Premises	3.60%
371	Leased Property On Customer Premises	5.50%
372	Street Lighting & Signal Systems	4.40%
373		4.10%
GENERAL PLANT		
390	Structures and Improvements	
390	Office Furniture & Supplies	2.50%
391	Computer Equipment	5.40%
391.1	Transportation Equipment	20.00%
392	Tool, Shop & Garage Equipment Power	15.00%
394	Operated Equipment	5.00%
396		10.00%