

Line	Description (a)	South Dakota Amount (b)
<u>Union Wage Increase Summary</u>		
1	2024 Base O&M Union Wage	\$ 155,710,601
2	January 1, 2025 % Increase	3.00%
3	2025 Base O&M Union Wage Increase	<u>\$ 4,671,318</u>
4	2025 Base O&M Union Wage	\$ 160,381,919
5	January 1, 2026 % Increase	0.00%
6	2026 Base O&M Union Wage Increase	<u>\$ -</u>
7	Total 2025 and 2026 Union Wage Increase	<u><u>\$ 4,671,318</u></u>
<u>Non-Union Wage Increase Summary</u>		
8	2024 Base O&M Non-Union Wage	\$ 208,949,119
9	2024 Annualization Adjustment	\$ 1,184,327
10	Annualized 2024 Base O&M Non-Union Wage	\$ 210,133,446
11	2025 % Increase	3.00%
12	2025 Base O&M Non-Union Wage Increase	<u>\$ 6,304,003</u>
13	Annualized 2025 Base O&M Non-Union Wage	\$ 216,437,449
14	2026 % Increase	3.00%
15	2026 Base O&M Non-Union Wage Increase	<u>\$ 6,493,123</u>
16	Total 2025 and 2026 Non-Union Wage Increase	<u><u>\$ 12,797,127</u></u>
17	Total 2025 and 2026 Wage Increase	<u><u>\$ 17,468,445</u></u>
<u>Total NSPM Electric Wage Increase</u>		
18	Fuel	\$ 431,400
19	Production	\$ 8,125,863
20	Transmission	\$ 642,230
21	Distribution	\$ 1,826,561
22	Cust Acct	\$ 460,461
23	Cust Info	\$ 35,839
24	Sales	\$ 11,526
25	A&G	\$ 5,934,565
26	Total	<u>\$ 17,468,445</u>
<u>South Dakota Amount - net of IA Billings</u>		
27	Fuel	\$ 21,999
28	Production	\$ 414,378
29	Transmission	\$ 32,751
30	Distribution	\$ 111,647
31	Cust Acct	\$ 28,145
32	Cust Info	\$ 2,191
33	Sales	\$ 705
34	A&G	\$ 361,320
35	Total SD Wage Increase	<u><u>\$ 973,135</u></u>

Non-Union Wage Increased Annualization Workpapers

36	2024 Base O&M Wage	\$ 208,949,119
37	1 plus 10/12 of 3.5% Non-Union annual increase	1.029
38	2024 Base O&M Wage before 3.00% annual increase	\$ 203,027,484
39	2/12 of the 2024 3.00% Non-Union annual increase	0.006
40	Annualization Adjustment for the 2024 3.00% annual increase	\$ 1,184,327

Source:

Line 1, column b: DR1-1 EL25-024 SDPUC-1-001 Vol 3 - K&M 5 Wage Adjustment, Union tab
Line 2, column b: DR4-10 page 36 and 104 of 156
Line 3, column b: line 1, column b * line 2, column b
line 4, column b: Line 1 + Line 3
Line 5, column b: no completed agreement DR8-17
Line 6, column b: line 4, column b * line 5, column b
Line 7, column b: line 3, column b + line 6, column b
Line 8, column b: DR1-1 EL25-024 SDPUC-1-001 Vol 3 - K&M 5 Wage Adjustment, Non-Union tab
Line 9, column b: line 40, column b
Line 10, column b: line 8, column b + line 9, column b
Line 11, column b: DR1-1 EL25-024 SDPUC-1-001 Vol 3 - K&M 5 Wage Adjustment, Non-Union tab
Line 12, column b: line 10, column b * line 11, column b
Line 13, column b: line 10, column b + line 12, column b
line 14, column b: DR8-20
Line 15, column b: line 13, column b * line 14, column b
Line 16, column b: line 12, column b + line 15, column b
Line 17, column b: line 7, column b + line 16, column b
Lines 18-25, column b: line 15, column b * DR1-1 EL25-024
SDPUC-1-001 Vol 3 - K&M 5 Wage Adjustment, Summary Tab
Line 26, column b: Sum of lines 18-25, column b
Lines 27-34, column b: Lines 16-23, column b * DR1-1 EL22-017
SDPUC-1-001 Vol 3 - K&M 5 Wage Adjustment, Allocate to FERC tab, column J
Line 35, column b: Sum of lines 27-34, column b
Line 36, column b: DR1-1 EL25-024 SDPUC-1-001 Vol 3 - K&M 5 Wage Adjustment, Non-Union tab
Line 37, column b: $1 + (10/12) * .035$ [.035 from DR8-19]
Line 38, column b: line 36, column b / line 37, column b
Line 39, column b: $(2/12) * .035$ [.035 from DR8-19]
Line 40, column b: line 38, column b * line 39, column b