

NorthWestern Energy
Operations and Maintenance Expenses by Account
12 Months End December 31, 2022 - 10 Months End October 31, 2025

Attachment Staff 1.4c

Line No.	Description	Account No.	Base Period			Base Period			Base Period			Base Period		
			Twelve Months Ended October 31, 2025			Twelve Months Ended December 31, 2024			Twelve Months Ended December 31, 2023			Twelve Months Ended December 31, 2022		
			Total	Labor	Other	Total	Labor	Other	Total	Labor	Other	Total	Labor	Other
(a)	(b)	(c)	(d)	(e)	(c)	(d)	(e)	(c)	(d)	(e)	(c)	(d)	(e)	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Electric Production Expenses													
2	Steam Power Generation - Operation													
3	Supervision and Engineering	500	\$ 862,830	\$ 43,686	\$ 819,144	\$ 797,853	\$ 43,917	\$ 753,936	\$ 729,331	\$ 48,846	\$ 680,485	\$ 735,685	\$ 48,846	\$ 686,839
4	Fuel	501	\$ 20,479,153		\$ 20,479,153	\$ 19,909,740	\$ -	\$ 19,909,740	\$ 18,054,713	\$ -	\$ 18,054,713	\$ 19,814,101	\$ -	\$ 19,814,101
5	Steam Expenses	502	\$ 1,285,640		\$ 1,285,640	\$ 1,326,668	\$ -	\$ 1,326,668	\$ 1,376,881	\$ -	\$ 1,376,881	\$ 1,299,624	\$ -	\$ 1,299,624
6	Electric Expenses	505	\$ 564,053		\$ 564,053	\$ 648,319	\$ -	\$ 648,319	\$ 563,485	\$ -	\$ 563,485	\$ 677,406	\$ -	\$ 677,406
7	Misc steam power expenses	506	\$ 1,047,766		\$ 1,047,766	\$ 1,157,424	\$ -	\$ 1,157,424	\$ 1,347,952	\$ -	\$ 1,347,952	\$ 1,201,776	\$ -	\$ 1,201,776
8	Steam Generation Rents Expense	507	\$ 38,758		\$ 38,758	\$ 37,478	\$ -	\$ 37,478	\$ 29,911	\$ -	\$ 29,911	\$ 29,366	\$ -	\$ 29,366
9														
10	TOTAL Operation - Steam Power Gen		\$ 24,278,200	\$ 43,686	\$ 24,234,514	\$ 23,877,482	\$ 43,917	\$ 23,833,565	\$ 22,102,273	\$ 48,846	\$ 22,053,427	\$ 23,757,958	\$ 48,846	\$ 23,709,112
11														
12	Steam Power Generation - Maintenance													
13	Supervision and Engineering	510	\$ 252,536	\$ 43,686	\$ 208,850	\$ 369,992	\$ 43,917	\$ 326,075	\$ 625,842	\$ 48,846	\$ 576,996	\$ 607,635	\$ 48,846	\$ 558,789
14	Structures	511	\$ 342,613		\$ 342,613	\$ 337,820	\$ -	\$ 337,820	\$ 328,576	\$ -	\$ 328,576	\$ 340,835	\$ -	\$ 340,835
15	Boiler Plant	512	\$ 2,588,349		\$ 2,588,349	\$ 2,752,687	\$ -	\$ 2,752,687	\$ 2,325,108	\$ -	\$ 2,325,108	\$ 2,528,659	\$ -	\$ 2,528,659
16	Electric Plant	513	\$ 766,438		\$ 766,438	\$ 306,593	\$ -	\$ 306,593	\$ 981,820	\$ -	\$ 981,820	\$ 1,323,412	\$ -	\$ 1,323,412
17	Misc Steam Plant	514	\$ 482,426		\$ 482,426	\$ 475,329	\$ -	\$ 475,329	\$ 556,305	\$ -	\$ 556,305	\$ 573,086	\$ -	\$ 573,086
18														
19	TOTAL Maintenance - Steam Power Gen		\$ 4,432,362	\$ 43,686	\$ 4,388,676	\$ 4,242,421	\$ 43,917	\$ 4,198,504	\$ 4,817,651	\$ 48,846	\$ 4,768,805	\$ 5,373,627	\$ 48,846	\$ 5,324,781
20	TOTAL Steam Power Generation		\$ 28,710,562	\$ 87,372	\$ 28,623,190	\$ 28,119,903	\$ 87,834	\$ 28,032,069	\$ 26,919,924	\$ 97,692	\$ 26,822,232	\$ 29,131,585	\$ 97,692	\$ 29,033,893
21														
22	Other Power Generation - Operation													
23	Other Gen Sup& Eng	546	\$ 47,248	\$ 43,379	\$ 3,869	\$ 124,354	\$ 109,986	\$ 14,368	\$ 133,892	\$ 58,236	\$ 75,656	\$ 285,048	\$ 58,236	\$ 226,812
24	Fuel	547	\$ 4,156,005		\$ 4,156,005	\$ 4,674,299	\$ -	\$ 4,674,299	\$ 5,275,105	\$ -	\$ 5,275,105	\$ 7,234,698	\$ -	\$ 7,234,698
25	Generation Expense	548	\$ 1,632,828	\$ 467,084	\$ 1,165,744	\$ 4,801,586	\$ 507,242	\$ 4,294,344	\$ 4,749,809	\$ 417,909	\$ 4,331,900	\$ 4,192,889	\$ 416,311	\$ 3,776,578
26	Misc Other Power Op	549	\$ -		\$ -	\$ 455,772	\$ -	\$ 455,772	\$ 509,030	\$ 2,920	\$ 506,110	\$ 593,589	\$ 1,598	\$ 591,991
27	Wind Oper Exp	558	\$ 2,814,170	\$ 59,642	\$ 2,754,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28														
29	TOTAL Operation - Other Power Gen.		\$ 8,650,251	\$ 570,105	\$ 8,080,146	\$ 10,056,011	\$ 617,228	\$ 9,438,783	\$ 10,667,836	\$ 479,065	\$ 10,188,771	\$ 12,306,224	\$ 476,145	\$ 11,830,079
30														
31	Other Power Generation - Maintenance													
32	Supv & Eng Other Gen	551	\$ 47,555	\$ 43,686	\$ 3,869	\$ 46,829	\$ 43,917	\$ 2,912	\$ 63,598	\$ 48,846	\$ 14,752	\$ 50,511	\$ 48,846	\$ 1,665
33	Other Maintenance of Structures	552	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 105,114	\$ 1,145	\$ 103,969	\$ 156,974	\$ -	\$ 156,974
34	Gen & Elec Plant	553	\$ 1,223,826	\$ 137,725	\$ 1,086,101	\$ 1,325,699	\$ 193,129	\$ 1,132,570	\$ 1,186,171	\$ 214,938	\$ 971,233	\$ 763,021	\$ 155,204	\$ 607,817
35	Maint of Misc Other Plant	554	\$ -		\$ -	\$ 33,765	\$ -	\$ 33,765	\$ 52,601	\$ 1,727	\$ 50,874	\$ 14,978	\$ 3,469	\$ 11,509
36	Wind	558	\$ 102,125	\$ 2,096	\$ 100,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37														
38	TOTAL Maintenance - Other Power Gen.		\$ 1,373,506	\$ 183,507	\$ 1,189,999	\$ 1,406,293	\$ 237,046	\$ 1,169,247	\$ 1,407,484	\$ 266,656	\$ 1,140,828	\$ 985,484	\$ 207,519	\$ 777,965
39														
40	TOTAL Other Power Generation		\$ 10,023,757	\$ 753,612	\$ 9,270,145	\$ 11,462,304	\$ 854,274	\$ 10,608,030	\$ 12,075,320	\$ 745,721	\$ 11,329,599	\$ 13,291,708	\$ 683,664	\$ 12,608,044
41														
42	Other Power Supply Expenses													
43	Purchased Power - Energy	555	\$ 13,496,747		\$ 13,496,747	\$ 19,278,653	\$ -	\$ 19,278,653	\$ 19,557,361	\$ -	\$ 19,557,361	\$ 18,641,205	\$ -	\$ 18,641,205
44	Purchased Power - Capacity	555	\$ -	\$ -	Confidential	\$ -	\$ -	Confidential	\$ -	\$ -	Confidential	\$ -	\$ -	Confidential
45	System Control & Load Dispatch	556	\$ 308,827		\$ 308,827	\$ 264,838		\$ 264,838	\$ 348,013	\$ -	\$ 348,013	\$ 304,468	\$ -	\$ 304,468
46	Other Expenses	557	\$ (430,916)	\$ 54,620	\$ (485,536)	\$ (2,434,072)		\$ (2,434,072)	\$ 4,903,905	\$ 83,100	\$ 4,820,805	\$ 8,668,714	\$ 69,161	\$ 8,599,553
47														
48	TOTAL Other Power Supply Expenses		\$ 13,374,658	\$ 54,620	\$ 13,320,038	\$ 17,109,419	\$ -	\$ 17,109,419	\$ 24,809,279	\$ 83,100	\$ 24,726,179	\$ 27,614,387	\$ 69,161	\$ 27,545,226
49														
50	TOTAL Power Production Expenses		\$ 52,108,977	\$ 895,604	\$ 51,213,373	\$ 56,691,626	\$ 942,108	\$ 55,749,518	\$ 63,804,523	\$ 926,513	\$ 62,878,010	\$ 70,037,680	\$ 850,517	\$ 69,187,163

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			Twelve Months Ended October 31, 2025			Twelve Months Ended December 31, 2024			Twelve Months Ended December 31, 2023			Twelve Months Ended December 31, 2022		
			Total	Labor	Other	Total	Labor	Other	Total	Labor	Other	Total	Labor	Other
(a)	(b)	(c)	(d)	(e)	(c)	(d)	(e)	(c)	(d)	(e)	(c)	(d)	(e)	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Transmission Expenses													
2	Transmission - Operation													
3	Supervision and Engineering	560	\$ 225,719	\$ 220,188	\$ 5,531	\$ 201,949	\$ 276,241	\$ (74,292)	\$ 184,127	\$ 173,482	\$ 10,645	\$ 175,189	\$ 173,482	\$ 1,707
4	Load Dispatching	561	\$ 80,896	\$ 80,894	\$ 2	\$ 60,845	\$ 60,806	\$ 39	\$ 65,111	\$ 63,798	\$ 1,313	\$ 63,839	\$ 63,798	\$ 41
5	Load Dispatch - Operate	561.2	\$ -			\$ -			\$ -			\$ -		
6	Load Dispatch - Scheduling	561.3	\$ -			\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
7	Reliability & Planning	561.5	\$ 97,653		\$ 97,653	\$ 118,331	\$ -	\$ 118,331	\$ 105,401	\$ -	\$ 105,401	\$ 94,637	\$ -	\$ 94,637
8	Station Expenses	562	\$ 314,248	\$ 137,711	\$ 176,537	\$ 328,545	\$ 162,750	\$ 165,795	\$ 191,865	\$ 230,177	\$ (38,312)	\$ 329,647	\$ 230,177	\$ 99,470
9	Overhead line expenses	563	\$ 71,888	\$ 94,807	\$ (22,919)	\$ 242,691	\$ 101,608	\$ 141,083	\$ 186,678	\$ 76,737	\$ 109,941	\$ 196,531	\$ 76,737	\$ 119,794
10	Transmission of elec	565	\$ 17,646,192		\$ 17,646,192	\$ 18,874,675	\$ -	\$ 18,874,675	\$ 19,298,804	\$ -	\$ 19,298,804	\$ 19,967,717	\$ -	\$ 19,967,717
11	Misc. Transm Exp	566	\$ 67,613	\$ 13,150	\$ 54,463	\$ 81,922	\$ 15,986	\$ 65,936	\$ 73,602	\$ 5,073	\$ 68,529	\$ 89,373	\$ 5,073	\$ 84,300
12	Rents	567	\$ 20,012		\$ 20,012	\$ 19,732	\$ -	\$ 19,732	\$ 17,294	\$ -	\$ 17,294	\$ 24,811	\$ -	\$ 24,811
13	Day-Ahead & Real Time	575.2	\$ 294,578		\$ 294,578	\$ 355,300		\$ 355,300	\$ 388,799		\$ 388,799	\$ 326,293		\$ 326,293
14	Ancillary Serv & Marketing	575.5	\$ 84,165		\$ 84,165	\$ 101,514		\$ 101,514	\$ 111,085		\$ 111,085	\$ 93,227		\$ 93,227
15	Market Monitoring & Compliance	575.6	\$ 42,083		\$ 42,083	\$ 50,757		\$ 50,757	\$ 55,543		\$ 55,543	\$ 46,613		\$ 46,613
16														
17	TOTAL Operations - Transmission		\$ 18,945,047	\$ 546,750	\$ 18,398,297	\$ 20,439,261	\$ 617,391	\$ 19,821,870	\$ 20,681,309	\$ 549,267	\$ 20,132,042	\$ 21,410,877	\$ 549,267	\$ 20,861,610
18														
19	Transmission - Maintenance													
20	Supervision and Engineering	568	\$ 66,994	\$ 62,653	\$ 4,341	\$ 78,564	\$ 74,917	\$ 3,647	\$ 93,684	\$ 69,399	\$ 24,285	\$ 73,337	\$ 69,399	\$ 3,938
21	Structure Maintenance	569	\$ 4,924	\$ 2,251	\$ 2,673	\$ -			\$ -			\$ 13,089	\$ 2,378	\$ 10,711
22	Communication Equip	569.3	\$ 356	\$ 356		\$ 1,180	\$ 728	\$ 452	\$ 12,698	\$ 2,378	\$ 10,320	\$ -	\$ -	
23	Station Equipment	570	\$ (35,076)	\$ 40,186	\$ (75,262)	\$ 60,151	\$ 38,624	\$ 21,527	\$ 16,542	\$ 41,605	\$ (25,063)	\$ 85,051	\$ 41,605	\$ 43,446
24	Overhead Lines	571	\$ 349,429	\$ 105,447	\$ 243,982	\$ 195,781	\$ 97,153	\$ 98,628	\$ 270,123	\$ 142,659	\$ 127,464	\$ 323,848	\$ 142,659	\$ 181,189
25	UG Line Maintenance	572	\$ 1,390	\$ 1,275	\$ 115	\$ -	\$ -	\$ -	\$ 188	\$ 188	\$ -	\$ 370	\$ 314	\$ 56
26														
27	TOTAL Maintenance		\$ 388,017	\$ 212,168	\$ 175,849	\$ 335,676	\$ 211,422	\$ 124,254	\$ 393,235	\$ 256,229	\$ 137,006	\$ 495,695	\$ 256,355	\$ 239,340
28														
29	TOTAL Transmission Expenses		\$ 19,333,064	\$ 758,918	\$ 18,574,146	\$ 20,774,937	\$ 828,813	\$ 19,946,124	\$ 21,074,544	\$ 805,496	\$ 20,269,048	\$ 21,906,572	\$ 805,622	\$ 21,100,950
30														
31	Distribution Expenses													
32	Distribution - Operation													
33	Supv & Eng	580	\$ 399,309	\$ 389,261	\$ 10,048	\$ 462,610	\$ 449,402	\$ 13,208	\$ 514,270	\$ 433,166	\$ 81,104	\$ 457,427	\$ 438,146	\$ 19,281
34	Station Expenses	582	\$ 223,870	\$ 195,645	\$ 28,225	\$ 272,616	\$ 222,145	\$ 50,471	\$ 252,665	\$ 209,814	\$ 42,851	\$ 233,422	\$ 209,814	\$ 23,608
35	Overhead line expenses	583	\$ 344,112	\$ 290,319	\$ 53,793	\$ 292,448	\$ 324,588	\$ (32,140)	\$ 421,405	\$ 280,175	\$ 141,230	\$ 372,982	\$ 279,419	\$ 93,563
36	El Temp Services	583.1	\$ -			\$ -	\$ -		\$ -	\$ -		\$ 786	\$ 756	\$ 30
37	Underground Line Expenses	584	\$ 562,475	\$ 75,502	\$ 486,973	\$ 628,535	\$ 148,807	\$ 479,728	\$ 536,374	\$ 215,928	\$ 320,446	\$ 665,205	\$ 215,928	\$ 449,277
38	Street Lighting	585	\$ 31,122	\$ 43,699	\$ (12,577)	\$ 16,356	\$ 24,266	\$ (7,910)	\$ 43,509	\$ 44,391	\$ (882)	\$ 49,729	\$ 44,391	\$ 5,338
39	Meter Expenses	586	\$ 188,046	\$ 197,800	\$ (9,754)	\$ 272,087	\$ 289,751	\$ (17,664)	\$ 333,297	\$ 438,799	\$ (105,502)	\$ 462,917	\$ 438,799	\$ 24,118
40	Customer Installations Expenses	587	\$ 202,079	\$ 234,534	\$ (32,455)	\$ 182,325	\$ 236,967	\$ (54,642)	\$ 185,032	\$ 224,948	\$ (39,916)	\$ 207,410	\$ 228,579	\$ (21,169)
41	Misc. Dist Exp	588	\$ 554,694	\$ 350,864	\$ 203,830	\$ 595,516	\$ 377,668	\$ 217,848	\$ 847,305	\$ 553,421	\$ 293,884	\$ 634,430	\$ 553,421	\$ 81,009
42														
43	TOTAL Operation - Distribution		\$ 2,505,707	\$ 1,777,624	\$ 728,083	\$ 2,722,493	\$ 2,073,594	\$ 648,899	\$ 3,133,857	\$ 2,400,642	\$ 733,215	\$ 3,084,308	\$ 2,409,253	\$ 675,055
44														
45	Transm Supv & Eng	590	\$ 221,181	\$ 215,239	\$ 5,942	\$ 278,163	\$ 265,623	\$ 12,540	\$ 244,074	\$ 190,816	\$ 53,258	\$ 204,364	\$ 191,924	\$ 12,440
46	Maintain Equipment	592	\$ 105,627	\$ 29,196	\$ 76,431	\$ 107,921	\$ 31,518	\$ 76,403	\$ 133,575	\$ 81,677	\$ 51,898	\$ 191,261	\$ 81,677	\$ 109,584
47	Overhead Lines	593	\$ 1,390,468	\$ 677,927	\$ 712,541	\$ 1,732,119	\$ 700,647	\$ 1,031,472	\$ 1,778,854	\$ 731,678	\$ 1,047,176	\$ 1,706,934	\$ 731,678	\$ 975,256
48	Underground Lines	594	\$ 136,698	\$ 139,640	\$ (2,942)	\$ 205,035	\$ 206,779	\$ (1,744)	\$ 216,013	\$ 139,486	\$ 76,527	\$ 144,876	\$ 139,486	\$ 5,390
49	Lines Transformers	595	\$ 13,470	\$ 9,213	\$ 4,257	\$ 23,928	\$ 9,007	\$ 14,921	\$ 40,283	\$ 2,566	\$ 37,717	\$ 575	\$ 2,566	\$ (1,991)
50	Street Lights	596	\$ 67,725	\$ 70,450	\$ (2,725)	\$ 111,767	\$ 118,981	\$ (7,214)	\$ 197,333	\$ 174,850	\$ 22,483	\$ 250,671	\$ 174,850	\$ 75,821
51	Meters	597	\$ 152,540	\$ 159,954	\$ (7,414)	\$ 353,009	\$ 326,548	\$ 26,461	\$ 212,006	\$ 253,785	\$ (41,779)	\$ 377,904	\$ 253,785	\$ 124,119
52	Distribution Misc.	598	\$ 21,514	\$ 7,566	\$ 13,948	\$ 11,833	\$ 8,665	\$ 3,168	\$ 19,443	\$ 27,066	\$ (7,623)	\$ 43,682	\$ 27,066	\$ 16,596
53														
53	TOTAL Maintenance - Distribution		\$ 2,109,223	\$ 1,309,185	\$ 800,038	\$ 2,823,775	\$ 1,667,768	\$ 1,156,007	\$ 2,841,581	\$ 1,601,924	\$ 1,239,657	\$ 2,920,247	\$ 1,603,032	\$ 1,317,215
54														
55	TOTAL Distribution Expenses		\$ 4,614,930	\$ 3,086,809	\$ 1,528,121	\$ 5,546,268	\$ 3,741,362	\$ 1,804,906	\$ 5,975,438	\$ 4,002,566	\$ 1,972,872	\$ 6,004,555	\$ 4,012,285	\$ 1,992,270

