

ANNUAL MEETING
Board of Directors Nebraska Municipal Power Pool
Wednesday, March 22, 2023, 5:00 p.m. (CT)
Marriott Cornhusker Hotel
Lincoln, Nebraska

A G E N D A

All agenda items are for discussion and action will be taken as deemed appropriate.

1. Call to Order
 - a. Roll Call
 - b. Introductions
2. Director's Report
 - a. Future Annual Conference Update
3. Financial Report
 - a. FORVIS Pre-Audit Communication Letter
 - b. IRS Form 990 – Conflict of Interest Form
4. Consent Agenda
 - a. Approval of Meeting Minutes of November 3, 2022
 - b. Acceptance of Financial Statements through February 28, 2023
 - c. Acknowledging Receipt of the Joint Operating Committee Unapproved Meeting Minutes of November 2, 2022
 - d. Next Meeting Date – June 1, 2023
 - e. Consent Resolution
5. NMPP Policies and Guidelines, Section 10: Contracts
6. New Initiatives Fund
 - a. NMPP Policies and Guidelines
7. Approval of NMPP Budget for Fiscal Year 2023-2024
8. Contracts Report
9. General Counsel Report
 - a. Legislation/Legal/Regulatory Issues
10. Approval of NMPP Energy Champion
11. Election of Officers for Fiscal Year 2023-2024 and Appointment of the NMPP Executive Committee
12. Adjournment

DIRECTOR'S REPORT

Date:	March 22, 2023
Initiator/Staff information source:	Andrew Ross
Action Proposed:	Informational

Andrew Ross, Director of Retail Utility Services & Member Relations, will report on NMPP projects and services.

Future Annual Conferences will also be discussed.

FINANCIAL REPORT

Date:	March 22, 2023
Initiator/Staff information source:	Jamie Johnson
Action Proposed:	Review

NMPP financials for the months ended October, November, December 2022, and January and February 2023 were previously distributed to the Board of Directors. A summary of results for NMPP Energy for January 2023 and NMPP's financial results for February 2023 are included on the following pages.

A copy of the Pre-Audit Communication Letter is included in the back of the packet as Attachment A.

A copy of the IRS 990 Conflict of Interest Form was sent to the Board Directors prior to the meeting to be completed and returned to Jamie Johnson by **March 31, 2023**.

Jamie Johnson will review the financial results, the Pre-Audit Communication Letter, and the Conflict of Interest Form at the meeting.

NMPP Energy				
Balance Sheets				
January 2023				
	NMPP	MEAN	NPGA	ACE
Assets and Deferred Outflows of Resources				
Cash and cash equivalents	\$ 839,808	\$ 29,664,839	\$ 2,052,283	\$ 1,069,086
Investments (Short-term, Long-term & Restricted)	290,000	38,558,224	-	2,353,422
Accounts receivable	1,049,484	20,911,420	3,562,883	99,551
Gas in storage	-	-	573,324	-
Collateral deposit for swaps	-	-	900,000	-
Prepaid expenses and other	320,188	309,569	-	4,955
Productive capacity, net and related operating assets	-	102,271,223	-	-
Capital assets, net	17,078	4,367,435	-	28,969
Costs recoverable from future billings	-	39,856,788	-	-
Deferred loss on refunding	-	5,131,165	-	-
Deferred costs for asset retirement obligation	-	483,170	-	-
Deferred outflows from derivative instruments	-	-	1,516,000	-
Total assets and deferred outflows of resources	\$ 2,516,558	\$ 241,553,833	\$ 8,604,490	\$ 3,555,983
Liabilities and Deferred Inflows of Resources				
Accounts payable and accrued expenses	\$ 1,027,651	\$ 11,664,051	\$ 2,860,895	\$ 39,857
Storage deposits	-	-	1,278,000	-
Unearned revenue	741,866	-	-	-
Distributions payable	-	-	-	200,000
Debt, related bond premium, and accrued interest payable	-	137,918,375	-	-
Asset retirement obligation	-	483,170	-	-
Deferred inflow - deferred revenue - rate stabilization	-	27,480,051	-	-
Deferred inflow - deferred gain on refunding	-	2,871,920	-	-
Fair value of derivative investments	-	-	1,516,000	-
Total liabilities and deferred inflows of resources	1,769,517	180,417,567	5,654,895	239,857
Net Assets/Net Position	747,041	61,136,266	2,949,595	3,316,126
Total liabilities, deferred inflows & net position	\$ 2,516,558	\$ 241,553,833	\$ 8,604,490	\$ 3,555,983

NMPP Energy				
Statements of Revenues and Expenses				
For the Fiscal Year to Date: April 2022 - January 2023				
	NMPP	MEAN	NPGA	ACE
Operating Revenues				
Member and champion dues	\$ 223,584	\$ -	\$ -	\$ -
Marketing fees	-	-	-	882,498
Sales - product/services, electric, gas	1,020,955	103,148,775	10,376,408	-
Transfer from (provision for) rate stabilization	-	833,330	-	-
Other	1,877	1,688,986	-	-
Total operating revenues	1,246,416	105,671,091	10,376,408	882,498
Operating Expenses				
Commodity costs (electric energy & gas)	-	86,231,859	9,949,453	-
Administrative and general	1,184,820	8,605,450	398,941	510,776
Depreciation and amortization	3,749	6,137,570	-	23,086
Total operating expenses	1,188,569	100,974,879	10,348,394	533,862
Operating Income (Loss)	57,847	4,696,212	28,014	348,636
Nonoperating Revenues (Expenses)				
Net costs to be recovered in future periods	-	(913,570)	-	-
Investment return	6,190	914,787	39,173	13,161
Interest expense	-	(3,542,090)	-	-
Distribution to members	-	-	-	(200,000)
Net Revenue (Loss)	\$ 64,037	\$ 1,155,339	\$ 67,187	\$ 161,797
Budgeted Net Revenue (Loss)	(4,646)	(1,498,501)	19,662	337,599
+/- Variance to Budget	\$ 68,683	\$ 2,653,840	\$ 47,525	\$ (175,802)
Fiscal Year Budgeted Net Revenue (Loss)	\$ 28,263	\$ (350,598)	\$ -	\$ 394,899

Nebraska Municipal Power Pool
Statements of Financial Position
February 2023 and March 2022

	February 2023	March 2022*	\$ +/-
Assets			
Cash and cash equivalents	\$ 522,243	\$ 356,017	\$ 166,226
Cash - New Initiatives Fund	74,418	70,072	4,346
Cash and certificates of deposit - ERDF	299,649	279,391	20,258
Accounts receivable	180,991	145,469	35,522
Due from coalition members, net	752,173	857,804	(105,631)
Inventory for resale and prepaid expenses	298,240	261,264	36,976
Equipment, net	16,703	20,828	(4,125)
Total assets	\$ 2,144,417	\$ 1,990,845	\$ 153,572
Liabilities			
Accounts payable and accrued expenses	\$ 751,167	\$ 741,671	\$ 9,496
Unearned revenue	652,963	586,428	66,535
Total liabilities	1,404,130	1,328,099	76,031
Net Assets			
Net assets without donor restrictions	440,638	383,355	57,283
Net assets with donor restrictions - ERDF	299,649	279,391	20,258
Total net assets	740,287	662,746	77,541
Total liabilities and net assets	\$ 2,144,417	\$ 1,990,845	\$ 153,572

*Excludes audit reclasses for better comparability

Nebraska Municipal Power Pool
Statements of Revenues and Expenses
For the Fiscal Year to Date: April 2022 - February 2023

	Fiscal Year to Date			Prior Year	\$ +/-
	Actual	Budget	\$ +/-		
Revenues					
Member and champion dues	\$ 245,969	\$ 247,005	\$ (1,036)	\$ 245,937	\$ 32
Billable services	353,653	306,448	47,205	236,729	116,924
Software sales	49,550	41,250	8,300	24,600	24,950
Software maintenance	656,042	643,643	12,399	637,788	18,254
Software supply sales	30,079	9,163	20,916	28,770	1,309
Investment return and other	11,094	16,104	(5,010)	3,795	7,299
Total revenues	1,346,387	1,263,613	82,774	1,177,619	168,768
Operating Expenses					
Administrative and general					
Payroll and benefits	695,221	709,907	(14,686)	686,653	8,568
Internal office	167,914	156,596	11,318	135,475	32,439
Member	54,032	52,399	1,633	54,134	(102)
Consultants and outside services	367,813	345,919	21,894	334,777	33,036
Total administrative and general	1,284,980	1,264,821	20,159	1,211,039	73,942
Depreciation	4,125	4,125	-	5,262	(1,137)
Total operating expenses	1,289,105	1,268,946	20,159	1,216,301	72,804
Change in Net Assets Without Donor Restrictions	\$ 57,282	\$ (5,333)	\$ 62,615	\$ (38,682)	\$ 95,964

CONSENT AGENDA

Date:	March 22, 2023
Initiator/Staff information source:	Mike Palmer
Action Proposed:	Approval

Approval of Revised Meeting Minutes – November 3, 2022

The revised meeting minutes of November 3, 2022 were previously distributed and are included in the back of the packet as Attachment B.

Financial Report

The NMPP financial statements for the months ended October, November, December 2022, and January and February 2023 were previously distributed to the Board of Directors.

Joint Operating Committee Unapproved Meeting Minutes

The NMPP Board of Directors acknowledge receipt of the unapproved minutes of the November 2, 2022 Joint Operating Committee meeting, included in the back of the packet as Attachment C.

Next Meeting Date

The next meeting date for the NMPP Board of Directors is scheduled for Thursday, June 1, 2023, in the NMPP Energy Board Room.

Consent Resolution

WHEREAS, certain business of the Board of Directors of the Nebraska Municipal Power Pool (NMPP) transpires on a regular and routine basis or is not of a controversial nature.

WHEREAS, roll call votes on each individual issue greatly extend the meeting time;

NOW THEREFORE, BE IT RESOLVED BY the NMPP Board of Directors that in the interest of economizing time, the following issues are hereby consolidated in this Consent Resolution:

1. *BE IT FURTHER RESOLVED BY the NMPP Board of Directors that the*

revised minutes of the November 3, 2022, meeting are hereby approved.

2. *BE IT FURTHER RESOLVED BY the NMPP Board of Directors that the financial statements for the months through February 28, 2023, are hereby accepted and approved.*
3. *BE IT FURTHER RESOLVED BY the NMPP Board of Directors that receipt of the unapproved minutes of the November 2, 2022 Joint Operating Committee meeting is hereby acknowledged; and,*
4. *BE IT FURTHER RESOLVED BY THE NMPP Board of Directors that the next meeting date is scheduled for June 1, 2023, in the NMPP Energy Board Room.*

NMPP POLICIES AND GUIDELINES
SECTION 10: CONTRACTS

Date:	March 22, 2023
Initiator/Staff information source:	Jamie Johnson
Action Proposed:	Review

The Executive Director/CEO made changes to the delegation of authority to sign contracts effective March 9, 2023. In accordance with NMPP's Policies and Guidelines, Section 10: Contracts, the changes have been incorporated into Section 10 and are being reported to the Board of Directors. The changes made are as follows:

"During periods in which the Executive Director/CEO is away from the NMPP Energy headquarters due to official travel, authorized leave, or incapacitation, the Director of Corporate Services ~~Enterprise Business Support~~ is authorized to execute contracts and other instruments as necessary to effectively operate NMPP. When both the Executive Director/CEO and the Director of Corporate Services ~~Enterprise Business Support~~ are absent, the Director of Finance and Accounting ~~Retail Utility Services and Member Relations~~ followed by the Director of Wholesale Electric Operations ~~Finance and Accounting~~ and the General Counsel in that order, are authorized to execute contracts and other instruments as necessary to effectively operate NMPP."

Jamie Johnson, Director of Finance and Accounting will review at the meeting.

NEW INITIATIVES FUND

Date:	March 22, 2023
Initiator/Staff information source:	Jamie Johnson
Action Proposed:	Approval

The New Initiatives Fund (NIF) began in Fiscal Year 1999-2000 as a way to set aside funds to assist the start-up of new services. Annually, \$0.01 of the per capita portion of dues paid is contributed to the New Initiatives Fund. Use of these funds are at the discretion of the Director of Retail Utility Services and Member Relations for items such as investment in new equipment or for the development of new services.

Jamie Johnson, Director of Finance and Accounting will discuss the NIF including potential dissolution further at the meeting. A redline of changes to NMPP's Policies and Guidelines should the Board decide to dissolve the NIF is included as Attachment D.

A resolution for consideration follows:

Resolution

NOW, THEREFORE, BE IT RESOLVED BY the NMPP Board of Directors that the Board hereby discontinues funding of and dissolves the New Initiatives Fund effective March 31, 2023 resulting in a transfer of the related Net Assets from Board Designated to Undesignated.

BE IT FURTHER RESOLVED BY the NMPP Board of Directors that the Board hereby approves the changes to NMPP's Policies and Guidelines, as presented, to reflect the elimination of Section 8: New Initiatives Fund and corresponding renumbering of all subsequent sections.

APPROVAL OF NMPP BUDGET FOR FISCAL YEAR 2023-2024

Date:	March 22, 2023
Initiator/Staff information source:	Jamie Johnson
Action Proposed:	Approval

Jamie Johnson, Director of Finance and Accounting, will review the Fiscal Year 2023-2024 Budget. A copy of the Budget is included in the back of the packet as Attachment E. There were no changes to the budgeted amounts since the information was reviewed at the November 3, 2022 Board meeting.

Approval on the Budget will be sought from the Board during the meeting.

CONTRACTS REPORT

Date:	March 22, 2023
Initiator/Staff information source:	Chris Dibbern
Action Proposed:	Informational

Chris Dibbern, General Counsel, will review the following contracts at the meeting:

FORVIS

Purpose: Accounting engagement audit report contract for 2023.

Marriott Cornhusker Annual Meeting Contracts

Purpose: Various contracts have been renewed due to the cancellation of several of the NMPP Annual Conferences at the Cornhusker due to the COVID pandemic in 2020 and 2021. Currently we are under contract with the Marriott for 2024 and 2025.

NMPP Assignment of EDS Services to MEAN

Purpose: The NMPP Board at its November 3, 2022 meeting authorized the Executive Director to take necessary steps to assign the EDS services agreement to MEAN. The MEAN Board of Directors accepted the Assignment at its November 2022 meeting. Services and training will continue.

More information will be supplied under a separate letter for NMPP Software updates.

GENERAL COUNSEL REPORT

Date:	March 22, 2023
Initiator/Staff information source:	Chris Dibbern
Action Proposed:	Informational

Chris Dibbern, General Counsel, will provide a General Counsel Report at the meeting, which is included as Attachment F.

A listing of the Bills of Concern is included in the back of the packet as Attachment G.

APPROVAL OF NMPP ENERGY CHAMPION

Date:	March 22, 2023
Initiator/Staff information source:	Mandy Hansen
Action Proposed:	Approval

Mandy Hansen, Supervisor of Member Services, will review an NMPP Energy Champion application received from Cross Canyon Engineering. A copy of the application is included as Attachment H in the back of the packet.

**ELECTION OF NMPP OFFICERS AND APPOINTMENT
OF THE NMPP EXECUTIVE COMMITTEE
FOR FISCAL YEAR 2023-2024**

Date:	March 22, 2023
Initiator/Staff information source:	Chris Dibbern
Action Proposed:	Election

Election of officers will be conducted at the March 22, 2023 NMPP Annual Meeting. Terms of the officers are for Fiscal Year 2023-2024 (April 1, 2023 through March 31, 2024). The current officers are listed below.

President:	Mike Palmer
Vice President:	Darrel Wenzel*
Secretary/Treasurer:	Bill Hinton

* Board term is ending on 3/31/23 and will not be seeking reelection.

Nominations will be taken from the floor the day of the meeting. Elections can be made by voice vote or by ballot. Ballots will be available at the meeting.

The newly elected NMPP Officers will also serve in the role of the NMPP Executive Committee pursuant to the Amended and Restated Bylaws of Nebraska Municipal Power Pool.



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January 26, 2023

Board of Directors
Nebraska Municipal Power Pool
Lincoln, Nebraska

The purpose of this communication is to summarize various matters related to the planned scope and timing for the March 31, 2023, audit of the financial statements of Nebraska Municipal Power Pool.

Please refer to our contract dated January 26, 2023, for additional information and the terms of our engagement.

Overview

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. An audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Planned Scope & Timing

Significant Risk Areas

We have preliminarily identified the following areas of significant risks of material misstatement due to error or fraud and propose to address these areas as described:

Risk Area	Audit Approach
Risk of management override of controls	Analyze accounting estimates for bias, test selected journal entries, evaluate business rationale for unusual transactions
Accounts payable	Perform a search for unrecorded liabilities and verify amounts are actual obligations of Nebraska Municipal Power Pool
Revenue recognition	Test a sample of service and software contracts for proper handling in accordance with the applicable accounting guidance

We welcome any input you may have regarding the information discussed above. We may also welcome any insight you have related to any other risk areas, or other significant risk areas, that you believe warrant particular attention. We may identify additional risks as we complete our risk assessment procedures. We propose the following timeline:

- Drafts of the financial statements and management letter, together with our letter regarding auditor responsibilities, will be furnished in May 2023
- Final reports will be issued in May 2023

Contacts

We understand the appropriate person in the governance structure with whom to communicate is Mr. Mike Palmer, President of the Board of Directors.

If for any reason, any member of the Board of Directors would need to contact us, please call Chris Lindner or Abby Dobson at (402) 473-7600.

Accounting & Auditing Matters

The following matters are, in our judgment, relevant to the planned scope of the audit as well as your responsibilities in overseeing the financial reporting process.

Critical Accounting Policies and Practices

- Allocation of joint costs of the coalition
- Revenue recognition for software, support and cost of service studies

Critical Audit Areas

- Related party transactions (transactions with coalition members)
- Revenue recognition

Adoption of New Accounting Standards

Nebraska Municipal Power Pool must adopt ASC 842, *Leases*, as of April 1, 2022. Implementation of this standard includes selection of a transition method for the entity, election of certain practical expedients, and adoption of new policies. In addition, implementation of this standard may affect internal controls over financial reporting. We encourage you to communicate with management regularly regarding the policy elections made, recognition of new financial statement amounts, and disclosures upon transition, if any.

Consideration of Error or Fraud

One of the most common questions we receive from governing bodies is, "How do you address fraud in a financial statement audit?" Our responsibility, as it relates to fraud, in an audit of financial statements is addressed in auditing standards generally accepted in the United States of America.

Our audit approach includes such procedures as:

- Engagement team brainstorming
 - Discussions include how and where we believe the entity's financial statements might be susceptible to material misstatement due to error or fraud, how management could perpetrate and conceal fraudulent financial reporting, and how assets of the entity could be misappropriated
 - An emphasis is placed on the importance of maintaining the proper state of mind throughout the audit regarding the potential for material misstatement due to error or fraud
- Inquiries of management and others
 - Personnel interviewed include the Executive Director, the Director of Finance and Accounting, the Director of Retail Utility Services and Member Relations, accounting personnel, and others
 - Inquiries are directed towards the risks of error or fraud and whether personnel have knowledge of any fraud or suspected fraud affecting the entity
- Reviewing accounting estimates for bias
- Considering the risk that management may attempt to present disclosures to the financial statements in a manner that may obscure a proper understanding of the matters disclosed (for example, by using unclear or ambiguous language)
- Evaluating business rationale for significant unusual transactions
- Evaluating business rationale for significant transactions with related parties
- Incorporating an element of unpredictability into the audit each year

This communication is intended solely for the information and use of those charged with governance, Board of Directors, and management and is not intended to be and should not be used by anyone other than these parties.

FORVIS, LLP

Unapproved Minutes Revised
Board of Directors Meeting
Nebraska Municipal Power Pool
Thursday, November 3, 2022 – 9:30 a.m. (CT)
NMPP Energy Board Room
8377 Glynoaks Drive, Lincoln, NE 68516

The Board of Directors of the Nebraska Municipal Power Pool (NMPP) met on Thursday, November 3, 2022, beginning at 9:30 a.m. in the NMPP Energy Board Room, 8377 Glynoaks Drive, Lincoln, Nebraska.

CALL TO ORDER

Mike Palmer, President, called the meeting to order at 9:30 a.m.

ROLL CALL

A quorum was declared with fourteen (14) of the sixteen (16) directors present on roll call.

Present: Chris Anderson, Central City, NE
Bart Brinkman, Shickley, NE
Edward Dunn, Grant, NE
Bill Hinton, Kimball, NE
Dave Hrbanek, Pierce, NE
Andrew Lee, Curtis, NE
Tim Luchsinger, Grand Island, NE
Tom Ourada, Crete, NE
Mike Palmer, Sidney, NE
Rick Rigel, Arkansas River Power Authority
Jeremy Tarr, Plainview, NE
Darrel Wenzel, Waverly, IA
Randy Woldt, Wisner, NE

Participated

Virtually: Shelley Sahling-Zart, Lincoln Electric System

Also Present: Robert L. Poehling, Executive Director/CEO; Andrew Ross, Director of Retail Utility Services and Member Relations; Chris Dibbern, General Counsel; Jamie Johnson, Director of Finance and Accounting; Mandy Hansen, Supervisor of Member Services, and staff.

Absent: Jeff Kohrs, Nebraska City

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DIRECTOR'S REPORT

Andrew Ross, Director of Utility Services and Member Relations, thanked the Board for attending the meeting and provided an update on the following topics:

- Department of Energy (DOE) Energy Information Administration (EIA) reports
- PowerManager Software
- Electric Distribution Services
- Cost of Service Studies and Financial Planning
- Advocacy
- Electrification of Transportation

Discussion ensued.

Bob Poehling noted that Sarah Jones will be leading the endeavor to secure grant funding for NMPP Energy and our member communities.

FINANCIAL REPORT

Jamie Johnson, Director of Finance and Accounting, reviewed the NMPP financials through September 2022 previously distributed to the Board of Directors, and the financials for the other entities under the NMPP Energy umbrella through the month of August 2022.

CONSENT AGENDA

Approval of Meeting Minutes of September 1, 2022

The Minutes of September 1, 2022 meeting were previously distributed to the Board and included in the meeting packet, reflecting the correct spelling of Bart Brinkman's name.

Financial Statements for August and September 2022

The financial statements for the months of August and September 2022 were previously distributed to the Board Directors.

Next meeting date

The next meeting date of the NMPP Board of Directors is scheduled for Wednesday, March 22, 2023 at the NMPP Energy Annual Conference to be held at the Marriott Cornhusker Hotel, Lincoln, NE.

2023 Meeting Dates

The proposed meeting dates in 2023 for the NMPP Board of Directors are as follows: June 1, September 7, and November 2.

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Motion Andrew Lee moved to approve the following Consent Resolution. Edward Dunn seconded the motion which carried unanimously on roll call vote.

Consent Resolution

WHEREAS, certain business of the Board of Directors of the Nebraska Municipal Power Pool (NMPP) transpires on a regular and routine basis or is not of a controversial nature.

WHEREAS, roll call votes on each individual issue greatly extend the meeting time;

NOW THEREFORE, BE IT RESOLVED BY the NMPP Board of Directors that in the interest of economizing time, the following issues are hereby consolidated in this Consent Resolution:

- 1. BE IT FURTHER RESOLVED BY the NMPP Board of Directors that the Minutes of the September 1, 2022, are hereby approved.*
- 2. BE IT FURTHER RESOLVED BY the NMPP Board of Directors that the NMPP Financial statements for August and September 2022; are hereby reviewed and accepted.*
- 3. BE IT FURTHER RESOLVED BY the NMPP Board of Directors that the next meeting date is scheduled for Wednesday, March 22, 2023 at the NMPP Energy Annual Conference to be held at the Marriott Cornhusker Hotel, Lincoln, NE.*
- 4. BE IT FURTHER RESOLVED BY the NMPP Board of Directors that the proposed meeting dates in 2022 for the NMPP Board of Directors are as follows: June 1, September 7, and November 2.*

REVIEW OF NEBRASKA MUNICIPAL POWER POOL SERVICES – ELECTRIC DISTRIBUTION SERVICES (EDS)

Bob Poehling, Executive Director/CEO, noted that EDS is currently a NMPP service and discussed the proposal of moving EDS to MEAN. Poehling reviewed the status of current contracts within the organization, the potential enhancements that would be made to the service, and the benefits of transferring the service to MEAN.

Tim Cervený, Manager of Resources, Transmission, and O&M Services, provided an overview of the current EDS services through NMPP and discussed proposed enhancements to those services if the service was transferred to MEAN including:

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- Walkthrough evaluations
- Infrared camera inspections
- Billable metering verification audit
- General consulting

Cerveney discussed additional services opportunities and the goal of the EDS program.

Discussion ensued.

Motion Edward Dunn moved to approve the following Resolution. Jeremy Tarr seconded the motion which carried with a vote of 9-5-0. Voting Yes: Chris Anderson, Bart Brinkman, Edward Dunn, Bill Hinton, Dave Hrbaneck, Tom Ourada, Shelley Sahling-Zart, Jeremy Tarr, and Randy Woldt. Voting No: Andrew Lee, Tim Luchsinger, Mike Palmer, Rick Rigel, Darrel Wenzel. Voting to Abstain: None.

RESOLUTION

WHEREAS, the Nebraska Municipal Power Pool (NMPP) Board of Directors has established an Electric Distribution Services (EDS) service for participants, under which participants contract with NMPP to receive assistance in certain technical areas relating to operating an electric distribution system and to promote the concept of system efficiency, and

WHEREAS, NMPP has the right under the Agreement for EDS Services (EDS Agreement) to modify any of the terms and conditions of the EDS Agreement upon written notice to the EDS participants, in accordance with the participant opt out provisions contained in the EDS Agreement, and

WHEREAS, NMPP desires to offer to assign the EDS Agreement to the Municipal Energy Agency of Nebraska (MEAN) in order to enhance, streamline and modernize the EDS service and the resources of the NMPP Energy organizations, which assignment would be subject to the assumption by MEAN of NMPP's rights and obligations under the EDS Agreement.

NOW, THEREFORE, BE IT RESOLVED BY the NMPP Board of Directors that staff is hereby authorized and directed to provide official notice to EDS participants of the modification of Section 6.1 of the EDS Agreement effective January 1, 2023 to allow for assignment of the EDS Agreement by NMPP, in accordance with the participant opt out provisions contained in the EDS Agreement.

BE IT FURTHER RESOLVED BY THE NMPP Board of Directors that the Executive Director of NMPP is hereby authorized and directed to take the necessary steps to assign the EDS Agreements to MEAN, subject to MEAN accepting the assignment, to deliver written notice of the assignment to all EDS participants, and to report the progress at the following NMPP Board meeting.

A meeting break was taken at 11:00 a.m. with the meeting resuming at 11:15 a.m.

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NMPP 2023 LEGISLATIVE GUIDELINES

Chris Dibbern, General Counsel, reviewed the proposed revisions to the 2023 NMPP Legislative Guidelines.

The JOC reviewed the 2023 proposed Guidelines at their meeting on November 2, 2022 and recommended that the NMPP Board of Directors adopt the 2023 NMPP Legislative Guidelines as presented, with the correction to NMPP Energy’s email address on the back cover.

Discussion ensued.

Motion Darrel Wenzel moved to adopt the 2023 NMPP Legislative Guidelines as presented, with the correction to NMPP Energy’s email address on the back cover. Dave Hrbanek seconded the motion which carried unanimously on roll call vote.

CONTRACTS REPORT

Chris Dibbern, General Counsel, reported on the contracts occurring since the Board last met in September 2022.

Discussion ensued.

GENERAL COUNSEL REPORT

Chris Dibbern, General Counsel, reported on issues of interest to the NMPP Energy organizations including State and Federal News as well as Legislative and Regulatory updates.

Dibbern mentioned that a “Service on Outside Organization” chart was included in the Board packet that reflects staff and members along with the outside organizations they serve on at NMPP Energy’s behalf.

Discussion ensued.

ADVANCED METERING INFRASTRUCTURE (AMI) PROJECT UPDATE

Kyle Kaldahl, Budget and Cost Analyst thanked the Board for their time.

Kaldahl began the AMI discussion by reviewing the motions that took place at the September 1, 2022 meeting. Kaldahl reminded the Board of their directive for Staff to provide updated pricing to the communities who showed interest in the AMI project to determine their current level of interest.

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Kaldahl reviewed the quote structure and FAQs that were shared with the communities and their subsequent responses as well as the discussions that took place with the AMI vendor and other entities.

Discussion ensued.

Motion Jeremy Tarr moved to not continue with the Advanced Metering Infrastructure Project at the current time. Andrew Lee seconded the motion which carried with a vote of 13-1-0. Voting Yes: Chris Anderson, Bart Brinkman, Edward Dunn, Bill Hinton, Dave Hrbanek, Andrew Lee, Tim Luchsinger, Tom Ourada, Mike Palmer, Rick Rigel, Shelley Sahling-Zart, Jeremy Tarr, and Randy Woldt. Voting No: Darrel Wenzel. Voting to Abstain: None.

A lunch break was taken at 12:05 p.m. with the meeting resuming at 12:20 p.m.

Tim Luchsinger left the meeting at 12:30

PROPOSED FISCAL YEAR 2023-2024 NMPP BUDGET

Jamie Johnson, Director of Finance and Accounting, began by providing the Board with an overview of the budget process.

Johnson mentioned that the recent change to the NMPP Bylaws, made at the September 1, 2022 Pool Board meeting, allows the Pool Board to approve the Fiscal Year NMPP Budget, as opposed to recommending that the Members Council approve the budget, which had been the process in prior years.

Johnson reviewed the Proposed Fiscal Year 2023-2024 NMPP Budget for, a copy of which was provided in the meeting packet.

Discussion ensued.

Johnson ended the presentation by reviewing the next steps noted below:

- No action on the Proposed Budget was required today.
- Staff will monitor and make updates to the Budget, if needed
- The Members Council will be presented with a review of the Proposed Budget during their meeting at the 2023 NMPP Energy Annual Conference.
- The Board will take action on the final NMPP Budget for Fiscal Year 2023-2024 at their March 22, 2023 meeting, held during the NMPP Energy Annual Conference.

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APPROVAL OF NMPP CHAMPION

Mandy Hansen, Supervisor of Members Services, reviewed a Champion application received from RVW, Inc., included in the meeting packet.

Discussion ensued.

Motion Andrew Lee moved to approve RVW, Inc. as an NMPP Energy Champion. Jeremy Tarr seconded the motion which carried unanimously on roll call.

REVIEW OF BOARD MEMBER TERMS

Chris Dibbern, General Counsel, reviewed the names of the Board Members whose terms will be expiring March 31, 2023.

The members are noted below and are eligible for re-election. Elections by population categories will be held by the Members Council at the March 22, 2023 NMPP Energy Annual Conference.

Board Members whose terms are expiring on March 31, 2023 are as follows:

- Bill Hinton, Kimball, NE; 5,000 or less
- Tim Luchsinger, Grand Island, NE; 20,000 or greater
- Darrel Wenzel, Waverly Utilities, IA; Greater than 5,000 but less than 20,000
- Randy Woldt, Wisner, NE; population 5,000 or less

Discussion ensued.

ADJOURNMENT

There being no further business, President Palmer adjourned the meeting at 1:19 p.m.

Submitted by: Bill Hinton
Secretary/Treasurer

Recorded by: Jennifer McCoy
Administrative Assistant

Unapproved Minutes REVISED
NMPP Energy Joint Operating Committee Meeting
Municipal Energy Agency of Nebraska
National Public Gas Agency
Nebraska Municipal Power Pool
Public Alliance for Community Energy
 Wednesday, November 2, 2022 – 10:00 a.m. (CT)
 NMPP Energy Board Room – 8377 Glynoaks Drive
 Lincoln, NE 68516

A meeting of the NMPP Energy Joint Operating Committee (JOC) was held on Wednesday, November 2, 2022, beginning at 10:00 a.m. (CT), in the NMPP Energy Board Room, 8377 Glynoaks Drive, Lincoln, Nebraska. Notice of the meeting was given to the Committee Members by e-mail and to the public by publication in the *Lincoln Journal Star* newspaper. The notice and agenda were posted in the NMPP Energy Offices upon issuance and kept continually current.

CALL TO ORDER

Andrew Devine, Chairman, called the meeting to order at 10:00 a.m., and announced that pursuant to Section 84-1412 (8) of the Nebraska Open Meetings Act, a current copy of the Open Meetings Act is posted in the meeting room.

ROLL CALL

Eight (8) of the twelve (12) Committee Members were present upon roll call.

Present:

Edward Dunn, NMPP	Darrel Wenzel, MEAN
Bill Hinton, NMPP	Chris Anderson, NPGA
Chris Rodman, NMPP	Andrew Devine, ACE
Tom Ourada, MEAN	Mike Palmer, ACE

Arrived After

Roll Call: Randy Woldt, NPGA at 10:03 a.m.; Bob Lockmon, NPGA at 10:04 a.m.; Jeremy Tarr, ACE at 10:10 a.m.

Absent: Tom Goulette, MEAN

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Also Present: Bob Poehling, Executive Director/CEO; Jamie Johnson, Director of Finance and Accounting; Chris Dibbern, General Counsel; Sarah Jones, Director of Enterprise Business Support, Samantha Parker, Manager of Human Resources and Support Services, and staff.

APPROVAL OF THE JUNE 1, 2022 AND AUGUST 9, 2022 MEETING MINUTES

The minutes of the Joint Operating Committee meetings held on June 1, 2022 and August 9, 2022 were included in the meeting packet.

Motion Edward Dunn moved to approve the meeting minutes of June 2, 2022 and August 9, 2022, as presented. Tom Ourada seconded the motion which carried unanimously by roll call vote.

EXECUTIVE DIRECTOR/CEO REPORT

Bob Poehling began his presentation by thanking the JOC for attending the meeting.

Poehling provided the JOC with high level updates related to each of the NMPP Energy organizations.

Poehling discussed some staffing changes over the past year and noted that Sarah Jones, Director of Enterprise Business Support, will be leading the endeavor to secure grant funding for NMPP Energy and our member communities. Poehling also noted David Russell's promotion to Director of Digital Solutions.

Discussion ensued.

Chris Dibbern, General Counsel, shared her retirement plans for September 2023.

EMPLOYEE COMPENSATION STRUCTURE AND BENEFITS – NMPP ENERGY COMPENSATION AND BENEFITS STUDY RESULTS FOLLOW-UP

Sarah Jones, Director of Enterprise Business Support, thanked the JOC for their attendance.

Jones reminded the JOC that the SilverStone Group presented the NMPP Energy Compensation & Benefit Study Results at the JOC's August 9, 2022 meeting. Jones said there were follow up items resulting from that meeting that would be reviewed at today's meeting, including SilverStone's study recommendations which were as follows:

- Create a pay grade structure
- Utilize a uniform pay range spread +/-20% of midpoint
- Adjust the pay structure annually based on compensation planning data
- Do everything you can to retain good employees in today's market

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Jones stated that NMPP Energy currently has a pay range for each job, and then discussed the benefits of creating a pay grade structure, which is considered a compensation best practice that helps from an administrative perspective.

Jones discussed utilizing a uniform pay spread $\pm 20\%$, noting there would be a midpoint of the range with the minimum being 80% of the midpoint. Jones stated that the current top range is 110% of the guide rate but stated that staff is seeking to change that to 120%.

Jones provided more detail on the base pay structure development along with a financial modeling and transition plan. Jones noted that the current 80%-110% range was created in 2012 after the first Korn Ferry compensation study.

Jones noted that the top end of the range has been restricted at 110% due to NMPP Energy having a company bonus plan in place at the time the range was implemented. Jones stated that pay increases were semi-annually at that time in order to move people within their range, however pay increases were changed to an annual basis.

Jones stated that the bonus program was eliminated in 2015 which impacted the overall pay structure as it took away the variable compensation opportunity, which put more pressure on the base pay structure along with moving the pay increases to an annual basis.

Jones noted that this proposed change only changes the structure and potential increases and does not change the actual pay of any employee in the organization. Jones said the only way employees' pay is moved is by funding the pay increase budget in the A & G Budget from year-to-year.

Jones reviewed the transition plan with the assumption of the pay grade maximum being moved to 120% of the midpoint and the current market and merit/performance increases.

Discussion ensued.

EMPLOYEE COMPENSATION STRUCTURE AND BENEFITS – EMPLOYEE BENEFITS 2023

Sarah Jones informed the JOC that NMPP Energy received United Healthcare's renewal, which originally had a proposed 9% premium increase, but was negotiated down to a 4.5% premium increase.

Jones provided a historical review of the health insurance renewals and noted on a three-year average NMPP Energy's increased medical cost average has been slightly less than 4%. Jones stated that the premium increases have been much more stable with United Healthcare than with the previous carrier, BlueCross BlueShield.

Jones mentioned that the proposed A&G Fiscal Year 2023-2024 budget was modeled on a 10% increase as it was anticipated that the increase would be higher.

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Jones said that the JOC provides management discretion to manage annual health care plan decisions without obtaining JOC approval as long as the increased cost to the company is 10% or less.

Jones discussed that Ameritas, NMPP Energy's dental provider, issued a 10% premium increase and Principal issued a 5% increase for the long-term and short-term disability premiums, but noted the combined dollar impact to budget is less than \$5,000.

Discussion ensued.

A meeting break was taken at 11:18 a.m. with the meeting resuming at 11:25 a.m.

EXECUTIVE DIRECTOR PAY RANGE

Motion: Jeremy Tarr moved to go into Closed Session and dismiss non-JOC members and staff, with the exception of Sarah Jones, to discuss the Executive Director Pay Range. Darrel Wenzel seconded the motion which carried unanimously on roll call vote.

Staff was excused from the meeting at 11:28 a.m.

Motion: Darrel Wenzel moved to come out of Closed Session. Chris Rodman seconded the motion which carried unanimously on roll call vote.

The meeting resumed at 11:51 a.m. with no action being taken in closed session.

Motion Mike Palmer moved to adjust the Guide Rate to \$346,131 for the Executive Director. Edward Dunn seconded the motion which carried unanimously by roll call vote.

JOC POLICIES AND GUIDELINES – ANNUAL PERFORMANCE EVALUATION OF THE EXECUTIVE DIRECTOR

Sarah Jones, Director of Enterprise Business Support, shared that she and Andrew Devine reviewed the forms for the Executive Director's evaluation to determine if the forms could be streamlined. Jones reviewed the proposed new forms with the JOC. Jones noted that staff is not seeking a motion for approval on the forms as the forms are procedural but said that staff is seeking feedback from the JOC.

Discussion ensued.

The JOC agreed to use the new Executive Director Evaluation Forms for the 2023 Annual Performance Evaluation of the Executive Director.

Jones then reviewed the proposed changes reflected in the redlined Annual Performance Evaluation section of the JOC Policies and Guidelines which are as follows:

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- Removing “procedure” section from the Policies and Guidelines document (those procedures will still be followed and maintained separately from the Policies and Guidelines document) while still updating the procedures to:
 - Make procedures consistent with current practice
 - Development of annual fiscal year goals by the Executive Director
 - Executive Director to update goals semi-annually rather than quarterly
 - Earlier completion of staff evaluation with results to the JOC prior to the JOC’s completion of their evaluation of the Executive Director
 - Update method for improving appraisal process
- Other minor wording changes for the policy to stand alone without reference to the removed procedure section.

Discussion ensued.

Jones noted that one Resolution for the approvals of the Annual Performance Evaluation of the Executive Director Policy, the NMPP Energy Compensation Policy, and the Public Participation Policy for the JOC to vote on would be following the last topic.

JOC POLICIES AND GUIDELINES – NMPP ENERGY COMPENSATION POLICY

Sarah Jones, Director of Enterprise Business Support, stated that staff is proposing modifying the NMPP Energy Compensation Policy by moving to a market-based pay grade structure with jobs assigned to pay grade based on market midpoint analysis for job and internal equity review. Jones noted that the maximum of the range would move to 120% of guide rate.

Discussion ensued.

JOC POLICIES AND GUIDELINES – PUBLIC PARTICIPATION POLICY

Chris Dibbern, General Counsel, stated that Public Participation is part of the Nebraska Open Meetings Act, which allows public bodies to make and enforce reasonable rules and regulations regarding the conduct of members of the public at meetings. Dibbern noted that the MEAN Board adopted this policy and provided an overview of the Policy to the JOC.

Dibbern noted there are also minor errata changes in the Policy and Guidelines.

Discussion ensued.

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Motion: Edward Dunn moved to approve the following Resolution. Tom Ourada seconded the motion, which carried unanimously on a roll call vote.

RESOLUTION

The Joint Operating Committee approves the Policies and Guidelines updates as shown below:

- 1. Adoption of the revisions to Appendix B, Executive Director Annual Performance Evaluation Policy, including the elimination of the Evaluation Procedures section, as presented.*
- 2. Adoption of a market-based pay grade structure with jobs assigned to pay grades based on market analysis and internal equity, and*
- 3. Pay ranges established around the midpoint, or Guide Rate, with the range Minimum set at 80% of Guide Rate, and the range Maximum set at 120% of Guide Rate as reflected in Appendix E, NMPP Energy Compensation Policy, as presented.*
- 4. Adoption of Section 11: Joint Operating Committee Public Participation Policy, including the addition of Appendix F.*
- 5. Adoption of miscellaneous errata changes throughout the Policies and Guidelines document.*

FINANCIAL REPORT

Jamie Johnson, Director of Finance and Accounting, reviewed the financials for the fiscal year-to-date through August 30, 2022, for the four (4) entities under the NMPP Energy umbrella.

PROPOSED ADMINISTRATIVE AND GENERAL BUDGETS FOR FISCAL YEAR 2023-2024 AND ALLOCATION OF EXPENSES/REIMBURSEMENT FOR SERVICES RENDERED AND RESOURCES UTILIZED

Jamie Johnson, Director of Finance and Accounting, began the presentation by reviewing the role of the JOC including the duties as shown directly below and briefly reviewing the budget process.

- Review and recommend, prior to the respective annual meetings, the annual administrative budgets for each of the Parties.
- Determine the allocation of expenses to be used as the basis for reimbursement for services rendered or resources utilized by a Party.

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Johnson directed the JOC to the Administrative and General (A&G) Budget materials for fiscal year 2023-2024 (“A&G Budget”) provided in the meeting packet as Attachment E and reviewed the budget information contained therein.

Discussion ensued.

In fulfilling the duty to review and recommend, prior to the respective annual meetings, the annual administrative budgets for each of the Parties; and in fulfilling the duty to determine the allocation of expenses to be used as the basis for reimbursement for services rendered or resources utilized by a Party (NMPP, MEAN, NPGA and/or ACE), the following motion was made.

Motion Edward Dunn moved to direct staff to develop the fiscal year proposed budget for each of the Parties (NMPP, MEAN, NPGA, and ACE). The JOC recognizes direct costs may be adjusted when preparing each company budget based on further evaluation of the operating needs of each company.

The Joint Operating Committee determines payroll & benefits should be recorded to NPGA, ACE, and NMPP based on the hypothetical staffing costs, as presented, with the remaining actuals recorded to MEAN. The JOC recognizes adjustments may be made during the fiscal year if changes to organization operations occur.

The JOC determines building and equipment rent will be paid to MEAN by NMPP, NPGA, and ACE, as presented.

Jeremy Tarr seconded the motion which carried with a vote of 10-1-0. Voting Yes: Chris Anderson, Andrew Devine, Edward Dunn, Bill Hinton, Bob Lockmon, Tom Ourada, Mike Palmer, Chris Rodman, Jeremy Tarr, and Randy Woldt. Voting No: Darrel Wenzel. Voting to Abstain: None.

GENERAL COUNSEL REPORT

Chris Dibbern, General Counsel, reported on issues of interest to the NMPP Energy organizations including State and Federal News as well as Legislative and Regulatory updates.

Dibbern also discussed the Service on Outside Organization chart included in the packet that reflects staff members and the outside organizations they serve on on behalf of NMPP Energy entities.

NMPP ENERGY 2023 LEGISLATIVE GUIDELINES

Chris Dibbern, General Counsel, reviewed the proposed revisions to the 2023 NMPP Energy Legislative Guidelines.

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Dibbern noted that the duty of the JOC is monitor the NMPP Legislative Package consistent with the Legislative Guidelines and to recommend that the NMPP Board of Directors adopt the NMPP Energy Guidelines at their meeting on November 3, 2022.

Dibbern noted that going forward the Legislative Guidelines will be updated every two years.

Discussion ensued.

Motion Darrel Wenzel moved to recommend adoption of the 2023 NMPP Legislative Guidelines to the NMPP Board of Directors at their November 3, 2022 meeting, as presented, with a correction to NMPP Energy's email address on the back cover. Mike Palmer seconded the motion which carried unanimously on roll call vote.

PROPOSED MEETING DATES FOR 2023: May 31st and November 1st

The regular meeting dates in 2023 for the Joint Operating Committee are scheduled for Wednesday, May 31, 2023, and Wednesday, November 1, 2023. Both meetings will begin at 10:00 a.m.

ADJOURNMENT

There being no further business, a motion was made by Chairman Andrew Devine to adjourn the meeting at 2:25 p.m.

Submitted by:
Darrel Wenzel, Secretary

Recorded by:
Jennifer McCoy
Administrative Assistant

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Section 1: General Statement

1.1 General Statement

Nebraska Municipal Power Pool (NMPP) sets forth written documentation of the Policies and Guidelines it uses to conduct business and administer the organization. The Policies and Guidelines are approved by the NMPP Board of Directors (Board).

1.2 Purpose

The Purpose of the Policies and Guidelines is to guide staff and the Board in appropriate mechanisms to maintain the fiscal integrity of NMPP and assist in the administration and proper governance of the organization.

1.3 Applicability

The Policies and Guidelines applies to all staff working for NMPP and all representatives serving on the Board. Staff would include, but would not be limited to, operations, risk, legal, human resources, finance and accounting; and the Executive Director.

Section 2: Program and Organizational Structure

2.1 Program Structure

To ensure effective governance of NMPP's financial operations and administration, the organizational reporting structure will require timely and meaningful performance as well as compliance and risk reporting.

2.2 Roles and Responsibilities

The Board is responsible for approving the Policies and Guidelines. The Executive Director will oversee the administration of and compliance with the Policies and Guidelines. The Executive Director will delegate responsibilities for the administration of the Policies and Guidelines, to the Director of Finance and Accounting, the Director of Enterprise Business Support and the General Counsel, as appropriate.

The Director of Finance and Accounting will be responsible for the day to day administration of the Financial Policies and Guidelines. The Director of Finance and Accounting will be responsible for reporting material matters involving the Financial Policies and Guidelines to the Board. The Director of Finance and Accounting is responsible for ensuring the Financial Policies and Guidelines are reviewed and revised, if necessary, at least once per year.

The General Counsel will be responsible for the day to day administration of the Administrative Policies and Guidelines. The General Counsel will be responsible for reporting material matters involving the Administrative Policies and Guidelines to the Board. The General Counsel is responsible for ensuring the Administrative Policies and Guidelines are reviewed and revised, if necessary, at least once per year.

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Financial Policies and Guidelines

Section 3: Liquidity

NMPP requires adequate liquidity to fund its normal, recurring business activities, as well as to provide for extraordinary expenses. NMPP's goal is to maintain operating funds at least equal to 30 days of budgeted cash operating expenses

NMPP will review its fund balance targets annually to ensure that the funding levels continue to provide the expected level of liquidity protection. In the event these operating funds fall below desired levels, NMPP will replenish these funds through increases in dues and charges for contracted services. In addition, the operating funds balance will be considered in conjunction with other financial targets and ratios when developing the annual dues and charges for contracted services.

To assist in maintaining adequate liquidity, membership assessments are billed on a fiscal year. In addition, NMPP's software maintenance includes an annual Value Support Plan (VSP) which is billed on a calendar year. Annual billings allow NMPP to collect funds prior to incurring the personnel and other costs related to providing the respective services.

Section 4: Cash Contingencies

NMPP maintains relationships with several national banking institutions that have the ability and capacity to facilitate lines of credit in the event that funds would be required to meet expenses. Such lines of credit could also be used for other lawful purposes. Currently, NMPP does not maintain an open line of credit.

Section 5: Investments

NMPP maintains an investment policy to guide and protect investments in financial assets and to serve as a guide to NMPP's investment decisions. The investment policy is reviewed on an annual basis in order to utilize any new investment vehicle to maximize return on investments without exposing NMPP to undue risks.

Under the laws of the State of Nebraska, all investments made by NMPP must follow the prudent investor standard and the investment policy approved by the Board.

5.1 Objective of Investment Policy

- Assure safety of principal
- Retain liquidity to meet projected cash needs
- Realize the best available yield, while minimizing risk, to make productive use of idle funds

5.2 Approved Investments

- a) Bills, notes, bonds or other obligations which as to principal and interest constitute direct obligations of the United States of America

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- b) Bonds or notes issued by any state or municipality which are rated by Moody's and S&P in one of the two highest rating categories (without regard to qualifiers) assigned by such agencies.
- c) Any bonds or other obligations which as to principal and interest are guaranteed by the United States of America, including obligations of any agency thereof or corporation which has been or may hereafter be created pursuant to an Act of Congress as an agency or instrumentality of the United States of America to the extent unconditionally guaranteed by the United States of America.
- d) Senior obligations issued or guaranteed by any of the following which obligations are not fully guaranteed by the full faith and credit of the United States of America: (i) Federal Home Loan Bank Systems (FHLB); (ii) Federal Home Loan Mortgage Corporation (FHLMC); (iii) Federal National Mortgage Association (FNMA); (iv) Student Loan Marketing Association (SLMA); (v) Resolution Trust Funding Corporation (REFCORPs); and (vi) Farm Credit Corp.
- e) Commercial paper, which is rated at the time of purchase, "A-1" by S&P and "P-1" by Moody's and which matures not more than two hundred seventy (270) days after the date of purchase.
- f) Certificates of deposit and time deposits of any U.S. depository institution or trust company.
- g) Money market mutual fund accounts that adhere to SEC rule 2a-7

5.3 Investment Restrictions

- Limit of \$500,000 with a single issuer, other than the U.S. Government
- Certificates of deposit and time deposits limited to no more than \$250,000 invested in any one Federal Deposit Insurance Corporation (FDIC) covered bank or financial institution to ensure NMPP is covered under FDIC insurance.
- Maximum investment term of two (2) years
- Should investment opportunities arise that are not listed above, investment consent can be obtained through the approval of at least two of the following: President of the Board, Secretary/Treasurer of the Board, or Executive Director. This approval must be in writing and reported to the Board at their next meeting.

Section 6: Membership

The NMPP Amended and Restated Bylaws (the "Bylaws") establish the following types of membership: municipality; public power district and power authority; and associate. The Bylaws also describe the financing of NMPP by contracted services and by its members through the payment of membership assessments (also referred to as Member Dues). The Bylaws also give the Executive Director discretion to waive an initial membership assessment (see Article IX, Section 3). The Board has also established a Champions program which is described further below.

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6.1 Municipality Dues

Member dues for Municipality Members are calculated annually during the budget process in accordance with the terms described in the Bylaws. Member dues include a basic assessment (see Article IX, Section 2.A of the Bylaws) and an additional assessment consisting of a per capita rate which is set and charged to each Member based on their populations (see Article IX, Section 2.B of the Bylaws). A cap is in place for the largest Members, which increases as total dues increase and which decreases as total dues decrease (see Article IX, Sections 2.D and 2.E. of the Bylaws).

6.2 Public Power District and Power Authority and Associate Member Dues

Dues are calculated in accordance with the Bylaws and the terms established by the Board. The following categories and terms have been established:

- Associate Municipality – dues match formula for Municipality Members
- Rural Public Power Systems – dues change annually in accordance with the average change for Municipality Dues
- Power Authority – dues match the Municipality Category I Base Fee/Year plus a per capita rate which is set and charged based on the aggregate population of all of the Power Authority's members
- Colleges and Universities – dues of \$360/year with no annual change
- Nebraska Public Power District – dues of \$5,000/year with no annual change
- Rural Water Districts – dues match the Municipality Category II Base Fee/Year
- Sovereign Native American Tribes – dues match the Municipality Category II Base Fee/Year

6.3 Champion Dues


The Champions of NMPP Energy program was established to recognize companies that are supporters of NMPP. Prospective Champions must submit an application and are subject to review and approval by the Board. Champions also pay annual dues which are set by the Board during the annual budget process.

Section 7: Energy Research and Development Fund

The Energy Research and Development Fund (ERDF) was created in 1979 by the Board to explore innovative approaches to energy-related issues. It is funded by voluntary contributions made in addition to annual member dues paid by NMPP Member communities. ERDF funds are restricted for use as defined by the fund guidelines, and thus reported in NMPP's financial statements as Net Assets With Donor Restrictions; Purpose Restriction – ERDF. Funds on hand are invested in accordance with the Investment Policy described in Section 5.

7.1 ERDF Committee

The use of the funds is managed by a nine person ERDF Committee who reviews all grant applications. The ERDF Committee also sets the requirements for funds being distributed if the ERDF Committee votes to approve a grant application. ERDF Committee members are appointed annually by the President of the Board at the first Board meeting following the NMPP Annual Conference (typically held in May or June). Six of the nine Committee members must be from an ERDF contributing NMPP Member

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community. Three of the nine Committee members may be from the NMPP membership at large. The Committee meets on an ad hoc basis to review project applications and for project updates.

7.2 Voluntary Contribution

A recommended voluntary contribution amount is included on the annual dues invoice of each NMPP Member community, but any donation is welcome. Currently, the recommended contribution amount is a flat \$0.10 per capita and is based on the population used for calculation of the Member dues. There is no cap or maximum per Member.

7.3 Grant Guidelines

ERDF contributing NMPP Member communities are eligible to apply for funding for any innovative energy project up to \$50,000. To be eligible for an ERDF grant, an NMPP Member community must contribute to the ERDF for at least one year prior to submitting a grant application to the ERDF Committee. Once a project is completed, the results and data gathered from the project must be shared with all NMPP Members so others may learn best practice methods.

~~Section 8: New Initiatives Fund~~


~~The New Initiatives Fund began in Fiscal Year 1999-2000 as a way to set aside funds to assist the start-up of new services. Annually, \$0.01 of the per capita portion of dues paid (see 6.1 above) is contributed to the New Initiatives Fund. As these funds have been designated for the New Initiatives Fund by the Board, the fund is reported in NMPP's financial statements as Net Assets Without Donor Restrictions; Board Designated—New Initiatives Fund. Use of these funds are at the discretion of the Director of Retail Utility Services and Member Relations for items such as investment in new equipment or for the development of new services.~~

Section 98: Services and Special Projects

NMPP was incorporated for the purpose of identifying, evaluating and resolving problems common to and shared by the membership of NMPP, or any portion of such membership, and relating to the energy needs of NMPP's members. As a member of NMPP, municipalities are part of one voice with regard to lobbying and advocacy. Members also gain access to NMPP's available contracted services and products which are priced to cover the costs of providing such products and services. Terms and conditions for services performed by NMPP are generally documented in a written agreement between NMPP and the member. Certain NMPP services are performed at the then current hourly rate which may be modified from time to time by the Director of Finance and Accounting.

~~9.1~~ 8.1 Special Projects

The Bylaws note that if a particular activity or endeavor is not of general interest and benefit to the membership as a whole, it shall be treated as a special project. The costs and expenses of special projects must be borne by those Members requesting the special project. See Article XII of the Bylaws. Currently, there are no projects or services offered by NMPP that have been deemed Special Projects under the Bylaws.

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	Effective Date	March 922 , 2023
Policies and Guidelines		Distribution Restriction: Public Document

9.2 8.2 Cost Allocation

NMPP is required under Internal Revenue Service reporting requirements as a not-for-profit organization and other accounting principles generally accepted in the United States of America, to record costs to each applicable program activity or supporting activity. The contracts and services offered by NMPP fall into the following programs:

- computer services
- distribution services
- energy research and development

Costs related to the direct conduct or supervision of program activities are to be charged to the applicable program. As specifically noted in accounting guidance, personnel costs related to information technology personnel are included in costs to be allocated to program activities. All other costs of NMPP relate to the general mission of the organization and are reflected as management and general supporting activities. Management and general activities include but are not limited to the following: oversight, business management, general recordkeeping and payroll, budgeting, financing, promotion and advertising, administering contracts, and employee benefits management.

Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated on the basis of estimates of time and effort include payroll and benefits and certain professional fees, office expenses, and information technology. Occupancy is allocated on a square-footage basis.


Allocations are reviewed at least annually.

Section 109: Contracts

Pursuant to the NMPP Bylaws, NMPP's Executive Director is authorized to execute any contract, agreement or other instrument necessary to effectively operate NMPP. Excluding standard form agreements, actions which obligate or benefit NMPP in excess of \$25,000.00 are to be reported to the Board at the next meeting.

NMPP's Executive Director has made the following delegations of authority which may be changed by the Executive Director from time to time. Changes to these delegations will be incorporated into these Policies and Guidelines and reported to the Board at the next regularly scheduled meeting.

- Director of Retail Utility Services and Member Relations – for electric distribution and utility management products and services in amounts up to \$4,000 per contract per year; for financial plans and cost of service and rate design studies, as well as addendums or related letter agreements for additional services, in amounts up to \$2,500 per contract per year; for software products and services in amounts up to \$20,000 per contract per year; and for services related to NMPP Energy's Annual Conference in amounts up to \$15,000 per contract, consistent with and not to exceed the budgeted cost for such Annual Conference.

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- Business Software Coordinator – for software products and services in amounts up to \$20,000 per contract per year.
- Member Relations Representative serving as Annual Conference Coordinator – for services related to NMPP Energy’s Annual Conference in amounts up to \$15,000 per contract, consistent with and not to exceed the budgeted cost for such Annual Conference.
- The Director of Retail Utility Services and Member Relations is authorized to execute contracts for services of a routine nature prescribed within the NMPP budget.
- During periods in which the Executive Director/CEO is away from the NMPP Energy headquarters due to official travel, authorized leave, or incapacitation, the Director of Corporate Services is authorized to execute contracts and other instruments as necessary to effectively operate NMPP. When both the Executive Director/CEO and the Director of Corporate Services are absent, the Director of Finance and Accounting followed by the Director of Wholesale Electric Operations and the General Counsel in that order, are authorized to execute contracts and other instruments as necessary to effectively operate NMPP.

Members of staff authorized to sign contracts are accountable to minimize risk to members and ensure compliance with appropriate laws, regulations, bylaws and policies.

Section 1110: Credit

NMPP’s credit policy is established to address financial risk including prevention of loss of revenue due to the inability of members to meet their payment obligations.


The Bylaws have established that municipality membership is contingent upon and subject to payment of Membership Assessments (known in practice as Member Dues) (see Article II). The Bylaws further note that membership may be terminated as a result of non-payment (see Article IX, Section 4).

The Finance and Accounting Department will periodically review all outstanding receivables and communicate to the Director of Retail Utility Services and Member Relations and NMPP’s Legal Department regarding any Members who have not fulfilled their payment obligations.

Section 1211: Internal Control Procedures

In order to maintain the integrity and accuracy of NMPP’s financial records, internal control processes and procedures have been developed and implemented in all areas of financial accountability, which include the following:

- Purchases, accounts payable, cash disbursements and electronic payments,
- Invoicing, accounts receivable, cash receipts and bank reconciliations, and
- Payroll processing.

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	Effective Date	March 922, 2023
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The internal control processes are reviewed annually by an independent auditor as part of the annual financial statement audit. The auditors consider internal control processes relevant to the preparation and fair presentation of the financial statements but not for the purpose of expressing an opinion on the effectiveness of NMPP's internal control processes. Such review includes analysis of adequate segregation of duties between department personnel and evaluating the appropriateness of accounting policies.

Section ~~13~~12: Annual Budget

Annually, NMPP will prepare a detailed budget to establish membership assessments and charges for contracted services for the immediately succeeding fiscal year based on known information and other quantifiable information.

Section ~~14~~13: Commercial Insurance

To minimize the risk of loss due to an event beyond NMPP's control, NMPP reviews its insurance package on an annual basis to ensure that insurance coverage is in effect for any area of exposure of loss of a catastrophic nature. Coverage limits are increased, added or deleted as the situation warrants.

Commercial coverage includes: Property and contents, business interruption, general liability, automotive, inland marine, workers' compensation, cyber risk, crime, commercial umbrella, directors and officers, fiduciary and dishonesty and may include other applicable insurance products when relevant and reasonable.

Section ~~15~~14: Business Travel Reimbursement Policy


The Board has approved a Business Travel Reimbursement Policy ("Travel Policy") that provides guidelines for reimbursement to NMPP Directors for reasonable business travel expenses incurred while on NMPP company business, as approved by the Board, Executive Director, or Director of Retail Utility Services and Member Relations. The Travel Policy may be modified by the Board from time to time. The Travel Policy is included as Appendix A.

Administrative Policies and Guidelines

Section ~~16~~15: Conflict of Interest

The Board has determined that effective oversight and governance has components of legal, fiduciary and policy responsibilities, and that the Board has a fiduciary duty of reasonable care, loyalty, and good faith.

The Nebraska Nonprofit Corporation Act §21-1986, sets out general standards in law for Directors of nonprofits, whereby a Director shall discharge his or her duties as a Director, and §21-1988 includes a specific chapter and section regarding conflicts of interest. Pursuant to the NMPP Bylaws, NMPP adheres to Nebraska law under Bylaws Article VI, Board of Directors, Section 12, Standard of Conduct for Directors and Section 13, Conflict of Interest transactions. NMPP Bylaws also include Article XV regarding indemnification of Directors, Officers and Employees.

	Revision No.	6-07.0
	Effective Date	March 922 , 2023
Policies and Guidelines		Distribution Restriction: Public Document

The Joint Operating Agreement, signed by NMPP, contains Section XIV regarding “Conflict of Interest”, whereby the parties waive any actual or potential conflict of interest, in matters mutual in nature that may arise as a result of the shared status of Directors, Officers, trustees, employees or agents. All parties have access to independent legal counsel.

Section ~~17~~16: Whistleblower

The NMPP Energy Employee Policy Manual includes a whistleblower policy which defines a whistleblower as an employee of NMPP who reports an activity that he/she considers to be illegal or dishonest, to an appropriate person as outlined in the policy. The Policy provides examples and guidelines regarding reporting.

Section ~~18~~17: Records Retention and Disposition

Guidelines are available to staff and the Board to define a record and a non-record. Records are retained and disposed of in accordance with Records Retention Schedules that have been approved by the Nebraska Records Management Division.

Section ~~19~~18: Anti-Harassment Policy

The Board is committed to providing an environment that is free from all forms of discrimination and conduct that can be considered harassing, coercive, or disruptive, including sexual harassment. As part of that commitment, the Board has adopted an Anti-Harassment Policy which is included as Appendix C.


Section ~~20~~19: Board Member and Board President Job Descriptions

The Board adopted job descriptions for Board Members and the position of Board President as helpful tools to outline what is expected of the Board Member and member community. These job descriptions do not replace the guidelines provided in the NMPP Bylaws. The job descriptions are included as Appendix B.

	Revision No.	6-07.0
	Effective Date	March 922 , 2023
Policies and Guidelines		Distribution Restriction: Public Document

Revision History

Version	Effective Date	Description of Revision
1.0	May 31, 2018	Adoption of full policy and guidelines document
2.0	September 5, 2019	Errata changes. Updates to Section 7, 8 & 9.2 due to adoption of Accounting Standards Update 2016-14 regarding Financial Statement Presentation. Updated delegations in Section 10.
3.0	November 7, 2019	Updates to language in Section 7: Energy Research and Development Fund
4.0	May 28, 2020	Updates to language in Section 6.2
5.0	<u>June 2, 2022</u>	Errata changes. Revision to Section 5: Investments to provide better clarity. Revision to Section 14: Commercial Insurance to remove potentially cyclical coverages and note instead that coverage may include other applicable products.
6.0	March 9, 2023	Update to Section 10: Contracts to incorporate changes made by the Executive Director/CEO to the delegations of signature authority.
<u>7.0</u>	<u>March 22, 2023</u>	<u>Elimination of Section 8: New Initiatives Fund (NIF) in conjunction with Board Resolution to discontinue and dissolve the NIF. Corresponding renumbering of all subsequent sections.</u>

	Revision No.	5.0
	Effective Date	June 2, 2022
Business Travel Reimbursement Policy		Distribution Restriction: Public Document

Appendix A: Business Travel Reimbursement Policy


Subject to the provisions set forth below, Nebraska Municipal Power Pool (NMPP) will reimburse directors for reasonable business travel expenses incurred when attending NMPP Board of Directors (Board) and committee meetings with the exception of Board meetings held in conjunction with NMPP Members Council meetings.

The actual costs of travel, meals, lodging and other expenses directly related to accomplishing business travel objectives will be reimbursed by NMPP. Directors are expected to limit expenses to reasonable amounts. Meal costs will not be reimbursed when a meal option has been provided by NMPP or another NMPP Energy organization. Directors are asked to consider projected time and distance of travel and the resulting actual costs in determining whether to fly or drive and whether to rent or use a personal or employer-provided vehicle. Directors will be reimbursed for use of a personal or employer-provided vehicle for NMPP business at the then-current Internal Revenue Service auto mileage reimbursement rate. Directors are asked to consider hotel amenities, location, convenience and comparable costs in selecting reasonable lodging arrangements. Directors shall make use of available corporate and discount rates for lodging. The Administrative Assistant to the Executive Director, is available to assist Directors in selecting lodging arrangements and making lodging reservations. While attending Board and committee meetings, if a Director does not stay at a designated hotel(s), lodging costs are reimbursed up to the rate of a designated hotel(s).

Other expense categories excluded from reimbursement include, but are not limited to: housing allowance or residence for personal use, payments for business use of personal residence, health or social club dues or initiation fees, personal services (e.g. maid, chauffeur, chef), tax indemnification and gross up payments, discretionary spending accounts, in-room movies, parking tickets or fines, entertainment expenses unless associated with a business activity, travel insurance, valet parking service (unless personal parking is not available), and purchase of personal items (clothing, toiletry items, spa use).

In addition, NMPP will reimburse reasonable business travel expenses incurred by Directors while on other NMPP business. Other NMPP business must be approved in advance by the Board, Executive Director or Director of Retail Utility Services and Member Relations and includes attendance at events such as conventions, workshops and related events. Travel arrangements for other NMPP business should be made through the Administrative Assistant to the Executive Director (when possible). First class and/or charter travel will not be reimbursed unless required for the completion of NMPP business and the receipt of prior Board approval.

Directors who are involved in an accident while traveling on business must promptly report the incident to NMPP's General Counsel. Vehicles owned, leased, or rented by NMPP may not be used for personal use without prior approval by the Executive Director.

	Revision No.	5.0
	Effective Date	June 2, 2022
Business Travel Reimbursement Policy		Distribution Restriction: Public Document

Directors on business travel may be accompanied by a family member or friend, when the presence of a companion will not interfere with successful completion of business objectives. Additional or incremental expenses arising from a family member or friend are the responsibility of the Director.

When travel is completed, Directors should submit completed, itemized business travel reimbursement request reports within 30 days to the Director of Retail Utility Services or his/her designee. A sample Business Travel Reimbursement Request form is available upon request. Business travel reimbursement request reports must be accompanied by an itemized receipt for each business expense item explaining the business purpose of the expense. Specifically, in order to provide proof during a sales tax audit, NMPP must be able to show documentation that sales tax is paid on each purchase. Mileage requests should note the location and mileage traveled and be supported by an internet printout verifying the related mileage from the Director's community to the site of the business meeting or event. This support is not expected to agree exactly to the mileage requested as additional business travel within the individual cities, etc. is expected. The printout serves to support the reasonableness of the request. Request for reimbursement of an expense without an itemized receipt will be refused. Payment will be made by NMPP as directed on the travel expense report through NMPP's normal payment process.

Submission of an expense report requesting reimbursement payment to the Director shall constitute certification the Director has not and will not be reimbursed by the Director's community for the same expenses and the Director's community prefers direct payment to the Director rather than to the Director's community.

Abuse of this business travel reimbursement policy, including falsifying expense reports to reflect costs not incurred by the Director, can be grounds for denial of reimbursement, termination of directorship and filing of criminal charges.

Revision History

Version	Effective Date	Description of Revision
1.0	March 30, 2010	Board approval of policy
2.0	September 4, 2014	Updated to reflect changes in titles, practices, etc.
3.0	May 31, 2018	Updated to reflect changes in titles; clarification regarding reimbursement when Board meeting is held in conjunction with Members Council meeting
4.0	September 5, 2019	Errata changes. Clarification regarding meal cost reimbursement when a meal option has been provided by NMPP.
5.0	June 2, 2022	Errata changes.

	Revision No.	2.0
	Effective Date	September 5, 2019
Board Member and Board President Job Descriptions		Distribution Restriction: Public Document

Appendix B: Board Member and Board President Job Descriptions

Board Member Job Description

Responsibilities

- Regularly attend Board meetings.
- Make a serious commitment to participate actively in Board and committee work, including planning work and development of organizational strategy and goals.
- Review agenda and supporting meeting materials prior to Board and committee meetings.
- Be informed about the organization's mission, services, policies and programs.
- Keep up to date on developments in the organization's field.
- Get to know other Board members and build a collegial working relationship that contributes to consensus.
- Follow conflict of interest and anti-harassment policies, and abide by confidentiality agreements and provisions.
- Assist the Board in carrying out its fiduciary responsibilities such as regularly reviewing the organization's financial performance, approving the annual budget, accepting the annual audit, and establishing investment policies and monitoring investment performance.
- Maintain professional working relationship with staff, utilize appropriate chain of command for questions or concerns, recognize and appropriately manage authority and role as a Board member.
- Promote mission and visibility of NMPP in the community.

Personal Characteristics to Consider

- Ability to listen, analyze, think clearly and creatively, work well with people individually and in a group.
- Willing to prepare for and attend Board and committee meetings, ask questions, actively provide input, interact respectfully with staff and Board members, and contribute positively to group dynamics.
- Maintain or develop skills necessary to read and understand financial statements, learn more about the energy and energy services business, understand role and responsibility as a Board member.
- Possess honesty, sensitivity to and tolerance of differing views, a friendly, responsive, and patient approach, community-building skills, personal integrity, and concern for the organization's welfare.

Board President Job Description

Responsibilities

- Preside over meetings of the Board. See that it functions effectively, interacts with management and staff optimally, and fulfills all of its duties.
- Assist with the development of agendas.
- Encourage regular attendance and active participation in meetings by all Board members.
- Ask for nominations and appoint representatives to committees as needed.
- Represent the Board on the Joint Operating Committee. Report to the Board the actions of the Joint Operating Committee.

	Revision No.	2.0
	Effective Date	September 5, 2019
Board Member and Board President Job Descriptions		Distribution Restriction: Public Document

- Reflect any concerns management has in regard to the role of the Board or individual Board members. Reflect to the Executive Director the concerns of the Board and other constituencies.
- Oversee development of any policies and procedures to ensure Board is complying with its fiduciary responsibilities, and legal and regulatory requirements.
- Oversee role planning and strategy development.
- Establish a relationship to outside counsel as needed if situation arises.
- Welcome new Board members and ensure they are oriented to their new role and responsibilities.
- Annually review the performance of the Board and take steps to improve its performance.

Personal Characteristics to Consider (in addition to those of a Board Member)

- Skills as a group facilitator, including ability to lead by example, encourage active participation, listen attentively, pose questions to achieve clarification and shared meaning, respond with respect and courtesy, and intervene privately when necessary. Maintain confidentiality in dealing with sensitive matters.
- Understanding of financial statements and sound business management practices.
- Ability to establish a positive working relationship with key staff and engage in discussions regarding Board and staff roles, responsibilities, and performance.
- Ability to provide candid and constructive feedback.

Revision History

Version	Effective Date	Description of Revision
1.0	September 4, 2014	Adoption of Job Descriptions
2.0	September 5, 2019	Errata changes

	Revision No.	1.0
	Effective Date	May 31, 2018
Anti-Harassment Policy for Members of the Board of Directors		Distribution Restriction: Public Document

Appendix C: Anti-Harassment Policy for Members of the Board of Directors

NMPP Energy (Nebraska Municipal Power Pool, Municipal Energy Agency of Nebraska, National Public Gas Agency, and the Public Alliance for Community Energy, referred to as “the organization”) is committed to providing an environment that is free from all forms of discrimination and conduct that can be considered harassing, coercive, or disruptive, including sexual harassment.

Actions, words, jokes, or comments based on an individual’s sex, race, color, sexual orientation, gender identity, national origin, age, religion, disability, genetic information, pregnancy, or any other legally protected characteristic are not appropriate and may rise to the level of unlawful harassment if they are unwelcome, severe or pervasive, and/or create a hostile environment. There are numerous Federal, State, and local laws which govern discriminatory and harassing conduct.*

Sexual harassment is defined as unwanted sexual advances, or visual, verbal, or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes gender based harassment of a person of the same sex as the harasser. The following is a partial list of examples of inappropriate behaviors that are to be avoided because they might be unlawful if they meet the definition of harassment:

- Unwanted sexual advances.
- Offering employment benefits in exchange for sexual favors.
- Making or threatening reprisals for a negative response to sexual advances.
- Visual conduct that includes leering, making sexual gestures, or displaying of sexually suggestive objects or pictures, cartoons or posters.
- Verbal conduct that includes making or using derogatory comments, epithets, slurs, or jokes.
- Verbal sexual advances or propositions.
- Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, or suggestive or obscene letters, notes, or invitations.
- Physical conduct that includes touching, assaulting, or impeding or blocking movements.

In the course of carrying out their duties for NMPP Energy, no board member has been given any authority by the organization to require any employee, vendor, member or supplier to enter into any type of sexual relationship, to demean any individual because of gender/sex or any other protected characteristic, or to require any such person to listen to or participate in sexual discussions (including sexual jokes) which are unwelcome or offensive to such individual.

Likewise, no board member has been given any authority to require any employee, vendor, member or supplier to adopt any particular religious views, to demean any individual because of their religious views, or to require any such person to listen to or participate in religious discussions which are unwelcome or offensive to that individual. Furthermore, no board member has been given any authority to demean any employee, member, vendor, or supplier because of their race or ethnic

	Revision No.	1.0
	Effective Date	May 31, 2018
Anti-Harassment Policy for Members of the Board of Directors		Distribution Restriction: Public Document

background or the existence of any disability, or to require any such individual to listen to offensive or unwelcome jokes or remarks based upon race, ethnicity or disability.

Under the law, this type of rude behavior is also likely to be considered unlawful “harassment” if the initiator knew that the conduct would be unwelcome or offensive (or the conduct was of the type which most reasonable people would have realized would be offensive under the circumstances). If an employee is offended, the offender should be informed that his or her conduct is upsetting, and be given a chance to correct the problem. However, common sense should prevail, and cases of serious misbehavior should be brought immediately to the attention of management (as should situations where offensive behavior continues, even after objection has been registered) so that an investigation can be conducted.

Any board member who is determined, after an investigation, to have engaged in sexual or other unlawful harassment shall be subject to disciplinary action, including removal from the Board of Directors where warranted.

The Board of Directors recognizes that the NMPP Energy Policy Manual shall include a Workplace Harassment Policy for staff.

**A sample of these laws include, but are not limited to: Title VII of the Civil Rights Act, Age Discrimination in Employment Act (ADEA), Equal Pay Act, Pregnancy Discrimination Act, Immigration Reform and Control Act, Americans with Disability Act (ADA), Nebraska Fair Employment Practice Act.*

Revision History

Version	Effective Date	Description of Revision
1.0	May 31, 2018	Adoption of policy



Budget
Fiscal Year 2023-2024

Presented to:
NMPP Board of Directors
March 22, 2023

Summary Presented to:
NMPP Members' Council
March 22, 2023

Reviewed by:
NMPP Board of Directors
November 3, 2022

**Nebraska Municipal Power Pool
Budget
Fiscal Year 2023-2024**

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**Nebraska Municipal Power Pool
Budget
Narrative
Fiscal Year 2023-2024**

Nebraska Municipal Power Pool's (NMPP) operations consist of member activity and services. Services are categorized as computer or distribution. Activity is tracked to allow for better management and evaluation of the various services offered and in accordance with financial accounting standards for not-for-profit organizations.

Budget Process

The budget is prepared annually based on strategic focus areas identified by the management team of the four companies of NMPP Energy. In September, accounting staff compiles historical data and populates budget templates based on information available. The management team holds a strategic planning session to review short-term and long-term plans across the four companies of NMPP Energy. Department directors then prepare budgets during September and October based on anticipated projects and needs resulting from the strategic focus areas discussed. The strategic focus areas identified in the proposed budget continue to stem from the technical complexity of the industry including the evolving energy markets and needs for updates to information technology systems.

NMPP, Municipal Energy Agency of Nebraska (MEAN), National Public Gas Agency (NPGA), and Public Alliance for Community Energy (ACE) have entered into an agreement establishing a Joint Operating Committee (JOC) due in part to the companies sharing common staff all of which reside under NMPP payroll. By combining and sharing their respective staffs and resources each company benefits by being able to perform obligations and responsibilities efficiently and at a lesser cost.

Duties of the JOC, as detailed in the Joint Operating Agreement, include the following:

- Review and recommend, prior to the respective annual meetings, the annual administrative budgets for each of the Parties.
- Determine the allocation of expenses to be used as the basis for reimbursement for services rendered or resources utilized by a Party (NMPP, MEAN, NPGA, and/or ACE).
- Approve the appropriate compensation structure and benefits of employees of NMPP.

The JOC meets in November and receives a detailed proposed administrative and general budget packet along with additional discussion and presentation at the meeting in order to allow the JOC to fulfill the duties noted above.

The Fiscal Year is April 1 to March 31. Throughout the packet, Proposed Budget refers to Fiscal Year 2023-2024 and Current Budget refers to Fiscal Year 2022-2023. The Current Budget includes the final numbers as approved by all respective Boards. The Projected Fiscal Year 2022-2023 is calculated based on actual results through January 2023, and budgeted activity for February and March with adjustments for known differences.

In accordance with the NMPP Amended and Restated Bylaws, approval of the NMPP budget resides with the NMPP Board of Directors.

Net Revenue / (Loss)

As a membership and service organization, NMPP provides services to members in a variety of areas as shown in the budget materials. As a non-profit organization, NMPP's financial goal in pricing of products and services is to cover costs. Each of the services offered is analyzed to determine whether services cover costs. Contracted services revenues and member dues serve to cover management and general costs of a nearly 200-member organization and the costs to provide services offered and utilized by members.

Nebraska Municipal Power Pool
Budget
Narrative
Fiscal Year 2023-2024

The following is a summary of the budgeted net revenue / (loss) for NMPP:

	Net Revenue			
	Proposed	Current	Proposed vs. Current	
	Budget	Budget	\$ +/-	% +/-
Net Revenue / (Loss) before Depreciation				
Member Services	\$ (47,652)	\$ (71,536)	\$ 23,884	-33%
Computer Services	123,595	164,748	(41,153)	-25%
Distribution Services	(32,550)	(60,449)	27,899	-46%
Total before Depreciation	43,393	32,763	10,630	32%
Less: Depreciation	3,506	4,500	(994)	-22%
Total Net Revenue	\$ 39,887	\$ 28,263	\$ 11,624	41%

Depreciation represents a portion of the New Initiative Fund cash that was spent on equipment in recent years.

New Initiatives Fund

The New Initiatives Fund (NIF) began in fiscal year 1999-2000. Annually, \$0.01 of the per capita portion of member dues is contributed to the fund. Since inception over \$138,000 has been contributed to the fund. Approximately \$66,000 has been spent which consists of \$46,000 for equipment used for distribution services and almost \$20,000 to provide member scholarships. Recent activity for the NIF is as follows:

New Initiatives Fund - Actual Activity			
	Fiscal Year		
	2022-2023*	2021-2022	2020-2021
Beginning Balance	\$ 70,072	\$ 83,550	\$ 83,286
Dues deposited	5,546	5,521	5,769
Equipment purchased	-	(13,859)	(2,865)
Scholarships to member communities	(775)	(5,140)	(2,640)
Ending Balance	\$ 74,843	\$ 70,072	\$ 83,550

*As of January 31, 2023

When preparing the budget, NMPP considers the net impact of New Initiatives Fund (NIF) activity. NIF activity is included in the respective line items on the *Statements of Revenues and Expenses* report. Given the balance of the NIF, full replenishment of the cash used for capital purchases is not considered necessary. The following is a summary of budgeted NIF activity:

New Initiatives Fund - Budgeted Activity				
	Proposed	Current	Proposed vs. Current	
	Budget	Budget	\$ +/-	% +/-
Dues deposited	\$ 5,556	\$ 5,554	\$ 2	0%
Scholarships to member communities	(2,500)	(2,500)	-	0%
Net Change in NIF	\$ 3,056	\$ 3,054	\$ 2	0%

**Nebraska Municipal Power Pool
Budget
Narrative
Fiscal Year 2023-2024**

Energy Research and Development Fund

The Energy Research and Development Fund (ERDF) was created in 1979 by the NMPP Board of Directors to explore innovative approaches to energy-related issues. The Fund continues through the voluntary financial support of NMPP members. Recommended voluntary contribution amounts are included on annual dues invoices based on community population and each member determines whether to contribute to ERDF. Individual NMPP members who contribute to ERDF are able to apply for grants to help finance their energy-innovative project. Actual ERDF grants awarded and paid vary year to year depending on the number of and nature of grant applications received by the ERDF Committee. More information regarding ERDF is included in NMPP's Policies and Guidelines, Section 7: Energy Research and Development Fund.

Annual contributions to ERDF are tracked separately due to the donor restriction placed on use. In accordance with accounting standards, these contributions are not included in the operating budget of NMPP on the *Statements of Revenues and Expenses* report. Earnings on the fund are not restricted and thus included in the investment return line on the *Statements of Revenues and Expenses* report.

ERDF funds are restricted for use by the donor and in accordance with fund guidelines. ERDF funds are reported in NMPP's Statements of Financial Position as Net Assets With Donor Restrictions, Purpose Restriction – ERDF and annual activity is reported in the "With Donor Restrictions" column of the Statements of Activities. ERDF funds include investments in certificates of deposits and cash in the bank. No grant requests have been received in the current year and there are no pending grants. Recent activity for the ERDF is as follows:

Energy Research & Development Fund			
	Fiscal Year		
	2022-2023*	2021-2022	2020-2021
Beginning Balance	\$ 279,391	\$ 259,959	\$ 240,713
Add: Contributions	20,258	19,432	19,246
Less: Grants Paid	-	-	-
Ending Balance	\$ 299,649	\$ 279,391	\$ 259,959

*As of January 31, 2023

Capital Plan

Timing of capital items may vary from budget due to several factors. At the time the budget is prepared, costs may be based on early estimates of identified needs. These estimates may not include actual quotes or bids from potential vendors. The timing of projects is often dependent on the workload of staff and may be started early or delayed.

There are no planned capital items (purchases individually exceeding \$2,500 and having a useful life more than one year) for NMPP in the Proposed Budget. No capital purchases are expected in the current year. A line inspection drone that was originally budgeted as a capital item by NMPP with ½ funding by MEAN is now expected to be purchased entirely by MEAN.

Management also works to develop estimates of capital purchases and additions for an additional five fiscal years to present an anticipated multi-year capital plan. Costs and timing noted in preliminary fiscal years are based on costs for recent projects or purchases and the estimated useful lives. These projects may not necessarily occur in the year noted and are subject to future review by the JOC and approval by the respective company Board of Directors.

The five-year capital plan for NMPP currently includes the following which are funded ½ by New Initiatives Funds and ½ by MEAN:

- Replacement of the three-phase transformer training simulator in 2025-2026 for \$5,000
- Replacement of the thermal/infrared camera in 2025-2026 for \$8,800

Nebraska Municipal Power Pool
Budget
Statements of Revenues and Expenses
Fiscal Year 2023-2024

	Member Services	Computer Services	Distribution Services	Proposed Budget Total	Current Budget Total	Proposed vs. Current		Fiscal Year 2022-2023 Projected	Proposed vs. Projected		Fiscal Year 2021-2022 Actuals
						\$ +/-	% +/-		\$ +/-	% +/-	
Revenue											
Member and champions dues	\$ 268,150	\$ -	\$ -	\$ 268,150	\$ 269,450	\$ (1,300)	0%	\$ 268,078	\$ 72	0%	\$ 268,377
Investment return	8,300	-	-	8,300	2,070	6,230	301%	7,697	603	8%	2,841
Software maintenance	-	703,850	-	703,850	702,150	1,700	0%	715,353	(11,503)	-2%	40,150
Software sales	-	-	-	-	45,000	(45,000)	-100%	49,550	(49,550)	-100%	696,365
Software supply sales	-	5,000	-	5,000	10,000	(5,000)	-50%	33,979	(28,979)	-85%	31,616
Nebraska Dept. of Environ. & Energy services	-	-	49,945	49,945	35,400	14,545	41%	37,600	12,345	33%	47,850
Cost of service studies	-	-	240,000	240,000	200,000	40,000	20%	235,329	4,671	2%	162,251
Electric distribution services	-	-	-	-	82,000	(82,000)	-100%	58,519	(58,519)	-100%	77,990
Training	-	-	39,500	39,500	36,220	3,280	9%	54,413	(14,913)	-27%	33,124
Energy Information Administration services	-	-	43,520	43,520	33,500	10,020	30%	29,900	13,620	46%	26,000
Other	-	-	575	575	16,075	(15,500)	-96%	25,946	(25,371)	-98%	6,437
Total revenue	276,450	708,850	373,540	1,358,840	1,431,865	(73,025)	-5%	1,516,365	(157,525)	-10%	1,393,001
Administrative and general											
Payroll and benefits	240,400	184,820	305,780	731,000	774,460	(43,460)	-6%	752,430	(21,430)	-3%	749,076
Internal office											
Conferences and training	1,066	-	-	1,066	1,249	(183)	-15%	130	936	720%	825
Dues and subscriptions	600	-	-	600	-	600	100%	475	125	26%	250
Equipment lease and maintenance	-	2,000	-	2,000	-	2,000	100%	21	1,979	9228%	-
Office supplies	-	-	-	-	-	-	-	457	(457)	-100%	-
Postage	-	-	-	-	-	-	-	2,134	(2,134)	-100%	2,432
Rent - building and equipment	48,140	36,470	61,270	145,880	144,141	1,739	1%	144,141	1,739	1%	125,654
Travel, lodging, and meals	3,373	8,365	9,540	21,278	29,879	(8,601)	-29%	40,934	(19,656)	-48%	18,274
Total internal office	53,179	46,835	70,810	170,824	175,269	(4,445)	-3%	188,292	(17,468)	-9%	147,435
Member											
Advertising - corporate image	1,088	-	-	1,088	7,513	(6,425)	-86%	2,805	(1,717)	-61%	7,629
Board and committee meetings	8,850	-	-	8,850	9,250	(400)	-4%	8,545	305	4%	7,237
Member education	-	1,000	26,500	27,500	34,220	(6,720)	-20%	31,699	(4,199)	-13%	24,074
Member scholarships	2,500	-	-	2,500	2,500	-	0%	1,195	1,305	109%	5,140
Purchases for resale	-	1,150	-	1,150	2,355	(1,205)	-51%	15,023	(13,873)	-92%	13,052
Total member	12,438	2,150	26,500	41,088	55,838	(14,750)	-26%	59,267	(18,179)	-31%	57,132
Consultants and outside services											
Audit and consulting	16,525	-	-	16,525	16,025	500	3%	16,018	507	3%	15,568
Legal	200	-	-	200	1,550	(1,350)	-87%	1,337	(1,137)	-85%	1,085
Other	1,360	-	-	1,360	3,560	(2,200)	-62%	2,750	(1,390)	-51%	3,244
Royalties	-	351,150	-	351,150	372,100	(20,950)	-6%	382,230	(31,080)	-8%	368,605
Software licenses, maint., support	-	300	3,000	3,300	300	3,000	1000%	11,379	(8,079)	-71%	962
Total consultants and outside services	18,085	351,450	3,000	372,535	393,535	(21,000)	-5%	413,712	(41,177)	-10%	389,464
Total administrative and general	324,102	585,255	406,090	1,315,447	1,399,102	(83,655)	-6%	1,413,701	(98,254)	-7%	1,343,106
Net revenue / (loss) - before depreciation	(47,652)	123,595	(32,550)	43,393	32,763	10,630	32%	102,664	(59,271)	-58%	49,895
Depreciation	-	-	3,506	3,506	4,500	(994)	-22%	4,500	(994)	-22%	5,637
Net revenue / (loss)	\$ (47,652)	\$ 123,595	\$ (36,056)	\$ 39,887	\$ 28,263	\$ 11,624	41%	\$ 98,164	\$ (58,277)	-59%	\$ 44,258
Current Budget Net Revenue / (Loss)	\$ (71,536)	\$ 164,748	\$ (64,949)								
\$ +/-	\$ 23,884	\$ (41,153)	\$ 28,893								
% +/-	-33%	-25%	-44%								

**Nebraska Municipal Power Pool
Budget
Statements of Revenues and Expenses - Distribution Services
Fiscal Year 2023-2024**

	Proposed Budget		
	Distribution Services		
	COS Studies	Other	Total
Revenue			
Nebraska Dept. of Environ. & Energy services	\$ -	\$ 49,945	\$ 49,945
Cost of service studies	240,000	-	240,000
Training	-	39,500	39,500
Energy Information Administration services	-	43,520	43,520
Other	-	575	575
Total revenue	240,000	133,540	373,540
Administrative and general			
Payroll and benefits	222,915	82,865	305,780
Internal office			
Rent - building and equipment	43,764	17,506	61,270
Travel, lodging, and meals	6,470	3,070	9,540
Total internal office	50,234	20,576	70,810
Member			
Member education	-	26,500	26,500
Total member	-	26,500	26,500
Consultants and outside services			
Software licenses, maint., support	2,000	1,000	3,000
Total consultants and outside services	2,000	1,000	3,000
Total administrative and general	275,149	130,941	406,090
Net revenue / (loss) - before depreciation	(35,149)	2,599	(32,550)
Depreciation	-	3,506	3,506
Net revenue / (loss)	\$ (35,149)	\$ (907)	\$ (36,056)
Current Budget Net Revenue / (Loss)	\$ (43,156)	\$ (21,793)	\$ (64,949)
\$ +/-	\$ 8,007	\$ 20,886	\$ 28,893
% +/-	19%	96%	44%

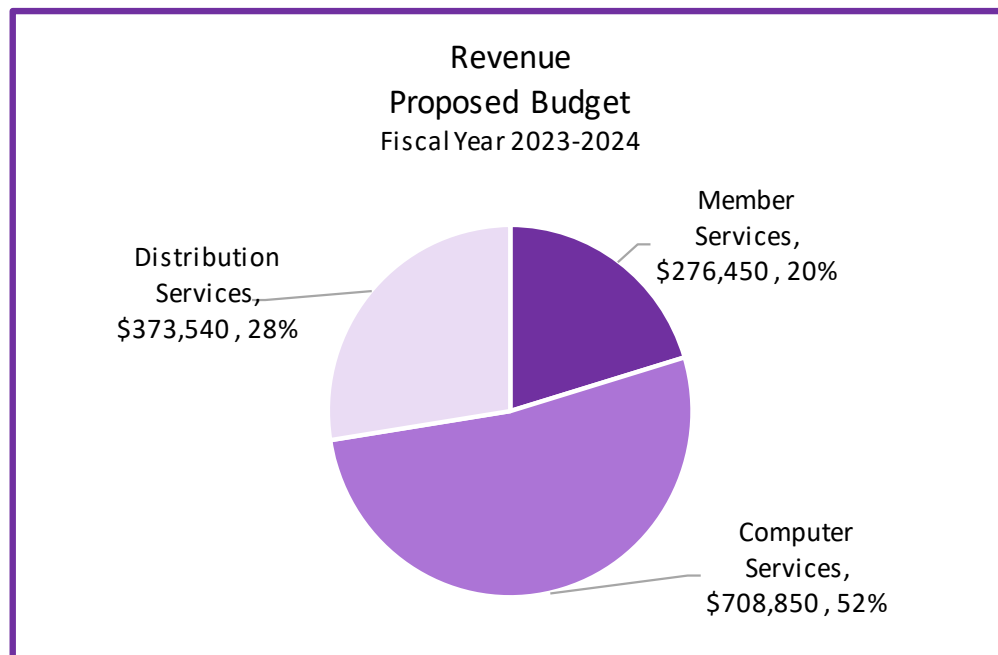
**Nebraska Municipal Power Pool
Budget
Revenues Narrative
Fiscal Year 2023-2024**

Revenues

Revenues are categorized as member, computer, or distribution services. Each product and service offered by NMPP is analyzed and budgeted individually. In preparing the revenues budget, accounting staff considers the following:

- analysis of historical results
- consideration of which services should be budgeted due to the cyclical nature of NMPP products and services
- determination of what expenses are dependent on revenues
- analysis of whether services cover their related costs
- consideration of targets for various products and services

A conservative revenues budget focus is undertaken in order to evaluate whether NMPP's revenues under contract and others that can be conservatively estimated are sufficient to cover NMPP's anticipated costs.



The *Historical Revenue Analysis* report details the historical information regarding these activities.

Member Services

Member services revenues consists primarily of member and champion dues. Additionally, investment return related to investments and cash on hand is included.

Member and Champion Dues

MEAN participant communities, NPGA members, and ACE members are required to maintain membership in NMPP; therefore, changes in status within those entities may directly impact the related membership in NMPP.

There are no changes in dues rates for members in the Proposed Budget. The last increase was an average of 1.5% effective April 1, 2018. The results of the 2020 Census are factored into the dues calculation for members.

Section 6 of NMPP's Policies and Guidelines addresses Membership. In addition, Article IX, Section 2 of the NMPP Amended and Restated Bylaws describes the financing of NMPP by contracted services and by its members through the

**Nebraska Municipal Power Pool
Budget
Revenues Narrative
Fiscal Year 2023-2024**

payment of membership assessments. Section 2. A. notes each member shall pay a basic assessment. Such basic assessment may be equal in amount for each member or may be varied by population category, using the same population categories used in determining the procedures for the nomination of individuals for election to the Board of Directors. Such basic assessment shall not exceed \$1,000 per member with a minimum amount of \$100 per member (unless that minimum exceeds the probable funds necessary for the operation of NMPP).

Section 2. B. notes if the basic assessment doesn't provide total revenue sufficient to cover probable funds for operations, the deficiency shall be eliminated by the levy of an additional assessment upon each member to be determined as follows: the most recent decennial census population figure (currently utilize the 2020 census) for each member, up to a maximum population of 31,500, shall be multiplied by a base per capita amount. The base per capita amount may be equal in amount for each member or may be varied by population category, using the same population categories as used in determining the procedures for the nomination of individuals for election to the Board of Directors.

Section 2 C. and D. note that this process is repeated until such time that sufficient funds are available to cover the probable funds necessary for the operation of NMPP.

The Member Dues structure for Municipality Members includes a basic assessment and an additional assessment as follows:

Population	Basic Assessment	Additional Assessment (Per Capita Rate)
20,000 or greater	\$660	\$0.290
Greater than 5,000 but less than 20,000	\$580	\$0.290
5,000 or less	\$470	\$0.290

Associate memberships are allowed under Article IV of the NMPP Bylaws and noted in Section 6.2 of NMPP's Policies and Guidelines. Associate members shall be liable for the payment of dues to be determined by the Board of Directors.

As the population-based fee is not appropriate for all types of organizations, special categories exist as follows for Associate members:

Category	Terms
Associate Municipality	Match formula for Municipality Members
Rural Public Power Systems	\$790.00/year; change with Municipality average
Power Authority	Category I Base Fee/Year + per capita rate
Colleges and Universities	\$360/year; no annual change
Nebraska Public Power District	\$5,000/year; no annual change
Rural Water Districts	Category II Base Fee/Year
Sovereign Native American Tribes	Category II Base Fee/Year

**Nebraska Municipal Power Pool
Budget
Revenues Narrative
Fiscal Year 2023-2024**

NMPP currently has one associate member, Northeast Nebraska Public Power District, in the Rural Public Power System category. This category was established by the Board in June 2012 in response to Northeast Nebraska Public Power District joining April 2012.

Nebraska Public Power District (NPDD) became a member of NMPP in 1998. NPDD is a member of ACE.

Champion dues are \$450 per fiscal year. There is no increase to the fiscal year rate in the Proposed Budget. The number of champions fluctuates annually.

Computer Services

Computer services revenues consist of annual software maintenance contracts, software product sales, software related supply sales, and other support services. The *Historical Revenue Analysis* report details the various historical products and services offered. Under the current software development and marketing agreement, royalties of 50% of the revenues from annual software maintenance contracts and software product sales are paid to NMPP's partner, Salt Creek Software.

Software Maintenance

Software maintenance proposed budgeted revenues represent just over half of NMPP's total proposed revenues budget. The Proposed Budget considers only information known at the current time. All current contracts are budgeted to renew unless the organization has communicated their intent to discontinue. The budget does not anticipate any new contracts. The Value Support Plan (VSP) is an annual plan that renews each January 1st for all participants. No rate increase for either the support or update portion of the VSP is proposed.

MEAN historically has paid 100% of the support portion of the VSP for MEAN Service Schedule M Participants, subject to annual review and recommendation by the MEAN Services Committee and ultimate approval by the MEAN Board of Directors. During their August 2022 meetings, the MEAN Services Committee and MEAN Board recommended including funding in MEAN's proposed budget, but changing the structure to be 50% of the total VSP for MEAN Service Schedule M Participants.

Software maintenance revenues are part of the software development and marketing agreement and result in a 50% royalty payment. The expense is included in the royalties line within consultants and outside services expenses.

Software Sales

NMPP is developing a strategic business plan for software going forward. Based on the current status of the business plan, no software sales revenues or related royalties expense have been included in the Proposed Budget. Actual sales vary annually based on the needs and budgets of communities. The *Historical Revenue Analysis* report shows the cyclical nature.

Software Supply Sales

Software supply sales consist of sales of customized paper products such as customer bills, disconnect notices, envelopes, meter cards, door hangers, etc. Due to the cyclical nature of these products and the direct costs associated with procuring the products, NMPP has included a conservative amount of \$5,000 for the net margin related to this activity on the software supply sales revenue line in the Proposed Budget. The decrease from the current budget is also due to the current status of the strategic business plan for software sales.

Other Billable Computer Services

Revenues from computer services consulting projects are reported as billable services revenue. Based on historical results shown on the *Historical Revenue Analysis* report, this activity is not included in the budget.

**Nebraska Municipal Power Pool
Budget
Revenues Narrative
Fiscal Year 2023-2024**

Distribution Services

Distribution services include the various services offered by NMPP to provide assistance to members in all aspects of their distribution system. The *Historical Revenue Analysis* report lists the various services offered. See also the *Statements of Revenues and Expenses – Distribution Services* report for a breakout of revenues, expenses and resulting net revenue for Cost of Service Studies and Other Distribution Services. This analysis was utilized by staff when adjusting pricing for services.

Nebraska Department of Environment and Energy Services

NMPP provides assistance with Nebraska Department of Environment and Energy (NDEE) permitting issues including assistance in preparing initial applications for operation of air contaminant sources for electric power plants, renewal applications, and expedited renewal applications as well as compliance related issues including assistance in maintaining records required by NDEE operating permit, preparing NDEE semi-annual report of deviations, air emissions inventory report and/or certification of compliance report, and completing mock audit. The Proposed Budget increased from current due to changes in participation and fees for services.

Cost of Service Studies

NMPP's cost of service/retail rate design study aids decision-makers in understanding system costs and determining rates for electric, water, wastewater, trash, and natural gas systems. Several communities engage in multiple studies to get a more robust and complete picture of their current situation and overall financial health. Pricing varies based on the scope of the study being conducted.

The revenue generated by this service is cyclical as shown on the *Historical Revenue Analysis* report. Studies are offered with various terms of service and pricing options. The budget is prepared under the assumption that the volume of work will be consistent year to year. Some communities choose to have studies done every two years, and some may do one every four or six years. Pricing standards are established and evaluated annually and follow the overall pricing theory for all NMPP services of covering the direct and related administrative costs incurred to provide the service. A simplified standard with increased pricing was implemented effective October 1, 2022.

MEAN recognizes the financial health of MEAN is dependent on the financial health of MEAN's Participants. Maintaining the financial strength of MEAN's Participants is an essential element of MEAN's creditworthiness. As part of MEAN's commitment to supporting the financial health of MEAN's Participants and the affiliation between MEAN and NMPP, MEAN pays 50% of the total contract price for MEAN's Service Schedule M and Service Schedule K/K-1 Participants who contract with NMPP for an electric cost of service/rate design study. This investment by MEAN is subject to annual review and recommendation by MEAN's Services Committee and the MEAN Board. The MEAN Services Committee and MEAN Board met in August 2022 and recommended including this funding in MEAN's proposed budget.

Electric Distribution Services

The electric distribution services (EDS) program is designed to assist in certain technical areas related to operating an electric distribution system and to promote the concept of system efficiency. This program, which is utilized almost exclusively by MEAN Participants, was assigned to MEAN effective January 1, 2023 following actions by both the MEAN Board of Directors and NMPP Board of Directors. As a result, the revenues and related expenses have been eliminated in the Proposed Budget.

Training

Training revenues include the training partnership with Northeast Community College (began Fiscal Year 2020-2021) for a job training and safety program. NMPP assists in facilitating including billing the participating communities on a cost pass-through basis. An equal amount of expense is included in Member Education. The Proposed Budget is equal to recent activity. Both revenues and expenses will fluctuate depending on the level of participation year to year.

**Nebraska Municipal Power Pool
Budget
Revenues Narrative
Fiscal Year 2023-2024**

The remaining budgeted revenues consist of training group revenues for sessions that are held two times a year. The Proposed Budget includes both revenues and expenses. The fee for the program is designed to cover the related costs. Projected and proposed revenues are based on the most recent actuals.

Energy Information Administration Services

Annually the U.S. Energy Information Administration (EIA) requires electric utilities to complete various reports for independent analysis and dissemination to help promote sound policymaking, efficient markets and increased public understanding of energy, and its interaction with the economy and environment. The reporting process can be complicated and time-consuming – especially for small utilities with minimal staff. NMPP's professional staff assists member utilities with reports including EIA 860 (Annual Electric Generator Report), EIA 861 (Annual Electric Power Industry Report), and EIA 923 (Annual Power Plan Operations Report) and any follow up from the EIA. The Proposed Budget increased from current due to changes in participation and increases to fees for services.

Other Billable Distribution Services

NMPP periodically publishes a Customer Owner Generation (COG) Resource Guide. NMPP's current budget and projected fiscal year anticipates the guide will be published in the current fiscal year. The MEAN Services Committee and Board recommended the guide be provided to MEAN Participants and for the cost to be included in MEAN's budget. NMPP's budgeted revenue of \$15,500 (\$250 per guide) is due to the expected purchase by MEAN. With publication expected in the current fiscal year, revenues for the guide were not included in the Proposed Budget.

Miscellaneous distribution services are also reported as billable services revenues. The budget only includes services that are under contract.

**Nebraska Municipal Power Pool
Historical Revenue Analysis
Fiscal Year 2023-2024**

	Fiscal Year				Fiscal Year 2022-2023 Projected	Projected vs. Prior Year Actuals	Current Budget	Projected vs. Current Budget	Proposed Budget	Proposed vs. Current Budget	Proposed vs. Projected
	2018-2019	2019-2020	2020-2021	2021-2022							
Member services											
Member dues	\$ 259,985	\$ 260,532	\$ 262,100	\$ 252,627	\$ 255,738	\$ 3,111	\$ 255,500	\$ 238	\$ 256,000	\$ 500	\$ 262
Champion dues	11,608	13,300	13,613	15,750	12,340	(3,410)	13,950	(1,610)	12,150	(1,800)	(190)
Investment return	5,080	5,949	5,239	2,841	7,697	4,856	2,070	5,627	8,300	6,230	603
Other	4,227	163	108	103	-	(103)	-	-	-	-	-
Total member services	280,900	279,944	281,059	271,321	275,775	4,454	271,520	4,255	276,450	4,930	675
Computer services											
Software maintenance											
ARMS (Support/Supply Sales)	3,783	3,750	3,750	3,750	1,552	(2,198)	2,950	(1,398)	1,550	(1,400)	(2)
Value Support Plan (VSP)	664,401	684,986	694,936	36,400	713,801	677,401	699,200	14,601	702,300	3,100	(11,501)
Total software maintenance	668,184	688,736	698,686	40,150	715,353	675,203	702,150	13,203	703,850	1,700	(11,503)
Software sales	49,185	77,127	40,211	696,365	49,550	(646,815)	45,000	4,550	-	(45,000)	(49,550)
Software supply sales	31,350	31,952	35,170	31,616	33,979	2,363	10,000	23,979	5,000	(5,000)	(28,979)
Other billable computer services	15,262	8,742	3,544	4,852	6,241	1,389	-	6,241	-	-	(6,241)
Total computer services	763,981	806,556	777,611	772,983	805,123	32,140	757,150	47,973	708,850	(48,300)	(96,273)
Distribution services											
Nebraska Dept. of Environ. & Energy services	29,125	31,350	34,400	47,850	37,600	(10,250)	35,400	2,200	49,945	14,545	12,345
Cost of service studies	317,260	201,837	144,871	162,251	235,329	73,078	200,000	35,329	240,000	40,000	4,671
Electric distribution services	77,807	78,558	78,540	77,990	58,519	(19,471)	82,000	(23,481)	-	(82,000)	(58,519)
Training	30,210	16,395	20,720	33,124	54,413	(33,124)	36,220	(36,220)	39,500	3,280	(14,913)
Energy Information Administration services	19,875	19,500	39,600	26,000	29,900	3,900	33,500	(3,600)	43,520	10,020	13,620
Other billable distribution services	15,462	3,874	7,047	1,482	19,705	18,223	16,075	3,630	575	(15,500)	(19,130)
Total distribution services	489,739	351,514	325,178	348,697	435,467	32,357	403,195	(22,141)	373,540	(29,655)	(61,927)
Total	\$ 1,534,620	\$ 1,438,014	\$ 1,383,848	\$ 1,393,001	\$ 1,516,365	\$ 68,951	\$ 1,431,865	\$ 30,087	\$ 1,358,840	\$ (73,025)	\$ (157,525)

**Nebraska Municipal Power Pool
Budget
Expenses Narrative
Fiscal Year 2023-2024**

Expenses

For ease of analysis, administrative and general (A&G) expenses are reported in the monthly financial statements in the following four categories: payroll and benefits, internal office, member, and consultants and outside services.

NMPP is required under Internal Revenue Service reporting requirements as a not-for-profit organization and other accounting principles generally accepted in the United State of America to record costs to each applicable program activity or supporting activity. Costs related to the direct conduct or supervision of program activities are to be charged to the applicable program. These guidelines are included in the NMPP Policies and Guidelines, Section 9.2 - Cost Allocation. The *Statements of Revenues and Expenses* report details NMPP's budget by member services (management and general supporting activities per accounting standards), computer services, and distribution services.

Payroll and Benefits

Payroll and benefits consist of gross wages, employer payroll taxes, and costs of benefits provided by NMPP to each employee. As noted, one of the duties of the JOC is to approve the appropriate compensation structure and benefits of employees of NMPP. The annual review and approval for any changes in compensation structure and benefits will be part of the November JOC meeting. The proposed budget reflects results from the recently completed compensation and benefits study, the results of which were presented to the JOC in August and will be further discussed in November. There is no change in benefits offered. The average increase related to anticipated performance/merit pay adjustments is 4.1% in the proposed budget (current budget was 3.3%). In the proposed budget the increase in budgeted medical care costs to the companies is limited to 10% as previously directed by the JOC.

See *NMPP Energy - Payroll and Benefits – Allocation by Company* section for information on allocation to each company.

NMPP Energy
Administrative and General Budget
Payroll and Benefits Allocation Narrative
Allocation by Company
Fiscal Year 2023-2024

Payroll and Benefits Allocation

Under the methodology approved by the JOC, payroll and benefits expenses are allocated to NPGA, ACE, and NMPP based on the estimated market payroll and benefits expenses each Party would incur if each company employed their own independent staff. Annual payroll and benefits costs for NPGA, ACE, and NMPP are established during the JOC budget process based on the hypothetical estimates of payroll and benefits expenses. The total budgeted payroll and benefits costs net of the established amounts for NPGA, ACE, and NMPP are allocated to MEAN. The allocation of payroll and benefits expenses is reviewed and recommended by the JOC annually. See the *NMPP Energy - Payroll and Benefits Allocation – Positions by Company* report.

Cost Allocations

Under the allocation methodology approved by the JOC, the payroll and benefits paid by NPGA, ACE, and NMPP are fixed annually unless a business change occurs during the year requiring a change in personnel. As a result, MEAN bears the risk and reward related to over or under spending in payroll and benefits, unless the variance is related to a business change for NPGA, ACE or NMPP.

As part of the budget process, management of the NMPP Energy companies discussed whether changes in the operations of each of the underlying companies resulted in changes in roles or responsibilities of current positions or resulted in a need for additional personnel. The *NMPP Energy - Payroll and Benefits Allocation – Positions by Company* report includes position detail and assumptions used for annual changes to estimated costs.

The following table summarizes the budgeted cost by company, including adjustments that came in after the JOC meeting:

	Payroll and Benefits			
	Approved	Current	Approved vs. Current	
	Budget	Budget	\$ +/-	% +/-
MEAN	\$ 6,708,426	\$ 6,355,826	\$ 352,600	6%
NPGA	403,900	376,937	26,963	7%
ACE	383,400	386,001	(2,601)	-1%
NMPP	731,000	774,460	(43,460)	-6%
Total	\$ 8,226,726	\$ 7,893,224	\$ 333,502	4%

NPGA – the analysis for NPGA was updated to reflect the added complexity that has occurred in recent years including reinstating and expanding hedging, additional prepay related transactions, asset management agreements, pipeline rate cases, etc.

ACE – the current budget had included higher costs for ACE as ACE utilized internal staff to complete various marketing and data analysis projects. The proposed budget includes the recurring costs now that the projects have been implemented.

NMPP – various NMPP services are being evaluated including the Electric Distribution Service. As the service is related to electric utilities and primarily performed for MEAN communities, the proposed budget expects that service to be moved to MEAN along with the related payroll and benefits for providing the service.

MEAN – several changes in positions impacts MEAN as well as the change in NMPP services noted above.

**NMPP Energy
Administrative and General Budget
Payroll and Benefits Allocation
Positions by Company
Fiscal Year 2023-2024**

Municipal Energy Agency of Nebraska						
Position	Approved Budget		Current Budget		Approved vs. Current	
	# of	Total	# of	Total	\$ +/-	% +/-
<u>Full-Time Positions</u>						
Accounting	7.00	\$ 960,300	7.00	\$ 910,000	\$ 50,300	6%
Executive Management	2.00	748,700	2.00	716,000	32,700	5%
Enterprise Business Support	8.50	1,008,100	9.00	1,064,000	(55,900)	-5%
Digital Solutions Group	6.00	928,900	6.00	879,000	49,900	6%
Legal/Risk/Compliance	6.00	1,001,500	6.00	958,000	43,500	5%
Operations	15.60	2,462,400	14.60	2,290,000	172,400	8%
Full-Time Equivalent Positions	45.10	\$ 7,109,900	44.60	\$ 6,817,000	\$ 292,900	4%
Benefit to MEAN		(401,474)		(461,174)	59,700	-13%
Budgeted MEAN Payroll and Benefits		\$ 6,708,426		\$ 6,355,826	\$ 352,600	6%

National Public Gas Agency						
Position	Approved Budget		Current Budget		Approved vs. Current	
	# of	Budget	# of	Budget	\$ +/-	% +/-
<u>Full-Time Positions</u>						
Executive Director	1.00	\$ 203,500	1.00	\$ 194,182	\$ 9,318	5%
Gas Controller	1.00	108,200	1.00	97,187	11,013	11%
Admin Assistant/Accountant	1.00	78,700	1.00	74,641	4,059	5%
<u>Consultants</u>						
Legal/Risk/Compliance		13,500		10,927	2,573	24%
Full-Time Equivalent Positions	3.00	\$ 403,900	3.00	\$ 376,937	\$ 26,963	7%

Public Alliance for Community Energy						
Position	Approved Budget		Current Budget		Approved vs. Current	
	# of	Budget	# of	Budget	\$ +/-	% +/-
<u>Full-Time Positions</u>						
Executive Director	1.00	\$ 184,800	1.00	\$ 175,864	\$ 8,936	5%
Retail Gas Services Coordinator	1.00	97,400	1.00	91,670	5,730	6%
Admin Assistant/Customer Service Rep	1.00	78,700	1.00	80,104	(1,404)	-2%
<u>Consultants</u>						
Accounting		4,000		10,491	(6,491)	-62%
Marketing and Communications		5,800		10,300	(4,500)	-44%
Data Analysis		9,200		14,300	(5,100)	-36%
Legal/Risk/Compliance		3,500		3,272	228	7%
Full-Time Equivalent Positions	3.00	\$ 383,400	3.00	\$ 386,001	\$ (2,601)	-1%

Nebraska Municipal Power Pool						
Position	Approved Budget		Current Budget		Approved vs. Current	
	# of	Budget	# of	Budget	\$ +/-	% +/-
<u>Full-Time Positions</u>						
Executive Director	1.00	\$ 225,400	1.00	\$ 213,946	\$ 11,454	5%
Member Services Coordinator/Admin Asst	1.00	100,500	1.00	94,644	5,856	6%
Business Software Coordinator	1.00	147,600	1.00	140,761	6,839	5%
Electrical Distribution O&M Specialist	0.25	36,600	1.00	117,489	(80,889)	-69%
Rate Analyst	1.00	120,300	1.00	113,311	6,989	6%
Accountant/Admin Assistant	1.00	85,000	1.00	80,104	4,896	6%
<u>Consultants</u>						
Lobbying		12,100		10,927	1,173	11%
Legal/Risk/Compliance		3,500		3,278	222	7%
Full-Time Equivalent Positions	5.25	\$ 731,000	6.00	\$ 774,460	\$ (43,460)	-6%

Assumptions

Evaluated based on results of compensation and benefits study incorporated into payroll and benefits budget.
Analyzed hourly rate and hours for consultants based on NMPP Energy positions.

Nebraska Municipal Power Pool
Budget
Administrative and General Narrative – Other Administrative and General Expenses
Fiscal Year 2023-2024

Other Administrative and General (A&G) Expenses

Other A&G expenses consist of direct costs and shared costs. NMPP Energy attempts to assign costs whenever possible to the specific company with which the cost is associated. Direct costs include the A&G expenses that are specific to the business operating needs of each individual company. The costs incurred are generally attributable to invoices and/or contracts with vendors relating to a cost incurred by the specific company. See *NMPP Energy – Building and Equipment Rent* section for information on rent paid to MEAN by NMPP related to shared costs.

The following provides highlights of the budgeted changes in direct costs for NMPP. See the *NMPP Energy – Detail by Company - NMPP* report.

NMPP Direct Other A&G				
	Proposed Budget	Current Budget	Proposed vs Current	
			\$ +/-	% +/-
Internal Office	\$ 24,944	\$ 31,128	\$ (6,184)	-20%
Member	39,738	54,588	(14,850)	-27%
Consultants and Outside Services	372,535	393,535	(21,000)	-5%
Total Direct Other A&G	\$ 437,217	\$ 479,251	\$ (42,034)	-9%

Internal Office

The internal office category includes costs of maintaining an office including necessary office equipment and employee related costs such as conferences and training, travel and related costs, etc.

- **Conferences and training** – includes registration fees for industry and job specific conferences and trainings; decreased based on planned activity. Projected is difficult to estimate as these costs are cyclical throughout the year.
- **Dues and subscriptions** – proposed budget is dues for Kansas Municipal Utilities which were previously included as part of an annual sponsorship in the advertising – corporate image line.
- **Equipment lease and maintenance** – replacements of computer equipment for individuals that perform NMPP services is cyclical. This category includes equipment purchases that do not meet the capitalization threshold of \$2,500 per unit. The budget varies annually based on the cyclical plan.
- **Postage** – general postage is shared and included in the calculation of rent paid to MEAN. The projected total includes specific postage incurred to provide NMPP services that was billed back to the member as part of the contracted product or service.
- **Rent – building and equipment** – see *NMPP Energy Building and Equipment Rent* section for discussion of calculation of rent paid to MEAN.
- **Travel, lodging and meals** – decreased based on a review of recent actuals and planned activity including the impact of the current status of the strategic business plan for software sales. Projected is difficult to estimate as these costs are cyclical throughout the year. This category includes both staff travel to attend various conferences and industry meetings as well as travel to members to provide the products and services offered by NMPP. Distribution services, including delivery of cost of service study results, are regularly performed on site in member communities resulting in travel related costs. Computer services also incurs travel costs in the delivery of services.

Nebraska Municipal Power Pool
Budget
Administrative and General Narrative – Other Administrative and General Expenses
Fiscal Year 2023-2024

Member

The member category includes costs related to advertising and sponsorships, Board of Directors and committee meetings, providing member education, member scholarships and purchases for resale.

- **Advertising – corporate image** – budgeted direct costs consist of concentrated marketing efforts for NMPP services including product and service specific promotional items. Decreased based on current status of the strategic business plan for software sales.
- **Board and Committee Meetings** – there are minor changes in the budgeted costs for board and committee meetings based on review of recent actuals. Direct costs include the cost of NMPP's Board meetings. NMPP's actual direct costs vary year to year depending on the composition of NMPP's board and the related reimbursed travel costs. Shared costs include NMPP's ¼ share of JOC Board Meetings. Budgeted JOC meeting costs increased due to rising costs for meals provided. NMPP budgets for all planned Board meetings to be held in person.
- **Member Education** – computer services personnel conduct refresher courses during each fiscal year. The related costs for room rental, materials, and food for these courses are included as member education costs. The Northeast Community College billing service is also included as noted in the Training revenues section. Decrease due to review of recent actuals and use of more virtual options for refresher courses.
- **Member Scholarships** – consist of scholarship opportunities through NMPP's NIF for assistance with training costs. Actual costs will depend on the utilization by the membership.
- **Purchases for resale** – see the discussion of Software Supply Sales in the *Revenues* section which explains the difference between budget and projected. The gross software supply sales revenues and related costs are not budgeted annually. The amount budgeted annually is an estimate related to user licenses needed for software.

Consultants and Outside Services

Consultants and outside services include contracted consultants and costs related to outside services provided to NMPP.

- **Audit and consulting** – these costs relate to the costs for the annual financial statement audit, as determined by the auditors, and occasional accounting consultation. It also includes a small fee to file NMPP's Form 990 electronically. Costs increased due to the annual fee increase for the audit.
- **Legal** – direct costs represent budgeted legal projects requiring outside counsel. Costs related to potential litigation/dispute/arbitration are not budgeted. The budget has been decreased due to cyclical trademark renewals being completed in the current fiscal year.
- **Other** – includes various consultant and outside service projects that don't fall within other identified categories. Proposed direct costs include bank charges and Power Manager website hosting. Decrease relates to lower expected bank charges.
- **Royalties – NMPP** – payments by NMPP for royalties related to software sales and software maintenance to NMPP's partner, Salt Creek Software, as required by the software development and marketing agreement. Budgeted expenses are directly related to budgeted revenues. Decrease is related to budgeted decrease in expected revenues.
- **Software, licenses, maintenance, and support** – consists of software specific to NMPP. Proposed budget includes quoting software which was purchased in the current fiscal year.

NMPP Energy
Administrative and General Budget
Detail by Company
Fiscal Year 2023-2024

	NMPP											
	Proposed Budget			Current Budget			Proposed vs. Current					
							\$ +/-			% +/-		
	Direct	Shared	Total	Direct	Shared	Total	Direct	Shared	Total	Direct	Shared	Total
Payroll and benefits	\$ -	\$ 731,000	\$ 731,000	\$ -	\$ 774,460	\$ 774,460	\$ -	\$ (43,460)	\$ (43,460)	-	-6%	-6%
Internal Office												
Conferences and training	1,066	-	1,066	1,249	-	1,249	(183)	-	(183)	-15%	-	-15%
Dues and subscriptions	600	-	600	-	-	-	600	-	600	100%	-	100%
Equipment lease and maintenance	2,000	-	2,000	-	-	-	2,000	-	2,000	100%	-	100%
Glynoaks operations	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-	-	-	-
Rent - building and equipment	-	145,880	145,880	-	144,141	144,141	-	1,739	1,739	-	1%	1%
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Travel, lodging and meals	21,278	-	21,278	29,879	-	29,879	(8,601)	-	(8,601)	-29%	-	-29%
Total internal office	24,944	145,880	170,824	31,128	144,141	175,269	(6,184)	1,739	(4,445)	-20%	1%	-3%
Member												
Advertising - corporate image	1,088	-	1,088	7,513	-	7,513	(6,425)	-	(6,425)	-86%	-	-86%
Annual conference, net	-	-	-	-	-	-	-	-	-	-	-	-
Board and committee meetings	7,500	1,350	8,850	8,000	1,250	9,250	(500)	100	(400)	-6%	8%	-4%
Contract services from NMPP - MEAN	-	-	-	-	-	-	-	-	-	-	-	-
Member communication	-	-	-	-	-	-	-	-	-	-	-	-
Member dues - MEAN	-	-	-	-	-	-	-	-	-	-	-	-
Member education	27,500	-	27,500	34,220	-	34,220	(6,720)	-	(6,720)	-20%	-	-20%
Member scholarships	2,500	-	2,500	2,500	-	2,500	-	-	-	0%	-	0%
Purchases for resale - NMPP Comp Svcs	1,150	-	1,150	2,355	-	2,355	(1,205)	-	(1,205)	-51%	-	-51%
Rebates paid - MEAN	-	-	-	-	-	-	-	-	-	-	-	-
Total member	39,738	1,350	41,088	54,588	1,250	55,838	(14,850)	100	(14,750)	-27%	8%	-26%
Consultants and Outside Services												
Audit and consulting	16,525	-	16,525	16,025	-	16,025	500	-	500	3%	-	3%
Call center - ACE	-	-	-	-	-	-	-	-	-	-	-	-
Financing - MEAN	-	-	-	-	-	-	-	-	-	-	-	-
Legal	200	-	200	1,550	-	1,550	(1,350)	-	(1,350)	-87%	-	-87%
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Market management	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,360	-	1,360	3,560	-	3,560	(2,200)	-	(2,200)	-62%	-	-62%
Regulatory and compliance	-	-	-	-	-	-	-	-	-	-	-	-
Royalties - NMPP Comp Svcs	351,150	-	351,150	372,100	-	372,100	(20,950)	-	(20,950)	-6%	-	-6%
Software licenses, maint., support	3,300	-	3,300	300	-	300	3,000	-	3,000	1000%	-	1000%
Total consultants and outside services	372,535	-	372,535	393,535	-	393,535	(21,000)	-	(21,000)	-5%	-	-5%
Total other administrative and general, net	437,217	147,230	584,447	479,251	145,391	624,642	(42,034)	1,839	(40,195)	-9%	1%	-6%
Total administrative and general, net	<u>\$ 437,217</u>	<u>\$ 878,230</u>	<u>\$ 1,315,447</u>	<u>\$ 479,251</u>	<u>\$ 919,851</u>	<u>\$ 1,399,102</u>	<u>\$ (42,034)</u>	<u>\$ (41,621)</u>	<u>\$ (83,655)</u>	<u>-9%</u>	<u>-5%</u>	<u>-6%</u>
Total administrative and general, summary												
Payroll and Benefits	\$ -	\$ 731,000	\$ 731,000	\$ -	\$ 774,460	\$ 774,460	\$ -	\$ (43,460)	\$ (43,460)	-	-6%	-6%
Direct Other A&G	437,217	-	437,217	479,251	-	479,251	(42,034)	-	(42,034)	-9%	-	-9%
Shared Other A&G, net	-	1,350	1,350	-	1,250	1,250	-	100	100	-	8%	8%
Building and equipment - rent paid to MEAN	-	145,880	145,880	-	144,141	144,141	-	1,739	1,739	-	1%	1%
Total administrative and general, net	<u>\$ 437,217</u>	<u>\$ 878,230</u>	<u>\$ 1,315,447</u>	<u>\$ 479,251</u>	<u>\$ 919,851</u>	<u>\$ 1,399,102</u>	<u>\$ (42,034)</u>	<u>\$ (41,621)</u>	<u>\$ (83,655)</u>	<u>-9%</u>	<u>-5%</u>	<u>-6%</u>

**NMPP Energy
Administrative and General Budget
Detail by Company
Fiscal Year 2023-2024**

	Total									Fiscal Year			Proposed vs. Projected			Fiscal Year		
	Proposed Budget			Current Budget			\$ +/-			% +/-			\$ +/-			2021-2022 Actuals		
	Direct	Shared	Total	Direct	Shared	Total	Direct	Shared	Total	Direct	Shared	Total	2022-2023 Projected					
Payroll and benefits	\$ -	\$ 8,226,726	\$ 8,226,726	\$ -	\$ 7,893,224	\$ 7,893,224	\$ -	\$ 333,502	\$ 333,502	-	4%	4%	\$ 7,759,872	\$ 466,854	6%	\$ 7,475,020		
Internal Office																		
Conferences and training	50,846	20,805	71,651	50,099	21,210	71,309	747	(405)	342	1%	-2%	0%	64,414	7,237	11%	26,508		
Dues and subscriptions	219,450	16,159	235,609	234,025	15,421	249,446	(14,575)	738	(13,837)	-6%	5%	-6%	232,401	3,209	1%	226,726		
Equipment lease and maintenance	85,804	115,643	201,447	95,950	107,980	203,930	(10,146)	7,663	(2,483)	-11%	7%	-1%	161,510	39,937	25%	189,092		
Glynoaks operations	133,375	-	133,375	140,850	-	140,850	(7,475)	-	(7,475)	-5%	-	-5%	135,362	(1,987)	-1%	131,174		
Insurance	90,200	171,000	261,200	79,375	150,900	230,275	10,825	20,100	30,925	14%	13%	13%	239,771	21,429	9%	215,270		
Miscellaneous	1,000	20,000	21,000	1,000	18,800	19,800	-	1,200	1,200	0%	6%	6%	20,791	209	1%	16,605		
Office supplies	-	17,200	17,200	-	17,500	17,500	-	(300)	(300)	-	-2%	-2%	16,630	570	3%	12,078		
Postage	-	9,500	9,500	-	12,500	12,500	-	(3,000)	(3,000)	-	-24%	-24%	10,885	(1,385)	-13%	15,111		
Rent - building and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	67,591	63,460	131,051	68,830	46,600	115,430	(1,239)	16,860	15,621	-2%	36%	14%	118,670	12,381	10%	106,693		
Travel, lodging and meals	297,424	20,565	317,989	281,858	23,617	305,475	15,566	(3,052)	12,514	6%	-13%	4%	298,697	19,293	6%	103,094		
Total internal office	945,690	454,332	1,400,022	951,987	414,528	1,366,515	(6,297)	39,804	33,507	-1%	10%	2%	1,299,129	100,893	8%	1,042,350		
Member																		
Advertising - corporate image	55,226	5,650	60,876	62,401	10,600	73,001	(7,175)	(4,950)	(12,125)	-11%	-47%	-17%	58,965	1,911	3%	25,999		
Annual conference, net	-	19,750	19,750	-	17,650	17,650	-	2,100	2,100	-	12%	12%	17,666	2,084	12%	14,282		
Board and committee meetings	86,720	5,400	92,120	102,730	5,000	107,730	(16,010)	400	(15,610)	-16%	8%	-14%	107,655	(15,535)	-14%	59,946		
Contract services from NMPP - MEAN	148,000	-	148,000	156,000	-	156,000	(8,000)	-	(8,000)	-5%	-	-5%	150,174	(2,174)	-1%	118,890		
Member communication	-	17,300	17,300	-	17,625	17,625	-	(325)	(325)	-	-2%	-2%	15,358	1,942	13%	15,177		
Member dues - MEAN	159,400	-	159,400	166,300	-	166,300	(6,900)	-	(6,900)	-4%	-	-4%	158,488	912	1%	158,061		
Member education	36,900	-	36,900	55,120	-	55,120	(18,220)	-	(18,220)	-33%	-	-33%	38,019	(1,119)	-3%	31,954		
Member scholarships	12,500	-	12,500	22,500	-	22,500	(10,000)	-	(10,000)	-44%	-	-44%	15,829	(3,329)	-21%	10,883		
Purchases for resale - NMPP Comp Svcs	1,150	-	1,150	2,355	-	2,355	(1,205)	-	(1,205)	-51%	-	-51%	8,298	(7,148)	-86%	13,052		
Rebates paid - MEAN	99,500	-	99,500	105,000	-	105,000	(5,500)	-	(5,500)	-5%	-	-5%	89,177	10,323	12%	72,890		
Total member	599,396	48,100	647,496	672,406	50,875	723,281	(73,010)	(2,775)	(75,785)	-11%	-5%	-10%	659,631	(12,135)	-2%	521,131		
Consultants and Outside Services																		
Audit and consulting	101,650	-	101,650	98,675	-	98,675	2,975	-	2,975	3%	-	3%	98,668	2,982	3%	95,868		
Call center - ACE	40,000	-	40,000	50,000	-	50,000	(10,000)	-	(10,000)	-20%	-	-20%	41,672	(1,672)	-4%	30,982		
Financing - MEAN	69,500	-	69,500	102,925	-	102,925	(33,425)	-	(33,425)	-32%	-	-32%	83,501	(14,001)	-17%	92,981		
Legal	57,625	2,600	60,225	70,625	2,600	73,225	(13,000)	-	(13,000)	-18%	0%	-18%	53,088	7,138	13%	76,587		
Lobbying	56,200	-	56,200	58,000	-	58,000	(1,800)	-	(1,800)	-3%	-	-3%	55,085	1,115	2%	53,475		
Market management	1,902,223	-	1,902,223	1,805,462	-	1,805,462	96,761	-	96,761	5%	-	5%	1,802,501	99,722	6%	1,674,869		
Other	256,394	98,180	354,574	242,635	141,855	384,490	13,759	(43,675)	(29,916)	6%	-31%	-8%	352,757	1,817	1%	329,706		
Regulatory and compliance	10,364	-	10,364	10,200	-	10,200	164	-	164	2%	-	2%	8,932	1,432	16%	6,182		
Royalties - NMPP Comp Svcs	351,150	-	351,150	372,100	-	372,100	(20,950)	-	(20,950)	-6%	-	-6%	382,489	(31,339)	-8%	368,605		
Software licenses, maint., support	489,739	175,740	665,479	479,816	139,960	619,776	9,923	35,780	45,703	2%	26%	7%	606,646	58,833	10%	885,266		
Total consultants and outside services	3,334,845	276,520	3,611,365	3,290,438	284,415	3,574,853	44,407	(7,895)	36,512	1%	-3%	1%	3,485,339	126,026	4%	3,614,521		
Total other administrative and general, net	4,879,931	778,952	5,658,883	4,914,831	749,818	5,664,649	(34,900)	29,134	(5,766)	-1%	4%	0%	5,444,099	214,784	4%	5,178,002		
Total administrative and general, net	\$ 4,879,931	\$ 9,005,678	\$ 13,885,609	\$ 4,914,831	\$ 8,643,042	\$ 13,557,873	\$ (34,900)	\$ 362,636	\$ 327,736	-1%	4%	2%	\$ 13,203,971	681,638	5%	\$ 12,653,022		
Total administrative and general, summary																		
Payroll and Benefits	\$ -	\$ 8,226,726	\$ 8,226,726	\$ -	\$ 7,893,224	\$ 7,893,224	\$ -	\$ 333,502	\$ 333,502	-	4%	4%						
Direct Other A&G	4,879,931	-	4,879,931	4,914,831	-	4,914,831	(34,900)	-	(34,900)	-1%	-	-1%						
Shared Other A&G, net	-	778,952	778,952	-	749,818	749,818	-	29,134	29,134	-	4%	4%						
Building and equipment - rent paid to MEAN	-	-	-	-	-	-	-	-	-	-	-	-						
Total administrative and general, net	\$ 4,879,931	\$ 9,005,678	\$ 13,885,609	\$ 4,914,831	\$ 8,643,042	\$ 13,557,873	\$ (34,900)	\$ 362,636	\$ 327,736	-1%	4%	2%						

NMPP Energy
Administrative and General Budget
Building and Equipment Rent Narrative
Fiscal Year 2023-2024

Shared Costs

Shared costs consist of costs for products and services that are shared by all of the companies. Resources utilized include non-personnel charges such as conferences and training not unique to an individual company and related travel costs, dues and subscriptions, leased and non-capitalized equipment and related maintenance, joint insurance, miscellaneous, office supplies, postage, telecommunications, travel that is not company specific, collective advertising, net NMPP Energy annual conference costs, ¼ of the JOC meeting costs, member communication, shared legal costs, joint consultants and outside services, software licenses, etc. Although each company may benefit from the shared products and services, if each Party operated independently, each product and service may be required at a higher or lower level than the amount purchased collectively. Shared costs are considered annually by the JOC when establishing rent paid to MEAN.

A summary comparison of the NMPP Energy shared other administrative and general expenses, net of annual conference revenues, that comprises MEAN shared other A&G is included below.

MEAN Shared Other A&G				
	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ +/-	% +/-
Internal Office	\$ 454,332	\$ 414,528	\$ 39,804	10%
Member	48,100	50,875	(2,775)	-5%
Consultants and Outside Services	276,520	284,415	(7,895)	-3%
Total Shared Other A&G, Net	\$ 778,952	\$ 749,818	\$ 29,134	4%
JOC paid by NMPP/ACE/NPGA	(4,050)	(3,750)	(300)	8%
Total MEAN Shared Other A&G, Net	\$ 774,902	\$ 746,068	\$ 28,834	4%

Building and Equipment Rent

Use of space in the building, use of operating equipment, use of technology and shared products is allocated to NPGA, ACE, and NMPP based on the estimated market expenses each Party would incur if each company operated independently. The allocated cost is reimbursed to MEAN as rent paid. The amount of rent paid to MEAN is reviewed and recommended by the JOC annually.

Each company's Board of Directors should be able to see what change in operating needs resulted in an increase or decrease to rent paid to MEAN outside of the overall increase in budgeted shared/allocated costs. See the *NMPP Energy - Building and Equipment Rent Detail* report for detail of each component of the calculation. Assumptions used to establish each component are detailed in the *Building and Equipment Rent Assumptions Narrative*. A summary of building and equipment rent by company is included below.

Building and Equipment Rent Paid to MEAN				
	Proposed Budget	Current Budget	Proposed vs. Current	
			\$ +/-	% +/-
NPGA	\$ 74,749	\$ 75,306	\$ (557)	-1%
ACE	84,350	84,563	(213)	0%
NMPP	145,880	144,141	1,739	1%
Total Rent Paid to MEAN	\$ 304,979	\$ 304,010	\$ 969	0%

All companies were impacted by the cyclical replacement of computers which generally offset other general costs increases. NMPP was also impacted by increased costs for annual conference.

**NMPP Energy
Administrative and General Budget
Building and Equipment Rent Detail
Fiscal Year 2023-2024**

	Proposed Budget				Current Budget				Proposed vs. Current \$ +/-				Proposed vs. Current % +/-			
	NPGA	ACE	NMPP	Total	NPGA	ACE	NMPP	Total	NPGA	ACE	NMPP	Total	NPGA	ACE	NMPP	Total
Internal Office																
Equipment Lease & Maintenance																
Copier	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	0%	0%	0%	0%
Personal Computer Replacement	-	-	2,546	2,546	2,472	2,472	4,944	9,888	(2,472)	(2,472)	(2,398)	(7,342)	-100%	-100%	-49%	-74%
Mail Meter	-	568	568	1,136	-	542	542	1,084	-	26	26	52	-	5%	5%	5%
Network/Firewalls/Maint/BackUp	5,402	5,402	10,806	21,610	5,245	5,245	10,491	20,981	157	157	315	629	3%	3%	3%	3%
Total Equip. Lease & Maint.	10,402	10,970	18,920	40,292	12,717	13,259	20,977	46,953	(2,315)	(2,289)	(2,057)	(6,661)	-18%	-17%	-10%	-14%
Insurance	9,463	12,618	15,772	37,853	8,682	11,576	14,470	34,728	781	1,042	1,302	3,125	9%	9%	9%	9%
Office Supplies	500	1,000	2,000	3,500	500	1,000	2,000	3,500	-	-	-	-	0%	0%	0%	0%
Postage	335	167	1,449	1,951	328	164	1,421	1,913	7	3	28	38	2%	2%	2%	2%
Rent - Building and Equipment	40,211	45,502	58,200	143,913	39,813	45,051	57,624	142,488	398	451	576	1,425	1%	1%	1%	1%
Telecommunications	7,129	7,384	8,147	22,660	6,922	7,169	7,910	22,001	207	215	237	659	3%	3%	3%	3%
Total Internal Office	68,040	77,641	104,488	250,169	68,962	78,219	104,402	251,583	(922)	(578)	86	(1,414)	-1%	-1%	0%	-1%
Member																
Annual Conference																
Costs	-	-	29,175	29,175	-	-	27,625	27,625	-	-	1,550	1,550	-	-	6%	6%
Sponsorships and Registrations	-	-	(21,006)	(21,006)	-	-	(20,719)	(20,719)	-	-	(287)	(287)	-	-	1%	1%
Annual Conference, net	-	-	8,169	8,169	-	-	6,906	6,906	-	-	1,263	1,263	-	-	18%	18%
Board and Committee Meetings																
Facility Rental	-	-	2,200	2,200	-	-	2,350	2,350	-	-	(150)	(150)	-	-	-6%	-6%
Member Communication	-	-	17,300	17,300	-	-	17,300	17,300	-	-	-	-	-	-	0%	0%
Total Member	-	-	27,669	27,669	-	-	26,556	26,556	-	-	1,113	1,113	-	-	4%	4%
Consultants and Outside Services																
Outside Services																
Web Site Hosting	1,591	1,591	1,591	4,773	1,545	1,545	1,545	4,635	46	46	46	138	3%	3%	3%	3%
Payroll Administration	656	656	1,312	2,624	637	637	1,274	2,548	19	19	38	76	3%	3%	3%	3%
Mail House Services	-	-	3,060	3,060	-	-	3,000	3,000	-	-	60	60	-	-	2%	2%
Total Outside Services	2,247	2,247	5,963	10,457	2,182	2,182	5,819	10,183	65	65	144	274	3%	3%	2%	3%
Software Licenses, Maintenance, Support																
Accounting Software	2,400	2,400	2,400	7,200	2,160	2,160	2,160	6,480	240	240	240	720	11%	11%	11%	11%
Member Relations (CRM) System	-	-	1,236	1,236	-	-	1,200	1,200	-	-	36	36	-	-	3%	3%
Office 365/Windows 10	1,413	1,413	2,826	5,652	1,372	1,372	2,744	5,488	41	41	82	164	3%	3%	3%	3%
Adobe Acrobat DC	649	649	1,298	2,596	630	630	1,260	2,520	19	19	38	76	3%	3%	3%	3%
Total Software Licenses, Maint, Support	4,462	4,462	7,760	16,684	4,162	4,162	7,364	15,688	300	300	396	996	7%	7%	5%	6%
Total Consultants and Outside Services	6,709	6,709	13,723	27,141	6,344	6,344	13,183	25,871	365	365	540	1,270	6%	6%	4%	5%
Total Building and Equipment Rent	\$ 74,749	\$ 84,350	\$ 145,880	\$ 304,979	\$ 75,306	\$ 84,563	\$ 144,141	\$ 304,010	\$ (557)	\$ (213)	\$ 1,739	\$ 969	-1%	0%	1%	0%

**NMPP Energy
Administrative and General Budget
Building and Equipment Rent Assumptions Narrative
Fiscal Year 2023-2024**

The following assumptions were used to determine the costs included in the building and equipment rent calculation.

Internal Office

- Equipment Lease & Maintenance
 - Copier – based on NMPP Energy lease and usage cost; each company would need one copier.
 - Personal Computer Replacement - based on estimated replacement costs per computer and 3-year rotation for "shared personnel". The "shared personnel" for each company are determined by the *Positions by Company* report.
 - Mail Meter – based on NMPP Energy budgeted lease cost.
 - Network/Firewalls/Maint/BackUp – cost for outsourcing network services equal the estimated contract cost. The minimum contract cost increases when more computers and servers are needed. Costs are assumed to increase 3% annually.
- Insurance – based on NMPP Energy budgeted insurance pricing and comparison to local not-for-profit cost.
- Office Supplies and Postage – based on overall office supplies costs and knowledge of routine mailings with pricing fluctuations in postage rates year to year.
- Rent – Building and Equipment – based on rent paid by local not-for-profit for space suited for each company; 1.0% used for annual increase in building upkeep costs.
- Telecommunications – based on comparison to similar local organization, current NMPP Energy pricing, and individual needs of each company for phone and internet services.

Member

- Annual Conference – based on assumption that a shorter conference would be held by NMPP; costs represent ½ of the amount in the budget. Sponsorships and registrations estimated based on most recent coverage of costs.
- Board and Committee Meetings – due to NPGA Board size, NPGA would not incur facility costs, ACE incurs these costs direct, NMPP cost is estimated based on ACE's budget.
- Member Communication – based on budget for NMPP Energy's member newsletter.

Consultants and Outside Services

- Outside Services
 - Web Site Hosting – based on current NMPP Energy costs; annual increase expected.
 - Payroll Administration – based on current NMPP Energy costs; annual increase expected.
 - Mail House Services – based on budget for NMPP Energy costs for member newsletter distribution.
- Software Licenses, Maintenance, Support
 - Accounting Software – based on software needs of the company and pricing noted on websites; increased from \$180 to \$200/user/month. Users are determined by the *Positions by Company* report.
 - Member Relations (CRM) System – based on pricing quotes provided by Digital Solutions Group for contract and contact management.
 - Office 365/Windows 10 – based on pricing quotes noted on websites; number of users varies based on individual company needs.
 - Adobe Acrobat DC – based on software needs of the company and pricing noted on websites; number of users varies based on individual company needs.

NMPP Board of Directors General Counsel Report

Federal Legislative Updates

Robin Spady and Chris Dibbern attended the APPA legislative Rally in Washington D.C. in February 2023. While there, a group of NPA attendees, (OPPD, NPPD, MEAN and LES) visited with Senator Deb Fischer, Senator Pete Ricketts, Congressman Don Bacon, Congressman Mike Flood, and Congressman Adrian Smith. Our talking points from APPA included: permitting reform, supply chain issues with distribution transformers, local control issues with renewable energy matters, and resource adequacy concerns in the markets. We distributed the NMPP Senators' packet while on the visit and attended the Nebraska Breakfast.

State Issues

- A state Legislative panel including Iowa, Nebraska, Wyoming, and Colorado topics will be presented at the NMPP Annual Conference next week, with guest speakers, Julie Smith and Joe Kohout. Several State Senators have RSVP'd to the NMPP reception on Tuesday evening. Please introduce yourself and make them feel welcome. A big thank you to the Natural Resource Committee for their work on MEAN's Bill LB 289.
- The Nebraska Bills of Interest are included in the packet. Unfortunately, due to Filibusters, not a single bill has passed in the first 45 days. Staff will mention a few items, if time permits. MEAN'S BILL LB 289, introduced by Senator Bruce Bostelman is on General File. Thank you to Tom Ourada of Crete, NE for testifying for the bill on behalf of MEAN.
- MEAN has been asked to present its WAPA Integrated Resource Plan to the Nebraska Power Review Board on March 17, 2023.
- The Iowa Legislature moved through its first phase of dealing with proposed bills coined "the first funnel". With this measure, several bills that NMPP monitored were killed and they will be done for the year. Julie Smith Esq. continues to report on all the legal/regulatory activity in her written reports that go out to all our Iowa MEAN members and staff. Details of legislative bills can be found in Julie's reports or you can give Chris a call to discuss.
- The Colorado General Assembly introduced a bill on Resource Adequacy with filing requirements for wholesale suppliers. MEAN worked with CAMU to get the language acceptable to smaller Joint Action Agencies like MEAN and APRA. Other energy bills are still being discussed in Colorado to continue to encourage greenhouse gas reductions.

NMPP BILLS OF INTEREST
03/10/2023

Attachment G

	A	B	C	D	E	F	G
1	Bill No.		Sponser	Description	Provision/Notes	Position	Status
	LB3	3	Sanders	Change provisions for tax levies for bonds issued by political subdivisions		Monitor	Referred to banking Hearing 1/31/23 9:00 Gen File, Select File
2							
3	LB5	5	Blood	Provide for compensability under Nebraska Worker's Compensation Act for mental injuries resulting from workplace violence		Monitor	5 senator signed on Hearing 2/13/23 1:30
4	LB7	7	Blood	Provide a statute of limitations for exposure to hazardous or toxic chemicals		Oppose	Referred to judiciary Hearing 1/25/23 1:30
5	LB9	9	Blood	Change independent expenditure reporting requirements and require electioneering reporting		Monitor	Referred to gov
6	LB15	15	Briesse	Change provisions of the Wage and Hour Act	Conrad MOI IPP	Monitor	Referred to business Hearing 1/30/23 9:00 Gen File
7	LB16	16	Briesse	Require occupational boards to issue certain credentials based on credentials or work experience in another jurisdiction and make a determination regarding an applicant with a criminal conviction, provide for jurisprudential examinations and appeals from denial of a license, and change requirements for membership of the State Electrical Board		Monitor	Referred to gov Hearing 2/9/23 9:30
8	LB21	21	Wayne	Change provisions relating to the city council of a city of the metropolitan class		Monitor	Referred to urban Hearing 1/31/23 9:00 Gen File
9	LB22	22	Wayne	Decriminalize use and possession of marijuana		Monitor	Referred to judiciary Hearing 2/9/23 1:30
10	LB25	25	Wayne	Authorize punitive damages as prescribed and provide for distribution		Monitor	Referred to judiciary Hearing 1/25/23 1:30 Gen File
11	LB26	26	Wayne	Adopt the Rural Municipal Broadband Access Act		Support	Referred to T&T Hearing 2/13/23 1:30
12	LB31	31	Jacobson	Require train crews of at least two individuals as prescribed		Monitor	Referred to T&T Hearing 3/6/23 1:30
13	LB37	37	Dungan	Change motor vehicle identification inspection requirements		Monitor	Referred to T&T Hearing 1/30/23 9:30 am
14	LB40	40	Blood	Adopt the Riparian and Water Quality Practices Act		Monitor	Referred to NRC Hearing 2/23/23 1:30 pm
15	LB44	44	Dungan	Adopt the Midwest Interstate Passenger Rail Compact		Monitor	Referred to T&T Hearing 3/6/23 1:30
16	LB45	45	Dorn	Create the Revitalize Rural Nebraska Grant Fund		Monitor	Referred to urban Hearing 2/21/23 1:30 Gen File
17	LB47	47	Dorn	Change notice requirements under the Open Meetings Act for certain fire districts		Oppose	Referred to gov Hearing 1/26/23 1:30 pm Gen File
18	LB49	49	Dungan	Change provisions relating to solar energy and wind energy, declare certain instruments void and unenforceable, and provide for a civil cause of action		Monitor	Referred to judiciary Hearing 2/23/23 1:30 pm
19	LB51	51	Briesse	Change provisions relating to the use of the state's telecommunications system		Monitor	Referred to gov Hearing 1/27/23 1:30 pm Gen File, Select File
20	LB57	57	Cavanaugh	Adopt the Paid Family and Medical Leave Insurance Act		Monitor	Referred to business Hearing 1/30/23 9:00
21	LB61	61	Brandt	Authorize leasing of dark fiber and eliminate certain powers of the Public Service Commission		Support	Referred to T&T Hearing 2/21/23 1:30
22	LB63	63	Bostar	Require withholding of distributions to telecommunications companies from the Nebraska Telecommunications Universal Service Fund		Monitor	Referred to T&T Hearing 2/14/23 1:30
23	LB66	66	Slama	Change provisions relating to the regulation and operation of all-terrain vehicles and utility-type vehicles		Monitor	Referred to T&T Hearing 1/23/23 1:30 pm
24	LB74	74	Linehan	Change sales tax provisions relating to purchasing agents		Monitor	Referred to Revenue Hearing 2/1/23 1:00 Gen File
25	LB77	77	Brewer	Provide for carrying of concealed handguns without a permit, change provisions relating to concealed weapons, and prohibit certain regulation of weapons by cities, villages, and counties		Monitor	Referred to judiciary Hearing 1/26/23 1:30 Brewer priority bill Gen File, Select File
26	LB95	95	Slama	Adopt the Asbestos Trust Claims Transparency Act and the Asbestos Claims Priorities and Claims Legitimacy Act and change a statute of limitations		Monitor	Referred to judiciary Hearing 2/24/23 1:30 pm
27	LB100	100	Erdman	Change provisions relating to qualified locations under the ImagiNE Nebraska Act		Monitor	Referred to Revenue Hearing 3/16/23 1:30 pm
28	LB118	118	Brandt	Change provisions of the Nebraska Advantage Rural Development Act		Monitor	Referred to Revenue Hearing 3/16/23 1:30 pm
29	LB119	119	Bostelman	Redefine a term under the Nebraska Broadband Bridge Act		Monitor	Referred to T&T Hearing 2/7/23 1:30
30	LB120	120	Bostelman	Eliminate obsolete provisions relating to a Nebraska Power Review Board study		Support	Referred to NRC Hearing 2/16/23 1:30
31	LB122	122	Bostelman	Change provisions relating to the One-Call Notification System Act		Oppose	Referred to T&T Hearing 1/31/23 9:30
32	LB125	125	Bostelman	Change provisions relating to interest earnings on the Surface Water Irrigation Infrastructure Fund		Monitor	Referred to appropriations Hearing 3/14/23 1:30
33	LB133	133	Cavanaugh, J	Provide that entities exercising the power of eminent domain are subject to the Open Meetings Act		Oppose	Referred to gov Hearing 2/10/23 1:30
34	LB134	134	Cavanaugh, J	Provide requirements under the Small Wireless Facilities Deployment Act		Monitor	Referred to T&T Hearing 2/21/23 1:30
35	LB144	144	Brandt	Change and eliminate certain classes of licenses under the State Electrical Act		Monitor	Referred to general affairs Hearing 3/6/23 1:30
36	LB155	155	DeBoer	Change provisions regarding the applicability of the Small Wireless Facilities Deployment Act		Monitor	Referred to T&T Hearing 2/7/23 1:30
37	LB161	161	McDonnell	Change provisions of the Workplace Privacy Act		Monitor	Referred to business Hearing 1/30/23 9:00 Gen File
38	LB164	164	McKinney	dopt updates to building and energy codes		Monitor	Referred to urban Hearing 1/24/23 1:30

NMPP BILLS OF INTEREST
03/10/2023

Attachment G

	A	B	C	D	E	F	G
	Bill No.		Sponsor	Description	Provision/Notes	Position	Status
39	LB166	166	Bostelman	Change provisions relating to design-build, construction manager-general contractor, and public-private-partnership proposals under the Transportation Innovation Act		Monitor	Referred to T&T Hearing 3/7/23 1:30
40	LB169	169	Hunt	Prohibit discrimination based upon sexual orientation and gender identity		Monitor	Referred to judiciary Hearing 3/1/23 1:30 pm
41	LB172	172	Bostar	Adopt updated electrical standards		Monitor	Referred to urban Hearing 1/24/23 1:30 Gen File
42	LB191	191	Halloran	Provide for confidentiality of and access to certain injury reports under the Nebraska Workers' Compensation Act		Monitor	Referred to business Hearing 3/6/23 1:30
43	LB205	205	von Gillern	Adopt the Government Neutrality in Contracting Act		Monitor	Referred to gov Hearing 2/10/23 9:30 Gen File
44	LB209	209	Bostar	Provide tax exemptions relating to data centers		Monitor	Referred to Revenue Hearing 3/1/23 1:30 pm
45	LB218	218	Ibach	Change provisions relating to intent to appropriate money for management of vegetation within the banks or flood plain of a natural stream		Monitor	Referred to agriculture Hearing 2/7/23 1:30 Gen File
46	LB224	224	McKinney	Adopt the Aid to Municipalities Act		Monitor	Referred to urban Hearing 2/21/23 1:30 Gen File
47	LB234	234	Walz	Require reporting of blocked railroad crossing complaints		Monitor	Referred to T&T Hearing 3/6/23 1:30
48	LB235	235	Wayne	Change provisions relating to the use of tax credits under the Imagine Nebraska Act		Monitor	Referred to Revenue Hearing 3/15/23 1:30 pm
49	LB237	237	Wayne	Appropriate funds to the Department of Environment and Energy		Support	Referred to appropriations Hearing 3/13/23 1:30
50	LB241	241	Briese	Change provisions relating to transfers of water to another state		Monitor	Referred to NRC Hearing 1/26/23 1:30
51	LB255	255	Brewer	Change eminent domain and renewable energy generation provisions relating to certain power suppliers		Oppose	Referred to NRC Hearing 2/22/23 1:30 pm
52	LB267	267	Brewer	Adopt the Critical Infrastructure Utility Worker Protection Act		Support	Referred to business Hearing 1/30/23 9:00 Gen File
53	LB289	289	Bostelman	Provide powers for agencies created under the Municipal Cooperative Financing Act		Support	Referred to NRC Hearing 1/26/23 1:30 Gen File
54	LB292	292	Cavanaugh	Prohibit the use of eminent domain under the Jobs and Economic Development Initiative Act		Monitor	Referred to NRC Hearing 2/8/23 1:30
55	LB297	297	Sanders	Adopt the Personal Privacy Protection Act		Monitor	Referred to gov Hearing 2/16/23 1:30 Gen File
56	LB300	300	Linehan	Change provisions relating to sales and use tax exemptions for nonprofit organizations		Monitor	Referred to Revenue Hearing 2/10/23 9:30 Gen File
57	LB302	302	Linehan	Change provisions relating to conflicts of interest by certain officeholders and public employees		Monitor	Referred to gov Hearing 2/15/23 1:30 Gen File
58	LB304	304	Linehan	Require political subdivisions to disclose membership dues and lobbying fees		Oppose	Referred to gov Hearing 2/9/23 1:30
59	LB322	322	Linehan	Prohibit creation of new joint public agencies with power or authority relating to tax		Monitor	Referred to Revenue Hearing 3/9/23 1:30 pm
60	LB325	325	Dungan	Change immunity for intentional torts under the Political Subdivisions Tort Claims Act and the State Tort Claims Act		Monitor	Referred to judiciary Hearing 2/24/23 1:30 pm
61	LB332	332	Linehan	Prohibit creation of new joint public agencies with power or authority relating to education		Monitor	Referred to Education
62	LB354	354	Raybould	Change uninsured or underinsured motor vehicle insurance provisions		Monitor	Referred to banking Hearing 3/13/23 1:30
63	LB359	359	Hughes	Change application deadlines under the Nebraska Broadband Bridge Act		Monitor	Referred to T&T Hearing 2/7/23 1:30
64	LB366	366	Conrad	Change provisions relating to public records and include body-worn camera recordings in certain circumstances		Monitor	Referred to gov Hearing 3/2/23 1:30 pm
65	LB394	394	Erdman	Change provisions relating to the determination of damages as a result of eminent domain		Oppose	Referred to judiciary Hearing 2/23/23 1:30 pm
66	LB395	395	Erdman	Change the compensation of members of the Nebraska Oil and Gas Conservation Commission		Support	Referred to NRC Hearing 1/26/23 1:30 Gen File
67	LB397	397	Erdman	Relocate the Game and Parks Commission headquarters to the city of Sidney, Nebraska		Support	Referred to NRC Hearing 2/9/23 9:30
68	LB399	399	Brewer	Change provisions relating to privately developed renewable energy generation facilities and other electric generation facilities		Neutral	Referred to NRC Hearing 2/22/23 1:30 pm
69	LB412	412	Geist	Provide powers for the Public Service Commission under the Nebraska Broadband Bridge Act		Monitor	Referred to T&T Hearing 2/7/23 9:30
70	LB428	428	Walz	Require the Nebraska Emergency Management Agency to provide matching funding for the federal Hazard Mitigation Grant Program		Monitor	Referred to gov
71	LB450	450	Brewer	Prohibit land disposal of wind turbine blades and their component parts		Monitor	Referred to NRC Hearing 2/8/23 9:30 Gen File
72	LB476	476	Wayne	Adopt the Public Entities Investment Trust Act		Monitor	Referred to banking Hearing 3/7/23 1:30 Bill withdrawn
73	LB513	513	Brewer	Change proof of publication requirements for legal notices and requirements for published notice and virtual conferencing under the Open Meetings Act		Support	Referred to gov League Hearing 2/10/23 1:30 Gen File
74	LB541	541	Lowe	Provide for nomination and election of public power district and public power and irrigation district directors on the partisan ballot		Neutral	Referred to gov Hearing 3/15/23 1:30 pm
75	LB565	565	Bostelman	Provide a grant program related to hydrogen hub designations	Priority Bill	Support	Referred to NRC Hearing 2/1/23 9:30

NMPP BILLS OF INTEREST
03/10/2023

Attachment G

	A	B	C	D	E	F	G
1	Bill No.		Sponsor	Description	Provision/Notes	Position	Status
76	LB566	566	Bostelman	Require a study and report by the Natural Resources Committee of the Legislature regarding intermittent renewable energy generation		Neutral	Referred to executive Hearing 2/24/23 12:00
77	LB567	567	Bostelman	Change provisions relating to public power and irrigation districts and electric suppliers		Neutral	Referred to NRC Hearing 2/2/23 9:30
78	LB568	568	Bostelman	Adopt the Nuclear and Hydrogen Development Act		Support	Referred to NRC Hearing 2/16/23 1:30
79	LB569	569	Bostelman	Prohibit financial interests by certain county officers and family members in electric generation facilities		Monitor	Referred to gov Hearing 2/15/23 1:30
80	LB636	636	Albrecht	Prohibit political subdivisions from restricting certain energy services		Monitor	Referred to NRC Hearing 2/8/23 1:30 Gen File
81	LB637	637	Albrecht	Require members of the public to be allowed to speak at each meeting subject to the Open Meetings Act		Monitor	Referred to gov Hearing 2/24/23 1:30 pm
82	LB650	650	McDonnell	Allow certain cybersecurity records to be withheld from the public		Neutral	Referred to gov Hearing 3/2/23 1:30 pm Gen File
83	LB651	651	McDonnell	Provide for appropriations relating to cybersecurity improvements for state agencies and political subdivisions		Monitor	Referred to appropriations Hearing 3/16/23 1:30
84	LB683	683	Transportation and Telecommunications Committee	Create the Nebraska Broadband Office and provide duties		Monitor	Referred to T&T Hearing 2/7/23 9:30
85	LB725	725	Dungan	Change provisions relating to electric companies and electric cooperative corporations		Oppose	Referred to NRC Hearing 3/2/23 1:30 pm
86	LB726	726	Dungan	Adopt the Nebraska Electric Consumer Right to Transparency and Local Control Act		Oppose	Referred to NRC Hearing 3/2/23 1:30 pm
87	LB733	733	Bostar	Adopt the Broadband Pole Placement and Undergrounding Fund Act		Neutral	Referred to T&T Hearing 2/21/23 1:30



NMPP MEAN NPGA ACE

**Champion Membership Application Form
Nebraska Municipal Power Pool**

Firm Name: Cross Canyon Engineering, LLC
 Contact Representative: Tyler Swaney, PE
 Contact Email: tyler.swaney@crosscanyonengineering.com
 Address: Offices in Ogallala, NE, Fort Collins, CO, Cortez, CO & Albuquerque, NM

Phone: 308-289-5658
 Website: http://www.crosscanyoneng.com

Would you like your firm's name and link displayed on the NMPP website
 (<http://www.nmppenergy.org/champions>)? Yes ☒ No ☐

New for 2021! This year NMPP will be expanding the benefits available to Champion members by creating a virtual and printed Champions guide to be made available to our members with information on your company and its offerings. If you would like to be included in this material, please provide the information below:

- Email logo to ahansen@nmppenergy.org (high resolution jpg version would be best)
- Rep contact details (if different than above):
 1. _____
 2. _____
- Brief company summary to be included in materials **if desired** (up to 50 words):

Please return form with payment to:

Jennifer McCoy
 NMPP Energy
 8377 Glynoaks Drive
 Lincoln, NE 68516
 Fax: 402.474.0473
 Email: jmccoy@nmppenergy.org