

RESOLUTION NO. 2023-01-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTON, TEXAS, (“CITY”) APPROVING AND ADOPTING RATE SCHEDULE “RRM – RATE REVIEW MECHANISM” FOR ATMOS ENERGY CORPORATION, MID-TEX DIVISION AS A SUBSTITUTION FOR THE ANNUAL INTERIM RATE ADJUSTMENT PROCESS DEFINED BY SECTION 104.301 OF THE TEXAS UTILITIES CODE; ADOPTING A SAVINGS CLAUSE; DETERMINING THAT THIS RESOLUTION WAS PASSED IN ACCORDANCE WITH THE REQUIREMENTS OF THE TEXAS OPEN MEETINGS ACT; DECLARING AN EFFECTIVE DATE; AND REQUIRING DELIVERY OF THIS RESOLUTION TO THE COMPANY.

WHEREAS, the City of Weston, Texas (“City”) is a gas utility customer of Atmos Energy Corp., Mid-Tex Division (“Atmos Mid-Tex” or “the Company”), and a regulatory authority with an interest in the rates and charges of Atmos Mid-Tex; and

WHEREAS, the City is a regulatory authority under the Gas Utility Regulatory Act (“GURA”) and under § 103.001 of GURA has exclusive original jurisdiction over the rates, operations and services of Atmos Mid-Tex within the municipality; and

WHEREAS, the Rate Review Mechanism (“RRM”) Tariff allows for an expedited rate review process to facilitate annual changes in gas utility rates reflective of Atmos Mid-Tex’s annual system-wide cost of providing service; and

WHEREAS, the RRM process permits City review of requested rate changes and provides for a review of Atmos Mid-Tex’s total cost of service on an annual basis; and

WHEREAS, the RRM tariff attached to this Resolution reflects the ratemaking standards and methodologies authorized by the Railroad Commission in the most recent Atmos rate cases, G.U.D. No. 10170; and G.U.D. No. 10580;

WHEREAS, the RRM process may avoid costly rate case litigation; and

WHEREAS, the attached Rate Schedule “RRM – Rate Review Mechanism” (“RRM Tariff”) provides for a reasonable expedited rate review process that has been shown to result in just and reasonable gas utility rates; and

WHEREAS, the attached RRM Tariff as a whole is in the public interest.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WESTON, TEXAS:

Section 1. That the findings set forth in this Resolution are hereby in all things approved.

Section 2. That the City Council finds that the RRM Tariff, **which is attached hereto and incorporated herein as Attachment A**, is reasonable and in the public interest, and is hereby in force and effect in the City.

Section 3. That to the extent any Ordinance or Resolution previously adopted by the City Council is inconsistent with this Resolution, it is hereby repealed.

Section 4. That the meeting at which this Resolution was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

Section 5. That if any one or more sections or clauses of this Resolution is judged to be unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions of this Resolution and the remaining provisions of the Resolution shall be interpreted as if the offending section or clause never existed.

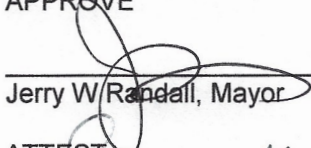
Section 6. That this Resolution shall become effective from and after its passage.

Section 7. That a copy of this Resolution shall be sent to Atmos Mid-Tex, care of Christopher Felan, Vice President of Rates and Regulatory Affairs, Atmos Energy Corporation, 5420 LBJ Freeway, Suite 1800, Dallas, Texas 75240.

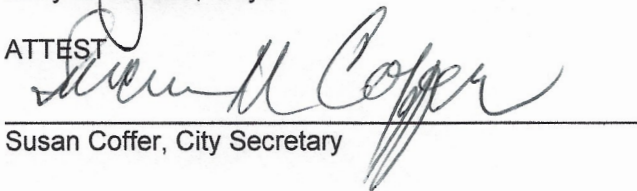
PASSED AND APPROVED this 24 day of January, 2023.



APPROVE


Jerry W. Randall, Mayor

ATTEST


Susan Coffey, City Secretary

**ATMOS ENERGY CORPORATION
MID-TEX DIVISION**

RATE SCHEDULE:	RRM – Rate Review Mechanism	
APPLICABLE TO:	ALL CITIES IN THE MID-TEX DIVISION AS IDENTIFIED IN EXHIBIT A TO THIS RATE SCHEDULE	
EFFECTIVE DATE:	Bills Rendered on and after 04/01/2018	PAGE: 18

I. Applicability

Applicable to Residential, Commercial, Industrial, and Transportation tariff customers within the city limits of cities identified in Exhibit A that receive service from the Mid-Tex Division of Atmos Energy Corporation (“Company”). This Rate Review Mechanism (“RRM”) provides for an annual adjustment to the Company’s Rate Schedules R, C, I and T (“Applicable Rate Schedules”). Rate calculations and adjustments required by this tariff shall be determined on a System-Wide cost basis.

II. Definitions

“Test Period” is defined as the twelve months ending December 31 of each preceding calendar year.

The “Effective Date” is the date that adjustments required by this tariff are applied to customer bills. The annual Effective Date is October 1.

Unless otherwise provided in this tariff the term Final Order refers to the final order issued by the Railroad Commission of Texas in GUD No. 10170 and elements of GUD No. 10580 as specified in Section III below.

The term “System-Wide” means all incorporated and unincorporated areas served by the Company.

“Review Period” is defined as the period from the Filing Date until the Effective Date.

The “Filing Date” is as early as practicable, but no later than April 1 of each year.

III. Calculation

The RRM shall calculate an annual, System-Wide cost of service (“COS”) that will be used to adjust applicable rate schedules prospectively as of the Effective Date. The Company may request recovery of its total cost of service but will include schedules showing the computation of any adjustments. The annual cost of service will be calculated according to the following formula:

$$\text{COS} = \text{OM} + \text{DEP} + \text{RI} + \text{TAX} + \text{CD}$$

Where:

OM = all reasonable and necessary operation and maintenance expenses from the Test Period adjusted for known and measurable items and prepared

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consistent with the rate making treatments approved in the Final Order. Incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) related to Atmos' Shared Services Unit will be applied consistent with treatment approved in GUD 10580. Additionally, O&M adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Known and measurable adjustments shall be limited to those changes that have occurred prior to the Filing Date. OM may be adjusted for atypical and non-recurring items. Shared Services allocation factors shall be recalculated each year based on the latest component factors used during the Test Period, but the methodology used will be that approved in the Final Order in GUD 10580.

DEP = depreciation expense calculated at depreciation rates approved by the Final Order. Additionally, if depreciation rates are approved in a subsequent final order, not subject to appeal, issued by the Railroad Commission of Texas for the Mid-Tex division those rates would be applicable for subsequent RRM filings.

RI = return on prudently incurred investment calculated as the Company's pretax return multiplied by rate base at Test Period end. Rate base is prepared consistent with the rate making treatments approved in the Final Order, and as in GUD 10580 as specifically related to capitalized incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) for Atmos' Shared Services Unit. However, no post Test Period adjustments will be permitted. Additionally, adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Pretax return is the Company's weighted average cost of capital before income taxes. The Company's weighted average cost of capital is calculated using the methodology from the Final Order including the Company's actual capital structure and long term cost of debt as of the Test Period end (adjusted for any known and measurable changes that have occurred prior to the filing date) and the return on equity of 9.8%. However, in no event will the percentage of equity exceed 58%. Regulatory adjustments due to prior regulatory rate base adjustment disallowances will be maintained. Cash working capital will be calculated using the lead/lag days approved in the Final Order. With respect to pension and other postemployment benefits, the Company will record a regulatory asset or liability for these costs until the amounts are included in the next annual rate adjustment implemented under this tariff. Each year, the Company's filing under this Rider RRM will clearly state the level of pension

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and other postemployment benefits recovered in rates.

TAX = income tax and taxes other than income tax from the Test Period adjusted for known and measurable changes occurring after the Test Period and before the Filing Date, and prepared consistent with the rate making treatments approved in the Final Order. Atmos Energy shall comprehensively account for, including establishing a regulatory liability to account for, any statutory change in tax expense that is applicable to months during the Test Period in the calculation to ensure recovery of tax expense under new and old income tax rates.

CD = interest on customer deposits.

IV. Annual Rate Adjustment

The Company shall provide schedules and work papers supporting the Filing's revenue deficiency/sufficiency calculations using the methodology accepted in the Final Order. The result shall be reflected in the proposed new rates to be established for the effective period. The Revenue Requirement will be apportioned to customer classes in the same manner that Company's Revenue Requirement was apportioned in the Final Order. For the Residential Class, 50% of the increase may be recovered in the customer charge. However, the increase to the Residential customer charge shall not exceed \$0.60 per month in the initial filing and \$0.70 per month in any subsequent year. The remainder of the Residential Class increase not collected in the customer charge will be recovered in the usage charge. For all other classes, the change in rates will be apportioned between the customer charge and the usage charge, consistent with the Final Order. Test Period billing determinants shall be adjusted and normalized according to the methodology utilized in the Final Order.

V. Filing

The Company shall file schedules annually with the regulatory authority having original jurisdiction over the Company's rates on or before the Filing Date that support the proposed rate adjustments. The schedules shall be in the same general format as the cost of service model and relied-upon files upon which the Final Order was based. A proof of rates and a copy of current and proposed tariffs shall also be included with the filing. The filing shall be made in electronic form where practical. The Company's filing shall conform to Minimum Filing Requirements (to be agreed upon by the parties), which will contain a minimum amount of information that will assist the regulatory authority in its review and analysis of the filing. The Company and regulatory authority will endeavor to hold a technical conference regarding the filing within twenty (20) calendar days after the Filing Date.

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A sworn statement shall be filed by an Officer of the Company affirming that the filed schedules are in compliance with the provisions of this Rate Review Mechanism and are true and correct to the best of his/her knowledge, information, and belief. No testimony shall be filed, but a brief narrative explanation shall be provided of any changes to corporate structure, accounting methodologies, allocation of common costs, or atypical or non-recurring items included in the filing.

VI. Evaluation Procedures

The regulatory authority having original jurisdiction over the Company's rates shall review and render a decision on the Company's proposed rate adjustment prior to the Effective Date. The Company shall provide all supplemental information requested to ensure an opportunity for adequate review by the relevant regulatory authority. The Company shall not unilaterally impose any limits upon the provision of supplemental information and such information shall be provided within seven (7) working days of the original request. The regulatory authority may propose any adjustments it determines to be required to bring the proposed rate adjustment into compliance with the provisions of this tariff.

The regulatory authority may disallow any net plant investment that is not shown to be prudently incurred. Approval by the regulatory authority of net plant investment pursuant to the provisions of this tariff shall constitute a finding that such net plant investment was prudently incurred. Such finding of prudence shall not be subject to further review in a subsequent RRM or Statement of Intent filing.

During the Review Period, the Company and the regulatory authority will work collaboratively and seek agreement on the level of rate adjustments. If, at the end of the Review Period, the Company and the regulatory authority have not reached agreement, the regulatory authority shall take action to modify or deny the proposed rate adjustments. The Company shall have the right to appeal the regulatory authority's action to the Railroad Commission of Texas. Upon the filing of an appeal of the regulatory authority's order relating to an annual RRM filing with the Railroad Commission of Texas, the regulatory authority having original jurisdiction over the Company's rates shall not oppose the implementation of the Company's proposed rates subject to refund, nor will the regulatory authority advocate for the imposition of a third party surety bond by the Company. Any refund shall be limited to and determined based on the resolution of the disputed adjustment(s) in a final, non-appealable order issued in the appeal filed by the Company at the Railroad Commission of Texas.

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In the event that the regulatory authority and Company agree to a rate adjustment(s) that is different from the adjustment(s) requested in the Company's filing, the Company shall file compliance tariffs consistent with the agreement. No action on the part of the regulatory authority shall be required to allow the rate adjustment(s) to become effective on October 1. To the extent that the regulatory authority does not take action on the Company's RRM filing by September 30, the rates proposed in the Company's filing shall be deemed approved effective October 1. Notwithstanding the preceding sentence, a regulatory authority may choose to take affirmative action to approve a rate adjustment under this tariff. In those instances where such approval cannot reasonably occur by September 30, the rates finally approved by the regulatory authority shall be deemed effective as of October 1.

To defray the cost, if any, of regulatory authorities conducting a review of the Company's annual RRM filing, the Company shall reimburse the regulatory authorities on a monthly basis for their reasonable expenses incurred upon submission of invoices for such review. Any reimbursement contemplated hereunder shall be deemed a reasonable and necessary operating expense of the Company in the year in which the reimbursement is made. A regulatory authority seeking reimbursement under this provision shall submit its request for reimbursement to the Company no later than December 1 of the year in which the RRM filing is made and the Company shall reimburse regulatory authorities in accordance with this provision on or before December 31 of the year the RRM filing is made.

To the extent possible, the provisions of the Final Order shall be applied by the regulatory authority in determining whether to approve or disapprove of Company's proposed rate adjustment.

This Rider RRM does not limit the legal rights and duties of a regulatory authority. Nothing herein shall abrogate the jurisdiction of the regulatory authority to initiate a rate proceeding at any time to review whether rates charged are just and reasonable. Similarly, the Company retains its right to utilize the provisions of Texas Utilities Code, Chapter 104, Subchapter C to request a change in rates. The provisions of this Rider RRM are implemented in harmony with the Gas Utility Regulatory Act (Texas Utilities Code, Chapters 101-105).

The annual rate adjustment process set forth in this tariff shall remain in effect during the pendency of any Statement of Intent rate filing.

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VII. Reconsideration, Appeal and Unresolved Items

Orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007).

VIII. Notice

Notice of each annual RRM filing shall be provided by including the notice, in conspicuous form, in the bill of each directly affected customer no later than forty-five (45) days after the Company makes its annual filing pursuant to this tariff. The notice to customers shall include the following information:

- a) a description of the proposed revision of rates and schedules;
- b) the effect the proposed revision of rates is expected to have on the rates applicable to each customer class and on an average bill for each affected customer;
- c) the service area or areas in which the proposed rates would apply;
- d) the date the annual RRM filing was made with the regulatory authority; and
- e) the Company's address, telephone number and website where information concerning the proposed rate adjustment can be obtained.

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Exhibit A

ACSC Cities

Abilene	Cleburne	Frost	Lancaster
Addison	Clyde	Gainesville	Lavon
Albany	College Station	Garland	Lewisville
Allen	Colleyville	Garret	Little Elm
Alvarado	Colorado City	Georgetown	Lorena
Angus	Comanche	Glenn Heights	Madisonville
Anna	Coolidge	Grand Prairie	Malakoff
Argyle	Coppell	Grapevine	Mansfield
Arlington	Corinth	Gunter	McKinney
Aubrey	Crandall	Haltom City	Melissa
Azle	Cross Roads	Harker Heights	Mesquite
Bedford	Crowley	Haskell	Midlothian
	Dalworthington		
Bellmead	Gardens	Haslet	Murphy
Benbrook	Denison	Hewitt	Newark
Beverly Hills	Denton	Highland Park	Nocona
Blossom	Desoto	Highland Village	North Richland Hills
	Draper aka Corral		
Blue Ridge	City	Honey Grove	Northlake
Bowie	Duncanville	Hurst	Oak Leaf
Boyd	Early	Hutto	Ovilla
Bridgeport	Eastland	Iowa Park	Palestine
Brownwood	Edgecliff Village	Irving	Pantego
Bryan	Emory	Justin	Paris
Buffalo	Ennis	Kaufman	Parker
Burkburnett	Euless	Keene	Pecan Hill
Burleson	Everman	Keller	Plano
Caddo Mills	Fairview	Kemp	Ponder
Canton	Farmers Branch	Kennedale	Pottsboro
Carrollton	Farmersville	Kerens	Prosper
Cedar Hill	Fate	Kerrville	Quitman
Celeste	Flower Mound	Killeen	Red Oak
Celina	Forest Hill	Krum	Reno (Parker County)
Centerville	Forney	Lake Dallas	Rhome
Cisco	Fort Worth	Lake Worth	Richardson
Clarksville	Frisco	Lakeside	Richland

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ACSC Cities (Continued)

Richland Hills	Sansom Park	Temple	Waxahachie
River Oaks	Seagoville	Terrell	Westlake
Roanoke	Sherman	The Colony	Westover Hills
Robinson	Snyder	Trophy Club	Westworth Village
Rockwall	Southlake	Tyler	White Settlement
Roscoe	Springtown	University Park	Whitesboro
Rowlett	Stamford	Venus	Wichita Falls
Royse City	Stephenville	Vernon	Woodway
Sachse	Sulphur Springs	Waco	Wylie
Saginaw	Sweetwater	Watauga	

Non-Coalition Cities

Abbott	Bremond	Decatur	Hearne
Alba	Bronte	Deleon	Hebron
Alma	Brownsboro	Deport	Holland
Alvord	Bruceville-Eddy	Detroit	Holliday
Annona	Buckholts	Dodd City	Howe
Anson	Buffalo Gap	Double Oak	Hubbard
Archer City	Byers	Dublin	Hutchins
Athens	Caldwell	Ector	Impact
Aurora	Calvert	Edom	Iredell
Avery	Campbell	Emhouse	Italy
Baird	Carbon	Eustace	Itasca
Ballinger	Cashion Community	Evant	Jewett
Bangs	Chandler	Fairfield	Josephine
Bardwell	Chico	Ferris	Joshua
Barry	Childress	Franklin	Knollwood
Bartlett	Chillicothe	Frankston	Knox City
Bartonville	Cockrell Hill	Glen Rose	Kosse
Bellevue	Coleman	Godley	Kurten
Bells	Collinsville	Goodlow	Lacy-Lakeview
Benjamin	Como	Gordon	Ladonia
Bertram	Cooper	Goree	Lakeport
Blackwell	Copper Canyon	Gorman	Lawn
Blanket	Covington	Grandview	Leona
Blue Mound	Coyote Flats	Granger	Leonard
Blum	Crawford	Gustine	Lexington
Bogata	Cumby	Hamlin	Lindsay
Bonham	Dawson	Hawley	Lipan

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Non-Coalition Cities (Continued)

Little River	Nevada	Roby	Thorndale
Academy	New Chapel Hill	Rochester	Thornton
Llano	Newcastle	Rosebud	Thrall
Lometa	Nolanville	Ross	Throckmorton
Lone Oak	Normangee	Rotan	Tioga
Lorraine	Novice	Roxton	Toco
Lott	Oak Point	Rule	Tom Bean
Lucas	Oakwood	Runaway Bay	Trent
Lueders	O'Brien Co-Op Gin	Sadler	Trenton
Mabank	Oglesby	Saint Jo	Troy
Malone	Palmer	San Saba	Tuscola
Manor	Paradise	Sanctuary	Tye
Marlin	Pecan Gap	Santa Anna	Valley Mills
Maypearl	Penelope	Savoy	Valley View
McGregor			
McLendon-			
Chisholm	Petrolia	Scurry	Van Alstyne
Megargel	Pilot Point	Seymour	Walnut Springs
Meridian	Pleasant Valley	Shady Shores	Weinert
Merkel	Post Oak Bend	South Mountain	West
Midway	Powell	Southmayd	Whitehouse
Miles	Poyner	Stockton Bend	Whitewright
Milford	Putnam	Strawn	Wilmer
Millsap	Quanah	Streetman	Windom
Mobile City	Quinlan	Sun Valley	Winters
Moody	Ravenna	Sunnyvale	Wixon Valley
	Reno (Lamar		
Moran	County)	Talty	Wolfe City
Muenster	Retreat	Taylor	Wortham
Munday	Rio Vista	Teague	Yantis
Murchison	Robert Lee	Tehuacana	

RRM Rate Tariff Atmos Energy – Mid-Tex Division

- In 2008, Atmos Energy Mid-Tex Division initiated a Rate Review Mechanism (RRM) process, in collaboration with its cities. In March 2018, the cities and Atmos Energy renegotiated and established a new RRM tariff.
- The RRM is a systematic process collaboratively developed by Atmos Energy (Mid-Tex Division) and the city coalitions, specifying how rates will be set over a specified period of time.
- Benefits of the RRM process:
 - Suspends Gas Reliability Infrastructure Program (GRIP) filings
 - Avoids costly rate case expenses that would be borne by customers
 - Provides transparent process for annual review of all Company expenses and investment
 - Provides for certain caps and discounts negotiated by your attorneys
 - Limits growth to residential customer charge
- Current rate changes for the City have been implemented through the Gas Reliability Infrastructure Program (GRIP). GRIP filings are filed with the Railroad Commission of Texas who review and negotiate on behalf of Environs customers.
- As an incorporated City now and upon approval of the RRM tariff, all future rate filings will be made directly with the City of Weston.
- Rates will not be adjusted with the City's approval of the RRM tariff. The RRM tariff simply sets the ground rules for future RRM rate filings.
- The next RRM filing will take place on or before April 1, 2021 with new rates going into effect on October 1, 2021. No action is required by the City.
- Customers will be notified of the RRM filing by bill insert.

Proposed Non-Coalition Agenda Item Language for the RRM Tariff

- Consideration and possible action on a resolution adopting a Rate Review Mechanism tariff with Atmos Energy. **(Please see attached Resolution and RRM tariff)**