

# Electric Utility Cost of Service & Rate Design

*2027 Webinar Series*



This series offers an introduction to how electric utilities plan, budget, and set rates. Participants will gain foundational knowledge of utility finance, cost-of-service principles, and modern rate design practices that shape how electricity is priced and delivered. This series is perfect for anyone interested in learning how utilities determine electric rates and the factors that influence rate-setting decisions.

**All webinars will begin at 10:00 a.m. Central Time.** Each webinar will consist of one hour of instruction, followed by a thirty-minute question and answer session.

## **Basic Public Finance**

*January 21*

This webinar will equip attendees with foundational knowledge of finance as it applies to electric utilities. Participants will explore key concepts such as rate structures, capital investment planning, regulatory frameworks, cost recovery mechanisms, and financial performance metrics and will gain understanding of how financial decisions impact utility operations, infrastructure development, and customer pricing through real-world examples.

## **Public Utility Finance: Revenue Requirements & Budgeting**

*February 18*

This webinar introduces the core principles of revenue requirements and budgeting within the context of publicly owned and cooperative electric utilities. Revenue requirement approaches will include discussion of cash-basis and accrual-basis accounting. Participants will learn how organizations determine the cost of providing service, develop annual budgets, and set rates that ensure financial sustainability. Real-world examples and simplified models will help attendees understand how financial decisions support reliability, equity, and long-term infrastructure investment.

## **Powering Public Utilities: Capital Plan Funding Strategies**

*March 18*

This webinar introduces attendees to the fundamentals of capital financing, funding, and contribution models in the not-for-profit electric utility sector. The session will cover how utilities plan for long-term investments and secure funding through debt issuance, grants, rates, fees, and internal reserves. Participants will explore key concepts such as capital improvement planning, bond financing, rate-supported debt, and the role of governing boards and public accountability. The session will also highlight how financial decisions align with utility goals like grid modernization, sustainability, and resilience.

## **Cost of Service: The Foundation of Electric Utility Rate Setting**

*April 22*

This webinar explores the fundamentals of cost-of-service analysis—a cornerstone of rate setting in public and not-for-profit electric utilities. Attendees will gain a clear understanding of how utilities calculate the revenue required to operate sustainably and equitably, and how those costs are distributed across customer classes. The session will also introduce the regulatory and policy context that shapes cost-based rate design, with examples from utility practices from across the U.S.

## **Electric Utility Rate Setting 101: Principles, Practices & Emerging Trends**

*May 20*

Electric utility rate setting balances cost recovery, cost causation, fairness, equity, and customer behavior. This webinar introduces attendees to the foundational concepts of rate design, with a focus on how rates are structured, classified, and evolving in response to changing technologies and customer usage patterns. The session will provide industry best practices in several key areas and current trends. Real-world examples will illustrate how rate structures influence utility revenue, grid efficiency, and customer behavior.

## **Building Financial Resilience: Reserve Accounts & Rate Stabilization**

*June 24*

Public electric utilities must balance affordability, reliability, and long-term financial health—without the profit motive that drives private enterprises. This webinar introduces attendees to the essential role of reserve accounts and rate-stabilization policies in maintaining financial resilience and service continuity. Participants will learn about different types of reserves, how they are governed by board-approved policies, and how they are used to manage financial risk, support infrastructure investment, and buffer against revenue volatility.

## **Managing the Impact: Bill Analysis & Mitigation Strategies in Rate Setting**

*July 8*

Electric utility rate changes can significantly affect customer bills, making bill impact analysis a critical part of the rate-setting process. This webinar introduces attendees to the fundamentals of bill impact analysis and the strategies utilities use to mitigate adverse effects during rate transitions.

## **Time-of-Use Rate Design: Strategies, Impacts & Regional Examples**

*August 26*

This webinar introduces attendees to the fundamentals of time-of-use (TOU) rate design, focusing on how utilities determine appropriate pricing periods and methodologies that reflect trade-offs in priorities including cost drivers, greenhouse gas emissions, and grid conditions. Participants will learn how TOU periods are defined and explore pricing strategies that balance simplicity, fairness, and effectiveness. The session will feature example TOU rate designs from various regions across the United States, highlighting how local conditions shape rate structures.

## **Charging Ahead: Electric Vehicle Rate Design**

*September 23*

This webinar introduces attendees to the fundamentals of electric utility rate design for EV charging, covering residential, commercial, public, and fleet applications. Participants will explore EV load profile characteristics and how these influence grid operations and infrastructure planning. The session will examine rate design approaches tailored to EV charging, including time-of-use (TOU) pricing, demand charges, and subscription models. Special attention will be given to mitigating factors like demand ratchets and how utilities balance cost recovery with customer flexibility.

## **Planning for Growth: Rate Design Strategies for New Large Loads**

*October 28*

The addition of large new loads such as data centers, crypto miners, industrial facilities, or electrified transportation hubs can significantly impact a public electric utility's financial planning, power supply strategy, and rate structure. In this webinar, participants will explore how utilities assess industry-related risks, forecast load impacts, and determine whether to recover costs through embedded rates or direct power supply cost pass-through mechanisms. The session will also cover customer contributions to infrastructure investments, and the role of wheeling rates when a new customer procures its own power supply.

## Residential Demand Rates: Design Principles, Equity, and Behavioral Impacts

November 18

This webinar introduces attendees to the fundamentals of three-part residential rate design, focusing on how utilities determine the appropriate demand to use for billing and methodologies that reflect trade-offs in priorities, including cost drivers and customer bill impacts. Participants will learn different billing demand concepts and explore pricing strategies that balance simplicity, fairness, and effectiveness. The session will feature a variety of example rate designs from various utilities.

## Fees & Charges: System Development and Joint Use Fees

December 16

Utilities need fees for various service items, including connections, disconnections, line extension, system impact, non-payment and others. Fees are different than electric rates in that they are for a fixed service and usually on a one-time basis. However, fee revenue is operating revenue and important to the overall financial health of the utility. Participants will explore how utilities set fees and what types of fees are common for service-related and new connection related items.

## ABOUT GDS ASSOCIATES

GDS is a multi-service engineering and management consulting firm. Since its formation in 1986, GDS has helped clients succeed by anticipating and understanding their needs and efficiently delivering quality service with confidence and integrity. GDS provides engineering and consulting services to clients around the country, covering a broad range of services in the areas of strategic planning, power supply planning, transmission access and deliverability, contract negotiations, risk management services, regulatory/legislative industry issues, wholesale and retail rates, generation development and monitoring, demand-side management, and others.

## ABOUT THE INSTRUCTOR



**Jacob M. Thomas, P.E.**, Principal, specializes in financial and analytical consultation, including retail and wholesale rates, cost of service, demand-side management evaluation and impact analysis, load forecasting, load research, market research, economic impact analysis and various data mining and analysis applications. Over his nearly 30 years of experience, Mr. Thomas has worked on rate and cost of service studies for municipal and cooperative clients throughout the country and has gained expertise and experience designing different rate design concepts. Mr. Thomas holds a BS Degree in Industrial Engineering from the Georgia Institute

of Technology and an MBA from Auburn University with a concentration in Finance. He is a registered Professional Engineer in the State of Georgia and a member of the American Statistical Association.



Copyright GDS Associates, Inc. All rights reserved. July 2026.

# ELECTRIC UTILITY COST OF SERVICE & RATE DESIGN

## Registration Form

| Webinar Dates and Subjects                                                              | Check desired webinars   |                          |                          |
|-----------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| January 21 – Basic Public Finance                                                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| February 18 – Public Utility Finance: Revenue Requirements & Budgeting                  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| March 18 – Powering Public Utilities: Capital Plan Funding Strategies                   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| April 22 – Cost of Service: The Foundation of Electric Utility Rate Setting             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| May 20 – Electric Utility Rate Setting 101: Principles, Practices, & Emerging Trends    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| June 24 – Building Financial Resilience: Reserve Accounts & Rate Stabilization          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| July 8 – Managing the Impact: Bill Analysis & Mitigation Strategies in Rate Setting     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| August 26 – Time-of-Use Rate Design: Strategies, Impacts, & Regional Examples           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| September 23 – Charging Ahead: Electric Vehicle Rate Design                             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| October 28 – Planning for Growth: Rate Design Strategies for New Large Loads            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| November 18 – Residential Demand Rates: Design Principles, Equity, & Behavioral Impacts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| December 16 – Fees & Charges: System Development & Joint Use Fees                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Pricing Subscriptions and Savings |                                                              |                          |            |                          |                 |                          |
|-----------------------------------|--------------------------------------------------------------|--------------------------|------------|--------------------------|-----------------|--------------------------|
| # of Attendees                    | # of Webinars and Pricing (check desired subscription below) |                          |            |                          |                 |                          |
|                                   | 1 webinar                                                    |                          | 6 webinars |                          | Complete Series |                          |
| Single                            | \$195                                                        | <input type="checkbox"/> | \$936      | <input type="checkbox"/> | \$1,638         | <input type="checkbox"/> |
| 10 to 20                          | \$1,365                                                      | <input type="checkbox"/> | \$7,020    | <input type="checkbox"/> | \$9,360         | <input type="checkbox"/> |
| 21+                               | \$2,340                                                      | <input type="checkbox"/> | \$9,360    | <input type="checkbox"/> | \$14,040        | <input type="checkbox"/> |

Checkmark desired webinars above, based on selected pricing subscription checked at left.

To register, please fill in the information below and email to [melanie.ward@gdsassociates.com](mailto:melanie.ward@gdsassociates.com)

Questions? Email Jacob Thomas at [jacob.thomas@gdsassociates.com](mailto:jacob.thomas@gdsassociates.com)

Company Name \_\_\_\_\_ Company Contact \_\_\_\_\_

Mailing Address \_\_\_\_\_ Contact Email \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Contact Phone \_\_\_\_\_

Student 1 \_\_\_\_\_ Email 1 \_\_\_\_\_

Student 2 \_\_\_\_\_ Email 2 \_\_\_\_\_

Student 3 \_\_\_\_\_ Email 3 \_\_\_\_\_

Student 4 \_\_\_\_\_ Email 4 \_\_\_\_\_

Student 5 \_\_\_\_\_ Email 5 \_\_\_\_\_

☐ Invoice Company – P.O. # (if required by your company) \_\_\_\_\_

☐ Bill \$ \_\_\_\_\_ to Charge Card – ☐ Master Card ☐ Visa

Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_ CSC: \_\_\_\_\_

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

