

SOAH DOCKET NO. 473-19-6677
DOCKET NO. 49831

APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
PUBLIC SERVICE COMPANY FOR § OF
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS

UPDATE TESTIMONY
of
JEFFREY A. BUTLER

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: ButlerRRUpdate.docx; Total Pages: 20)

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¹ For ease of cross-referencing this update testimony with the original direct testimony filed on August 8, 2019, the sections and subsections in this update testimony correspond with the original sections and subsections in the original direct testimony.

Attachment JAB-RR-UB(CD) (*filename: JAB-RR-UABCD.xlsx*) 16

Attachment JAB-RR-UC (*filename: JAB-RR-UABCD.xlsx*)..... 17

Attachment JAB-RR-UD (*filename: JAB-RR-UABCD.xlsx*) 18

GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
JOA	Joint Operating Agreement
MWh or MWH	megawatt hour
OS	Operations Services
VP	Vice President
SPS	Southwestern Public Service Company, a New Mexico corporation
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	April 1, 2019 through June 30, 2019
Updated Test Year	July 1, 2018 through June 30, 2019
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
JAB-RR-UA (Updated Test Year)	Summary of XES Expenses to SPS by Affiliate Class and Billing Method (Filename: JAB-RR-UABCD.xlsx)
JAB-RR-UB(CD) (Updated Test Year)	XES Expenses by Affiliate Class, Activity, Billing Method, and FERC Account (Filename: JAB-RR-UABCD.xlsx)
JAB-RR-UC (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (Filename: JAB-RR-UABCD.xlsx)
JAB-RR-UD (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (Filename: JAB-RR-UABCD.xlsx)

**UPDATE TESTIMONY
OF
JEFFREY A. BUTLER**

I. WITNESS IDENTIFICATION

1

2 **Q. Please state your name and business address.**

3 A. My name is Jeffrey A. Butler. My business address is 1800 Larimer Street, Suite
4 1000, Denver, Colorado 80202.

5 **Q. By whom are you employed and in what position?**

6 A. I am employed by Xcel Energy Services Inc. (“XES”) as a Regulatory Consultant.

7 **Q. On whose behalf are you testifying in this proceeding?**

8 A. I am filing testimony on behalf of Southwestern Public Service Company, a New
9 Mexico corporation (“SPS”).

10 **Q. Are you the same Jeffrey A. Butler who filed direct testimony on behalf of**
11 **SPS in this docket?**

12 A. Yes.

1 **II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND**
2 **RECOMMENDATIONS**

3 **Q. What is your assignment in this update testimony?**

4 A. As explained in SPS's direct testimony, SPS is using an Updated Test Year in this
5 case. The Updated Test Year is the period from July 1, 2018 through June 30,
6 2019. Because of the timing of the filing of this case, certain costs for the period
7 from April 1, 2019 through June 30, 2019 ("Update Period") in my direct
8 testimony were estimated. My assignment in this update testimony is to replace
9 those estimated costs with actual costs. The result of this update is that the
10 Updated Test Year now consists of only actual information, and no estimates. For
11 ease of cross-referencing this update testimony with the my direct testimony filed
12 on August 8, 2019, the sections and subsections in this update testimony
13 correspond with the original sections and subsections in my direct testimony.

14 Regarding the Operations Services ("OS") Senior Vice President ("VP") –
15 Commercial Operations affiliate costs I support, my direct testimony provided
16 actual figures for April and May 2019 and estimated figures for June 2019 based
17 on the forecasted budget. In this testimony, I replace the June 2019 estimates
18 with actuals. In addition, the April through June 2019 expenses have now gone
19 through the full pro forma adjustment review process. Thus, I provide updated
20 figures for those Update Period expenses. My update testimony includes
21 Attachments JAB-RR-UA through JAB-RR-UD in support of the OS Senior VP –
22 Commercial Operations affiliate costs I support.

1 **Q. Please summarize your update testimony and recommendations.**

2 A. *Affiliate Costs* – The estimated Updated Test Year costs for the services of the OS
3 Senior VP – Commercial Operations affiliate class that SPS sought to recover
4 were \$4,118,327.63 (total SPS before jurisdictional allocations, or “total
5 company”). The actual Updated Test Year costs for the services of the OS Senior
6 VP – Commercial Operations affiliate class that SPS seeks to recover are
7 \$4,284,892.73. Please refer to Attachments JAB-RR-UA through JAB-RR-UD.
8 In addition to providing updated SPS numbers, those attachments also reflect the
9 total updated XES class expenses for the OS Senior VP – Commercial Operations
10 affiliate class. The actual costs are reasonable and necessary for the reasons I
11 provided in my direct testimony.

12 **Q. Were Attachments JAB-RR-UA through JAB-RR-UD prepared by you or**
13 **under your direct supervision and control?**

14 A. Attachments JAB-RR-UA through JAB-RR-UD were prepared as described by
15 SPS witness Melissa L. Schmidt. My staff and I have reviewed these attachments
16 and I believe them to be accurate. Although the information I have described also
17 is present in Ms. Schmidt’s attachments, I have presented this information in the
18 attachments to my update testimony for the convenience of those reviewing it.

**III. UPDATED AFFILIATE EXPENSES FOR THE OS SENIOR VP –
COMMERCIAL OPERATION CLASS OF SERVICES**

**A. Summary of Affiliate Expenses for the OS Senior VP –
Commercial Operations Class of Services**

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the OS Senior VP – Commercial Operations affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the OS Senior VP – Commercial Operations affiliate class.

Table JAB-RR-U1

Class of Services	Total XES Class Expenses	Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
		Requested Amount	% Direct Billed	% Allocated
OS Senior VP – Commercial Operations	\$21,295,753	\$4,284,893	76.32%	23.68%

Total XES Class Expenses

Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy Inc. (“Xcel Energy”) companies for the services provided by this affiliate class. This is the amount from Column E in Attachment JAB-RR-UA.

Requested Amount of XES Class Expenses Billed to SPS (Total Company)

Requested dollar amount of XES expenses to SPS (total company) for this affiliate class after exclusions and pro forma adjustments. This is the amount from Column K in Attachment JAB-RR-UA.

% Direct Billed

The percentage of SPS’s requested XES expenses (total company) for this class that were billed 100% to SPS.

% Allocated

The percentage of SPS’s requested XES expenses (total company) for this class that were allocated to SPS.

1 **Q. Please describe the updated attachments that support the information**
2 **provided on Table JAB-RR-U1.**

3 A. Attachments JAB-RR-UA through JAB-RR-UD present the updated information
4 about the requested SPS affiliate expenses for the OS Senior VP – Commercial
5 Operations affiliate class. The detailed descriptions for Attachments JAB-RR-A
6 through JAB-RR-D that were provided in my direct testimony remain applicable
7 to these updated attachments.

8 **Q. Are there updated exclusions for the OS Senior VP – Commercial**
9 **Operations affiliate class?**

10 A. Yes. The actual exclusions are provided on Attachment JAB-RR-UC.

11 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
12 **OS Senior VP – Commercial Operations affiliate class?**

13 A. Yes. As I mentioned in my direct testimony, pro forma adjustments are revisions
14 to Updated Test Year expenses for known and measurable changes. Pro forma
15 adjustments are shown on Attachment JAB-RR-UA, Column J, and on
16 Attachment JAB-RR-UB, Column M. The details for the pro forma adjustments,
17 including the witness or witnesses who sponsor each pro forma adjustment, are
18 provided in Attachment JAB-RR-UD.

19 **Q. Attachment JAB-RR-UD shows that you sponsor pro forma adjustments for**
20 **expenses for the OS Senior VP – Commercial Operations affiliate class**
21 **during the Updated Test Year that result in a net decrease for the OS Senior**
22 **VP – Commercial Operations affiliate class of \$24,559.68. Please explain the**
23 **adjustments.**

1 A. The adjustments that I sponsor: remove the costs not benefiting SPS (a decrease
2 of \$22,715.58); remove costs for alcoholic beverage purchases (a decrease of
3 \$1,411.38); and remove costs for life events (a decrease of \$432.72).

4 **B. The OS Senior VP – Commercial Operations Class of Services are**
5 **Provided at a Reasonable Cost**

6 **Q. What is the purpose of this section of your update testimony?**

7 A. In this section of my direct testimony, several numbers were based on estimates
8 for the Update Period. In this update testimony, I replace those estimates with
9 actual numbers, and explain that the actual costs for the OS Senior VP –
10 Commercial Operations affiliate class are reasonable.

11 *1. Additional Evidence*

12 **Q. Is there additional support for a portion of the expenses that you present in**
13 **this testimony?**

14 A. Yes. Of the Updated Test Year costs for the OS Senior VP – Commercial
15 Operations class, 91.59% are compensation and benefits costs for XES personnel.
16 SPS witnesses Michael T. Knoll and Richard R. Schrubbe establish that the level
17 of Xcel Energy's compensation and benefits is reasonable and necessary.

18 *3. Cost Trends*

19 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
20 **SPS for the OS Senior VP – Commercial Operations class of services for the**
21 **three fiscal years preceding the end of the Updated Test Year and the**
22 **charges (per book) for the Updated Test Year.**

23 A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar
24 years), and for the Updated Test Year, the actual per book affiliate charges

(Column I on Attachment JAB-RR-UA) from XES to SPS for the services grouped in the OS Senior VP – Commercial Operations affiliate class:

Table JAB-RR-U2

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
OS Senior VP – Commercial Operations	\$5,604,024	\$4,830,504	\$4,375,895	\$4,365,823	\$4,683,676

4. Staffing Trends

Q. Please provide the staffing levels for the OS Senior VP – Commercial Operations class of services for the three fiscal years preceding the end of the Updated Test Year and the Updated Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the OS Senior VP – Commercial Operations class of services.

Table JAB-RR-U3

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
OS Senior VP – Commercial Operations	116	113	112	112	111

1 **C. The Costs for the OS Senior VP – Commercial Operations Class**
2 **of Services are Priced in a Fair Manner**

3 **Q. Have any of the predominant allocation methods for the OS Senior VP –**
4 **Commercial Operations affiliate operation and maintenance expenses**
5 **changed?**

6 A. No. The predominant allocation methods have remained the same, but the
7 percentages and amounts have changed as follows:

8 **Table JAB-RR-U4**

Allocation Method	Estimated Percentage of XES Charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES Charges to SPS/Amount Requested (total company) in Update Filing
Joint Operating Agreement (“JOA”)	12.39% / \$510,207.67	11.69% / \$500,861.04
Megawatt Hours Sold (“MWh” or “MWH”)	5.76% / \$237,159.39	5.49% / \$235,262.42
Assets, Revenue, & Number of Employees	4.67% / \$192,325.20	4.22% / \$180,921.79
MWH Generation	2.16% / 88,855.71	2.28% / \$97,616.54
Direct	75.03% / 3,089,779.66	76.32% / \$3,270,230.94

9 **Q. Does this conclude your pre-filed update testimony?**

10 A. Yes.

AFFIDAVIT

STATE OF COLORADO)
)
COUNTY OF DENVER)

JEFFREY A. BUTLER, first being sworn on his oath, states:

I am the witness identified in the preceding Update Testimony. I have read the Update Testimony and the accompanying attachment(s) and am familiar with the contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional experience, the opinions and conclusions stated in the Update Testimony are true, valid, and accurate.



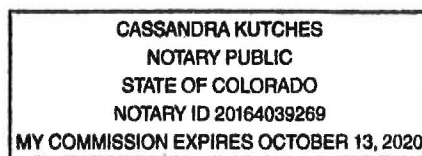
JEFFREY A. BUTLER

Subscribed and sworn to before me this 10th day of September, 2019 by JEFFREY A. BUTLER.



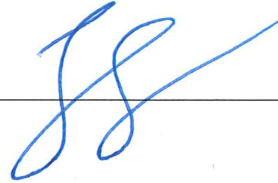
Notary Public, State of Colorado

My Commission Expires: 10/13/20



CERTIFICATE OF SERVICE

I certify that on the 20th day of September 2019, a true and correct copy of the foregoing update testimony was served on all parties of record by electronic service and by either hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.

A handwritten signature in blue ink, consisting of stylized initials 'JS' followed by a long horizontal stroke, is written over a solid black horizontal line.

**Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For Twelve months ended June 30, 2019
Butler**

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to All Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
1	OS Senior VP - Commercial Operations	200136 - Energy Markets - Fuel	MWH Generation	\$ 452,285.40	\$ 350,542.62	\$ 101,742.78	\$ (124.64)	\$ 101,618.14	\$ (4,001.60)	\$ 97,616.54	2.28%
2	OS Senior VP - Commercial Operations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	1,460,254.11	1,271,803.13	188,450.98	(961.38)	187,489.60	(6,567.81)	180,921.79	4.22%
3	OS Senior VP - Commercial Operations	200146 - Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	1,066,435.56	795,436.01	270,999.55	(3,773.45)	267,226.10	(31,963.68)	235,262.42	5.49%
4	OS Senior VP - Commercial Operations	200134 - Prop Trading - Ftr/Mid Office	Joint Operating Agreement	2,324,414.53	1,799,419.51	524,995.02	(5,355.09)	519,639.93	(18,778.89)	500,861.04	11.69%
5	OS Senior VP - Commercial Operations	Direct		15,992,363.19	12,358,582.42	3,633,780.77	(26,078.93)	3,607,701.84	(337,470.90)	3,270,230.94	76.32%
6	OS Senior VP - Commercial Operations Total			\$ 21,295,752.79	\$ 16,575,783.69	\$ 4,719,969.09	\$ (36,293.49)	\$ 4,683,675.60	\$ (398,782.88)	\$ 4,284,892.73	100.00%
7	Total Witness - Jeffrey Butler			\$ 21,295,752.79	\$ 16,575,783.69	\$ 4,719,969.09	\$ (36,293.49)	\$ 4,683,675.60	\$ (398,782.88)	\$ 4,284,892.73	
	Amounts may not add or tie to other schedules due to rounding										

Southwestern Public Service Company

XES Expenses by Affiliate Class, Activity, Billing Method and FERC Account

Jeffrey A. Butler

SOAH Docket No. 473-19-6677

Docket No. 49831

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

JAB-RR-UB(CD)

**Exclusion from XES Expenses to SPS by Affiliate Class and FERC Account
For Twelve Months ended June 30, 2019
Butler**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
1	OS Senior VP - Commercial Operations	417.1 - Expenses of nonutility operations	Below the Line	\$ (17,386.03)
2	OS Senior VP - Commercial Operations	426.5 - Other Deductions	Below the Line	(18,907.46)
3	OS Senior VP - Commercial Operations Total			\$ (36,293.49)
4	Total Witness - Jeffrey Butler			\$ (36,293.49)
	Amounts may not add or tie to other schedules due to rounding			

**Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account
For Twelve Months ended June 30, 2019
Butler**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company) \$
1	OS Senior VP - Commercial Operations	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	Jeffrey Butler	56.74
2	OS Senior VP - Commercial Operations	408.1 - Tax Other Than Income Tax - Payroll	Wholesale	Arthur Freitas	(10,044.16)
3	OS Senior VP - Commercial Operations	501 - Fuel	223.62% Incentive	Arthur Freitas/Michael Knoll	(34,199.93)
4	OS Senior VP - Commercial Operations	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,605.50
5	OS Senior VP - Commercial Operations	501 - Fuel	Business Area Adjustment	Jeffrey Butler	(8.20)
6	OS Senior VP - Commercial Operations	549 - Miscellaneous other power generation expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,176.31)
7	OS Senior VP - Commercial Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,528.35
8	OS Senior VP - Commercial Operations	556 - System control and load dispatching	223.62% Incentive	Arthur Freitas/Michael Knoll	(64,579.97)
9	OS Senior VP - Commercial Operations	556 - System control and load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	24,082.58
10	OS Senior VP - Commercial Operations	556 - System control and load dispatching	Business Area Adjustment	Jeffrey Butler	(6.11)
11	OS Senior VP - Commercial Operations	557 - Other expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(42,545.79)
12	OS Senior VP - Commercial Operations	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	18,688.99
13	OS Senior VP - Commercial Operations	557 - Other expenses	Business Area Adjustment	Jeffrey Butler	(527.24)
14	OS Senior VP - Commercial Operations	557 - Other expenses	Wholesale	Arthur Freitas	(131,232.36)

**Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account
For Twelve Months ended June 30, 2019
Butler**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
15	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(6,623.23)
16	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,404.60
17	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	Business Area Adjustment	Jeffrey Butler	(63.40)
18	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	223.62% Incentive	Arthur Freitas/Michael Knoll	(7,553.14)
19	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,975.76
20	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	Business Area Adjustment	Jeffrey Butler	(82.67)
21	OS Senior VP - Commercial Operations	575.2 - Day-ahead and real-time market administration	223.62% Incentive	Arthur Freitas/Michael Knoll	(19,955.43)
22	OS Senior VP - Commercial Operations	575.2 - Day-ahead and real-time market administration	3% Wage Adjustment	Arthur Freitas/Michael Knoll	7,436.52
23	OS Senior VP - Commercial Operations	575.5 - Ancillary services market administration	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,597.37)
24	OS Senior VP - Commercial Operations	575.5 - Ancillary services market administration	3% Wage Adjustment	Arthur Freitas/Michael Knoll	553.40
25	OS Senior VP - Commercial Operations	575.6 - Market monitoring and compliance	223.62% Incentive	Arthur Freitas/Michael Knoll	(3,072.98)
26	OS Senior VP - Commercial Operations	575.6 - Market monitoring and compliance	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,139.02
27	OS Senior VP - Commercial Operations	908 - Customer assistance expenses	Business Area Adjustment	Jeffrey Butler	(33.30)
28	OS Senior VP - Commercial Operations	908 - Customer assistance expenses	Wholesale	Arthur Freitas	(7,522.25)

**Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account
For Twelve Months ended June 30, 2019
Butler**

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Affiliate Class	FERC Account	Explanation for Pro Formas	Sponsor	Pro Formas (Total Company)
29	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(38,401.75)
30	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	13,748.16
31	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	Business Area Adjustment	Jeffrey Butler	853.31
32	OS Senior VP - Commercial Operations	921 - Office supplies and expenses	Business Area Adjustment	Jeffrey Butler	(25,009.83)
33	OS Senior VP - Commercial Operations	925 - Injuries & Damages	Business Area Adjustment	Jeffrey Butler	1.22
34	OS Senior VP - Commercial Operations	925 - Injuries & Damages	Wholesale	Arthur Freitas	(185.14)
35	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Business Area Adjustment	Jeffrey Butler	259.80
36	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(36,586.30)
37	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Wholesale	Arthur Freitas	(40,851.45)
38	OS Senior VP - Commercial Operations	930.1 - General advertising expenses	Advertising	Arthur Freitas	(1,258.51)
39	OS Senior VP - Commercial Operations Total				\$ (398,782.88)
40	Total Witness - Jeffrey Butler				\$ (398,782.88)
Amounts may not add or tie to other schedules due to rounding					