

KURE BEACH

RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	10,586.38	9,978.24	(608.14)
Capital Recovery Debt	2,192.34	2,505.15	312.81
Variable Rate	8,854.46	9,440.75	586.28 *
Per 1000 gallon rate	1.7950	1.7092	(0.0858)

Rate Type	New Rate	New Rate	Annual Increase/Decrease
Fixed Rate	127,036.54	119,738.84	(7,297.70)
Capital Recovery Debt	26,308.06	30,061.81	3,753.75
Variable Rate	106,253.56	113,288.95	7,035.40 **
Total Estimated Annual Increase/Decrease			<u>3,491.44</u>

*Monthly Average Based on last fiscal year's flows

**Annual Change Based on last fiscal year's flows

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2025-2026 Rate Structure**

FLOW PERIOD 7/1/24 TO 6/30/25

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS	FIXED COSTS	VARIABLE COSTS	TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 355,751.17	\$ 53,362.68	-	\$ 53,362.68		100%
FICA	15%	\$ 27,214.96	\$ 4,082.24	-	\$ 4,082.24		100%
GROUP INSURANCE	15%	\$ 23,908.81	\$ 3,586.32	-	\$ 3,586.32		100%
RETIREMENT	15%	\$ 48,382.16	\$ 7,257.32	-	\$ 7,257.32		100%
TRAVEL/TRAINING	15%	\$ -	\$ -	-	\$ -		100%
M&R EQUIP	5%	\$ -	\$ -	-	\$ -		50%
M&R Software	5%	\$ -	\$ -	-	\$ -		50%
PROFESSIONAL SERVICES	5%	\$ 19,800.00	\$ 495.00	495.00	\$ 990.00		50%
INSURANCE, BONDS	18.13%	\$ -	\$ -	-	\$ -		100%
CAP PROJECTS EQUIP	5%	\$ -	\$ -	-	\$ -		50%
ADMINISTRATION TOTALS		\$ 475,057.10	\$ 68,783.57	\$ 495.00	\$ 69,278.57		
CAPITAL RECOVERY DEBT (w/beginning year)							
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 123,917.85	\$ 123,917.85	-	\$ 123,917.85	\$ 1,728,127	100%
Total Capital Recovery Debt		\$ 123,917.85	\$ -	\$ -	\$ -	\$ -	

WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2025-2026 Rate Structure

FLOW PERIOD 7/1/24 TO 6/30/25

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	347,506.82	-	347,506.82	100.00%	0%
OVERTIME	34,557.45	-	34,557.45	100.00%	0%
FICA TAXES	28,384.61	-	28,384.61	100.00%	0%
GROUP INS	37,134.79	-	37,134.79	100.00%	0%
RETIREMENT	62,358.41	-	62,358.41	100.00%	0%
401K Match	11,031.05	-	11,031.05	100.00%	0%
UNIFORMS	1,788.00	-	1,788.00	100.00%	0%
WORKMAN'S COMP	5,436.02	-	5,436.02	100.00%	0%
UNEMPLOYMENT	429.60	-	429.60	100.00%	0%
PHONES/CELLPHONES/DATA	5,723.64	-	5,723.64	100.00%	0%
ELECTRIC		147,128.39	147,128.39	0%	100%
TRAVEL	3,235.41	-	3,235.41	100%	0%
M&R BUILDINGS	16,779.01	-	16,779.01	100%	0%
M&R EQUIPMENT	14,631.99	14,631.99	29,263.97	50%	50%
M&R GROUND	6,647.77	6,647.77	13,295.54	50%	50%
M&R COMPUTERS	2,122.80	2,122.80	4,245.60	50%	50%
MAINTENANCE FLEET/CAPITAL OUTLAY					
a). OPERATIONAL EXPENSE FOR WWTP (813)	5,518.82	5,518.82	11,037.63	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS & LAB FEES	-	190,917.30	190,917.30	0%	100%
SUPPLIES	1,979.75	1,979.75	3,959.50	50%	50%
SMALL TOOLS	1,187.47	1,187.47	2,374.93	50%	50%
CONTRACT SERVICES	-	252,348.89	252,348.89	0%	100%
PROFESSIONAL SERVICES	-	49,259.02	49,259.02	0%	100%
PLANT RENOVATION	-	-	-	100%	0%
RENTAL OF PROPERTY	16,600.00	-	16,600.00	100%	0%
LIABILITY INSURANCE	27,094.60	-	27,094.60	100%	0%
DUES & SUBSCRIPTIONS	-	-	-	100%	0%
PERMITS & FEES	6,625.00	-	6,625.00	100%	0%
PPE & SAFETY EQUIPMENT	4,953.14	-	4,953.14	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
TOTAL OPERATIONS COSTS (Page 2)	641,726.14	671,742.19	1,313,468.32		
TOTAL ADMINSTRATIVE COSTS (Page 1)	68,783.57	495.00	69,278.57		
TOTAL APPLIED COSTS	710,509.70	672,237.19	1,382,746.89		

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2024-2025 Rate Structure**

FLOW PERIOD 7/1/23 TO 6/30/24

Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	327,024,000
Annual Flow from Kure Beach	<u>66,282,000</u>
Total Flow at WWTP	393,306,000
(a) Average Annual Flow by Kure Beach	16.853%

Percentage Allocation of Total Flow:

Total Flow allocated to Kure Beach	727,784	GPD
Total NPDES permitted plant model period	3	MGD
(b) Percentage of flow allocated to Kure Beach	24.259467%	

(c) Fixed Operations Costs from (page 2)	710,509.70
(d) Fixed Capital Recovery Debt Costs from (page 1)	123,917.85

	Annual	Monthly
Fixed Rate for Kure Beach Fixed Operations Costs (c x a)	\$ 119,738.84	\$ 9,978.24
Fixed Rate for Kure Beach Capital Recovery Debt Costs (d x b)	\$ 30,061.81	\$ 2,505.15
Total Fixed Rate for Kure Beach	(1) \$ 149,800.65	\$ 12,483.39

Gallonge Rate from Variable Costs

(e) Total Variable Costs from (page 2)	\$ 672,237.19
(f) Total Sewage Flow for the period	393,306,000
(g) Variable Costs per gallon (e ÷ f)	0.0017091964
(h) Total Sewage Flow from Kure Beach	66,282,000

	Annual	Monthly
Total Annual gallonge costs to Kure Beach based on actual flows for period (g x h)	(2) \$ 113,288.95	\$ 9,440.75
Variable Rate per 1000 gallons for Kure Beach	\$ 1.7092	

	Annual	Monthly
Estimated Treatment Costs for Kure Beach	(1 + 2) \$ 263,089.60	\$ 21,924.13

Wastewater Treated				
FLOW PERIOD 7/1/24 TO 6/30/25				
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-24	32,387,000	8,804,000	41,191,000	21%
Aug-24	48,534,000	12,574,000	61,108,000	21%
Sep-24	47,530,000	7,745,000	55,275,000	14%
Oct-24	26,291,000	6,204,000	32,495,000	19%
Nov-24	21,471,000	3,782,000	25,253,000	15%
Dec-24	16,637,000	2,828,000	19,465,000	15%
Jan-25	17,538,000	2,437,000	19,975,000	12%
Feb-25	16,207,000	2,203,000	18,410,000	12%
Mar-25	25,432,000	4,192,000	29,624,000	14%
Apr-25	20,699,000	3,361,000	24,060,000	14%
May-25	24,028,000	5,379,000	29,407,000	18%
Jun-25	30,270,000	6,773,000	37,043,000	18%
	327,024,000	66,282,000	393,306,000	17%

PRIOR YEAR FLOW				
Wastewater Treated				
FLOW PERIOD 7/1/23 TO 6/30/24				
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-23	31,046,300	8,005,700	39,052,000	21%
Aug-23	32,382,700	8,350,300	40,733,000	21%
Sep-23	30,748,200	7,928,800	38,677,000	21%
Oct-23	25,929,000	4,634,000	30,563,000	15%
Nov-23	16,059,000	3,337,000	19,396,000	17%
Dec-23	19,970,000	3,898,000	23,868,000	16%
Jan-24	18,716,000	3,248,000	21,964,000	15%
Feb-24	16,407,000	2,869,000	19,276,000	15%
Mar-24	20,594,000	3,934,000	24,528,000	16%
Apr-24	19,665,000	4,052,000	23,717,000	17%
May-24	20,612,000	4,242,000	24,854,000	17%
Jun-24	20,816,000	4,697,000	25,513,000	18%
	272,945,200	59,195,800	332,141,000	18%

Variance between FY23/24 and FY24/25 Usage 54,078,800 7,086,200 61,165,000

NC AQUARIUM at FORT FISHER RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	494.79	493.21	(1.58)
Capital Recovery	75.28	86.02	10.74
Totals	570.07	579.23	9.16

Rate Type	Current Rate	New Rate	Annual Increase/Decrease
Fixed Rate	5,937.52	5,918.55	(18.98)
Capital Recovery	903.34	1,032.24	128.89
Totals	6,840.87	6,950.78	109.92

**WASTEWATER TREATMENT RATE DETERMINATION for NC AQUARIUM
FY 2025-2026 Rate Structure**

FLOW PERIOD 7/1/24 TO 6/30/25

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	347,506.82	-	347,506.82	100.00%	0%
OVERTIME	34,557.45	-	34,557.45	100.00%	0%
FICA TAXES	28,384.61	-	28,384.61	100.00%	0%
GROUP INS	37,134.79	-	37,134.79	100.00%	0%
RETIREMENT	62,358.41	-	62,358.41	100.00%	0%
401K Match	11,031.05	-	11,031.05	100.00%	0%
UNIFORMS	1,788.00	-	1,788.00	100.00%	0%
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UNEMPLOYMENT	429.60	-	429.60	100.00%	0%
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ELECTRIC		147,128.39	147,128.39	0%	100%
TRAVEL	3,235.41	-	3,235.41	100%	0%
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M&R EQUIPMENT	14,631.99	14,631.99	29,263.97	50%	50%
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a). OPERATIONAL EXPENSE FOR WWTP (813)	5,518.82	5,518.82	11,037.63	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS & LAB FEES	-	190,917.30	190,917.30	0%	100%
SUPPLIES	1,979.75	1,979.75	3,959.50	50%	50%
SMALL TOOLS	1,187.47	1,187.47	2,374.93	50%	50%
CONTRACT SERVICES	-	252,348.89	252,348.89	0%	100%
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PLANT RENOVATION	-	-	-	100%	0%
RENTAL OF PROPERTY	16,600.00	-	16,600.00	100%	0%
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**WASTEWATER TREATMENT RATE DETERMINATION for NC AQUARIUM at FORT FISHER
FY 2025-2026 Rate Structure**

FLOW PERIOD 7/1/24 TO 6/30/25

PAGE 3

Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	327,024,000	
Annual Flow from Kure Beach (1)	66,282,000	
Projected Annual Flow from NC Aquarium	7,300,000	(Based on 80% of allocated flow)
Total Flow at WWTP (2)	393,306,000	
Average Annual Flow by Kure Beach (1 ÷ 2)	16.853%	

Percentage Allocation of Total Flow:

Total Flow allocated to Kure Beach	727,784	GPD
Total NPDES permitted plant model period	3	MGD
Percentage of flow allocated to Kure Beach	24.259467%	
Total Flow allocated to NC Aquarium	25,000	GPD

Percentage of flow allocated to NC Aquarium	0.8330%
TOTAL flow % allocated to Kure Bch/NC Aquarium	25.092467%

Fixed Operations Costs from page 2	710,509.70
Fixed Capital Recovery Costs from page 1	123,917.85

	Annual	Monthly
Fixed Operations Costs	\$ 710,509.70	
Fixed % Rate for Fixed Operations Costs	<u>0.8330%</u>	
Annual Fixed Rate for NC Aquarium Fixed Operations Cost	\$ 5,918.55	\$ 493.21
Fixed Capital Recovery Costs	\$ 123,917.85	
Fixed % Rate for Capital Recovery Costs	<u>0.8330%</u>	
Annual Fixed Rate for NC Aquarium Capital Recovery Costs	\$ 1,032.24	\$ 86.02
Total Annual Fixed Operations & Capital Recovery Costs for NC Aquarium	\$ <u>6,950.78</u>	\$ <u>579.23</u>

Gallonge Rate from Variable Costs - Not Applicable

	Annual	Monthly
Total Fixed Rate cost for NC Aquarium for Wastewater Treatment	\$ <u>6,950.78</u>	\$ <u>579.23</u>

Wastewater Treated				
FLOW PERIOD 7/1/23 TO 6/30/24				
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
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Variance between FY23/24 and FY24/25 54,078,800 7,086,200 61,165,000

NC Aquarium
7/1/2025-6/30/2026
Based On Audited Numbers

<i>Month</i>	<i>Year</i>	<i>Monthly Gallons</i>	<i>Amount Paid</i>	<i>Adjusted Amount Due to Audit</i>	<i>Difference</i>
July	2025	No Data	570.07	579.23	9.16
August	2025	No Data	570.07	579.23	9.16
September	2025	No Data	570.07	579.23	9.16
October	2025	No Data	570.07	579.23	9.16
November	2025	No Data	570.07	579.23	9.16
December	2025	No Data	570.07	579.23	9.16
January	2026	No Data	570.07	579.23	9.16
February					0.00
March					0.00
April					0.00
May					0.00
June					0.00
Total Due for 2024/2025					64.12

Total Due from Aquarium

\$ 64.12