

# KURE BEACH

## RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	10,052.61	11,432.08	1,379.47
Capital Recovery Debt	1,813.70	1,819.25	5.55
Variable Rate	6,306.42	8,890.63	2,584.21 *
Per 1000 gallon rate	0.8964	1.2934	0.3970

  

Rate Type	New Rate	New Rate	Annual Increase/Decrease
Fixed Rate	120,631.35	137,184.98	16,553.63
Capital Recovery Debt	21,764.40	21,830.97	66.57
Variable Rate	75,676.99	106,687.55	31,010.56 **
<b>Total Estimated Annual Increase/Decrease</b>			<b><u>47,630.76</u></b>

\*Monthly Average Based on last fiscal year's flows

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

**ADMINISTRATIVE COMPENSATION CHARGABLE TO W/S OPERATIONS**

**Kure Beach**

PERIOD 7/1/21 TO 6/30/22

EMPLOYEE	CURRENT SALARY	W/S EXP ALLOCATION SALARY	W/S EXP ALLOCATION FICA	W/S EXP ALLOCATION RETIREMENT	W/S EXP ALLOCATION GROUP INSURANCE	W/S EXP ALLOCATION TOTAL COMPENSATION
Utility Director	\$ 93,874.25	\$ 93,874.25	\$ 7,181.38	\$ 10,654.73	\$ 7,923.36	\$ 119,633.72
Utility Billing Supervisor (1/3)	\$ 49,253.26	\$ 16,417.75	\$ 1,255.96	\$ 1,863.42	\$ 2,641.12	\$ 22,178.25
PW Admin for A/P (1/2)	\$ 53,073.35	\$ 26,536.68	\$ 2,030.06	\$ 3,011.91	\$ 3,961.68	\$ 35,540.32
Town Manager (1/3)	\$ 139,153.71	\$ 46,384.57	\$ 3,548.42	\$ 5,264.65	\$ 2,641.12	\$ 57,838.76
Finance Director (1/3)	\$ 115,512.45	\$ 38,504.15	\$ 2,945.57	\$ 4,370.22	\$ 2,641.12	\$ 48,461.06
HR Director (1/3)	\$ 94,437.20	\$ 31,479.07	\$ 2,408.15	\$ 3,572.87	\$ 2,641.12	\$ 40,101.21
Town Clerk (1/3)	\$ 91,465.08	\$ 30,488.36	\$ 2,332.36	\$ 3,460.43	\$ 2,641.12	\$ 38,922.27
	\$	\$ 283,684.83	\$ 21,701.89	\$ 21,276.36	\$ 25,090.64	\$ 362,675.58

Applied Cost reported on page 1

Insurance Breakdown	Monthly	Annual
Medical	580.22	6962.64
Insurance Broker Fee	16.50	198.00
Dental	33.22	398.64
STD	13.00	156.00
Life/AD&D (Avg Cost)	17.34	208.08
<b>Total</b>		<b>7923.36</b>

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH**  
**FY 2022-2023 Rate Structure**

**FLOW PERIOD 7/1/21 TO 6/30/22**

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS	FIXED COSTS	VARIABLE COSTS	TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 283,684.83	\$ 42,552.72	\$ -	\$ 42,552.72		100%
FICA	15%	\$ 21,701.89	\$ 3,255.28	\$ -	\$ 3,255.28		100%
GROUP INSURANCE	15%	\$ 25,090.64	\$ 3,763.60	\$ -	\$ 3,763.60		100%
RETIREMENT	15%	\$ 21,276.36	\$ 3,191.45	\$ -	\$ 3,191.45		100%
TRAVEL/TRAINING	15%	\$ 309.00	\$ 46.35	\$ -	\$ 46.35		100%
M&R EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
M&R Software	5%	\$ -	\$ -	\$ -	\$ -		50%
PROFESSIONAL SERVICES	5%	\$ 14,500.00	\$ 362.50	\$ 362.50	\$ 725.00		50%
INSURANCE, BONDS	18.13%	\$ -	\$ -	\$ -	\$ -		100%
CAP PROJECTS EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
<b>ADMINISTRATION TOTALS</b>		<b>\$ 366,562.72</b>	<b>\$ 53,171.91</b>	<b>\$ 362.50</b>	<b>\$ 53,534.41</b>		
<b>CAPITAL RECOVERY DEBT (w/beginning year)</b>							
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 89,989.48	\$ 89,989.48	\$ -	\$ 89,989.48	\$ 1,303,676	100%
<b>Total Capital Recovery Debt</b>		<b>\$ 89,989.48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH  
FY 2022-2023 Rate Structure**

**FLOW PERIOD 7/1/21 TO 6/30/22**

<b>TREATMENT OPERATIONS</b>	<b>FIXED COSTS</b>	<b>VARIBALE COSTS</b>	<b>TOTAL</b>	<b>FIXED %</b>	<b>VAR %</b>
SALARIES	270,442.85	-	270,442.85	100.00%	0%
OVERTIME	3,988.74	-	3,988.74	100.00%	0%
FICA TAXES	20,678.18	-	20,678.18	100.00%	0%
GROUP INS	37,793.75	-	37,793.75	100.00%	0%
RETIREMENT	46,774.13	-	46,774.13	100.00%	0%
401K Match	8,148.51	-	8,148.51	100.00%	0%
UNIFORMS	1,606.14	-	1,606.14	100.00%	0%
WORKMANS COMP	6,727.00	-	6,727.00	100.00%	0%
UNEMPLOYMENT	-	-	-	100.00%	0%
PHONES/CELLPHONES/DATA	4,042.19	-	4,042.19	100.00%	0%
ELECTRIC	-	131,558.76	131,558.76	0%	100%
TRAVEL	1,359.61	-	1,359.61	100%	0%
M&R BUILDINGS	6,105.39	-	6,105.39	100%	0%
M&R EQUIPMENT	11,891.36	11,891.36	23,782.72	50%	50%
M&R GROUND	960.75	960.75	1,921.50	50%	50%
M&R COMPUTERS	504.96	504.96	1,009.92	50%	50%
MAINTENANCE FLEET/CAPITAL OUTLAY					
a). OPERATIONAL EXPENSE FOR WWTP (813)	3,686.65	3,686.65	7,373.29	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS	-	126,963.32	126,963.32	0%	100%
SUPPLIES	2,612.05	2,612.05	5,224.09	50%	50%
SMALL TOOLS	575.61	575.61	1,151.21	50%	50%
CONTRACT SERVICES	-	150,334.98	150,334.98	0%	100%
PROFESSIONAL SERVICES	-	67,245.36	67,245.36	0%	100%
PLANT RENOVATION	95,981.69		95,981.69	100%	0%
RENTAL OF PROPERTY	17,500.00	-	17,500.00	100%	0%
LIABILITY INSURANCE	20,842.00	-	20,842.00	100%	0%
DUES & SUBSCRIPTIONS	59.92	-	59.92	100%	0%
PERMITS & FEES	20,050.00	-	20,050.00	100%	0%
PPE & SAFETY EQUIPMENT	3,177.27	-	3,177.27	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
<b>TOTAL OPERATIONS COSTS (Page 2)</b>	<b>585,508.74</b>	<b>496,333.79</b>	<b>1,081,842.52</b>		
<b>TOTAL ADMINSTRATIVE COSTS (Page 1)</b>	<b>53,171.91</b>	<b>362.50</b>	<b>53,534.41</b>		
<b>TOTAL APPLIED COSTS</b>	<b>638,680.64</b>	<b>496,696.29</b>	<b>1,135,376.93</b>		

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH  
FY 2022-2023 Rate Structure**

**FLOW PERIOD 7/1/21 TO 6/30/22**

**Rate Calculation and Summary**

*Monthly Fixed Cost*

**Actual Sewerage Flows:**

Annual Flow from Carolina Beach	301,528,400
Annual Flow from Kure Beach	<u>82,483,600</u>
Total Flow at WWTP	384,012,000
(a) Average Annual Flow by Kure Beach	21.479%

**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)	638,680.64
(d) Fixed Capital Recovery Debt Costs from (page 1)	89,989.48

	Annual	Monthly
Fixed Rate for Kure Beach Fixed Operations Costs (c x a)	\$ 137,184.98	\$ 11,432.08
Fixed Rate for Kure Beach Capital Recovery Debt Costs (d x b)	<u>\$ 21,830.97</u>	<u>\$ 1,819.25</u>
<b>Total Fixed Rate for Kure Beach</b>	<b>(1) \$ 159,015.95</b>	<b>\$ 13,251.33</b>

*Gallongage Rate from Variable Costs*

(e) Total Variable Costs from (page 2)	\$ 496,696.29
(f) Total Sewage Flow for the period	384,012,000
(g) Variable Costs per gallon (e ÷ f)	0.0012934395
(h) Total Sewage Flow from Kure Beach	82,483,600

	Annual	Monthly
Total Annual gallongage costs to Kure Beach based on actual flows for period (g x h)	(2) \$ 106,687.55	\$ 8,890.63
Variable Rate per 1000 gallons for Kure Beach	\$ 1.2934	

	Annual	Monthly
<b>Estimated</b>		
Treatment Costs for Kure Beach	(1 + 2) \$ 265,703.49	\$ 22,141.96

**Wastewater Treated**

**FLOW PERIOD 7/1/21 TO 6/30/22**

Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-21	35,073,800	12,481,200	47,555,000	26.25%
Aug-21	49,362,300	15,206,700	64,569,000	23.55%
Sep-21	31,694,300	10,235,700	41,930,000	24.41%
Oct-21	25,635,200	8,227,800	33,863,000	24.30%
Nov-21	20,887,300	3,333,700	24,221,000	13.76%
Dec-21	19,995,900	2,344,100	22,340,000	10.49%
Jan-22	18,864,600	4,864,400	23,729,000	20.50%
Feb-22	14,520,700	3,744,300	18,265,000	20.50%
Mar-22	18,262,700	4,709,300	22,972,000	20.50%
Apr-22	22,950,900	5,918,100	28,869,000	20.50%
May-22	22,298,200	5,749,800	28,048,000	20.50%
Jun-22	21,982,500	5,668,500	27,651,000	20.50%
	<b>301,528,400</b>	<b>82,483,600</b>	<b>384,012,000</b>	<b>21.48%</b>

**PRIOR YEAR FLOW**  
**Wastewater Treated**

**FLOW PERIOD 7/1/20 TO 6/30/21**

Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-20	31,473,400	11,280,600	42,754,000	26.38%
Aug-20	35,024,600	13,753,400	48,778,000	28.20%
Sep-20	28,246,800	9,292,200	37,539,000	24.75%
Oct-20	26,039,600	6,265,400	32,305,000	19.39%
Nov-20	25,955,500	5,077,500	31,033,000	16.36%
Dec-20	23,894,300	4,297,700	28,192,000	15.24%
Jan-21	22,766,300	4,543,700	27,310,000	16.64%
Feb-21	30,113,100	8,036,900	38,150,000	21.07%
Mar-21	23,952,600	4,881,400	28,834,000	16.93%
Apr-21	21,329,800	4,062,200	25,392,000	16.00%
May-21	22,580,100	2,627,900	25,208,000	10.42%
Jun-21	35,019,900	10,302,100	45,322,000	22.73%
	<b>326,396,000</b>	<b>84,421,000</b>	<b>410,817,000</b>	<b>20.55%</b>

Variance between FY20/21 and FY21/22                      (24,867,600)                      (1,937,400)                      (26,805,000)

Usage

**Kure Beach Rates and Fees**  
**July 2022-2023**  
**Based On Audited Numbers**

Month	Monthly Usage	Rate Paid	Actual Rate	Difference		Fixed Operation		Capital Recovery		Difference		Total Difference for Month
				In	Out	Cost Paid	Actual Rate	Cost Paid	Actual Rate	In	Out	
Jul-22	10,328,500	0.8964	1.2934	-0.397039	4,100.82	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	5,485.84
Aug-22	7,357,500	0.8964	1.2934	-0.397039	2,921.22	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	4,306.24
Sep-22	6,407,700	0.8964	1.2934	-0.397039	2,544.11	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,929.13
Oct-22	5,575,000	0.8964	1.2934	-0.397039	2,213.50	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,598.51
Nov-22	4,664,800	0.8964	1.2934	-0.397039	1,852.11	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,237.13
Dec-22	4,656,200	0.8964	1.2934	-0.397039	1,848.70	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,233.71
Jan-23	4,866,900	0.8964	1.2934	-0.397039	1,932.35	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,317.37
Feb-23	5,271,000	0.8964	1.2934	-0.397000	2,092.59	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,477.61
Mar-23												
Apr-23												
May-23												
Jun-23												
Totals	49,127,600				19,505.39					11,035.77	44.38	30,585.54

Total Due from Kure Beach Jul 2022 Through February 2023 \$ 30,585.54