

NC AQUARIUM at FORT FISHER RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	360.40	443.35	82.95
Capital Recovery	62.28	62.47	0.19
Totals	422.68	505.82	83.14

Rate Type	Old Rate	New Rate	Annual Increase/Decrease
Fixed Rate	4,324.81	5,320.21	995.40
Capital Recovery	747.33	749.61	2.28
Totals	5,072.14	6,069.82	997.68

ADMINISTRATIVE COMPENSATION CHARGABLE TO W/S OPERATIONS
NC Aquarium at Fort Fisher

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

EMPLOYEE	CURRENT SALARY	W/S EXP		W/S EXP ALLOCATION FICA	W/S EXP ALLOCATION		W/S EXP		W/S EXP ALLOCATION TOTAL
		ALLOCATION SALARY	ALLOCATION FICA		RETIREMENT	INSURANCE	ALLOCATION GROUP	COMPENSTATION	
Utility Director	\$ 93,874.25	\$ 93,874.25	7.65%	\$ 7,181.38	\$ 10,654.73	\$ 7,923.36	\$ 119,633.72		\$ 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		\$ 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		\$ 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		\$ 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		\$ 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		\$ 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		\$ 38,922.27
		\$ 283,684.83		\$ 21,701.89	\$ 21,276.36	\$ 25,090.64	\$ 362,675.58		\$ 362,675.58

Applied Cost reported on page 1

Insurance Breakdown	Monthly	Annual
Medical	580.22	6,962.64
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
Total		7,923.36

**WASTEWATER TREATMENT RATE DETERMINATION for NC Aquarium at Fort Fisher
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%
ADMINISTRATION TOTALS		\$ 366,562.72	\$ 53,171.91	\$ 362.50	\$ 53,534.41		
CAPITAL RECOVERY DEBT (w/beginning year)							
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 89,989.48	\$ 89,989.48	\$ -	\$ 89,989.48	\$ 1,303,676	100%
Total Capital Recovery Debt		\$ 89,989.48	\$ -	\$ -	\$ -		

**WASTEWATER TREATMENT RATE DETERMINATION for NC Aquarium at Fort Fisher
FY 2022-2023 Rate Structure**

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

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
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%
TOTAL OPERATIONS COSTS (Page 2)	585,508.74	496,333.79	1,081,842.52		
TOTAL ADMINSTRATIVE COSTS (Page 1)	53,171.91	362.50	53,534.41		
TOTAL APPLIED COSTS	638,680.64	496,696.29	1,135,376.93		

**WASTEWATER TREATMENT RATE DETERMINATION for NC AQUARIUM at FORT FISHER
FY 2022-2023 Rate Structure**

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

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Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	301,528,400	
Annual Flow from Kure Beach (1)	82,483,600	
Projected Annual Flow from NC Aquarium	7,300,000	(Based on 80% of allocated flow)
Total Flow at WWTP (2)	384,012,000	
Average Annual Flow by Kure Beach (1 ÷ 2)	21.479%	

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	638,680.64
Fixed Capital Recovery Costs from page 1	89,989.48

	Annual	Monthly
Fixed Operations Costs	\$ 638,680.64	
Fixed % Rate for Fixed Operations Costs	0.8330%	
Annual Fixed Rate for NC Aquarium Fixed Operations Cost	\$ 5,320.21	\$ 443.35
Fixed Capital Recovery Costs	\$ 89,989.48	
Fixed % Rate for Capital Recovery Costs	0.8330%	
Annual Fixed Rate for NC Aquarium Capital Recovery Costs	\$ 749.61	\$ 62.47
Total Annual Fixed Operations & Capital Recovery Costs for NC Aquarium	\$ 6,069.82	\$ 505.82

Gallonge Rate from Variable Costs - Not Applicable

	Annual	Monthly
Total Fixed Rate cost for NC Aquarium for Wastewater Treatment	\$ 6,069.82	\$ 505.82

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%
	301,528,400	82,483,600	384,012,000	21.48%

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%
	326,396,000	84,421,000	410,817,000	20.55%

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

NC Aquarium

7/1/2022-6/30/2023

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<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	2022	No Data	422.68	505.82	83.14
August	2022	No Data	422.68	505.82	83.14
September	2022	No Data	422.68	505.82	83.14
October	2022	No Data	422.68	505.82	83.14
November	2022	No Data	422.68	505.82	83.14
December	2022	No Data	422.68	505.82	83.14
January	2023	No Data	422.68	505.82	83.14
February	2023	No Data	422.68	505.82	83.14
March					0.00
April					0.00
May					0.00
June					0.00
Total Due for 2021/2022			0		665.11

Total Due from Aquarium

\$ 665.11