

KURE BEACH

RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	12,908.95	10,121.14	(2,787.81)
Capital Recovery Debt	1,654.49	1,813.98	159.49
Variable Rate	11,184.35	10,274.78	(909.57) *
Per 1000 gallon rate	1.2834	1.5865	0.3031

Rate Type	New Rate	New Rate	Annual Increase/Decrease
Fixed Rate	154,907.39	121,453.70	(33,453.69)
Capital Recovery Debt	19,853.90	21,767.73	1,913.83
Variable Rate	134,212.17	123,297.30	(10,914.87) **
Total Estimated Annual Increase/Decrease			<u>(42,454.73)</u>

*Monthly Average Based on last fiscal year's flows

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

**WASTE WATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2020-2021 Rate Structure**

FLOW PERIOD 7/1/19 TO 6/30/20

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS	FIXED COSTS	VARIABLE COSTS	TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 239,614.35	\$ 35,942.15	\$ -	\$ 35,942.15		100%
FICA	15%	\$ 18,330.50	\$ 2,749.57	\$ -	\$ 2,749.57		100%
GROUP INSURANCE	15%	\$ 24,457.24	\$ 3,668.59	\$ -	\$ 3,668.59		100%
RETIREMENT	15%	\$ 17,971.08	\$ 2,695.66	\$ -	\$ 2,695.66		100%
TRAVEL/TRAINING	15%	\$ 718.08	\$ 107.71	\$ -	\$ 107.71		100%
M&R EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
M&R Software	5%	\$ -	\$ -	\$ -	\$ -		50%
PROFESSIONAL SERVICES	5%	\$ 12,599.99	\$ 315.00	\$ 315.00	\$ 630.00		50%
INSURANCE, BONDS	18.13%	\$ -	\$ -	\$ -	\$ -		100%
CAP PROJECTS EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
Notes Pymt for new Town Hall 5.17% 20YR ('03) Final Pymt 7/2019	37.25%	\$ 114,901.14	\$ 42,800.67	\$ -	\$ 42,800.67	\$ 1,411,505	100%
ADMINISTRATION TOTALS		\$ 428,592.37	\$ 88,279.36	\$ 315.00	\$ 88,594.36		
LESS CAPITAL RECOVERY AMOUNTS							
CAPITAL RECOVERY DEBT (w/beginning year)							
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 89,728.80	\$ 89,728.80	\$ -	\$ 89,728.80	\$ 1,303,676	100%
Total Capital Recovery Debt		\$ -	\$ 89,728.80	\$ -	\$ -		

WASTE WATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2020-2021 Rate Structure

FLOW PERIOD 7/1/19 TO 6/30/20

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	244,753.52	-	244,753.52	100.00%	0%
OVERTIME	744.22	-	744.22	100.00%	0%
FICA TAXES	18,017.88	-	18,017.88	100.00%	0%
GROUP INS	37,955.50	-	37,955.50	100.00%	0%
RETIREMENT	36,600.31	-	36,600.31	100.00%	0%
401K Match	6,040.74	-	6,040.74	100.00%	0%
UNIFORMS	1,646.91	-	1,646.91	100.00%	0%
WORKMANS COMP	8,000.00	-	8,000.00	100.00%	0%
UNEMPLOYMENT	-	-	-	100.00%	0%
PHONES/CELLPHONES/DATA	7,440.59	-	7,440.59	100.00%	0%
ELECTRIC	-	129,252.78	129,252.78	0%	100%
TRAVEL	1,578.00	-	1,578.00	100%	0%
M&R BUILDINGS	6,044.45	-	6,044.45	100%	0%
M&R EQUIPMENT	22,378.46	22,378.46	44,756.91	50%	50%
M&R GROUND	3,541.28	3,541.28	7,082.55	50%	50%
M&R COMPUTERS	346.08	346.08	692.16	50%	50%
MAINTENANCE FLEET/CAPITAL OUTLAY					
a). OPERATIONAL EXPENSE FOR WWTP (813)	4,251.86	4,251.86	8,503.71	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS	-	55,623.44	55,623.44	0%	100%
SUPPLIES	1,687.78	1,687.78	3,375.55	50%	50%
SMALL TOOLS	354.14	354.14	708.28	50%	50%
CONTRACT SERVICES	-	180,254.25	180,254.25	0%	100%
PROFESSIONAL SERVICES	-	29,056.61	29,056.61	0%	100%
PLANT RENOVATION	-	126,271.09	126,271.09	100%	0%
RENTAL OF PROPERTY	11,500.00	-	11,500.00	100%	0%
LIABILITY INSURANCE	20,644.29	-	20,644.29	100%	0%
DUES & SUBSCRIPTIONS	39.97	-	39.97	100%	0%
PERMITS & FEES	19,350.00	-	19,350.00	100%	0%
PPE & SAFETY EQUIPMENT	3,863.75	-	3,863.75	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
TOTAL OPERATIONS COSTS (Page 2)	456,779.71	553,017.75	1,009,797.46		
TOTAL ADMINSTRATIVE COSTS (Page 1)	88,279.36	315.00	88,594.36		
TOTAL APPLIED COSTS	545,059.07	553,332.75	1,098,391.82		

**WASTE WATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2020-2021 Rate Structure**

FLOW PERIOD 7/1/19 TO 6/30/20

Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	271,060,800
Annual Flow from Kure Beach	77,717,000
Total Flow at WWTP	348,777,800
(a) Average Annual Flow by Kure Beach	22.283%

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)	545,059.07
(d) Fixed Capital Recovery Debt Costs from (page 1)	89,728.80

	Annual	Monthly
Fixed Rate for Kure Beach Fixed Operations Costs (c x a)	\$ 121,453.70	\$ 10,121.14
Fixed Rate for Kure Beach Capital Recovery Debt Costs (d x b)	\$ 21,767.73	\$ 1,813.98
Total Fixed Rate for Kure Beach (1)	\$ 143,221.43	\$ 11,935.12

Gallonaqe Rate from Variable Costs

(e) Total Variable Costs from (page 2)	\$ 553,332.75
(f) Total Sewage Flow for the period	348,777,800
(g) Variable Costs per gallon (e ÷ f)	0.0015864907
(h) Total Sewage Flow from Kure Beach	77,717,000

	Annual	Monthly
Total Annual gallonage costs to Kure Beach based on actual flows for period (g x h) (2)	\$ 123,297.30	\$ 10,274.78
Variable Rate per 1000 gallons for Kure Beach	\$ 1.5865	

	Annual	Monthly
Estimated Treatment Costs for Kure Beach (1 + 2)	\$ 266,518.73	\$ 22,209.89

Waste Water Treated					
FLOW PERIOD 7/1/19 TO 6/30/20					
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow	
Jul-19	25,233,400	7,793,600	33,027,000	23.60%	
Aug-19	20,971,900	10,636,100	31,608,000	33.65%	
Sep-19	21,911,800	8,440,200	30,352,000	27.81%	
Oct-19	18,095,400	5,185,600	23,281,000	22.27%	
Nov-19	21,180,400	4,078,600	25,259,000	16.15%	
Dec-19	18,636,700	4,297,300	22,934,000	18.74%	
Jan-20	17,859,500	4,357,700	22,217,200	19.61%	
Feb-20	20,351,500	5,300,000	25,651,500	20.66%	
Mar-20	22,194,900	6,364,200	28,559,100	22.28%	
Apr-20	17,326,500	2,332,500	19,659,000	11.86%	
May-20	25,806,200	5,803,800	31,610,000	18.36%	
Jun-20	41,492,600	13,127,400	54,620,000	24.03%	
	271,060,800	77,717,000	348,777,800	22.28%	

Kure Beach flow gallons in FY19-20

PRIOR YEAR FLOW					
Waste Water Treated					
FLOW PERIOD 7/1/18 TO 6/30/19					
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow	
Jul-18	41,141,800	14,645,200	55,787,000	26.25%	
Aug-18	46,706,400	15,196,600	61,903,000	24.55%	
Sep-18	44,927,400	15,371,600	60,299,000	25.49%	
Oct-18	28,417,100	10,402,900	38,820,000	26.80%	
Nov-18	25,694,200	7,649,800	33,344,000	22.94%	
Dec-18	26,080,500	11,028,500	37,109,000	29.72%	
Jan-19	22,088,300	8,660,700	30,749,000	28.17%	
Feb-19	18,048,800	4,990,200	23,039,000	21.66%	
Mar-19	19,666,100	5,683,900	25,350,000	22.42%	
Apr-19	20,026,100	5,967,900	25,994,000	22.96%	
May-19	21,831,200	1,167,800	22,999,000	5.08%	
Jun-19	24,427,600	3,811,400	28,239,000	13.50%	
	339,055,500	104,576,500	443,632,000	23.57%	

Variance between FY18/19 and FY19/20 Usage

	(67,994,700)	(26,859,500)	(94,854,200)
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Usage

Kure Beach Rates and Fees
July 2020-2021
Based On Audited Numbers

Month	Monthly Usage	Rate		Difference		Fixed Operation		Difference		Capital Recovery		Difference		Total Difference for Month
		Rate Paid	Actual Rate	In	Gallon Cost	In	Rates	Cost Paid	Actual Rate	In	Rates	Cost Paid	Actual Rate	
Jul-20	11,280,600	1.2834	1.5865	-0.3031	3,419.15	12,908.95	10,121.14	-2,787.81	1,654.49	1,813.98	1,654.49	1,813.98	159.49	790.83
Aug-20	13,753,400	1.2834	1.5865	-0.3031	4,168.66	12,908.95	10,121.14	-2,787.81	1,654.49	1,813.98	1,654.49	1,813.98	159.49	1,540.34
Sep-20	9,292,200	1.2834	1.5865	-0.3031	2,816.47	12,908.95	10,121.14	-2,787.81	1,654.49	1,813.98	1,654.49	1,813.98	159.49	188.15
Oct-20	6,265,400	1.2834	1.5865	-0.3031	1,899.04	12,908.95	10,121.14	-2,787.81	1,654.49	1,813.98	1,654.49	1,813.98	159.49	-729.27
Nov-20	5,077,500	1.2834	1.5865	-0.3031	1,538.99	12,908.95	10,121.14	-2,787.81	1,654.49	1,813.98	1,654.49	1,813.98	159.49	-1,089.32
Dec-20	4,297,700	1.2834	1.5865	-0.3031	1,302.63	12,908.95	10,121.14	-2,787.81	1,654.48	1,813.98	1,654.48	1,813.98	159.50	-1,325.68
Jan-21	4,543,700	1.2834	1.5865	-0.3031	1,377.20	12,908.95	10,121.14	-2,787.81	1,654.48	1,813.98	1,654.48	1,813.98	159.50	-1,251.12
Feb-21	8,036,900	1.2834	1.5865	-0.3031	2,435.98	12,908.95	10,121.14	-2,787.81	1,654.48	1,813.98	1,654.48	1,813.98	159.50	-192.33
Mar-21	4,881,400	1.2834	1.5865	-0.3031	1,479.55	12,908.95	10,121.14	-2,787.81	1,654.48	1,813.98	1,654.48	1,813.98	159.50	-1,148.76
Apr-21				0	0.00			0.00					0.00	0.00
May-21				0	0.00			0.00					0.00	0.00
Jun-21				0	0.00			0.00					0.00	0.00
Totals	67,428,800				20,437.67			-25,090.29					1,435.45	-3,217.17

Total Due to/from Kure Beach Jul 2020 Through Mar 2021 \$ (3,217.17)