

KURE BEACH

RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	11,703.43	10,586.38	(1,117.05)
Capital Recovery Debt	1,815.78	2,192.34	376.56
Variable Rate	12,155.66	8,854.46	(3,301.20) *
Per 1000 gallon rate	1.9777	1.7950	(0.1827)

Rate Type	New Rate	New Rate	Annual Increase/Decrease
Fixed Rate	140,441.12	127,036.54	(13,404.58)
Capital Recovery Debt	21,789.36	26,308.06	4,518.70
Variable Rate	145,867.94	106,253.56	(39,614.38) **
Total Estimated Annual Increase/Decrease			<u>(48,500.27)</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 2024-2025 Rate Structure**

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

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS	FIXED COSTS	VARIABLE COSTS	TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 324,093.87	\$ 48,614.08	\$ -	\$ 48,614.08		100%
FICA	15%	\$ 24,793.18	\$ 3,718.98	\$ -	\$ 3,718.98		100%
GROUP INSURANCE	15%	\$ 25,342.30	\$ 3,801.34	\$ -	\$ 3,801.34		100%
RETIREMENT	15%	\$ 41,646.06	\$ 6,246.91	\$ -	\$ 6,246.91		100%
TRAVEL/TRAINING	15%	\$ 80.00	\$ 12.00	\$ -	\$ 12.00		100%
M&R EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
M&R Software	5%	\$ -	\$ -	\$ -	\$ -		50%
PROFESSIONAL SERVICES	5%	\$ 18,800.00	\$ 470.00	\$ 470.00	\$ 940.00		50%
INSURANCE, BONDS	18.13%	\$ -	\$ -	\$ -	\$ -		100%
CAP PROJECTS EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
ADMINISTRATION TOTALS		\$ 434,755.40	\$ 62,863.31	\$ 470.00	\$ 63,333.31		
CAPITAL RECOVERY DEBT (w/beginning year)							
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 108,444.51	\$ 108,444.51	\$ -	\$ 108,444.51	\$ 1,728,127	100%
Total Capital Recovery Debt		\$ 108,444.51	\$ -	\$ -	\$ -	\$ -	

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

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

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	331,729.07	-	331,729.07	100.00%	0%
OVERTIME	25,284.55	-	25,284.55	100.00%	0%
FICA TAXES	26,649.76	-	26,649.76	100.00%	0%
GROUP INS	40,785.13	-	40,785.13	100.00%	0%
RETIREMENT	55,450.49	-	55,450.49	100.00%	0%
401K Match	10,660.38	-	10,660.38	100.00%	0%
UNIFORMS	2,127.29	-	2,127.29	100.00%	0%
WORKMANS COMP	6,254.00	-	6,254.00	100.00%	0%
UNEMPLOYMENT	-	-	-	100.00%	0%
PHONES/CELLPHONES/DATA	6,012.68	-	6,012.68	100.00%	0%
ELECTRIC		145,320.57	145,320.57	0%	100%
TRAVEL	250.00	-	250.00	100%	0%
M&R BUILDINGS	8,163.53	-	8,163.53	100%	0%
M&R EQUIPMENT	19,844.74	19,844.74	39,689.48	50%	50%
M&R GROUND	1,476.90	1,476.90	2,953.80	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)	4,874.31	4,874.31	9,748.62	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS & LAB FEES	-	185,877.11	185,877.11	0%	100%
SUPPLIES	1,922.92	1,922.92	3,845.84	50%	50%
SMALL TOOLS	1,444.36	1,444.36	2,888.72	50%	50%
CONTRACT SERVICES	-	188,376.38	188,376.38	0%	100%
PROFESSIONAL SERVICES	-	44,446.71	44,446.71	0%	100%
PLANT RENOVATION	31,452.90		31,452.90	100%	0%
RENTAL OF PROPERTY	27,665.00	-	27,665.00	100%	0%
LIABILITY INSURANCE	20,842.00	-	20,842.00	100%	0%
DUES & SUBSCRIPTIONS	99.99	-	99.99	100%	0%
PERMITS & FEES	21,685.00	-	21,685.00	100%	0%
PPE & SAFETY EQUIPMENT	3,126.70	-	3,126.70	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
TOTAL OPERATIONS COSTS (Page 2)	649,924.50	595,706.80	1,245,631.30		
TOTAL ADMINSTRATIVE COSTS (Page 1)	62,863.31	470.00	63,333.31		
TOTAL APPLIED COSTS	712,787.81	596,176.80	1,308,964.61		

**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	272,945,200
Annual Flow from Kure Beach	59,195,800
Total Flow at WWTP	332,141,000
(a) Average Annual Flow by Kure Beach	17.822%

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)	712,787.81
(d) Fixed Capital Recovery Debt Costs from (page 1)	108,444.51

	Annual	Monthly
Fixed Rate for Kure Beach Fixed Operations Costs (c x a)	\$ 127,036.54	\$ 10,586.38
Fixed Rate for Kure Beach Capital Recovery Debt Costs (d x b)	\$ 26,308.06	\$ 2,192.34
Total Fixed Rate for Kure Beach	(1) \$ 153,344.60	\$ 12,778.72

Gallonge Rate from Variable Costs

(e) Total Variable Costs from (page 2)	\$ 596,176.80
(f) Total Sewage Flow for the period	332,141,000
(g) Variable Costs per gallon (e ÷ f)	0.0017949509
(h) Total Sewage Flow from Kure Beach	59,195,800

	Annual	Monthly
Total Annual gallonge costs to Kure Beach based on actual flows for period (g x h)	(2) \$ 106,253.56	\$ 8,854.46
Variable Rate per 1000 gallons for Kure Beach	\$ 1.7950	

	Annual	Monthly
Estimated Treatment Costs for Kure Beach	(1 + 2) \$ 259,598.16	\$ 21,633.18

