

Century

Century 26 (Recommended)

Fiscal Year: 2026



FLORIDA RURAL WATER ASSOCIATION

2970 WELLINGTON CIRCLE

TALLAHASSEE, FL 32309

850-668-2746

Completed by: Dyana Jo Stewart

February 10, 2026

Century
 Century 26 (Recommended)
 Fiscal Year: 2026
 Proposed Rate Adjustments

This rate scenario has applied a larger rate increase starting April 1, 2026, and minimum CPI increases each fiscal year starting October 1, 2027. The Town of Century should expect to obtain the fiscal sustainability identified in this scenario as long as the annual Operating Expenses and Capital expenditures remain as identified in this study. If expenses exceed those in this study then additional increases may be warranted. The proposed rate increases (see Table 2) will require the Wastewater Department to supplement the Drinking Water department in FY26 before allowing the the Drinking Water department to sustain itself starting FY26-27. This scenario will also allow the city to built their Unrestricted Reserve balance and help them maintain a balance over 90 days of O&M expenses. The current rate scenario implements a significant adjustment effective April 1, 2026, followed by annual cost-of-living adjustments (COLA) based on the Consumer Price Index (CPI) beginning October 1, 2027.

Long-term fiscal sustainability is achievable under this plan, provided that annual operating and capital expenditures do not exceed the parameters established in this study. Should actual expenses surpass these projections, further rate adjustments may be required to maintain solvency.

Notably, the proposed rate increases (detailed in Table 2) necessitates that the Wastewater Department provide a temporary financial supplement to the Drinking Water Department during FY26. This inter-fund support will enable the Drinking Water Department to reach self-sufficiency by FY26-27. Ultimately, this strategy is designed to strengthen the city's Unrestricted Reserve balance, ensuring it consistently exceeds the target threshold of 90 days of operating and maintenance (O&M) expenses.

This rate scenario has applied an annual Consumer Price Index (CPI) increase shown in Table 1, on all budgeted O&M expenses. If the CPI for any given year exceeds these percentages, rates mayl need to be increased by the percentage difference.

Description	Escalation Factor FY									
	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
CIP	0%	3%	3%	3%	3%	3%	3%	3%	3%	3%

Table 1

Rate Class	Fiscal Year									
	*25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
All Drinking Water Rates										
Base	96%	0%	3%	3%	3%	3%	3%	3%	3%	3%
Usage	96%	0%	3%	3%	3%	3%	3%	3%	3%	3%
Century CI Drinking Water Rates	**25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Base	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Usage	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
All Wastewater & Reclaim Rates	*25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Base	5%	5%	5%	5%	5%	5%	5%	5%	3%	3%
Usage	5%	5%	5%	5%	5%	5%	5%	5%	3%	3%
Century CI Wastewater Rates	**25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Base	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Usage	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%

Table 2

* Rate increases should be implemented by April 1, 2026

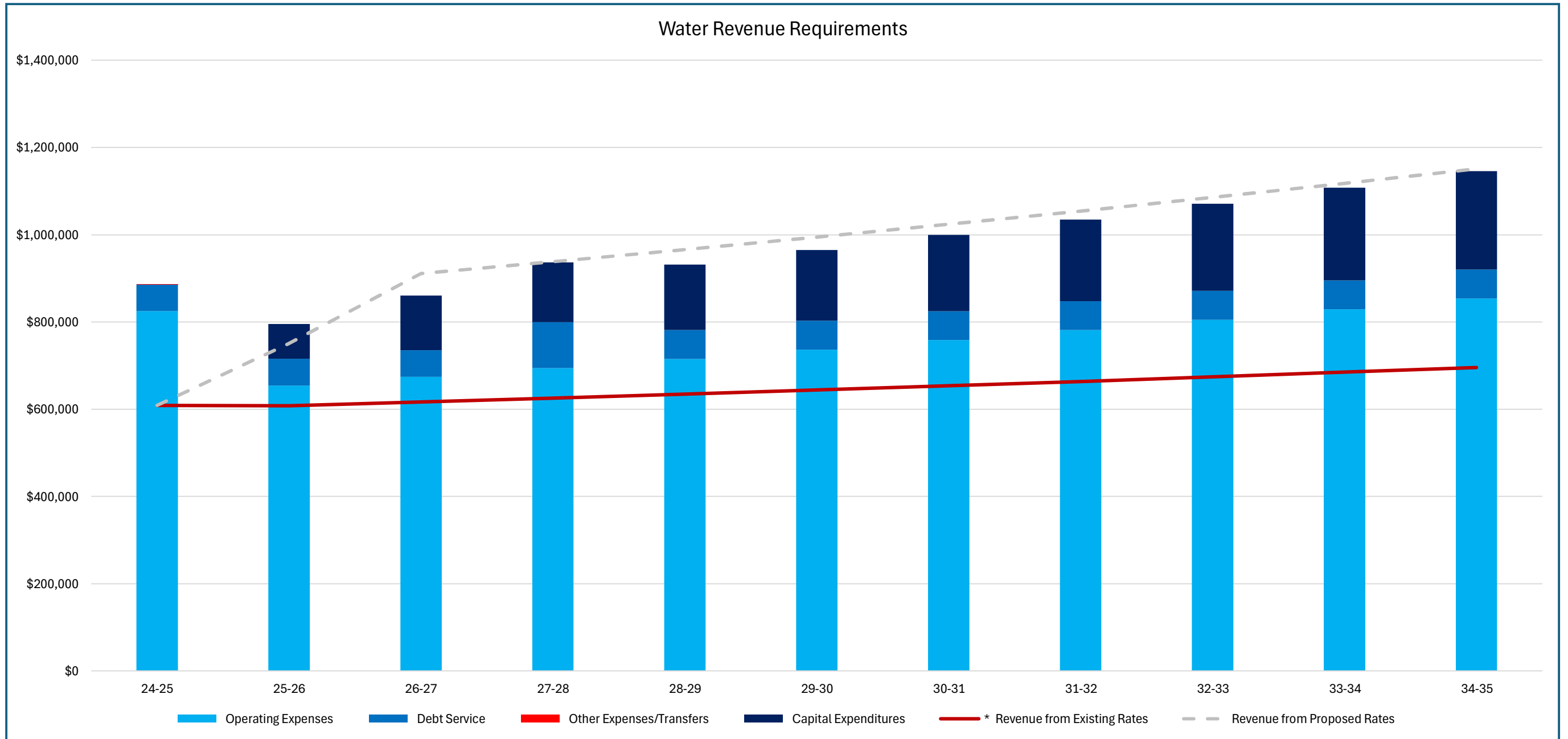
** Rates were implemented October 1, 2025 as per agreement with Century C.I.

Century
Century 26 (Recommended)
Fiscal Year: 2026
Water Revenue Requirements

	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Revenue Requirements:											
Operating Expenses	\$825,000	\$654,400	\$674,100	\$694,300	\$715,100	\$736,600	\$758,700	\$781,400	\$804,900	\$829,000	\$853,900
Debt Service	\$61,100	\$61,100	\$61,100	\$105,000	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200
Other Expenses/Transfers	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$80,000	\$125,458	\$137,600	\$149,900	\$162,200	\$174,700	\$187,200	\$200,000	\$212,900	\$225,800
Gross Revenue Requirements	\$886,200	\$795,500	\$860,658	\$936,900	\$931,200	\$965,000	\$999,600	\$1,034,800	\$1,071,100	\$1,108,100	\$1,145,900
Less: Other Revenue	\$21,500	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Net Revenue Requirements	\$864,700	\$783,500	\$848,658	\$924,900	\$919,200	\$953,000	\$987,600	\$1,022,800	\$1,059,100	\$1,096,100	\$1,133,900
Existing Rate Sufficiency:											
* Revenue from Existing Rates	\$587,300	\$595,700	\$604,400	\$613,300	\$622,500	\$632,000	\$641,700	\$651,700	\$662,100	\$672,700	\$683,700
Revenue Surplus/(Deficiency)	-\$277,400	-\$187,800	-\$244,258	-\$311,600	-\$296,700	-\$321,000	-\$345,900	-\$371,100	-\$397,000	-\$423,400	-\$450,200
Proposed Rate Sufficiency:											
Revenue from Proposed Rates	\$587,300	\$738,916	\$899,100	\$926,100	\$953,900	\$982,500	\$1,012,000	\$1,042,300	\$1,073,600	\$1,105,800	\$1,139,000
Increase in Revenue	\$0	\$151,616	\$311,800	\$338,800	\$366,600	\$395,200	\$424,700	\$455,000	\$486,300	\$518,500	\$551,700
Cumulative %											
All Rate classes											
Base Charges	0.00%	96.00%	96.00%	101.88%	107.94%	114.17%	120.60%	127.22%	134.03%	141.06%	148.29%
Usage Charges	0.00%	96.00%	96.00%	101.88%	107.94%	114.17%	120.60%	127.22%	134.03%	141.06%	148.29%
Century CI											
Base Charges	0.00%	3.00%	6.09%	9.27%	12.55%	15.93%	19.41%	22.99%	26.68%	30.48%	34.39%
Usage Charges	0.00%	3.00%	6.09%	9.27%	12.55%	15.93%	19.41%	22.99%	26.68%	30.48%	34.39%
Current Year %											
All Rate classes											
Base Charges	0.00%	96%	0%	3%	3%	3%	3%	3%	3%	3%	3%
Usage Charges	0.00%	96%	0%	3%	3%	3%	3%	3%	3%	3%	3%
* Century CI											
Base Charges	0.00%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Usage Charges	0.00%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Revenue Surplus/(Deficiency)	-\$277,400	-\$44,584	\$50,442	\$1,200	\$34,700	\$29,500	\$24,400	\$19,500	\$14,500	\$9,700	\$5,100

* Existing Revenue applies a 3% annual increase to the Century CI rates as identified in current agreement.

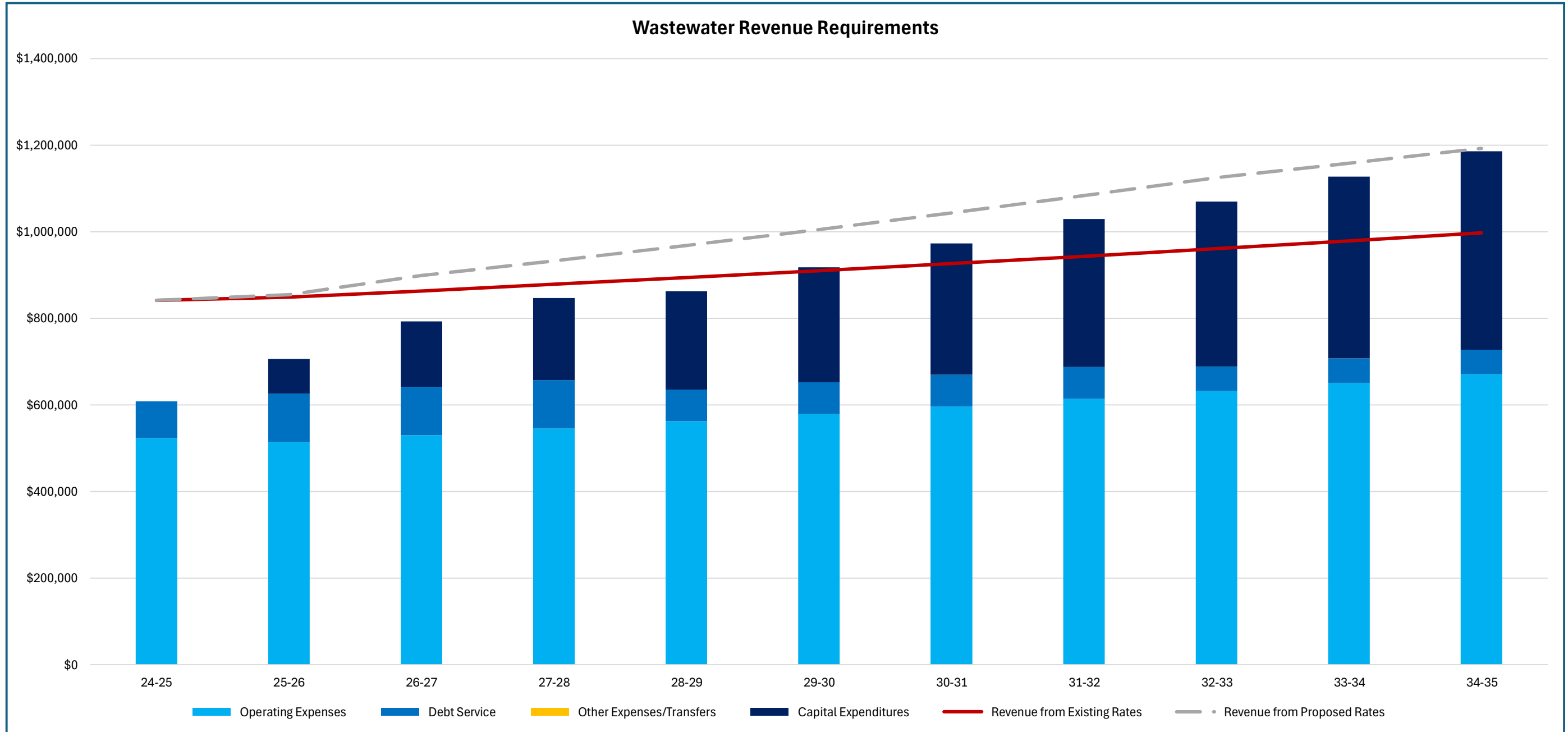
Century
 Century 26 (Recommended)
 Fiscal Year: 2026
 Water Revenue Requirements



Century
Century 26 (Recommended)
Fiscal Year: 2026
Wastewater Revenue Requirements

	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Revenue Requirements:											
Operating Expenses	\$523,200	\$514,100	\$529,500	\$545,400	\$561,700	\$578,600	\$595,900	\$613,800	\$632,200	\$651,200	\$670,700
Debt Service	\$84,900	\$112,100	\$112,100	\$112,100	\$73,300	\$73,300	\$73,300	\$73,300	\$56,300	\$56,300	\$56,300
Other Expenses/Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$80,000	\$151,300	\$189,300	\$227,400	\$265,700	\$304,000	\$342,400	\$381,000	\$419,700	\$458,500
Gross Revenue Requirements	\$608,100	\$706,200	\$792,900	\$846,800	\$862,400	\$917,600	\$973,200	\$1,029,500	\$1,069,500	\$1,127,200	\$1,185,500
Less: Other Revenue	\$24,000	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
Net Revenue Requirements	\$584,100	\$688,700	\$775,400	\$829,300	\$844,900	\$900,100	\$955,700	\$1,012,000	\$1,052,000	\$1,109,700	\$1,168,000
*Existing Rate Sufficiency:											
Revenue from Existing Rates	\$817,500	\$831,200	\$845,800	\$860,900	\$876,400	\$892,400	\$908,800	\$925,700	\$943,200	\$961,200	\$979,700
Revenue Surplus/(Deficiency)	\$233,400	\$142,500	\$70,400	\$31,600	\$31,500	-\$7,700	-\$46,900	-\$86,300	-\$108,800	-\$148,500	-\$188,300
Proposed Rate Sufficiency:											
Revenue from Proposed Rates	\$817,500	\$836,950	\$881,100	\$915,100	\$950,500	\$987,400	\$1,025,800	\$1,065,800	\$1,107,500	\$1,140,700	\$1,174,900
Increase in Revenue	\$0	\$19,450	\$63,600	\$97,600	\$133,000	\$169,900	\$208,300	\$248,300	\$290,000	\$323,200	\$357,400
Cumulative %											
All Rate classes											
Base Charges	0.00%	5.00%	10.25%	15.76%	21.55%	27.63%	34.01%	40.71%	47.75%	52.18%	56.74%
Usage Charges	0.00%	5.00%	10.25%	15.76%	21.55%	27.63%	34.01%	40.71%	47.75%	52.18%	56.74%
Century CI											
Base Charges	0.00%	3.00%	6.09%	9.27%	12.55%	15.93%	19.41%	22.99%	26.68%	30.48%	30.48%
Usage Charges	0.00%	3.00%	6.09%	9.27%	12.55%	15.93%	19.41%	22.99%	26.68%	30.48%	30.48%
Current Year %											
All Rate classes											
Base Charges	0.00%	5%	5%	5%	5%	5%	5%	5%	5%	3%	3%
Usage Charges	0.00%	5%	5%	5%	5%	5%	5%	5%	5%	3%	3%
* Century CI											
Base Charges	0.00%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Usage Charges	0.00%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Revenue Surplus/(Deficiency)	\$233,400	\$148,250	\$105,700	\$85,800	\$105,600	\$87,300	\$70,100	\$53,800	\$55,500	\$31,000	\$6,900

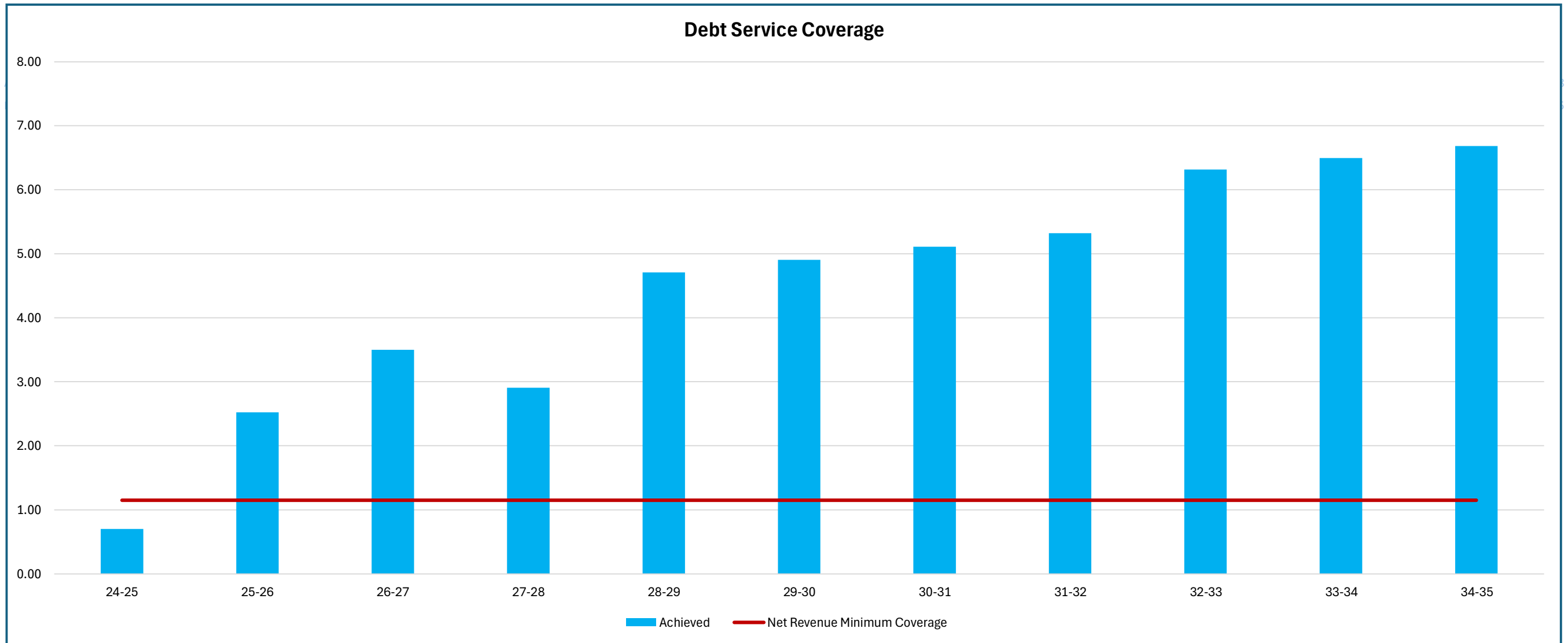
* Existing Revenue applies a 3% annual increase to the Century CI rates as identified in current agreement.



Century
Century 26 (Recommended)
Fiscal Year: 2026
Debt Service Coverage

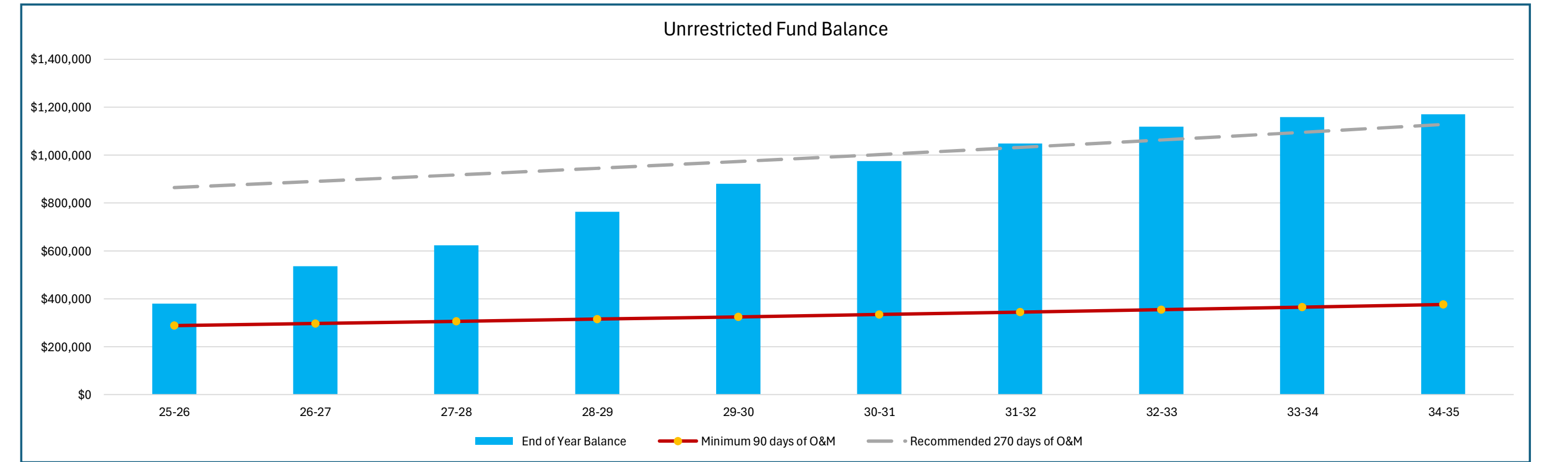
	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Revenue:											
Revenue from Proposed Drinking Water Rates	\$587,300	\$738,900	\$899,100	\$926,100	\$953,900	\$982,500	\$1,012,000	\$1,042,300	\$1,073,600	\$1,105,800	\$1,139,000
Revenue from Proposed Wastewater Rates	\$817,500	\$836,900	\$881,100	\$915,100	\$950,500	\$987,400	\$1,025,800	\$1,065,800	\$1,107,500	\$1,140,700	\$1,174,900
Subtotal - Rate Revenue	\$1,404,800	\$1,575,800	\$1,780,200	\$1,841,200	\$1,904,400	\$1,969,900	\$2,037,800	\$2,108,100	\$2,181,100	\$2,246,500	\$2,313,900
Miscellaneous Revenue - Drinking Water	\$21,500	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Miscellaneous Revenue - Wastewater	\$24,000	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
Total Revenue	\$1,450,300	\$1,605,300	\$1,809,700	\$1,870,700	\$1,933,900	\$1,999,400	\$2,067,300	\$2,137,600	\$2,210,600	\$2,276,000	\$2,343,400
Operating Expenses:											
Drinking Water	\$825,000	\$654,400	\$674,100	\$694,300	\$715,100	\$736,600	\$758,700	\$781,400	\$804,900	\$829,000	\$853,900
Wastewater	\$523,200	\$514,100	\$529,500	\$545,400	\$561,700	\$578,600	\$595,900	\$613,800	\$632,200	\$651,200	\$670,700
Total Operating Expenses	\$1,348,200	\$1,168,500	\$1,203,600	\$1,239,700	\$1,276,800	\$1,315,200	\$1,354,600	\$1,395,200	\$1,437,100	\$1,480,200	\$1,524,600
Net Revenue	\$102,100	\$436,800	\$606,100	\$631,000	\$657,100	\$684,200	\$712,700	\$742,400	\$773,500	\$795,800	\$818,800
Debt Service:											
Drinking Water	\$61,100	\$61,100	\$61,100	\$105,000	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200
Wastewater	\$84,900	\$112,100	\$112,100	\$112,100	\$73,300	\$73,300	\$73,300	\$73,300	\$56,300	\$56,300	\$56,300
Total Debt Service	\$146,000	\$173,200	\$173,200	\$217,100	\$139,500	\$139,500	\$139,500	\$139,500	\$122,500	\$122,500	\$122,500
Debt Service Coverage	0.70	2.52	3.50	2.91	4.71	4.90	5.11	5.32	6.31	6.50	6.68
Net Revenue Less Debt Service	-\$43,900	\$263,600	\$432,900	\$413,900	\$517,600	\$544,700	\$573,200	\$602,900	\$651,000	\$673,300	\$696,300
Capital Expenditures:											
Drinking Water	\$0	\$80,000	\$125,458	\$137,600	\$149,900	\$162,200	\$174,700	\$187,200	\$200,000	\$212,900	\$225,800
Wastewater	\$0	\$80,000	\$151,300	\$189,300	\$227,400	\$265,700	\$304,000	\$342,400	\$381,000	\$419,700	\$458,500
Total Capital Expenditures	\$0	\$160,000	\$276,758	\$326,900	\$377,300	\$427,900	\$478,700	\$529,600	\$581,000	\$632,600	\$684,300
Other Expenses/Transfers:											
Drinking Water	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Expenses/Transfers	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Surplus/(Deficiency)	-\$44,000	\$103,600	\$156,142	\$87,000	\$140,300	\$116,800	\$94,500	\$73,300	\$70,000	\$40,700	\$12,000

Century
Century 26 (Recommended)
Fiscal Year: 2026
Debt Service Coverage Graph



Century
 Century 26 (Recommended)
 Fiscal Year: 2026
 Unrestricted Fund Balance

	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Utility Reserve Funds:										
Beginning of Year Balance	\$276,403	\$380,003	\$536,145	\$623,145	\$763,445	\$880,245	\$974,745	\$1,048,045	\$1,118,045	\$1,158,745
Addition to Current Year	\$103,600	\$156,142	\$87,000	\$140,300	\$116,800	\$94,500	\$73,300	\$70,000	\$40,700	\$12,000
End of Year Balance	\$380,003	\$536,145	\$623,145	\$763,445	\$880,245	\$974,745	\$1,048,045	\$1,118,045	\$1,158,745	\$1,170,745
Days of Cash on Hand	119	163	183	218	244	263	274	284	286	280
	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Drinking Water	\$654,400	\$674,100	\$694,300	\$715,100	\$736,600	\$758,700	\$781,400	\$804,900	\$829,000	\$853,900
Wastewater	\$514,100	\$529,500	\$545,400	\$561,700	\$578,600	\$595,900	\$613,800	\$632,200	\$651,200	\$670,700
Total O&M Expense	\$1,168,500	\$1,203,600	\$1,239,700	\$1,276,800	\$1,315,200	\$1,354,600	\$1,395,200	\$1,437,100	\$1,480,200	\$1,524,600
Daily O&M Expense	\$3,201	\$3,298	\$3,396	\$3,498	\$3,603	\$3,711	\$3,822	\$3,937	\$4,055	\$4,177
Minimum 90 days of O&M	\$288,123	\$296,778	\$305,679	\$314,827	\$324,296	\$334,011	\$344,022	\$354,353	\$364,981	\$375,929
Recommended 270 days of O&M	\$864,370	\$890,334	\$917,038	\$944,482	\$972,888	\$1,002,033	\$1,032,066	\$1,063,060	\$1,094,942	\$1,127,786



Century
Century 26 (Recommended)
Fiscal Year: 2026
CIP Schedule

Description	Funding Source	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
2025 Water system Improvement Projects	Grant	\$0	\$0	\$0	\$6,358,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026 Water system Improvement Projects	Future Loan	\$0	\$0	0	\$706,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Asset Management Reserve	Water Revenues	\$0	\$0	\$8,658	\$17,316	\$26,000	\$34,600	\$43,300	\$51,900	\$60,600	\$69,300	\$77,900
Wastewater Asset Management Reserve	Wastewater Revenues	\$0	\$0	\$34,514	\$69,027	\$103,500	\$138,100	\$172,600	\$207,100	\$241,600	\$276,100	\$310,600
DW Project DEP Planning	Reserve (LOST fund)	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DWSRF Planning Project	Grant	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well #2 2 Lime Feed Systems	Grant	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well #3 Replaement and Well Buildng Rehab	Grant	\$0	\$1,360,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well 2 Rehab.	Grant	\$468,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water meter & Service replacment	Grant	\$1,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well 2 Rehab.	Reserve (LOST fund)	\$131,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Water Solutions	Water Revenues	\$0	\$80,000	\$116,800	\$120,300	\$123,900	\$127,600	\$131,400	\$135,300	\$139,400	\$143,600	\$147,900
Clear Water Solutions	Wastewater Revenues	\$0	\$80,000	\$116,800	\$120,300	\$123,900	\$127,600	\$131,400	\$135,300	\$139,400	\$143,600	\$147,900
Totaled By	Funding Source	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
	Water Revenues	\$0	\$80,000	\$125,458	\$137,616	\$149,900	\$162,200	\$174,700	\$187,200	\$200,000	\$212,900	\$225,800
	Wastewater Revenues	\$0	\$80,000	\$151,314	\$189,327	\$227,400	\$265,700	\$304,000	\$342,400	\$381,000	\$419,700	\$458,500
	Future Loan	\$0	\$0	\$0	\$706,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve (LOST)	\$131,100	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grant	\$1,768,500	\$1,400,500	\$75,000	\$6,358,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$1,899,600	\$1,560,500	\$426,772	\$7,391,543	\$377,300	\$427,900	\$478,700	\$529,600	\$581,000	\$632,600	\$684,300

Century
Century 26 (Recommended)
Fiscal Year: 2026
Debt Service Schedule

Debt	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	2036	2037	2038
Existing Debts:														
1991 Series, Water & Sewer Bond	\$77,600	\$77,600	\$77,600	\$77,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRF Loan # WW170301	\$27,200	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400	\$54,400
SRF Loan #DW170311	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800
SRF Loan #WW170300	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900
SRF Loan #WW170330	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0
SRF Loan#DW170310	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
Anticipated Debts:														
10% DWSRF 2025 Water System Improvements	\$0	\$0	\$0	\$43,900	\$43,900	\$43,900	\$43,900	\$43,900	\$43,900	\$43,900	\$43,900	\$43,900	\$43,900	\$43,900
Total	\$146,000	\$173,200	\$173,200	\$217,100	\$139,500	\$139,500	\$139,500	\$139,500	\$122,500	\$122,500	\$122,500	\$122,500	\$122,500	\$122,500
Drinking Water	\$61,100	\$61,100	\$61,100	\$105,000	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200
Wastewater	\$84,900	\$112,100	\$112,100	\$112,100	\$73,300	\$73,300	\$73,300	\$73,300	\$56,300	\$56,300	\$56,300	\$56,300	\$56,300	\$56,300

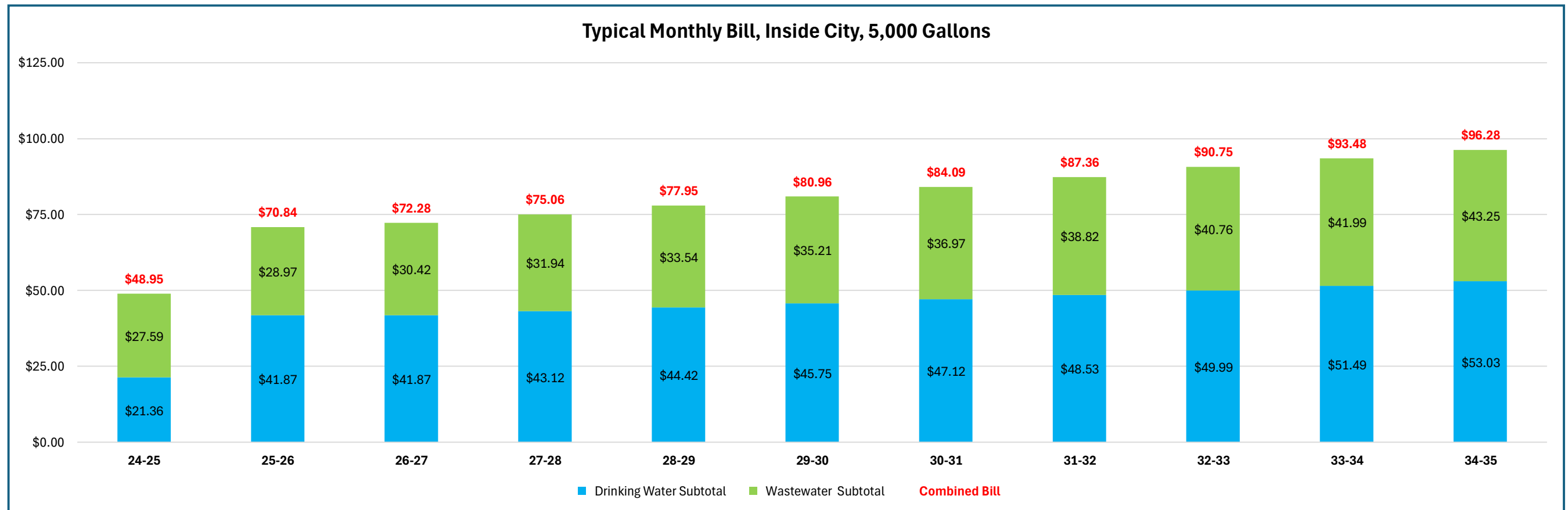
Century
Century 26 (Recommended)
Fiscal Year: 2026
Operating Expense Projection

Fund Name	Type of Expense	Cost Allocation	Description	Historical 23-24	Budget 24-25	Escalation Factor	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
402-36-3-62000	O&M	100% Water	Rent	\$0	\$0	CPI	\$18,000	\$18,500	\$19,100	\$19,700	\$20,300	\$20,900	\$21,500	\$22,100	\$22,800	\$23,500
363-000	O&M	100% Water	Drinking Water Annual Permit	\$2,000	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
402-36-3-40005	O&M	100% Water	Water Cooler Rental	\$400	\$200	CPI	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$300	\$300	\$300
402-36-5-00120	Personnel	50% Water 50% Wastewater	Regular Salaries or Wages + Clerk	\$325,000	\$304,200	CPI	\$269,400	\$277,400	\$285,800	\$294,300	\$303,200	\$312,300	\$321,600	\$331,300	\$341,200	\$351,500
402-36-5-00122	Personnel	50% Water 50% Wastewater	Regular Salaries Overtime	\$0	\$0	CPI	\$7,500	\$7,700	\$8,000	\$8,200	\$8,400	\$8,700	\$9,000	\$9,200	\$9,500	\$9,800
402-36-5-00123	Personnel	50% Water 50% Wastewater	Overtime Administration	\$0	\$0	CPI	\$5,000	\$5,200	\$5,300	\$5,500	\$5,600	\$5,800	\$6,000	\$6,100	\$6,300	\$6,500
500-124	Personnel	100% Water	City Manager	\$29,800	\$39,900	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
402-36-5-00210	Personnel	50% Water 50% Wastewater	FICA and Medicare	\$26,300	\$24,500	CPI	\$21,500	\$22,100	\$22,800	\$23,400	\$24,100	\$24,900	\$25,600	\$26,400	\$27,200	\$28,000
402-36-5-00220	Personnel	50% Water 50% Wastewater	Retirement	\$19,200	\$20,000	CPI	\$14,000	\$14,400	\$14,900	\$15,300	\$15,800	\$16,300	\$16,700	\$17,200	\$17,800	\$18,300
402-36-5-00230	Personnel	50% Water 50% Wastewater	Employee Health/Life Insurance	\$54,500	\$63,000	CPI	\$45,300	\$46,600	\$48,000	\$49,500	\$50,900	\$52,500	\$54,000	\$55,700	\$57,300	\$59,100
402-36-5-00240	Personnel	50% Water 50% Wastewater	Workmans Comp	\$13,200	\$10,100	CPI	\$12,700	\$13,100	\$13,500	\$13,900	\$14,300	\$14,800	\$15,200	\$15,700	\$16,100	\$16,600
402-36-5-02005	Personnel	50% Water 50% Wastewater	Drug Screen	\$0	\$0	CPI	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100	\$1,200	\$1,200	\$1,200	\$1,300	\$1,300
402-36-8-10002	Professional Services	50% Water 50% Wastewater	Consulting	\$22,200	\$18,700	CPI	\$19,000	\$19,600	\$20,200	\$20,800	\$21,400	\$22,000	\$22,700	\$23,400	\$24,100	\$24,800
402-36-8-10003	Professional Services	50% Water 50% Wastewater	Engineering/Surveying	\$32,000	\$31,000	CPI	\$20,000	\$20,600	\$21,200	\$21,900	\$22,500	\$23,200	\$23,900	\$24,600	\$25,300	\$26,100
402-36-8-12000	Professional Services	50% Water 50% Wastewater	Legal Fees	\$12,400	\$6,300	CPI	\$5,000	\$5,200	\$5,300	\$5,500	\$5,600	\$5,800	\$6,000	\$6,100	\$6,300	\$6,500
402-36-8-15000	Professional Services	50% Water 50% Wastewater	Advertising	\$1,500	\$600	CPI	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100	\$1,200	\$1,200	\$1,200	\$1,300	\$1,300
402-36-8-25000	Professional Services	50% Water 50% Wastewater	Audit	\$11,400	\$10,000	CPI	\$6,000	\$6,200	\$6,400	\$6,600	\$6,800	\$7,000	\$7,200	\$7,400	\$7,600	\$7,800
862-005	O&M	50% Water 50% Wastewater	Bad Debt	\$0	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
810-004	Professional Services	50% Water 50% Wastewater	Permit Fees	\$0	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
840-000	O&M	50% Water 50% Wastewater	Interest Expense	\$1,400	\$3,000	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transfers Out	100% Water	Xfer to General Fund	\$0	\$0	No CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transfers Out	100% Water	Xfer from Gas	\$0	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448-002	O&M	100% Wastewater	Prison Work	\$0	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	O&M	50% Water 50% Wastewater	Fines	\$0	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
840-000	O&M	50% Water 50% Wastewater	Interest Expense	\$0	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
402-36-4-10000	O&M	100% Water	Utility Telephone- Water	\$8,600	\$9,400	CPI	\$9,000	\$9,300	\$9,500	\$9,800	\$10,100	\$10,400	\$10,700	\$11,100	\$11,400	\$11,700
402-36-4-10003	Wholesale Purchases	100% Water	Water Purchases	\$121,100	\$197,200	CPI	\$120,000	\$123,600	\$127,300	\$131,100	\$135,100	\$139,100	\$143,300	\$147,600	\$152,000	\$156,600
402-36-4-14001	O&M	50% Water 50% Wastewater	Travel/Education	\$1,600	\$6,300	CPI	\$6,000	\$6,200	\$6,400	\$6,600	\$6,800	\$7,000	\$7,200	\$7,400	\$7,600	\$7,800
402-36-4-20000	O&M	100% Water	Postage/Freight	\$11,900	\$9,300	CPI	\$11,000	\$11,300	\$11,700	\$12,000	\$12,400	\$12,800	\$13,100	\$13,500	\$13,900	\$14,400
402-36-4-29000	O&M	100% Wastewater	Sewer Treatment Plant Electric	\$40,200	\$38,200	CPI	\$45,000	\$46,400	\$47,700	\$49,200	\$50,600	\$52,200	\$53,700	\$55,300	\$57,000	\$58,700
402-36-4-36000	O&M	100% Wastewater	Utilities - Sewer Lift	\$24,200	\$39,900	CPI	\$35,000	\$36,000	\$37,100	\$38,200	\$39,400	\$40,600	\$41,800	\$43,000	\$44,300	\$45,700
402-36-4-38000	O&M	100% Water	Water Wells - Electric	\$31,700	\$30,000	CPI	\$30,000	\$30,900	\$31,800	\$32,800	\$33,800	\$34,800	\$35,800	\$36,900	\$38,000	\$39,100
402-36-4-50000	O&M	100% Water	Liability Insurance	\$40,000	\$45,000	CPI	\$36,600	\$37,700	\$38,800	\$40,000	\$41,200	\$42,400	\$43,700	\$45,000	\$46,300	\$47,700
402-36-4-59000	Maintenance	100% Wastewater	Lift Stations Pump Maintenance	\$160,400	\$95,900	CPI	\$125,000	\$128,800	\$132,600	\$136,600	\$140,700	\$144,900	\$149,300	\$153,700	\$158,300	\$163,100
402-36-4-59500	O&M	100% Wastewater	Sludge Dewatering	\$76,200	\$28,500	CPI	\$30,000	\$30,900	\$31,800	\$32,800	\$33,800	\$34,800	\$35,800	\$36,900	\$38,000	\$39,100
402-36-4-61000	O&M	50% Water 50% Wastewater	Office Equipment - Maintenance	\$0	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
402-36-4-62000	Maintenance	100% Water	Water System Maint. - Pumps	\$18,800	\$26,300	CPI	\$25,000	\$25,800	\$26,500	\$27,300	\$28,100	\$29,000	\$29,900	\$30,700	\$31,700	\$32,600

Fund Name	Type of Expense	Cost Allocation	Description	Historical 2024	Budget 2025	Escalation Factor	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
402-36-4-63000	Maintenance	100% Water	Meter Repairs-Replacement	\$0	\$1,500	CPI	\$2,000	\$2,100	\$2,100	\$2,200	\$2,300	\$2,300	\$2,400	\$2,500	\$2,500	\$2,600
402-36-4-65000	Personnel	100% Water	Vehicle Expense - Water	\$900	\$5,600	CPI	\$5,000	\$5,200	\$5,300	\$5,500	\$5,600	\$5,800	\$6,000	\$6,100	\$6,300	\$6,500
402-36-4-65001	O&M	100% Wastewater	Vehicle Expense - Sewer	\$0	\$0	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
402-36-4-67000	Maintenance	100% Water	Equipment maint-Water	\$19,500	\$31,000	CPI	\$12,000	\$12,400	\$12,700	\$13,100	\$13,500	\$13,900	\$14,300	\$14,800	\$15,200	\$15,700
402-36-4-67001	Maintenance	100% Wastewater	Equipment Mait. - Sewer	\$2,200	\$22,400	CPI	\$15,000	\$15,400	\$15,900	\$16,400	\$16,900	\$17,400	\$17,900	\$18,400	\$19,000	\$19,600
402-36-4-68000	Maintenance	100% Water	Generator Maintenance	\$12,400	\$14,500	CPI	\$15,000	\$15,400	\$15,900	\$16,400	\$16,900	\$17,400	\$17,900	\$18,400	\$19,000	\$19,600
402-36-4-68001	O&M	100% Water	Field Supplies - Water	\$57,800	\$51,600	CPI	\$55,000	\$56,600	\$58,300	\$60,100	\$61,900	\$63,800	\$65,700	\$67,600	\$69,700	\$71,800
402-36-4-71000	Maintenance	100% Water	Elevated Water Tank	\$27,600	\$28,400	CPI	\$26,000	\$26,800	\$27,600	\$28,400	\$29,300	\$30,100	\$31,000	\$32,000	\$32,900	\$33,900
402-36-476-001	O&M	100% Water	Testing Water	\$9,700	\$7,300	CPI	\$10,000	\$10,300	\$10,600	\$10,900	\$11,300	\$11,600	\$11,900	\$12,300	\$12,700	\$13,000
402-36-4-76002	O&M	100% Wastewater	Testing Sewer	\$21,200	\$14,800	CPI	\$15,000	\$15,400	\$15,900	\$16,400	\$16,900	\$17,400	\$17,900	\$18,400	\$19,000	\$19,600
402-36-500-130	O&M	100% Water	Call Out Time-Water	\$19,600	\$16,900	CPI	\$15,000	\$15,400	\$15,900	\$16,400	\$16,900	\$17,400	\$17,900	\$18,400	\$19,000	\$19,600
402-36-550-000	O&M	100% Water	Uniforms Water	\$1,800	\$2,000	CPI	\$3,000	\$3,100	\$3,200	\$3,300	\$3,400	\$3,500	\$3,600	\$3,700	\$3,800	\$3,900
402-36-5-00141	O&M	100% Wastewater	Uniforms - Sewer	\$0	\$0	CPI	\$2,000	\$2,100	\$2,100	\$2,200	\$2,300	\$2,300	\$2,400	\$2,500	\$2,500	\$2,600
402-36-520-000	O&M	100% Water	Fuel Expense - Water	\$16,400	\$13,400	CPI	\$12,000	\$12,400	\$12,700	\$13,100	\$13,500	\$13,900	\$14,300	\$14,800	\$15,200	\$15,700
402-36-5-2738000	O&M	100% Wastewater	Chemicals - Sewer	\$22,200	\$18,000	CPI	\$22,000	\$22,700	\$23,300	\$24,000	\$24,800	\$25,500	\$26,300	\$27,100	\$27,900	\$28,700
402-36-538-001	O&M	100% Water	Chemicals Water	\$23,900	\$34,300	CPI	\$20,000	\$20,600	\$21,200	\$21,900	\$22,500	\$23,200	\$23,900	\$24,600	\$25,300	\$26,100
402-36-540-000	O&M	100% Water	Membership Fees	\$600	\$600	CPI	\$600	\$600	\$700	\$700	\$700	\$700	\$700	\$800	\$800	\$800
402-36-5-40001	O&M	50% Water 50% Wastewater	Rental Fee	\$0	\$28,200	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Reserve 1	O&M	100% Water	Water Reserve	\$0	\$0	No CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Reserve 2	O&M	100% Water	Water Reserve #2	\$0	\$0	No CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
414-002	Other	100% Water	Mileage Reimbursement	\$0	\$100	CPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
402-36-5-00120	Personnel	50% Water 50% Wastewater	Clerk Salary at 12.5%	\$0	\$0	CPI	\$11,200	\$11,600	\$11,900	\$12,300	\$12,700	\$13,000	\$13,400	\$13,800	\$14,200	\$14,700
402-36-6-30000	Capital	50% Water 50% Wastewater	Capital Outlay	\$0	\$0	CPI	\$1,500	\$1,600	\$1,600	\$1,700	\$1,700	\$1,800	\$1,800	\$1,900	\$2,000	\$2,000
403-36-6-52000	O&M	100% Water	Meter - New Installations	\$0	\$0	CPI	\$8,000	\$8,200	\$8,500	\$8,700	\$9,000	\$9,300	\$9,600	\$9,800	\$10,100	\$10,400
Escalation Factor = CPI (Consumer Price Index of 3%				Total	\$1,321,800	\$1,348,100	\$1,168,500	\$1,203,600	\$1,239,500	\$1,277,100	\$1,315,400	\$1,355,100	\$1,395,200	\$1,436,900	\$1,480,000	\$1,524,700
				Drinking Water Total	\$714,850	\$827,450	\$656,450	\$676,150	\$696,350	\$717,450	\$739,000	\$761,250	\$783,750	\$807,300	\$831,450	\$856,550
				Wastewater Total	\$606,950	\$520,650	\$512,050	\$527,450	\$543,150	\$559,650	\$576,400	\$593,850	\$611,450	\$629,600	\$648,550	\$668,150

Century
 Century 26 (Recommended)
 Fiscal Year: 2026
 Typical Monthly Bill, Residential Single Family Inside City, 5,000 Gallons

	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Drinking Water											
Base Charge	\$13.59	\$26.64	\$26.64	\$27.44	\$28.26	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74
Usage Charge, 5,000 Gallons	\$7.77	\$15.23	\$15.23	\$15.69	\$16.16	\$16.64	\$17.14	\$17.65	\$18.18	\$18.73	\$19.29
Drinking Water Subtotal	\$21.36	\$41.87	\$41.87	\$43.12	\$44.42	\$45.75	\$47.12	\$48.53	\$49.99	\$51.49	\$53.03
Wastewater											
Base Charge	\$16.94	\$17.79	\$18.68	\$19.61	\$20.59	\$21.62	\$22.70	\$23.84	\$25.03	\$25.78	\$26.55
Usage Charge, 5,000 Gallons	\$10.65	\$11.18	\$11.74	\$12.33	\$12.95	\$13.59	\$14.27	\$14.99	\$15.73	\$16.21	\$16.69
Wastewater Subtotal	\$27.59	\$28.97	\$30.42	\$31.94	\$33.54	\$35.21	\$36.97	\$38.82	\$40.76	\$41.99	\$43.25
Combined Bill	\$48.95	\$70.84	\$72.28	\$75.06	\$77.95	\$80.96	\$84.09	\$87.36	\$90.75	\$93.48	\$96.28



Century
 Century 26 (Recommended)
 Fiscal Year: 2026
 Rate Schedule

	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Drinking Water											
Residential Single Family											
Base Charges Inside City											
5/8-inch	\$13.59	\$26.64	\$26.64	\$27.44	\$28.26	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74
Usage Charges Inside City											
2,001 to 5,000 gallons	\$2.59	\$5.08	\$5.08	\$5.23	\$5.39	\$5.55	\$5.71	\$5.88	\$6.06	\$6.24	\$6.43
5,001 to 8,000 gallons	\$2.72	\$5.33	\$5.33	\$5.49	\$5.66	\$5.83	\$6.00	\$6.18	\$6.37	\$6.56	\$6.75
8,001 to 12,000 gallons	\$2.86	\$5.61	\$5.61	\$5.77	\$5.95	\$6.13	\$6.31	\$6.50	\$6.69	\$6.89	\$7.10
12,001 gallons or more	\$3.00	\$5.88	\$5.88	\$6.06	\$6.24	\$6.43	\$6.62	\$6.82	\$7.02	\$7.23	\$7.45
Century CI											
Base Charges Inside City											
5/8-inch	\$18,067.85	\$18,609.89	\$19,168.18	\$19,743.23	\$20,335.52	\$20,945.59	\$21,573.96	\$22,221.18	\$22,887.81	\$23,574.45	\$24,281.68
Usage Charges Inside City											
6,000,001 gallons or more	\$3.18	\$3.28	\$3.37	\$3.47	\$3.58	\$3.69	\$3.80	\$3.91	\$4.03	\$4.15	\$4.27
Inactive Base only Customers											
Base Charges Inside City											
5/8-inch	\$13.59	\$26.64	\$26.64	\$27.44	\$28.26	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74

	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Wastewater											
Residential Single Family											
Base Charges Inside City											
5/8-inch	\$16.94	\$17.79	\$18.68	\$19.61	\$20.59	\$21.62	\$22.70	\$23.84	\$25.03	\$25.78	\$26.55
Usage Charges Inside City											
2,001 to 5,000 gallons	\$3.55	\$3.73	\$3.91	\$4.11	\$4.32	\$4.53	\$4.76	\$5.00	\$5.24	\$5.40	\$5.56
5,001 to 8,000 gallons	\$3.72	\$3.91	\$4.10	\$4.31	\$4.52	\$4.75	\$4.99	\$5.23	\$5.50	\$5.66	\$5.83
8,001 to 12,000 gallons	\$3.91	\$4.11	\$4.31	\$4.53	\$4.75	\$4.99	\$5.24	\$5.50	\$5.78	\$5.95	\$6.13
12,001 gallons or more	\$4.11	\$4.32	\$4.53	\$4.76	\$5.00	\$5.25	\$5.51	\$5.78	\$6.07	\$6.25	\$6.44
Century CI											
Base Charges Inside City											
5/8-inch	\$30,859.70	\$31,785.49	\$32,739.06	\$33,721.23	\$34,732.86	\$35,774.85	\$36,848.10	\$37,953.54	\$39,092.14	\$40,264.91	\$41,472.86
Usage Charges Inside City											
6,000,001 gallons or more	\$5.14	\$5.29	\$5.45	\$5.62	\$5.79	\$5.96	\$6.14	\$6.32	\$6.51	\$6.71	\$6.91

Century
Century 26 (Recommended)
Fiscal Year: 2026
Rate Revenue, Existing Rates for Fiscal Year 2025

Base Charge Revenues	Meter Sizes	Base Charge	Number of Connections	Annual Revenue
Drinking Water				
Residential Single Family				
Base Charges Inside City				
	5/8-inch	\$13.59	865.00	\$141,064.20
Century CI				
Base Charges Inside City				
	5/8-inch	\$18,067.85	1.00	\$216,814.20
Subtotal				\$357,878.40
Wastewater				
Residential Single Family				
Base Charges Inside City				
	5/8-inch	\$16.94	743.00	\$151,037.04
Century CI				
Base Charges Inside City				
	5/8-inch	\$30,859.70	1.00	\$370,316.40
Subtotal				\$521,353.44
Total				\$879,231.84

Usage Charge Revenues	Gallon Range	Rate per Thousand Gallons	Monthly Water Sold (kgal)	Annual Revenue
Drinking Water				
Residential Single Family				
Usage Charges Inside City				
Block 2	2,001 to 5,000 gallons	\$2.59	114.73	\$3,565.86
Block 3	5,001 to 8,000 gallons	\$2.72	4,531.90	\$147,921.24
Block 4	8,001 to 12,000 gallons	\$2.86	0.00	\$0.00
Block 5	12,001 gallons or more	\$3.00	401.56	\$14,456.19
Usage Charges Outside City				
Century CI				
Usage Charges Inside City				
Block 2	6,000,001 gallons or more	\$3.18	1,663.83	\$63,491.88
Usage Charges Outside City				
Water Flushing				
Usage Charges Inside City				
Block 1	0 gallons or more	\$0.00	0.00	\$0.00
Subtotal				\$229,435.17
Wastewater				
Residential Single Family				
Usage Charges Inside City				
Block 2	2,001 to 5,000 gallons	\$3.55	4,137.30	\$176,249.16
Block 3	5,001 to 8,000 gallons	\$3.72	0.00	\$0.00
Block 4	8,001 to 12,000 gallons	\$3.91	0.00	\$0.00
Block 5	12,001 gallons or more	\$4.11	340.72	\$16,804.27
Usage Charges Outside City				
Century CI				
Usage Charges Inside City				
Block 2	6,000,001 gallons or more	\$5.14	1,663.83	\$102,625.24
Usage Charges Outside City				
Septic Tank Dumping				
Usage Charges Inside City				
Block 1	0 gallons or more	\$25.00	1.58	\$475.00
Subtotal				\$296,153.67
Total				\$525,588.84

Combined Revenues				Annual Revenue
Drinking Water				
Base Charge Revenue				\$357,878.40
Usage Charge Revenue				\$229,435.17
Other Revenue				\$21,479.31
Subtotal				\$608,792.88
Wastewater				
Base Charge Revenue				\$521,353.44
Usage Charge Revenue				\$296,153.67
Other Revenue				\$13,979.31
Subtotal				\$831,486.42
Total				\$1,440,279.30
Revenue expected from October 1, 2025 to March 30, 2026				Annual Revenue
Drinking Water				
Base Charge Revenue				\$178,939.20
Usage Charge Revenue				\$114,717.59
DW Rate Revenue Subtotal				\$293,656.79
Other Revenue				\$10,739.66
Wastewater				
Base Charge Revenue				\$260,676.72
Usage Charge Revenue				\$148,076.83
WW Rate Revenue Subtotal				\$408,753.55
Other Revenue				\$6,989.66
Total				\$720,139.65

Century
Century 26 (Recommended)
Fiscal Year: 2026
Rate Revenue, Existing Rates for Fiscal Year 2026

Base Charge Revenues	Meter Sizes	Base Charge	Number of Connections	Annual Revenue
Drinking Water				
Residential Single Family				
Base Charges Inside City				
	5/8-inch	\$26.64	865.00	\$276,523.20
Century CI				
Base Charges Inside City				
	5/8-inch	\$18,609.89	1.00	\$223,318.68
Subtotal				\$499,841.88
Wastewater				
Residential Single Family				
Base Charges Inside City				
	5/8-inch	\$17.79	743.00	\$158,588.89
Century CI				
Base Charges Inside City				
	5/8-inch	\$31,785.49	1.00	\$381,425.88
Subtotal				\$540,014.77
Total				\$1,039,856.65

Usage Charge Revenues	Gallon Range	Rate per Thousand Gallons	Monthly Water Sold (kgal)	Annual Revenue
Drinking Water				
Residential Single Family				
Usage Charges Inside City				
Block 2	2,001 to 5,000 gallons	\$5.08	114.73	\$6,993.94
Block 3	5,001 to 8,000 gallons	\$5.33	4,531.90	\$289,860.32
Block 4	8,001 to 12,000 gallons	\$5.61	0.00	\$0.00
Block 5	12,001 gallons or more	\$5.88	401.56	\$28,334.07
Usage Charges Outside City				
Century CI				
Usage Charges Inside City				
Block 2	6,000,001 gallons or more	\$3.28	1,663.83	\$65,488.48
Usage Charges Outside City				
Water Flushing				
Usage Charges Inside City				
Block 1	0 gallons or more	\$0.00	0.00	\$0.00
Subtotal				\$390,676.82
Wastewater				
Residential Single Family				
Usage Charges Inside City				
Block 2	2,001 to 5,000 gallons	\$3.73	4,317.30	\$193,112.83
Block 3	5,001 to 8,000 gallons	\$3.91	0.00	\$0.00
Block 4	8,001 to 12,000 gallons	\$4.11	0.00	\$0.00
Block 5	12,001 gallons or more	\$4.32	340.72	\$17,644.53
Usage Charges Outside City				
Century CI				
Usage Charges Inside City				
Block 2	6,000,001 gallons or more	\$5.29	1,663.83	\$105,620.14
Usage Charges Outside City				
Septic Tank Dumping				
Usage Charges Inside City				
Block 1	0 gallons or more	\$25.00	0.00	\$0.00
Subtotal				\$316,377.49
Total				\$707,054.31

Combined Revenues				Annual Revenue
Drinking Water				
Base Charge Revenue				\$499,841.88
Usage Charge Revenue				\$390,676.82
Other Revenue				\$10,000.00
Subtotal				\$900,518.70
Wastewater				
Base Charge Revenue				\$540,014.77
Usage Charge Revenue				\$316,377.49
Other Revenue				\$8,000.00
Subtotal				\$864,392.27
Total				\$1,764,910.97
Revenue expected from April 1, 2026 to September 30, 2026				Annual Revenue
Drinking Water				
Base Charge Revenue				\$249,920.94
Usage Charge Revenue				\$195,338.41
DW Rate Revenue Subtotal				\$445,259.35
Other Revenue				\$5,000.00
Wastewater				
Base Charge Revenue				\$270,007.39
Usage Charge Revenue				\$158,188.75
WW Rate Revenue Subtotal				\$428,196.13
Other Revenue				\$4,000.00
Total				\$882,455.48

Century
Century 26 (Recommended)
Fiscal Year: 2026
System Summary

System Statistic	Value
Number of Water Meters	908
Number of Wastewater Connections	774
Water Production (gallons/day)	428,050.00
Wastewater Treatment (gallons/day)	423,558.00

Century
Century 26 (Recommended)
Fiscal Year: 2026
Capital Financing Plan

	Allocation	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
(a) Operating Revenues				
Drinking Water Rate Revenues	100% Water	\$530,558.12	\$526,870.97	\$596,944.69
Wastewater Rate Revenues	100% Wastewater	\$696,385.36	\$745,369.09	\$802,848.66
Subtotal		\$1,226,943.48	\$1,272,240.06	\$1,399,793.35
(b) Interest Income	50% Water 50% Wastewater	\$10,079.53	\$10,689.56	\$7,686.81
(c) Other Incomes				
Misc.	50% Water 50% Wastewater	\$0.00	\$4.00	\$32,871.80
Water Tap Fee	100% Water	\$1,700.00	\$6,509.00	\$1,200.00
Operating Transfer Special Revenue (LOST account)	50% Water 50% Wastewater	\$133,379.20	\$114,769.84	\$239,470.55
Sewer Tap in Fees	100% Wastewater	\$30.00	\$5,000.00	\$3,700.00
Operating Transfer in from General	50% Water 50% Wastewater			\$5,000.00
Operating Transfer in from Garbage	50% Water 50% Wastewater			\$85,984.07
(d) Total Revenues		\$1,372,132.21	\$1,409,212.46	\$1,775,706.58
(e) Operating Expenses (excluding interest on debt, depreciation, and other non-cash items)	50% Water 50% Wastewater	\$1,262,827.23	\$1,463,766.83	\$1,487,245.58
(f) Net Revenues (f = d – e)		\$109,304.98	-\$54,554.37	\$288,461.00