

**Columbus Sanitary Sewer Utility
2025 Test Year**

| Table 1 | | | |
|--|---------------------|--|------------------|
| Revenue Requirement | | | |
| Income | | Cash | |
| Revenue | | Cash Balance as of Jan 1, 2024 | \$ 1,891,525 |
| 2024 Budgeted Revenue | \$ 1,628,106 | | |
| <hr/> | | Operating Income (Loss) | (487,011) |
| Subtotal | 1,628,106 | Depreciation | 406,843 |
| Operations & Maintenance Expenses | | Interest Income | 93,000 |
| Operation | 1,708,274 | Debt Service | (628,129) |
| Depreciation | 406,843 | <hr/> | |
| Subtotal | 2,115,117 | Cash Flow | (615,297) |
| Operating Income (Loss) | | Cash Balance as of Jan 1, 2025 | \$ 1,276,228 |
| | (487,011) | | |
| Other Revenue (Expenses) | | Projected Income (Loss) | \$ 2,174,000 |
| Interest Income | 93,000 | Projected Cash Flow | \$ (615,297) |
| Other Revenues | 3,196,940 | Projected Cash Balance as of Jan 1, 2025 | \$ 1,276,228 |
| Debt Principal | (430,727) | | |
| Debt Interest | (197,402) | | |
| ISSUANCE/PREMIUM/PAYING AGENT | (800) | | |
| Subtotal | 2,661,011 | Cash Flow as % of Annual O&M | -29% |
| Income (Loss) | \$ 2,174,000 | Cash Balance as % of Annual O&M | 60% |

Table 2

Fixed and Variable Costs

Adjustment (Fixed Portion Moved to Variable) = 0%

| Fixed | Unadjusted | Adjustment | Adjusted |
|-----------------------|---------------------|-------------------|---------------------|
| Debt Service | 628,129 | - | 628,129 |
| Subtotal Fixed | 628,129 | - | 628,129 |
| Variable | 999,977 | - | 999,977 |
| Total Cost | \$ 1,628,106 | | \$ 1,628,106 |

Table 3

Fixed Charges

Monthly Fixed Charges

| Meter Size | Proposed | Current | Percent Change |
|------------|-----------|-----------|----------------|
| 5/8" | \$ 21.89 | \$ 17.10 | 28.0% |
| 3/4" | \$ 21.89 | \$ 17.10 | 28.0% |
| 1" | \$ 29.44 | \$ 23.00 | 28.0% |
| 1 1/2" | \$ 42.24 | \$ 33.00 | 28.0% |
| 2" | \$ 56.32 | \$ 44.00 | 28.0% |
| 3" | \$ 90.88 | \$ 71.00 | 28.0% |
| 4" | \$ 140.80 | \$ 110.00 | 28.0% |

Revenue from Proposed Meter Charges

| Meter Size | Meter Count | Monthly | Annual |
|--------------|--------------|------------------|-------------------|
| 5/8" | 10 | \$ 219 | \$ 2,627 |
| 3/4" | 2,162 | \$ 47,322 | \$ 567,862 |
| 1" | 59 | \$ 1,737 | \$ 20,844 |
| 1 1/2" | 25 | \$ 1,056 | \$ 12,672 |
| 2" | 18 | \$ 1,014 | \$ 12,165 |
| 3" | 6 | \$ 545 | \$ 6,543 |
| 4" | 4 | \$ 563 | \$ 6,758 |
| Total | 2,284 | \$ 52,456 | \$ 629,471 |

| | | |
|-----------|----|------------|
| 171.00 | \$ | 2,052.00 |
| 36,970.20 | \$ | 443,642.40 |
| 1,357.00 | \$ | 16,284.00 |
| 825.00 | \$ | 9,900.00 |
| 792.00 | \$ | 9,504.00 |
| 426.00 | \$ | 5,112.00 |
| 440.00 | \$ | 5,280.00 |
| | \$ | 491,774 |
| | \$ | 137,697 |

Table 4.1

Fall River Volume Charges

| | | |
|---|----|--------------|
| Fall River Budgeted Valume Revenue 2024 | \$ | 140,000.00 |
| Fall River Budgeted Valume Revenue 2025 | \$ | 196,000.00 |
| Estimated Volume (cubic feet) | | 8960771.11 |
| Rate per 100 Cubic Feet | | |
| Proposed | \$ | 7.35 |
| Current | \$ | 2.00 |
| Change | \$ | 5.35 |
| Change | | 267.5% |
| Projected Revenue with Proposed Rates | | \$658,616.68 |

Fall River:

- The 2025 Budget was prepared and accepted with an estimate of 40% rate increase for Elba and Fall River. – Email from Jacob 12/2/2024
- For 2024, estimate of 67,031,000 gallons. – Email from Jacob 12/04/2024

40 percent increase from 2024

Gallons (2024) : 67031000.00

2.67362

Table 4.2

Elba Volume Charges

| | |
|---------------------------------------|--------------|
| Elba Budgeted Volume Revenue 2024 | \$ 13,330.00 |
| Elba Budgeted Volume Revenue 2025 | \$ 18,662.00 |
| Estimated Volume (cubic feet) | 661,680.85 |
| Rate per 100 Cubic Feet | |
| Proposed | \$ 7.35 |
| Current | \$ 2.42 |
| Change | \$ 4.93 |
| Change | 203.7% |
| Projected Revenue with Proposed Rates | \$48,633.54 |

Elba:

- 40 percent increase from 2024
- Gallons (2024): 4949700
- ~~WSS~~ have an expected revenue of \$13, 330 for 2024. The 2025 Budget was prepare and accepted with an estimate of 40% rate increase for Elba and Fall River. – Enc from Jacob 12/2/2024
- For 2024 estimate of 4,949,700 gallons. – Email from Jacob 12/04/2024

| Remaining Variable Cost | |
|-----------------------------------|------------------|
| Total 2025 Rev Requirement | \$2,539,845 |
| Deductions | |
| Fixed Revenue From Meter Charges | \$629,471 |
| Fall River Volume Charge | \$658,617 |
| Elba Volume Charge | \$48,634 |
| Waste Haulers Total Volume Charge | \$201,130 |
| Sewer Fees From Budget | \$66,000 |
| Sewer Connection Fees From Budget | \$5,000 |
| Total Remaining | \$930,994 |

This will not change with rate increase
This will not change with rate increase

| Table 4.4 | |
|--------------------------------|----------------|
| Columbus Volume Charges | |
| Remaining Variable Cost | \$ 930,994 |
| Estimated Volume (cubic feet)* | 14,700,303 |
| Rate per 100 Cubic Feet | |
| Proposed | \$ 6.34 |
| Current | \$ 6.34 |
| Change | \$ - |
| Change | 0.0% |

Gallons (2022) : 109965537.00

NOTES:

* Estimated volume from 2022 Sewer Users and Flows sheet

Table 5

Customer Bill Analysis

| <u>Customer Type</u> | <u>Meter Size</u> | <u>Demand (Per 100 Cubic Feet)</u> | <u>Bill with Current Rates</u> | <u>Bill with Proposed Rates</u> | <u>Increase</u> | |
|--------------------------|-------------------|------------------------------------|--------------------------------|---------------------------------|-----------------|-----|
| Residential Rates | | | | | | |
| No Consumption | 3/4" | - | \$ 17.10 | \$ 21.89 | \$ 4.79 | 28% |
| Small Residential | 3/4" | 2 | \$ 29.81 | \$ 34.60 | \$ 4.79 | 16% |
| Average Residential | 3/4" | 4 | \$ 42.53 | \$ 47.31 | \$ 4.79 | 11% |
| Large Residential | 3/4" | 7 | \$ 59.48 | \$ 64.26 | \$ 4.79 | 8% |
| Large Residential | 3/4" | 11 | \$ 84.90 | \$ 89.69 | \$ 4.79 | 6% |
| Large Residential | 3/4" | 13 | \$ 101.85 | \$ 106.64 | \$ 4.79 | 5% |
| No Consumption | 1" | - | \$ 23.00 | \$ 29.44 | \$ 6.44 | 28% |
| Small Residential | 1" | 2 | \$ 35.71 | \$ 42.15 | \$ 6.44 | 18% |
| Average Residential | 1" | 4 | \$ 48.43 | \$ 54.87 | \$ 6.44 | 13% |
| Large Residential | 1" | 7 | \$ 65.38 | \$ 71.82 | \$ 6.44 | 10% |
| Large Residential | 1" | 11 | \$ 90.80 | \$ 97.24 | \$ 6.44 | 7% |
| Large Residential | 1" | 13 | \$ 107.75 | \$ 114.19 | \$ 6.44 | 6% |

Table 5 (continued)

Customer Bill Analysis

| <u>Customer Type</u> | <u>Meter Size</u> | <u>Demand (Per 100 Cubic Feet)</u> | <u>Bill with Current Rates</u> | <u>Bill with Proposed Rates</u> | <u>Increase</u> | |
|------------------------------|-------------------|------------------------------------|--------------------------------|---------------------------------|-----------------|----|
| Non-Residential Rates | | | | | | |
| Multi-family | 2" | 53 | \$ 383.02 | \$ 395.34 | \$ 12.32 | 3% |
| Multi-family | 2" | 60 | \$ 425.39 | \$ 437.71 | \$ 12.32 | 3% |
| Multi-family | 2" | 60 | \$ 425.39 | \$ 437.71 | \$ 12.32 | 3% |
| Commercial | 1 1/2" | 17 | \$ 138.94 | \$ 148.18 | \$ 9.24 | 7% |
| Commercial | 1 1/2" | 23 | \$ 181.32 | \$ 190.56 | \$ 9.24 | 5% |
| Commercial | 2" | 33 | \$ 255.88 | \$ 268.20 | \$ 12.32 | 5% |
| Commercial | 3" | 40 | \$ 325.26 | \$ 345.14 | \$ 19.88 | 6% |
| Public Authority | 2" | 67 | \$ 467.77 | \$ 480.09 | \$ 12.32 | 3% |
| Public Authority | 3" | 67 | \$ 494.77 | \$ 514.65 | \$ 19.88 | 4% |

Year-over-year Increases

| | 2025 | 2026 | 2027 | 2028 |
|--|------|------|------|------|
| | 56% | 18% | 14% | 8% |

| | | | | |
|--|----|----|----|----|
| | 7% | 7% | 7% | 7% |
| | 3% | 3% | 5% | 3% |

| | 5 Year Forecast | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 |
| Required Revenue Increase* | | | | | |
| Revenue | \$ 1,628,106 | \$ 2,539,845 | \$ 2,997,017 | \$ 3,416,599 | \$ 3,689,927 |
| Operation | 1,708,274 | 1,827,853 | 1,955,803 | 2,092,709 | 2,239,198 |
| Depreciation | 406,843 | 419,048 | 431,620 | 444,568 | 457,905 |
| Other O&M | - | - | - | - | - |
| Subtotal Expenses | 2,115,117 | 2,246,901 | 2,387,422 | 2,537,277 | 2,697,104 |
| Operating Income (Loss) | (487,011) | 292,943 | 609,594 | 879,322 | 992,823 |
| Cash Adjustments | | | | | |
| Depreciation | 406,843 | 419,048 | 431,620 | 444,568 | 457,905 |
| Interest Income | 93,000 | 77,891 | 78,065 | 78,383 | 78,552 |
| Debt Service | (628,129) | (782,611) | (1,106,055) | (1,395,216) | (1,513,783) |
| Transfer to Equipment Reserve | - | - | - | - | - |
| Cash Flow | \$ (615,297) | \$ 7,272 | \$ 13,224 | \$ 7,057 | \$ 15,498 |
| End-of-year Cash Balance | \$ 1,276,228 | \$ 1,283,500 | \$ 1,296,724 | \$ 1,303,782 | \$ 1,319,279 |
| Cash Reserve as % O&M | 60% | 57% | 54% | 51% | 49% |

* Required Revenue Increase from Fall River, Elba, Waste Haulers, Columbus Volume Charges and Columbus Fixed Charge.

| | 2024 | 2025 | 2026 | 2027 | 2028 |
|---------------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Debt Service | | | | | |
| Existing | \$ (628,129) | (622,644) | (626,778) | (546,528) | (511,500) |
| Forecast | - | (159,967) | (479,277) | (848,687) | (1,002,282) |
| Total | \$ (628,129) | \$ (782,611) | \$ (1,106,055) | \$ (1,395,216) | \$ (1,513,783) |
| Capital Improvement Plan | 2,173,000 | 4,339,536 | 5,020,404 | 2,087,404 | 2,510,500 |

| Debt Assumptions | |
|-------------------------------|---|
| Term (years) | 20 |
| Interest Rate | 4% |
| Forecast Debt Payments | |
| 2024 Debt | \$ (159,967) \$ (159,967) \$ (159,967) \$ (159,967) \$ (159,967) |
| 2025 Debt | \$ (319,311) \$ (319,311) \$ (319,311) \$ (319,311) \$ (319,311) |
| 2026 Debt | \$ (369,410) \$ (369,410) \$ (369,410) \$ (369,410) \$ (369,410) |
| 2027 Debt | \$ (153,595) \$ (153,595) \$ (153,595) \$ (153,595) \$ (153,595) |
| Total | \$ - \$ (159,967) \$ (479,277) \$ (848,687) \$ (1,002,282) |

| | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget | Increase (Decrease) | % Increase (Decrease) |
|---|------------------|-------------------|---------------------|--------------------|---------------------|------------------------|--------------------------|
| WWTP-SEWER FUND | | | | | | | |
| OPERATING REVENUES | | | | | | | |
| Operating Revenues | \$ 1,657,500 | \$ 1,599,674 | \$ 1,733,600 | \$ 1,628,106 | \$ 1,628,106 | (105,494) | -6% |
| TOTAL OPERATING REVENUES | 1,657,500 | 1,599,674 | 1,733,600 | 1,628,106 | 1,628,106 | (105,494) | -6% |
| OPERATING EXPENSES | | | | | | | |
| Sewage Treatment | 1,979,409 | 1,010,508 | 1,677,129 | 1,415,957 | 1,708,274 | 31,145 | 2% |
| Depreciation | - | 406,843 | - | 406,843 | 406,843 | | |
| TOTAL OPERATING EXPENSES | 1,979,409 | 1,417,351 | 1,677,129 | 1,822,800 | 2,115,117 | 437,988 | 26% |
| OPERATING INCOME | (321,909) | 182,322 | 56,471 | (194,695) | (487,011) | (543,482) | -962% |
| Interest Income | 20,000 | 34,620 | 12,500 | 112,404 | 93,000 | 80,500 | 644% |
| Other Revenues | 800,864 | - | 2,272,890 | 273,942 | 3,196,940 | 924,050 | 41% |
| Debt Principal | (381,474) | - | (390,929) | - | (430,727) | (39,798) | 10% |
| Debt Interest | (115,981) | (134,718) | (217,667) | (217,667) | (197,402) | 20,265 | -9% |
| ISSUANCE/PREMIUM/PAYING AGENT | (1,500) | (86,592) | (1,500) | (800) | (800) | 700 | -47% |
| TOTAL NONOP. REVENUES (EXPENSES) | 321,909 | (186,690) | 1,675,294 | 167,880 | 2,661,011 | 985,717 | 59% |
| CAPITAL CONTRIBUTIONS | - | - | - | - | - | - | 0% |
| TRANSFER FOR DEBT SERVICE | - | - | - | - | - | - | 0% |
| Change in Net Position | \$ - | \$ (4,368) | \$ 1,731,765 | \$ (26,815) | \$ 2,174,000 | \$ 442,235 | -10125% |

| ESTIMATED CASH BALANCE | 2023 Budget | 2023 Actual | 2024 Budget |
|---------------------------------------|-------------------|-------------------|---------------------|
| Cash - January 1 | | | 1,891,525 |
| Operating Income | 56,471 | (194,695) | (487,011) |
| Depreciation | - | 406,843 | 406,843 |
| Interest Income | 12,500 | 112,404 | 93,000 |
| Debt Repayment (Principal & Interest) | 608,596 | (217,667) | (628,129) |
| Cash - December 31 | \$ 677,567 | \$ 106,886 | \$ 1,276,228 |

THINGS TO KNOW

The monthly bills are prepared by the Columbus Utilities located at 950 Maple Avenue. Their telephone number is: (920) 623-5912. Payments can be made either at the Columbus Utilities offices or at City Hall. They are not accepted at the Public Works Department.

A late fee of 1% per month is applied to any payment that is not paid within 20 days of issuance. The late fee is applied to the unpaid balance including any unpaid late payment charges. This late fee is applicable to all customers. A written notice may be given to the customer that the bill is overdue no sooner than 20 days after the bill is issued.

Certain substances are harmful to the sanitary system and have an adverse effect on the Crawfish River, could endanger lives or public property. Do not discharge phosphorus, oils, grease, certain cleaning solutions or things like paint down into your system. When in doubt call the Sewer Utility or the Public Works office and ask. It is much easier to prevent a potential back up or poisoning by calling first.

It is mandatory that each parcel of land with a building used for human occupancy or work be connected to the system. All costs and expenses related to the installation and maintenance are to be borne by the property owner. More information can be obtained by contacting the City building inspector.

All users shall keep their own service pipes (laterals) in good repair and protected from frost at their own risk and expense.

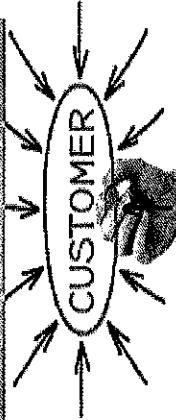
CONNECTION FEES

All new construction shall pay to the City Treasurer a fee to connect to the municipal sewer system based on the size of the water meter. The fees are as listed:

| Meter Size: | Fee: |
|-------------|-------------|
| 5/8" | \$1,000.00 |
| 3/4" | \$1,000.00 |
| 1" | \$2,500.00 |
| 1 1/4" | \$3,700.00 |
| 1 1/2" | \$5,000.00 |
| 2" | \$8,000.00 |
| 3" | \$15,000.00 |
| 4" | \$25,000.00 |



SETTING A NEW LATERAL.—1950's.



GENERAL SERVICE

Sewer services are billed for all properties connected to the sanitary sewer system and serviced by the water utility.

BILLING

Each property is billed monthly a charge based on use/volume and a service charge also referred to as a fixed rate charge and based on the size of the water meter serving the property.

MONTHLY FIXED RATE CHARGES

| Water Meter Size: | Charge: |
|-------------------|----------|
| 5/8" | \$17.10 |
| 3/4" | \$17.10 |
| 1" | \$23.00 |
| 1 1/4" | \$28.00 |
| 1 1/2" | \$35.00 |
| 2" | \$44.00 |
| 3" | \$71.00 |
| 4" | \$110.00 |
| 6" | \$207.00 |

Master Units: \$7.25/unit

USE/VOLUME CHARGE:

\$6.34 per 100 cubic feet