

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

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" \$	17.10 \$	17.10	0.0%
3/4" \$	17.10 \$	17.10	0.0%
1" \$	23.00 \$	23.00	0.0%
1 1/2" \$	33.00 \$	33.00	0.0%
2" \$	44.00 \$	44.00	0.0%
3" \$	71.00 \$	71.00	0.0%
4" \$	110.00 \$	110.00	0.0%

Revenue from Proposed Meter Charges

Meter Size	Meter Count	Monthly	Annual
5/8"	10 \$	171 \$	2,052 \$
3/4"	2,162 \$	36,970 \$	443,642 \$
1"	59 \$	1,357 \$	16,284 \$
1 1/2"	25 \$	825 \$	9,900 \$
2"	18 \$	792 \$	9,504 \$
3"	6 \$	426 \$	5,112 \$
4"	4 \$	440 \$	5,280 \$
Total	2,284 \$	40,981 \$	491,774 \$

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 \$

Table 4.1

Fall River Volume Charges

Fall River Budgeted Volume Revenue 2024	\$	140,000.00
Fall River Budgeted Volume Revenue 2025	\$	196,000.00
Estimated Volume (cubic feet)		8960771.11
Rate per 100 Cubic Feet		
Proposed	\$	8.78
Current	\$	2.00
Change	\$	6.78
Change		339.0%
Projected Revenue with Proposed Rates		\$786,755.70

Fall River:

- The 2025 Budget was prepared and accepted with an estimate of 40% rate increase for Elbe and Fall River. - Email from Jacob 12/22/2024
- 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)	661680.85
Rate per 100 Cubic Feet	
Proposed	\$ 8.78
Current	\$ 2.42
Change	\$ 6.36
Change	262.8%
Projected Revenue with Proposed Rates	\$58,095.58

Elba:

- 40 percent increase from 2024
- For 2024 estimate of 4,949,700 gallons. – Email from Jacob 12/04/2024

Gallons (2024) : 4949700

we have an expected revenue of \$18,330 for 2024. 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

Table 4.3

Waste Haulers Volume Charges

Holding Tank Waste	2025
Assumption on Total Volume (Gallons)	3005,192
Assumption on Number of Trucks	667
Testing Charges	
Fixed Charge Per Truck (Gate Fee)	\$25.00
COD Test Per Truck	\$30.00
Ortho P Test Per Truck	\$15.00
TKN (Unfiltered) Test Per Truck	\$30.00
TSS Test Per Truck if Abnormal	\$15.00
Rate (\$/1000 Gal)	\$25.00
Proposed Revenue from Holding Tank	\$141,829.80
Septage Waste	2025
Assumption on Total Volume (Gallons)	600000
Assumption on Number of Trucks	133
Testing Charges	
Fixed Charge Per Truck (Gate Fee)	\$25.00
COD Test Per Truck	\$30.00
Ortho P Test Per Truck	\$15.00
TKN (Unfiltered) Test Per Truck	\$30.00
TSS Test Per Truck if Abnormal	\$15.00
High Strength Rate (\$/1000 Gal)	\$50.00
Industrial Strength Rate (\$/1000 Gal)	\$100.00
Assumption on Total Extra Charges For Industrial Waste (Ortho P, TKN, and TSS Multipliers)	\$900.00
Assumption on Percentage of Septage High Strength	50.00%
Assumption on Percentage of Septage Industrial Strength	50.00%
Proposed Revenue from Holding Tank	\$59,299.75
Total Revenue from Waste Haulers	\$201,129.55

Assumption of 4,500 gallons per truck

Assumption of this test not being done for low strength waste

Assumption of 4,500 gallons per truck

Assume 5% of trucks receive this charge

Assumption of 10% of trucks receiving an extra charge of \$15/1000 gal (0.1*133*4500gal/1000gal)

Waste Haulers

Assumptions for 2025 R/M - Email from Jacob 12/04/2024:
 Holding Tank waste: Assume 3,005,192 (2023 actual) gallons from holding tanks for 2025
 Septage: Assume 600,000 gallons of septic per year. This is based on 507,298 gallons received through QS 2024.

- Assume 50 percent is Extra Strength at a current charge of \$25/1000 gallons
- Assume 50 percent is High Strength at a current charge of \$35/1000 gallons (These changed to High Strength and Industrial Strength as seen in the model.)

2025 Proposed Rates Provided by City - Email from Jacob 12/04/2024:

Assumption of 4,500 gallons average per truck based on Jacobs comment - Trucks average 3,000 to 6,000 gallons EACH - Email from Jacob 12/04/2024

General Description	Rate	Specialization Multiplier**
Septage (all types)	\$25/1000 gal	None
High Strength Septic Tank Overflow	\$35/1000 gal	None
Industrial Strength Commercial Holding Tank	\$100/1000 gal	None
Septage (average 4,500 to 6,000 gallons each)		
TKN (Unfiltered)	\$30/1000 gal	None
Ortho P	\$15/1000 gal	None
TSS (Unfiltered)	\$15/1000 gal	None
TKN (Filtered)	\$30/1000 gal	None
High Strength Septic Tank Overflow	\$35/1000 gal	None
Industrial Strength Commercial Holding Tank	\$100/1000 gal	None
Septage		
Low Strength Holding Tank Overflow	10 mg/L or more	None
High Strength Septic Tank Overflow	25 mg/L or more	None
Industrial Strength Commercial Holding Tank	25 mg/L or more	None
TKN (Unfiltered)	0-44 mg/L or more	None
Low Strength Holding Tank Overflow	0-10 mg/L or more	None
High Strength Septic Tank Overflow	10-20 mg/L or more	None
Industrial Strength Commercial Holding Tank	20-40 mg/L or more	None
TSS (Unfiltered)	0-10 mg/L or more	None
Low Strength Holding Tank Overflow	0-10 mg/L or more	None
High Strength Septic Tank Overflow	10-20 mg/L or more	None
Industrial Strength Commercial Holding Tank	20-40 mg/L or more	None

Remaining Vairable Cost	
Total 2025 Rev Requirement	\$2,539,845
Deductions	
Fixed Revenue From Meter Charges	\$491,774
Fall River Volume Charge	\$786,756
Elba Volume Charge	\$58,096
Waste Haulers Total Volume Charge	\$201,130
Sewer Fees From Budget	\$66,000
Sewer Connection Fees From Budget	\$5,000
Total Remaining	\$931,089

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

Table 4.4 Columbus Volume Charges	
Remaining Variable Cost	\$ 931,089
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	\$ 17.10	\$ -	0%
Small Residential	3/4"	2	\$ 29.81	\$ 29.81	\$ -	0%
Average Residential	3/4"	4	\$ 42.53	\$ 42.53	\$ -	0%
Large Residential	3/4"	7	\$ 59.48	\$ 59.48	\$ -	0%
Large Residential	3/4"	11	\$ 84.90	\$ 84.90	\$ -	0%
Large Residential	3/4"	13	\$ 101.85	\$ 101.85	\$ -	0%
No Consumption	1"	-	\$ 23.00	\$ 23.00	\$ -	0%
Small Residential	1"	2	\$ 35.71	\$ 35.71	\$ -	0%
Average Residential	1"	4	\$ 48.43	\$ 48.43	\$ -	0%
Large Residential	1"	7	\$ 65.38	\$ 65.38	\$ -	0%
Large Residential	1"	11	\$ 90.80	\$ 90.80	\$ -	0%
Large Residential	1"	13	\$ 107.75	\$ 107.75	\$ -	0%

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	\$ 383.02	\$ -	0%
Multi-family	2"	60	\$ 425.39	\$ 425.39	\$ -	0%
Multi-family	2"	60	\$ 425.39	\$ 425.39	\$ -	0%
Commercial	1 1/2"	17	\$ 138.94	\$ 138.94	\$ -	0%
Commercial	1 1/2"	23	\$ 181.32	\$ 181.32	\$ -	0%
Commercial	2"	33	\$ 255.88	\$ 255.88	\$ -	0%
Commercial	3"	40	\$ 325.26	\$ 325.26	\$ -	0%
Public Authority	2"	67	\$ 467.77	\$ 467.77	\$ -	0%
Public Authority	3"	67	\$ 494.77	\$ 494.77	\$ -	0%

Year-over-year Increases

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

7%	7%	7%	7%
3%	3%	3%	3%

Table 6 -- Increases Every Second Year

	5 Year Forecast				
	2024	2025	2026	2027	2028
Required Revenue Increase*	0%	56%	18%	14%	8%
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	2,174,000	4,339,536	5,020,904	2,087,404	4,510,500

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

	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

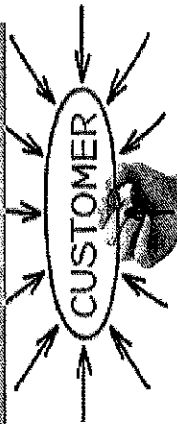
The monthly bills are prepared by the Columbus Utilities located at 950 Maple Avenue. Their telephone number is: (920) 623-5912. Payments can be made either at the Columbus Utilities offices or at City Hall. They are not accepted at the Public Works Department.

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.



GENERAL SERVICE

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

BILLING

Each property is billed monthly 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 main serving the property.

MONTHLY FIXED RATE

CHARGES

Water Meter Size/Charge	Charge
5/8"	\$17.10
3/4"	\$17.10
1"	\$23.00
1 1/4"	\$28.00
1 1/2"	\$33.00
2"	\$44.00
3"	\$72.00
4"	\$110.00
6"	\$207.00

Master Units \$7.25/unit

USE/VOLUME CHARGE

\$6.34 per 100 cubic feet

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