

2024 Approved Budget



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About The Budget

- FY 2023 water sales are expected to increase by approximately 7% compared to FY 2022 actual sales. The projected increase is due to the rate adjustment of 5% approved for 2023 in addition to the number of new customers added to the system in the past year.
- Sewer sales for FY 2023 are expected to increase by approximately 11% compared to FY 2022 actual sales. The contributors to this expected increase are the base rate adjustment for sewer customers, the 5% increase in usage fees and the increased number of customers added in recent years. The rate adjustment approved and implemented in 2021 has had the desired effect in offsetting some of the costs of maintenance and repair of the numerous lift stations in the Authority's system.

The increase in water and customers for 2023 is approximately 2% as of June 30, 2023. The sewer customer increase since 2022 is 4% due to the increase in development activity in Jackson County. At the end of 2022, JCWSA realized 500 new water and 278 new sewer connections. At the end of the second quarter of 2023, JCWSA has recognized 227 new water connections and 74 new sewer connections.

In the 2020 rate study conducted by Nelsnick Enterprises Inc, a base rate increase of \$1.80 was recommended for all existing sewer customers to be done each year for the next five years. It was further recommended that sewer customers moving into a new subdivision served by a lift station have an additional \$9.00 added to the base fee to help offset the maintenance and repair costs of the additional lift station. This recommendation was adopted by the JCWSA Board in 2020 to be implemented for the years 2021-2025. The \$1.80 base rate increase for existing customers will be reflected in the 2024 rate schedule for year four of the approved five year implementation. The base fee for new sewer customers served by a lift station was implemented in full in 2021. A usage rate increase of 5% is recommended for sewer customers in 2024. This will further offset the increasing costs of repairs to the lift stations due to the number of wipes being flushed into the system and to prepare for the capital improvements indicated by the Sewer Master Plan to be presented in 2023.

A 3% base and 5% tiered usage rate increase is recommended for water customers in 2024. This is recommended in order to pay for increased costs of capital improvements to provide system capacity and replacement/repair costs as identified in the Water Master Plan presented in 2023.

- The FY 2024 Annual Budget of \$17,775,800 is an increase of \$810,899 or 4.8% from the FY 2023 budget. The primary increases and decreases for the approved FY 2024 annual budget are:
- The debt service requirement decreases of (\$485,427) or (54%) for FY 2024 is the result of paying the 2016 SPLOST bond and the UOBWA contract payable 2015B portion in full in 2023 lowering the interest expense recognized in the operating budget. Additionally, the interest expense for the remaining bonds decreased from prior years as principal payments come due. Principal is not recognized as an expense in an enterprise fund budget, therefore is not included.
 - JCWSA began paying 100% of the Bear Creek debt in 2020 as committed during a meeting between the Jackson County BOC and the JCWSA Board in 2007. The agreement asked that the Authority pay the debt in full when the Authority's purchases reached an annual average of three million gallons per day. This payment will continue until the original debt is paid in full in 2027. In addition to the debt associated with the Bear Creek Reservoir, the Authority has borne 100% of the cost of all maintenance and operating requirements, capital improvements and replacements, and all water purchases from the reservoir since the completion of the reservoir in 2002.
 - The operating expense (net) increase of \$955,760 or 12.3% is a direct result of the growth the system has experienced. Some of the projected changes in expenses for 2024 are:
 - The water purchases expense increase of \$348,470 is due to the projected increase in water purchases needed to serve the growing customer base.
 - The Bear Creek capital replacement portion of the monthly invoice is budgeted for \$334,926 for 2024. This is the same amount that has been required since 2018. This cost will be required through the year 2046 and will be paid solely by the Authority. The capital replacement payment increases the water purchases expense each year.
 - The repair/maintenance expenses are projected to increase by \$129,504 in 2024.
 - The repair and maintenance costs for the water system are expected to increase as a result of the Aging Meter Program.

Any meters in service more than 10 years are recommended for replacement by the State of Georgia and the state mandated water audit that is conducted each year. This practice helps to decrease water loss and recover revenue that would otherwise be unbilled. Staff began a refurbishing project in 2022 to help keep these costs down and have replaced more than 138 meter chambers for reuse to date.

- The repair and maintenance budget for the water system has increased as well. Major line breaks and repairs to pumping stations are expected to continue to rise. Any GDOT relocation projects must be accounted for in this budget as well, although the actual projects may not occur in the budgeted year. The required amount will be included in the operating budget until the project(s) are completed. The amount tracked for the 2024 operating budget year is \$400,000 for the GDOT projects known as of the date of this document.
 - The maintenance costs for sewer lift stations are expected to remain high. In 2023, several of the stations required multiple clean outs by a third-party using tanker trucks and jet cleaning equipment. This is largely a result of non-flushable waste products and construction debris.
 - As a good management practice, a contingency is in place in case of emergency repairs to the system or other unknown costs. This budget line item increased by \$212,398 in 2024. Best practices indicate that this amount should be at least 5% of the budget. JCWSA is working towards this goal. For 2024, the contingency budget is 2.33% of the full operating budget.
- Other cost of sales is projected to increase in 2024 in the amount of \$294,250.
 - Sewer costs that are projected to increase are sewer lab services and sludge handling due to the increased sewage that is received by the Middle Oconee Wastewater Treatment Plant for treatment.
 - Utility services for the sewer plant are expected to increase with the increased flow received.

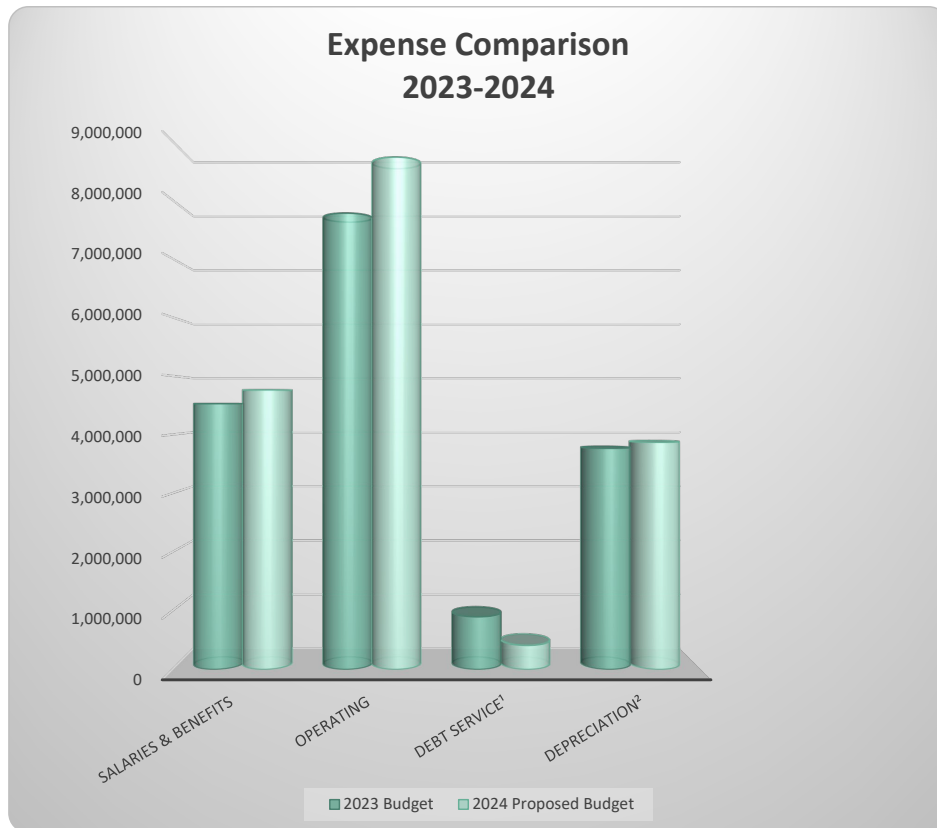
- As the demand for water supply increases, the cost of pumping the water increases. Additionally, older pumping stations are expected to need increased repair and maintenance as they age.
 - Professional services are projected to increase in 2024 by \$5,000.
 - Legal services expectations were increased slightly to meet the growing needs of the Authority.
 - Auditing and other accounting related services are expected to increase with added disclosure and compliance requirements associated with GASB 96, in particular.
 - Other operating expenses are expected to remain about the same for 2024 and are projected to decrease slightly by (\$12,861).
 - Salaries and benefits are projected to increase by \$236,980 or 5.2% for FY 2024. This increase is due to the higher costs of human resources and the approved added staff member; however, this increase is lower than the increase in the 2023 Budget of 14.2%.
 - The Authority proposes to add one new employee to its staff in 2024.
 - As indicated by the Raftelis Staffing Assessment, an additional Meter Maintenance Technician is needed to keep up with the demands of the Aging Meter Program and metering tasks to recover otherwise lost revenue from aging and failing meters.
 - Depreciation expense for 2024 is expected to increase by \$103,586 or 2.8% from the 2023 Budget. This expense is a non-cash expense that is recognized to plan for funding of asset repair and replacement costs.
 - Annual revenues have historically exceeded expenses and expectations. Any “net income” recognized by JCWSA is dedicated to the Renewal and Extension Fund to pay for depreciation and expansion of the system. Any net income going forward will be used to pay down the Authority’s debt and plan for repairs and replacement of the water and sewer system.
- The FY 2024 Approved Budget is balanced in accordance with Georgia state law.

APPROVED

2024 BUDGET SUMMARY

Expense Totals

| | 2023 Budget | 2024 Approved Budget | Percent of Total 2024 Budget | Difference 2023-2024 | Percent Change |
|---------------------------|-------------------|----------------------------|------------------------------------|-------------------------|-------------------|
| Salaries & Benefits | 4,527,153 | 4,764,133 | 26.8% | 236,980 | 5.23% |
| Operating | 7,775,621 | 8,731,381 | 49.1% | 955,760 | 12.29% |
| Debt Service ¹ | 897,855 | 412,428 | 2.3% | (485,427) | -54.07% |
| Depreciation ² | 3,764,272 | 3,867,858 | 21.8% | 103,586 | 2.75% |
| TOTAL | 16,964,900 | 17,775,800 | 100.0% | 810,899 | 4.78% |



¹ Debt service Includes amortization of bond premium/discount & amortization of deferred refunding
The operating budget of an enterprise fund includes only interest expense and amortization of premium/discount.

² Depreciation is a non-cash expense. JCWSA budgets for depreciation with intent to reserve cash for repair, maintenance and replacement of aging assets.

Jackson County Water & Sewerage Authority
Approved Operating Budget

| | 2023 | 2024 |
|---|--------------------|--------------------|
| REVENUES | | |
| WATER SALES-METERED | \$ 8,356,150 | \$ 8,800,000 |
| WATER SALES - WHOLESALE | 1,326,000 | 1,431,000 |
| | 2024 | |
| SEWER SALES-METERED Approved Budget | 2,725,000 | 2,800,000 |
| DAMAGE/TAMPERING/THEFT | 88,000 | 38,000 |
| SERVICE FEES (Includes new connection fees) | 2,887,250 | 2,823,800 |
| OTHER REVENUES | 52,000 | 27,000 |
| TOTAL REVENUES | <u>15,434,400</u> | <u>15,919,800</u> |
| COST OF SALES | | |
| WATER PURCHASES | 2,623,000 | 2,971,470 |
| REPAIRS/MAINTENANCE | 1,890,500 | 2,020,004 |
| OTHER COST OF SALES | 1,354,900 | 1,649,150 |
| TOTAL COST OF SALES | <u>5,868,400</u> | <u>6,640,624</u> |
| GROSS PROFIT | <u>9,566,000</u> | <u>9,279,176</u> |
| EXPENSES | | |
| SALARIES & BENEFITS | 4,527,153 | 4,764,133 |
| PROFESSIONAL SERVICES | 80,000 | 85,000 |
| OTHER OPERATING EXPENSES | 1,503,250 | 1,490,389 |
| CONTINGENCY EXPENSES | 201,470 | 413,868 |
| TOTAL EXPENSES | <u>6,311,873</u> | <u>6,753,390</u> |
| NET INCOME FROM OPERATIONS | <u>3,254,127</u> | <u>2,525,786</u> |
| OTHER INCOME(EXPENSES) | | |
| INTEREST INCOME-CASH ACCOUNTS | 12,000 | 30,000 |
| INTEREST INCOME - 2018 BONDS | 20,000 | 100,000 |
| INTEREST INCOME - UOBWA BONDS | (25,000) | (25,000) |
| INTERGOVT. REV.-NON-OPERATING | - | - |
| TOTAL OTHER INCOME(EXPENSE) | <u>7,000</u> | <u>105,000</u> |
| CONSTRUCTION RELATED INCOME(EXPENSE) | | |
| SPLOST PROCEEDS | 1,000 | (500) |
| STATE & FEDERAL GOVERNMENT GRANTS - CAPITAL | - | - |
| DONATED WATER/SEWER SYSTEM | 1,500,000 | 1,750,000 |
| BOND INTEREST & ISSUANCE EXPENSE* | (897,855) | (412,428) |
| ASSET DEPRECIATION EXPENSE | (3,436,414) | (3,540,000) |
| INTANGIBLE ASSET AMORTIZATION | (327,858) | (327,858) |
| PROJECT COST ABANDONED | (120,000) | (100,000) |
| CAPITAL CONTRIBUTION | 20,000 | - |
| TOTAL CONSTRUCTION RELATED | <u>(3,261,127)</u> | <u>(2,630,786)</u> |
| NET INCOME | <u>\$ -</u> | <u>\$ -</u> |

Jackson Water Authority Five Year Capital Improvement Plan

| | | Previously Approved Remaining Budget\2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Funding Source | Grand Totals | |
|----------------------------|--|---|---------------|--------------|--------------|---------------|---------------|---------------------|---------------------|--------------|
| Water Projects | | | | | | | | | | |
| A | Parks Creek Reservoir (construction phase) | 149.01.13 | \$ 5,000,000 | | | | | 2021 Bond Issue | \$ 5,000,000 | |
| A | Parks Creek Reservoir (ancillary costs) | 149.01.13 | 317,478 | 500,000 | | | | Renewal & Extension | 817,478 | |
| A | Water Administration/Operating Facility | F039.07.21 | 11,417,679 | | | | | 2021 Bond Issue | 11,417,679 | |
| A | Water Administration/Operating Facility | F039.07.21 | 1,630,912 | 1,000,000 | | | | Renewal & Extension | 2,630,912 | |
| A | Water Pumpstation Upgrades | F016.01.20 | 305,530 | | | | | Renewal & Extension | 305,530 | |
| A | Water Resources Devt/Planning | F018.01.20 | 241,430 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,741,430 | |
| A | Water Transmission Lines | F024.01.21 | 1,629,877 | 850,000 | 1,300,000 | 1,560,000 | 1,872,000 | 2,246,400 | 9,458,277 | |
| B | Arcade Water Tank | TBD | | | | 10,000,000 | 4,600,000 | 5,000,000 | Possible New Bond | 19,600,000 |
| B | Arcade Water Tank | TBD | | 200,000 | 200,000 | | | | Renewal & Extension | 400,000 |
| C | UOBWA Plant Expansion * | TBD | - | | | | | | Renewal & Extension | - |
| B | Replace JCWSA Servers (IT) | TBD | | | 100,000 | | | | Renewal & Extension | 100,000 |
| B | Vehicles Water | TBD | | 150,000 | | | | | Renewal & Extension | 150,000 |
| B | Engineering Surveying Equipment | TBD | | 50,000 | | | | | Renewal & Extension | 50,000 |
| A | SPLOST 6 Hwy 129 Loop | F034.02.21 | 2,400,000 | | | | | | SPLOST | 2,400,000 |
| Water Total | | | \$ 22,942,906 | \$ 3,250,000 | \$ 2,100,000 | \$ 12,060,000 | \$ 6,972,000 | \$ 7,746,400 | \$ 55,071,306 | |
| Wastewater Projects | | | | | | | | | | |
| A | Doster Creek Sewer Upgrades | 317.01.19 | \$ 3,252,646 | | | | | | 2021 Bond Issue | \$ 3,252,646 |
| A | Doster Creek Sewer Upgrades | 317.01.19 | | | 2,000,000 | | | | Renewal & Extension | 2,000,000 |
| A | Wastewater Operations Admin Building/Turn Lane | TBD | | 300,000 | 70,000 | | | | Renewal & Extension | 370,000 |
| C | Mulberry Regional WWTP | 263.09.17 | | | | | 10,000,000 | 10,000,000 | Possible New Bond | 20,000,000 |
| B | Mulberry Regional WWTP - Eng/RW/Legal | 263.09.17 | 15,516 | | 150,000 | | | | Renewal & Extension | 165,516 |
| C | Mulberry Regional WWTP Interceptor Line | TBD | | | | | 10,000,000 | 10,000,000 | Possible New Bond | 20,000,000 |
| A | Mulberry Regional WWTP Interceptor Line - Eng/RW/Legal | TBD | | 200,000 | | | | | Renewal & Extension | 200,000 |
| A | Sewer Planning/Modeling | F017.01.20 | 104,742 | | | | | | Renewal & Extension | 104,742 |
| A | Middle Oconee Lift Station Flight Pump | TBD | | 70,000 | | | | | Renewal & Extension | 70,000 |
| B | Gravity Mains | F028.01.21 | 675,000 | 250,000 | 500,000 | 1,000,000 | 1,000,000 | 1,000,000 | Renewal & Extension | 4,425,000 |
| Wastewater Total | | | \$ 4,047,904 | \$ 820,000 | \$ 2,720,000 | \$ 1,000,000 | \$ 21,000,000 | \$ 21,000,000 | \$ 50,587,904 | |
| Total per Year | | | \$ 26,990,810 | \$ 4,070,000 | \$ 4,820,000 | \$ 13,060,000 | \$ 27,972,000 | \$ 28,746,400 | \$ 105,659,210 | |

| |
|------------|
| Priority A |
| Priority B |
| Priority C |

* The project is included as a placeholder for future use.

| Total to be Funded | |
|---------------------------|-----------------------|
| 2021 Bond Issue | \$ 19,670,324 |
| SPLOST | 2,400,000 |
| Possible New Bond | 59,600,000 |
| Renewal & Extension | 23,988,885 |
| | \$ 105,659,210 |

**RECONCILIATION OF CAPITAL IMPROVEMENT PLAN
AND FUNDING SOURCE(S)
2024**

| | | |
|--|----|-------------------|
| Net Income | \$ | - |
| Cash - Approved Ongoing - Renewal & Extension Fund | | 4,920,485 |
| Cash - Renewal & Extension Fund (reserved for 2024 Capital Outlay) | | 4,070,000 |
| Cash - SPLOST Fund (reserved for 2024 Capital Outlay) | | <u>2,400,000</u> |
| Total cash and cash equivalents | | <u>11,390,485</u> |
| | | |
| 2024 Capital Budget Requests | | 4,070,000 |
| Approved SPLOST Ongoing Projects | | 2,400,000 |
| Approved Ongoing Projects | | <u>4,920,485</u> |
| Net Difference | \$ | <u>-</u> |

Reconciliation of Cash Needs for Approved Ongoing Projects & New Requests

Renewal and Extension Fund

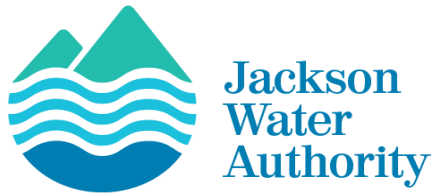
| | | |
|--|--|------------------|
| Projected Cash Available - Renewal and Extension Fund @ YE | | 11,728,579 |
| Ongoing Projects Remaining | | (4,920,485) |
| Debt payments for 2024* | | (2,335,441) |
| 2024 Capital Requests | | (4,070,000) |
| Transfers to Renewal & Extension Fund - Budgeted 2024 | | <u>2,350,000</u> |
| Projected Cash available at 2024 YE | | <u>2,752,653</u> |

SPLOST Fund

| | | |
|---|--|------------------|
| Projected Cash Available - SPLOST Fund @ YE | | 2,091,504 |
| SPLOST Approved Ongoing Projects | | (2,400,000) |
| SPLOST Debt payments for 2024 | | - |
| SPLOST Proceeds - Budgeted 2024 | | <u>-</u> |
| Projected SPLOST available for completion of projects (to be paid from JCWSA Operating or R&E funds) | | <u>(308,496)</u> |

* Bear Creek debt payments are paid from the Operating Fund after operating expenses have been paid.

Note: Remaining cash available for future use assumes all projects listed will be complete by the end of 2024. Transfers for 2024 are budgeted using a conservative approach



**Jackson
Water
Authority**

**2024 WATER/SEWER RATE SCHEDULE
Effective February 2024**

Jackson Water Authority Conservation Rate Schedule

| RESIDENTIAL CUSTOMERS | BASE | ALLOWANCE | TIER 1 0 - 5,700 | TIER 2 5,701 - 7,500 | TIER 3 OVER 7,500 |
|---------------------------------|-------------|------------------|-----------------------------|---------------------------------|------------------------------|
| 5/8" or 3/4" Metered Connection | \$12.98 | 0 | \$7.36 | \$11.17 | \$14.68 |
| | BASE | ALLOWANCE | TIER 1 0 - 5,700 | TIER 2 5,701 - 7,500 | TIER 3 OVER 7,500 |
| 1" Metered Connection | \$16.45 | 0 | \$7.36 | \$11.17 | \$14.68 |
| | BASE | ALLOWANCE | TIER 1 0 - 5,700 | TIER 2 5,701 - 7,500 | TIER 3 OVER 7,500 |
| 1.5" Metered Connection | \$25.72 | 0 | \$7.36 | \$11.17 | \$14.68 |
| | BASE | ALLOWANCE | TIER 1 0 - 5,700 | TIER 2 5,701 - 7,500 | TIER 3 OVER 7,500 |
| 2" Metered Connection | \$39.60 | 0 | \$7.36 | \$11.17 | \$14.68 |

| COMMERCIAL CUSTOMERS | BASE | ALLOWANCE | TIER 1 0 - 14,600 | TIER 2 14,601 - 60,000 | TIER 3 OVER 60,000 |
|---------------------------------|-------------|------------------|-------------------------------|-------------------------------------|--------------------------------|
| 5/8" or 3/4" Metered Connection | \$12.98 | 0 | \$8.80 | \$13.40 | \$17.62 |
| | BASE | ALLOWANCE | TIER 1 0 - 14,000 | TIER 2 14,001 - 50,000 | TIER 3 OVER 50,000 |
| 1" Metered Connection | \$16.45 | 0 | \$8.80 | \$13.40 | \$17.62 |
| | BASE | ALLOWANCE | TIER 1 0 - 31,000 | TIER 2 31,001 - 82,000 | TIER 3 OVER 82,000 |
| 1.5" Metered Connection | \$25.72 | 0 | \$8.80 | \$13.40 | \$17.62 |
| | BASE | ALLOWANCE | TIER 1 0 - 35,000 | TIER 2 35,001 - 291, 000 | TIER 3 OVER 291,000 |
| 2" Metered Connection | \$39.60 | 0 | \$8.80 | \$13.40 | \$17.62 |
| | BASE | ALLOWANCE | TIER 1 0 - 100,000 | TIER 2 100,001 - 500,000 | TIER 3 OVER 500,000 |
| 3" Metered Connection | \$234.12 | 0 | \$8.80 | \$13.40 | \$17.62 |
| | BASE | ALLOWANCE | TIER 1 0 - 100,000 | TIER 2 100,001 - 500,000 | TIER 3 OVER 500,000 |
| 4" Metered Connection | \$324.44 | 0 | \$8.80 | \$13.40 | \$17.62 |
| | BASE | ALLOWANCE | TIER 1 0 - 100,000 | TIER 2 100,001 - 500,000 | TIER 3 OVER 500,000 |
| 6" Metered Connection | \$560.64 | 0 | \$8.80 | \$13.40 | \$17.62 |

| INDUSTRIAL CUSTOMERS | BASE | ALLOWANCE | TIER 1 |
|---|-------------|------------------|---------------|
| 3/4" Metered Connection (low flow meters) | \$12.98 | 0 | \$12.52 |
| 1" Metered Connection (low flow meters) | \$16.45 | 0 | \$12.52 |
| 1.5" Metered Connection (low flow meters) | \$25.72 | 0 | \$12.52 |
| 2" Metered Connection | \$39.60 | 0 | \$12.52 |
| 3" Metered Connection | \$234.12 | 0 | \$12.52 |
| 4" Metered Connection | \$324.44 | 0 | \$12.52 |
| 6" Metered Connection | \$560.64 | 0 | \$12.52 |
| 8" Metered Connection | \$716.75 | 0 | \$12.52 |
| 10" Metered Connection | \$873.27 | 0 | \$12.52 |
| 12" Metered Connection | \$1,078.36 | 0 | \$12.52 |

| FIRE LINE CUSTOMERS | BASE | ALLOWANCE | TIER 1 0 - 31,000 | TIER 2 31,001 - 82,000 | TIER 3 OVER 82,000 |
|----------------------------|-------------|------------------|------------------------------|-----------------------------------|-------------------------------|
| 3" Fire line Connection | \$234.12 | 0 | \$8.80 | \$13.40 | \$17.62 |
| 4" Fire line Connection | \$324.44 | 0 | \$8.80 | \$13.40 | \$17.62 |
| 6" Fire line Connection | \$560.64 | 0 | \$8.80 | \$13.40 | \$17.62 |
| 8" Fire line Connection | \$716.75 | 0 | \$8.80 | \$13.40 | \$17.62 |
| 10" Fire line Connection | \$873.27 | 0 | \$8.80 | \$13.40 | \$17.62 |
| 12" Fire line Connection | \$1,078.36 | 0 | \$8.80 | \$13.40 | \$17.62 |

| HYDRANT METER RENTALS | BASE | ALLOWANCE | TIER 1 |
|--------------------------------------|-------------|------------------|---------------|
| Small Hydrant Meter (3/4') | \$150.00 | 1,500 | \$14.68 |
| Large Hydrant Meter (1.5" or larger) | \$150.00 | 1,500 | \$14.68 |

| IRRIGATION CUSTOMERS | BASE | ALLOWANCE | TIER 1 |
|-----------------------------|-------------|------------------|---------------|
| 3/4" Metered Connections | \$12.98 | 0 | \$14.68 |
| 1" Metered Connections | \$16.45 | 0 | \$14.68 |
| 1.5" Metered Connections | \$25.72 | 0 | \$14.68 |
| 2" Metered Connections | \$39.60 | 0 | \$14.68 |
| 3" Metered Connections | \$234.12 | 0 | \$14.68 |

| SEWER CUSTOMERS | BASE | ALLOWANCE | TIER 1 OVER 1,500 |
|--------------------------------|-------------|------------------|------------------------------|
| All Classes of sewer customers | \$26.28 | 1,500 | \$10.35 |

| SEWER CUSTOMERS | BASE | ALLOWANCE | TIER 1 OVER 1,500 |
|--|-------------|------------------|------------------------------|
| All New Sewer Customers served by lift station | \$28.08 | 1,500 | \$10.35 |

SENIOR CUSTOMERS (60 YEARS & BETTER)

| WATER RATES | BASE | ALLOWANCE | TIER 1 0- 5,700 | TIER 2 5,701 - 7,500 | TIER 3 OVER 7,500 |
|---|-------------|------------------|----------------------------|---------------------------------|------------------------------|
| All Residential Customers Only (No irrigation meters) | \$7.03 | 0 | \$7.36 | \$11.17 | \$14.68 |

| SEWER RATES | BASE | ALLOWANCE | TIER 1 |
|--------------------------------|-------------|------------------|---------------|
| All Residential Customers Only | \$13.20 | 1,500 | \$10.35 |

| SEWER RATES | BASE | ALLOWANCE | TIER 1 |
|--|-------------|------------------|---------------|
| All New Sewer Customers served by lift station | \$15.00 | 1,500 | \$10.35 |