

Sewer and Solid Waste Rate Study Recommendations





Agenda



Sewer:

1. Financial Plan
2. Cost of Service
3. Rate Design
4. Sewer Capacity Fee

Solid Waste:

1. Financial Plan
2. Cost of Service
3. Rate Design

A Rate Study is a Series of Connected Investigations

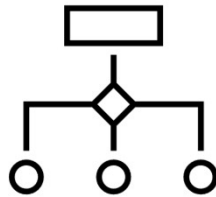
**How
Much?**



Revenue Sufficiency

- Maintain policies & targets
- Fund system investment needs
- Achieve sustainable funding of operations

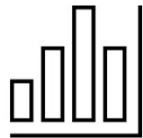
**From
Whom?**



Defensible Allocation Methods

- Utilize industry accepted approaches
- Maintain inter and intra class proportionality
- Define correct and appropriate units of service

**How to
Collect?**



Simple & Sustainable Rates

- Collect revenue proportional to services provided
- Balance affordability and financial objectives
- Accomplish revenue stability

Sewer

SEWER & SOLID WASTE RATE STUDY RECOMMENDATIONS





1

Financial Plan

Where are we now?



Audited FY 2025 ending balances



FY 2026 Adopted Budget



Last Rate Increase in FY 2018



Forecasting reflects status quo operations and capital investments

- Capital investment needs are met
- Supports existing annual debt service amounts
- No new debt issuances required

FY26 Sewer System Revenue Requirements

Personnel and Operating Expenses
(execution factors of PS 80%, OMF 80%)

\$13.3M

Debt Service
Source: 2006B SRF, 2007B SRF, 2010A SRF, Revenue Bonds: 2015, 2017, 2019, 2020, 2015 Refunding

\$7.2M

Capital Projects, Vehicles, and Repair & Replacement

\$5.2M

Transfers
Source: Associated Fund, Railroad

\$670K

FY 26

\$26.4M

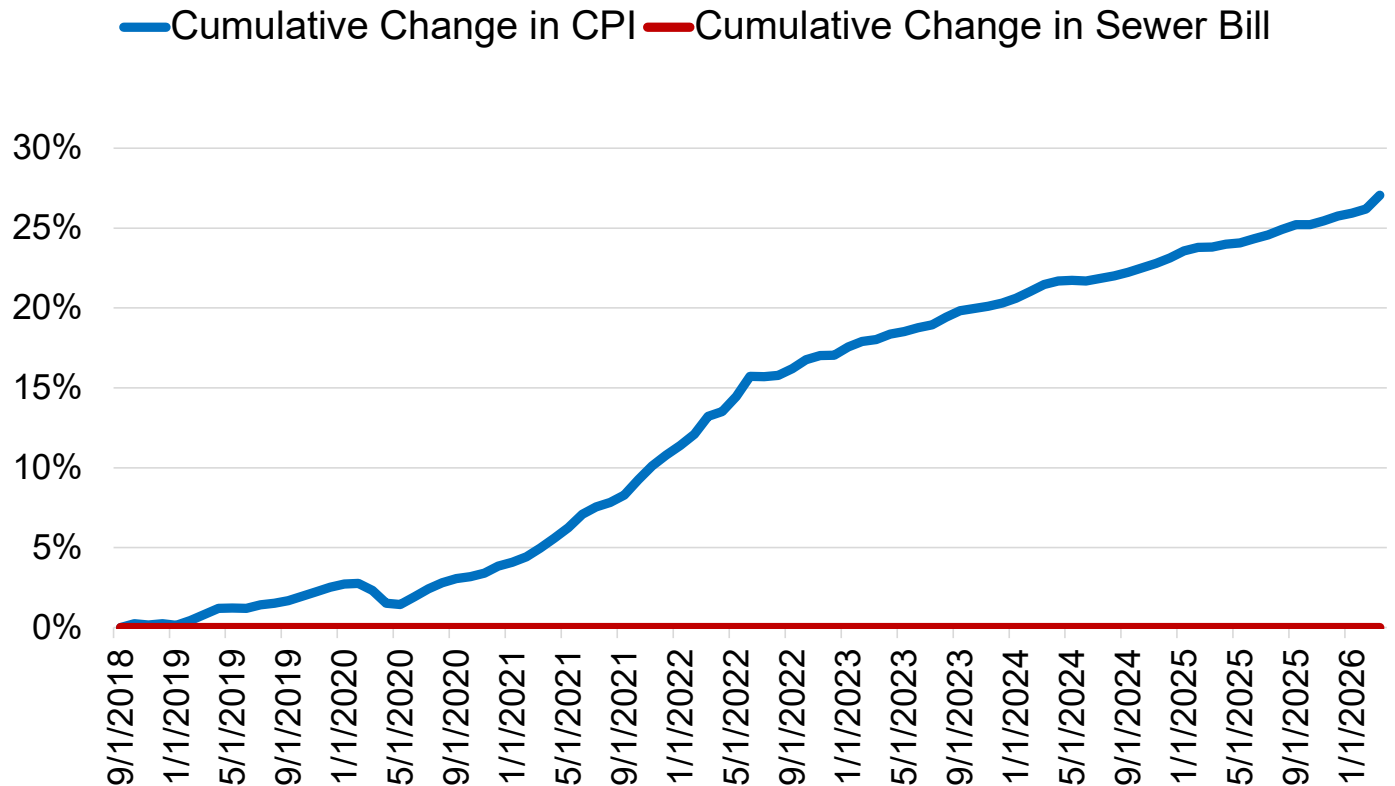
1: Total may be off due to rounding

Cost Increases

Since 2018, CPI has increased by over **27%**, while the Annual Sewer Bill has increased by **0%**.

CPI has **outpaced** the Annual Sewer Bill for nearly a decade, imposing **increasing rate pressure** on the fund.

Cumulative Change in CPI and Annual Sewer Bill Since September 2018



10-Year Sewer Financial Plan – Diagnostic

FAMS-XL

CITY OF COLUMBIA, MO



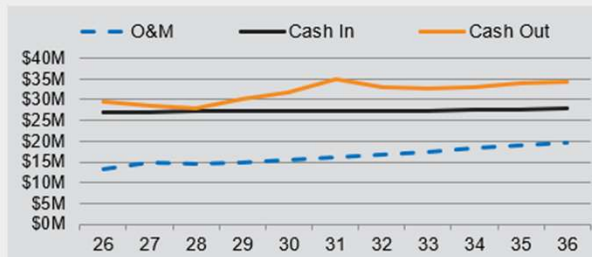
CALC SAVE CTRL LAST OVR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2031	FY 2036
Sewer Rate Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Senior-Lien DSC	4.30	3.17	3.31	3.11	2.98	2.83	2.66	2.48	2.35	2.21	2.96		

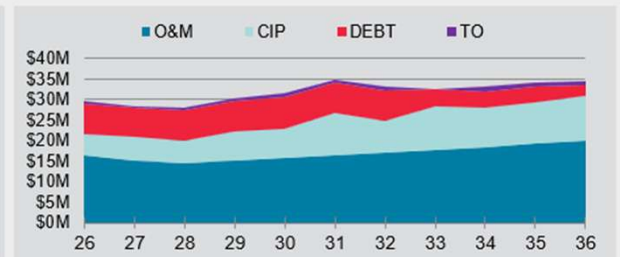
Operating Fund



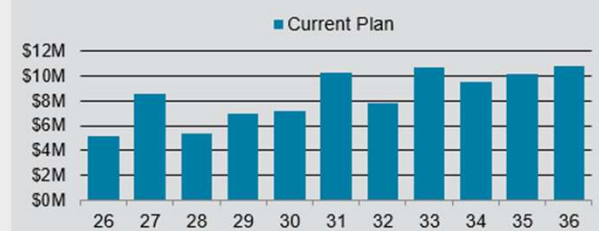
Revenues vs. Expenses



Expenses by Type



CIP Spending



CIP Funding



Borrowing



10-Year Sewer Financial Plan – Diagnostic

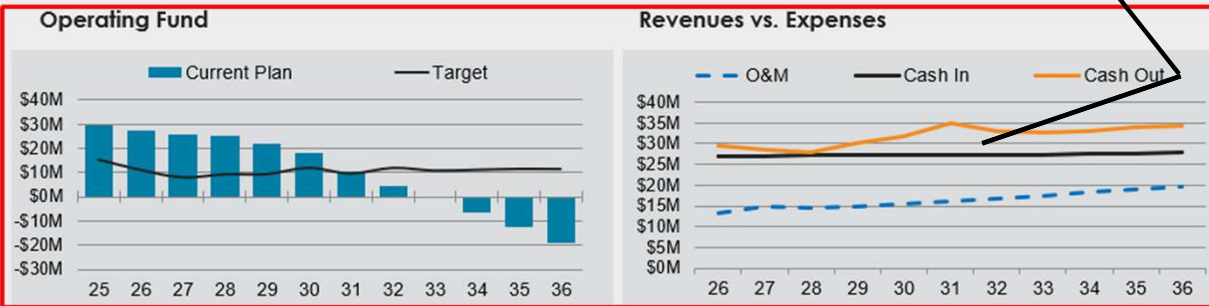
FAMS-XL

CITY OF COLUMBIA, MO



CALC SAVE CTRL LAST OVR

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Sewer Rate Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Senior-Lien DSC	4.30	3.17	3.31	3.11	2.98	2.83	2.66	2.48	2.35	2.21	2.96		



Current revenues are unable to support projected expenditures



10-Year Sewer Financial Plan – Just In Time Rate Increases

FAMS-XL

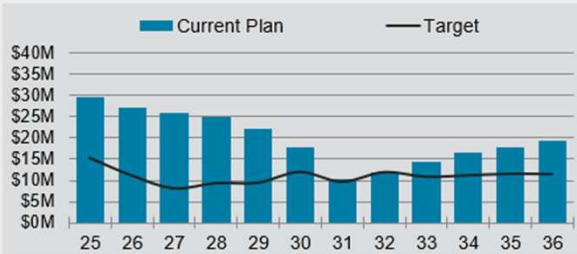
CITY OF COLUMBIA, MO



CALC SAVE CTRL LAST OVR

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Sewer Rate Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	30.57%	0.00%	0.00%	0.00%	0.00%	0.00%	30.56%
Senior-Lien DSC	4.30	3.17	3.31	3.11	2.98	2.83	4.50	4.41	4.32	4.20	5.85		

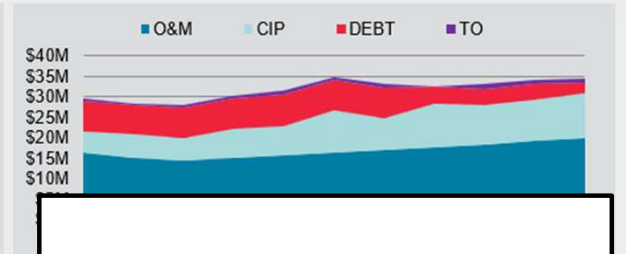
Operating Fund



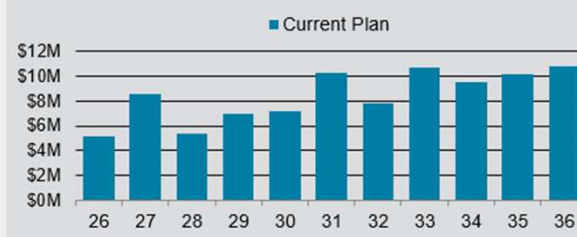
Revenues vs. Expenses



Expenses by Type



CIP Spending



CIP Funding



Just in time rate increases can create rate shock

10-Year Sewer Financial Plan – Recommended Rate Increase

FAMS-XL

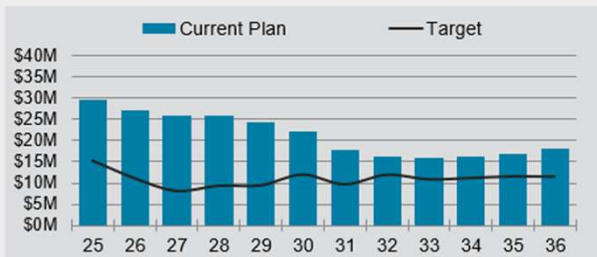
CITY OF COLUMBIA, MO



CALC SAVE CTRL LAST OVR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2031	FY 2036
Sewer Rate Plan	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	12.53%	30.48%
Senior-Lien DSC	4.30	3.17	3.50	3.47	3.55	3.61	3.67	3.76	3.86	3.95	5.81		

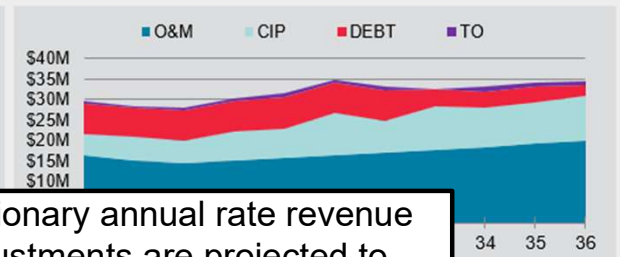
Operating Fund



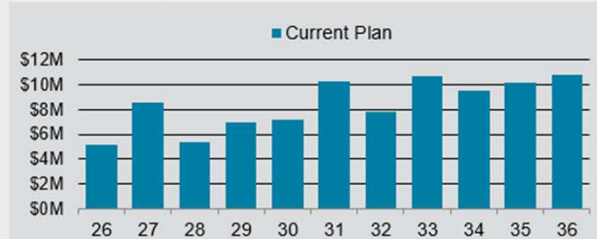
Revenues vs. Expenses



Expenses by Type



CIP Spending



CIP Funding



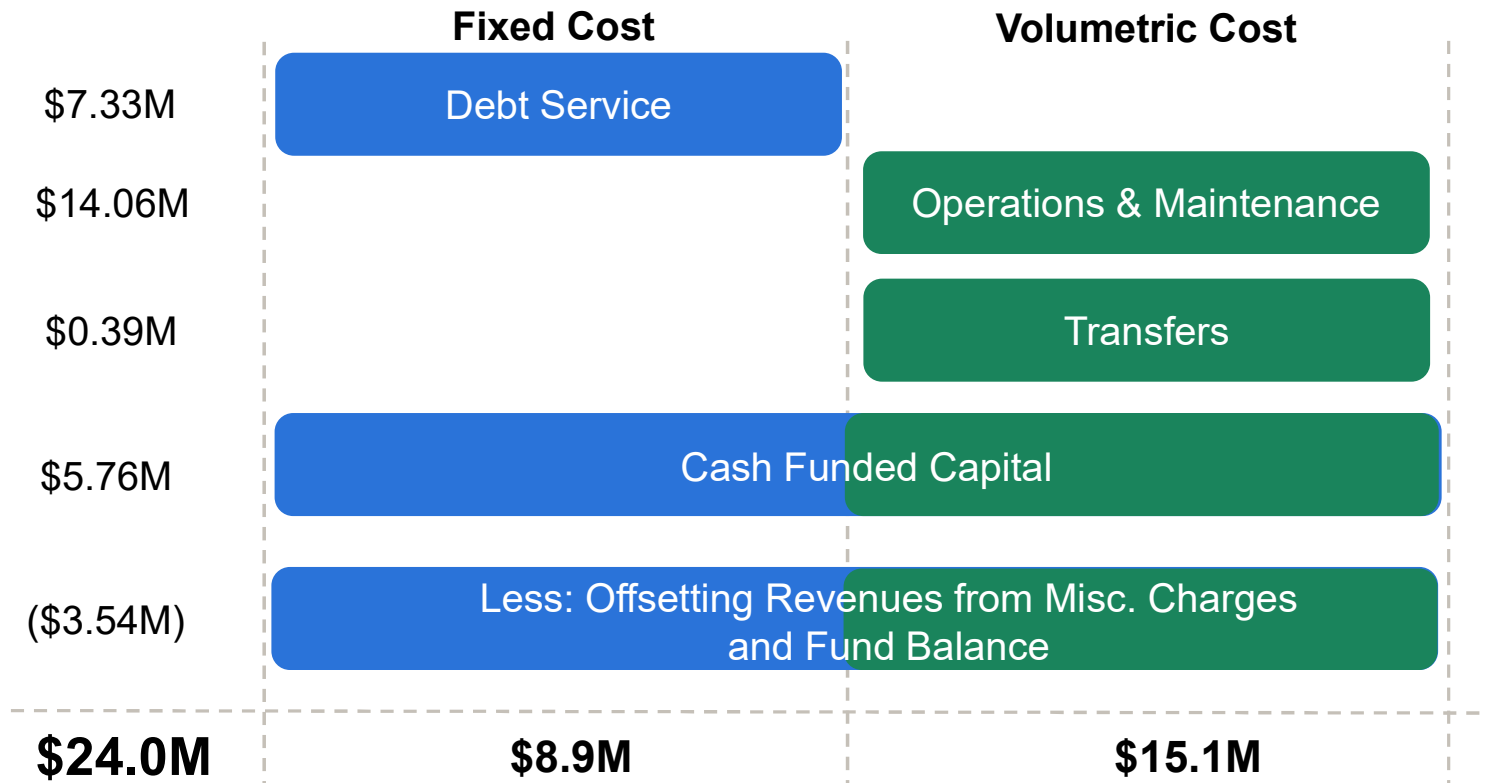
Inflationary annual rate revenue adjustments are projected to provide ongoing financial sustainability



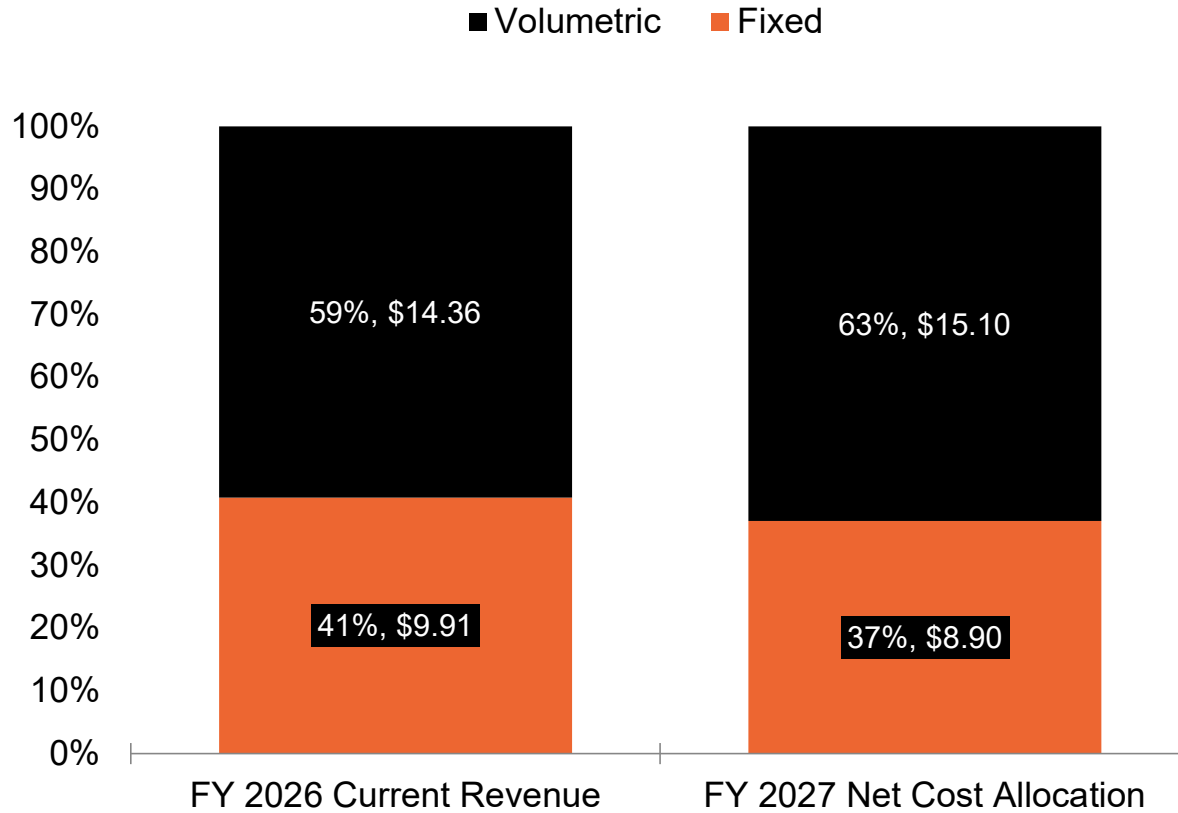
2

Cost of Service

Sewer Cost Allocation Framework



Current Vs Calculated Fixed Revenue Split



Dollars are reflected in Millions



3

Rate Design

Current Rates

Customer Classes:

- Inside City
- Outside City (1.5x multiplier)
- University of Missouri receives the same rates as inside city

Monthly Fixed Charges*

Meter Size	Inside City	Outside City
5/8" and 3/4"	\$12.37	\$18.56
3/4"	\$18.57	\$27.86
1"	\$30.95	\$46.43
1.5"	\$61.88	\$92.82
2"	\$99.01	\$148.52
3"	\$198.03	\$297.05
4"	\$309.41	\$464.12
6"	\$618.84	\$928.26
8"	\$990.13	\$1,485.20
10"	\$1,423.31	\$2,134.97
12"	\$2,660.99	\$3,991.49

Volumetric Charges*

	Inside City	Outside City
Rate per CCF	\$2.55	\$3.83

Current vs. Calculated Rates

Key Observation:

Cost of service findings indicate that fixed cost recovery should decrease to 37% from 41%

Monthly Fixed Charges*

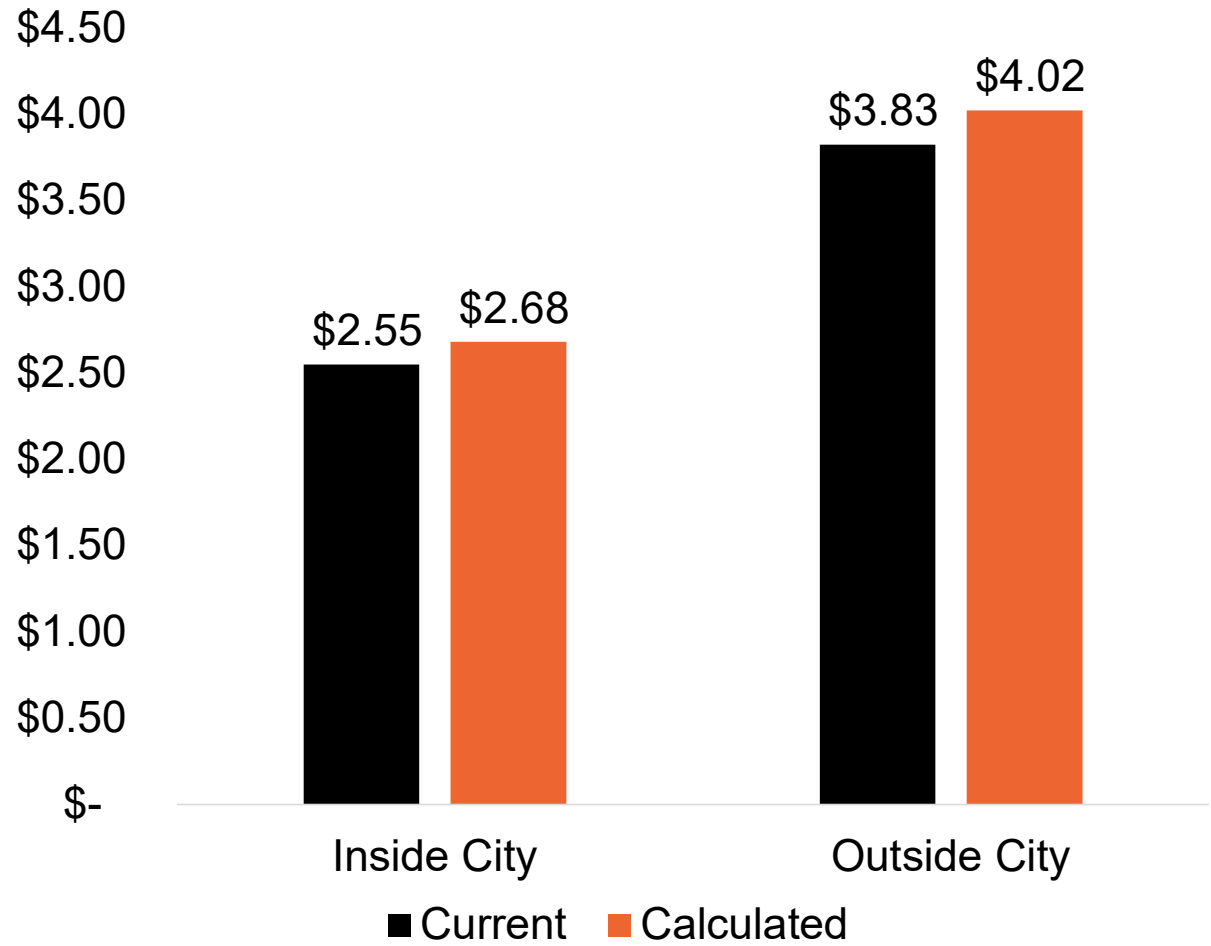
Meter Size	Inside City Current	Inside City Calculated	\$ Change	% Change
5/8" and 3/4"	\$12.37	\$11.10	(\$1.27)	(10.3%)
3/4"	\$18.57	\$16.65	(\$1.92)	(10.3%)
1"	\$30.95	\$27.75	(\$3.20)	(10.3%)
1.5"	\$61.88	\$55.51	(\$6.37)	(10.3%)
2"	\$99.01	\$88.82	(\$10.19)	(10.3%)
3"	\$198.03	\$177.63	(\$20.40)	(10.3%)
4"	\$309.41	\$277.55	(\$31.86)	(10.3%)
6"	\$618.84	\$555.09	(\$63.75)	(10.3%)
8"	\$990.13	\$888.15	(\$101.98)	(10.3%)
10"	\$1,423.31	\$1,276.72	(\$146.59)	(10.3%)
12"	\$2,660.99	\$2,386.90	(\$274.09)	(10.3%)

*University of Missouri receives the same rates as inside city

Current vs. Calculated Rates

Key Observation:

Cost of service findings indicate that volume cost recovery should increase to 59% from 63%



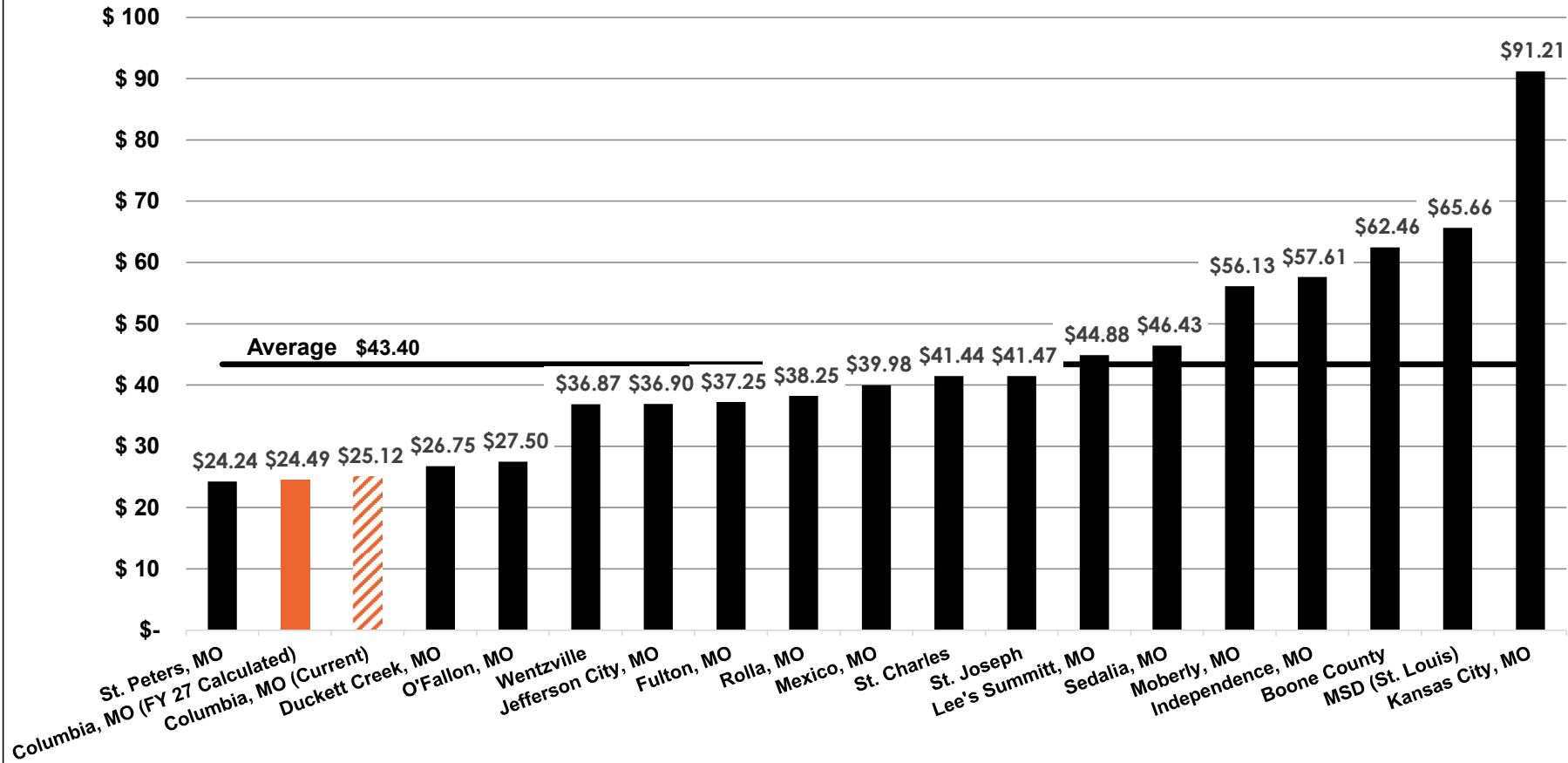
Customer Bill Impacts

- Bill impacts for inside city customers with a 5/8" meter using under 10 CCF monthly will experience a decrease on their bill, while customers using at or above 10 CCF will experience slight increases, driven by changes to fixed cost recovery.

5/8" Inside City / University of Missouri Customer Monthly Bill Impacts					
Monthly Usage (CCF)	Monthly Usage (Gallons)	Current Bill (FY 26)	Calculated Bill (FY 27)	\$ Change	% Change
0	0	\$12.37	\$11.10	(\$1.27)	(10.3%)
5	3,740	\$25.12	\$24.49	(\$0.63)	(2.5%)
10	7,480	\$37.87	\$37.92	\$0.05	0.1%
15	11,220	\$50.62	\$51.33	\$0.71	1.4%
20	14,960	\$63.37	\$64.74	\$1.37	2.2%
25	18,700	\$76.12	\$78.15	\$2.03	2.7%
30	22,440	\$88.87	\$91.56	\$2.69	3.0%

Rate Survey at 5 CCF Monthly

SEWER & SOLID WASTE RATE STUDY RECOMMENDATIONS



* Single Family Residential Customers using an average 5 CCF per month

Current vs. Calculated Rates

Customer Classes:

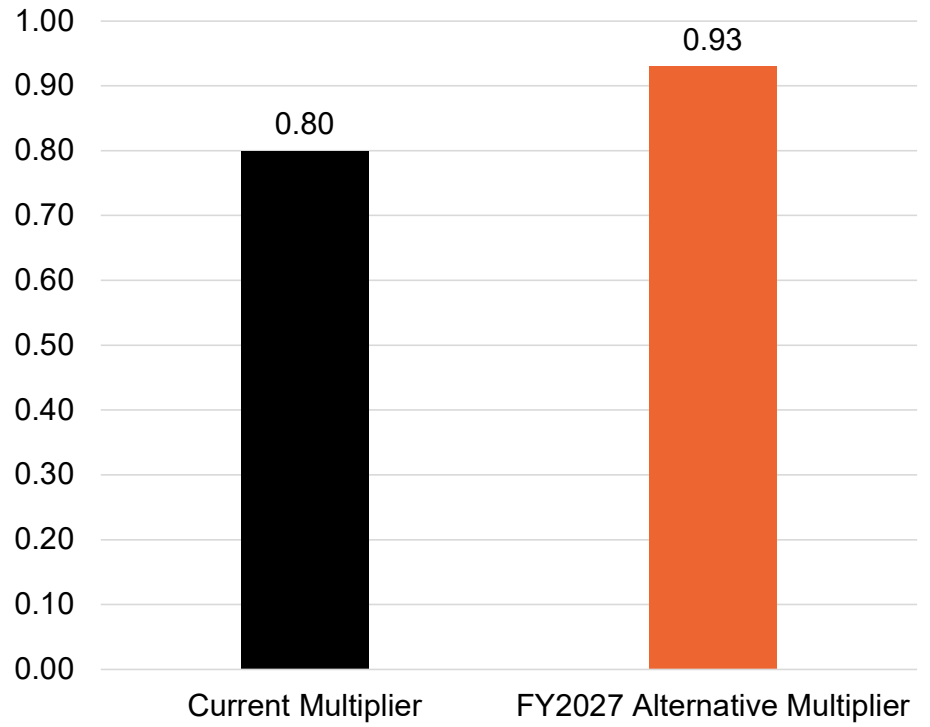
- Boone County Regional Sewer District

Boone County Charges			
Meter Size	BCRSD Current	Current Multiplier	BCRSD Calculated
5/8" and 3/4"	\$9.90	0.80*	\$8.88
3/4"	\$14.86	0.80*	\$13.32
1"	\$24.76	0.80*	\$22.20
1.5"	\$49.50	0.80*	\$44.41
2"	\$79.21	0.80*	\$71.05
3"	\$158.42	0.80*	\$142.10
4"	\$247.53	0.80*	\$222.04
6"	\$495.07	0.80*	\$444.08
8"	\$792.10	0.80*	\$710.52
10"	\$1,138.65	0.80*	\$1,021.37
12"	\$2,128.79	0.80*	\$1,909.52
Rate Per CCF	\$2.04	0.80*	\$2.15

*Some BCRSD customers receive an applied 1.0 multiplier on fixed charges

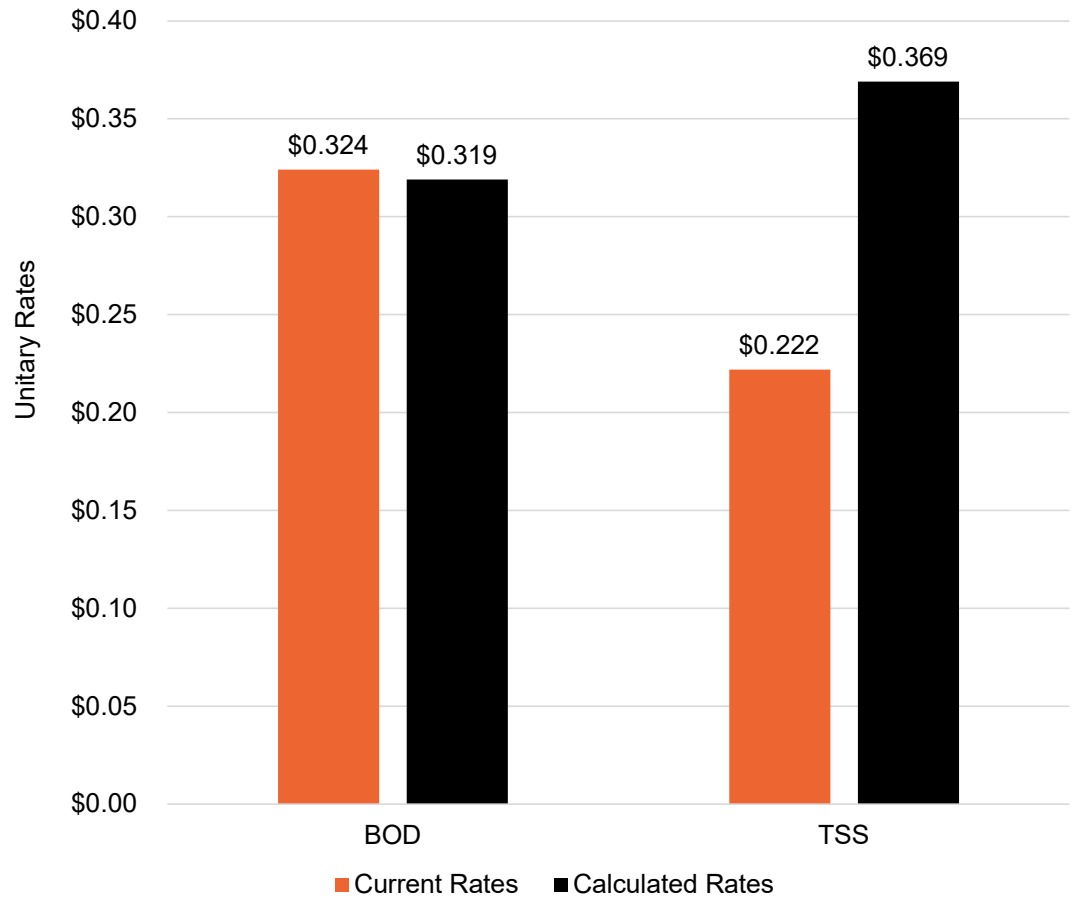
Boone County Rate Option Results (\$M)

- We divided the share of costs attributable to city and district use by the total fixed and variable costs to obtain a 0.93 ratio
- Increasing the multiplier to 0.93 increases BCRSD revenue by ~\$200,000 per FY increasing FY 2027 BCRSD revenue to \$1.21M.



Overstrength Surcharge Calculations

- Surcharge rates are charged for biochemical oxygen demand (BOD) & total suspended solids (TSS) > 300 mg/L.
- Surcharge rates are applied \$/lb. where excess waste is converted from lbs. to gallons and multiplied by average million gallons per day, then multiplied by the surcharge rate.



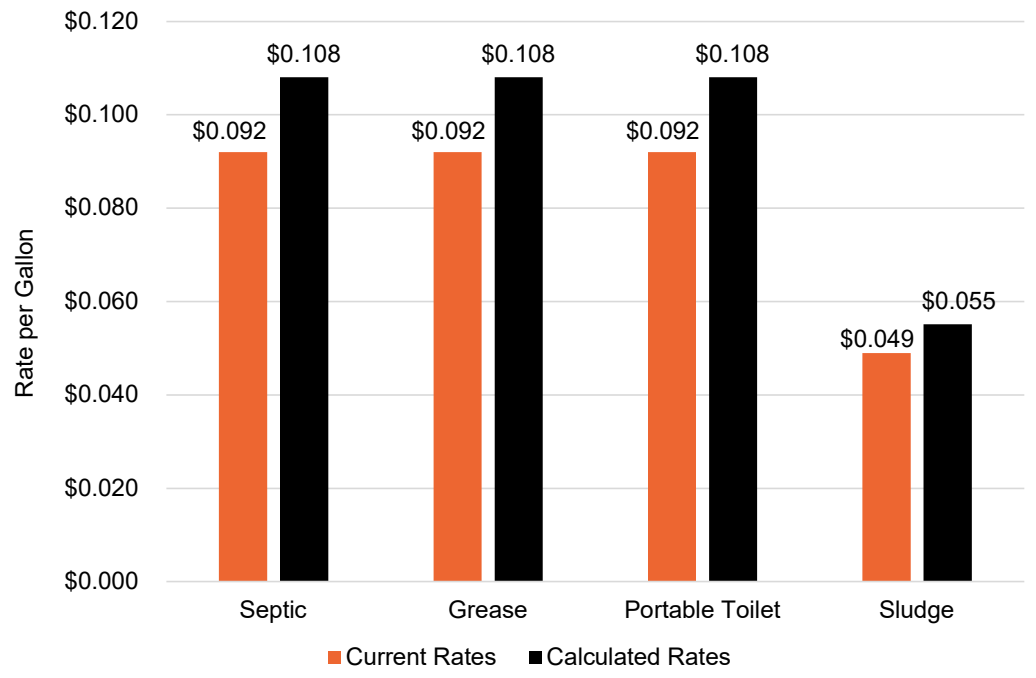
Overstrength Customer Bill Impacts

	Current	Calculated	Change \$	Change %
Beyond Meat (Maguire)	\$ 1,763.80	\$ 1,845.21	\$ 81.41	4.6%
Aurora Organic Dairy	\$ 421,612.54	\$ 440,938.69	\$ 19,326.15	4.6%
Good Day Farms	\$ 3,497.66	\$ 3,634.19	\$ 136.52	3.9%
JBS Prepared Foods	\$ 157,215.95	\$ 164,566.79	\$ 7,350.83	4.7%
Kraft-Heinz	\$ 496,093.28	\$ 517,312.45	\$ 21,219.17	4.3%
Quaker Oats	\$ 206,644.03	\$ 209,310.12	\$ 2,666.09	1.3%
Solventum	\$ 257,839.62	\$ 262,893.88	\$ 5,054.26	2.0%

Hauled Waste Surcharges

- Outside city customers receive a 1.5x rate multiplier
- FY 2027 calculated rates no longer include fixed charges to align with industry standards.

Hauled Waste Rates				
	Septic	Grease	Portable Toilet	Sludge
FY 2026 Fixed Charge	\$12.37	\$12.37	\$12.37	\$12.37
FY 2026 Rates (\$/gallon)	\$0.092	\$0.092	\$0.092	\$0.049
Calculated FY 2027 Rates (\$/gallon)	\$0.108	\$0.108	\$0.108	\$0.055





4

Capacity Fees

Capacity Fees (Sewer System Equity Charge)

Methodology	Description	Appropriate For
Buy-In Method	Fees are based on cost of constructing existing utility system	System with ample existing capacity to sell
Incremental Cost Method	Fees are based on planned growth-related capital improvements	System with limited or no existing capacity to sell
Combined Method	Fees are based on cost of existing system and planned capital improvements	System with existing capacity to sell and with planning growth-related capital projects

Capacity Fees (Sewer System Equity Charge)

Methodology	Description	Appropriate For
Buy-In Method	Fees are based on cost of constructing existing utility system	System with ample existing capacity to sell
Incremental Cost Method	Fees are based on planned growth-related capital improvements	System with limited or no existing capacity to sell
Combined Method	Fees are based on cost of existing system and planned capital improvements	System with existing capacity to sell and with planning growth-related capital projects

Sewer System Capacity Fee Calculation

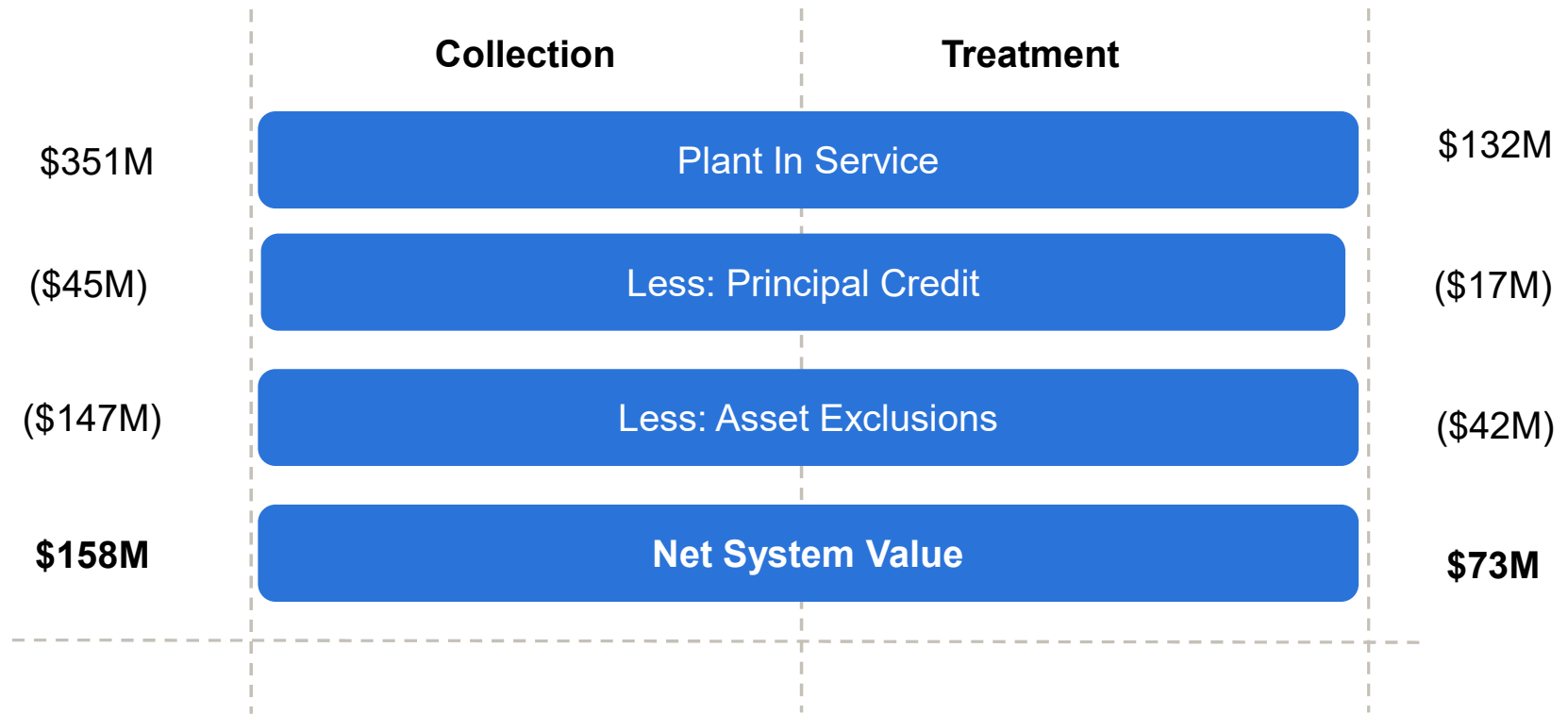
$$\text{Sewer System Capacity Fee} = \frac{\text{Value of system} - \text{Debt}}{\text{System capacity}}$$

Value of system: Depreciated value escalated to current replacement cost (excludes contributed assets)

Debt: Outstanding principal on existing utility debt

System capacity: Volume capacity measured in equivalent units

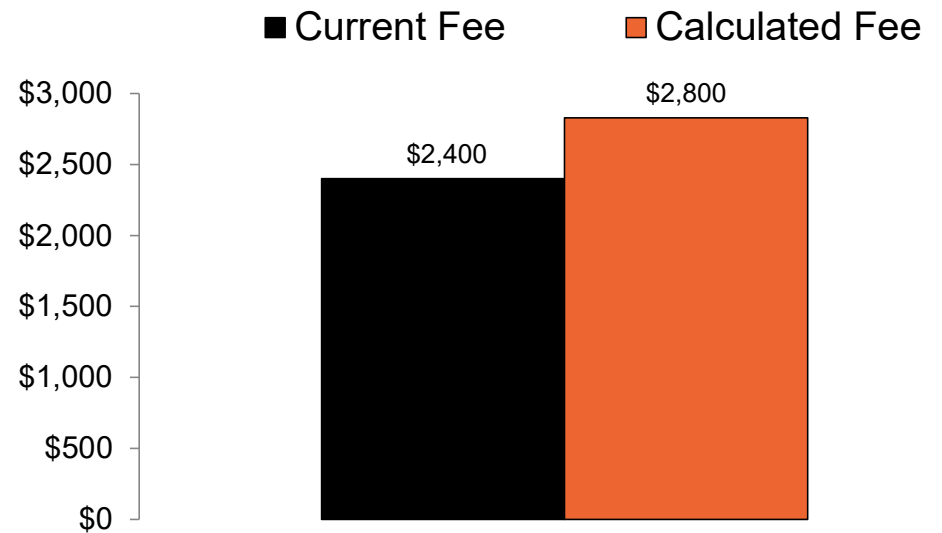
Sewer System Valuation Framework



*Slight discrepancies in totals are due to rounding

Sewer Capacity Fee Calculation

Fee Calculation	
	System Total
Net System Value	\$230,865,702
Million Gallons Per Day (MGD)	25.22
Level of Service (LOS/GPD)	300
Equivalent Residential Units	84,067
Capacity Cost per ERU in 2026 \$	\$2,747
Capacity Cost per ERU inflated to 2027 \$	\$2,800





5

Next Steps

Outlooks and Recommendations

Financial Plan

- Consider 3% rate increases for FY28 through 36 to avoid rate shock.
- No planned borrowing necessary to support capital plans.

Cost of Service & Rate Design

- Reduce fixed charges
- Increase volumetric fees

Capacity Fee & Overstrength Fees

- Buy-in Method Supports ~18% increase in Sewer Capacity Fee
- Increase overstrength fees to support growing revenue needs

Solid Waste

SEWER & SOLID WASTE RATE STUDY RECOMMENDATIONS





1

Financial Plan

Starting Solid Waste System Revenue Requirements

Personnel and Operating Expenses

Source: FY26 Budget
(execution factors of PS 85%, OMF 90%)

\$20.8M

FY 26

Capital Projects, Vehicles, and Repair & Replacement

Source: Asset & Vehicle Replacement Schedules; 10YR Capital Improvements Program

\$13.2M

\$35.3M*

Transfers Out

Source: Intergovernmental & Landfill Transfers

\$913K

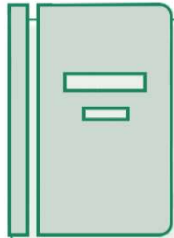
Debt Service

Source: 2015 S.O Refunding, 2017 S.O

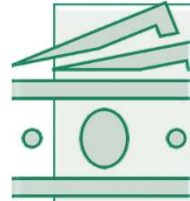
\$472K

* Total may be off due to rounding

Key Assumptions



Audited FY 2025 ending balances



FY 2026 Adopted Budget



Last Rate Increase in FY 2023



Forecasting reflects status quo operations and capital investments

- Capital investment needs are met
- Supports existing annual debt service amounts
- No further debt issued

10-Year Solid Waste Financial Plan – Diagnostic



CITY OF COLUMBIA, MO - SOLID WASTE



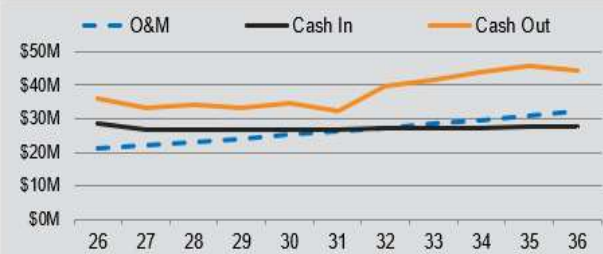
CALC SAVE CTRL LAST OVR

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Rate Revenue Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Senior-Lien DSC	11.62	12.08	9.47	6.86	4.48	2.02	-0.61	-3.36	-6.26	-9.31	-12.38		

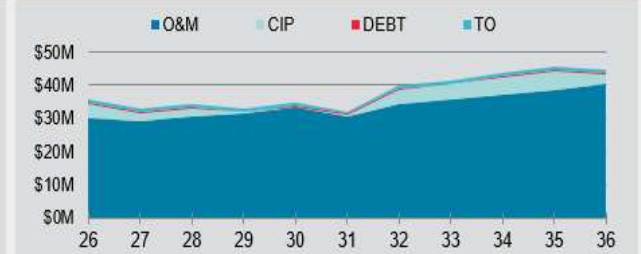
Operating Fund



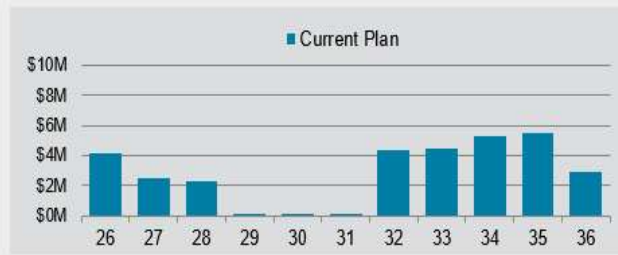
Revenues vs. Expenses



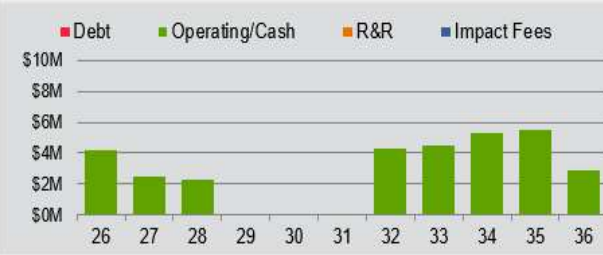
Expenses by Type



CIP Spending



CIP Funding



Borrowing



10-Year Solid Waste Financial Plan – Diagnostic



CITY OF COLUMBIA, MO - SOLID WASTE



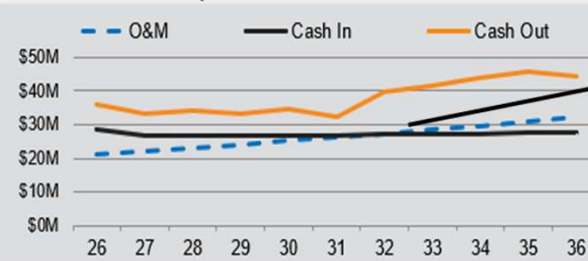
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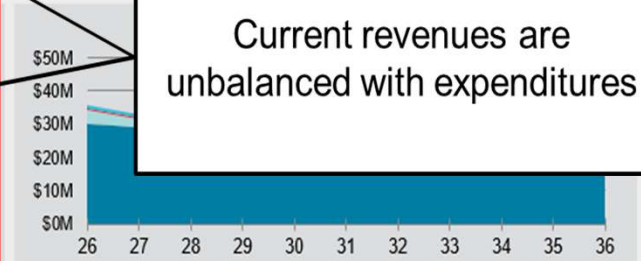
Operating Fund



Revenues vs. Expenses



Expenses b

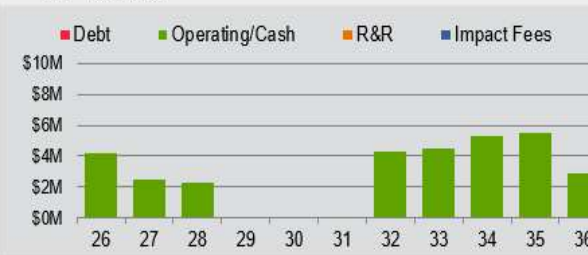


Current revenues are unbalanced with expenditures

CIP Spending



CIP Funding



Borrowing



10-Year Solid Waste Financial Plan – Just In Time Rate Increases



CITY OF COLUMBIA, MO - SOLID WASTE



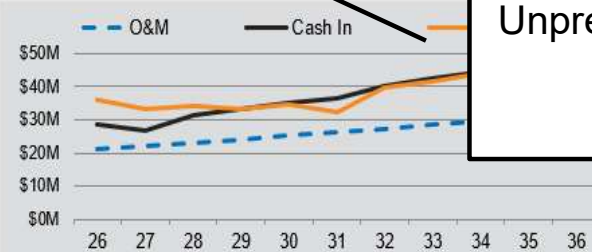
CALC SAVE CTRL LAST OVR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2031	FY 2036
Rate Revenue Plan	0.00%	0.00%	17.40%	6.14%	4.42%	4.32%	9.46%	5.12%	3.50%	0.00%	0.96%	35.75%	63.21%
Senior-Lien DSC	11.62	12.08	21.93	24.61	26.16	28.25	35.11	38.03	39.37	36.57	34.36		

Operating Fund



Revenues vs. Expenses

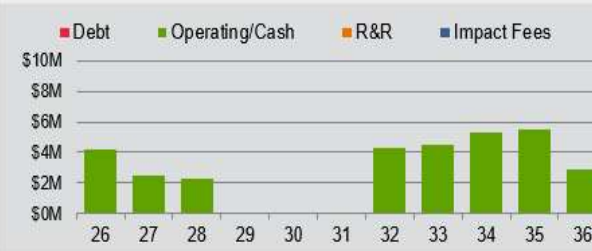


Unpredictable rate increases can create rate shock

CIP Spending



CIP Funding



Borrowing



10-Year Solid Waste Financial Plan – Recommended Rate Increases



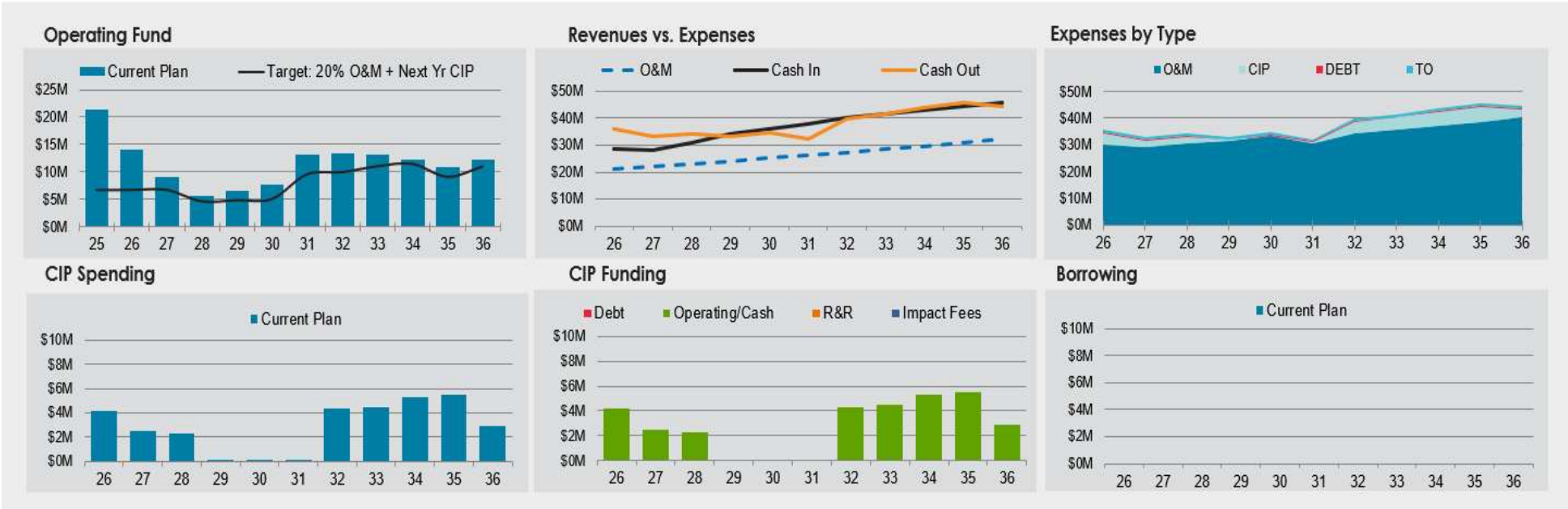
FAMS
Financial Analysis & Management System By Stantec

CITY OF COLUMBIA, MO - SOLID WASTE



CALC SAVE CTRL LAST OVR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2031	FY 2036
Rate Revenue Plan	0.00%	5.00%	10.00%	10.00%	5.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	40.07%	65.57%
Senior-Lien DSC	11.62	15.61	20.68	26.44	28.64	31.62	34.32	34.88	35.42	35.95	36.13		



10-Year Solid Waste Financial Plan – Recommended Rate Increases



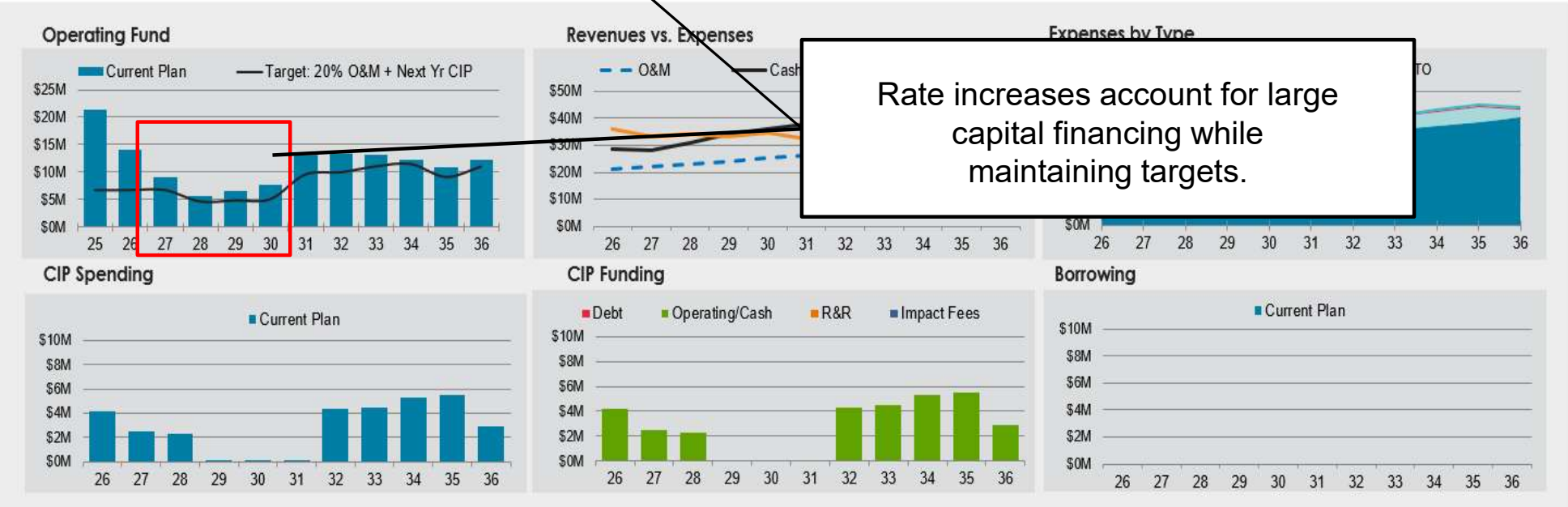
FAMS
Financial Analysis & Management System | By Stantec

CITY OF COLUMBIA, MO - SOLID WASTE



CALC SAVE CTRL LAST OVR

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10-Year Solid Waste Financial Plan – Recommended Rate Increases



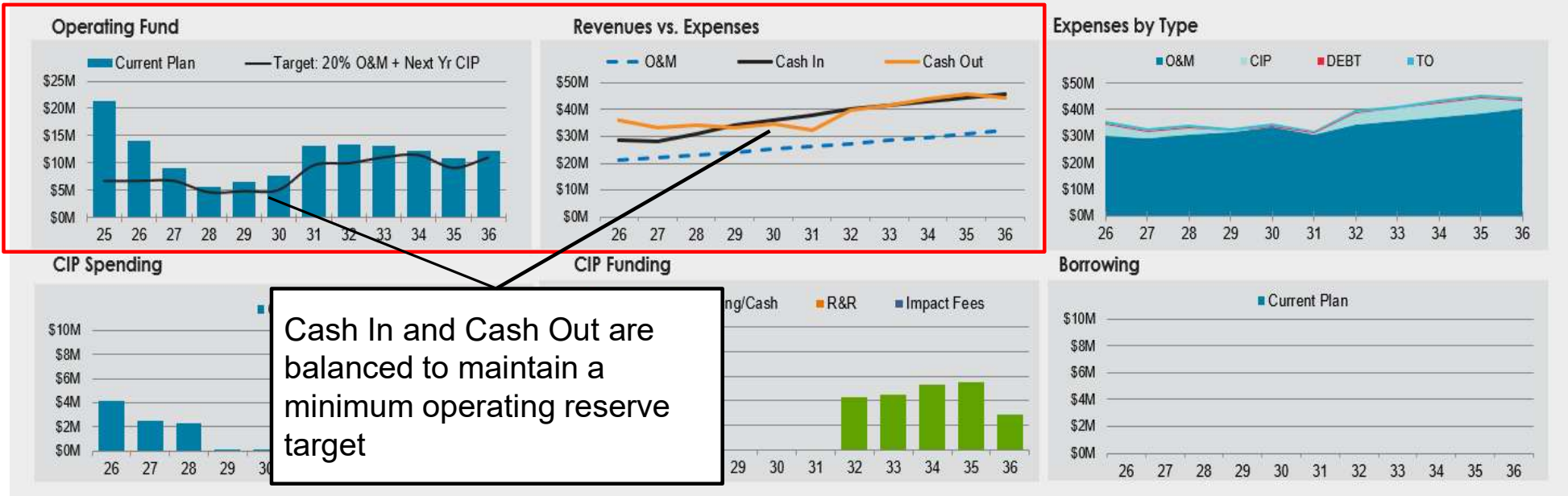
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CITY OF COLUMBIA, MO - SOLID WASTE



CALC SAVE CTRL LAST OVR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2031	FY 2036
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Senior-Lien DSC	11.62	15.61	20.68	26.44	28.64	31.62	34.32	34.88	35.42	35.95	36.13		



Scenario: MRF Included in Capital Plan – Recommended Rate Increases



CITY OF COLUMBIA, MO - SOLID WASTE



CALC SAVE CTRL LAST OVR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2031	FY 2036
Rate Revenue Plan	0.00%	5.00%	14.00%	10.00%	5.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	45.14%	71.50%
Senior-Lien DSC	11.62	15.57	7.54	5.01	5.41	5.88	6.36	6.49	6.62	6.74	6.86	MRF Funded	Yes

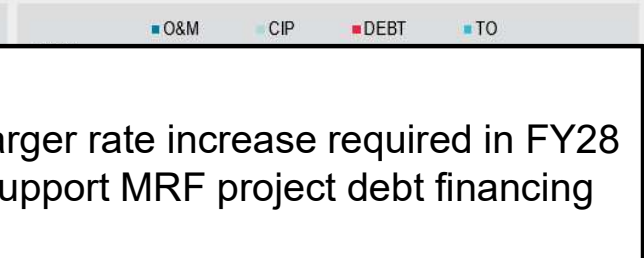
Operating Fund



Revenues vs. Expenses



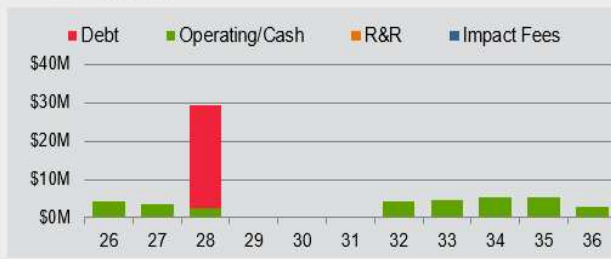
Expenses by Type



CIP Spending



CIP Funding



Borrowing



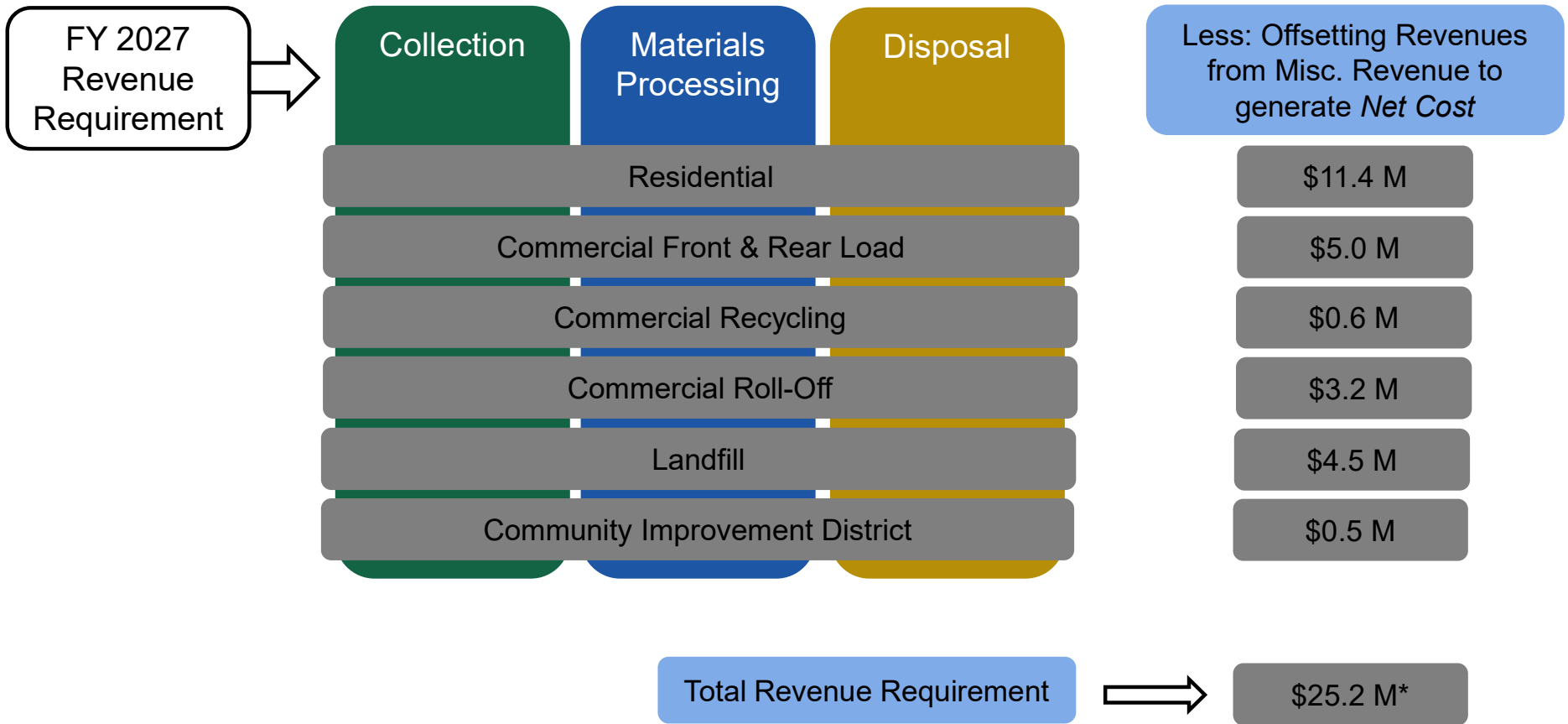
4% larger rate increase required in FY28 to support MRF project debt financing



2

Cost of Service

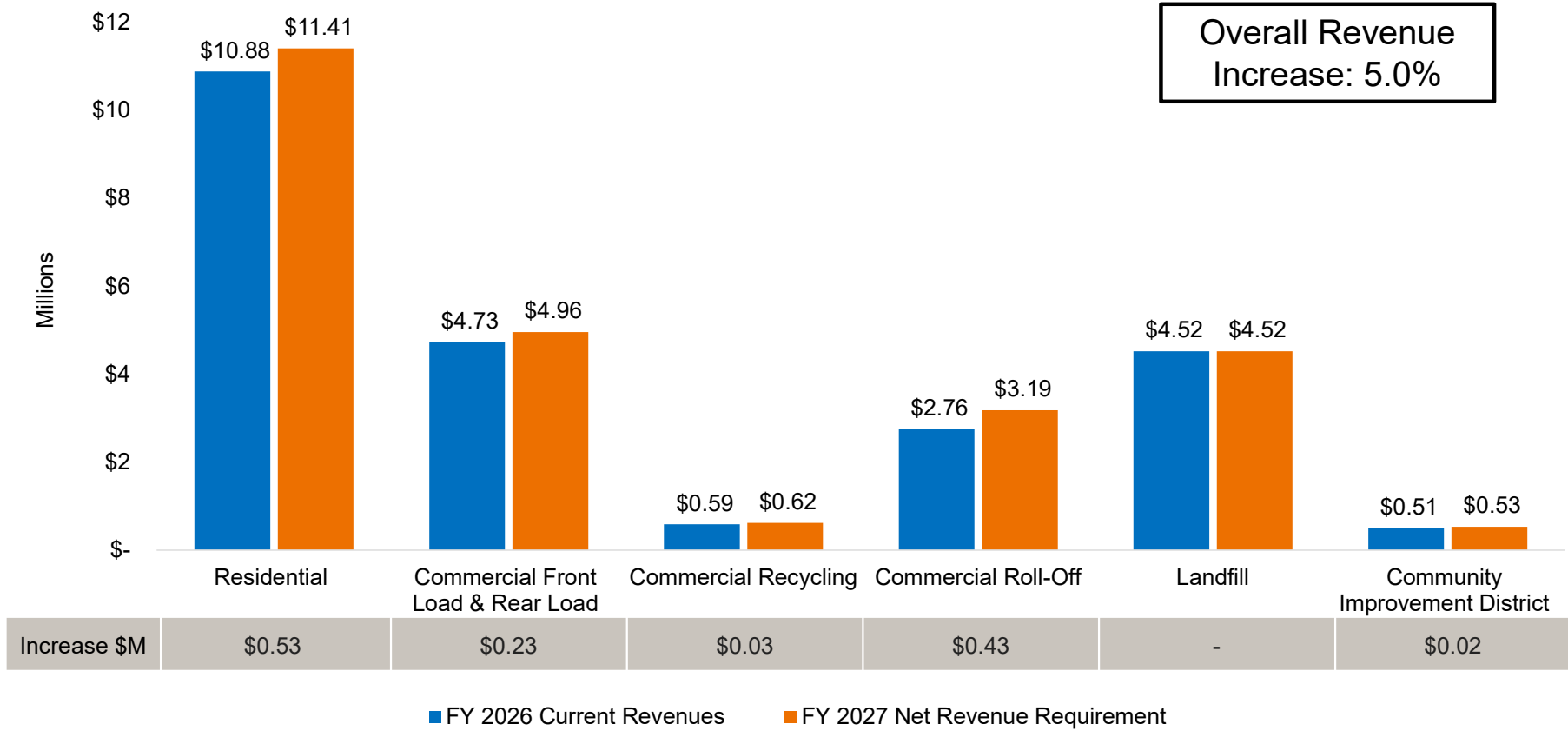
Solid Waste Allocation Framework



* Total may be off due to rounding

Solid Waste Cost Allocation Results (Millions)

SEWER & SOLID WASTE RATE STUDY RECOMMENDATIONS



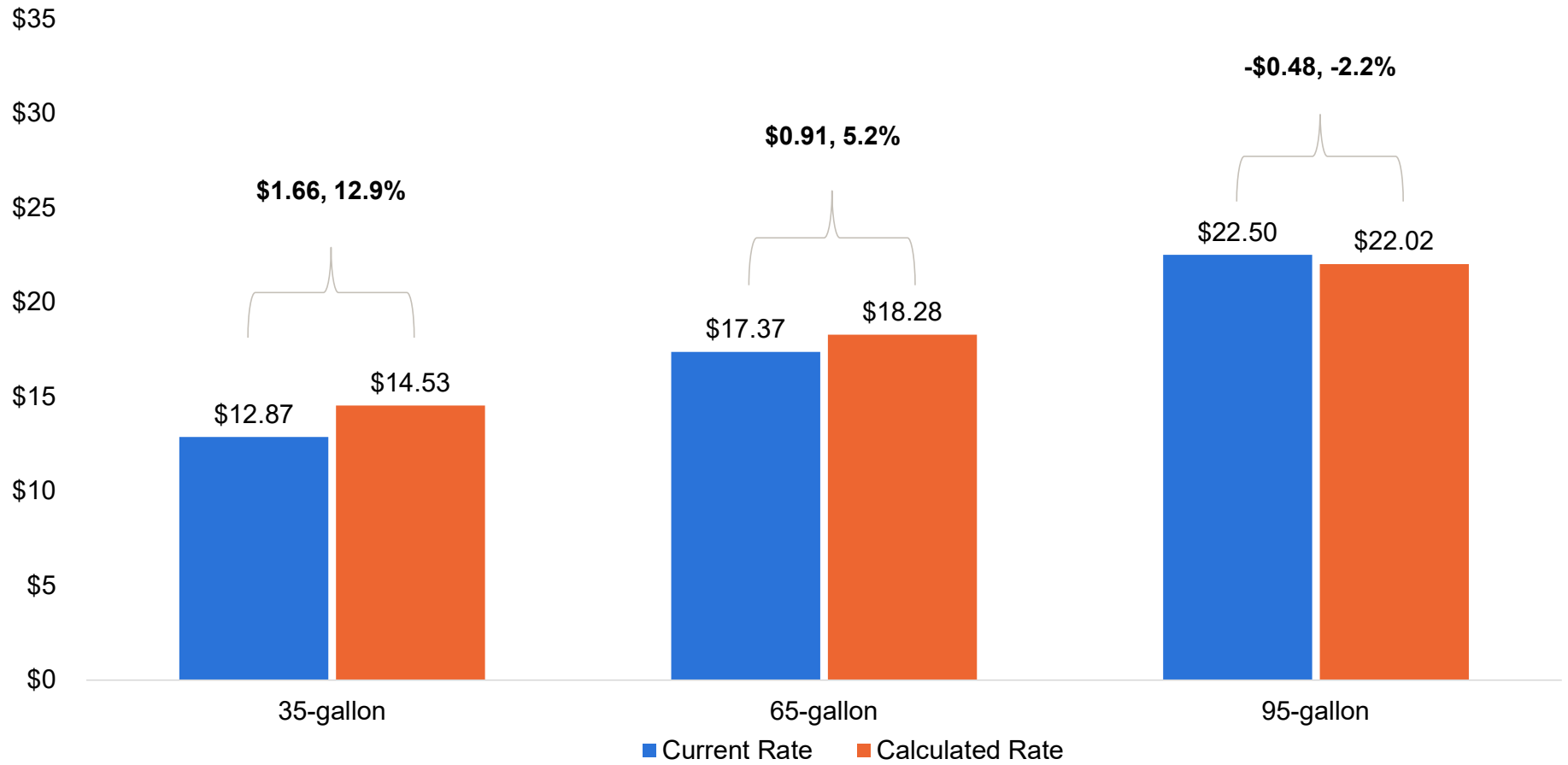


3

Rate Design

Residential Curbside Rates: Current & Calculated

SEWER & SOLID WASTE RATE STUDY RECOMMENDATIONS



Commercial Rates - Current

- Fees based on number of pickups within a week
- Current Fees are split based on truck type, front load and rear load
- Commercial budget currently consolidates both services into a single department

Rear Load	1	2	3	4	5	6
95 GAL	\$26.10	\$40.75	\$58.60	\$79.64	\$103.88	\$131.31
2 YD	\$104.39	\$162.99	\$234.38	\$318.55	\$415.50	\$525.25

Front Load	1	2	3	4	5	6
2 YD	\$89.48	\$143.81	\$210.92	\$290.84	\$383.54	\$489.02
4 YD	\$103.74	\$185.97	\$289.50	\$414.35	\$560.52	\$727.95
6 YD	\$122.36	\$228.61	\$360.43	\$517.80	\$700.77	\$909.31
8 YD	\$139.88	\$276.14	\$446.47	\$650.93	\$889.48	\$1,162.12

Commercial Rates - Calculated

- Recommend consolidating front - and rear-load rates to simplify administration and improve customer clarity
- Adjust fees to scale based on pickup frequency, with 6x pickup frequency adjusted for staff overtime on weekend pickups

Commercial	1	2	3	4	5	6
95 Gal	\$25.70	\$51.39	\$77.09	\$102.78	\$128.48	\$156.28
2 YD	\$69.76	\$139.51	\$209.27	\$279.03	\$348.78	\$426.91
4 YD	\$104.43	\$208.86	\$313.30	\$417.73	\$522.16	\$639.12
6 YD	\$139.11	\$278.22	\$417.32	\$556.43	\$695.54	\$851.34
8 YD	\$173.78	\$347.57	\$521.35	\$695.14	\$868.92	\$1,063.56

% Change	1	2	3	4	5	6
95 Gal	-1.6%	26.1%	31.5%	29.1%	23.7%	19.0%
2 YD	-22.0%	-3.0%	-0.8%	-4.1%	-9.1%	-12.7%
4 YD	0.7%	12.3%	8.2%	0.8%	-6.8%	-12.2%
6 YD	13.7%	21.7%	15.8%	7.5%	-0.7%	-6.4%
8 YD	24.2%	25.9%	16.8%	6.8%	-2.3%	-8.5%

Commercial Rates – Current Recycling

- Fees based on number of pickups within a week

Recycling	1	2	3	4	5	6
95 Gal	\$20.88	\$32.60	\$46.88	\$63.71	\$83.10	\$105.05
2 YD	\$83.51	\$130.39	\$187.50	\$254.84	\$332.40	\$420.20
4 YD	\$93.82	\$164.71	\$252.66	\$357.65	\$479.69	\$618.77
6 YD	\$109.26	\$207.83	\$331.98	\$481.68	\$656.98	\$857.84
8 YD	\$122.08	\$246.40	\$404.81	\$597.32	\$823.94	\$1,084.65

Commercial Rates – Calculated Recycling

- Fees based on number of pickups within a week
- Adjust fees to a uniform 90 % of the calculated commercial trash rate

Recycling	1	2	3	4	5	6
95 Gal	\$23.13	\$46.25	\$69.38	\$92.50	\$115.63	\$140.65
2 YD	\$62.78	\$125.56	\$188.34	\$251.12	\$313.90	\$384.22
4 YD	\$93.99	\$187.98	\$281.97	\$375.96	\$469.94	\$575.21
6 YD	\$125.20	\$250.39	\$375.59	\$500.79	\$625.99	\$766.21
8 YD	\$156.41	\$312.81	\$469.22	\$625.62	\$782.03	\$957.20

% Change	1	2	3	4	5	6
95 Gal	11%	42%	48%	45%	39%	34%
2 YD	-25%	-4%	0%	-1%	-6%	-9%
4 YD	0%	14%	12%	5%	-2%	-7%
6 YD	15%	20%	13%	4%	-5%	-11%
8 YD	28%	27%	16%	5%	-5%	-12%

CID Rates

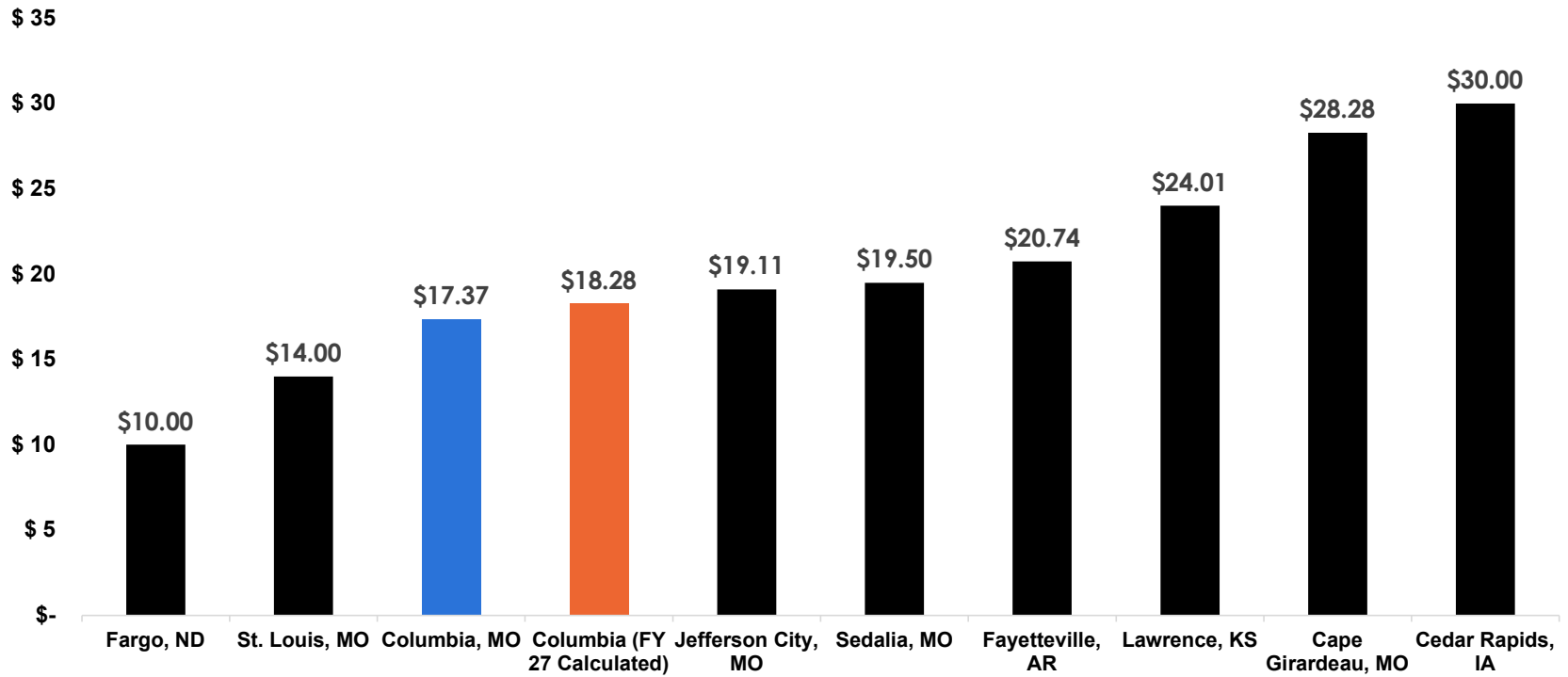
Rate codes for banks, offices, and retail customers **consolidated** between container sizes in order to simplify rate structure

Aggregate revenue increase of 4.5% for CID customer class

Customer Type	Current Rates	Calculated Rates	Change %
Container - Downtown Bank (large)	\$150.18	\$144.28	-3.9%
Container - Downtown Bank (med)	\$75.09	\$96.19	28.1%
Container - Downtown Bank (small)	\$24.66	\$48.09	95.0%
Container - Downtown Church (large)	\$95.11	\$86.57	-9.0%
Container - Downtown Church (small)	\$15.02	\$28.86	92.1%
Container - Downtown Industrial (med)	\$313.57	\$230.85	-26.4%
Container - Downtown Industrial (small)	\$161.59	\$115.42	-28.6%
Container - Downtown Lodging (large)	\$594.87	\$334.73	-43.7%
Container - Downtown Lodging (med)	\$294.80	\$223.15	-24.3%
Container - Downtown Office (large)	\$177.30	\$144.28	-18.6%
Container - Downtown Office (med)	\$94.81	\$96.19	1.5%
Container - Downtown Office (small)	\$34.10	\$48.09	41.0%
Container - Downtown Restaurant (large)	\$368.19	\$300.10	-18.5%
Container - Downtown Restaurant (med)	\$186.33	\$200.07	7.4%
Container - Downtown Restaurant (small)	\$60.67	\$100.03	64.9%
Container - Downtown Retail (large)	\$169.55	\$144.28	-14.9%
Container - Downtown Retail (med)	\$85.99	\$96.19	11.9%
Container - Downtown Retail (small)	\$29.95	\$48.09	60.6%
Residential CID	\$19.23	\$18.28	-5.0%

Residential Rate Survey at 65 Gal

SEWER & SOLID WASTE RATE STUDY RECOMMENDATIONS

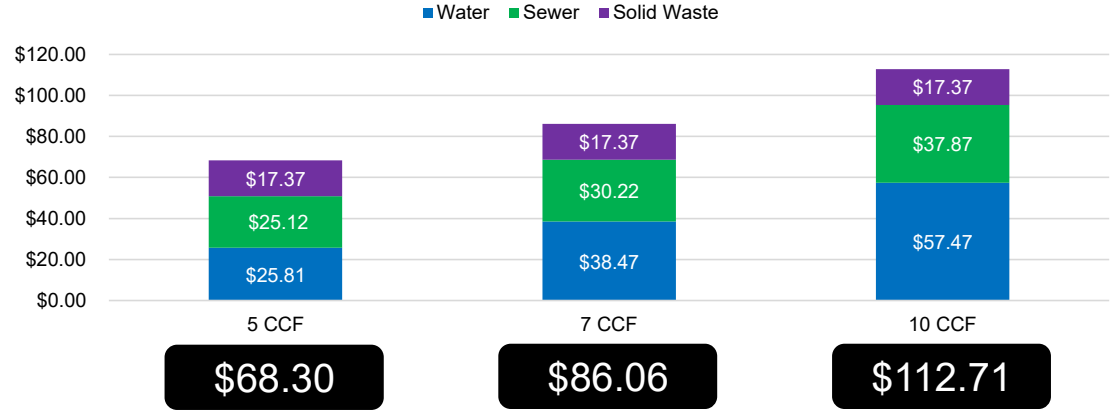


Residential Bill Impacts

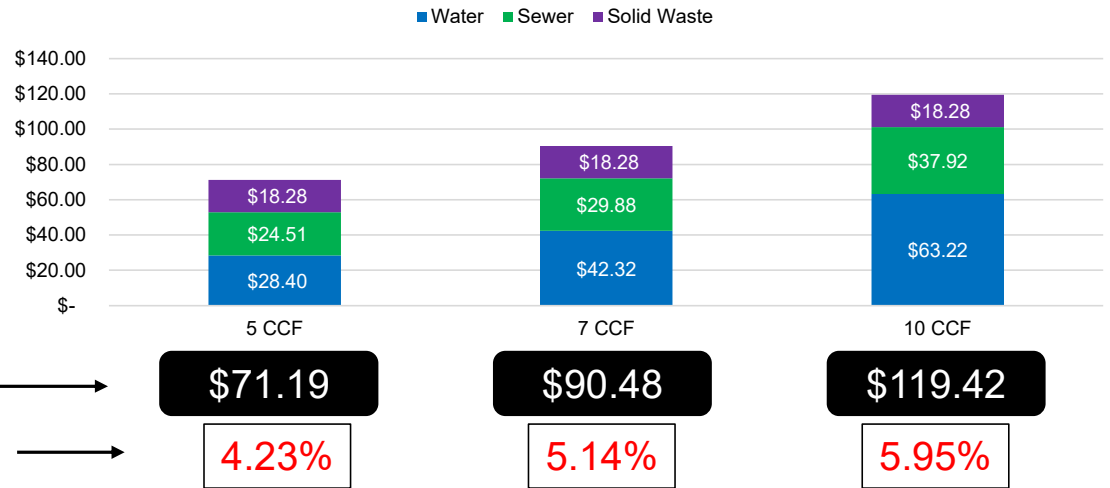
- Water and Sewer calculated bills assume residential customer average usage of 5, 7, & 10 CCF's per month
- Typical Residential customer bin size for waste disposal is 65-gallons.
- Percent change by System
 - Water: 10.0%
 - Wastewater: (2.4%)
 - Solid Waste: 5.2%



Current



Calculated





4

Next Steps

Outlooks and Recommendations

Financial Plan

- Recommended 5%, 10%, and 10% revenue increases for FY27-29, followed by 5% through FY 32
- 3% annually thereafter
- Adjusts for needed capital

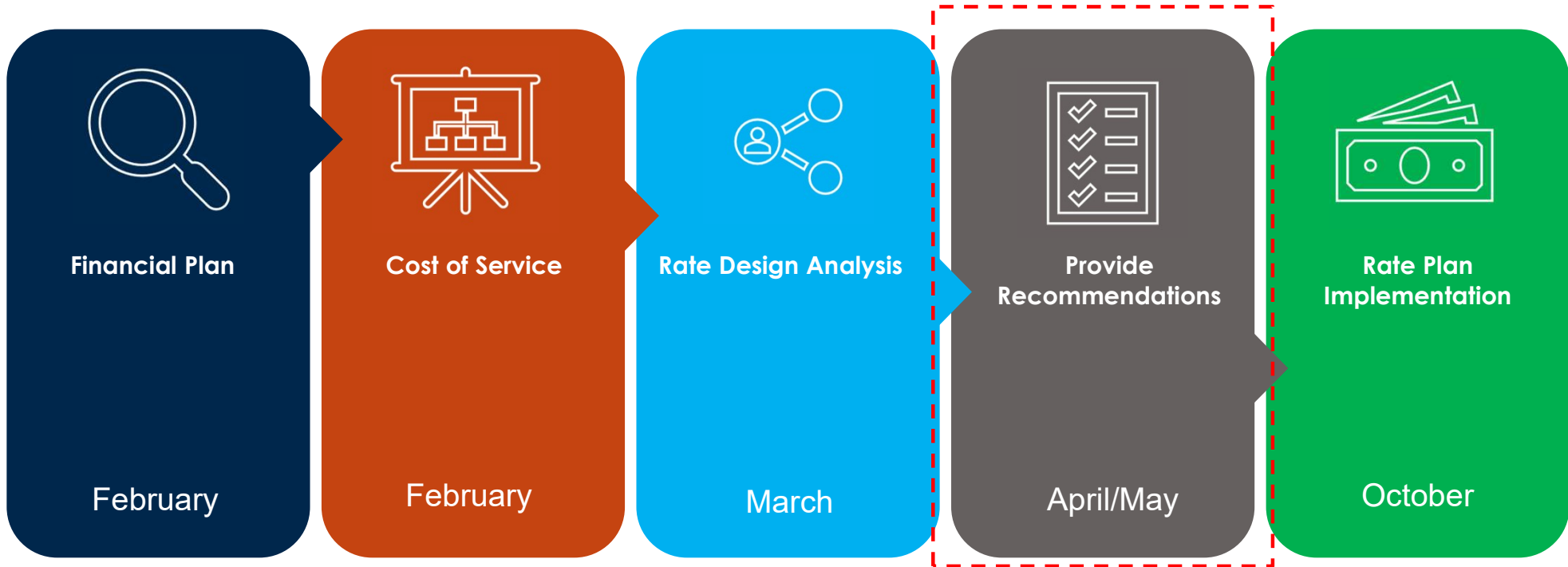
Cost of Service & Rate Design

- Balanced revenue increases across customer classes
- Uniform incentive for commercial recycling relative to commercial trash service
- Consistent scaling for commercial trash rates by pickup frequency

Discussion & Next Steps







Solid Waste Rate Study Overview



Residential Bill Impacts

- Water and Sewer calculated bills assume residential customer average usage of 5 CCF's per month
- Typical Residential customer bin size for waste disposal is 65-gallons.

	Current	Calculated	% Change
	\$25.81	\$28.40	10%
	\$25.12	\$24.51	(2.4%)
	\$17.37	\$18.28	5.2%
			
	\$68.30	\$71.19	4.2%