

BROWNVILLE SEWER DEPARTMENT

2023 Rate Filing Exhibits
Effective Date: January 1, 2024

BROWNVILLE SEWER DEPARTMENT

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**BROWNVILLE SEWER DEPARTMENT
INCOME STATEMENTS
YEARS ENDED DECEMBER 31,**

EXHIBIT 1

| | 2022 Actual | 2023 Budget | Pro Forma |
|---|-------------------------|------------------------|----------------------|
| Sewer Fees | <u>175,281</u> | <u>176,000</u> | <u>202,000</u> |
| Operating Expenses: | | | |
| Salaries and Wages | 85,826 | 64,350 | 64,500 |
| Benefits Expense | 16,303 | 21,173 | 26,000 |
| Utilities | 3,190 | 19,100 | 21,000 |
| Materials and Supplies | 6,786 | 9,900 | 10,500 |
| Contractual Services | 3,350 | 13,450 | 15,000 |
| Transportation | 3,747 | 4,500 | 3,500 |
| Insurance | 14,795 | 3,150 | 5,500 |
| All Other | 163,698 | 5,900 | 6,000 |
| Depreciation / Capital Improvements - Exhibit 2 | <u>163,698</u> | <u>16,000</u> | <u>30,000</u> |
| Total Operating Expenses | <u>297,695</u> | <u>157,523</u> | <u>182,000</u> |
| Total Other Income | <u>8,302</u> | <u>11,823</u> | <u>10,000</u> |
| Debt Service Expenses: | | | |
| Interest Expense - Exhibit 3 | 8,939 | 8,050 | 8,000 |
| Debt Retirement - Exhibit 3 | 20,911 | 22,250 | 22,000 |
| Total Debt Service Expenses | <u>29,850</u> | <u>30,300</u> | <u>30,000</u> |
| Net Income (Loss) | <u><u>(143,962)</u></u> | <u><u>0</u></u> | <u><u>0</u></u> |

**BROWNVILLE SEWER DEPARTMENT
DEPRECIATION / CAPITAL IMPROVEMENTS**

EXHIBIT 2

| | <i>12/31/22 Investment</i> | <i>Depreciation Rate</i> | <i>Annual Depreciation</i> |
|----------------------------------|--------------------------------|------------------------------|--------------------------------|
| Plant & System | 8,396,337 | 1.0% - 2.0% | 162,586 |
| Equipment | 63,606 | 2.5% - 10.0% | 1,112 |
| | <u>8,459,943</u> | | <u>163,698</u> |
| Reduction To Limit Rate Increase | | | <u>(133,698)</u> |
| Pro Forma | | | <u>30,000</u> |

**BROWNVILLE SEWER DEPARTMENT
DEBT SERVICE**

EXHIBIT 3

| <i>Issuer</i> | <i>Issued</i> | <i>Maturity</i> | <i>12/31/22 Balance</i> | <i>Interest Rates</i> |
|--------------------------|---------------|-----------------|-----------------------------|---------------------------|
| 1 USDA Rural Development | 2017 | 2046 | 280,677 | 1.875% |
| 2 MMBB CWSRF | 2018 | 2043 | 281,701 | 1.00% |
| | | | <u>562,378</u> | |

Pro Forma Debt Service

| | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
|--------------------------|------------------|-----------------|---------------|
| 1 USDA Rural Development | 9,500 | 5,000 | 14,500 |
| 4 MMBB CWSRF | 12,500 | 3,000 | 15,500 |
| Totals | <u>22,000</u> | <u>8,000</u> | <u>30,000</u> |

**BROWNVILLE SEWER DEPARTMENT
SUMMARY OF PRESENT AND PROPOSED REVENUE**

EXHIBIT 4

| | <i>At Present Rates</i> | <i>At Proposed Rates</i> | <i>Amount Increase</i> | <i>% Increase</i> |
|------------|---------------------------------|----------------------------------|----------------------------|-----------------------|
| Sewer Fees | 176,000 | 202,000 | 26,000 | 15% |

| <u>Estimated Revenue - Present Rates</u> | <i>Rate \$</i> | <i>Units Billed</i> | <i>Total \$</i> |
|--|----------------|---------------------|-----------------|
| Operation & Maintenance (User Fee) | 90.00 | 1,150 | 103,500 |
| Debt Service & Capital (Base Rate) | 50.00 | 1,450 | 72,500 |
| | | | <u>176,000</u> |

| <u>Estimated Revenue - Proposed Rates</u> | <i>Rate \$</i> | <i>Units Billed</i> | <i>Total \$</i> |
|---|----------------|---------------------|-----------------|
| Operation & Maintenance (User Fee) | 108.50 | 1,150 | 124,775 |
| Debt Service & Capital (Base Rate) | 52.50 | 1,450 | 76,125 |
| Variance - Less Than 1% | | | 1,100 |
| | | | <u>202,000</u> |

**BROWNVILLE SEWER DEPARTMENT
SCHEDULE OF QUARTERLY RATES**

EXHIBIT 5

| | <i>Current</i> | <i>Proposed 1/1/2024</i> | <i>Increase</i> |
|------------------------------------|----------------|------------------------------|-----------------|
| Operation & Maintenance (User Fee) | 90.00 | 108.50 | 18.50 |
| Debt Service & Capital (Base Rate) | 50.00 | 52.50 | 2.50 |
| Total | 140.00 | 161.00 | 21.00 |

QUARTERLY SEWER RATE SCHEDULE

Available: To all sewer customers.

Rates:

Effective January 1, 2024

| | |
|------------------------------------|----------|
| Operation & Maintenance (User Fee) | \$108.50 |
| Debt Service & Capital (Base Rate) | \$52.50 |