



City of Lebanon, Missouri
Wastewater Department
Test Year July 2023 - June 2024
Forecast Year 2026, 2027, 2028

City of Lebanon, Missouri
Wastewater Department
Cost of Service Study

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SECTION A: SUMMARY

Wastewater Department
City of Lebanon, Missouri

RATE STUDY AND COST OF SERVICE ANALYSIS

I. Recommendations

Acceptance of the following proposed rates:

<u>Meter Size 5.8"</u>		<u>Greater than Meter Size 5.8"</u>	
Meter Fee	\$27.21 /Month	Meter Fee	\$50.69 /Month
First 7,000 gallons	\$2.41 /1,000 gal	First 7,000 gallons	\$2.41 /1,000 gal
Next 18,000 gallons	\$5.87 /1,000 gal	7,001 to 25,000	\$5.87 /1,000 gal
Over 25,001 gallons	\$7.74 /1,000 gal	25,001 to 200,000	\$7.74 /1,000 gal
		200,001 and above	\$2.35 /1,000 gal
<u>SPECIAL (HOS)</u>		<u>NO CHARGE (COL)</u>	
Meter Fee	\$50.69 /Month	Meter Fee	\$0.00 /Month
First 7,000 gallons	\$2.41 /1,000 gal	First 7,000 gallons	\$2.20 /1,000 gal
7,001 to 25,000	\$5.87 /1,000 gal	7,001 to 25,000	\$2.20 /1,000 gal
25,001 to 200,000	\$7.74 /1,000 gal	25,001 to 200,000	\$2.20 /1,000 gal
200,001 and above	\$2.35 /1,000 gal	200,001 and above	\$2.20 /1,000 gal

II. Discussion of Recommendations

A. Amount of Rate Increase

Proposed rates over the next 3 years are designed to increase Revenue from Sales by \$1,782,469 representing an overall increase of 45.7% from adjusted 2025 year projected revenues of \$3,899,925.

The increase is designed to take effect over a 3-year period with approximately a 10.8% increase in 2026, 14.8% in 2027, and 14.5% in 2028 year. Individual consumers may realize a rate change above or below this amount depending upon the class of service and usage characteristics.

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B. Income Statements

System income statements are developed in Section C and summarized below. The Adjusted Year column represents 2025 with no rate increase for the year ending June 31, 2025. Expenses are adjusted to give effect for budgetary changes. The Forecast Year columns set forth projected income under proposed rates for the 3-year period.

Account	Adjusted Year	Pro Forma Year 2026
Revenues	\$3,967,555	\$4,389,455
Expenses	<u>\$3,709,370</u>	<u>\$3,820,651</u>
Operating Income (Loss)	\$258,185	\$568,804
Nonoperating Income (Loss)	(\$918,082)	(\$918,082)
Net Income (Loss)	(\$659,897)	(\$349,278)

Account	Pro Forma Year 2027	Pro Forma Year 2028
Revenues	\$5,028,466	\$5,750,023
Expenses	<u>\$3,935,270</u>	<u>\$4,005,469</u>
Operating Income (Loss)	\$1,093,196	\$1,744,555
Nonoperating Income (Loss)	(\$918,082)	(\$918,082)
Net Income (Loss)	\$175,114	\$826,473

C. Cost Allocation

Wastewater Department costs and revenue requirements are allocated to rate groups in Section D. Summarized below are results of the allocation as well as rate increase percentages under proposed 2026 rates. Margins have been allocated on an operating margin as a percent of revenue basis. Rate increases are recommended to bring rate classes more in line with the cost of service without excessive customer dislocation to any group.

Rate Group	Margin as % of Rev.		Rate of Return		Rate Change	
	Adjusted	Pro Forma	Adjusted	Proposed	Dollar	Percent
Meter Size 5.8"	6.2%	-7.8%	-3.4%	-1.6%	\$252,689	9.7%
Greater than Meter Size 5.8"	-1.0%	-7.7%	-4.8%	-1.9%	\$165,088	13.1%
SPECIAL (HOS)	-2.5%	-8.4%	-5.1%	-2.1%	\$2,989	13.5%
NO CHARGE (COL)	-124.0%	-164.7%	-13.0%	-12.3%	\$434	10.0%
Flat Charge X	0.4%	-11.4%	-4.5%	-2.4%	\$640	11.2%
Flat Charge Z	100.0%	100.0%	0.0%	0.0%	\$60	10.2%
Total	3.7%	-8.0%	-3.8%	-1.7%	\$421,900	10.8%

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Rate Base and Rate of Return

I. Rate Base

<u>Account</u>	<u>Amount</u>
Utility Plant in Service	\$ 29,797,849
Plus: Construction Work in Progress	<u>\$ 2,788,534</u>
Total	\$ 32,586,382
Less: Accumulated Depreciation	<u>\$ 13,364,503</u>
Net Plant	\$19,221,880
 <u>Cash Working Capital:</u>	
30 days of Wholesale Power	\$0 = \$0
30 / 365 * \$0 = \$0	
45 days of Other Expenses	\$3,820,651 = \$942,078
90 / 365 * \$3,820,651 = \$942,078	
Total Rate Base	\$20,163,958

II. Rate of Return

<u>Year</u>	<u>Net Income (Loss)</u>	<u>Rate of Return</u>
2026 Adjusted Year	(\$771,178)	-3.8%
2026 Pro Forma Year	\$0	0.0%
Rate Adjustment (Phase in over 2-years)	\$771,178	19.8%

SECTION B: RATES

City of Lebanon, Missouri

Summary of Wastewater Rates

Existing Rates

Proposed 2026 Rates

Proposed 2027 Rates

Proposed 2028 Rates

Meter Size 5.8"							
Meter Fee	@ \$25.21 / mo.	Meter Fee	@ \$27.21 / mo.	Meter Fee	@ \$31.15 / mo.	Meter Fee	@ \$35.72 / mo.
First 7,000 gallons	@ \$2.13 / 1,000 gal	First 7,000 gallons	@ \$2.41 / 1,000 gal	First 7,000 gallons	@ \$2.76 / 1,000 gal	First 7,000 gallons	@ \$3.19 / 1,000 gal
Next 18,000 gallons	@ \$5.12 / 1,000 gal	Next 18,000 gallons	@ \$5.87 / 1,000 gal	Next 18,000 gallons	@ \$6.95 / 1,000 gal	Next 18,000 gallons	@ \$8.04 / 1,000 gal
Over 25,001 gallons	@ \$6.74 / 1,000 gal	Over 25,001 gallons	@ \$7.74 / 1,000 gal	Over 25,001 gallons	@ \$9.21 / 1,000 gal	Over 25,001 gallons	@ \$10.69 / 1,000 gal
Greater than Meter Size 5.8"		Greater than Meter Size 5.8"		Greater than Meter Size 5.8"		Greater than Meter Size 5.8"	
Meter Fee	@ \$45.69 / mo.	Meter Fee	@ \$50.69 / mo.	Meter Fee	@ \$55.69 / mo.	Meter Fee	@ \$58.19 / mo.
First 7,000 gallons	@ \$2.13 / 1,000 gal	First 7,000 gallons	@ \$2.41 / 1,000 gal	First 7,000 gallons	@ \$2.76 / 1,000 gal	First 7,000 gallons (/1,000 gal)	@ \$3.19 / 1,000 gal
7,001 to 25,000	@ \$5.12 / 1,000 gal	7,001 to 25,000	@ \$5.87 / 1,000 gal	7,001 to 25,000	@ \$6.95 / 1,000 gal	7,001 to 25,000 (/1,000 gal)	@ \$8.04 / 1,000 gal
25,001 to 200,000	@ \$6.74 / 1,000 gal	25,001 to 200,000	@ \$7.74 / 1,000 gal	25,001 to 200,000	@ \$9.21 / 1,000 gal	25,001 to 200,000 (/1,000 gal)	@ \$10.69 / 1,000 gal
200,001 and above	@ \$2.13 / 1,000 gal	200,001 and above	@ \$2.35 / 1,000 gal	200,001 and above	@ \$2.48 / 1,000 gal	200,001 and above (/1,000 gal)	@ \$2.81 / 1,000 gal
SPECIAL (HOS)		SPECIAL (HOS)		SPECIAL (HOS)		SPECIAL (HOS)	
Meter Fee	@ \$45.69 / mo.	Meter Fee	@ \$50.69 / mo.	Meter Fee	@ \$55.69 / mo.	Meter Fee	@ \$58.19 / mo.
First 7,000 gallons	@ \$2.13 / 1,000 gal	First 7,000 gallons	@ \$2.41 / 1,000 gal	First 7,000 gallons	@ \$2.76 / 1,000 gal	First 7,000 gallons	@ \$3.19 / 1,000 gal
7,001 to 25,000	@ \$5.12 / 1,000 gal	7,001 to 25,000	@ \$5.87 / 1,000 gal	7,001 to 25,000	@ \$6.95 / 1,000 gal	Next 93,000 gallons	@ \$8.04 / 1,000 gal
25,001 to 200,000	@ \$6.74 / 1,000 gal	25,001 to 200,000	@ \$7.74 / 1,000 gal	25,001 to 200,000	@ \$9.21 / 1,000 gal	Over 100,000 gallons	@ \$10.69 / 1,000 gal
200,001 and above	@ \$2.13 / 1,000 gal	200,001 and above	@ \$2.35 / 1,000 gal	200,001 and above	@ \$2.48 / 1,000 gal		@ \$2.81 / 1,000 gal
NO CHARGE (COL)		NO CHARGE (COL)		NO CHARGE (COL)		NO CHARGE (COL)	
Meter Fee	@ \$0.00 / mo.						
First 7,000 gallons	@ \$2.00 / 1,000 gal	First 7,000 gallons	@ \$2.20 / 1,000 gal	First 7,000 gallons	@ \$2.53 / 1,000 gal	First 7,000 gallons	@ \$2.91 / 1,000 gal
7,001 to 25,000	@ \$2.00 / 1,000 gal	7,001 to 25,000	@ \$2.20 / 1,000 gal	7,001 to 25,000	@ \$2.53 / 1,000 gal	Next 93,000 gallons	@ \$2.91 / 1,000 gal
25,001 to 200,000	@ \$2.00 / 1,000 gal	25,001 to 200,000	@ \$2.20 / 1,000 gal	25,001 to 200,000	@ \$2.53 / 1,000 gal	Over 100,000 gallons	@ \$2.91 / 1,000 gal
200,001 and above	@ \$2.00 / 1,000 gal	200,001 and above	@ \$2.20 / 1,000 gal	200,001 and above	@ \$2.53 / 1,000 gal		@ \$2.91 / 1,000 gal
Flat Charge X		Flat Charge X		Flat Charge X		Flat Charge X	
Meter Fee	@ \$35.86 / mo.	Meter Fee	@ \$39.86 / mo.	Meter Fee	@ \$43.86 / mo.	Meter Fee	@ \$45.86 / mo.
Flat Charge Z		Flat Charge Z		Flat Charge Z		Flat Charge Z	
Meter Fee	@ \$49.00 / mo.	All Usage	@ \$54.00 / mo.	All Usage	@ \$62.00 / mo.	All Usage	@ \$64.50 / mo.

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Billing Comparison

Meter 5.8"

Tier	Average Gallons	Existing Rates	2026 Rates	Dollar Change	Percent Change	2027 Rates	Dollar Change	Percent Change	2028 Rates	Dollar Change	Percent Change
1	96	\$25.41	\$27.44	\$2.03	7.98%	\$31.41	\$3.97	14.48%	\$36.03	\$4.61	14.68%
2	795	\$26.90	\$29.13	\$2.22	8.26%	\$33.34	\$4.22	14.48%	\$38.26	\$4.91	14.73%
3	1,395	\$28.18	\$30.57	\$2.39	8.48%	\$35.00	\$4.43	14.48%	\$40.17	\$5.17	14.77%
4	1,952	\$29.37	\$31.91	\$2.55	8.67%	\$36.54	\$4.62	14.49%	\$41.95	\$5.41	14.80%
5	2,509	\$30.55	\$33.26	\$2.70	8.85%	\$38.07	\$4.82	14.49%	\$43.72	\$5.65	14.84%
6	3,107	\$31.83	\$34.70	\$2.87	9.02%	\$39.73	\$5.03	14.49%	\$45.63	\$5.91	14.87%
7	3,804	\$33.31	\$36.38	\$3.07	9.20%	\$41.65	\$5.27	14.49%	\$47.85	\$6.21	14.90%
8	4,740	\$35.31	\$38.63	\$3.33	9.42%	\$44.23	\$5.60	14.49%	\$50.84	\$6.61	14.94%
9	6,299	\$38.63	\$42.39	\$3.76	9.74%	\$48.54	\$6.14	14.50%	\$55.81	\$7.28	15.00%
10	14,027	\$76.10	\$85.33	\$9.23	12.13%	\$99.31	\$13.98	16.38%	\$114.55	\$15.24	15.35%
	5,000	\$35.86	\$39.26	\$3.40	9.48%	\$44.95	\$5.69	14.49%	\$51.67	\$6.72	14.95%

	Existing	2026	2027	2028
Meter Fee	\$25.21	\$27.21	\$31.15	\$35.72
First 7,000 gallons	\$2.13	\$2.41	\$2.76	\$3.19
Next 18,000 gallons	\$5.12	\$5.87	\$6.95	\$8.04
Over 25,001 gallons	\$6.74	\$7.74	\$9.21	\$10.69

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Billing Comparison

Greater than Meter 5.8"

Tier	Average Gallons	Existing Rates	2026			2027			2028		
			Rates	Dollar Change	Percent Change	Rates	Dollar Change	Percent Change	Rates	Dollar Change	Percent Change
1	-	\$45.69	\$50.69	\$5.00	10.94%	\$55.69	\$5.00	9.86%	\$58.19	\$2.50	4.49%
2	321	\$46.37	\$51.46	\$5.09	10.98%	\$56.58	\$5.11	9.93%	\$59.21	\$2.64	4.66%
3	1,591	\$49.08	\$54.52	\$5.45	11.10%	\$60.08	\$5.56	10.19%	\$63.27	\$3.18	5.30%
4	3,379	\$52.89	\$58.83	\$5.95	11.24%	\$65.02	\$6.18	10.51%	\$68.97	\$3.95	6.08%
5	6,344	\$59.20	\$65.98	\$6.78	11.45%	\$73.20	\$7.22	10.94%	\$78.43	\$5.23	7.14%
6	11,225	\$82.23	\$92.36	\$10.13	12.32%	\$104.37	\$12.01	13.01%	\$114.49	\$10.12	9.69%
7	19,244	\$123.29	\$139.43	\$16.14	13.09%	\$160.11	\$20.67	14.83%	\$178.96	\$18.86	11.78%
8	32,023	\$200.10	\$227.58	\$27.48	13.73%	\$264.79	\$37.21	16.35%	\$300.32	\$35.52	13.42%
9	62,141	\$403.09	\$460.69	\$57.60	14.29%	\$542.18	\$81.49	17.69%	\$622.28	\$80.10	14.77%
10	459,955	\$1,885.96	\$2,138.61	\$252.65	13.40%	\$2,456.55	\$317.93	14.87%	\$2,826.46	\$369.92	15.06%
	59,366	\$384.39	\$439.21	\$54.83	14.26%	\$516.62	\$77.41	17.62%	\$592.61	\$75.99	14.71%

	Existing	2026	2027	2028
Meter Fee	\$45.69	\$50.69	\$55.69	\$58.19
First 7,000 gallons	\$2.13	\$2.41	\$2.76	\$3.19
7,001 to 25,000	\$5.12	\$5.87	\$6.95	\$8.04
25,001 to 200,000	\$6.74	\$7.74	\$9.21	\$10.69
200,001 and above	\$2.13	\$2.35	\$2.48	\$2.81

SECTION C: INCOME STATEMENTS

**City of Lebanon, Missouri
Wastewater Department**

Summary of Test Year and Pro Forma Revenues and Expenses

Model Inflation Rate	Item	6/30/2024 Test Year	Adjustments to Test Year	Adjusted Year 6/30/2025	Forecast Year 2026	Forecast Year 2027	Forecast Year 2028
Operating Revenues							
0.00%	Customer Billings	\$3,813,252	\$86,672	\$3,899,925	\$3,899,925	\$3,899,925	\$3,899,925
0.00%	Other Service Charges and Fees	\$80,516	(\$16,016)	\$64,500	\$64,500	\$64,500	\$64,500
0.00%	Miscellaneous	\$3,767	(\$637)	\$3,130	\$3,130	\$3,130	\$3,130
Total Operating Revenues		\$3,897,534	\$70,020	\$3,967,555	\$3,967,555	\$3,967,555	\$3,967,555
Operating Expenses							
3.00%	Personnel services	\$1,307,732	\$172,824	\$1,480,556	\$1,524,973	\$1,570,722	\$1,617,844
3.00%	Contractual services	\$554,341	(\$179,916)	\$374,425	\$385,658	\$397,227	\$409,144
3.00%	Purchased services	\$225,720	\$22,701	\$248,421	\$255,874	\$263,550	\$271,456
3.00%	Repairs and maintenance	\$103,827	(\$1,607)	\$102,220	\$105,287	\$108,445	\$111,699
3.00%	Cost of power purchased	\$0	\$0	\$0	\$0	\$0	\$0
3.00%	Supplies	\$99,433	\$72,692	\$172,125	\$177,289	\$182,607	\$182,607
3.00%	Supplies - Capital Expenses	\$129,071	\$1,158,346	\$1,287,417	\$1,326,039	\$1,365,820	\$1,365,820
3.00%	Insurance	\$45,672	(\$1,466)	\$44,206	\$45,532	\$46,898	\$46,898
3.00%	Payments in lieu of taxes	\$0	\$0	\$0	\$0	\$0	\$0
3.00%	Depreciation	\$1,028,636	(\$1,028,636)	\$0	\$0	\$0	\$0
Total Operating Expenses		\$3,494,431	\$214,939	\$3,709,370	\$3,820,651	\$3,935,270	\$4,005,469
<i>Operating Income (Loss)</i>		\$403,103	(\$144,918)	\$258,185	\$146,904	\$32,284	(\$37,914)
Nonoperating Revenues (Expenses)							
0.00%	Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
0.00%	Interest income	\$70,762	(\$40,762)	\$30,000	\$30,000	\$30,000	\$30,000
0.00%	Insurance recovery	\$0	\$0	\$0	\$0	\$0	\$0
0.00%	Gain on disposal of assets	\$27,472	(\$27,472)	\$0	\$0	\$0	\$0
0.00%	Interest expense	(\$226,144)	(\$721,938)	(\$948,082)	(\$948,082)	(\$948,082)	(\$948,082)
Total Nonoperating Revenues (Expenses)		(\$127,911)	(\$790,171)	(\$918,082)	(\$918,082)	(\$918,082)	(\$918,082)
<i>Income Before Operating Transfers</i>		\$275,193	(\$935,090)	(\$659,897)	(\$771,178)	(\$885,798)	(\$955,996)
<i>Operating Transfers In (Out)</i>		\$0	\$0	\$0	\$0	\$0	\$0
<i>Net Income (Loss)</i>		\$275,193	(\$935,090)	(\$659,897)	(\$771,178)	(\$885,798)	(\$955,996)

City of Lebanon, Missouri
Wastewater Department

Analysis of Revenue By Rate Class

Rate Component Description	Customers, Consumption, or Demand	Present Rates			Proposed Rates 2026					Proposed Rates 2027					Proposed Rates 2028				
		Rate \$	Revenue \$	% of Revenues	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase	Rate \$	Revenue \$	% of Revenues	Total Revenue	%
Meter Size 5.8"																			
Meter Fee	72,302	\$25.21	\$1,822,733	69.83%	\$27.21	\$1,967,337	68.72%	\$144,604	7.9%	\$31.15	\$2,252,207	68.43%	\$284,870	14.5%	\$35.72	\$2,582,627	68.24%	\$330,420	14.7%
First 7,000 gallons (/1,000 gal)	231,922,185	\$2.13	\$493,994	18.93%	\$2.41	\$558,932	19.52%	\$64,938	13.1%	\$2.76	\$640,105	19.45%	\$81,173	14.5%	\$3.19	\$739,832	19.55%	\$99,727	17.8%
Next 18,000 gallons (/1,000 gal)	39,821,417	\$5.12	\$203,886	7.81%	\$5.87	\$233,752	8.17%	\$29,866	14.6%	\$6.95	\$276,759	8.41%	\$43,007	18.4%	\$8.04	\$320,164	8.46%	\$43,405	18.6%
Over 25,001 gallons (/1,000 gal)	13,280,468	\$6.74	\$89,510	3.43%	\$7.74	\$102,791	3.59%	\$13,280	14.8%	\$9.21	\$122,313	3.72%	\$19,522	19.0%	\$10.69	\$141,968	3.75%	\$19,655	19.1%
Subtotal	285,024,070	\$2,610,124	100.00%		\$2,862,812	100.00%	\$252,689	9.7%		\$3,291,384	100.00%	\$428,572	15.0%	\$3,784,592	100.00%	\$493,207	17.2%		
Average Increase per Bill		5,000				\$3.49							\$5.93					\$6.82	
Greater than Meter Size 5.8"																			
Meter Fee	4,432	\$45.69	\$202,498	16.11%	\$50.69	\$224,658	15.80%	\$22,160	10.9%	\$55.69	\$246,818	15.17%	\$22,160	9.9%	\$58.19	\$257,898	13.94%	\$11,080	4.5%
First 7,000 gallons (/1,000 gal)	21,751,309	\$2.13	\$46,330	3.69%	\$2.41	\$52,421	3.69%	\$6,090	13.1%	\$2.76	\$60,034	3.69%	\$7,613	14.5%	\$3.19	\$69,387	3.75%	\$9,353	15.6%
7,001 to 25,000 (/1,000 gal)	33,068,304	\$5.12	\$169,310	13.47%	\$5.87	\$194,111	13.65%	\$24,801	14.6%	\$6.95	\$229,825	14.12%	\$35,714	18.4%	\$8.04	\$265,869	14.37%	\$36,044	15.7%
25,001 to 200,000 (/1,000 gal)	83,589,454	\$6.74	\$563,393	44.82%	\$7.74	\$646,982	45.50%	\$83,589	14.8%	\$9.21	\$769,859	47.31%	\$122,876	19.0%	\$10.69	\$893,571	48.30%	\$123,712	16.1%
200,001 and above (/1,000 gal)	129,305,966	\$2.13	\$275,422	21.91%	\$2.35	\$303,869	21.37%	\$28,447	10.3%	\$2.48	\$320,679	19.71%	\$16,810	5.5%	\$2.81	\$363,350	19.64%	\$42,671	13.3%
Subtotal	267,715,033	\$1,256,953	100.00%		\$1,422,041	100.00%	\$165,088	13.1%		\$1,627,214	100.00%	\$205,173	14.4%	\$1,850,075	100.00%	\$222,861	15.7%		
SPECIAL (HOS)																			
Meter Fee	24	\$45.69	\$1,097	4.94%	\$50.69	\$1,217	4.83%	\$120	10.9%	\$55.69	\$1,337	4.61%	\$120	9.9%	\$58.19	\$1,397	4.19%	\$60	4.5%
First 7,000 gallons (/1,000 gal)	84,000	\$2.13	\$179	0.81%	\$2.41	\$202	0.80%	\$24	13.1%	\$2.76	\$232	0.80%	\$29	14.5%	\$3.19	\$268	0.80%	\$36	15.6%
7,001 to 25,000 (/1,000 gal)	216,000	\$5.12	\$1106	4.99%	\$5.87	\$1,268	5.04%	\$162	14.6%	\$6.95	\$1,501	5.18%	\$233	18.4%	\$8.04	\$1,737	5.22%	\$235	15.7%
25,001 to 200,000 (/1,000 gal)	2,100,000	\$6.74	\$14,154	63.81%	\$7.74	\$16,254	64.58%	\$2,100	14.8%	\$9.21	\$19,341	66.73%	\$3,087	19.0%	\$10.69	\$22,449	67.42%	\$3,108	16.1%
200,001 and above (/1,000 gal)	2,650,770	\$2.13	\$5,646	25.45%	\$2.35	\$6,229	24.75%	\$583	10.3%	\$2.48	\$6,574	22.68%	\$345	5.5%	\$2.81	\$7,449	22.37%	\$875	13.3%
Subtotal	5,050,770	\$22,182	100.00%		\$25,170	100.00%	\$2,989	13.5%		\$28,985	100.00%	\$3,814	15.2%	\$33,299	100.00%	\$4,314	17.1%		
NO CHARGE (COL)																			
Meter Fee	273	\$0.00	\$0	0.00%	\$0.00	\$0	0.00%	\$0	0.00%	\$0.00	\$0	0.00%	\$0	0.00%	\$0.00	\$0	0.00%	\$0	
First 7,000 gallons	810,096	\$2.00	\$1,620	37.32%	\$2.20	\$1,782	37.32%	\$162	10.0%	\$2.53	\$2,050	37.32%	\$267	15.0%	\$2.91	\$2,357	37.32%	\$308	17.3%
Next 93,000 gallons	534,761	\$2.00	\$1,070	24.64%	\$2.20	\$1,176	24.64%	\$107	10.0%	\$2.53	\$1,353	24.64%	\$176	15.0%	\$2.91	\$1,556	24.64%	\$203	17.3%
Over 100,000 gallons	825,684	\$2.00	\$1,651	38.04%	\$2.20	\$1,817	38.04%	\$165	10.0%	\$2.53	\$2,089	38.04%	\$272	15.0%	\$2.91	\$2,403	38.04%	\$314	17.3%
200,001 and above (/1,000 gal)	0	\$2.00	\$0	0.00%	\$2.20	\$0	0.00%	\$0	0.00%	\$2.53	\$0	0.00%	\$0	0.00%	\$0	\$0	0.00%	\$0	
Subtotal	2,170,541	\$4,341	100.00%		\$4,775	100.00%	\$434	10.0%		\$5,491	100.00%	\$716	15.0%	\$6,316	100.00%	\$825	17.3%		
Flat Charge X																			
Meter Fee	160	\$35.86	\$5,737.60	100.00%	\$39.86	\$6,378	100.00%	\$640	11.2%	\$43.86	\$7,018	100.00%	\$640	10.0%	\$45.86	\$7,338	100.00%	\$320	5.0%
Subtotal	160	\$5,738	100.00%		\$6,378	100.00%	\$640	11.2%		\$7,018	100.00%	\$640	10.0%	\$7,338	100.00%	\$320	5.0%		
Flat Charge Z																			
Meter Fee	12	\$49.00	\$588.00	100.00%	\$54.00	\$648	100.00%	\$60	10.2%	\$62.00	\$744	100.00%	\$96	14.8%	\$64.50	\$774	100.00%	\$30	4.6%
Subtotal	12	\$588	100.00%		\$648	100.00%	\$60	10.2%		\$744	100.00%	\$96	14.8%	\$64.50	\$774	100.00%	\$30	4.6%	
Totals	559,960,586	\$3,899,925			\$4,321,825		\$421,900	10.8%		\$4,960,836		\$639,012	14.8%	\$5,682,393		\$721,557	14.5%		

City of Lebanon, Missouri
Wastewater Department

Cash Flow Projection

<u>Description</u>	Forecast Year <u>2025</u>	Forecast Year <u>2026</u>	Forecast Year <u>2027</u>	Forecast Year <u>2028</u>
Net Income	(\$659,897)	(\$771,178)	(\$885,798)	(\$955,996)
Beginning Cash	\$2,477,259	\$1,817,362	\$1,046,184	\$160,386
Change in Cash Position	(\$659,897)	(\$771,178)	(\$885,798)	(\$955,996)
Ending Cash	\$1,817,362	\$1,046,184	\$160,386	(\$795,610)
Minimum Cash Reserve	30%	50%		
Adjusted Revenues	\$3,967,555	\$3,967,555		
Total	\$1,190,266	\$1,983,777		

City of Lebanon, Missouri
Wastewater Department

Capital Improvement Plan

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Total Projects	\$1,201,500	\$1,792,000	\$1,068,500	\$1,021,500	\$1,542,500	\$1,098,500	\$7,724,500
	Average		\$1,287,417				

City of Lebanon, Missouri
Wastewater Department

Debt Service Expense

<u>Outstanding Item</u>	6/30/2024 YTD Actual	6/30/2025 Projected	6/30/2026 Projected	6/30/2027 Projected	6/30/2028 Projected	6/30/2029 Projected	6/30/2030 Projected
<u>2020A</u>							
Principal	\$550,979	\$479,764	\$329,838	\$341,082	\$348,579	\$359,823	\$194,904
Interest	<u>\$126,487</u>	<u>\$109,475</u>	<u>\$94,662</u>	<u>\$84,479</u>	<u>\$73,948</u>	<u>\$63,185</u>	<u>\$52,076</u>
Total Debt Service	\$677,466	\$589,239	\$424,500	\$425,561	\$422,526	\$423,008	\$246,980
<u>2020B</u>							
Principal	\$154,102	\$137,352	\$93,801	\$97,151	\$100,501	\$100,501	\$60,301
Interest	<u>\$35,995</u>	<u>\$31,237</u>	<u>\$26,996</u>	<u>\$24,100</u>	<u>\$21,100</u>	<u>\$17,997</u>	<u>\$14,894</u>
Total Debt Service	\$190,096	\$168,588	\$120,797	\$121,251	\$121,601	\$118,498	\$75,195
<u>2021</u>							
Principal	\$101,042	\$108,527	\$108,527	\$112,269	\$116,011	\$119,754	\$127,238
Interest	<u>\$52,919</u>	<u>\$46,449</u>	<u>\$14,579</u>	<u>\$43,098</u>	<u>\$39,631</u>	<u>\$36,050</u>	<u>\$32,352</u>
Total Debt Service	\$153,961	\$154,975	\$123,106	\$155,367	\$155,643	\$155,803	\$159,591
<u>Total Payment</u>							
Principal	\$806,123	\$725,642	\$532,166	\$550,503	\$565,091	\$580,078	\$382,443
Interest	<u>\$215,400</u>	<u>\$187,160</u>	<u>\$136,238</u>	<u>\$151,676</u>	<u>\$134,680</u>	<u>\$117,232</u>	<u>\$99,322</u>
Total Debt Service	\$1,021,523	\$912,803	\$668,403	\$702,179	\$699,771	\$697,310	\$481,766

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
Assets:			
85-00-1000	Claim On Pooled Cash	\$ 1,202,359.03	
85-00-1005	Payroll Cash	\$ -	
85-00-1009	Byn Mellon Cash Account	\$ -	
85-00-1013	Umb Cash Account	\$ 153,458.61	
85-00-1015	Wastewater Reserve	\$ 1,080,000.00	
85-00-1020	Us Bank Investment	\$ 506,504.90	
85-00-1021	Commerce Bank	\$ -	
85-00-1022	Heritage Bank - Cd	\$ -	
85-00-1050	Lease Purchase Investment Acct	\$ -	
85-00-1100	Accounts Receivable	\$ 320.32	
85-00-1200	Due From Other Funds	\$ -	
85-00-1305	Land	\$ 70,894.00	
85-00-1310	Building	\$ 20,577,344.55	
85-00-1315	Furniture & Fixture	\$ -	
85-00-1320	Machine & Equipment	\$ 3,079,569.65	
85-00-1325	Vehicle	\$ 1,483,556.05	
85-00-1330	Infrastructure	\$ 4,586,484.64	
85-00-1335	Construction In Progess	\$ 2,788,533.59	
85-00-1380	Deferd Outflow Of Resource-Pen	\$ 2,723.00	
85-00-1398	Asset Contra Account	\$ -	
85-00-1399	Accum Depreciation	\$ (13,364,502.74)	
85-00-1900	2010 Cops Issuance/Discount	\$ -	
85-00-1910	Bond Cost Amortization	\$ -	
	Total Assets	\$ 22,167,245.60	\$0

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months <u>Budget</u>
	Liabilities:		
85-00-2000	Health Insurance Payable	\$ -	
85-00-2001	Aflac Payable	\$ -	
85-00-2002	Community Care Payable	\$ -	
85-00-2003	Civic Center Payable	\$ -	
85-00-2004	Equipment Reimbursement Pay	\$ -	
85-00-2005	Garnishments Payable	\$ -	
85-00-2006	Fed Tax Payable	\$ -	
85-00-2007	State Tax Payable	\$ -	
85-00-2008	Fica Payable	\$ -	
85-00-2009	Medicare Payable	\$ -	
85-00-2010	Lebanon Golf & Cc Dues Pay	\$ -	
85-00-2011	Deferred Comp Payable	\$ -	
85-00-2012	Wages Payable	\$ -	
85-00-2013	Lagers Payable	\$ -	
85-00-2016	Kansas City Life	\$ -	
85-00-2017	Cincinnati Life	\$ -	
85-00-2018	Gym Membership	\$ -	
85-00-2019	Flexible Spending Account	\$ -	
85-00-2021	Employee Crisis Donation	\$ -	
85-00-2023	Aflac Group Payable	\$ -	
85-00-2024	New York Life Payable	\$ -	
85-00-2027	Kcl Vision Payable	\$ -	
85-00-2028	Liberty Natl Payable	\$ -	
85-00-2031	Kcl Voluntary Payable	\$ -	
85-00-2050	Accounts Payable-General	\$ 0.20	
85-00-2380	Deferd Inflow Of Resource-Pen	\$ (67,775.00)	
85-00-2385	Net Pension Liability	\$ 43,183.00	
85-00-2400	First State Comm Bank Lease	\$ -	
85-00-2403	Us Bank Lease Purhcase	\$ (406,397.22)	

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
85-00-2700	2010A Cops Debt	\$ -	\$ -
85-00-2701	2010B Cops Debt	\$ -	\$ -
85-00-2702	2020A Cops Debt	\$ (3,545,755.51)	\$ -
85-00-2703	2020B Cops Debt	\$ (1,011,712.40)	\$ -
85-00-2704	2021 Cops Debt	\$ (1,612,932.96)	\$ -
85-00-2900	Due To Other Funds	\$ -	\$ -
85-00-2910	Vouchers Payable-Pending	\$ -	\$ -
85-00-2925	Encumbrance Account	\$ 772,379.32	\$ -
85-00-2930	Prepaid Utilities	\$ -	\$ -
85-00-2935	Reserve Encumbrance	\$ (772,379.32)	\$ -
	Total Liabilities	\$ (6,601,389.89)	\$ 0
 Fund Balance:			
87-00-3000	Fund Balances	\$ (15,206,691.33)	\$ -
87-00-3500	Reserve Enc - Current	\$ -	\$ -
87-00-3510	Reserve Enc - Previous	\$ -	\$ -
	Total Fund Balance	\$ (15,206,691.33)	\$ 0
 Water Operating Revenues:			
85-4-200-2005.002	Grant-Capital	\$ -	\$ 0
85-4-200-3000.004	Brush Drop-Off / Scrap	\$ -	\$ -
85-4-200-3000.012	Customer Billing	\$ (3,813,252.15)	-\$3,890,000
85-4-200-3000.013	Penalties	\$ (47,790.79)	-\$45,000
85-4-200-3000.016	Facility Impact	\$ (9,400.00)	-\$7,500
85-4-200-3000.020	Redevelopment Proj. Revenue	\$ -	\$ -
85-4-200-3010.001	Misc-Bond Proceeds	\$ -	\$ -
85-4-200-3010.003	Misc -Interest Income	\$ (44,855.50)	-\$10,000
85-4-200-3010.004	Misc-Investment Income	\$ (25,906.41)	-\$20,000

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
85-4-200-3010.006	Misc-Miscellaneous	\$ (2,484.37)	-\$2,000
85-4-200-3010.008	Misc-Gain/Loss-Asset Dispo	\$ (27,471.93)	
85-4-200-3010.010	Misc-Lease Proceeds	\$ -	
85-4-200-3010.012	Misc-Purchasing Card Rebate	\$ (1,282.17)	-\$1,130
85-4-200-3010.014	Misc-Insurance Recoveries	\$ -	
85-4-200-3010.015	Misc.-Recoveries	\$ -	
85-4-200-3999.000	Capital Asset Transfer	\$ -	
85-4-200-4005.002	Permits-Sewer	\$ (23,325.00)	-\$12,000
	Total Water Operating Revenues	\$ (3,995,768.32)	-\$3,987,630
	Total Revenues	\$ (3,995,768.32)	-\$3,987,630

Operating Expenditures:

85-5-200-1000.001	Fulltime Salary	\$ 315,762.57	\$399,715
85-5-200-1000.002	Parttime Salary	\$ 29,011.33	\$31,068
85-5-200-1000.004	On Call	\$ 8,883.47	\$8,192
85-5-200-1000.005	Fulltime Overtime	\$ 11,545.73	\$34,158
85-5-200-1000.006	Part Time Overtime	\$ -	
85-5-200-1000.007	On Call Overtime	\$ -	
85-5-200-1000.010	Premium Pay	\$ -	
85-5-200-1005.000	Benefits-General	\$ -	
85-5-200-1005.001	Health Premium-Employee	\$ 31,563.77	\$43,104
85-5-200-1005.002	Health Premium-Family	\$ 26,062.06	\$71,076
85-5-200-1005.003	Dental Premium-Employee	\$ 1,712.49	\$1,200
85-5-200-1005.004	Dental Premium-Family	\$ 975.71	\$2,653
85-5-200-1010.001	Life Insurance	\$ 434.29	\$477
85-5-200-1015.001	Lagers-General	\$ 32,802.02	\$52,240
85-5-200-1015.004	Deferred Comp-Employer	\$ 6,560.21	\$8,710
85-5-200-1020.000	Payroll Taxes-General	\$ -	
85-5-200-1020.001	Fica-Employer	\$ 22,179.18	\$27,995

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
85-5-200-1020.002	Medicare-Employer	\$ 5,187.11	\$6,547
85-5-200-1020.003	Unemployment Compensation	\$ 3,651.83	\$4,515
85-5-200-1020.004	Workmans Compensation	\$ 15,426.93	\$20,025
85-5-200-1025.001	Employee-Uniforms	\$ 4,648.55	\$8,000
85-5-200-1025.002	Employee-Dues/Lic/Membersh	\$ 88.29	\$250
85-5-200-1025.004	Employee-Travel/Hotel	\$ 1,361.63	\$1,700
85-5-200-1025.005	Employee-Training	\$ 2,937.36	\$4,000
85-5-200-1025.009	Employee-Tuition Assistanc	\$ -	
85-5-200-2005.000	Capital Exp-Land & Improve	\$ 208,940.05	\$330,000
85-5-200-2005.001	Contra Acct - Land	\$ (210,025.44)	
85-5-200-2010.000	Capital Exp-Bldg & Improve	\$ -	\$118,675
85-5-200-2010.001	Contra Acct - Building	\$ -	
85-5-200-2015.000	Capital Exp-Furn & Fixture	\$ -	\$7,500
85-5-200-2015.001	Contra Acct - Furn & Fixtu	\$ -	
85-5-200-2020.000	Capital Exp-Machinery & Eq	\$ 283,720.07	\$436,750
85-5-200-2020.001	Contra Acct - Mach & Equip	\$ (151,502.56)	
85-5-200-2025.000	Capital Exp-Vehicles	\$ 44,577.00	\$50,000
85-5-200-2025.001	Contra Acct - Vehicle	\$ (44,577.00)	
85-5-200-2030.000	Capital Exp-Infrastructure	\$ -	
85-5-200-2030.001	Contra Acct - Infra	\$ -	
85-5-200-2999.000	Depreciation Exp	\$ 987,320.13	
85-5-200-3000.002	Debt-Issuance Costs	\$ -	
85-5-200-3005.000	Debt-Cops	\$ 1,022,439.88	\$807,627
85-5-200-3005.001	Contra-Debt Cops	\$ (806,123.02)	
85-5-200-3020.000	Debt-Lease Obligation	\$ 140,453.75	\$140,455
85-5-200-3020.001	Contra-Debt Lease Obligation	\$ (130,626.23)	
85-5-200-5000.000	Utilities-General	\$ -	
85-5-200-5000.001	Utilities-Electric	\$ 196,911.38	\$221,000
85-5-200-5000.002	Utilities-Water	\$ 74.66	\$120
85-5-200-5010.001	Utilities-Landline And Fib	\$ 13,279.18	\$13,300

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
85-5-200-5015.001	Utilities-Cell Phones	\$ 484.43	\$500
85-5-200-5020.002	Utilities-Internet Mobile	\$ 5,182.71	\$5,250
85-5-200-5025.001	Utilities-Solid Waste	\$ 5,141.99	\$5,200
85-5-200-6000.001	Prof Services-Legal	\$ 1,461.65	\$2,500
85-5-200-6000.002	Prof Services-Engineering	\$ 209,527.49	\$5,000
85-5-200-6000.003	Prof Services-Surveying	\$ -	\$500
85-5-200-6000.007	Prof Services-Toxicology T	\$ 403.80	\$300
85-5-200-6000.008	Prof Services-Bckgrd Chks	\$ 77.40	\$100
85-5-200-6000.009	Prof Services-Collection A	\$ 923.42	\$800
85-5-200-6000.011	Prof Services-Dues & Licens	\$ 1,831.02	\$2,200
85-5-200-6000.013	Prof Services-Studies	\$ -	\$8,000
85-5-200-6000.014	Prof Services-Events And F	\$ -	
85-5-200-6000.015	Prof Services-Service Cont	\$ 81,264.74	\$75,000
85-5-200-6000.016	Prof Services-Taxes & Fees	\$ 8,707.99	\$8,725
85-5-200-6000.017	Prof Services-Pilot	\$ 190,662.61	\$195,000
85-5-200-6000.018	Prof Services-Damage Claim	\$ -	
85-5-200-6000.019	Prof Services- Cc Fees	\$ 20,061.96	\$18,800
85-5-200-6000.020	Prof Services-Legal Settle	\$ 8,382.28	
85-5-200-6005.001	Insurance-Vehicle	\$ 14,560.00	\$14,601
85-5-200-6005.002	Insurance-Equipment	\$ 855.88	\$890
85-5-200-6005.003	Insurance-Bldg & Property	\$ 18,428.92	\$19,165
85-5-200-6005.005	Insurance-Earthquake	\$ 679.09	\$706
85-5-200-6010.001	Advertising-Public Notices	\$ 372.77	\$400
85-5-200-6010.002	Advertising-Employee Recru	\$ -	\$100
85-5-200-6010.003	Advertising-Print	\$ 26.88	\$250
85-5-200-6010.004	Advertising-Internet	\$ -	
85-5-200-6010.006	Advertising-Radio	\$ 532.77	\$200
85-5-200-6020.000	Software-Renewal/Maint	\$ -	
85-5-200-6020.001	Software-Purchase	\$ -	\$0
85-5-200-6020.002	Software-Upgrade	\$ -	

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>		Test Year 6/30/2024	Budget 6/30/2025
			12 Months YTD Actual	12 Months Budget
85-5-200-6020.003	Software-Agreement	\$	30,015.67	\$55,000
85-5-200-7000.000	Supplies-General	\$	-	
85-5-200-7000.001	Supplies-Operational	\$	19,232.59	\$17,000
85-5-200-7000.002	Supplies-Computer Accessor	\$	7,109.43	\$6,500
85-5-200-7000.003	Supplies-Desk Acc-Small Of	\$	1,436.83	\$825
85-5-200-7000.004	Supplies-Small Tools	\$	-	
85-5-200-7005.001	Supplies-Printing	\$	714.77	\$750
85-5-200-7005.002	Supplies-Mailing	\$	1,206.48	\$1,500
85-5-200-7005.003	Supplies-Postage	\$	1,039.54	\$1,100
85-5-200-7005.004	Supplies-Paper	\$	497.38	\$500
85-5-200-7005.005	Supplies-Forms	\$	-	\$0
85-5-200-7010.001	Supplies-Janitorial	\$	261.07	\$500
85-5-200-7010.004	Supplies-Chemicals	\$	10,895.50	\$12,000
85-5-200-7015.003	Supplies-First Aid	\$	-	\$100
85-5-200-7015.004	Supplies-Safety	\$	2,335.24	\$2,500
85-5-200-7510.001	Materials-Paint	\$	-	\$500
85-5-200-7510.003	Materials-Fittings	\$	83.37	\$500
85-5-200-7510.004	Materials-Hardware	\$	3,525.03	\$1,500
85-5-200-7510.005	Materials-Fixtures	\$	10,335.97	\$20,000
85-5-200-7510.006	Materials-Wire	\$	799.99	\$1,000
85-5-200-7525.000	Materials-Vacant	\$	-	
85-5-200-7525.001	Materials-Infrastructure M	\$	1,984.15	\$3,500
85-5-200-7530.001	Materials-Scada	\$	454.86	\$1,500
85-5-200-8000.003	Tools-Supplies	\$	2,633.88	\$2,500
85-5-200-8300.000	Equipment-General	\$	-	
85-5-200-8300.001	Equipment-Repair	\$	6,474.81	\$8,000
85-5-200-8300.002	Equipment-Maintenance	\$	3,011.48	\$2,000
85-5-200-8300.005	Equipment-Fuel	\$	205.24	\$1,000
85-5-200-8300.006	Equipment-Rental	\$	70.00	\$320
85-5-200-8600.000	Vehicle-General	\$	-	

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
85-5-200-8600.001	Vehicle-Repair	\$ 2,711.92	\$4,500
85-5-200-8600.002	Vehicle-Maintenance	\$ 7,150.23	\$6,500
85-5-200-8600.005	Vehicle-Fuel	\$ 20,838.91	\$19,250
85-5-200-9900.001	Contra Acct - Other	\$ (5,279.27)	\$0
85-5-200-9910.000	Internal Service-Personnel	\$ 172,008.94	\$0
85-5-200-9960.000	Internal Service-Prof Serv	\$ -	\$0
85-5-200-9983.001	Internal Service-Vehicle R	\$ -	\$0
85-5-200-9983.002	Internal Service-Vehicle M	\$ -	\$0
85-5-200-9999.000	Interfund Transfer	\$ -	\$0
Total Operating Expenditures		\$ 2,946,980.19	\$3,386,084
 Maintenance Expenditures:			
85-5-205-1000.001	Fulltime Salary	\$ 185,162.83	\$220,055
85-5-205-1000.002	Parttime Salary	\$ -	\$0
85-5-205-1000.004	On Call	\$ 3,021.37	\$2,795
85-5-205-1000.005	Fulltime Overtime	\$ 4,789.44	\$13,927
85-5-205-1000.006	Part Time Overtime	\$ -	\$0
85-5-205-1000.007	On Call Overtime	\$ -	\$0
85-5-205-1005.000	Benefits-General	\$ -	\$0
85-5-205-1005.001	Health Premium-Employee	\$ 8,981.56	\$10,776
85-5-205-1005.002	Health Premium Family	\$ 45,274.56	\$71,076
85-5-205-1005.003	Dental Premium-Employee	\$ 1,304.02	\$300
85-5-205-1005.004	Dental Premium-Family	\$ 360.80	\$2,053
85-5-205-1010.001	Life Insurance	\$ 271.20	\$312
85-5-205-1015.001	Lagers-General	\$ 19,233.81	\$32,524
85-5-205-1015.004	Deferred Comp-Employer	\$ 750.00	\$650
85-5-205-1020.000	Payroll Taxes-General	\$ -	\$0
85-5-205-1020.001	Fica-Employer	\$ 11,137.98	\$13,351
85-5-205-1020.002	Medicare-Employer	\$ 2,604.83	\$3,122

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
85-5-205-1020.003	Unemployment Compensations	\$ 1,926.74	\$2,153
85-5-205-1020.004	Workmans Compensation	\$ 5,940.62	\$5,063
85-5-205-1025.001	Employee-Uniform	\$ 5,422.56	\$6,000
85-5-205-1025.002	Employee-Dues/Lic/Membersh	\$ 42.07	\$150
85-5-205-1025.004	Employee-Travel/Hotel	\$ -	\$1,000
85-5-205-1025.005	Employee-Training	\$ 300.00	\$500
85-5-205-2005.001	Contra Acct - Land	\$ -	-
85-5-205-2010.001	Contra Acct - Building	\$ -	-
85-5-205-2015.001	Contra Acct - Furn & Fixtu	\$ -	-
85-5-205-2020.000	Capital Exp-Machinery & Eq	\$ -	-
85-5-205-2020.001	Contra Acct - Mach & Equip	\$ -	-
85-5-205-2025.000	Capital Exp-Vehicles	\$ -	-
85-5-205-2025.001	Contra Acct - Vehicle	\$ -	-
85-5-205-2030.000	Capital Exp-Infrastructure	\$ -	-
85-5-205-2030.001	Contra Acct - Infra	\$ -	-
85-5-205-2999.000	Depreciation Exp	\$ -	-
85-5-205-5015.001	Utilities-Cell Phones	\$ 420.00	\$420
85-5-205-5020.002	Utilities-Internet Mobile	\$ 480.12	\$481
85-5-205-6000.007	Prof Services-Toxicology T	\$ 674.30	\$500
85-5-205-6000.008	Prof Services-Mshp Backgro	\$ 15.55	\$50
85-5-205-6000.020	Prof Services-Legal Settle	\$ -	-
85-5-205-6005.001	Insurance-Vehicle	\$ 1,671.00	\$1,401
85-5-205-6005.002	Insurance-Equipment	\$ 499.16	\$497
85-5-205-6010.003	Advertising-Printing	\$ -	-
85-5-205-6020.000	Software-Renewal/Maint	\$ -	-
85-5-205-7000.001	Supplies-Operational	\$ 69.68	\$250
85-5-205-7000.002	Supplies-Computer Accessor	\$ -	\$250
85-5-205-7000.004	Supplies-Small Tools	\$ -	-
85-5-205-7005.003	Supplies-Postage	\$ -	-
85-5-205-7015.004	Supplies-Safety	\$ 1,729.80	\$2,000

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
85-5-205-7500.001	Materials-Asphalt	\$ -	\$2,500
85-5-205-7500.002	Materials-Rock	\$ 7,029.10	\$7,500
85-5-205-7500.003	Materials-Concrete	\$ -	\$4,000
85-5-205-7500.004	Materials-Landscaping	\$ 18.99	\$1,000
85-5-205-7505.002	Materials-Pipe-Pvc	\$ 1,295.28	\$3,000
85-5-205-7505.003	Materials-Pipe-Misc	\$ 420.73	\$500
85-5-205-7505.006	Materials-Precast	\$ 5,715.78	\$6,000
85-5-205-7510.003	Materials-Fittings	\$ 4,204.59	\$5,500
85-5-205-7510.004	Materials-Hardware	\$ 553.40	\$500
85-5-205-7510.005	Materials - Fixtures	\$ -	\$30,000
85-5-205-7525.001	Materials-Infrastructure M	\$ 2,018.18	\$2,500
85-5-205-8000.003	Tools-Supplies	\$ 1,019.79	\$1,000
85-5-205-8300.001	Equipment-Repair	\$ 3,494.36	\$5,000
85-5-205-8300.002	Equipment-Maintenance	\$ 1,404.91	\$2,500
85-5-205-8300.005	Equipment-Fuel	\$ 13,704.36	\$14,000
85-5-205-8300.006	Equipment-Rental	\$ 175.00	\$1,000
85-5-205-8600.001	Vehicle-Repair	\$ -	\$1,000
85-5-205-8600.002	Vehicle-Maintenance	\$ -	\$750
85-5-205-8600.005	Vehicle-Fuel	\$ 6,464.98	\$7,000
85-5-205-9900.001	Contra Acct - Other	\$ (83,971.53)	\$0
Total Maintenance Expenditures		\$ 265,631.92	\$486,906

Inflows & infiltration Expenditures:			
85-5-215-1000.001	Fulltime Salary	\$ 213,280.34	\$232,925
85-5-215-1000.002	Part Time Salary	\$ -	\$0
85-5-215-1000.004	On Call	\$ 2,646.03	\$2,872
85-5-215-1000.005	Fulltime Overtime	\$ 3,903.62	\$5,800
85-5-215-1000.006	Part Time Overtime	\$ -	
85-5-215-1000.007	On Call Overtime	\$ -	

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>		Test Year	Budget
			6/30/2024	6/30/2025
			12 Months	12 Months
			YTD Actual	Budget
85-5-215-1005.000	Benefits-General	\$	-	
85-5-215-1005.001	Health Premium-Employee	\$	33,905.35	\$53,880
85-5-215-1005.002	Health Premium-Family	\$	3,013.64	\$0
85-5-215-1005.003	Dental Premium-Employee	\$	1,315.56	\$1,500
85-5-215-1005.004	Dental Premium-Family	\$	-	\$0
85-5-215-1010.001	Life Insurance	\$	278.40	\$312
85-5-215-1015.001	Lagers-Generals	\$	22,778.54	\$33,139
85-5-215-1015.004	Deferred Comp-Employer	\$	6,120.00	\$4,160
85-5-215-1020.000	Payroll Taxes-General	\$	-	
85-5-215-1020.001	Fica-Employer	\$	13,505.61	\$14,782
85-5-215-1020.002	Medicare-Employer	\$	3,158.55	\$3,457
85-5-215-1020.003	Unemployment Compensations	\$	2,176.09	\$2,384
85-5-215-1020.004	Workmans Compensation	\$	5,940.63	\$5,063
85-5-215-1025.001	Employee-Uniforms	\$	4,275.74	\$6,000
85-5-215-1025.002	Employee-Dues/Lic/Membersh	\$	-	\$100
85-5-215-1025.004	Employee-Travel/Hotel	\$	943.68	\$1,500
85-5-215-1025.005	Employee-Training	\$	1,162.07	\$1,250
85-5-215-1025.009	Employee-Tuition Assistanc	\$	-	
85-5-215-2005.001	Contra Acct - Land	\$	-	
85-5-215-2010.001	Contra Acct - Building	\$	-	
85-5-215-2015.001	Contra Acct - Furn & Fixtu	\$	-	
85-5-215-2020.000	Capital Exp-Machinery & Eq	\$	-	
85-5-215-2020.001	Contra Acct - Mach & Equip	\$	-	
85-5-215-2025.000	Capital Exp-Vehicles	\$	-	
85-5-215-2025.001	Contra Acct - Vehicle	\$	-	
85-5-215-2030.001	Contra Acct - Infra	\$	-	
85-5-215-2999.000	Depreciation Exp	\$	41,315.76	
85-5-215-5015.001	Utilities-Cell Phones	\$	2,813.02	\$0
85-5-215-5020.002	Utilities-Internet Mobile	\$	-	\$1,200
85-5-215-6000.001	Prof Services-Legal	\$	-	

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	Test Year 6/30/2024	Budget 6/30/2025
		12 Months YTD Actual	12 Months Budget
85-5-215-6000.002	Prof Services-Engineering	\$ -	\$400
85-5-215-6000.007	Prof Services-Toxicology T	\$ 299.70	\$400
85-5-215-6000.008	Prof Services-Mshp Backgrd	\$ 31.10	\$50
85-5-215-6000.015	Prof Services-Service Cont	\$ -	
85-5-215-6000.020	Prof Services-Legal Settle	\$ -	
85-5-215-6005.001	Insurance-Vehicle	\$ 8,774.00	\$6,780
85-5-215-6005.002	Insurance-Equipment	\$ 203.92	\$166
85-5-215-6010.003	Advertising-Printing	\$ -	
85-5-215-6020.000	Software-Renewal/Maint	\$ -	
85-5-215-6020.001	Software - Purchase	\$ -	\$5,000
85-5-215-6020.002	Software-Upgrade	\$ -	\$0
85-5-215-6020.003	Software-Agreement	\$ -	\$1,500
85-5-215-7000.001	Supplies-Operational	\$ 625.18	\$600
85-5-215-7000.002	Supplies-Computer Accessor	\$ -	\$250
85-5-215-7000.004	Supplies-Small Tools	\$ -	\$2,500
85-5-215-7005.003	Supplies-Postage	\$ -	
85-5-215-7010.004	Supplies-Chemicals	\$ -	
85-5-215-7015.004	Supplies-Safety	\$ 947.36	
85-5-215-7510.001	Materials-Paint	\$ 44.43	\$250
85-5-215-7510.003	Materials-Fittings	\$ -	\$500
85-5-215-7510.004	Materials-Hardware	\$ 5,953.71	\$6,000
85-5-215-7510.005	Materials-Fixtures	\$ 6,302.63	\$7,500
85-5-215-7510.006	Materials-Wire	\$ 88.37	\$500
85-5-215-7525.001	Materials-Infrastructure M	\$ 1,425.54	\$7,500
85-5-215-8000.003	Tools-Supplies	\$ 703.73	\$750
85-5-215-8300.001	Equipment-Repair	\$ 27,900.84	\$16,000
85-5-215-8300.002	Equipment-Maintenance	\$ 1,909.35	\$4,000
85-5-215-8300.005	Equipment-Fuel	\$ -	\$100
85-5-215-8300.006	Equipment-Rental	\$ 125.00	\$300
85-5-215-8600.001	Vehicle-Repair	\$ 93.78	\$2,000

City of Lebanon, Missouri
Wastewater Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>		Test Year	Budget
			6/30/2024	6/30/2025
			12 Months	12 Months
			YTD Actual	Budget
85-5-215-8600.002	Vehicle-Maintenance	\$	5,746.27	\$3,000
85-5-215-8600.005	Vehicle-Fuel	\$	2,345.60	\$4,000
85-5-215-9900.001	Contra Acct - Other	\$	(2,061.31)	
		\$	423,991.83	\$439,970
Total Expenditures		\$	3,636,603.94	\$3,872,990
Revenue Over/(Under)		\$	(359,164.38)	-\$7,860,620

SECTION D: COST OF SERVICE STUDY

City of Lebanon, Missouri
Wastewater Department

Summary of Cost of Service - Existing Rates and Pro Forma Operating Expenses

<u>Margins at Current Rates</u>	<u>Greater than</u>							<u>Total</u>
	<u>Meter Size 5.8"</u>	<u>Meter Size 5.8"</u>	<u>SPECIAL (HOS)</u>	<u>NO CHARGE (COL)</u>	<u>Flat Charge X</u>	<u>Flat Charge Z</u>		
Waste Water Sales (gallons)	285,024,070	267,715,033	5,050,770	2,170,541	0	0	559,960,414	
Customers	6,038	376	1	0	14	0	6,429	
Revenue - Adjusted Sales	\$2,610,124	\$1,256,953	\$22,182	\$4,341	\$5,738	\$588	\$3,899,925	
Revenue - Other	\$63,517	\$3,955	\$11	\$0	\$147	\$0	\$67,630	
Total Revenue	\$2,673,641	\$1,260,908	\$22,192	\$4,341	\$5,885	\$588	\$3,967,555	
Expenses								
Demand	\$731,629	\$1,072,803	\$22,206	\$9,724	\$0	\$0	\$1,836,361	
Customer	\$1,777,306	\$200,588	\$533	\$0	\$5,862	\$0	\$1,984,290	
Revenue-Related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,508,935	\$1,273,391	\$22,739	\$9,724	\$5,862	\$0	\$3,820,651	
Operating Income (Loss)	\$164,706	(\$12,483)	(\$547)	(\$5,383)	\$23	\$588	\$146,904	
Nonoperating Revenues (Expenses)	(\$646,496)	(\$262,693)	(\$4,568)	(\$2,916)	(\$1,409)	\$0	(\$918,082)	
Income Before Operating Transfers	(\$481,791)	(\$275,176)	(\$5,115)	(\$8,299)	(\$1,386)	\$588	(\$771,178)	
Operating Transfers In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Income (Loss)	(\$481,791)	(\$275,176)	(\$5,115)	(\$8,299)	(\$1,386)	\$588	(\$771,178)	
Rate Base	\$14,199,085	\$5,769,560	\$100,326	\$64,051	\$30,937	\$0	\$20,163,958	
Margin as % of Revenue	6.16%	-0.99%	-2.47%	-124.00%	0.39%	100.00%	3.70%	
Relative Margin as % of Revenue	1.66	(0.27)	(0.67)	(33.49)	0.11	27.01	1.00	
Rate of Return	-3.4%	-4.8%	-5.1%	-13.0%	-4.5%	0.0%	-3.8%	

City of Lebanon, Missouri
Wastewater Department

Summary of Cost of Service - Existing Rates and Pro Forma Operating Expenses

<u>Margins at Proposed 2026 Rates</u>	<u>Meter Size 5.8"</u>	<u>Meter Size 5.8"</u> <u>Greater than</u>	<u>SPECIAL (HOS)</u>	<u>NO CHARGE (COL)</u>	<u>Flat Charge X</u>	<u>Flat Charge Z</u>	<u>Total</u>
Waste Water Sales (gallons)	285,024,070	267,715,033	5,050,770	2,170,541	0	0	559,960,414
Revenue - Adjusted Sales	\$2,862,812	\$1,422,041	\$25,170	\$4,775	\$6,378	\$648	\$4,321,825
Revenue - Other	\$63,517	\$3,955	\$11	\$0	\$147	\$0	\$67,630
Total Revenue	\$2,926,329	\$1,425,996	\$25,181	\$4,775	\$6,525	\$648	\$4,389,455
Distribution Expenses:							
Demand	\$731,629	\$1,072,803	\$22,206	\$9,724	\$0	\$0	\$1,836,361
Customer	\$1,777,306	\$200,588	\$533	\$0	\$5,862	\$0	\$1,984,290
Revenue-Related	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Expenses	\$2,508,935	\$1,273,391	\$22,739	\$9,724	\$5,862	\$0	\$3,820,651
Operating Income (Loss)	\$417,395	\$152,605	\$2,442	(\$4,949)	\$663	\$648	\$568,804
Nonoperating Revenues (Expenses)	(\$646,496)	(\$262,693)	(\$4,568)	(\$2,916)	(\$1,409)	\$0	(\$918,082)
Income Before Operating Transfers	(\$229,102)	(\$110,088)	(\$2,126)	(\$7,865)	(\$746)	\$648	(\$349,278)
Operating Transfers In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income (Loss)	(\$229,102)	(\$110,088)	(\$2,126)	(\$7,865)	(\$746)	\$648	(\$349,278)
Rate Base	\$14,199,085	\$5,769,560	\$100,326	\$64,051	\$30,937	\$0	\$20,163,958
Margin as % of Revenue	-7.83%	-7.72%	-8.44%	-164.71%	-11.43%	100.00%	-7.96%
Relative Margin as % of Revenue	0.98	0.97	1.06	20.70	1.44	(12.57)	1.00
Rate of Return	-1.6%	-1.9%	-2.1%	-12.3%	-2.4%	0.0%	-1.7%
Increase in Sales Revenue	\$252,689	\$165,088	\$2,989	\$434	\$640	\$60	\$421,900
% Increase	9.7%	13.1%	13.5%	10.0%	11.2%	10.2%	10.8%

City of Lebanon, Missouri
Wastewater Department

ALLOCATION OF EXPENSES TO RATE CLASSES

Rate Schedule	Revenue	Number of Customers	Max Gallons	Demand		Customer (2)	Total
				(1)	(2)		
Meter Size 5.8"	\$2,602,349	6,038	27,850,303	\$4,819,131	\$9,379,954		\$14,199,085
Greater than Meter Size 5.8"	\$1,281,278	681	27,225,005	\$4,710,931	\$1,058,629		\$5,769,560
SPECIAL (HOS)	\$22,182	2	563,522	\$97,510	\$2,816		\$100,326
NO CHARGE (COL)	\$4,341	-	370,157	\$64,051	\$0		\$64,051
Flat Charge X	\$5,666	20	-	\$0	\$30,937		\$30,937
Flat Charge Z	<u>\$588</u>	-	-	\$0	\$0		<u>\$0</u>
Total	\$3,916,404	6,741	56,008,987	\$9,691,623	\$10,472,335		\$20,163,958

(1) Demand expenses are allocated based on peak consumption.

(2) Customer expenses are allocated based on weighted number of customers.

(3) Revenue-related expenses are allocated based on revenues from sales.

City of Lebanon, Missouri
Wastewater Department

ALLOCATION OF EXPENSES TO RATE CLASSES

Rate Schedule	Revenue	Number of Customers	Demand	Customer	Revenue Related	Total
			(1)	(2)	(3)	
Meter Size 5.8"	\$2,602,349	6,038	\$731,629	\$1,777,306	\$0	\$2,508,935
Greater than Meter Size 5.8"	\$1,281,278	376	\$1,072,803	\$200,588	\$0	\$1,273,391
SPECIAL (HOS)	\$22,182	1	\$22,206	\$533	\$0	\$22,739
NO CHARGE (COL)	\$4,341	25	\$9,724	\$0	\$0	\$9,724
Flat Charge X	\$5,666	14	\$0	\$5,862	\$0	\$5,862
Flat Charge Z	<u>\$588</u>	<u>1</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$3,916,404	6,455	\$1,836,361	\$1,984,290	\$0	\$3,820,651

(1) Demand expenses are allocated based on peak consumption.

(2) Customer expenses are allocated based on weighted number of customers.

(3) Revenue-related expenses are allocated based on revenues from sales.

City of Lebanon, Missouri
Wastewater Department

Allocation of Operating Expenses by Rate Class

<u>Rate Class</u>	<u>Number of Bills</u>	<u>Sewer Sales</u>	<u>Demand Requirement</u>	<u>Customer Requirement</u>	<u>48.06% Demand</u>	<u>51.94% Customer</u>	<u>Other Revenue</u>	<u>Total Revenue Requirement</u>	<u>Demand Unit Costs</u>	<u>Customer Unit Costs</u>
Meter Size 5.8"	72,302	285,024,070	\$731,629	\$1,777,306	\$219,419	\$427,077	\$63,517	\$3,091,914	\$3.34	\$29.61
Greater than Meter Size 5.8"	4,432	267,715,033	\$1,072,803	\$200,588	\$214,493	\$48,200	\$3,955	\$1,532,129	\$4.81	\$55.24
SPECIAL (HOS)	12	5,050,770	\$22,206	\$533	\$4,440	\$128	\$11	\$27,296	\$5.28	\$54.26
NO CHARGE (COL)	273	2,170,541	\$9,724	\$0	\$2,916	\$0	\$0	\$12,640	\$5.82	\$0.00
Flat Charge X	160	0	\$0	\$5,862	\$0	\$1,409	\$147	\$7,123	\$0.00	\$44.52
Flat Charge Z	12	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0.00
Total	77,191	559,960,414	\$1,836,361	\$1,984,290	\$441,268	\$476,814	\$67,630	\$4,671,103	\$4.07	\$31.01

City of Lebanon, Missouri
Wastewater Department

ALLOCATION FACTOR FOR CUSTOMER COSTS

Rate Schedule	Number of Customers	Weighing Factor	Weighted Customers	Allocation %	Dollar Allocation
Meter Size 5.8"	6,038	1.00	6,038	89.6%	\$1,777,306
Greater than Meter Size 5.8"	376	1.81	681	10.1%	\$200,588
SPECIAL (HOS)	1	1.81	2	0.0%	\$533
NO CHARGE (COL)	25	-	-	0.0%	\$0
Flat Charge X	14	1.42	20	0.3%	\$5,862
Flat Charge Z	1	-	-	<u>0.0%</u>	<u>\$0</u>
Total	6,455		6,741	100.0%	\$1,984,290

City of Lebanon, Missouri
Wastewater Department

ALLOCATION FACTOR FOR DEMAND COSTS

Rate Schedule	Sewer Sales (Max Gallons)	Weighing Factor	Weighted Gallons	Allocation %	Dollar Allocation
Meter Size 5.8"	27,850,303	1.00	27,850,303.00	39.8%	\$731,629
Greater than Meter Size 5.8"	27,225,005	1.50	40,837,507.50	58.4%	\$1,072,803
SPECIAL (HOS)	563,522	1.50	845,283.00	1.2%	\$22,206
NO CHARGE (COL)	370,157	1.00	370,157.00	0.5%	\$9,724
Flat Charge X	-			0.0%	\$0
Flat Charge Z	-			0.0%	\$0
Total	56,008,987		69,903,251	100.0%	\$1,836,361

City of Lebanon, Missouri
Wastewater Department

Rate Base Account Classification

<u>Description</u>	<u>Pro Forma Rate Base</u>	<u>48.06%</u>	<u>51.94%</u>	<u>Demand</u>	<u>Customer</u>	<u>Revenue Related</u>
Total Rate Base	\$20,163,958	\$9,691,623	\$10,472,335			\$0

City of Lebanon, Missouri
Wastewater Department

Expense Account Classification

<u>Description</u>	<u>Pro Forma Expenses</u>	48.06% <u>Demand</u>	51.94% <u>Customer</u>	<u>Revenue Related</u>
Personnel services	\$1,524,973	\$732,964	\$792,008	\$0
Contractual services	\$385,658	\$185,363	\$200,295	\$0
Purchased services	\$255,874	\$122,983	\$132,890	\$0
Repairs and maintenance	\$105,287	\$50,605	\$54,682	\$0
Cost of power purchased	\$0	\$0	\$0	\$0
Supplies	\$177,289	\$85,212	\$92,077	\$0
Supplies - Capital Expenses	\$1,326,039	\$637,349	\$688,691	\$0
Insurance	\$45,532	\$21,885	\$23,648	\$0
Payments in lieu of taxes	\$0	\$0	\$0	\$0
Depreciation	\$0	\$0	\$0	\$0
Total Operatiing Expenses	\$3,820,651	\$1,836,361	\$1,984,290	\$0

SECTION E: LOAD DATA

City of Lebanon, Missouri
Wastewater Department

Summary of Test Year Load Data By Rate Class

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills													
Meter Size 5.8"	5,983	6,018	6,033	6,028	6,026	6,039	6,019	6,021	6,033	6,042	6,022	6,038	72,302
Greater than Meter Size 5.8"	363	368	370	368	368	367	368	368	369	374	373	376	4,432
Special (HOS)	1	1	1	1	1	1	1	1	1	1	1	1	12
No Charge (COL)	25	24	25	25	24	21	20	19	20	21	24	25	273
Flat Charge X	13	13	13	13	13	13	13	13	14	14	14	14	160
Flat Charge Z	1	1	1	1	1	1	1	1	1	1	1	1	12
Total No. of Bills	6,386	6,425	6,443	6,436	6,433	6,442	6,422	6,423	6,438	6,453	6,435	6,455	77,191
Gallons Sold													
Meter Size 5.8"	27,850,303	27,367,077	26,208,673	23,165,063	22,059,438	21,495,967	22,051,811	26,518,427	20,994,291	21,434,261	22,147,145	23,731,614	285,024,070
Greater than Meter Size 5.8"	21,042,839	23,688,046	21,950,272	24,267,947	22,552,059	20,733,817	22,552,686	24,122,530	20,630,651	27,225,005	15,332,190	23,616,991	267,715,033
Special (HOS)	478,023	563,522	528,178	426,078	422,319	308,286	205,873	295,901	324,767	465,561	469,499	562,763	5,050,770
No Charge (COL)	370,157	202,820	150,620	163,357	274,790	114,631	113,582	147,055	145,304	161,476	142,487	184,262	2,170,541
Flat Charge X	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Charge Z	0	0	0	0	0	0	0	0	0	0	0	0	0
Total kWh Sold	49,741,322	51,821,465	48,837,743	48,022,445	45,308,606	42,652,701	44,923,952	51,083,913	42,095,013	49,286,303	38,091,321	48,095,630	559,960,414
Revenues (Consumption Report)													
Meter Size 5.8"	\$232,593	\$231,310	\$224,631	\$214,937	\$209,983	\$207,627	\$209,320	\$229,811	\$207,025	\$208,889	\$209,979	\$216,244	\$2,602,349
Greater than Meter Size 5.8"	\$99,357	\$109,532	\$105,523	\$108,874	\$104,510	\$98,515	\$103,268	\$111,178	\$100,571	\$117,312	\$114,174	\$108,465	\$1,281,278
Special (HOS)	\$1,970	\$2,152	\$2,077	\$1,860	\$1,851	\$1,609	\$1,390	\$1,582	\$1,644	\$1,944	\$1,952	\$2,151	\$22,182
No Charge (COL)	\$740	\$406	\$301	\$327	\$550	\$229	\$227	\$294	\$291	\$323	\$285	\$369	\$4,341
Flat Charge X	\$466	\$394	\$466	\$466	\$466	\$466	\$466	\$466	\$502	\$502	\$502	\$502	\$5,666
Flat Charge Z	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$588
Total Revenues	\$335,175	\$343,844	\$333,048	\$326,512	\$317,409	\$308,495	\$314,721	\$343,380	\$310,082	\$329,018	\$326,941	\$327,778	\$3,916,404
Revenues (Calculated)													
Meter Size 5.8"	\$232,726	\$231,333	\$227,270	\$214,947	\$211,275	\$207,639	\$209,321	\$229,819	\$208,347	\$208,897	\$211,017	\$217,533	\$2,610,124
Greater than Meter Size 5.8"	\$99,098	\$109,271	\$105,274	\$109,985	\$104,256	\$98,283	\$103,030	\$110,956	\$100,318	\$117,081	\$91,168	\$108,232	\$1,256,953
Special (HOS)	\$1,970	\$2,152	\$2,077	\$1,860	\$1,851	\$1,609	\$1,390	\$1,582	\$1,644	\$1,944	\$1,952	\$2,151	\$22,182
No Charge (COL)	\$740	\$406	\$301	\$327	\$550	\$229	\$227	\$294	\$291	\$323	\$285	\$369	\$4,341
Flat Charge X	\$466	\$466	\$466	\$466	\$466	\$466	\$466	\$466	\$502	\$502	\$502	\$502	\$5,738
Flat Charge Z	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$588
Total Revenues	\$335,050	\$343,677	\$335,437	\$327,633	\$318,447	\$308,275	\$314,484	\$343,167	\$311,151	\$328,795	\$304,973	\$328,835	\$3,899,925

City of Lebanon, Missouri
Wastewater Department

Detail of Load Data By Rate Code

5/8" Meter
300-2CM,300-5/8,300-RES

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No.of Bills	5,983	6,018	6,033	6,028	6,026	6,039	6,019	6,021	6,033	6,042	6,022	6,038	72,302
<u>Consumption (gals):</u>													
First 7,000 gallons	20,974,528	20,970,980	20,475,147	19,062,954	18,475,351	18,570,978	18,922,188	20,511,215	17,739,726	18,263,259	18,602,435	19,353,424	231,922,185
Next 18,000 gallons	5,631,771	5,036,012	4,369,392	3,253,901	2,561,629	2,391,887	2,355,680	3,794,842	2,139,548	2,281,230	2,661,736	3,343,789	39,821,417
Over 25,001 gallons	1,244,004	1,360,085	1,364,134	848,208	1,022,458	533,102	773,943	2,212,370	1,115,017	889,772	882,974	1,034,401	13,280,468
Total	27,850,303	27,367,077	26,208,673	23,165,063	22,059,438	21,495,967	22,051,811	26,518,427	20,994,291	21,434,261	22,147,145	23,731,614	285,024,070
Average Usage	4,655	4,548	4,344	3,843	3,661	3,560	3,664	4,404	3,480	3,548	3,678	3,930	3,942
<u>Revenue:</u>													
Energy Revenue	\$232,593	\$231,310	\$224,631	\$214,937	\$209,983	\$207,627	\$209,320	\$229,811	\$207,025	\$208,889	\$209,979	\$216,244	\$2,602,349.01
<u>Rates</u>													
Meter Fee	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21	\$25.21
First 7,000 gallons (per 1000 gal)	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13
7,001 to 25,000 (per 1000 gal)	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12
25,001 and above (per 1000 gal)	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74
<u>Revenue Verification</u>													
Meter Fee	\$150,831	\$151,714	\$152,092	\$151,966	\$151,915	\$152,243	\$151,739	\$151,789	\$152,092	\$152,319	\$151,815	\$152,218	\$1,822,733
First 7,000 gallons (per 1000 gal)	\$44,676	\$44,668	\$43,612	\$40,604	\$39,353	\$39,556	\$40,304	\$43,689	\$37,786	\$38,901	\$39,623	\$41,223	\$493,994
Next 18,000 gallons (per 1000 gal)	\$28,835	\$25,784	\$22,371	\$16,660	\$13,116	\$12,246	\$12,061	\$19,430	\$10,954	\$11,680	\$13,628	\$17,120	\$203,886
Over 25,001 gallons (per 1000 gal)	\$8,385	\$9,167	\$9,194	\$5,717	\$6,891	\$3,593	\$5,216	\$14,911	\$7,515	\$5,997	\$5,951	\$6,972	\$89,510
Total Revenue	\$232,726	\$231,333	\$227,270	\$214,947	\$211,275	\$207,639	\$209,321	\$229,819	\$208,347	\$208,897	\$211,017	\$217,533	\$2,610,124

City of Lebanon, Missouri
Wastewater Department

Detail of Load Data By Rate Code

Greater than 5/8" Meter
300->2M, 300->58, 300-3CM, 300-CM2, 300-COM

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No.of Bills	363	368	370	368	368	367	368	368	369	374	373	376	4,432
Consumption (gals):													
First 7,000 gallons	1,796,050	1,808,626	1,851,858	1,833,192	1,837,395	1,797,731	1,779,716	1,810,125	1,790,433	1,836,813	1,807,166	1,802,204	21,751,309
Next 18,000 gallons	2,701,803	2,845,233	2,891,365	2,823,099	2,768,804	2,686,557	2,691,938	2,705,396	2,634,784	2,768,612	2,748,575	2,802,138	33,068,304
Over 25,001-200,000 gallons	6,423,631	7,265,539	7,151,719	7,166,891	6,752,145	6,359,929	6,535,820	7,521,137	6,862,751	7,315,638	7,212,491	7,021,763	83,589,454
200,001 and above	10,121,355	11,768,648	10,055,330	12,444,765	11,193,715	9,889,600	11,545,212	12,085,872	9,342,683	15,303,942	3,563,958	11,990,886	129,305,966
Total	21,042,839	23,688,046	21,950,272	24,267,947	22,552,059	20,733,817	22,552,686	24,122,530	20,630,651	27,225,005	15,332,190	23,616,991	267,715,033
Average Usage	57,969	64,370	59,325	65,946	61,283	56,495	61,284	65,550	55,910	72,794	41,105	62,811	60,405
Revenue:													
Total Revenue	\$99,357	\$109,532	\$105,523	\$108,874	\$104,510	\$98,515	\$103,268	\$111,178	\$100,571	\$117,312	\$114,174	\$108,465	\$1,281,278.30
Rates													
Meter Fee	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69	\$45.69
First 7,000 gallons (/1,000 gal)	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13
7,001 to 25,000 (/1,000 gal)	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12
25,001 to 200,000 (/1,000 gal)	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74
200,001 and above (/1,000 gal)	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13
Revenue Verification													
Meter Fee	\$16,585	\$16,814	\$16,905	\$16,814	\$16,814	\$16,768	\$16,814	\$16,814	\$16,860	\$17,088	\$17,042	\$17,179	\$202,498
First 7,000 gallons (/1,000 gal)	\$3,826	\$3,852	\$3,944	\$3,905	\$3,914	\$3,829	\$3,791	\$3,856	\$3,814	\$3,912	\$3,849	\$3,839	\$46,330
Next 18,000 gallons (/1,000 gal)	\$13,833	\$14,568	\$14,804	\$14,454	\$14,176	\$13,755	\$13,783	\$13,852	\$13,490	\$14,175	\$14,073	\$14,347	\$169,310
Over 25,001-200,000 gallons (/1,000 gal)	\$43,295	\$48,970	\$48,203	\$48,305	\$45,509	\$42,866	\$44,051	\$50,692	\$46,255	\$49,307	\$48,612	\$47,327	\$563,393
200,001 and above (/1,000 gal)	\$21,558	\$25,067	\$21,418	\$26,507	\$23,843	\$21,065	\$24,591	\$25,743	\$19,900	\$32,597	\$7,591	\$25,541	\$275,422
Total Revenue	\$99,098	\$109,271	\$105,274	\$109,985	\$104,256	\$98,283	\$103,030	\$110,956	\$100,318	\$117,081	\$91,168	\$108,232	\$1,256,953

City of Lebanon, Missouri
Wastewater Department

Detail of Load Data By Rate Code

	Special 300-HOS													
	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total	
No.of Bills	1	1	1	1	1	1	1	1	1	1	1	1	1	12
Consumption (gals):														
First 7,000 gallons (/1,000 gal)	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	84,000	
7,001 to 25,000 (/1,000 gal)	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	216,000	
25,001 to 200,000 (/1,000 gal)	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	2,100,000	
200,001 and above (/1,000 gal)	278,023	363,522	328,178	226,078	222,319	108,286	5,873	95,901	124,767	265,561	269,499	362,763	2,650,770	
Total	478,023	563,522	528,178	426,078	422,319	308,286	205,873	295,901	324,767	465,561	469,499	562,763	5,050,770	
Average Usage	478,023	563,522	528,178	426,078	422,319	308,286	205,873	295,901	324,767	465,561	469,499	562,763	420,898	
Revenue:														
Total Revenue	1,970	2,152	2,077	1,860	1,851	1,609	1,390	1,582	1,644	1,944	1,952	2,151	\$22,181.54	
Rates														
Meter Fee	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	\$91.38	
First 7,000 gallons (/1,000 gal)	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	
7,001 to 25,000 (/1,000 gal)	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	\$5.12	
25,001 to 200,000 (/1,000 gal)	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	\$6.74	
200,001 and above (/1,000 gal)	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	
Revenue Verification														
Meter Fee	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$1,097	
First 7,000 gallons (/1,000 gal)	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$179	
7,001 to 25,000 (/1,000 gal)	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$1,106	
25,001 to 200,000 (/1,000 gal)	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180		
200,001 and above (/1,000 gal)	\$592	\$774	\$699	\$482	\$474	\$231	\$13	\$204	\$266	\$566	\$574	\$773	\$5,646	
Total Revenue	\$1,970	\$2,152	\$2,077	\$1,860	\$1,851	\$1,609	\$1,390	\$1,582	\$1,644	\$1,944	\$1,952	\$2,151	\$8,028	

City of Lebanon, Missouri
Wastewater Department

Detail of Load Data By Rate Code

	No Charge 300-COL													<u>Total</u>
	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>		
<u>No. of Bills</u>	25	24	25	25	24	21	20	19	20	21	24	25	273	
<u>Consumption (gals):</u>														
First 7,000 gallons (/1,000 gal)	83,974	78,359	69,832	75,953	74,008	53,623	49,057	56,867	59,424	65,319	67,013	76,667	810,096	
7,001 to 25,000 (/1,000 gal)	69,593	55,098	51,138	59,494	47,882	23,378	26,975	26,508	29,200	43,783	43,452	58,260	534,761	
25,001 to 200,000 (/1,000 gal)	216,590	69,363	29,650	27,910	152,900	37,630	37,550	63,680	56,680	52,374	32,022	49,335	825,684	
200,001 and above (/1,000 gal)	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>Total</u>	370,157	202,820	150,620	163,357	274,790	114,631	113,582	147,055	145,304	161,476	142,487	184,262	2,170,541	
<u>Average Usage</u>	14,806	8,451	6,025	6,534	11,450	5,459	5,679	7,740	7,265	7,689	5,937	7,370	7,951	
<u>Revenue:</u>														
<u>Total Revenue</u>	740	406	301	327	550	229	227	294	291	323	285	369	\$4,341.12	
<u>Rates</u>														
Meter Fee	\$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	
First 7,000 gallons (/1,000 gal)	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	
7,001 to 25,000 (/1,000 gal)	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	
25,001 to 200,000 (/1,000 gal)	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	
200,001 and above (/1,000 gal)	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	
<u>Revenue Verification</u>														
Meter Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
First 7,000 gallons (/1,000 gal)	\$168	\$157	\$140	\$152	\$148	\$107	\$98	\$114	\$119	\$131	\$134	\$153	\$1,620	
7,001 to 25,000 (/1,000 gal)	\$139	\$110	\$102	\$119	\$96	\$47	\$54	\$53	\$58	\$88	\$87	\$117	\$1,070	
25,001 to 200,000 (/1,000 gal)	\$433	\$139	\$59	\$56	\$306	\$75	\$75	\$127	\$113	\$105	\$64	\$99		
200,001 and above (/1,000 gal)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>Total Revenue</u>	\$740	\$406	\$301	\$327	\$550	\$229	\$227	\$294	\$291	\$323	\$285	\$369	\$2,690	

City of Lebanon, Missouri
Wastewater Department

Detail of Load Data By Rate Code

	Flat Charge X												
	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No.of Bills	13	13	13	13	13	13	13	13	14	14	14	14	160
<u>Consumption (gals):</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Average Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Revenue:</u>	\$466	\$394	\$466	\$466	\$466	\$466	\$466	\$466	\$502	\$502	\$502	\$502	
Total Revenue	\$466	\$394	\$466	\$466	\$466	\$466	\$466	\$466	\$502	\$502	\$502	\$502	\$5,665.88
<u>Rates</u>													
Meter Fee	\$35.86	\$35.86	\$35.86	\$35.86	\$35.86	\$35.86	\$35.86	\$35.86	\$35.86	\$35.86	\$35.86	\$35.86	
<u>Revenue Verification</u>													
Meter Fee	\$466.18	\$466.18	\$466.18	\$466.18	\$466.18	\$466.18	\$466.18	\$466.18	\$502.04	\$502.04	\$502.04	\$502.04	\$5,738
Total Revenue	\$466	\$466	\$466	\$466	\$466	\$466	\$466	\$466	\$502	\$502	\$502	\$502	\$5,738

City of Lebanon, Missouri Wastewater Department

Detail of Load Data By Rate Code



TOTH & ASSOCIATES, INC. | CONSULTING ENGINEERS
1550 EAST REPUBLIC ROAD | SPRINGFIELD, MO 65804 | 417.888.0645
5331 S MACADAM AVE | SUITE 375 | PORTLAND, OR 97239 | 503.946.6440
369 W HERMISTON AVE | HERMISTON, OR 97838 | 541.289.1533
2270 GRANT ROAD | SUITE 2 | BILLINGS, MT 59102 | 888.247.7577
8131 W KLAMATH COURT | SUITE E | KENNEWICK, WA 99336 | 888.247.7577
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