



ACCOUNTING REPORT ON  
RATE STUDY

**City of Whitehall, Ohio**  
(MUNICIPAL WATER UTILITY)

May 7, 2021

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## ACCOUNTANTS' RATE STUDY

May 7, 2021

Ms. Kim Maggard, Mayor  
City of Whitehall  
360 S. Yearling Road  
Whitehall, Ohio 43213

Mr. Zachary Woodruff  
City of Whitehall  
360 S. Yearling Road  
Whitehall, Ohio 43213

Re: City of Whitehall, Ohio – Rate Study for Water Distribution System

In connection with the proposed implementation of rates and charges for the water distribution system we have, at your request, compiled this special purpose rate study report.

This special purpose rate study report has been prepared for the purpose of requesting approval of a new schedule of Water rates and charges and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon information provided by management and their consulting engineers or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the estimated financial effects on the Water Distribution System's revenue and revenue requirements of an increase in rates and charges for service and other changes that may be reasonably fixed, known or measured. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

***Baker Tilly Municipal Advisors, LLC***

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**CITY OF WHITEHALL, OHIO**

**SUMMARY OF EQUIVALENT CONNECTIONS AND BILLED FLOW**

Equivalent connections:

<u>Meter Size</u>	<u>Connections (1)</u>	<u>Ratio</u>	<u>Estimated Equivalent Residential Connections</u>
5/8"	5,482	1.0	5,482.0
3/4"	407	1.5	610.5
1"	152	2.5	380.0
1 1/2"	144	5.0	720.0
2"	15	8.0	120.0
3"	17	15.0	255.0
4"	27	25.0	675.0
6"	27	50.0	1,350.0
8"	10	80.0	800.0
10"	2	115.0	230.0
12"	10	215.0	2,150.0
Totals	<u>6,293</u>		12,772.5
Times: 95% Collection Rate			<u>95%</u>
Estimated Equivalent Connections			<u>12,133.9</u>

Billed flow (1):

2019 water consumption (CCF)	747,815
2019 water consumption adjustments (CCF)	<u>(38,686)</u>
Adjusted 2019 water consumption (CCF)	709,129
Times 95% collection rate	<u>95%</u>
Billed Flow (CCF)	<u>673,673</u>

(1) Per the billing information provided by the City of Columbus.

(See Accountants' Report)

**CITY OF WHITEHALL, OHIO**

**CALCULATION OF PROPOSED RATES**

Total estimated annual costs (1)	\$750,000
Divided by: Estimated Equivalent Connections (page 2)	<u>12,133.9</u>
Annual Cost per ERU	\$61.81
Divided by 12 Months	<u>12</u>
Proposed Monthly Residential Bill	<u><u>\$5.15</u></u>
Proposed Quarterly Residential Bill	<u><u>\$15.45</u></u>

(1) Per Utility Management.

(See Accountants' Report)

CITY OF WHITEHALL, OHIO

SCHEDULE OF PROPOSED RATES

<u>Meter Size</u>	<u>Meter Ratio</u>	<u>Times: Rate per ERU</u>	<u>Monthly Rate</u>	<u>Quarterly Rate</u>
5/8"	1.0	\$5.15	\$5.15	\$15.45
3/4"	1.5	5.15	7.73	23.19
1"	2.5	5.15	12.88	38.64
1 1/2"	5.0	5.15	25.75	77.25
2"	8.0	5.15	41.20	123.60
3"	15.0	5.15	77.25	231.75
4"	25.0	5.15	128.75	386.25
6"	50.0	5.15	257.50	772.50
8"	80.0	5.15	412.00	1,236.00
10"	115.0	5.15	592.25	1,776.75
12"	215.0	5.15	1,107.25	3,321.75

(See Accountants' Report)

CITY OF WHITEHALL, OHIO

SUMMARY OF ESTIMATED MONTHLY BILLS

	<u>Current Water Bill</u> (1)	<u>Proposed Monthly Surcharge</u>	<u>Total Proposed Water Bill</u>
<u>Flat Fee per ERU</u>			
Residential (2)	\$33.00	\$5.15	\$38.15
Large Users (3)			
New Life Multi-Family Management, LLC	33,527.86	7,171.65	40,699.51
Defense Supply Center	27,539.23	2,111.50	29,650.73
VA Outpatient Clinic	6,050.03	849.75	6,899.78
Shaker Square Apartments	4,353.22	257.50	4,610.72
Colonial East Apartments	3,488.55	128.75	3,617.30

(1) Based on 2021 Rate Chart from City of Columbus.

(2) Based on residential bill for a 5/8" meter and billed flow of 535 cubic feet or 4,000 gallons.

(3) Large user bills are calculated based on 2019 billing information.

(See Accountants' Report)

**CITY OF WHITEHALL, OHIO**

**SCHEDULE OF WATER SURCHARGES FOR OTHER SUBDIVISIONS OF COLUMBUS**

Subdivision	Surcharge Basis	Monthly Residential Surcharge
Whitehall - Flat Fee	\$5.15 per ERU	(1) \$5.15
<i><u>Other Subdivisions (2):</u></i>		
Brice	10% of Commodity	\$2.17
Brookside Estates	\$1.97 per CCF	10.54
Dublin	\$.305 per CCF	1.63
Grandview	12% of Commodity	2.61
Grove City	\$.315 per CCF	1.69
Groveport	15% of Commodity	3.26
Hamilton Meadows	\$1.97 per CCF	10.54
Hilliard	14.25% of Commodity	3.10
Marblecliff	10% of Commodity	2.17
Minerva Park	\$.55 per CCF + \$2.88 Base Charge	5.82
Ridgewood	\$1.97 per CCF	10.54
Upper Arlington	15% of Commodity	3.26
Urbancrest	\$.20 per CCF	1.07
Village Park	\$1.97 per CCF	10.54
Worthington	\$.075 per CCF	0.40

(1) Based on residential bill for a 5/8" meter and billed flow of 535 cubic feet or 4,000 gallons.

(2) Per City of Columbus rate charts for rates effective January 1, 2021.

(See Accountants' Report)