



ACCOUNTING REPORT ON
RATE STUDY

City of Whitehall, Ohio
(MUNICIPAL SEWAGE WORKS)

May 7, 2021

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TABLE OF CONTENTS

SUMMARY OF EQUIVALENT CONNECTIONS AND BILLED FLOW 2
CALCULATION OF PROPOSED RATES 3
SCHEDULE OF PROPOSED RATES 4
SUMMARY OF ESTIMATED MONTHLY BILLS 5
SCHEDULE OF SEWER SURCHARGES FOR OTHER SUBDIVISIONS OF COLUMBUS 6





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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 Sewer Collection System

In connection with the proposed implementation of rates and charges for the sewer collection 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 Sewer 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 Sewer Collection 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

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"	5,491	1.0	5,491.0
3/4"	409	1.5	613.5
1"	153	2.5	382.5
1 1/2"	144	5.8	835.2
2"	15	10.0	150.0
3"	17	23.0	391.0
4"	27	40.0	1,080.0
6"	27	91.0	2,457.0
8"	10	162.1	1,621.0
10"	2	253.2	506.4
12"	1	364.0	364.0
Totals	<u>6,296</u>		13,891.6
Times: 95% Collection Rate			<u>95%</u>
Estimated Equivalent Connections			<u>13,197.0</u>
 <u>Billed flow (1):</u>			
2019 water consumption (CCF)		636,188	
2019 water consumption adjustments (CCF)		<u>(40,619)</u>	
Adjusted 2019 water consumption (CCF)			595,569
Times 95% collection rate			<u>95%</u>
Billed Flow (CCF)			<u>565,791</u>

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

(See Accountants' Report)

CITY OF WHITEHALL, OHIO

CALCULATION OF PROPOSED RATES - FLAT FEE PER ERU

Estimated Annual Repair Cost (1)	\$375,000
Divided by: Estimated Equivalent Connections (page 2)	<u>13,197.0</u>
Annual Cost per ERU	\$28.42
Divided by 12 Months	<u>12</u>
Proposed Monthly Residential Bill	<u><u>\$2.37</u></u>
Proposed Quarterly Residential Bill	<u><u>\$7.11</u></u>

(1) Per Utility Management, represents the estimated annual costs to be paid to the City of Columbus for repairs and maintenance to the sewer collection system.

(See Accountants' Report)

CITY OF WHITEHALL, OHIO

SCHEDULE OF PROPOSED RATES

Flat Fee per ERU Methodology

<u>Meter Size</u>	<u>Meter Ratio</u>	Times: <u>Rate per ERU</u>	<u>Monthly Rate</u>	<u>Quarterly Rate</u>
5/8"	1.0	\$2.37	\$2.37	\$7.11
3/4"	1.5	2.37	3.56	10.68
1"	2.5	2.37	5.93	17.79
1 1/2"	5.8	2.37	13.75	41.25
2"	10.0	2.37	23.70	71.10
3"	23.0	2.37	54.51	163.53
4"	40.0	2.37	94.80	284.40
6"	91.0	2.37	215.67	647.01
8"	162.1	2.37	384.18	1,152.54
10"	253.2	2.37	600.08	1,800.24
12"	364.0	2.37	862.68	2,588.04

(See Accountants' Report)

CITY OF WHITEHALL, OHIO

SUMMARY OF ESTIMATED MONTHLY BILLS

	<u>Current Sewer Bill</u>	<u>Proposed Monthly</u> <u>Surcharge</u>	<u>Total Proposed</u> <u>Sewer Bill</u>
	(1)		
<u>Flat Fee per ERU</u>			
Residential (2)	\$31.57	\$2.37	\$33.94
Large Users (3)			
New Life Multi-Family Management, LLC	39,262.67	3,527.14	42,789.81
VA Outpatient Clinic	5,816.97	831.87	6,648.84
Shaker Square Apartments	6,257.83	215.67	6,473.50
Colonial East Apartments	5,242.01	100.73	5,342.74
OHR Hamilton	4,678.82	94.80	4,773.62

(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 SEWER SURCHARGES FOR OTHER SUBDIVISIONS OF COLUMBUS

Subdivision	Surcharge Basis	Monthly Residential Surcharge
Whitehall - Flat Fee	\$2.37 per ERU	(1) \$2.37
<i><u>Other Subdivisions (2):</u></i>		
Brice	10% of Commodity	\$3.16
Dublin	\$1.235 per CCF	6.61
Grandview	12% of Commodity	3.79
Grove City	\$.355 per CCF	1.90
Hilliard	10% of Commodity	3.16
Marblecliff	15% of Commodity	4.74
Minerva Park	\$.55 per CCF + \$5.34 Base Charge	8.28
Upper Arlington	23% of Commodity	7.26
Urbancrest	\$.20 per CCF	1.07
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)