



# Sanitation District No. 1

**Fiscal Year 2026**

**Budget Documents**

**Revenues, Expenses and  
Capital Improvement Projects**



**CLEAN H<sub>2</sub>O<sub>40</sub>**

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# **Tab 1**

## Budget Process and Schedule



## FY 2026 Budget Meetings Schedule

<p><b>Revenues:</b> Consumption Customer Growth Other Fees and Income Rates and Debt Structures</p>	<p><b>March Working Group</b></p>	<p><b>Thurs. 03/13/2025</b> <b>9:00 a.m.</b></p>
<p><b>Capital Improvement Projects:</b> Consent Decree Capacity Pinch Points Other Community Needs SW Capital Budget Financial Model</p>	<p><b>April Special Meeting</b> (April Board Meeting at 12:30pm)</p>	<p><b>Tues. 04/15/2025</b> <b>10:00 a.m.</b></p>
<p><b>SN and SW Operating &amp; Maintenance Expenses</b> <b>Fixed Assets</b> <b>Rate &amp; Fee Discussion</b> Financial Model</p>	<p><b>May Working Group</b></p>	<p><b>Thurs. 05/8/2025</b> <b>9:00 a.m.</b></p>
<p><b>Board Approval</b></p>	<p><b>May Board Meeting</b></p>	<p><b>Tues. 05/20/2025</b> <b>12:30 p.m.</b></p>
<p><b>Annual Meeting with Judges Executive</b></p>		<p><b>Tues. 05/27/2025</b> <b>1:30 p.m.</b></p>
<p><b>Kenton County Fiscal Court Meeting</b></p> <ul style="list-style-type: none"> <li>• If there is a rate increase, budget will be presented to largest of the three counties by SD1 General Counsel, Brian Ellerman</li> </ul>		<p><b>TBD</b></p>
<p><b>Approved budget goes into effect</b></p>		<p><b>07/01/2025</b></p>
<p><b>Rate adjustment will be reflected on customer bills</b></p>		<p><b>08/01/2025</b></p>



# ***Meeting Notice:***

## ***Judges/Executive Annual Meeting Boone, Campbell, and Kenton Counties***

***May 27, 2025***

***1:30 P.M.***

***SD1 Main Office***

***1045 Eaton Drive, Ft. Wright, KY 41017***

The annual meeting of the county Judges/Executive of Boone, Campbell, and Kenton counties for the purposes of fulfilling their duties pursuant to KRS 220.035 respecting matters attendant to the operation of Northern Kentucky Sanitation District No. 1 (SD1) will take place on Tuesday, May 27, 2025, 1:30 p.m. at SD1, 1045 Eaton Drive, Ft. Wright, Kentucky.

## **AGENDA**

- I. CALL TO ORDER
- II. ACCEPTANCE OF THE MAY 28, 2024, JUDGES/EXECUTIVE OF BOONE, CAMPBELL AND KENTON COUNTIES ANNUAL MEETING MINUTES.
- III. SUMMARY PRESENTATION OF PROPOSED FY26 BUDGET
- IV. PUBLIC COMMENT
- V. APPROVAL OF FY26 SD1 OPERATIONS & MAINTENANCE BUDGET, CAPITAL IMPROVEMENT BUDGET AND RATE SCHEDULE AS RECOMMENDED BY THE SD1 BOARD OF DIRECTORS TO THE JUDGES/EXECUTIVE OF BOONE, CAMPBELL AND KENTON COUNTIES
- VI. APPROVAL OF PROPERTY EASEMENT ACQUISITIONS AND CONDEMNATIONS
- VII. ADJOURNMENT

# **Tab 2**

## Budget Summary



# **Tab 3**

## Revenues

**SANITATION DISTRICT NO. 1 - REVENUES  
FISCAL YEAR 2026 BUDGET**

May 28, 2025

DESCRIPTION	FY 2024		FY 2025		FY 2025		FY 2026	
	ACTUAL	ACTUAL	BUDGET		Proj ACTUAL	Proj ACTUAL	BUDGET	
	WASTEWATER	STORM WATER	WASTEWATER	STORM WATER	WASTEWATER	STORM WATER	WASTEWATER	STORM WATER
Sewer Service	\$ 109,678,809		\$ 114,400,000		\$ 116,229,875		\$ 122,100,000	
Special Meter Refunds	(279,597)		(350,000)		(204,705)		(200,000)	
Bad Debt - Sewer Service	(829,536)		(900,000)		(932,148)		(950,000)	
<b>Net Sewer Service :</b>	<b>\$ 108,569,676</b>		<b>\$ 113,150,000</b>		<b>\$ 115,093,022</b>		<b>\$ 120,950,000</b>	
Storm Water		\$ 11,382,734		\$ 10,850,000		\$ 10,976,866		\$ 10,474,000
Bad Debt - Storm Water		(110,481)		(190,000)		(190,000)		(200,000)
<b>Net Storm Water:</b>		<b>\$ 11,272,252</b>		<b>\$ 10,660,000</b>		<b>\$ 10,786,866</b>		<b>\$ 10,274,000</b>
B.O.D. Surcharges	\$ 4,175,192		\$ 3,225,000		\$ 4,104,082		\$ 4,000,000	
Suspended Solids Surcharge	182,220		140,000		175,189.93		170,000	
TKN Surcharges	155,156		135,000		118,527.20		115,000	
Total Phosphorus Surcharges	-		-		-		-	
<b>Total Surcharges:</b>	<b>\$ 4,512,567</b>		<b>\$ 3,500,000</b>		<b>\$ 4,397,799</b>		<b>\$ 4,285,000</b>	
<b>Capacity Connection Fees:</b>	<b>\$ 4,904,533</b>		<b>\$ 4,575,000</b>		<b>\$ 5,705,365</b>		<b>\$ 4,800,000</b>	
Sewer Service Penalties	\$ 1,751,559		\$ 1,650,000		\$ 1,870,577		\$ 1,800,000	
Storm Water Penalties		\$ 194,619		\$ 195,000		\$ 169,592		\$ 165,000
Industry Fines	636,500		15,000		20,750		15,000	
Minimum Control Measures		2,500		-		-		-
<b>Total Penalties &amp; Fines:</b>	<b>\$ 2,388,059</b>	<b>\$ 197,119</b>	<b>\$ 1,665,000</b>	<b>\$ 195,000</b>	<b>\$ 1,891,327</b>	<b>\$ 169,592</b>	<b>\$ 1,815,000</b>	<b>\$ 165,000</b>
Sewer Inspection Fees	\$ 101,264		\$ 107,500		\$ 107,297		\$ 105,000	
Storm Water Inspection Fees		\$ 175,055		\$ 140,000		156,079		\$ 140,000
BMP Inspection Fees		18,270		20,000		15,152		15,000
<b>Total Inspection Fees:</b>	<b>\$ 101,264</b>	<b>\$ 193,325</b>	<b>\$ 107,500</b>	<b>\$ 160,000</b>	<b>\$ 107,297</b>	<b>\$ 171,230</b>	<b>\$ 105,000</b>	<b>\$ 155,000</b>
Sanitary Plan Review Fees	\$ 26,810		\$ 25,000		\$ 27,528		\$ 25,000	
Storm Water Plan Review Fees		\$ 84,894		\$ 70,000		\$ 68,852		\$ 65,000
Permits - Sludge Hauling & Industrial	324,583		275,000		286,322		280,000	
Inspection of Sewer Tap-Ins	20,010		15,000		20,506		20,000	
Inspection of Storm Water Tap-Ins		5,299		10,000		2,457		5,000
Tapper Certification Program Fees	9,738		10,000		10,260		10,000	
Bad Debt - Plan Review, Permits & Tapper Fees	(54,963)		-		-		-	
<b>Total Permits &amp; Plan Review Fees:</b>	<b>\$ 326,177</b>	<b>\$ 90,193</b>	<b>\$ 325,000</b>	<b>\$ 80,000</b>	<b>\$ 344,615</b>	<b>\$ 71,309</b>	<b>\$ 335,000</b>	<b>\$ 70,000</b>
Miscellaneous Revenues								
Contractual Services	\$ 207,227		\$ 200,000		\$ 227,340		\$ 200,000	
Sludge Hauling	609,823		500,000		616,337		600,000	
Bad Debt Recoveries - Sewer	10,402		9,500		19,233		10,000	
Bad Debt Recoveries - Storm Water		\$ -		\$ -		-		\$ -
Turn Off Fees Collected	3,465		-		-		-	
Other Revenues - Sewer	85,802		25,000		55,169		30,000	
<b>Total Miscellaneous Revenues</b>	<b>\$ 873,662</b>	<b>\$ -</b>	<b>\$ 734,500</b>	<b>\$ -</b>	<b>\$ 918,079</b>	<b>\$ -</b>	<b>\$ 840,000</b>	<b>\$ -</b>
<b>Total Operating Revenues</b>	<b>\$ 121,675,938</b>	<b>\$ 11,752,890</b>	<b>\$ 124,057,000</b>	<b>\$ 11,095,000</b>	<b>\$ 128,457,504</b>	<b>\$ 11,198,998</b>	<b>\$ 133,130,000</b>	<b>\$ 10,664,000</b>
Non-Operating Revenues								
Interest on General Revenue Account - Sewer	\$ 8,087,500		\$ 5,000,000		\$ 7,336,967		\$ 6,000,000	
Interest on General Revenue Account - SW		\$ 1,768,179		\$ 1,150,000		\$ 1,407,078		\$ 1,100,000
Interest on Investments & Other - Sewer	3,098,506		2,000,000		3,097,990		2,225,000	
Interest on Investments & Other - SW		56,097		25,000		73,116		50,000
Federal Credits - Wastewater Utility	-		-		-		-	
Federal Credits - Storm Water Utility		-		-		-		-
<b>Total Non-Operating Revenues</b>	<b>\$ 11,186,007</b>	<b>\$ 1,824,276</b>	<b>\$ 7,000,000</b>	<b>\$ 1,175,000</b>	<b>\$ 10,434,957</b>	<b>\$ 1,480,193</b>	<b>\$ 8,225,000</b>	<b>\$ 1,150,000</b>
Cash Capital Contributions								
Cash Capital Contributions - Wastewater	\$ 304,280		\$ -		\$ 4,781,414		\$ -	
Cash Capital Contributions - Storm Water		\$ -		\$ -		\$ -		\$ -
<b>Total All Revenues &amp; Cash Contributions</b>	<b>\$ 133,166,224</b>	<b>\$ 13,577,165</b>	<b>\$ 131,057,000</b>	<b>\$ 12,270,000</b>	<b>\$ 143,673,875</b>	<b>\$ 12,679,191</b>	<b>\$ 141,355,000</b>	<b>\$ 11,814,000</b>
% of Increase from Previous Year:								
	<b>Total Combined:</b>	<b>\$ 146,743,389</b>	<b>Total Combined:</b>	<b>\$ 143,327,000</b>	<b>Total Combined:</b>	<b>\$ 156,353,066</b>	<b>Total Combined:</b>	<b>\$ 153,169,000</b>
	9.6%	6.6%	17.3%	4.2%	9.1%	32.9%	6.9%	-2.0%
	Actual to Budget	Actual to Prv. Actual	Budget to Prv. Budget	Budget to Prv. Actual	Proj Act to Budget	Proj Act to Prv. Actual	Budget to Prv. Budget	Budget to Prv. Actual



# Sanitation District No. 1

## Rates and Fees for FY 2025 & FY 2026

### SEWER SERVICE AND SURCHARGE RATES

#### SANITARY SEWER RATES - RESIDENTIAL

##### Monthly Water Usage (Cubic Feet)

"WINTER FACTOR" WATER USAGE	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
Environmental Surcharge - Monthly:	<b>\$8.00</b>	7/1/2022	<b>\$6.00</b>	7/1/2025
Sanitary Sewer - Base Rate - Monthly: (Includes first 2 HCF of Usage Per Month)	<b>\$34.00</b>	7/1/2024	<b>\$38.00</b>	7/1/2025
Sanitary Sewer - Variable Rate - Per HCF/mo.: (Consumption Greater than 2 HCF Per Month)	<b>\$3.63</b>	7/1/2024	<b>\$3.81</b>	7/1/2025
Minimum Bill (2 HCF) Per Month:	<b>\$42.00</b>	7/1/2024	<b>\$44.00</b>	7/1/2025
Average Bill (5 HCF) Per Month:	<b>\$52.89</b>	7/1/2024	<b>\$55.43</b>	7/1/2025
	** FY 2025 Rates **		** FY 2026 Rates **	
UNMETERED SERVICE NUMBER OF ROOMS	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
H1 - 1 or 2 Room House:	<b>\$30.97</b>	7/1/2024	<b>\$32.51</b>	7/1/2025
H2 - 3 to 6 Rooms House:	<b>\$46.18</b>	7/1/2022	<b>\$47.81</b>	7/1/2025
H3 - More than 6 Rooms:	<b>\$61.08</b>	7/1/2022	<b>\$61.08</b>	7/1/2022

#### SANITARY SEWER RATES - NON-RESIDENTIAL (Monthly)

##### Monthly Water Usage (Hundred Cubic Feet)

ACTUAL WATER USAGE	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
Sanitary Sewer - Base Rate - Monthly: (Includes first 2 HCF of Usage Per Month)	<b>\$34.00</b>	7/1/2024	<b>\$42.00</b>	7/1/2025
Sanitary Sewer - Variable Rates - Per HCF/month:				
3 - 5 HCF:	<b>\$6.30</b>	7/1/2024	<b>\$4.47</b>	7/1/2025
6 - 17 HCF:	<b>\$10.18</b>	7/1/2024	<b>\$10.68</b>	7/1/2025
18 - 84 HCF:	<b>\$9.29</b>	7/1/2024	<b>\$9.75</b>	7/1/2025
All Over 84 HCF:	<b>\$7.17</b>	7/1/2024	<b>\$7.52</b>	7/1/2025
Minimum Bill Per Month (Up to 2 HCF):	<b>\$34.00</b>	7/1/2024	<b>\$42.00</b>	7/1/2025

#### SANITARY SEWER RATES - NON-RESIDENTIAL (Quarterly)

##### Quarterly Water Usage (Hundred Cubic Feet)

ACTUAL WATER USAGE	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
Sanitary Sewer - Base Rate - Quarterly: (Includes first 6 HCF of Usage Per Quarter)	<b>\$102.00</b>	7/1/2024	<b>\$126.00</b>	7/1/2025
Sanitary Sewer - Variable Rates - Per HCF/quarter:				
7 - 15 HCF:	<b>\$6.30</b>	7/1/2024	<b>\$4.47</b>	7/1/2025
16 - 50 HCF:	<b>\$10.18</b>	7/1/2024	<b>\$10.68</b>	7/1/2025
51 - 250 HCF	<b>\$9.29</b>	7/1/2024	<b>\$9.75</b>	7/1/2025
All Over 250 HCF	<b>\$7.17</b>	7/1/2024	<b>\$7.52</b>	7/1/2025
Minimum Bill Per Quarter (Up to 6 HCF):	<b>\$102.00</b>	7/1/2024	<b>\$126.00</b>	7/1/2025



**Sanitation District No. 1**  
Rates and Fees for FY 2025 & FY 2026

**SEWER SERVICE AND SURCHARGE RATES**

**SANITARY SEWER RATES - H4 PACKAGE PLANT**

	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
Flat Monthly Rate:	<u>\$3,365</u>	7/1/2024	<u>\$3,533</u>	7/1/2025

**SANITARY SEWER RATES - H6 PACKAGE PLANT**

	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
Flat Monthly Rate:	<u>\$78.60</u>	7/1/2024	<u>\$82.53</u>	7/1/2025

**SANITARY SEWER RATES - Miscellaneous**

DESCRIPTION	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
H7 - Covington Landing - Monthly:	<u>\$1,241</u>	7/1/2024	<u>\$1,303</u>	7/1/2025
H7 - Covington Landing - Quarterly:	<u>\$3,723</u>	7/1/2024	<u>\$3,909</u>	7/1/2025
H8 - Val Ct. - Monthly:	<u>\$231</u>	7/1/2024	<u>\$242</u>	7/1/2025
H8 - Val Ct. - Quarterly:	<u>\$693</u>	7/1/2024	<u>\$726</u>	7/1/2025

**SURCHARGE RATES - Dry Creek WTP & Western Regional WRF**

	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES/LB.	EFFECTIVE DATE	APPROVED RATES/LB.	EFFECTIVE DATE
<b>Suspended Solids:</b> (over 300 parts per million)	<u>\$0.254</u>	7/1/2023	<u>\$0.254</u>	7/1/2023
<b>B.O.D.:</b> (over 240 parts per million)	<u>\$0.456</u>	7/1/2023	<u>\$0.456</u>	7/1/2023
<b>Total Kjeldahl Nitrogen:</b> (over 30 parts per million)	<u>\$1.285</u>	7/1/2023	<u>\$1.285</u>	7/1/2023

**SURCHARGE RATES - Eastern Regional Water Reclamation Facility**

	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES/LB.	EFFECTIVE DATE	APPROVED RATES/LB.	EFFECTIVE DATE
<b>Suspended Solids:</b> (over 300 parts per million)	<u>\$0.289</u>	7/1/2023	<u>\$0.289</u>	7/1/2023
<b>B.O.D.:</b> (over 240 parts per million)	<u>\$0.323</u>	7/1/2023	<u>\$0.323</u>	7/1/2023
<b>Total Kjeldahl Nitrogen:</b> (over 30 parts per million)	<u>\$1.003</u>	7/1/2023	<u>\$1.003</u>	7/1/2023
<b>Phosphorous:</b> (over 10 milligrams per liter)	<u>\$0.777</u>	7/1/2023	<u>\$0.777</u>	7/1/2023



# Sanitation District No. 1

## Rates and Fees for FY 2025 & FY 2026

### STORM WATER RATES

#### STORM WATER RATES

	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
Monthly Rate Per ERU:	<b>\$4.10</b>	7/1/2024	<b>\$3.90</b>	7/1/2025
Quarterly Rate Per ERU:	<b>\$12.30</b>	7/1/2024	<b>\$11.70</b>	7/1/2025
Minimum 1 ERU Per Month:	<b>\$4.10</b>	7/1/2024	<b>\$3.90</b>	7/1/2025

### CAPACITY CONNECTION FEES

#### CAPACITY CONNECTION FEES

WATER METER SIZE	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
3/4":	<b>\$4,581</b>	7/1/2023	<b>\$4,581</b>	7/1/2023
1":	<b>\$8,098</b>	7/1/2023	<b>\$8,098</b>	7/1/2023
1 1/2":	<b>\$18,264</b>	7/1/2023	<b>\$18,264</b>	7/1/2023
2":	<b>\$32,407</b>	7/1/2023	<b>\$32,407</b>	7/1/2023
3":	<b>\$72,921</b>	7/1/2023	<b>\$72,921</b>	7/1/2023
4":	<b>\$129,640</b>	7/1/2023	<b>\$129,640</b>	7/1/2023
6":	<b>\$291,161</b>	7/1/2023	<b>\$291,161</b>	7/1/2023
8":	<b>\$516,472</b>	7/1/2023	<b>\$516,472</b>	7/1/2023
MULTI-FAMILY DWELLINGS	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
3 units:	<b>\$4,581</b>	7/1/2023	<b>\$4,581</b>	7/1/2023
4 - 5 Units:	<b>\$8,098</b>	7/1/2023	<b>\$8,098</b>	7/1/2023
6 - 12 Units:	<b>\$18,264</b>	7/1/2023	<b>\$18,264</b>	7/1/2023
13 - 20 Units:	<b>\$32,407</b>	7/1/2023	<b>\$32,407</b>	7/1/2023
21 - 50 Units:	<b>\$72,921</b>	7/1/2023	<b>\$72,921</b>	7/1/2023
51 - 115 Units:	<b>\$129,640</b>	7/1/2023	<b>\$129,640</b>	7/1/2023
116 - 250 Units:	<b>\$291,161</b>	7/1/2023	<b>\$291,161</b>	7/1/2023
251 - 500 Units:	<b>\$516,472</b>	7/1/2023	<b>\$516,472</b>	7/1/2023
over 500 Units:	Must Discuss w/ SD1		Must Discuss w/ SD1	

Multi-family fees can be based on the water meter size, units per building or total number of units for the project. Contact SD1 for assistance with number of units fee calculations.



# Sanitation District No. 1

## Rates and Fees for FY 2025 & FY 2026

### MISCELLANEOUS RATES & FEES

#### SLUDGE HAULING

	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
Sludge Hauling Permit:	\$162	7/1/2023	\$162	7/1/2023
Sludge Dumping (1,000 gallons):	\$119	7/1/2023	\$119	7/1/2023

#### ADDITIONAL FEES

	** FY 2025 Rates **		** FY 2026 Rates **	
	APPROVED RATES	EFFECTIVE DATE	APPROVED RATES	EFFECTIVE DATE
<u>SANITARY SERVICES</u>				
Plan Review :	\$745	7/1/2023	\$745	7/1/2023
Sewer Drainage Review (8 Inches and greater) - Private Connections to SD1 Infrastructure	General Labor Rate (Minimum 1 Hour)	7/1/2024	General Labor Rate (Minimum 1 Hour)	7/1/2025
Sewer Construction Inspection: (per foot)	\$2.08	7/1/2023	\$2.08	7/1/2023
Unusual Discharge: Long-Term:	\$69.80 / 1,000 Gal. \$4.02 / HCF	7/1/2014 7/1/2014	\$69.80 / 1,000 Gal. \$4.02 / HCF	7/1/2014 7/1/2014
pH re-sampling cost, per week:	\$684	7/1/2014	\$684	7/1/2014
Surcharge re-sampling cost:	\$977	7/1/2014	\$977	7/1/2014
Pump Station Telemetry:	\$6,366	7/1/2022	\$6,366	7/1/2022
Sewer Lateral Tapper Inspection to Main Line:	\$100	7/1/2018	\$100	7/1/2018
Sewer Lateral Tapper Inspection to Structure:	\$476	7/1/2018	\$476	7/1/2018
Sewer Lateral Abandonment Inspection:	\$100	7/1/2018	\$100	7/1/2018
Re-Inspection Fee:	\$100	7/1/2018	\$100	7/1/2018
Bond Cost (Tapper):	\$6,338	7/1/2018	\$6,338	7/1/2018
Tapper Program Certification:	\$164	7/1/2018	\$164	7/1/2018
Annual Renewal of Tapper Cert.:	\$38.50	7/1/2018	\$38.50	7/1/2018
Photocopies of Plans (per page):	\$4.50	7/1/2018	\$4.50	7/1/2018
Pretreatment Permit Tier 1 (per year):	\$4,999	7/1/2023	\$4,999	7/1/2023
Pretreatment Permit Tier 2 (per year):	\$903	7/1/2023	\$903	7/1/2023
Fat, Oil & Grease (FOG) Permit (per year):	\$365	7/1/2023	\$365	7/1/2023
General Labor (per hour):	\$55-\$147	7/1/2024	\$57-\$154	7/1/2025
Administrative Fines (per violation):	\$100 - \$1,000	8/1/2003	\$100 - \$1,000	8/1/2003



# Sanitation District No. 1

## Rates and Fees for FY 2025 & FY 2026

### MISCELLANEOUS RATES & FEES

	** FY 2025 Rates **		** FY 2026 Rates **	
<u>STORM WATER SERVICES</u>	<u>APPROVED RATES</u>	<u>EFFECTIVE DATE</u>	<u>APPROVED RATES</u>	<u>EFFECTIVE DATE</u>
<b>Plan Review :</b>				
Sewer Drainage Review (8 Inches and greater) - Public or Private Connections to SD1 Infrastructure	<u>General Labor Rate</u> (Minimum 1 Hour)	7/1/2024	<u>General Labor Rate</u> (Minimum 1 Hour)	7/1/2025
Clearing Permit Application Review:	<u>\$316</u>	7/1/2022	<u>\$316</u>	7/1/2022
Grading Permit Application Review:	<u>\$421</u>	7/1/2022	<u>\$421</u>	7/1/2022
Land Disturbance Permit Application Review:	<u>\$1,158</u>	7/1/2024	<u>\$1,158</u>	7/1/2024
BMP Construction (per BMP):	<u>General Labor Rate</u> (Minimum 3 Hours)	7/1/2024	<u>General Labor Rate</u> (Minimum 3 Hours)	7/1/2025
Storm Sewer Construction Inspection (per foot):	<u>\$1.81</u>	7/1/2022	<u>\$1.81</u>	7/1/2022
Storm Lateral Tapper Inspection to Main Line (less than or equal to 6 Inches)	<u>\$100</u>	7/1/2019	<u>\$100</u>	7/1/2019
Storm Lateral Tapper Inspection to Structure (less than or equal to 6 Inches)	<u>\$476</u>	7/1/2019	<u>\$476</u>	7/1/2019
Re-Inspection Fee:	<u>\$100</u> (Minimum 1 Hour)	7/1/2018	<u>\$100</u> (Minimum 1 Hour)	7/1/2018
Erosion & Sediment Control Inspection (per acre):	<u>\$113</u>	7/1/2022	<u>\$113</u>	7/1/2022
<b>** FY 2026 Rates **</b>				
<u>STORM WATER SERVICES - (continued)</u>	<u>APPROVED RATES</u>	<u>EFFECTIVE DATE</u>	<u>APPROVED RATES</u>	<u>EFFECTIVE DATE</u>
General Labor (per hour):	<u>\$55-\$140</u>	7/1/2024	<u>\$57-\$154</u>	7/1/2025
Administrative Fines (per violation):	<u>\$100 - \$1,000</u>	8/1/2003	<u>\$100 - \$1,000</u>	8/1/2003
<b>** FY 2025 Rates **</b>				
<u>Returned Payment Fee</u>	<u>APPROVED RATES</u>	<u>EFFECTIVE DATE</u>	<u>APPROVED RATES</u>	<u>EFFECTIVE DATE</u>
All Returned Payments - Check, ACH, Etc.:	<u>\$25</u>	7/1/2009	<u>\$25</u>	7/1/2009
<b>Industrial Fines (per event, per day)</b>				
First Offense:	<u>\$500</u>	7/1/2008	<u>\$500</u>	7/1/2008
Second Offense:	<u>\$750</u>	7/1/2008	<u>\$750</u>	7/1/2008
Third Offense:	<u>\$1,000</u>	7/1/2008	<u>\$1,000</u>	7/1/2008
<b>Tapper Fines (per event, per day)</b>				
First Offense:	<u>\$500</u>	7/1/2008	<u>\$500</u>	7/1/2008
Second Offense:	<u>\$750</u>	7/1/2008	<u>\$750</u>	7/1/2008
Third Offense:	<u>\$1,000</u>	7/1/2008	<u>\$1,000</u>	7/1/2008

# **Tab 4**

## Operating and Maintenance Expenses



**SD1 FY 2026 O&M Budget Summary - By Utility**

	Waste Water O&M		Storm Water O&M		Total O&M
<b><u>Salaries, Wages &amp; Benefits</u></b>					
Salaries & Wages	\$ 13,185,482	78.3%	\$ 3,644,691	21.7%	\$ 16,830,174
Board of Directors	20,821	70.8%	8,579	29.2%	29,400
Medical / Dental Benefits	3,684,809	79.8%	932,880	20.2%	4,617,689
Pension Plan	2,345,532	78.3%	648,151	21.7%	2,993,682
Payroll Taxes	1,008,689	78.3%	278,819	21.7%	1,287,508
Employee Benefits	195,004	78.6%	53,055	21.4%	248,059
Unemployment Tax	8,498	70.8%	3,502	29.2%	12,000
<b>subtotal</b>	<b>\$ 20,448,835</b>	<b>78.6%</b>	<b>\$ 5,569,677</b>	<b>21.4%</b>	<b>\$ 26,018,512</b>
<b><u>Less: S,W&amp;B Credits</u></b>					
Salary & Wages Reallocated to CIP	\$ (2,107,957)	73.8%	\$ (748,012)	26.2%	\$ (2,855,969)
Salary & Wages Reallocated to PLP / BAP	(213,392)	100.0%	-	0.0%	(213,392)
Credit for Contractual Services	(61,000)	100.0%	-	0.0%	(61,000)
<b>subtotal</b>	<b>\$ (2,382,349)</b>	<b>76.1%</b>	<b>\$ (748,012)</b>	<b>23.9%</b>	<b>\$ (3,130,361)</b>
<b><u>Professional &amp; Contractual Services</u></b>					
Insurance & Insurance Claims Deductibles	\$ 1,546,928	98.4%	\$ 25,808	1.6%	\$ 1,572,736
Professional & Contractual Services	3,164,451	77.8%	905,000	22.2%	4,069,451
Legal Services	56,650	100.0%	-	0.0%	56,650
Bank Services	144,067	70.8%	59,363	29.2%	203,430
Auditing Services	31,160	70.8%	12,840	29.2%	44,000
Collection Expenses	8,675	70.8%	3,575	29.2%	12,250
<b>subtotal</b>	<b>\$ 4,951,931</b>	<b>83.1%</b>	<b>\$ 1,006,586</b>	<b>16.9%</b>	<b>\$ 5,958,517</b>
<b><u>Administrative &amp; Office Operations</u></b>					
Postage & Shipping	\$ 391,623	71.2%	\$ 158,296	28.8%	\$ 549,919
Office & Operating Supplies	468,077	79.9%	117,625	20.1%	585,702
Building & Grounds - Materials & Supplies	398,634	88.8%	50,261	11.2%	448,895
Storm Water Expenses	-	0.0%	35,000	100.0%	35,000
Training, Travel, & Certification	296,390	78.8%	79,882	21.2%	376,272
Dues & Subscriptions	166,452	68.2%	77,743	31.8%	244,195
Contract Labor - Building Maintenance	3,500	100.0%	-	0.0%	3,500
Legal Advertising	1,540	100.0%	-	0.0%	1,540
<b>subtotal</b>	<b>\$ 1,726,216</b>	<b>76.9%</b>	<b>\$ 518,807</b>	<b>23.1%</b>	<b>\$ 2,245,023</b>
<b><u>Utilities, Fuel Oil &amp; Chemicals</u></b>					
Chemicals	\$ 3,646,616	100.0%	\$ -	0.0%	\$ 3,646,616
Utility - Electric & Gas	4,808,959	99.2%	36,765	0.8%	4,845,724
Utility - Telephone, Cable, Internet & GPS	267,000	81.0%	62,708	19.0%	329,708
Fuel Oil - Backup Generators	92,450	100.0%	-	0.0%	92,450
Utility - Water	120,498	96.6%	4,202	3.4%	124,700
Utility - Storm Water Surcharge	384	100.0%	-	0.0%	384
<b>subtotal</b>	<b>\$ 8,935,908</b>	<b>98.9%</b>	<b>\$ 103,675</b>	<b>1.1%</b>	<b>\$ 9,039,582</b>
<b><u>Vehicle Operations</u></b>					
Fleet Vehicles - Fuels	\$ 272,048	85.7%	\$ 45,332	14.3%	\$ 317,380
Fleet Vehicles - Parts, Repairs & Other	493,606	87.4%	71,156	12.6%	564,762
<b>subtotal</b>	<b>\$ 765,654</b>	<b>86.8%</b>	<b>\$ 116,489</b>	<b>13.2%</b>	<b>\$ 882,142</b>
<b><u>Other</u></b>					
Sludge & Grit Removal	\$ 2,055,130	100.0%	\$ -	0.0%	\$ 2,055,130
Sewers & Drainage Systems - Parts, Materials & Supplies	362,169	81.9%	80,000	18.1%	442,169
Storm Water Facilities & Features - Parts, Materials & Sup	-	0.0%	3,500	100.0%	3,500
Plants & Equipment - Parts, Materials & Supplies	560,369	100.0%	-	0.0%	560,369
Pump Stations - Parts, Materials & Supplies	209,154	100.0%	-	0.0%	209,154
Safety Equipment & Expense	83,741	87.1%	12,447	12.9%	96,188
Rental & Leases	61,220	98.4%	1,000	1.6%	62,220
Private Lateral Program	275,000	100.0%	-	0.0%	275,000
Basement Back-Up Assistance Program	125,000	100.0%	-	0.0%	125,000
SD1 Penalties & Fines Paid	11,140	100.0%	-	0.0%	11,140
Storm Water - Culvert Cost Share Program	-	0.0%	421,270	100.0%	421,270
Storm Water - Technical Assistance Program	-	0.0%	40,000	100.0%	40,000
Storm Water - Assistance Cost Share Program	-	0.0%	65,000	100.0%	65,000
<b>subtotal</b>	<b>\$ 3,742,923</b>	<b>85.7%</b>	<b>\$ 623,217</b>	<b>14.3%</b>	<b>\$ 4,366,140</b>
<b>Fiscal Year Totals:</b>	<b>\$ 38,189,118</b>	<b>84.2%</b>	<b>\$ 7,190,438</b>	<b>15.8%</b>	<b>\$ 45,379,556</b>
<b>Major Repairs &amp; Other Expenses:</b>	<b>\$ 700,000</b>	<b>70.0%</b>	<b>\$ 300,000</b>	<b>30.0%</b>	<b>\$ 1,000,000</b>
<b>Total Operating Expenses:</b>	<b>\$ 38,889,118</b>	<b>83.8%</b>	<b>\$ 7,490,438</b>	<b>16.2%</b>	<b>\$ 46,379,556</b>

# **Tab 5**

## Debt Service Expenses

**Sanitation District No. 1**  
**Long Term Debt - Principal & Interest**  
**Due in FY 2026 and Beyond (Revised 05.13.2025)**

<u>Long Term Debt - Bonds</u>	<u>*APR</u>	<u>Principal</u>	<u>Interest</u>		<u>Total</u>
Refunding Bond Series 2016 A	2.86551%	\$ 85,660,000	\$ 22,897,291		\$ 108,557,291
Refunding Bond Series 2019 A	2.37917%	77,105,000	20,751,184		97,856,184
Refunding Bond Series 2020 A	1.57149%	52,590,000	8,638,050		61,228,050
Revenue Bond Series 2021 A	2.36313%	68,665,000	25,663,541		94,328,541
Refunding Bond Series 2021 B	0.67960%	5,685,000	432,875		6,117,875
<b>Total Bonds:</b>		<b>\$ 289,705,000</b>	<b>\$ 78,382,941</b>		<b>\$ 368,087,941</b>

<u>Kentucky Infrastructure Loans (Closed)</u>	<u>**APR</u>	<u>Principal</u>	<u>Interest</u>	<u>Service Fee</u>	<u>Total</u>
Loan #A09-05 Sunnybrook Sewer Project	2.20%	\$ 1,724,004	\$ 105,155	\$ 10,516	\$ 1,839,675
Loan #09-04 Dry Creek Clarifier Project	2.20%	1,819,861	129,925	12,992	1,962,779
Loan #A12-02 Wolpert Force Main	2.20%	359,712	29,445	2,945	392,102
Loan #09-07 Frogtown Interceptor Project	2.20%	1,995,990	163,385	16,339	2,175,714
Loan #09-08 Turkeyfoot Industrial RD FM	2.20%	963,426	83,928	8,393	1,055,746
Loan #08-04 Western Regional WRF	1.20%	29,432,677	1,266,484	253,297	30,952,458
Loan #09-06 South Fork Gunpowder	2.20%	5,708,472	497,285	49,729	6,255,486
Loan #09-09 Narrows RD. Diversion PS	2.20%	3,616,917	315,082	31,508	3,963,508
Loan #10-11 Dry Creek Headworks Project	2.20%	7,985,568	780,005	78,001	8,843,574
Loan #15-103 Patton & Eighth St. Wet Well Projects	2.20%	1,270,785	131,769	15,059	1,417,614
Loan #11-13 Church St., KY Aire, & Lakeview Proje	2.20%	7,746,906	1,131,275	113,128	8,991,309
Loan #11-14 Lakeside Park & Vernon Lane Projects	2.20%	2,958,669	448,192	44,819	3,451,680
<b>Total Notes:</b>		<b>\$ 65,582,988</b>	<b>\$ 5,081,931</b>	<b>\$ 636,724</b>	<b>\$ 71,301,644</b>

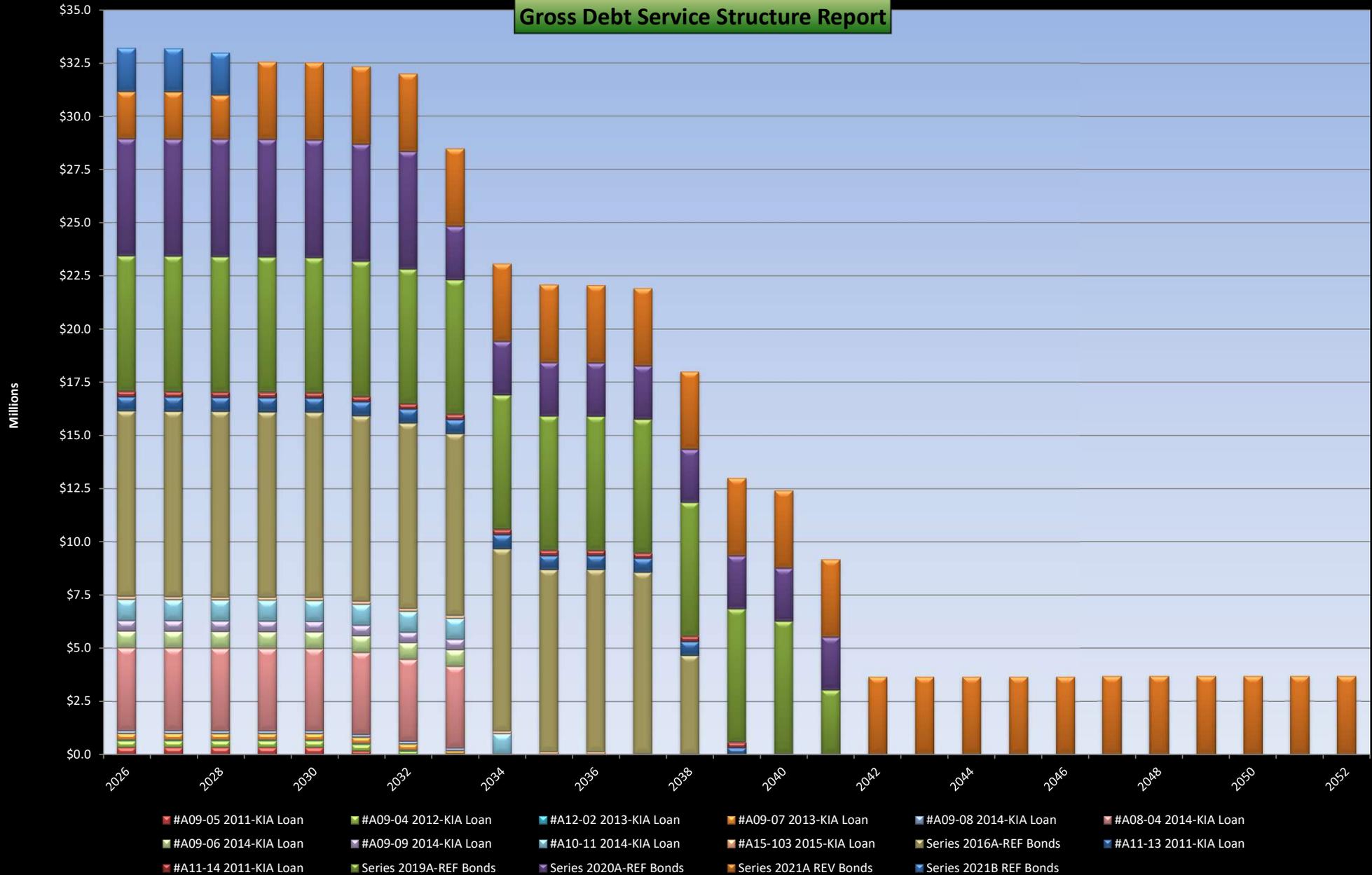
**Total Bonds & Notes Combined:** **\$ 355,287,988** **\$ 83,464,872** **\$ 636,724** **\$ 439,389,585**

\* Total Interest Cost (TIC)

\*\* Interest Plus Service Charge

<u>Debt Service by Fiscal Year:</u>	<u>Principal</u>	<u>Interest</u>	<u>Service Fee</u>	<u>Total</u>
Fiscal Year 2026:	\$ 22,418,229	\$ 10,670,142	\$ 127,568	\$ 33,215,939
Fiscal Year 2027:	23,307,363	9,781,758	113,067	33,202,189
Fiscal Year 2028:	24,033,328	8,856,668	98,347	32,988,344
Fiscal Year 2029:	24,576,156	7,903,590	83,404	32,563,151
Fiscal Year 2030:	25,500,881	6,963,991	68,235	32,533,106
Fiscal Year 2031:	26,166,250	6,126,660	52,835	32,345,744
Fiscal Year 2032:	26,598,596	5,370,392	37,701	32,006,690
Fiscal Year 2033:	23,818,036	4,652,617	22,959	28,493,612
Fiscal Year 2034:	19,005,523	4,063,200	11,278	23,080,001
Fiscal Year 2035:	18,569,393	3,510,483	7,965	22,087,841
Fiscal Year 2036:	19,148,164	2,914,847	6,057	22,069,068
Fiscal Year 2037:	19,599,244	2,326,872	4,175	21,930,290
Fiscal Year 2038:	16,186,515	1,818,273	2,448	18,007,235
Fiscal Year 2039:	11,535,311	1,468,077	686	13,004,073
Fiscal Year 2040:	11,240,000	1,177,409	-	12,417,409
Fiscal Year 2041:	8,250,000	933,678	-	9,183,678
Fiscal Year 2042:	2,855,000	804,147	-	3,659,147
Fiscal Year 2043:	2,920,000	740,963	-	3,660,963
Fiscal Year 2044:	2,985,000	674,531	-	3,659,531
Fiscal Year 2045:	3,055,000	606,581	-	3,661,581
Fiscal Year 2046:	3,120,000	537,113	-	3,657,113
Fiscal Year 2047:	3,195,000	466,069	-	3,661,069
Fiscal Year 2048:	3,270,000	389,250	-	3,659,250
Fiscal Year 2049:	3,355,000	306,438	-	3,661,438
Fiscal Year 2050:	3,440,000	221,500	-	3,661,500
Fiscal Year 2051:	3,525,000	134,438	-	3,659,438
Fiscal Year 2052:	3,615,000	45,188	-	3,660,188
<b>Totals:</b>	<b>\$ 355,287,988</b>	<b>\$ 83,464,872</b>	<b>\$ 636,724</b>	<b>\$ 439,389,585</b>

## Sanitation District No.1 Gross Debt Service Structure Report



# **Tab 6**

## Fixed Assets Expenditures

**SD1 Fiscal Year 2026 Fixed Asset Budget Summary**  
**Historical Totals FY 2023 through FY 2025**

May 28, 2025

Dept. No.	Title/Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJ.	FY 2026 BUDGET	BUDGET VARIANCE
<b>100</b>	<b>Dry Creek Wastewater Treatment Plant</b>						
	1E003 - Dry Creek - Biosolids Hopper Replacement	\$ 18,370	\$ 19,095	\$ -	\$ -	\$ -	\$ -
	1E004 - Capital Equipment Replacement for Laboratory	-	21,157	35,000	89,024	40,000	5,000
	1E009 - Capital Equipment Replacement at DCWWTP	32,241	260,598	351,100	28,954	310,000	(41,100)
	1E010 - Laboratory ICP Instrument Replacement	66,486	-	-	-	-	-
	<b>Total Dry Creek Wastewater Treatment Plant:</b>	<b>\$ 117,097</b>	<b>\$ 300,849</b>	<b>\$ 386,100</b>	<b>\$ 117,978</b>	<b>\$ 350,000</b>	<b>\$ (36,100)</b>
<b>200</b>	<b>Collection System</b>						
	2E001 - Replacement & Upgrades of Construction Supplies	\$ 8,240	\$ -	\$ 10,000	\$ 6,925	\$ 10,000	\$ -
	2E002 - Equipment Replacements & Upgrades	35,611	70,572	80,000	59,841	80,000	-
	2V020 - Vehicle Replacements (For All Departments)	1,482,266	815,421	593,000	570,612	835,500	242,500
	2E022 - Equipment Replacements (For All Departments)	277,653	-	25,000	24,839	98,000	73,000
	<b>Total Collection System:</b>	<b>\$ 1,803,770</b>	<b>\$ 885,993</b>	<b>\$ 708,000</b>	<b>\$ 662,217</b>	<b>\$ 1,023,500</b>	<b>\$ 315,500</b>
<b>300</b>	<b>Administration</b>						
	3E001 - Computer Software	\$ 6,217	\$ 8,614	\$ 20,000	\$ -	\$ 20,000	\$ -
	3E002 - Network Infrastructure Equipment	69,383	85,775	50,000	19,481	50,000	-
	3E003 - Storage Area Network	104,953	14,344	50,000	-	50,000	-
	3E029 - Servers/Computer Equipment	-	16,139	30,000	16,736	50,000	20,000
	3E042 - Network Security Implementation	-	-	30,000	17,927	30,000	-
	3E046 - Business Continuity Improvements	25,805	152,676	200,000	33,274	75,000	(125,000)
	3E047 - Business Intelligence	-	-	15,000	-	15,000	-
	TBD - Safety - Atmospheric Monitors Replacements MX4	-	-	-	-	13,000	13,000
	<b>Total Administration:</b>	<b>\$ 206,359</b>	<b>\$ 277,548</b>	<b>\$ 395,000</b>	<b>\$ 87,417</b>	<b>\$ 303,000</b>	<b>\$ (92,000)</b>
<b>400</b>	<b>Operations</b>						
	4E008 - Facilities Improvements	\$ 5,225	\$ 8,388	\$ 10,000	\$ 8,000	\$ 10,000	\$ -
	<b>Total Operations:</b>	<b>\$ 5,225</b>	<b>\$ 8,388</b>	<b>\$ 10,000</b>	<b>\$ 8,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>500</b>	<b>Engineering</b>						
	5E003 - Wireless Flow Meters	\$ 77,176	\$ 90,186	\$ 110,000	\$ 109,303	\$ 110,000	\$ -
	<b>Total Engineering:</b>	<b>\$ 77,176</b>	<b>\$ 90,186</b>	<b>\$ 110,000</b>	<b>\$ 109,303</b>	<b>\$ 110,000</b>	<b>\$ -</b>
<b>600</b>	<b>Storm Water - Water Resources</b>						
	6E005 - Field Monitoring Instrumentation	\$ 6,060	\$ 6,222	\$ 10,000	\$ 7,380	\$ 10,000	\$ -
	<b>Total Storm Water - Water Resources:</b>	<b>\$ 6,060</b>	<b>\$ 6,222</b>	<b>\$ 10,000</b>	<b>\$ 7,380</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>700</b>	<b>Field Tech (Pump Stations)</b>						
	7E002 - Pump Stations Capital Equipment Replacement	\$ 163,692	\$ 145,181	\$ 220,000	\$ 200,000	\$ 220,000	\$ -
	<b>Total Field Tech (Pump Stations):</b>	<b>\$ 163,692</b>	<b>\$ 145,181</b>	<b>\$ 220,000</b>	<b>\$ 160,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>
<b>800</b>	<b>Eastern Regional Water Reclamation Facility &amp; Small Plants</b>						
	8E001 - Capital Equipment Replacement for Eastern Regional & Small Plants	\$ 28,307	\$ 65,230	\$ 105,000	\$ 9,869	\$ 65,000	\$ (40,000)
	TBD - ERWFF RTV	-	-	-	-	28,000	28,000
	<b>Total Eastern Regional Water Reclamation Facility &amp; Small Plants:</b>	<b>\$ 28,307</b>	<b>\$ 65,230</b>	<b>\$ 105,000</b>	<b>\$ 9,869</b>	<b>\$ 93,000</b>	<b>\$ (12,000)</b>
<b>900</b>	<b>Western Regional Water Reclamation Facility</b>						
	9E003 - Capital Equipment Replacement for the Western Regional	\$ 26,119	\$ 123,812	\$ 133,500	\$ 46,074	\$ 89,500	\$ (44,000)
	9E004 - Western Regional Biosolids Hopper	-	-	100,000	-	-	-
	<b>Total Western Regional Water Reclamation Facility:</b>	<b>\$ 26,119</b>	<b>\$ 123,812</b>	<b>\$ 233,500</b>	<b>\$ 233,500</b>	<b>\$ 89,500</b>	<b>\$ (44,000)</b>
	<b>Total All Departments Combined:</b>	<b>\$ 2,433,807</b>	<b>\$ 1,903,409</b>	<b>\$ 2,177,600</b>	<b>\$ 1,395,664</b>	<b>\$ 2,209,000</b>	<b>\$ 131,400</b>

# **Tab 7**

## Wastewater Capital Budget



# **Tab 8**

## Storm Water Capital Budget

Row Labels	Capital Program Type	Project Code	Project Name	Board Approved	FY25 Actuals & Projections	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	Total
Subdivisions - Acquired Storm Water Assets	Program	S000	Subdivisions - Acquired Storm Water Assets		\$ 121,398	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 147,730	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 2,589,128
<b>Subdivisions - Acquired Storm Water Assets Total</b>					<b>\$ 121,398</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 147,730</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 2,589,128</b>
Asset Management & Emergencies: Storm Sewers	Program	S600	Asset Management & Emergencies: Storm Sewers		\$ 3,006,899	\$ 2,216,809	\$ 1,699,548	\$ 978,627	\$ 1,028,280	\$ 869,291	\$ 837,671	\$ 565,845	\$ 565,845	\$ 565,845	\$ 565,845	\$ 799,145	\$ 799,145	\$ 799,145	\$ 799,145	\$ 799,145	\$ 16,896,226
<b>Asset Management &amp; Emergencies: Storm Sewers Total</b>					<b>\$ 3,006,899</b>	<b>\$ 2,216,809</b>	<b>\$ 1,699,548</b>	<b>\$ 978,627</b>	<b>\$ 1,028,280</b>	<b>\$ 869,291</b>	<b>\$ 837,671</b>	<b>\$ 565,845</b>	<b>\$ 565,845</b>	<b>\$ 565,845</b>	<b>\$ 565,845</b>	<b>\$ 799,145</b>	<b>\$ 16,896,226</b>				
Storm Water Cost Share Program	Program	S577	Storm Water Cost Share Program (New)		\$ 458,639	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,136,384	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 15,595,023
Storm Water Cost Share Program	Program	S577-01	Storm Water Cost Share Program - FY25 Committed/Projected Funds		\$ -	\$ 906,628	\$ 1,135,000	\$ 171,210		\$ 447,600											\$ 2,660,438
<b>Storm Water Cost Share Program Total</b>					<b>\$ 458,639</b>	<b>\$ 1,906,628</b>	<b>\$ 2,135,000</b>	<b>\$ 1,171,210</b>	<b>\$ 1,000,000</b>	<b>\$ 1,583,984</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 18,255,461</b>
Storm Water Planning	Program	S578	Engineering Priority Projects		\$ 20,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,470,000
Storm Water Planning	Project	S578-42	Detention Basins		\$ -	\$ 100,000															\$ 100,000
<b>Storm Water Planning Total</b>					<b>\$ 20,000</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 1,570,000</b>
Storm Water Capital Improvements	Program	S579	Storm Water Capital Improvements		\$ 262,092	\$ 250,000	\$ 2,113,193	\$ 1,752,133	\$ -	\$ 365,200	\$ 2,599,558	\$ 2,450,000	\$ 700,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 3,100,000	\$ 26,192,176
Storm Water Capital Improvements	Project	S579-ENG-086-01	Mitigation Bank	Dec-21	\$ 75,991	\$ 100,000	\$ 200,000	\$ 324,500	\$ 350,000			\$ 13,613,642	\$ 324,008								\$ 14,988,141
Storm Water Capital Improvements	Project	S579-ENG-085	State Route 9 66" Storm Water Outfall	Aug-20	\$ 1,625,489	\$ -															\$ 1,625,489
Storm Water Capital Improvements	Project	S579-ENG-087	Misty Creek Storm Sewer	Jan-23	\$ 863,951	\$ 2,076,592				\$ 238,840											\$ 3,179,383
Storm Water Capital Improvements	Project	S579-ENG-035	Maple and Lytle	Aug-23	\$ 238,550	\$ 351,861	\$ 1,443,205			\$ 166,739											\$ 2,200,355
Storm Water Capital Improvements	Project	S579-ENG-056	6 Edna Ln - BLC DS	Sep-23	\$ 260,000	\$ 600,000	\$ 1,510,079			\$ 192,602											\$ 2,562,682
Storm Water Capital Improvements	Project	S579-ENG-058	729 Carol Dr - BLC DS	Dec-23	\$ 100,000	\$ 511,070				\$ 87,856											\$ 698,926
Storm Water Capital Improvements	Project	S579-ENG-088	Kimberly Independence	Oct-23	\$ 186,695	\$ 424,000	\$ 892,300			\$ 234,383											\$ 1,737,378
Storm Water Capital Improvements	Project	S579-ENG-095	599 Rogers Rd, Villa Hills	Feb-24	\$ 70,000	\$ 267,592				\$ 26,321											\$ 363,913
<b>Storm Water Capital Improvements Total</b>					<b>\$ 3,682,768</b>	<b>\$ 4,581,115</b>	<b>\$ 6,158,777</b>	<b>\$ 2,076,633</b>	<b>\$ 350,000</b>	<b>\$ 365,200</b>	<b>\$ 3,546,299</b>	<b>\$ 16,063,642</b>	<b>\$ 1,024,008</b>	<b>\$ 2,100,000</b>	<b>\$ 3,100,000</b>	<b>\$ 53,548,442</b>					
<b>Grand Total</b>					<b>\$ 7,289,704</b>	<b>\$ 8,984,552</b>	<b>\$ 10,223,325</b>	<b>\$ 4,456,470</b>	<b>\$ 2,608,280</b>	<b>\$ 3,066,205</b>	<b>\$ 5,663,970</b>	<b>\$ 17,909,487</b>	<b>\$ 2,869,853</b>	<b>\$ 3,945,845</b>	<b>\$ 3,945,845</b>	<b>\$ 4,179,145</b>	<b>\$ 4,179,145</b>	<b>\$ 4,179,145</b>	<b>\$ 4,179,145</b>	<b>\$ 5,179,145</b>	<b>\$ 92,859,257</b>

# **Tab 9**

## Pro Forma

# Sanitation District No. 1 of Northern Kentucky

## Sewer - Scenario 1 Blank

Scenario	Financial Plan	Fiscal Years:						2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	Total
		2020	2021	2022	2023	2024	2025																
<b>Operating Fund:</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>																
Rate increases		5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	
Avg. Residential Bill (\$ HCF / mo.)		\$ 42.75	\$ 43.15	\$ 45.72	\$ 48.16	\$ 50.54	\$ 52.89	\$ 55.53	\$ 58.31	\$ 61.23	\$ 64.29	\$ 67.50	\$ 69.19	\$ 70.92	\$ 72.69	\$ 74.51	\$ 76.37	\$ 78.28	\$ 80.24	\$ 80.24	\$ 80.24	\$ 80.24	
Total Revenue (millions)		\$ 101.92	\$ 99.65	\$ 107.28	\$ 122.23	\$ 130.07	\$ 131.00	\$ 136.14	\$ 141.94	\$ 148.14	\$ 154.71	\$ 162.69	\$ 167.67	\$ 172.28	\$ 177.02	\$ 181.89	\$ 186.90	\$ 192.05	\$ 197.35	\$ 198.64	\$ 199.30	\$ 199.97	\$ 3,308.83
Total Operating Expenses (millions)		\$ 35.41	\$ 34.92	\$ 35.49	\$ 35.99	\$ 35.94	\$ 37.80	\$ 38.91	\$ 40.18	\$ 41.49	\$ 42.85	\$ 44.26	\$ 45.72	\$ 47.25	\$ 48.84	\$ 50.48	\$ 52.18	\$ 53.95	\$ 55.78	\$ 57.67	\$ 59.64	\$ 61.68	\$ 956.45
Existing Debt Service (millions)		\$ 34.56	\$ 31.85	\$ 31.37	\$ 33.26	\$ 33.25	\$ 33.23	\$ 33.22	\$ 33.20	\$ 32.99	\$ 32.56	\$ 32.53	\$ 32.35	\$ 32.01	\$ 28.49	\$ 23.08	\$ 22.09	\$ 22.07	\$ 21.93	\$ 18.01	\$ 13.00	\$ 12.42	\$ 587.46
New Debt Service (millions)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.11	\$ 5.29	\$ 12.57	\$ 19.65	\$ 20.42	\$ 22.20	\$ 22.20	\$ 22.20	\$ 22.20	\$ 22.20	\$ 22.20	\$ 23.05	\$ 217.26	
EOY \$ Balance (millions)		\$ 81.34	\$ 88.29	\$ 109.54	\$ 141.97	\$ 185.66	\$ 199.46	\$ 190.13	\$ 111.68	\$ 31.24	\$ 27.16	\$ 28.01	\$ 28.86	\$ 29.79	\$ 30.73	\$ 31.77	\$ 32.92	\$ 38.74	\$ 45.05	\$ 63.06	\$ 68.76	\$ 38.80	

### Escalation Factors:

<b>Customer Growth (Accounts)</b>																					
Residential	0.94%	1.16%	1.05%	1.34%	1.04%	0.93%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%
Non Residential - Monthly	1.51%	1.89%	0.39%	-5.10%	0.67%	1.18%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Non Residential - Quarterly	0.55%	0.84%	1.29%	-2.18%	-0.55%	-0.70%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
<b>Customer Growth (Accounts)</b>																					
Total Accounts Added	988	1,247	1,161	1,059	1,018	918	882	939	947	955	963	971	979	987	995	1,004	1,012	1,020	1,029	1,037	1,046
Residential	918	1,140	1,045	1,345	1,053	956	835	888	896	903	911	919	927	935	942	950	959	967	975	983	992
Non Residential - Monthly	25	35	6	-94	12	21	9	9	9	9	9	9	9	9	9	9	9	9	9	9	10
Non Residential - Quarterly	46	72	110	-191	-47	-59	39	42	42	43	43	43	43	43	44	44	44	44	45	45	45
<b>Volume/Customer (HCF)</b>																					
Residential	-1.65%	-1.27%	0.34%	-2.27%	-0.89%	0.04%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%
Non Residential - Monthly	-0.21%	-7.18%	8.41%	8.88%	6.62%	3.92%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%
Non Residential - Quarterly	-1.42%	-7.19%	-0.38%	4.40%	1.01%	1.00%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%	-0.33%
<b>O&amp;M</b>																					
Salary and Wages	4.21%	-0.13%	-2.22%	-2.60%	1.66%	9.23%	4.12%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Health	1.89%	17.48%	1.98%	1.70%	-5.05%	-2.30%	4.35%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Professional & Contractual Svcs	4.64%	-9.11%	-5.59%	8.33%	3.55%	12.80%	2.66%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%
Utility - Chemicals	0.49%	4.27%	-0.36%	24.05%	-4.28%	-2.73%	2.74%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%
Utility - Electric	-6.22%	-4.23%	15.32%	0.26%	0.16%	8.83%	-4.12%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%
All Other	3.93%	3.13%	1.42%	-0.87%	-2.97%	5.23%	5.74%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.59%	2.59%	2.59%	2.59%	2.59%	2.59%	2.59%	2.59%	2.59%

<b>Capital Program Cost (millions)</b>		\$ 22.06	\$ 31.64	\$ 41.440	\$ 41.891	\$ 35.976	\$ 48.35	\$ 73.41	\$ 147.03	\$ 154.32	\$ 124.87	\$ 110.89	\$ 173.60	\$ 167.44	\$ 91.92	\$ 109.02	\$ 89.44	\$ 88.16	\$ 91.27	\$ 86.78	\$ 103.49	\$ 143.44	\$ 1,976.44
Asset Management		\$ 11.60	\$ 14.04	\$ 18.30	\$ 23.78	\$ 22.01	\$ 21.59	\$ 30.23	\$ 34.88	\$ 30.21	\$ 22.34	\$ 26.18	\$ 39.15	\$ 42.26	\$ 45.30	\$ 60.43	\$ 39.59	\$ 40.95	\$ 42.84	\$ 37.09	\$ 52.52	\$ 91.15	\$ 746.44
Consent Decree		\$ 6.47	\$ 14.89	\$ 17.54	\$ 8.20	\$ 6.94	\$ 19.30	\$ 24.50	\$ 73.67	\$ 96.29	\$ 95.56	\$ 72.35	\$ 109.34	\$ 111.96	\$ 36.12	\$ 37.06	\$ 38.02	\$ 35.07	\$ 35.98	\$ 36.91	\$ 37.87	\$ 38.85	\$ 952.86
Other		\$ 2.98	\$ 1.72	\$ 4.67	\$ 7.48	\$ 5.13	\$ 5.30	\$ 16.89	\$ 36.68	\$ 26.02	\$ 5.17	\$ 10.56	\$ 23.31	\$ 11.07	\$ 8.29	\$ 9.27	\$ 9.51	\$ 9.75	\$ 10.01	\$ 10.26	\$ 10.53	\$ 10.80	\$ 235.42
Fixed Asset Purchases		\$ 1.01	\$ 0.99	\$ 0.93	\$ 2.43	\$ 1.90	\$ 2.17	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 2.15	\$ 2.21	\$ 2.27	\$ 2.32	\$ 2.38	\$ 2.45	\$ 2.51	\$ 2.57	\$ 2.64	\$ 41.73
<b>Capital Adjustments (millions)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Management		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3.54)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3.54)
Consent Decree		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13.38)	\$ (12.64)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26.02)
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7.99)	\$ (6.60)	\$ (3.69)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18.28)

### Debt Financing:

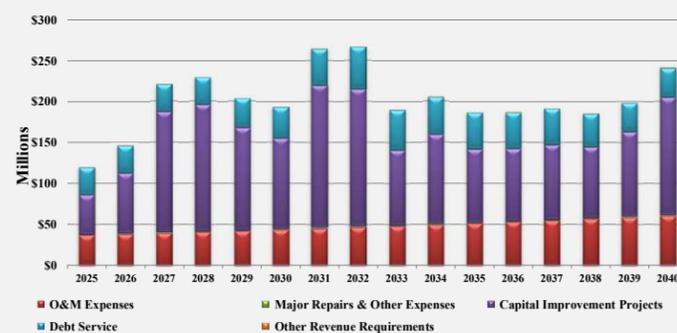
	(08/14/2019)	(09/16/2020)	(11/09/2021)																			
Bond Interest Rate	2.38%	1.57%	2.36%	0.00%	0.00%	4.50%	4.50%	4.50%	5.00%	5.00%	5.00%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Debt Financed Capital (millions)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44.20	\$ 31.10	\$ 97.80	\$ 95.30	\$ 10.30	\$ 23.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.50
Cash Financed Capital (millions)	\$ 20.27	\$ 30.99	\$ 40.56	\$ 44.24	\$ 35.15	\$ 48.35	\$ 73.41	\$ 147.03	\$ 154.32	\$ 80.67	\$ 80.67	\$ 79.79	\$ 75.80	\$ 81.62	\$ 85.12	\$ 89.44	\$ 88.16	\$ 91.27	\$ 86.78	\$ 103.49	\$ 131.94	\$ 1,660.55
Bond Issuance (millions)	\$ -	\$ -	\$ 70.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47.29	\$ 33.28	\$ 104.65	\$ 101.97	\$ 11.02	\$ 25.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406.57
Existing and Proposed P&I (millions)						Current (millions):	\$ 472.6	Existing & Proposed (millions):					\$ 1,164.1	After Fiscal Year 2040 (millions):					\$ 523.7			
Bond Financed	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Other Funding	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%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

### Key Performance Indicators:

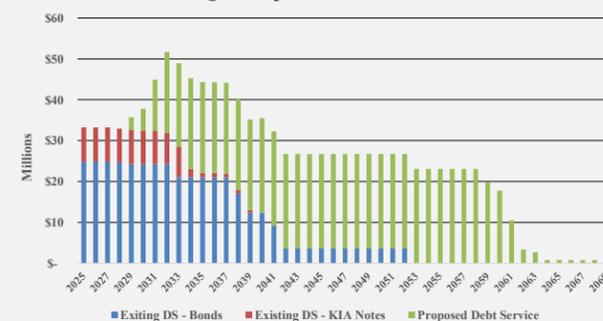
Operating Reserve (days)	✓ 839	✓ 923	✓ 1,127	✓ 1,440	✓ 1,885	✓ 1,926	✓ 1,783	✓ 1,014	✓ 275	✓ 231	✓ 231	✓ 230	✓ 230	✓ 230	✓ 230	✓ 230	✓ 262	✓ 295	✓ 399	✓ 421	✓ 230	<- Target > 200 Days
Debt Service Coverage - All Debt	✓ 220%	✓ 223%	✓ 251%	✓ 277%	✓ 315%	✓ 302%	✓ 310%	✓ 322%	✓ 337%	✓ 326%	✓ 324%	✓ 280%	✓ 249%	✓ 270%	✓ 298%	✓ 311%	✓ 319%	✓ 327%	✓ 357%	✓ 403%	✓ 396%	<- Target > 170%
Debt Service Coverage - Bonds	✓ 318%	✓ 347%	✓ 359%	✓ 370%	✓ 420%	✓ 403%	✓ 413%	✓ 430%	✓ 451%	✓ 424%	✓ 415%	✓ 342%	✓ 294%	✓ 318%	✓ 312%	✓ 319%	✓ 326%	✓ 334%	✓ 365%	✓ 409%	✓ 396%	
Debt as % of Revenue	✓ 33%	✓ 32%	✓ 29%	✓ 28%	✓ 25%	✓ 25%	✓ 24%	✓ 23%	✓ 22%	✓ 23%	✓ 23%	✓ 27%	✓ 30%	✓ 27%	✓ 25%	✓ 24%	✓ 23%	✓ 22%	✓ 20%	✓ 18%	✓ 18%	<- Target <= 40%
Debt to Operating Revenues	✓ 3.54	✓ 3.40	✓ 3.51	✓ 3.11	✓ 2.88	✓ 2.62	✓ 2.33	✓ 2.05	✓ 1.79	✓ 1.83	✓ 1.76	✓ 2.13	✓ 2.45	✓ 2.30	✓ 2.24	✓ 2.05	✓ 1.86	✓ 1.68	✓ 1.57	✓ 1.50	✓ 1.46	<- Target < 4.00



Sanitary Sewer Utility Projected Annual Expenses



Existing & Proposed Annual Debt Service



WW Scenario - 05/02/2025  
Draft CIP Budget & APRA Funding  
Draft O&M Budget

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