

Water and Sewer Authority of
Cabarrus County
Proposed
Annual Operating Budget
FY 2026-2027

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Water & Sewer Authority of Cabarrus County

Annual Operating Budget
Fiscal Year 2026-2027

Prepared

By:

Wendi Heglar, CPA
Finance Director

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March 19, 2026

Subject: Recommended FY 2026-2027 Budget

Dear Chairman Legg and Members of the Board of Directors:

I am pleased to present to you the recommended Fiscal Year 2026-2027 (FY 27) Budget for the Water and Sewer Authority of Cabarrus County (WSACC). The budget was prepared following the North Carolina Local Budget and Fiscal Control Act requirements. I want to thank the directors, managers, supervisors, and staff of WSACC for the many hours they spent developing, justifying, and discussing the numerous items contained within this proposed budget.

Three major areas have impacted the proposed WSACC operating budget. The first is hiring and retaining competent employees. To keep salary rates at market levels, I have included a 2.7% cost-of-living increase based on the 2025 Consumer Price Index (CPI). I have also included a merit increase of up to 4% in the budget.

The second item significantly impacting the budget is the increase in debt service associated with the issuance of \$84.96 million in revenue bonds in February 2024, which will result in a net increase in debt service of \$700,000.

The third impact would be the decrease in operating costs for chemicals and utilities. Due to the plant expansion and construction, the plant is operating more efficiently. For FY 27, we were able to take out the retained earnings used to cover the temporary increase in FY 26. We used retained earnings to cover part of the cost since it was linked to the construction and short-term inefficiencies.

After careful consideration, I recommend a one-point-one two percent (1.12%) increase in the variable sewer rate from \$1.870 to \$1.891 per thousand gallons. This increase would have a monthly impact of \$0.11 for a residential customer using 5,000 gallons. The increase in the fixed charge is detailed in the budget message later.

The proposed FY 27 Operating Fund budget is \$30,383,933, a 7.27% increase, or \$2,058,471 more than the prior year's budget.

<i>Operating Expense Increase</i>	<i>\$250,518</i>	
<i>Debt Service/Capital Increase</i>	<i>\$1,313,314</i>	<i>Increase for debt service (Phase 4)</i>
<i>Lake Howell Dam Repairs</i>	<i>\$494,639</i>	<i>Non-annual required repairs/rehab</i>

Revenues

As mentioned above, I recommend a one-point-one two percent (1.12%) increase in the variable sewer rate from \$1.870 to \$1.891 per thousand gallons of treated wastewater. The budgeted wastewater volume has increased from 7.39 billion gallons to 7.61 billion gallons; this represents

a three percent (3.0%) increase in billable flow. Based on historical data, budgeted flows have been increased for Concord, Kannapolis, Harrisburg, and Mt. Pleasant.

I recommend keeping the Septage Hauler Rate at \$0.07 per gallon, and the budgeted Septage Hauler revenue will remain unchanged.

Operating Expenses

The total operating expense (excluding capital outlay and debt service) increased by 1.48% or \$250,518. I have addressed the significant items below.

Salary and benefits have increased by \$544,000, or 6.39%. Major items are detailed below:

- Based on employee performance evaluation, I recommend up to a four percent (4%) merit increase. Salary is \$200,000, and fringe benefits are \$50,000, totaling \$250,000. The budget includes an estimated average increase of 3.25%.
- I have also included a cost-of-living increase of 2.7% based on the CPI increase last year. This annual increase will keep salaries in line with inflation and market rates. The estimated cost of the cost-of-living increase is \$160,000 in salaries and \$40,000 in fringe benefits, totaling \$200,000.
- An increase in the Local Government Retirement System employer contribution rate from 14.38% to 15.12%, costing \$44,000.
- Increase in health insurance cost of 4.8%, totaling \$50,000. This is an estimate based on the market. We will get the final numbers in late April. This is the first increase for health insurance since FY 24.

Utilities decreased by \$165,000, or 6.44%. The decrease is related to the Rocky River Regional Wastewater Treatment Plant's (RRRWWTP) construction and expansion to 30 million gallons per day (MGD) and portions of the Phase 4 expansion to 34 MGD coming online.

Chemicals decreased by \$433,000, or 20.22%. As mentioned above, the expansion and construction have reduced chemical use as the plant has become more efficient.

Insurance increased by \$59,000, or 22.34%. In addition to the increased insurance cost, we have added Phase 3 assets. We are working with our insurance carrier to mitigate the increase.

All other line items in operating expenses result in a \$5,000 increase. Also, in this budget, we no longer account for Biosolids Import/Incineration separately. The costs have been absorbed into the RRRWWTP budget.

Debt Service-Fixed Charges

WSACC issued \$65.5 million in revenue bonds in May 2022 and an additional \$84.96 million in February 2024 to expand the RRRWWTP from 26.5 MGD to 30 MGD, then to 34 MGD. WSACC absorbed the debt service on the \$65.5 million revenue bonds in the prior years. However, the \$84.96 million in revenue bonds issued in February 2024 will require increases in fixed charges in FY 27 for the principal payments. The net increase in fixed charges due to the new debt service is \$1,400,000; however, we will use \$700,000 in FY 26 reserves to smooth this increase over a three-year period.

System Development Fee

I recommend that the System Development Fee (SDF) rates calculated by Raftelis Financial Consultants, adopted in the previous fiscal year, continue to be used in FY 27. The budget

document includes a complete schedule of the SDF charges. Due to the uncertainty of the current economic climate, the proposed budget for the SDF Reserve Fund will remain at the previous year's budgeted level of \$3.2 million. The entire amount of SDF collected will be placed in reserves until the Board approves the transfer to capital projects.

Lake Howell

The budgeted operating cost of Lake Howell has increased from \$335,615 to \$830,254. Based on the agreed-upon allocation of operating costs, Concord's annual amount is \$682,386, and Kannapolis's is \$147,868. This year's budget includes a \$480,000 capital item for dam repairs, which accounts for the majority of the increase. Lake Howell's dam is now approaching 35 years in age, and this increase accounts for a significant repair/rehab project.

Capital Improvement Plan

Included in this year's budget is the proposed 6-year Capital Improvement Plan (CIP) as requested by the Board. As can be seen within the 6-year CIP, the capital needs in our system will require significant investment in the coming years. Color-coding shows the proposed funding sources for each project. It should be noted that it is currently forecasted that the expansion to 36MGD and the expansion to 45MGD are the only two projects that would require new debt. As in the past, this CIP is an overview of the current forecasted WSACC capital needs, and all projects must receive Board approval individually to move forward with design and/or construction.

Final Comments

Preparing this budget for the WSACC Board of Directors is always a very tough and time-consuming effort, but thanks to the amazing staff at WSACC, it is an efficient process and ensures WSACC continues to operate cost-effectively.

Our staff at WSACC is our greatest asset. Over the past 20 years, WSACC has increased from 57 full-time staff to 60. This increase of 3 staff over 20 years, a five percent (5%) increase, consists of 5 new field-level positions and a net reduction of 2 positions in the administrative levels. This is only possible with highly motivated employees who have bought into WSACC's success.

Growth within our great towns/cities will continue to be a challenge in the future. This budget and CIP take steps to ensure WSACC is well-positioned to meet those growth needs. Included in that process is ensuring we have the permits to expand our wastewater treatment plants into the future, along with the collections system required to transport the wastewater to WSACC wastewater treatment facilities.

I look forward to your comments and questions regarding the recommended budget.

Respectfully submitted,



Chad VonCannon, PE
Executive Director

**Water and Sewer Authority of Cabarrus County
Budget Summary
Fiscal Year 2026 - 2027**

Operating Fund

Revenues

Variable Flow- Operation and Maintenance	\$ 14,384,837
Fixed Shares-Treatment	10,605,592
Fixed Shares-Interceptor	1,034,002
Surcharges	893,200
Program Fees	94,140
Sample & Lab Fees	214,222
Lake Howell Charges	830,254
Import Biosolids Charges	400,000
Septage Haulers	500,000
Investment Earnings	700,000
Retained Earnings Appropriated	700,000
Other	<u>27,686</u>

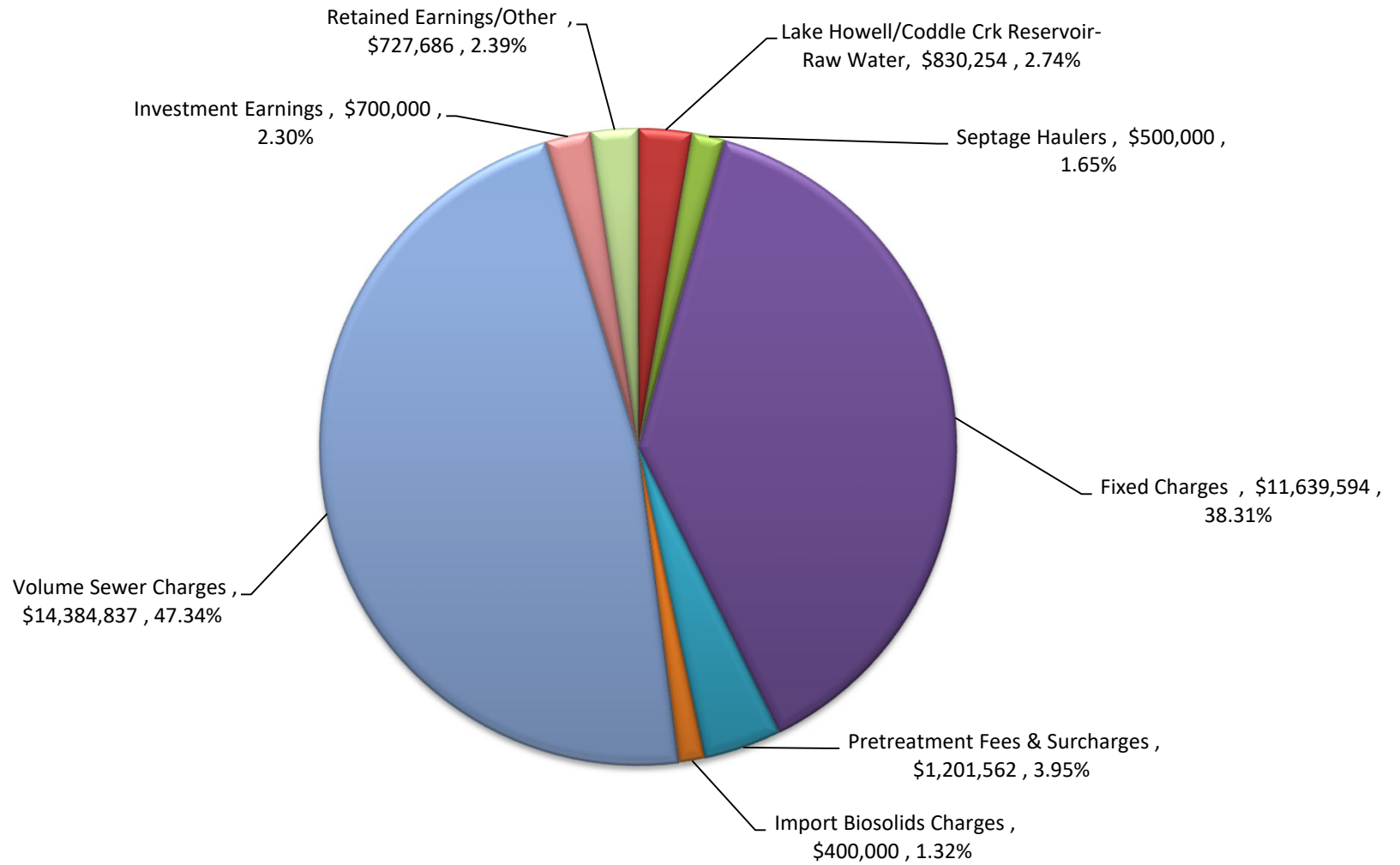
Total Revenues Operating Fund \$ 30,383,933

Expenses

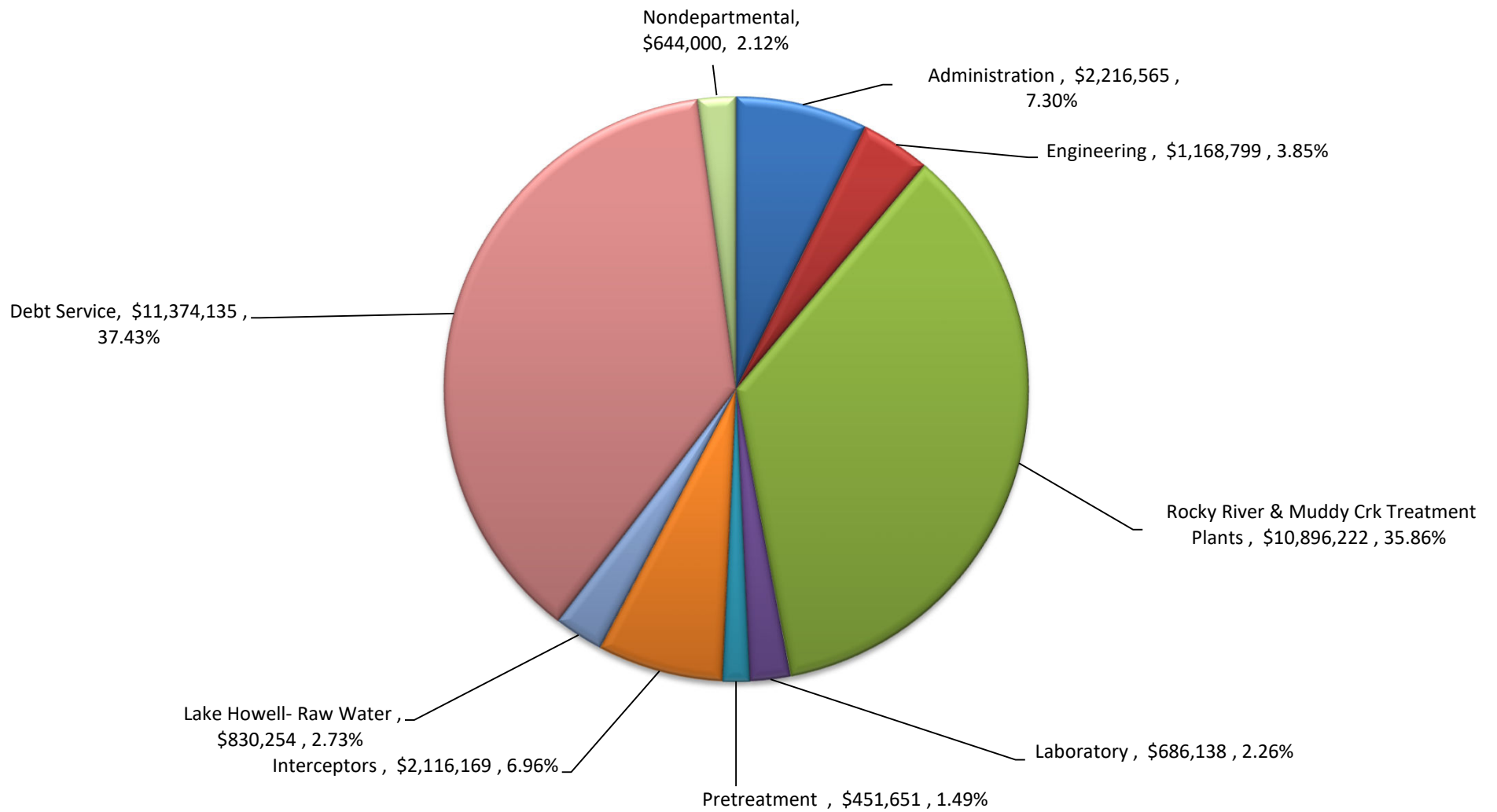
Administration	\$ 2,216,565
Engineering	1,168,799
Rocky River Regional Waste Water Treatment Plant	10,521,521
Laboratory	686,138
Pretreatment	451,651
Muddy Creek Waste Water Treatment Plant	374,701
Interceptors	2,116,169
Lake Howell Reservoir	830,254
Debt Service-Treatment	10,754,135
Debt Service-Interceptor	620,000
Nondepartmental	<u>644,000</u>

Total Expenses Operating Fund \$ 30,383,933

Operating Fund Revenues-- By Source FY 2026-2027



Operating Fund Expenses-- By Department FY 2026-2027



**Water and Sewer Authority of Cabarrus County
Budget Summary
2026 - 2027**

System Development Fee Fund

Revenues

System Development Fee \$ 3,200,000

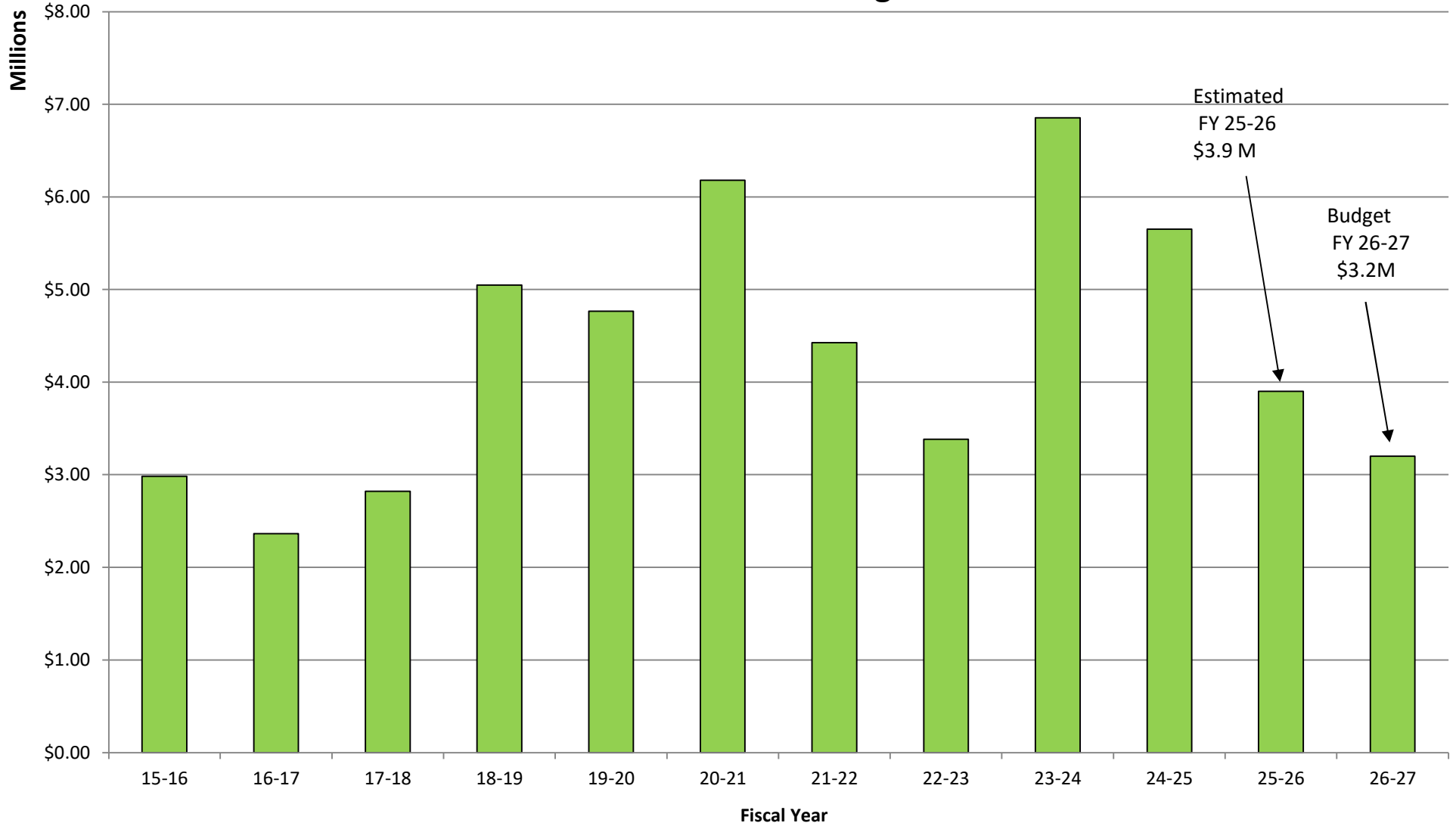
Total Revenues System Development Fee Fund \$ 3,200,000

Expenses

Contribution to System Development Fee Reserve \$ 3,200,000

Total Expenses System Development Fee Fund \$ 3,200,000

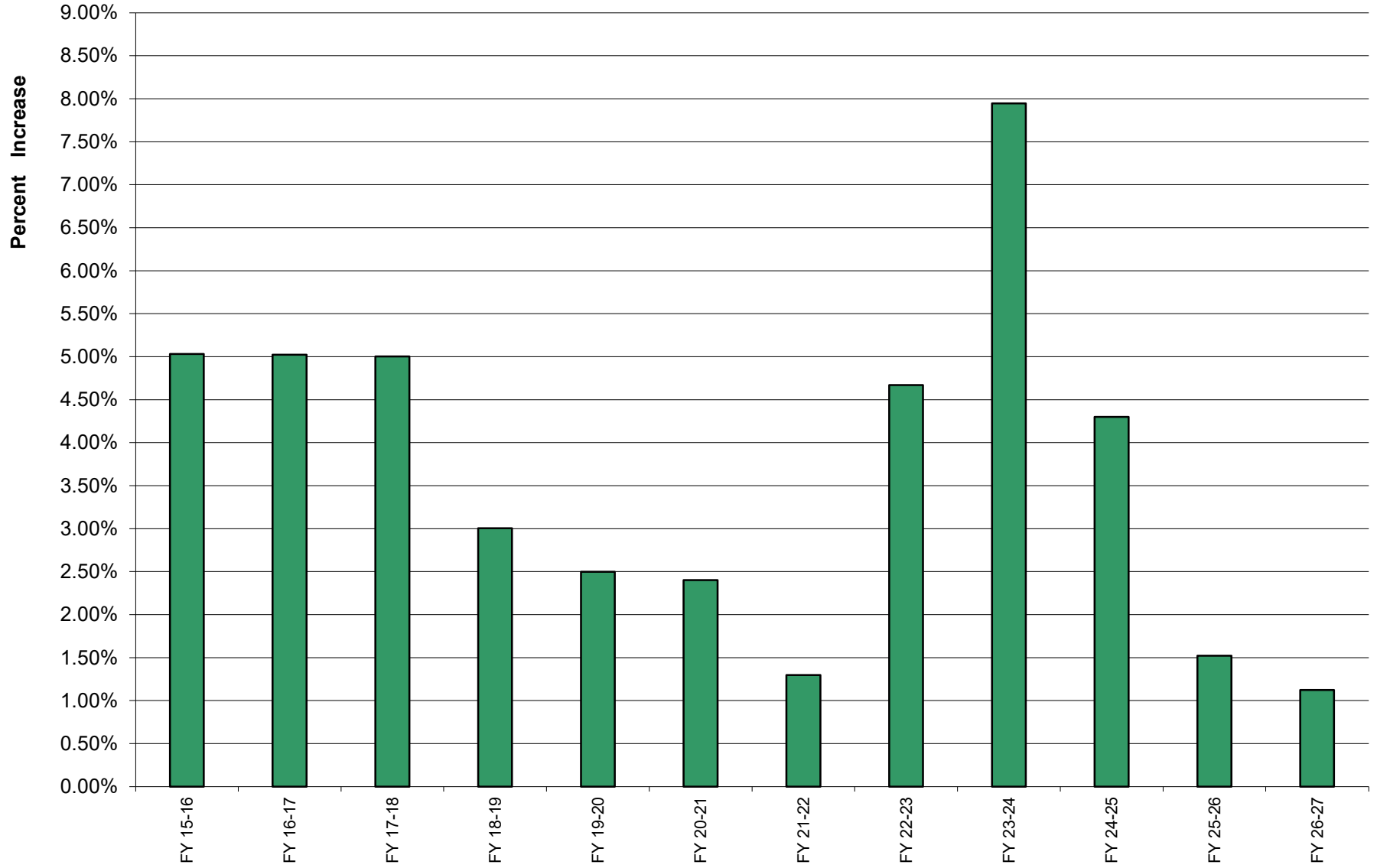
Actual System Development Fee Collections for Prior Years and Estimated FY 25-26 and Budgeted FY 26-27



Water and Sewer Authority of Cabarrus County
Capital Outlay Requests
For the Fiscal Year 2026-2027

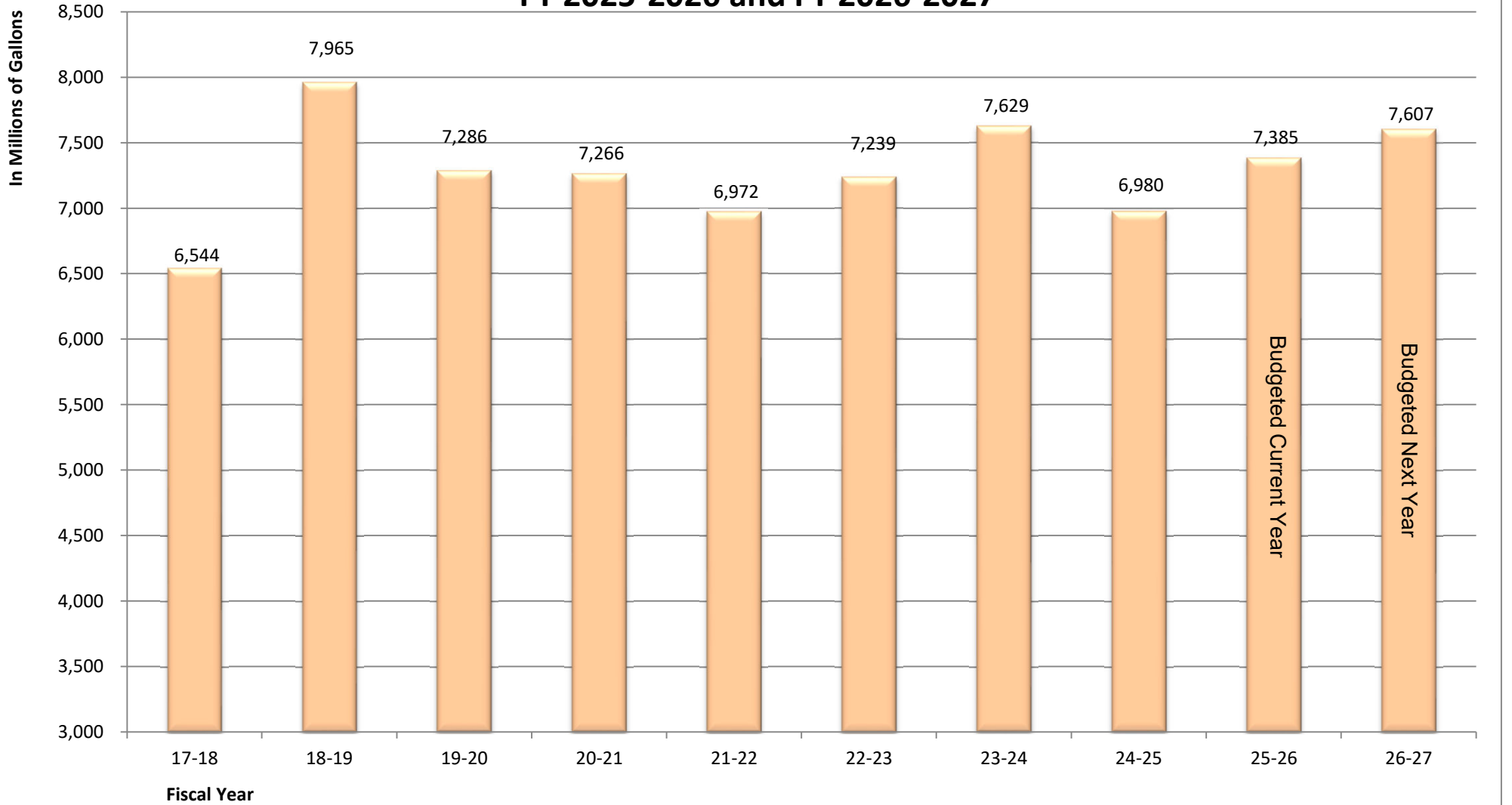
<u>Department</u>	<u>Item</u>	<u>Amount</u>	<u>Subtotals</u>	<u>Total Budgeted</u>
<u>RRRWTP</u>				
	<u>Equipment</u>			
	Dewatering Sludge Pipe	\$ 27,873		
	Replacement Assembly NPW Scrubber for Furnace	\$ 7,839		
	5800 Isco Sampler for TOX	\$ 12,000		
	Centrifuge Rotating Assembly and Brick	\$ 256,775		
	Trough and parts	\$ 26,970		
	Replacement Level Transmitters	\$ 20,000	\$ 351,457	
	<u>Bldg. & Grounds</u>			
	Refurbish Concrete as Needed	\$ 200,000	\$ 200,000	
				<u>Total RRRWTP</u>
				<u>\$ 551,457</u>
<u>Interceptors</u>				
	<u>Lines & Stations</u>			
	Interceptor Line Rehab-Per I & I Study	\$ 400,000		
	Replace manholes and line segments identified as needing replacement or repair.		\$ 400,000	
	<u>Equipment</u>			
	Bush-Hog Deck and Trailer	\$ 14,000		
			\$ 14,000	
				<u>Total Interceptor</u>
				<u>\$ 414,000</u>
	Total Capital Outlay Sewer Budgets--Funded Out of Fixed Charges			<u>\$ 965,457</u>
<u>Lake Howell</u>				
	<u>Dam & Spillway</u>			
	Lake Howell Principal Spillway Repair	\$ 480,000		
			\$ 480,000	
	Total Capital Outlay Lake Howell Budget--Funded Out of Raw Water Charges			<u>Total Lake Howell</u>
				<u>\$ 480,000</u>

Historic Summary of WSACC Annual Variable Rate Increases

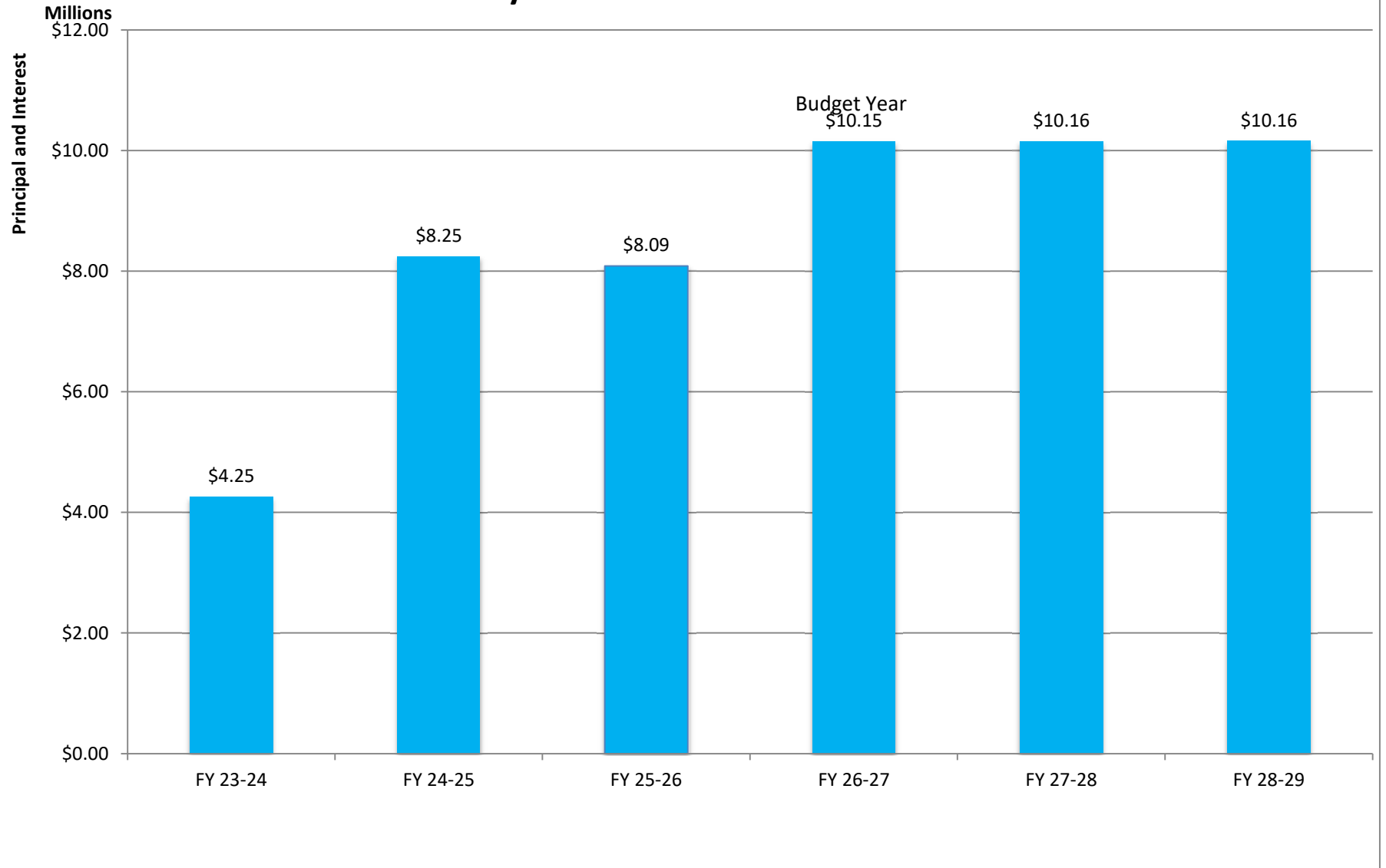


All Increases Expressed As A Percentage.

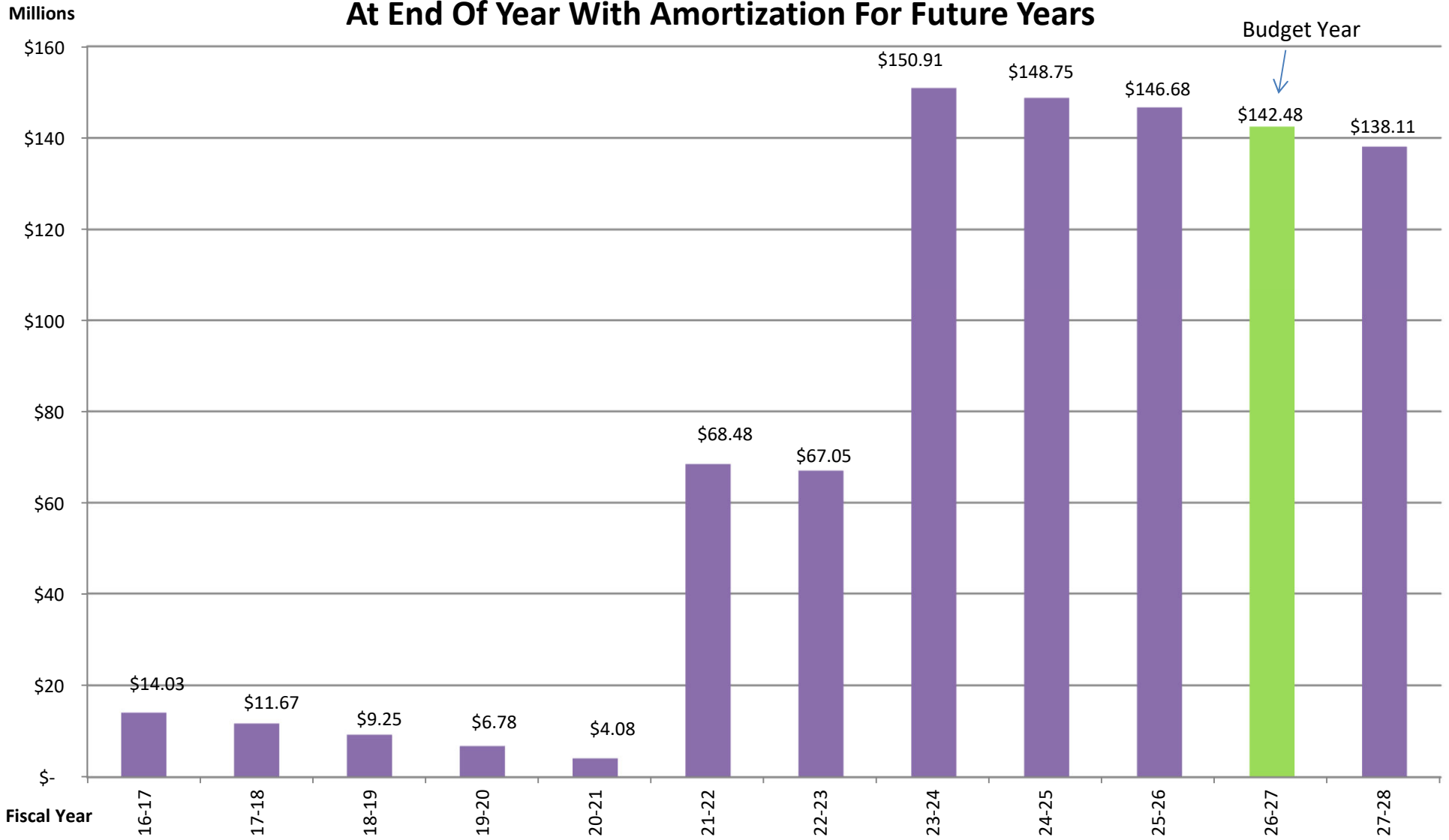
Actual Historic WSACC Billable Flows With Budgeted Flow Projections For FY 2025-2026 and FY 2026-2027



Summary of WSACC Annual Debt Service



WSACC Historic Annual Total Outstanding Debt (In \$ Millions) At End Of Year With Amortization For Future Years



**Water & Sewer Authority of Cabarrus County
 Operation & Maintenance Variable Sewer Rate
 2026-2027 Fiscal Year**

	<u>Proposed Rate /1,000 gallons</u>	<u>Prior Year Rate /1,000 gallons</u>	<u>Percent Increase</u>
Operation & Maintenance Rate/ 1,000 gal.	<u>\$ 1.891</u>	<u>\$1.870</u>	<u>1.12%</u>
Budgeted Sewer Flow in Million Gallons	7,607		
Average Daily Flow in Million Gallons 20.841			
Cost to Recover Through O&M Variable Rate	<u>\$ 14,385,525</u>		
Revenue generated for each penny in variable rate	<u>\$ 76,074</u>		
<i>Increase on Customer with 5,000 gallons per month</i>		<i>\$0.11</i>	
<i>Increase on Customer with 60,000 gallons per year</i>		<i>\$1.26</i>	

**Water & Sewer Authority of Cabarrus County
Rates and Charges-Septage, Liquid and Cake Biosolids
For Fiscal Year 2026-2027**

Septage Haulers

For liquid septage of household strength and volatility	\$	0.070	per	gallon
	\$	70.00	per	1,000 gallons

Bulk Haulers-Liquid Biosolids

For bulk haulers the charge will be determined on a case by case basis by the Engineering Director based on the percent solids, volatility, impact on the plant and the need for additional volume.

Bulk Haulers-Cake Biosolids

For bulk haulers the charge will be determined on a case by case basis by the Engineering Director based on the percent solids, volatility, impact on the plant and the need for additional volume.

**Water & Sewer Authority of Cabarrus County
Rates and Charges
For Fiscal Year 2026-2027**

PROGRAM FEE SCHEDULE

Following is a list of the known industries and the Program Fees assessed to each. Other industries added to the program during the year will be required to pay a Program Fee as specified in the Sewer Use Ordinance and prorated for the months remaining in the fiscal year.

	MONTHLY PROGRAM COST	MONTHLY SAMPLING FEE
Americhem	\$ 100.00	\$ 471.00
Atruim Cabarrus	\$ 200.00	\$ 942.00
Carvana	\$ 45.00	\$ 168.17
Celgard, LLC	\$ 75.00	\$ 163.50
CMS Landfill V BFI	\$ 285.00	\$ 1,038.42
Charlotte Water-CMUD	\$ 1,700.00	\$ 1,463.25
City of Concord - Hillgrove	\$ 1,180.00	\$ 925.83
City of Kannapolis -Water Trmt Plant	\$ 100.00	\$ 325.17
Corning-Concord Facility	\$ 100.00	\$ 471.00
Eli Lilly	\$ 200.00	\$ 568.42
Galvan Industries	\$ 100.00	\$ 471.00
HeiQ Chem-Tex	\$ 100.00	\$ 490.33
Heritage-Crystal Clean	\$ 1,645.00	\$ 1,210.08
Intertape Polymer- MCWWTP	\$ 100.00	\$ 1,189.67
Kanthal	\$ 45.00	\$ 325.17
Krispy Kreme	\$ 145.00	\$ 493.33
NC Reserch Campus	\$ 150.00	\$ 650.34
Oldcastle Infrastructure	\$ 45.00	\$ 198.00
Owens Corning	\$ 100.00	\$ 594.33
Perdue Farms	\$ 420.00	\$ 908.00
Prime Beverage	\$ 270.00	\$ 1,228.33
S&D Commercial Park	\$ 335.00	\$ 1,054.33
Star America	\$ 100.00	\$ 471.00
Stericycle	\$ 205.00	\$ 834.84
Steris	\$ 100.00	\$ 471.00
	<hr/>	<hr/>
Monthly Total	\$ <u>7,845.00</u>	\$ <u>17,126.51</u>
	<hr/>	<hr/>
Yearly Total	\$ <u>94,140.00</u>	\$ <u>205,518.12</u>

**Water & Sewer Authority of Cabarrus County
Rates and Charges
For Fiscal Year 2026-2027**

LABORATORY FEES

BOD	\$29.00
COD	\$34.00
TSS	\$18.00
VSS	\$25.00
NH3-N	\$26.00
pH	\$11.00
ALKALINITY	\$20.00
SS	\$18.00
CONDUCTIVITY	\$19.00

OTHER ANALYSES:

OIL & GREASE	\$67.00
MERCURY	\$32.00
CYANIDE	\$49.00
CHLORIDES	\$23.00
FECAL COLIFORM	\$39.00
TKN	\$38.00
T PHOSPHORUS	\$28.00

METALS - ICP-MS:

COPPER	\$29.00
SILVER	\$29.00
ZINC	\$29.00
ARSENIC	\$29.00
BERYLLIUM	\$29.00
CADMIUM	\$29.00
CHROMIUM	\$29.00
LEAD	\$29.00
NICKEL	\$29.00
SELENIUM	\$29.00

SDWA DRINKING WATER ANALYSES:

T COLIFORM	\$32.00
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SAMPLER RENTAL DAILY	\$47.00
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Containers	\$8.00
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Inconvenience Fee/Day	\$ 32.00
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**HIGH STRENGTH SURCHARGE RATES
(PER LB)**

BOD	\$0.062
COD	\$0.110
TSS	\$0.294
NH3-N	\$0.358
*OTHERS	\$0.453

APPLICATION/ADMIN FEES

Pretreatment Permit	\$ 400
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Septage Haulers Permit	\$ 300
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*All sewer users shall be surcharged for concentrations exceeding the limitation established by the Sewer Use Ordinance.

SEPTAGE HAULER RATES \$0.070 per gallon

**WATER AND SEWER AUTHORITY OF CABARRUS COUNTY
2026-27 RATE CALCULATIONS
Lake Howell Reservoir -- Raw Water Permitted Capacity Rates**

Rate Calculation

Total Budgeted Expense	\$	<u>830,254</u>
Total Permitted Raw Water Withdrawal in MGD's		14.600 MGD's
Raw Water Permitted Capacity Rate Per Million Gallons	\$	56,867

**Allocation of Lake Howell Expense To Concord and Kannapolis
Based on Allocated Permitted Raw Water Capacity**

	<u>Permitted Flows In MGD</u>	<u>Yearly Charge</u>	<u>Monthly Charge</u>	
Concord Share	12.000	\$ 682,386	\$ 56,865.48	82.19%
Kannapolis Share	<u>2.600</u>	<u>\$ 147,868</u>	\$ 12,322.35	17.81%
Total	<u>14.600</u>	<u>\$ 830,254</u>		

By agreement between the Cities of Concord and Kannapolis, the methodology used to allocate expenses will be on a proportional basis.

Allocated Permitted Flows per 2006 Settlement Agreement

	<u>Permitted Flows In MGD</u>	<u>Percentage of Permitted Flow</u>
Concord Share	12.000	82.1918%
Kannapolis Share	<u>2.600</u>	<u>17.8082%</u>
Total	<u>14.600</u>	<u>100.0000%</u>

**WATER AND SEWER AUTHORITY OF CABARRUS COUNTY
BUDGETED CHARGES TO CUSTOMERS/MUNICIPALITIES 2026-2027**

	FY 2025-2026			FY 2026-2027			Difference
	Fixed Treatment	Fixed Interceptor	Total	Fixed Treatment	Fixed Interceptor	Total	Increase (Decrease)
Concord	\$ 5,729,061	\$ 538,730	\$ 6,267,791	\$ 6,134,937	\$ 554,096	\$ 6,689,033	\$ 421,242
Mt. Pleasant	\$ 136,913	\$ 13,011	\$ 149,924	\$ 140,842	\$ 12,610	\$ 153,452	\$ 3,528
Harrisburg	\$ 1,084,964	\$ 101,973	\$ 1,186,937	\$ 1,166,315	\$ 105,253	\$ 1,271,568	\$ 84,631
Kannapolis	\$ 2,760,510	\$ 259,553	\$ 3,020,063	\$ 2,879,434	\$ 259,909	\$ 3,139,343	\$ 119,280
Charlotte Wtr	\$ 302,885	\$ 98,680	\$ 401,565	\$ 284,064	\$ 102,134	\$ 386,198	\$ (15,367)
	\$ 10,014,333	\$ 1,011,947	\$ 11,026,280	\$ 10,605,592	\$ 1,034,002	\$ 11,639,594	\$ 613,314
	FY 2025-2026			FY 2026-2027			Difference
Budgeted	Variable Combined		Total	Variable Combined		Total	Increase (Decrease)
Concord	\$ 6,458,980		\$ 6,458,980	\$ 6,758,434		\$ 6,758,434	\$ 299,454
Mt. Pleasant	\$ 134,640		\$ 134,640	\$ 139,934		\$ 139,934	\$ 5,294
Harrisburg	\$ 1,230,460		\$ 1,230,460	\$ 1,268,861		\$ 1,268,861	\$ 38,401
Kannapolis	\$ 2,956,470		\$ 2,956,470	\$ 3,048,292		\$ 3,048,292	\$ 91,822
Charlotte Wtr	\$ 3,029,400		\$ 3,029,400	\$ 3,169,316		\$ 3,169,316	\$ 139,916
	\$ 13,809,950		\$ 13,809,950	\$ 14,384,837		\$ 14,384,837	\$ 574,887
	Budgeted Flow in MG's CAL	Growth in Flow	Total Fixed & Variable	Budgeted Flow in MG's CAL	Growth in Flow	Total Fixed & Variable	Total Difference
Concord	3,454.0	10.00%	\$ 12,726,771	3,574.0	3.47%	\$ 13,447,467	\$ 720,696
Mt. Pleasant	72.0	2.86%	\$ 284,564	74.0	2.78%	\$ 293,386	\$ 8,822
Harrisburg	658.0	6.99%	\$ 2,417,397	671.0	1.98%	\$ 2,540,429	\$ 123,032
Kannapolis	1,581.0	3.00%	\$ 5,976,533	1,612.0	1.96%	\$ 6,187,635	\$ 211,102
Charlotte Wtr	1,620.0	0.00%	\$ 3,430,965	1,676.0	3.46%	\$ 3,555,514	\$ 124,549
	7,385.0	5.80%	\$ 24,836,230	7,607.0	3.01%	\$ 26,024,431	\$ 1,188,201

**WSACC Summary of Budgeted Charges
Fiscal Year 2026-2027**

City of Concord

	<u>Annual</u>	<u>Monthly</u>
Fixed Charges-Debt Service and Capital Outlay		
Treatment	\$ 6,134,937	\$ 511,244.75
Interceptor	<u>\$ 554,096</u>	<u>\$ 46,174.67</u>
Total Fixed Amount	<u>\$ 6,689,033</u>	<u>\$ 557,419.42</u>
Variable Charges O & M (1)		
Budgeted Flow 3,574,000,000 gal.		
Trmt & Inter Rate \$1.891 /1000 gal.	\$ 6,758,434	\$ 563,202.83
Total Estimated Variable Amount	<u>\$ 6,758,434</u>	<u>\$ 563,202.83</u>
Total Estimated Amount	<u><u>\$ 13,447,467</u></u>	<u><u>\$ 1,120,622.25</u></u>

(1) Variable charges will be based on actual flow.

**WSACC Summary of Budgeted Charges
Fiscal Year 2026-2027**

Charlotte Water

	<u>Annual</u>	<u>Monthly</u>
Fixed Charges-Capital Outlay		
Treatment	\$ 284,064	\$ 23,672.00
Interceptor	<u>\$ 102,134</u>	<u>\$ 8,511.17</u>
Total Fixed Amount	<u>\$ 386,198</u>	<u>\$ 32,183.17</u>
Variable Charges O & M (1)		
Budgeted Flow 1,676,000,000 gal.		
Trmt & Inter Rate \$1.891 /1000 gal.	\$ 3,169,316	\$ 264,109.67
Total Estimated Variable Amount	<u>\$ 3,169,316</u>	<u>\$ 264,109.67</u>
Total Estimated Amount	<u>\$ 3,555,514</u>	<u>\$ 296,292.83</u>

(1) Variable charges will be based on actual flow.

**WSACC Summary of Budgeted Charges
Fiscal Year 2026-2027**

Town of Harrisburg

	<u>Annual</u>	<u>Monthly</u>
Fixed Charges-Debt Service and Capital Outlay		
Treatment	\$ 1,166,315	\$ 97,192.92
Interceptor	<u>\$ 105,253</u>	<u>\$ 8,771.08</u>
Total Fixed Amount	<u>\$ 1,271,568</u>	<u>\$ 105,964.00</u>
Variable Charges O & M (1)		
Budgeted Flow 671,000,000 gal.		
Trmt & Inter Rate \$1.891 /1000 gal.	\$ 1,268,861	\$ 105,738.42
Total Estimated Variable Amount	<u>\$ 1,268,861</u>	<u>\$ 105,738.42</u>
Total Estimated Amount	<u><u>\$ 2,540,429</u></u>	<u><u>\$ 211,702.42</u></u>

(1) Variable charges will be based on actual flow.

**WSACC Summary of Budgeted Charges
Fiscal Year 2026-2027**

City of Kannapolis

	<u>Annual</u>	<u>Monthly</u>
Fixed Charges-Debt Service and Capital Outlay		
Treatment	\$ 2,879,434	\$ 239,952.83
Interceptor	<u>\$ 259,909</u>	<u>\$ 21,659.08</u>
Total Fixed Amount	<u><u>\$ 3,139,343</u></u>	<u><u>\$ 261,611.92</u></u>
 Variable Charges O & M (1)		
Budgeted Flow 1,612,000,000 gal.		
Trmt & Inter Rate \$1.8910 /1000 gal.	\$ 3,048,292	\$ 254,024.33
Total Estimated Variable Amount	<u><u>\$ 3,048,292</u></u>	<u><u>\$ 254,024.33</u></u>
Total Estimated Amount	<u><u>\$ 6,187,635</u></u>	<u><u>\$ 515,636.25</u></u>

(1) Variable charges will be based on actual flow.

**WSACC Summary of Budgeted Charges
Fiscal Year 2026-2027**

Town of Mt. Pleasant

	<u>Annual</u>	<u>Monthly</u>
Fixed Charges-Debt Service and Capital Outlay		
Treatment	\$ 140,842	\$ 11,736.83
Interceptor	<u>\$ 12,610</u>	<u>\$ 1,050.83</u>
Total Fixed Amount	<u>\$ 153,452</u>	<u>\$ 12,787.67</u>
Variable Charges O & M (1)		
Budgeted Flow 74,000,000 gal.		
Trmt & Inter Rate \$1.891 /1000 gal.	\$ 139,934	\$ 11,661.17
Total Estimated Variable Amount	<u>\$ 139,934</u>	<u>\$ 11,661.17</u>
Total Estimated Amount	<u><u>\$ 293,386</u></u>	<u><u>\$ 24,448.83</u></u>

(1) Variable charges will be based on actual flow.

Water & Sewer Authority of Cabarrus County
System Development Fees (Wholesale)
Effective July 1, 2026-June 30, 2027

<u>Meter Size in Inches</u>	<u>System Development Fees</u>
5/8 & 3/4" or Single-Family	\$ 2,968
1"	\$ 4,947
1.5"	\$ 9,893
2"	\$ 15,829
3"	\$ 31,659
4"	\$ 49,467
6"	\$ 98,933
8"	\$ 158,293
10"	\$ 415,520
12"	\$ 524,347

Multi-Family System Development Fees*

Multi-Family 1 or 2 Bedrooms	\$ 1,696
Multi-Family Greater Than 2 Bedrooms	\$ 2,968

*Apartments, Townhomes, Condos, Duplexes etc.