

PASSED

ORDINANCE G-2026-02

INTRODUCING: Ben Trockman
Mary Allen
Paul Green
COMMITTEE: Public Works

PERMANENT RECORD

**AN ORDINANCE AMENDING CHAPTER 8.05.090
OF THE EVANSVILLE MUNICIPAL CODE
TO INCREASE CURBSIDE REFUSE COLLECTION FEES**

WHEREAS, Chapter 8.05.040 authorizes the Evansville Water and Sewer Utility Board to provide for collection and disposal of all household refuse which accumulates from time to time on or about the premises of all residences in the City; and

WHEREAS, the costs of providing curbside refuse collection services and, in particular, curbside recycling services, in the City have continued to increase; and

WHEREAS, the Evansville Water and Sewer Utility Board have determined that curbside trash collection rates need to be adjusted so as to cover the cost of providing curbside trash collection and recycling services; and

WHEREAS, Chapter 8.05.130 of the Evansville Municipal Code provides that before any rate adjustment may be made, the Evansville Water and Sewer Utility Board must file with the Clerk, the Common Council and the Office of the Mayor a report examining the rates and charges which contains recommendations for adjustments and modifications; and

WHEREAS, the Evansville Water and Sewer Utility Board filed a report examining the rates and charges with recommendations for adjustments and modifications; and

WHEREAS, the Common Council believes it to be in the best interest for the City and its citizens to continue to provide curbside refuse collection and recycling services.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Evansville, Indiana that Chapter 8.05 of the Evansville Municipal Code is hereby amended as follows:

Section 1. Amendment of Section 8.05.090 of the Evansville Municipal Code. Section 8.05.090 of the Evansville Municipal Code shall be amended by deleting said Section 8.05.090(B)(1) as presently constituted and substituting, in lieu thereof, the following:

FILED

DEC 29 2025

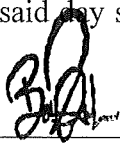
Gama Windhorst
City Clerk

"8.05.090(B) Fees.

1. Effective Billing Date. February 1, 2026, there is hereby imposed a fee of \$15.30 per month upon each residential unit contained in a structure consisting of one (1) to five (5) residential units. (Effective Billing Date: January 1, 2027 - \$17.30 per month. Effective Billing Date: January 1, 2028 - \$20.92)."

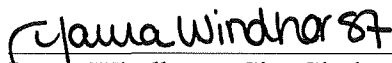
Section 2. Effective Date. This Ordinance shall be in full force and effective after its passage by the City Council and signing by the Mayor.

PASSED BY the Common Council of the City of Evansville, Indiana, on the 9 day of ~~January~~ ^{February}, 2026, and on said day signed by the President of the Common Council and attested by the City Clerk.

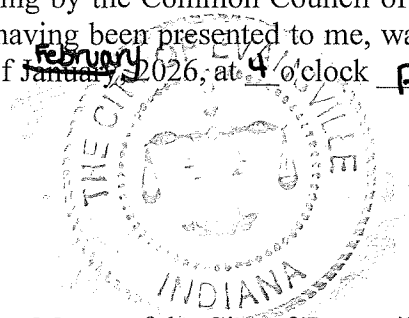


Ben Trockman, President
Common Council City of Evansville, Indiana

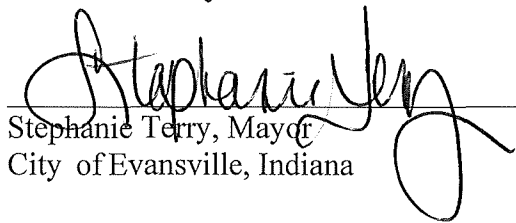
I ATTEST to the passage and adoption of the foregoing by the Common Council of the City of Evansville, Indiana on the above date and the same, having been presented to me, was delivered to the Mayor of the City of Evansville on the 10th day of ~~January~~ ^{February}, 2026, at 4 o'clock P.m. for the Mayor's consideration and action thereto.



Laura Windhorst, City Clerk
City of Evansville, Indiana



Having examined the foregoing Ordinance, I do now, as Mayor of the City of Evansville, Indiana, approve said Ordinance and return the same to the City Clerk this 11 day of ~~January~~ ^{February}, 2026, at 10 o'clock a.m.



Stephanie Terry, Mayor
City of Evansville, Indiana

Taylor ✓
Heronemus ✓
Hatfield ✓
Koehler Lindsey X
Brinkmeyer ✓

Allen ✓
Green ✓
Johnson ✓
Trockman ✓

Passed 8-1

January 30, 2026

Mr. Victor Kelson, Director of Utilities
Evansville Water & Sewer Utility
P.O. Box 19
1 N.W. Martin Luther King Jr. Blvd. #104
Evansville, IN 47708-1833

Baker Tilly Advisory Group, LP
9229 Delegates Row, Suite 400
Indianapolis, IN 46240
United States of America

T: +1 (317) 465 1500
F: +1 (317) 465 1550
bakertilly.com

Re: Evansville (Indiana) Municipal Sewage Works
Trash Rate Analysis

Dear Vic:

In connection with the Trash Rate Study for the Sewage Works of the City of Evansville, we have, at your request, prepared this special purpose report. This special purpose report includes the following schedules

Page (s)

2	Comparative Statement of Revenue and Expenses
3	Calculated Residential, Yard waste and Recycling Collection Cost per Residential Customer and Proposed Rates
4	Comparison of Residential Trash Fees for Local Indiana Communities

In the preparation of these schedules, assumptions were made as noted regarding certain future events. As is the case with such assumptions regarding future events and transactions, some or all may not occur as expected, and the resulting differences could be material. We have not examined the underlying assumptions nor have we audited or reviewed the historical data. Consequently, we express no opinion thereon, nor do we have a responsibility to prepare subsequent reports.

Baker Tilly Advisory Group, LLC

EVANSVILLE (INDIANA) MUNICIPAL SEWAGE WORKS
- Refuse -

COMPARATIVE STATEMENT OF REVENUES AND EXPENSES

	Calendar Year			
	2022	2023	2024	2025
Operating Revenues:				
Refuse fees	\$6,125,900	\$6,155,335	\$6,213,337	\$6,195,784
Delinquent charges	150,681	136,339	147,730	125,269
Total Operating Revenues	6,276,581	6,291,674	6,361,067	6,321,053
Operating Expenses:				
Contractual expenses:				
Refuse	5,710,392	5,877,093	6,089,759	6,179,196
Street sweeping	539,034	563,709	637,034	492,038
Total Operating Expenses	6,249,426	6,440,802	6,726,793	6,671,234
Net Income (Loss)	\$27,155	(\$149,128)	(\$365,726)	(\$350,181)
Allowance for bad debt expense (1)	\$46,876	\$46,988	\$47,507	\$47,208
Net Income (Loss) Net of Bad Debt Expense	(\$19,721)	(\$196,116)	(\$413,233)	(\$397,389)

(1) Equal to the historical allocation of bad debt expense to refuse.

(Subject to attached letter dated January 30, 2026)

EVANSVILLE (INDIANA) MUNICIPAL SEWAGE WORKS

- Refuse -

**CALCULATED RESIDENTIAL, YARDWASTE AND RECYCLING
COLLECTION COST PER RESIDENTIAL CUSTOMER AND PROPOSED RATES**

	<u>Phase I</u> <u>(2026)</u>	<u>Phase II</u> <u>(2027)</u>	<u>Phase III</u> <u>(2028)</u>
Cash operating expenses (1)	\$7,868,700	\$8,240,500	\$8,630,300
Less available revenues (2)	<u>(6,361,100)</u>	<u>(7,317,700)</u>	<u>(8,274,300)</u>
Increase in cash operating expenses	<u>1,507,600</u>	<u>922,800</u>	<u>356,000</u>
Percentage increase in cash operating expenses	<u>23.70%</u>	<u>12.61%</u>	<u>4.30%</u>
Prior monthly trash rate	\$13.30 (3)	\$15.30	\$17.30
Times percentage increase in expenses	<u>23.70%</u>	<u>12.61%</u>	<u>4.30%</u>
Monthly cost per residential customer	\$16.44	\$17.22	\$18.03
Plus amount for recycling fees (4)	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Monthly cost per residential customer with recycling fees	\$19.44	\$20.22	\$21.03
Reduction to ease the burden on rate payers	<u>(4.14)</u>	<u>(2.92)</u>	<u>(0.11)</u>
Proposed monthly rate per residential customer	<u><u>\$15.30</u></u>	<u><u>\$17.30</u></u>	<u><u>\$20.92</u></u>

(1) Based on 2025 budget provided by utility management. 2026 and Future years assume an annual inflationary increase of 4.83% based on the CPI - WST index from 2022 to 2025, plus an allowance for replenishment of working capital.

(2) 2026 assumes 2024 revenues. Future years assumes additional revenues from rate increase.

(3) Pursuant to ordinance G-2019-18 approved December 18, 2019 and effective January 1, 2022.

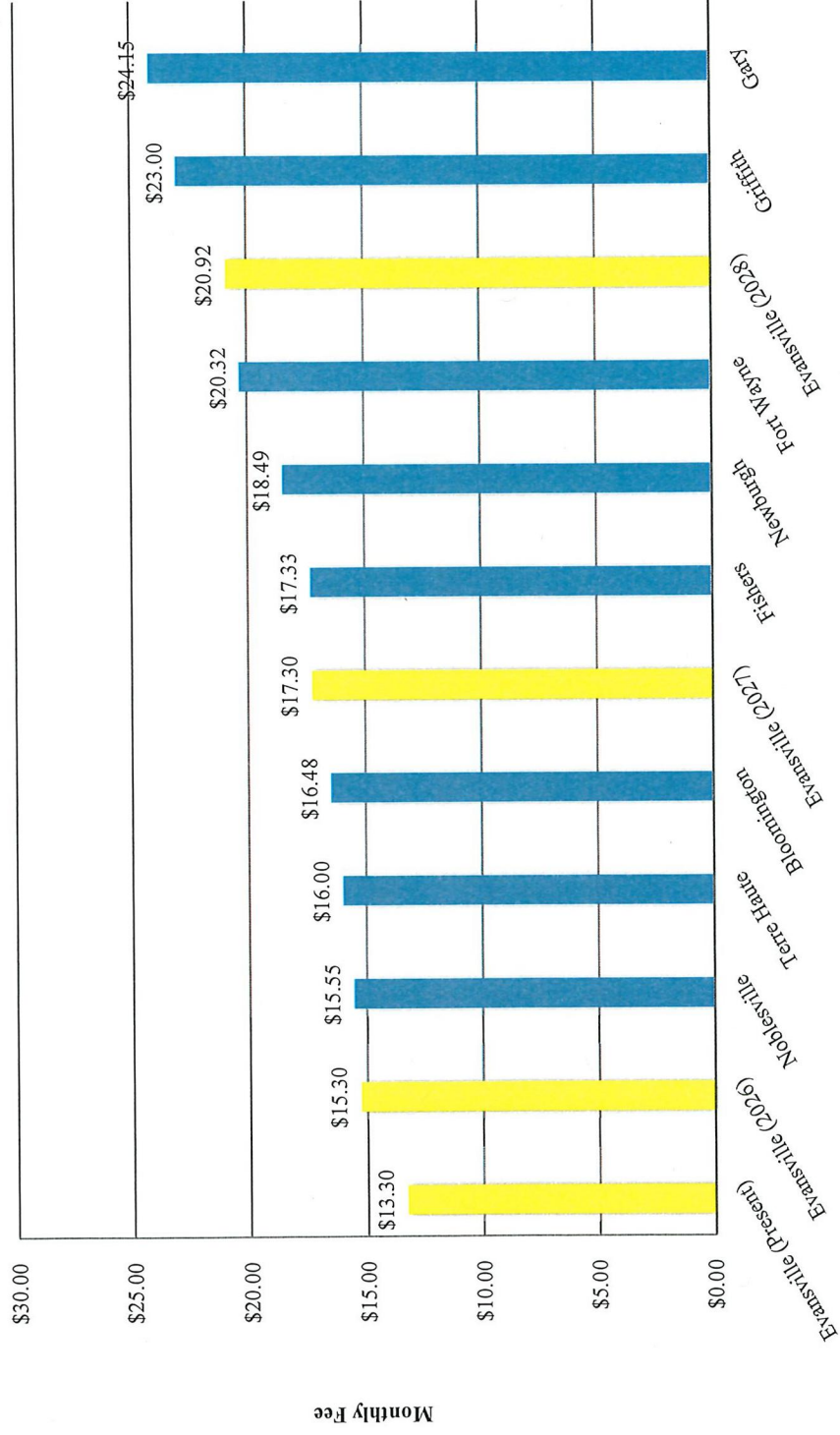
(4) Per utility management.

(Subject to attached letter dated January 30, 2026)

EVANSVILLE (INDIANA) MUNICIPAL SEWAGE WORKS

- Refuse -

Comparison of Residential Trash Fees for Local Indiana Communities



(Subject to attached letter dated January 30, 2026)