



City of Tempe, Arizona

2024 Water, Wastewater, Stormwater and Solid Waste Rate Study Report

December 4, 2024





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Ms. Tara Ford
Municipal Utilities Director
City of Tempe
20 E. 6th Street
Tempe, AZ 85281

Dear Ms. Ford,

Stantec Consulting Services Inc. is pleased to present this Final Report on the 2024 Water, Wastewater, Stormwater and Solid Waste Rate Study conducted for the City of Tempe, Arizona. We very much appreciate the assistance you and other members of City staff provided throughout the study.

If you or others at the City have any questions, please do not hesitate to call me at (303) 291-2267 or email me at benjamin.a.stewart@stantec.com. We appreciate the opportunity to be of service to the City and look forward to working with you again soon.

Sincerely,

A handwritten signature in blue ink that reads "Ben Stewart".

Benjamin Stewart
Senior Manager

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Enclosure

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1. EXECUTIVE SUMMARY

1.1 INTRODUCTION

This Executive Summary presents an overview of the results of the Revenue Sufficiency Analysis, Cost of Service Analysis and Rate Design Study (Study) conducted for the City of Tempe, Arizona (hereafter referred to as “City” or the “Utility”) by Stantec Consulting Services Inc. (Stantec).

1.2 BACKGROUND AND OBJECTIVES

The City of Tempe, Arizona (City or Utility) provides water, wastewater, solid waste, and other services to a diverse customer base of approximately 43,500 customers. The costs associated with providing these services are accounted for in self-sufficient enterprise funds and are funded through the rates, fees and charges paid by customers for services rendered. The City periodically conducts rate studies to ensure its utility rates, fees, and charges recover the cost of providing services, reflect a proportional distribution of costs, and conform to local and industry practices.

The principal objectives or components of the Study were as follows:

Revenue Sufficiency Analysis – Conduct a revenue sufficiency analysis by developing and populating multi-year forecasting models for the City’s water, wastewater, and solid waste systems to determine the level of annual revenue required to satisfy each system’s projected annual operating, debt service, and capital cost requirements, as well as to maintain a reserve fund balance at or above policy level.

Cost of Service Analysis – Complete a thorough cost allocation process to reflect the appropriate distribution of water system costs, wastewater system costs, and solid waste costs to customer classes based on observed usage profiles. The cost-of-service analysis (COSA) allocates costs to system functions, and then distributes functional costs to customer classes to allow for a comparison of current revenue collection by customer class to class-specific cost of service to enable the appropriate recovery of system costs from each customer class.

Rate Design – Review the City’s existing rate structures and develop modifications, as appropriate, to ensure that the City’s rates conform to accepted industry best practices and reflect the current distribution of system costs, while achieving policy objectives such as fiscal stability and proportional allocation of costs.

One key recommendation coming from this Study was the adjustment of the return flow factor applied to single-family residential customers’ wastewater billable volume. The City currently charges single-family residential customers for billable wastewater volumes based on winter average water usage, multiplied by a 70% return flow factor. This single-family residential return flow factor will be increased from 70% to 80% of each customer’s winter average usage. This recommendation is grounded in data from the recent wastewater strengths and loading study, which provides a strong basis for this adjustment.

1.3 REVENUE SUFFICIENCY ANALYSIS

The revenue sufficiency analysis evaluated the adequacy of each individual utility’s revenues to meet its current and projected financial requirements over a 10-year projection period. This analysis determined the level of rate revenue increases necessary in each year of the projection period to provide sufficient revenues to fund the revenue requirements for its water, wastewater, and solid waste systems. The process included a review of the base budget and expenditure data and assumptions supporting the analysis, as well as an evaluation of alternative scenarios of annual rate revenue increases, and capital spending and funding.

Through this process, financial management plans and associated recommendations for annual water, wastewater, and solid waste rate revenue increases were developed to address current and projected costs of each system. Stantec Consulting Services Inc. (Stantec) worked with the City to develop a sustainable financial management plan for the water, wastewater, and solid waste systems, that utilized respective existing cash balances, above the minimum reserve fund policy, for capital funding over a multi-year period, while avoiding future rate increase “spikes” that would otherwise be caused by an accelerated draw-down or use of existing reserve fund balances.

Figure 1-1, Figure 1-2, and Figure 1-3 show the projected year-end reserve balances for the water, wastewater and solid waste funds, respectively, relative to the City’s current minimum reserve policy, through fiscal year (FY) 2034. In each case, the figures illustrate the sufficiency of each fund’s financial plan, maintaining a relatively consistent surplus relative to the minimum fund reserve policy, avoiding drawing down the fund balances to fund operations and capital. This surplus was discussed with City staff and deemed appropriate to maintain the City’s strong bond ratings, after staff discussions with ratings agencies. This margin helps the City mitigate risks associated with large capital investments, inflation, water conservation, and potential regulatory drivers that may increase costs and/or decrease revenues in the future.

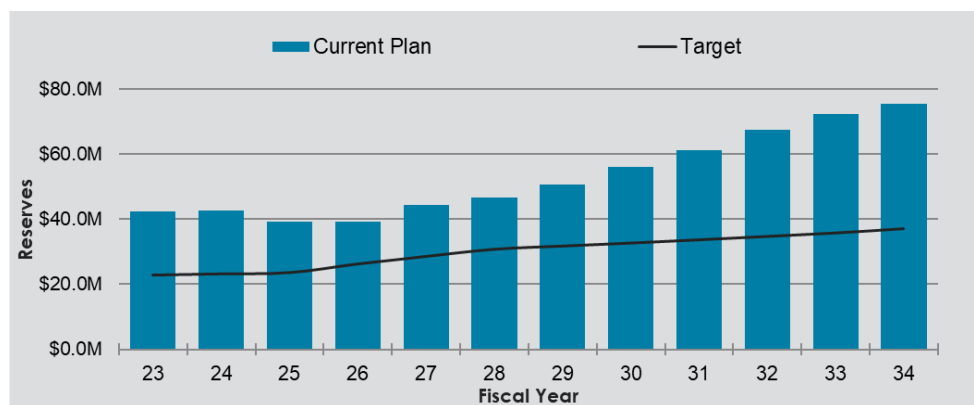


Figure 1-1: Projected Water Year-End Fund Balances and Reserve Targets

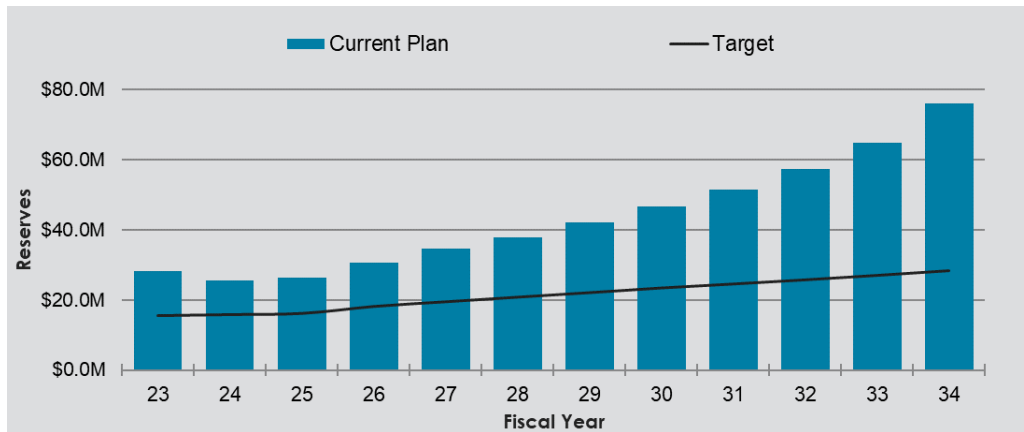


Figure 1-2: Projected Wastewater Year-End Fund Balances and Reserve Targets

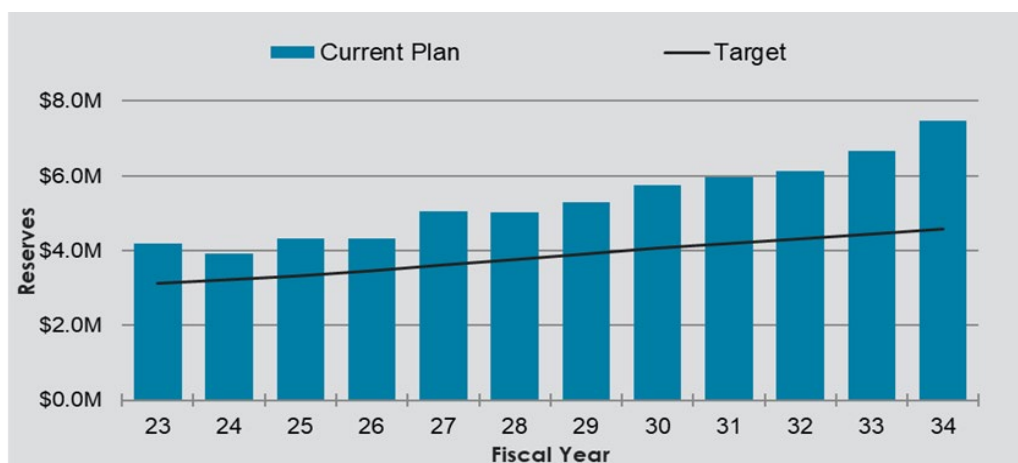


Figure 1-3: Projected Solid Waste Year-End Fund Balances and Reserve Targets

Subject to ongoing annual reviews, Stantec recommends that the City follow a plan of annual water rate adjustments of 12.0% for FY 2025, 11.0% for FY 2026, 9.5% for FY 2027, and 3.0% for FY 2028 and continued at that level thereafter. Stantec also recommends the City follow a plan of wastewater rate adjustments starting at 16.5% in FY 2025, 9.5% for FY 2026, 7.0% for FY 2027 and FY 2028, and 6.0% starting in FY 2029 and continued through FY 2030. For the solid waste fund, Stantec recommends following a plan of annual rate adjustments of 4.0% per year for FY 2025, 4.5% for FY 2026, 4.0% for FY 2027 through FY 2029, and 3.0% each year thereafter. The \$3.00 monthly flat fee for stormwater services implemented after the FY 2022 rate study should remain at \$3.00, recovering 82% of stormwater costs, and will be revisited during the next rate study, to evaluate potential changes to the fee structure and cost recovery of stormwater services. Actual increases to each customer class’s rates will vary based on a cost-of-service analysis, ensuring that the increases are equitable and reflective of the costs associated with serving each customer type.

Table 1-1: Projected Annual Rate Revenue Increase by Enterprise Fund

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Water	12.0%	11.0%	9.5%	3.0%	3.0%
Wastewater	16.5%	9.5%	7.0%	7.0%	6.0%
Solid Waste	4.0%	4.5%	4.0%	4.0%	4.0%

1.4 COST OF SERVICE ANALYSIS

The purpose of a cost-of-service analysis (COSA) is to proportionally distribute revenue requirements between the distinct types of customers served, based on accepted industry best practices. Such practices are documented by industry publications such as *Manual M1: Principles of Water Rates, Fees, and Charges (M1)*, published by the American Water Works Association (AWWA), and *Manual of Practice No. 27: Financing and Charges for Wastewater Systems (MOP 27)*, published by the Water Environment Federation (WEF) for water and wastewater rates, respectively, which were utilized in this Study. The COSA conducted in this Study follows these well-accepted industry standard practices by:

- Allocating costs to individual functions or activities (such as supply, treatment, transmission, meters/services, solid waste collection, solid waste disposal, recycling, etc.). This step is often called “functionalization”, and it links costs with the functions utilities perform to meet customer demands.
- Allocating, or assigning, the cost of each function to the appropriate usage and customer characteristics (such as average use, maximum day demands, peak hour demands, customer service, solid waste collection, disposal volume, recycling volume, etc.). This links system costs with the components of customer characteristics that drive costs.
- Distributing the costs of each component to customer classes in accordance with the unique demand characteristics that each customer class places on the utility. This step recognizes that a portion of the units of service for customers are empirically determined, based on meter size, billed water volume history, number of solid waste containers, and volume of solid waste disposed, and others are based on other data sources, such as peak hour and maximum day demands.

This year’s cost allocation for the water system continued to make use of the City’s Advanced Metering Infrastructure (AMI) dataset by using the peaking factors determined by AMI data for cost allocation. AMI data expands the data set that can be analyzed from twelve monthly data points per customer previously to 8,760 hourly data points per customer each year. These data incorporate more detailed demand characteristics of customers (average day, maximum day, and peak hour) and leads to results that reflect the actual observed usage characteristics of the City’s customers. This study relied on the comprehensive analysis of AMI data conducted during the prior water rate study.

The results of the COSA for the water system are summarized in Figure 1-4. There are differences between the class cost of service (COS) and current revenue recovery for each class. As such, while the Study recommends rates that will result in an overall increase in water rate revenue of 12.0% to meet

system revenue requirements in FY 2023, the recommended rates presented herein are calculated based on the proportional cost of service allocation to each respective customer class. More specifically, the required overall system increase of 12.0% for water would be achieved through different adjustments by customer class, based on proportional cost allocations to each customer class.

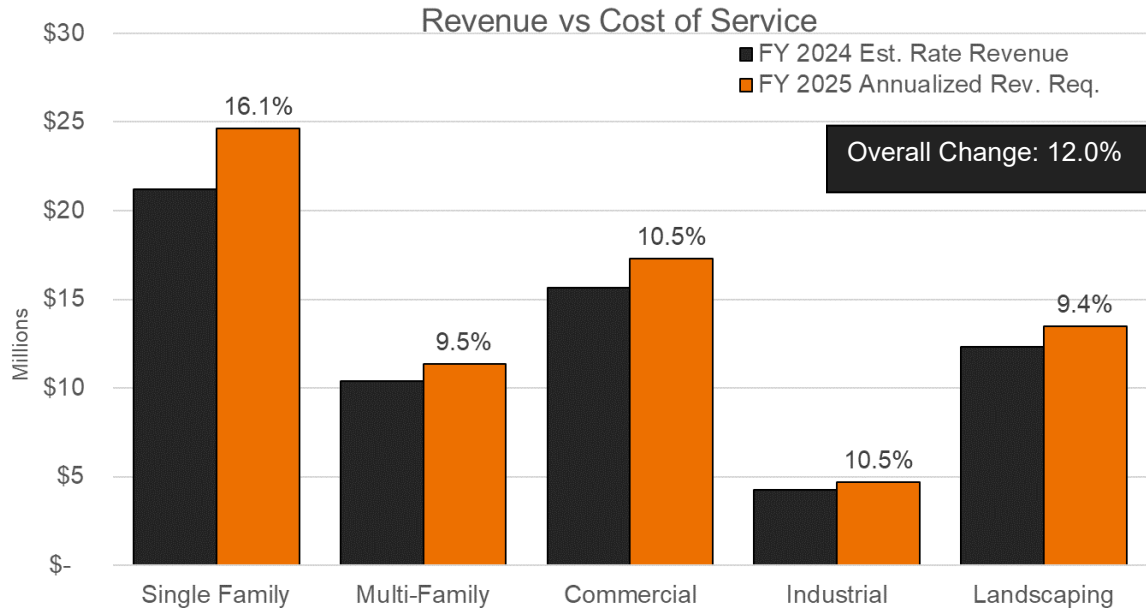


Figure 1-4: Water Cost of Service vs Current Revenue by Customer Class

There are also modest differences between current revenues collected and cost of service requirements for wastewater as indicated in Figure 1-5. Using the same kinds of allocation processes and forecasting approaches employed in the water COS the Study recommends rates that will increase total wastewater rate revenue by 16.5%. As with water, the overall increase would be achieved through unique class-based adjustments to rates for each customer class based on cost allocations to characteristics of wastewater flow, strength of total suspended solids (TSS) and chemical oxygen demand (COD), and number of customers, resulting in unique increases for each customer class.

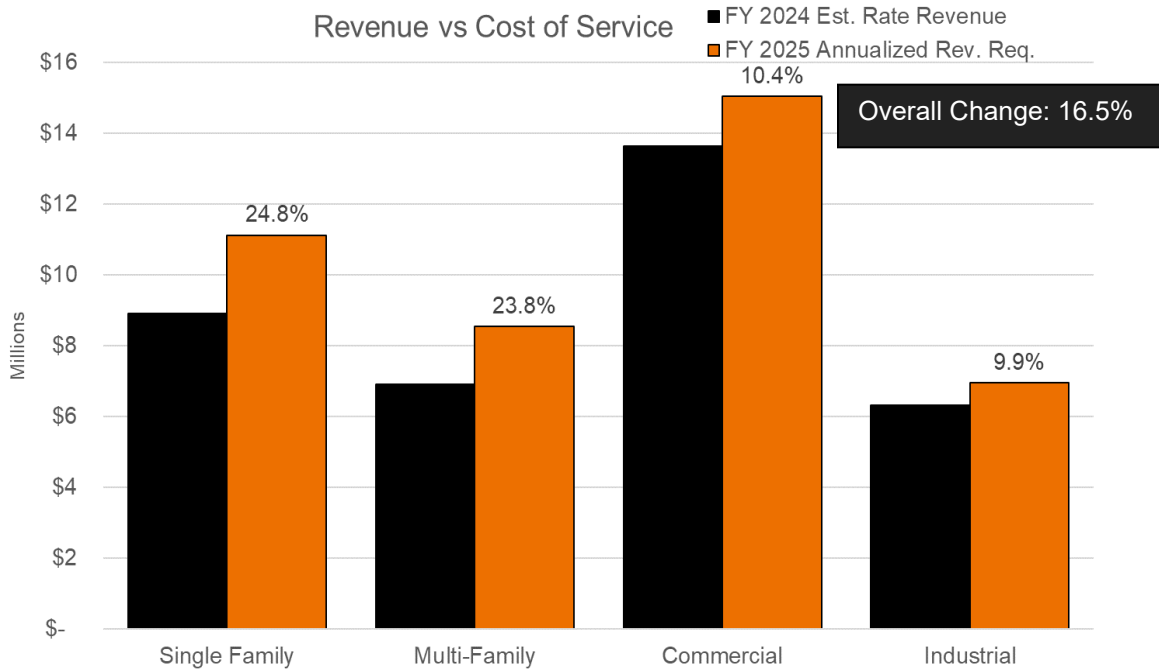


Figure 1-5: Wastewater Cost of Service vs Current Revenue by Customer Class

The Study also evaluated the cost of service for solid waste customers, and the results are shown in Figure 1-6. Using a similar framework as the water and wastewater cost of service analyses, the costs were allocated to functions of service (e.g., collection, disposal, recycling), and then to customer types to compare the FY 2025 rate revenue requirements by customer type to the estimated FY 2024 rate revenues. The results, again, show the differential increases to each class associated with an overall rate revenue adjustment of 4%.

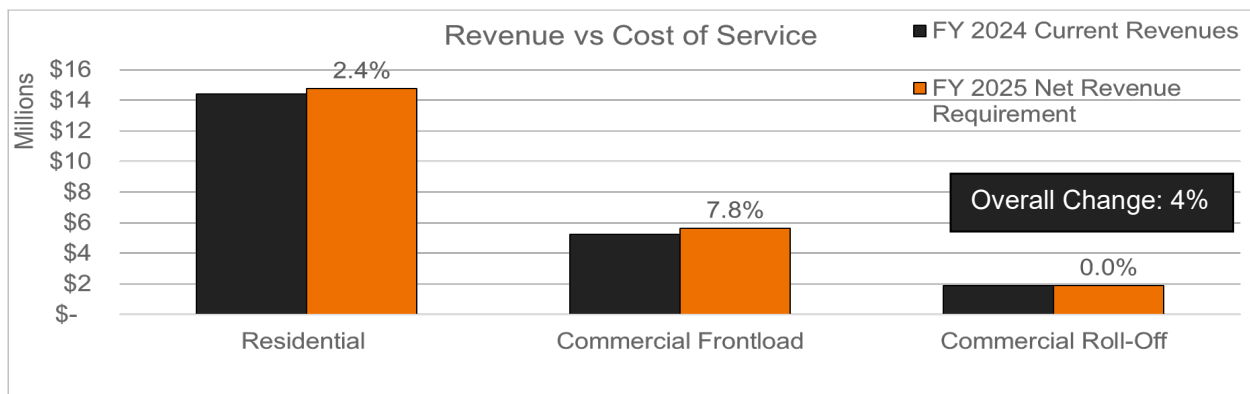


Figure 1-6: Solid Waste Cost of Service vs Current Revenue by Customer Class

1.5 RATE DESIGN

Stantec examined the City's current water, wastewater and solid waste rates and developed recommended rate structure modifications that: 1) proportionally recover the Utility's current cost of service and revenue requirements from each customer class, 2) conform to accepted national and local industry best practices and 3) promote efficient water usage.

Common industry best practice is a two-part rate structure comprised of both fixed and variable charges. Generally accepted practice recovers a portion of costs through a fixed service charge, recognizing that utilities have substantial investments in capacity-related costs and other year-round fixed costs necessary to maintain a state of readiness to meet the demands of their customers when they occur.

As it relates to the City's water rates and charges, Stantec recommends the following key actions:

1. Recover customer-related costs through a fixed customer component that is applied to each bill. Recover a portion of system usage and capacity costs in a fixed monthly service charge that scales based on average usage by meter size, establishing water fixed cost recovery at 17% of overall water system revenues.
2. Adjust the pricing of each tier, while maintaining the same level of usage in each tier, to recover average day, maximum day, and peak hour system costs based on average and peak usage that occur in each tier and updated based on the most recent single-family residential usage trends.
3. Continue to apply unique water usage rates to all monthly metered water volume for all other customer classes, based on the respective cost requirements to serve each class.

The current and recommended fixed monthly water service charges for all customer classes are shown in Table 1-2. The current and recommended monthly metered water volume charges for the single-family class, and all other customer classes, are shown in Table 1-3 and Table 1-4, respectively.

Table 1-2: Current and Proposed Water Fixed Monthly Service Charges

Meter Size	Current Fixed Monthly Service Charge	FY25 Proposed
5/8"	\$11.75	\$12.10
3/4"	\$13.20	\$13.60
1"	\$19.30	\$20.10
1.5"	\$39.75	\$41.85
2"	\$75.10	\$79.40
3"	\$112.35	\$118.95
4"	\$261.75	\$277.65
6"	\$753.85	\$800.35
8"	\$1,169.15	\$1,241.50
10"	\$1,750.20	\$1,858.75

Table 1-3: Current and Proposed Single-Family Tiered Volumetric Water Rates

Tiers	Tier Size (Gallons)	Current Rate (\$/1,000 Gallons)	FY25 Proposed (\$/1,000 Gallons)
Tier 1	0-8,000	\$2.90	\$3.16
Tier 2	8,001-16,000	\$4.51	\$5.17
Tier 3	16,001-36,000	\$5.74	\$6.62
Tier 4	36,001+	\$6.64	\$7.88

Table 1-4: Current and Proposed Water Volumetric Rates

Customer Type	Current Rate (\$/1,000 Gallons)	FY25 Proposed (\$/1,000 Gallons)
Multi-Family	\$3.22	\$3.53
Commercial	\$3.63	\$4.03
Industrial	\$3.58	\$3.96
Landscape	\$4.89	\$5.37

City wastewater rates currently include a fixed charge by meter size as well as a volumetric rate. For single-family residential customers, the volumetric charge is applied to the previous year's average winter water usage and multiplied by a 70% return flow factor. The resulting proposed rate schedules from the Study reflect an updated return flow factor of 80% for single-family residential customers to reflect findings from the 2022 Wastewater Strength and Return Study. Return flow factors for all other customer classes remained unchanged at 95%. The study proposes a 10% increase to current rates for industrial wastewater customers to keep the industrial customer class aligned with cost of service. These customers will continue to be monitored and sampled for strength and loading data to allow for more

detailed evaluation of industrial wastewater unit costs in future studies. The current and proposed wastewater fixed monthly service charges are shown in Table 1-5, while the volumetric wastewater rates are presented in Table 1-6.

Table 1-5: Current and Proposed Wastewater Monthly Fixed Charges

Meter Size	Current Fixed Monthly Service Charge	FY25 Proposed
5/8"	\$9.90	\$10.90
3/4"	\$11.40	\$12.50
1"	\$17.70	\$19.25
1.5"	\$39.00	\$42.00
2"	\$75.75	\$81.30
3"	\$114.55	\$122.70
4"	\$269.95	\$288.70
6"	\$782.00	\$835.60
8"	\$1,214.10	\$1,297.10
10"	\$1,818.75	\$1,942.90

Table 1-6: Current and Proposed Wastewater Volumetric Rates

Customer Type	Current Rate (\$/1,000 gallons)	FY25 Proposed (\$/1,000 Gallons)
Single-Family	\$2.25	\$2.48
Multi-Family	\$2.54	\$3.26
Commercial – Low	\$3.22	\$3.54
Commercial – High	\$4.72	\$5.49
Industrial	Volume: \$2.77 TSS (unit cost/lb): \$0.27 COD (unit cost/lb): \$0.11	Volume: \$3.05 TSS (unit cost/lb): \$0.30 COD (unit cost/lb): \$0.12

The current and recommended solid waste rates for residential customers are presented in Table 1-7, while the current and recommended rates for commercial customers are presented in Table 1-8. It should be noted that the rates for additional containers remained unchanged due to changes in relative cost allocations to collection and disposal, and minimal change in costs associated with collecting additional containers from a single customer.

Table 1-7: Current and Proposed Residential Side Load Rates by Container Size

Service Type	Size (Gallons)	Current Rate	Proposed Rate
Residential Garbage	96	\$31.84	\$33.02
Residential Garbage	65	\$29.11	\$29.93
Residential Garbage	48	\$27.62	\$28.23
Additional Residential Garbage	48, 65, or 96	\$21.18	\$21.18
Additional Residential Recycle	96	\$14.68	\$14.68
Residential Green Organics	96	\$6.24	\$6.24

Table 1-8: Current and Proposed Non-Residential Solid Waste Rates

Container Size (Cubic Yards or Gallons)	Current Rate	Proposed Rate
Frontload 2CY Garbage	\$72.49	\$81.54
Frontload 3CY Garbage	\$76.69	\$86.27
Frontload 4CY Garbage	\$80.90	\$91.00
Frontload 6CY Garbage	\$90.33	\$101.61
Frontload 8CY Garbage	\$101.25	\$113.89
Frontload 2CY Recycling	\$57.60	\$64.79
Frontload 3CY Recycling	\$60.94	\$68.55
Frontload 4CY Recycling	\$64.28	\$72.31
Frontload 6CY Recycling	\$71.78	\$80.74
Frontload 8CY Recycling	\$80.45	\$90.50
Side Load 96GAL Garbage	\$45.57	\$46.95
Side Load 300GAL Garbage	\$58.70	\$64.66
Side Load 96GAL Recycling	\$57.60	\$64.79
Side Load 300GAL Recycling	\$57.60	\$64.79
Frontload 2CY Compactor	\$76.93	\$86.54
Frontload 3CY Compactor	\$85.00	\$95.61
Frontload 4CY Compactor	\$98.05	\$110.29
Frontload 6CY Compactor	\$143.80	\$161.76
Frontload 8CY Compactor	\$184.30	\$207.32

The resulting rate recommendations from the Study would impact different customers with varying magnitudes. Figure 1-7 and Figure 1-8 below demonstrate the total utility bill impact to single-family customers with different usage characteristics. Figure 1-7 shows the total utility bill impact, including water, wastewater, stormwater, and solid waste for a typical single-family residential user with a 5/8”

meter using 8,000 gallons per month and a 96-gallon garbage solid waste service. Figure 1-8 shows the same total utility bill impact for a single-family residential customer with a 1" meter and 50,000 gallons of water use per month, and a 96-gallon garbage solid waste service. Table 1-9 and Table 1-10 below describe the components of the current and proposed utility bills for a typical single-family residential customer and a high-use single-family residential customer respectively.

Table 1-9: Current and Proposed Components of a Typical Monthly Single-Family Residential Bill

	FY 2024 (Current)	FY 2025
Stormwater / Environmental Fee	\$3.00	\$3.00
Water Bill (8,000 gallons)	\$34.95	\$37.38
Wastewater Bill*	\$22.51	\$26.77
Solid Waste Bill (96-gallon service)	\$31.84	\$33.02
Total Bill	\$92.30	\$100.17
Total \$ Change		\$7.87
Total % Change		8.5%

*Reflects 70% return flow of 8KGAL in FY2024, 80% return flow of 8KGAL in FY2025.

Table 1-10: Current and Proposed Components of a High-Water-User Monthly Utility Bill for Single-Family Residential Customers

	FY 2024 (Current)*	FY 2025
Stormwater / Environmental Fee	\$3.00	\$3.00
Water Bill (50,000 gallons)	\$286.34	\$329.46
Wastewater Bill*	\$44.73	\$49.01
Solid Waste Bill (96-gallon service)	\$31.84	\$33.02
Total Bill	\$365.91	\$414.49
Total \$ Change		\$48.58
Total % Change		13.3%

*Reflects 70% return flow of 8=50KGAL in FY2024, 80% return flow of 50KGAL in FY2025.

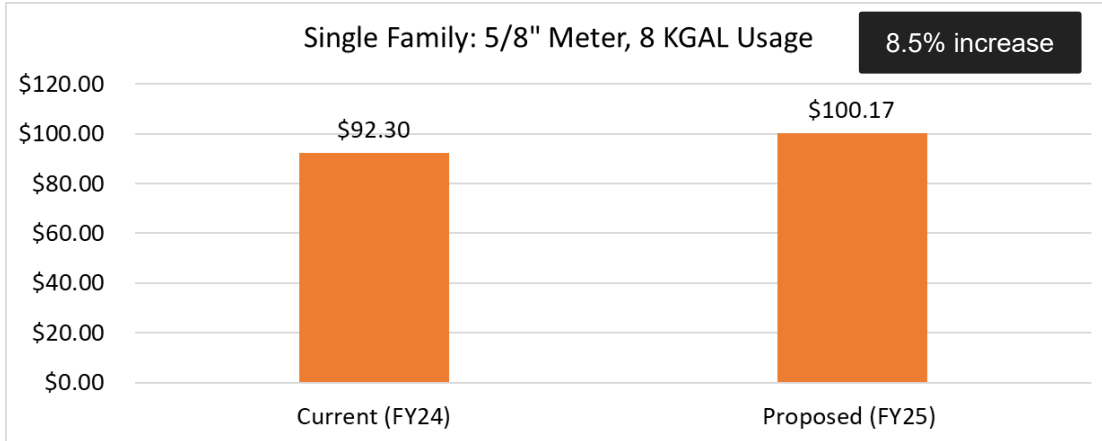


Figure 1-7: Bill Impact for Typical Single-Family Residential Customer

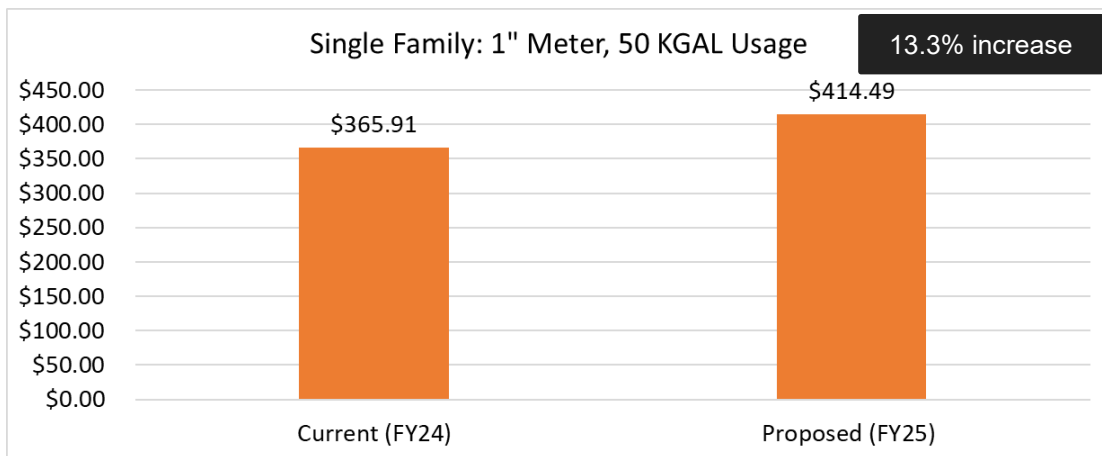


Figure 1-8: Bill Impact for High-Volume Single-Family Residential Customer

As described in the rate design section of this report, the difference in increases for the typical and high-volume residential customers are associated with the changes in tiered rates based on updated cost allocations and recent trends in average and peak usage. For a typical customer using 8,000 gallons per month, the proposed rates result in an 8.5% increase in the monthly bill. For a high-volume user with 50,000 gallons per month of water usage, the proposed rates result in a 13.3% increase in the monthly bill.

2. INTRODUCTION

Stantec has conducted a comprehensive rate study (Study) for the water, wastewater, and solid waste funds of the City of Tempe (City). This report presents the objectives, approach, methodologies, source data and assumptions, as well as the findings and recommendations, of the Study.

2.1 BACKGROUND

The City of Tempe, Arizona provides water, wastewater, solid waste and other services to a diverse customer base of approximately 43,500 customers. The costs associated with providing these services are accounted for in self-sufficient enterprise funds, funded exclusively through the rates, fees, and charges paid by customers for services rendered. The City periodically conducts rate studies to ensure its utility rates, fees, and charges recover the cost of providing services, reflect a proportional distribution of costs, and conform to local and industry practices.

Stantec Consulting Services Inc. was selected by the City in 2020 to perform periodic comprehensive studies of its water, wastewater, and solid waste rates, fees, and charges. Stantec has performed a water and wastewater revenue sufficiency analyses for the City each year since and conducted a full rate study in 2020 and 2022. This year, the City again engaged Stantec to conduct a comprehensive study, make use of additional information, and update prior study results.

2.2 OBJECTIVES

The principal objectives or components of the Study were as follows:

Revenue Sufficiency Analysis – Conduct a revenue sufficiency analysis by developing and populating multi-year forecasting models for the City’s water, wastewater, and solid waste systems to determine the level of annual revenue required to satisfy each system’s projected annual operating, debt service, and capital cost requirements, as well as to maintain a reserve fund balance at or above policy level.

Cost of Service Analysis – Complete a thorough cost allocation process to reflect the appropriate distribution of water system costs to customer classes, based on observed usage profiles. The cost-of-service (COS) analysis allocates costs to system functions, and then distributes functional costs to customer classes to allow for a comparison of current revenue collection by customer class to class cost of service to enable the appropriate recovery of system costs from each customer class.

Rate Design – Review the City’s existing rate structure and develop modifications, as appropriate, to ensure that the City’s rates conform to accepted industry best practices and reflect the current distribution of system costs, while achieving policy objectives such as fiscal stability and proportional allocation of costs.

3. REVENUE SUFFICIENCY ANALYSIS

3.1 METHODOLOGY

This section presents the financial management plan and corresponding plan of water, wastewater, and solid waste rate adjustments developed for the Utility in the revenue sufficiency analysis (RSA), which was conducted as part of this Study. The following sub-sections of the report present a description of the source data, assumptions, and results of the RSA, while Appendices A, B, and C include detailed supporting schedules for the financial management plans identified herein for the water, wastewater, and solid waste systems, respectively.

During the RSA, Stantec reviewed multi-year financial management plans and corresponding water, wastewater, and solid waste rate revenue adjustment plans through interactive work sessions with the City. During these work sessions, Stantec and the City examined the impact of various inputs or assumptions on key financial indicators via graphical representations summarizing the results of the forecasting models under assumed conditions. In this way, local information and management input was incorporated into the recommended financial management plan for the Utility, and the resulting plans of rate revenue adjustments presented in this report were developed. The result is a financial plan that makes use of the City's current and best assumptions and data to satisfy the Utility's revenue requirements over a multi-year projection period, while meeting key financial performance objectives and minimizing rate adjustments to the greatest extent possible.

To initialize the RSA, Stantec obtained the City's historical and budgeted financial information regarding the operation of its water and wastewater systems, and solid waste utility, as well as historical customer counts and volume data by class of customer. Stantec also obtained the Utility's multi-year capital improvement program (CIP) and documented the City's current debt service obligations and covenants, or promises made to lenders, relative to net income coverage requirements, reserves, etc. Stantec also counseled with the City regarding other assumptions and policies that would affect the performance of the Utility, such as trends in demands, customer growth, debt coverage and fund reserve levels, capital funding sources, earnings on invested funds, escalation rates for operating costs, etc.

This information was entered into three discrete versions of Stantec's proprietary Financial Analysis and Management System (FAMS) interactive modeling system, one for each enterprise fund. FAMS produced a 10-year projection of the sufficiency of the revenue provided by the existing rates of each fund to meet current and projected financial requirements. These projections further determined the overall level of rate revenue increases necessary in each year of the projection period to satisfy each fund's annual financial requirements.

FAMS utilizes projected available funds in each year of the projection period to pay for capital projects, consistent with the funding rules for each project or category of project for each utility and produces a detailed summary of the funding sources to be used for each project in the CIP. To the extent that current revenues and unrestricted reserves are not adequate to fund all capital projects in any year of the

projection period, the model identifies a borrowing requirement to fund those projects, or portions thereof, that are determined to be eligible. FAMS is used to develop a borrowing program that includes the required borrowing amount by year and the resultant annual debt service requirements for each year in the projection period. Figure 3-1 displays the key financial considerations that were included in the RSA.

Two key elements of the Utility's operating budget are noted in blue and green of Figure 3-1, respectively: purchased water expenses and Sub-Regional Operating Group (SROG) costs for the treatment and disposal of the City's wastewater. These expenses account for a sizable portion of the water and wastewater budgets. Increases to these costs are not determined or controlled by the City. Additionally, it is worth noting that vehicle replacement is a significant cost driver for Solid Waste. Unlike purchased water and SROG expenses, these costs can be managed by the City, though they must be planned for to maintain sufficient funding to adhere to replacement schedules and meet level of service expectations.



Figure 3-1: Elements of the City's Revenue Requirements

3.2 SOURCE DATA

The following section presents the key source data relied upon in conducting the RSA.

3.2.1 Beginning Fund Balances

The FY 2023 Annual Comprehensive Financial Report (ACFR) and supporting trial balance schedules provided by the City, were used to establish beginning FY 2024 balances, separated between the Utility's water and wastewater systems as well as the solid waste fund. Balances for the water and wastewater systems were comprised of revenue fund, capital fund, and system development fee balances, while balances for the solid waste fund included the revenue fund and capital improvement fund.

3.2.2 Revenues

The revenues utilized in the RSA reflect an evaluation of multiple years of historical results, FY 2024 estimated results, and the FY 2025 budget. Revenues consist of rate revenue, system development fees, interest income and other revenue from miscellaneous service charges. Rate revenue is based on FY 2024 estimated results, adjusted annually based on assumed rate revenue adjustments, as well as changes in both customer accounts and billed volumes. The FY 2024 estimated results, and the FY 2025 budget were used to project all other revenue, excluding interest income, which was calculated annually based on projected average fund balances and assumed interest rates.

3.2.3 Operating Expenditures

The Utility's operating expenditures include all operating and maintenance (O&M) expenses, transfers, debt service requirements and minor capital outlay. The RSA based the O&M expenditure projections on individual expense categories and expense amounts contained in FY 2024 estimated results and FY 2025 budget. The expenses were adjusted annually thereafter based on assumed cost escalation factors that were reviewed with the City, with the exception of annual debt service expenses, which reflect the repayment schedules of each outstanding General Obligation and Excise Tax indebtedness, as provided by the City. Additionally, forecasts of regional wastewater treatment expenses and solid waste vehicle replacement schedules were provided by the City based on the latest projections.

3.2.4 Debt Service

The City provided debt repayment schedules for all outstanding debt for the water, wastewater, and solid waste enterprise funds. Any new loan details with repayment scheduled to begin after FY24, such as the loan for TMOc rehabilitation for the solid waste enterprise fund, were provided by the City, so that the Study could estimate and forecast repayment schedules into the future. All capital programs planning to

be financed in the future in the models have calculated debt payments with loan terms provided by the City.

3.2.5 Capital Improvement Plan

The City provided a full multi-year CIP, in project level detail, from FY 2024 through FY 2029. For the following five years of the analysis, FY 2030 through FY 2034, the City provided recent, general estimates for expected future capital programs for water, wastewater and solid waste. For the water system, the future capital project estimates provided by the City are mainly related to regulatory treatment upgrades, transmission and distribution maintenance, and future water supplies. For the wastewater system, the primary future capital project estimates are related to SROG expansion upgrades, the Kyrene reclamation facility, and systemwide rehabilitation. For the solid waste fund, the future capital project estimates provided by the City are related to compressed natural gas stations and TMOC. Beginning in FY 2026, the RSA includes an annual CIP cost inflation factor of 3%, for water and wastewater based on recent increases observed in the Engineering News Record Construction Cost Index, to account for inflation in future construction cost. The solid waste CIP was not inflated per discussion with Utility staff. The CIP has also been adjusted using an execution factor to bring projections in line with historical CIP budget versus actual performance.

In total, the CIP (including the inflation and execution adjustments) from FY 2024 through FY 2034 includes approximately \$529.2 million for water, and \$383.7 million for wastewater. For the solid waste fund from FY 2024 through FY 2034, the CIP totals \$24.7 million. A list of projects and costs by year is included on Schedule 6 of Appendices A, B, and C for the water, wastewater, and solid waste utilities, respectively.

3.3 KEY ASSUMPTIONS

The following section presents the key assumptions utilized in conducting the RSA.

3.3.1 Cost Escalation

Annual cost escalation factors for various types of O&M expenses were developed based on discussions with the City, a review of historical trends, and Stantec's industry experience. The specific escalation factors assumed for each category of expenses can be found on Schedule 5 of Appendices A, B, and C for the water, wastewater systems, and solid waste utilities respectively.

3.3.2 Interest Earnings Rate

The RSA reflects assumed interest earning rates provided by the City. The assumed interest rates range from 2.8% to 4.7% depending on the fiscal year. Each enterprise's annual interest earning rate assumption can be found on Schedule 1 of Appendices A, B, and C respectively.

3.3.3 Customer Growth and Volume Forecast

New connection and billed volume growth projections were based on historical data for each customer class from FY 2019 through FY 2023, observance of local environmental and economic conditions in 2024, anticipated number of new service connections to the Utility, and trends in water demands.

As part of developing growth assumptions presented herein, Stantec performed a detailed review of historical growth over the past five years for each customer class. Recent growth trends were used to determine reasonable projections of system growth, based on current and expected local environmental and economic conditions for both the water and wastewater systems. For the Solid Waste system, equivalent residential collections (ERCs) are held constant per the City's preference for modeling.

Table 3-1 presents the assumed growth schedules, expressed in equivalent residential units (ERUs), or ERCs for solid waste, by customer class, for each enterprise fund. The assumed growth is used in forecasting increases in fixed monthly service charge revenue and billed demands associated with system growth.

Table 3-1: Assumed Growth by Customer Class and Enterprise Fund

	FY 2024	FY 2025	FY 2026	FY 2027
Water				
Single-Family	40,567	40,695	40,823	40,952
Multi-Family	13,979	14,023	14,067	14,112
Commercial	23,983	24,059	24,134	24,211
Industrial	1,404	1,408	1,412	1,417
Landscape	8,973	9,001	9,029	9,058
Construction	1,532	1,537	1,541	1,546
Total ERUs	90,438	90,723	91,006	91,296
Annual ERU Growth	N/A	0.31%	0.31%	0.32%
Wastewater				
Single-Family	38,979	39,117	39,255	39,393
Multi-Family	13,732	13,781	13,830	13,878
Commercial	23,978	24,062	24,147	24,232
Industrial	1,147	1,151	1,155	1,160
Total ERUs	77,836	78,111	78,387	78,663
Annual ERU Growth	N/A	0.35%	0.35%	0.35%
Solid Waste				
Residential	34,783	34,783	34,783	34,783
Commercial	2,088	2,088	2,088	2,088
Roll-Off	285	285	285	285
Total ERCs	37,156	37,156	37,156	37,156
Annual ERC Growth	N/A	0.0%	0.0%	0.0%

Note: ERUs are calculated based on 5/8" meter equivalents.

It is assumed that minor reductions in average usage per account will occur, such as in the recent past, due primarily to continued technological innovation and conservation efforts. As such, demands on a per-ERU basis are expected to decline by 1% year over year for most customer classes over the long term. The multi-family customer class and the industrial class are the exceptions in that multi-family usage per ERU will likely increase as City staff has indicated that new construction in this class is serving more units with smaller meters, while industrial usage per ERU is held constant. On the wastewater side, the billable units for single-family residential customers are anticipated to increase after implementing the 80% return flow factor applied to average winter water usage. The resulting usage by customer class, shown in Table 3-2, varies depending on annual growth in ERUs and changes in demand per ERU.

Table 3-2: Water and Wastewater Usage by Customer Class (1,000s of Gallons)

	FY 2024	FY 2025	FY 2026	FY 2027
Water				
Single-Family	4,383,382	4,353,219	4,323,288	4,293,587
Multi-Family	2,866,791	2,933,339	3,001,448	3,071,156
Commercial	3,601,183	3,576,403	3,551,813	3,527,412
Industrial	1,153,239	1,156,872	1,160,523	1,164,192
Landscape	2,521,579	2,478,932	2,437,020	2,395,831
Construction	81,298	81,554	81,812	82,070
Total Usage	14,607,472	14,580,318	14,555,903	14,534,248
Annual Usage Growth	N/A	-0.19%	-0.17%	-0.15%
Wastewater				
Single-Family	2,894,371	2,949,936	2,961,424	2,972,956
Multi-Family	2,061,173	2,100,743	2,108,923	2,117,136
Commercial	3,778,961	3,851,508	3,866,506	3,881,563
Industrial	113,287	115,462	115,911	116,363
Total Usage	8,847,792	9,017,648	9,052,765	9,088,018
Annual Usage Growth	N/A	1.92%	0.39%	0.39%

*Values are rounded for presentation purposes

3.3.4 Minimum Reserve Fund Balance Policy

Reserve balances for utilities are funds set aside for a specific cash flow requirement, risk mitigation, financial need, project, task, or legal covenant. These balances are maintained to meet short- to medium-term cash flow requirements and minimize the risk associated with meeting the financial obligations and continued operational and capital needs under adverse conditions. The level of reserves maintained by a utility is a critical component and consideration of a utility's multi-year financial management plan.

Many utilities, rating agencies and the investment community as a whole place a significant emphasis on having sufficient reserves available for potentially adverse conditions. The rationale related to the maintenance of adequate reserves is twofold. First, it helps to ensure that a utility will have adequate funds available to meet its financial obligations during unusual periods, such as when revenues are unusually low and/or expenditures are unusually high. Second, it provides funds that can be used for emergency repairs or replacements to the system, which can occur because of natural disasters or unanticipated system failures.

The City currently has financial policies in place that state targeted minimum reserve balances. Financial policies should articulate how to determine the adequacy of reserve fund balances and how balances will be used. It is important to note that once reserve targets are established, they should be reviewed annually during the budgeting process to monitor current levels and assure conformance with stated policies and practices. Decisions can be made to maintain, increase, or spend down reserve balances, as appropriate, depending on the impact of such decisions to the upcoming budget period.

A utility should review the approach used to establish reserve balances every three to five years. This timeframe is appropriate given that debt levels and capital infrastructure activity can vary during this time, which would affect the appropriate level of reserve balances. This type of review allows for the philosophy of establishing reserve targets to be modified to better reflect existing conditions and issues.

The financial management plans presented in this report assume that the Utility will maintain a minimum Operating Fund balance, or reserve, equal to 2% of the book value of assets, plus 25% of annual revenue. This level of reserve fund balance is consistent with 1) Stantec's industry experience for similar systems, 2) the findings of reserve fund studies and reports prepared by the AWWA and 3) maintaining a healthy level of reserves for a municipal utility system, per the evaluation criteria published by municipal utility rating agencies such as Fitch, Moody's, and Standard & Poor's.

Currently, the Utility has a fund balance in excess of its stated minimum reserve fund balance policy for each enterprise fund. The recommended financial plan presented herein utilizes existing excess reserves in a sustainable manner to avoid large rate spikes in the future, as shown in Figure 3-2, Figure 3-3, and Figure 3-4. The Study aimed to keep from drawing down fund balances to maintain a margin between the minimum fund balance policy and the fund balances in each year for the 10-year forecast to maintain the Utility's strong bond ratings into the future. This margin also helps the City mitigate risks associated with large capital investments, inflation, water conservation, and potential regulatory drivers that may increase costs and/or decrease revenues in the future.

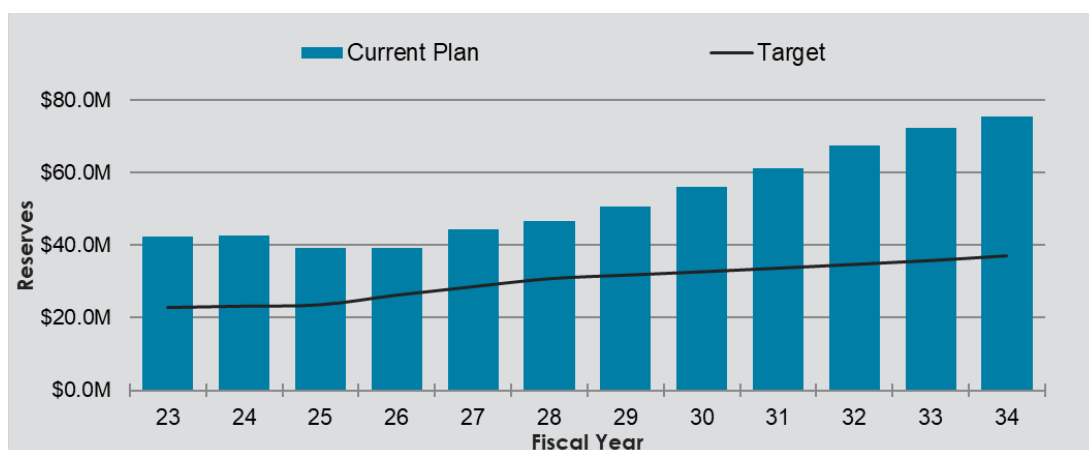


Figure 3-2: Projected Water Year-End Fund Balances and Reserve Targets

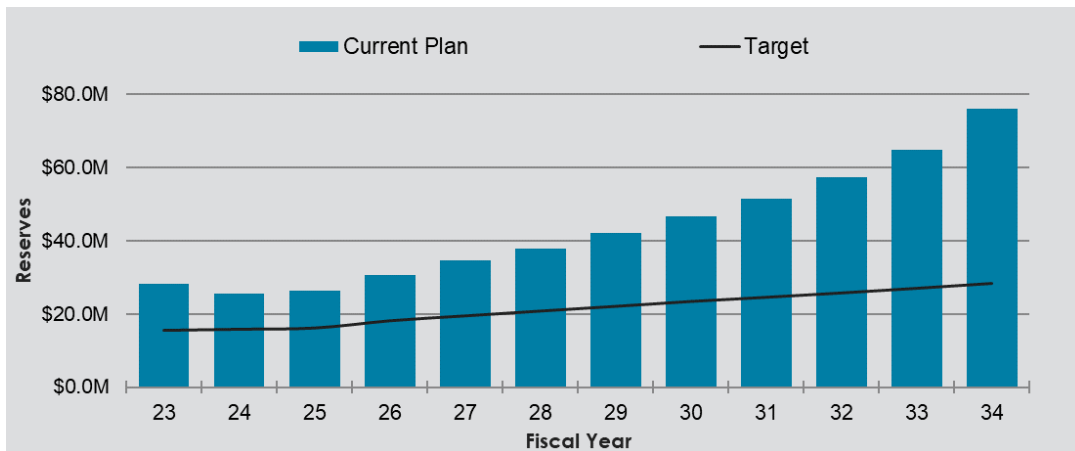


Figure 3-3: Projected Wastewater Year-End Fund Balances and Reserve Targets

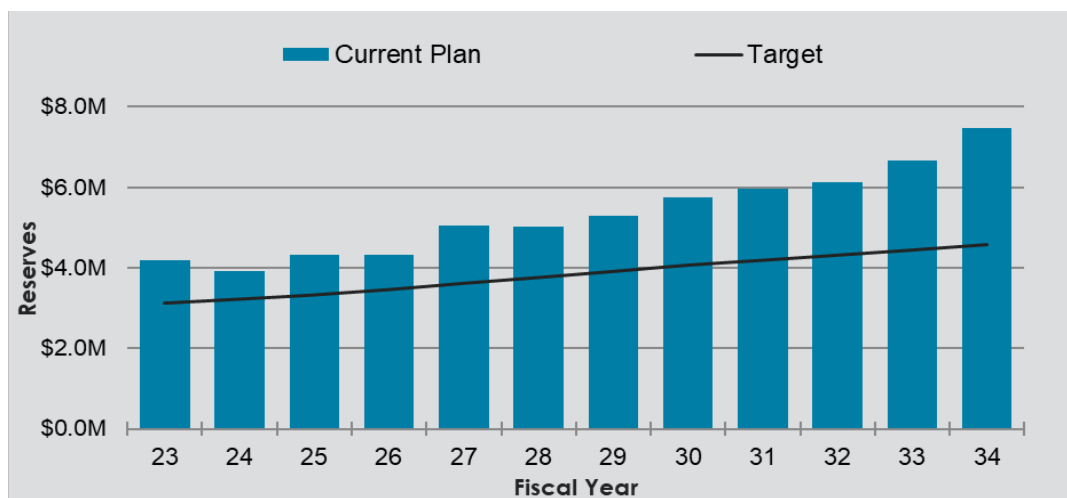


Figure 3-4: Projected Solid Waste Year-End Fund Balances and Reserve Targets

3.3.5 Future Borrowing and Capital Funding

To the extent that any new long-term debt is required during the projection period, the RSA assumes it would be issued for a 20-year term, at a fixed interest rate of 4.5%. The City's actual future financing and funding decisions will reflect actual future conditions and City-wide financing objectives, but the projections in the RSA reflect realistic overall conditions and are appropriate for planning purposes. A schedule of assumed future borrowing can be found in Schedule 11 of Appendices A, B, and C for the water, wastewater, and solid waste systems, respectively.

3.3.6 Recycling Cost-Benefit Analysis

A cost-benefit analysis was conducted to evaluate glass recycling and the impact to the solid waste utility. Due to the recent market conditions for recycled glass, and the added costs associated with managing

glass in the recycling waste stream, glass recycling imposes considerable net costs on the solid waste utility when compared to the cost of landfilling. By diverting glass from recycling to the landfill, the City could reduce overall waste management expenses and improve the efficiency of the recycling processes. The figures below show the net cost-benefit of recycling vs landfilling. Figure 3-5 indicates net recycling costs compared to landfilling costs under the status quo recycling scenario over the last three fiscal years (2024 represents year to date values through four months of the year), and the dashed line shows the net cost/benefit of recycling vs landfilling. Figure 3-6 shows the same analysis but removing glass from the recycling waste stream. As illustrated by these figures, removing glass from recycling could yield a net savings to the solid waste utility of over \$100,000 per year.

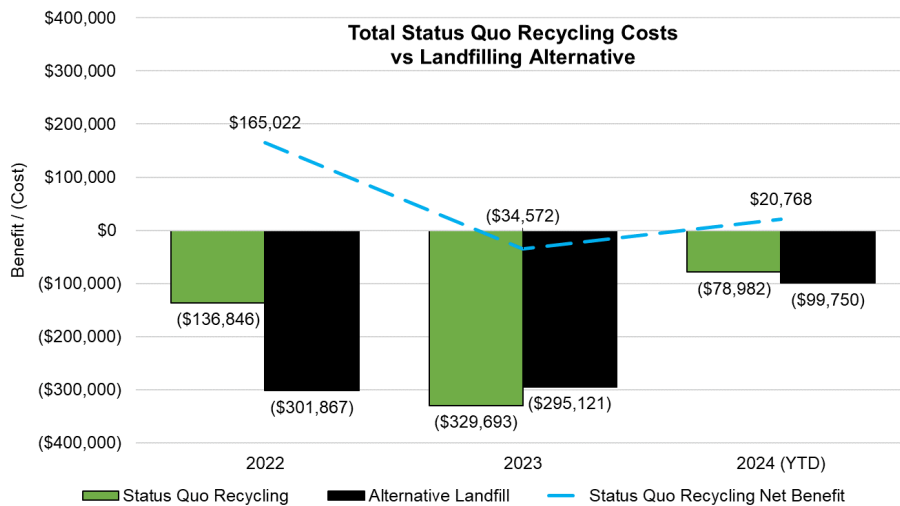


Figure 3-5: Net Recycling Costs Compared to Landfill Alternative – With Glass

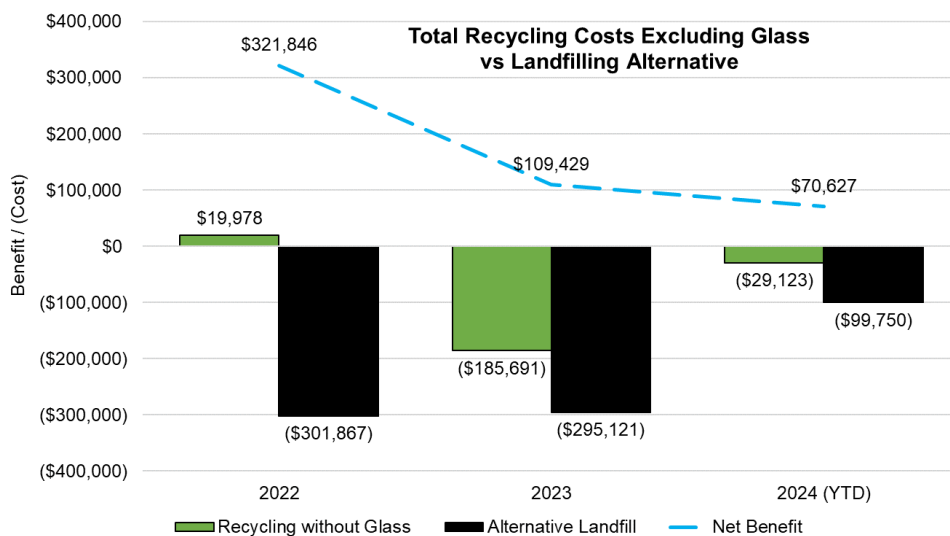


Figure 3-6: Net Recycling Costs Compared to Landfill Alternative – Without Glass

3.4 RESULTS

Based on the data, assumptions and policies presented herein, the City's current water, wastewater, and solid waste rates will not provide sufficient revenue to meet ongoing debt service, capital investment, and O&M expenses, while maintaining reserve requirements, over a multi-year projection period. The RSA developed a financial management plan and corresponding plan of water, wastewater, and solid waste rate revenue increases that will meet the City's current and projected cost requirements under the assumed and projected conditions described in this report. These revenue increases are presented in Table 3-3.

Table 3-3: Projected Annual Rate Revenue Increases by Enterprise Fund

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Water	12.0%	11.0%	9.5%	3.0%	3.0%
Wastewater	16.5%	9.5%	7.0%	7.0%	6.0%
Solid Waste	4.0%	4.5%	4.0%	4.0%	4.0%

It is important to note that the projections of future conditions underlying this analysis are estimates. There are multiple factors beyond the City's control, such as: 1) weather, 2) regulatory changes, 3) national, regional, and local economic conditions, 4) the rate of growth in new customers, 5) O&M and capital cost inflation, and 6) changes in the timing and composition of the Utility's capital improvement program, which will have material impacts on the future financial condition of the City's utility operations. Moreover, the projections in this Study rely on data and guidance provided during the Study, and while the information utilized in this Study is believed to be reliable, detailed independent reviews or auditing of the data were not conducted. As a result, there will usually be differences between forecast and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. Appendices A, B, and C include detailed schedules presenting all components of the financial management plan developed for each Utility.

4. COST OF SERVICE ANALYSIS

The purpose of a cost-of-service analysis (COSA) is to distribute identified revenue requirements between the various types of customers served in an equitable manner based upon accepted industry practices. Such practices are documented by industry publications such as *Manual M1: Principles of Water Rates, Fees, and Charges*, published by the American Water Works Association (AWWA) as well as the WEF's *MOP 27* for water and wastewater rates, respectively. The COSA conducted in this Study follows well-accepted industry standard practices by:

- Allocating costs to individual functions or activities (such as supply, treatment, transmission, meters/services, solid waste collection, solid waste disposal, recycling, etc.). This step is often called “functionalization”, and it links costs with the functions utilities perform to meet customer demands.
- Allocating, or assigning, the cost of each function to the appropriate usage and customer characteristics (such as average use, maximum day demands, peak hour demands, customer service, solid waste collection, disposal volume, recycling volume, etc.). This links system costs with the components of customer characteristics that drive costs.
- Distributing the costs of each component to customer classes in accordance with the unique demand characteristics that each customer class places on the utility. This step recognizes that a portion of the units of service for customers are empirically determined, based on meter size, billed water volume history, number of solid waste containers, and volume of solid waste disposed, and others are based on other data sources, such as peak hour and maximum day demands.

Cost of service (COS) studies reflect the analysis of conditions during a test year, selected to provide a normalized set of circumstances regarding key factors including O&M and capital costs, consumption patterns and revenues, weather influences and other factors. Revenue requirements from FY 2025 were selected as the test year for the purposes of this COSA. To use the most representative customer data available, FY 2023 system and customer data were used to allocate the water, wastewater, and solid waste revenue requirements.

Many service providers consider developing rates or user fees that adhere to proportionality and COS principles an important objective. Because of the benefits of cost-based rates, this study seeks to maintain and enhance the defensibility and transparency of the City's COS allocations and develop fair and equitable charges for all customer or rate classifications. The results of a COSA tend to change over time because these studies reflect the influences of changing technologies, regulatory requirements, system development, cost structures, and customer behavior. Periodic COSA studies are conducted to guide a utility in refining its customer classes and rate structures to reflect the costs of providing service as these costs change over time.

4.1 WATER COST OF SERVICE ANALYSIS KEY COMPONENTS

Below are summaries of the key components of the water system COSA. Detailed schedules in Appendix D provide the cost allocations for the water system supporting the rate structure refinements recommended in this Study.

4.1.1 Water System Functional Cost Allocations

The allocation of debt service, capital improvements and annual O&M expenses reflected the specific activities or functional components of providing water service. Costs from the City’s FY 2024 and FY 2025 budget were allocated to functions during interactive sessions with the City and Stantec. The functional allocations of each line-item cost of the water system required a detailed review of the activities being performed and the cost drivers of each. The City’s detailed budget categories simplified the allocation process, allowing direct allocations in many cases. Expenses with general benefit and no direct link to a key functional category (i.e., indirect expenses) were allocated in proportion to the total O&M costs directly allocated to functions. The functions of the system and resulting cost allocations are shown in Figure 4-1 and Table 4-1, and detailed in Schedule 3 of Appendix C.

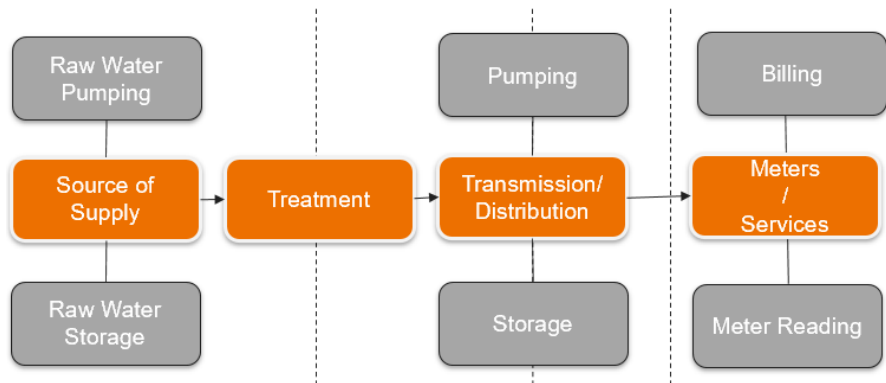


Figure 4-1: Water System Functions

Table 4-1: FY 2025 Costs Allocated to Water System Functions*

Source of Supply	Treatment	Transmission / Distribution	Customer	Total
\$12.8M	\$28.1M	\$27.7M	\$2.7M	\$71.3M

*Values are rounded for presentation purposes.

4.1.2 Allocation of Functions to Units of Service

The next step in the process is the allocation of functional costs to units of service. Water system units of service include average day, maximum day, peak hour, and customer-related costs. The units of service included in the analysis are standard for a water utility and reflect the different ways that a utility provides service and incurs costs. Notably, the Utility makes significant investments to meet the peak needs of customers where they occur, when they occur. To serve their customers, water utilities are required to plan, install, and maintain water capacity in a manner that provides service reliability. From a cost perspective, the City incurs peak-related costs year-round, even if customers only use that peak for short periods during the year.

In collaboration with the City, the Study evaluated production and system data from 2015 to 2023, ultimately using 2019 and 2021 to calculate peaking factors for cost allocation as these years were representative of a typical year. Table 4-2 displays the water system's functional allocations to units of service.

Table 4-2: System Functional Allocations to Units of Service

	Source of Supply	Treatment	Transmission/ Distribution	Customer
Base Capacity Average Day	100%	71%	55%	
Extra Capacity Maximum Day		29%	23%	
Extra Capacity Peak Hour			22%	
Customer				100%

The system functional allocations to unit of service factors from Table 4-2 and functional costs from Table 4-1 were allocated to each unit of service. The aggregated results of this process are shown in Table 4-3.

Table 4-3: FY 2025 Cost of Service Allocations to Units of Service*

	Source of Supply	Treatment	Transmission/ Distribution	Customer	Total
Base Capacity Average Day	\$12.8M	\$20.0M	\$15.4M		\$48.2M
Extra Capacity Maximum Day		\$8.1M	\$6.3M		\$14.4M
Extra Capacity Peak Hour			\$6.0M		\$6.0M
Customer				\$2.7M	\$2.7M
Total	\$12.8M	\$28.1M	\$27.7M	\$2.7M	\$71.3M

*Values are rounded for presentation purposes.

4.1.3 Distribution to Customer Classes

The customer classes evaluated in this analysis are single-family, multi-family, commercial, landscaping and industrial. In prior studies, the construction customer class was also part of the COSA process. Due to the temporary nature of construction usage and customer connections, it is difficult to establish a basis for cost allocation that would be representative of this class's long-term use of the system. Additionally, the construction class has minimal use relative to the system, therefore this Study applied the revenue from this class as an offset to the revenue requirement of the system in total. These factors are reflected in subsequent tables, particularly Table 4-7.

In distributing costs to customer classes, utilities consider customer characteristics and demand patterns. Customer billing data was used to determine customer characteristics, such as number of customers by class and meter size, and total annual billed volume. Using the City's advanced metering infrastructure (AMI) data, an analysis was completed to determine the observed demand patterns between distinct types of customers. The City's AMI data set provides the Utility with the ability to understand customer-specific usage patterns and connect those patterns to the costs that the Utility incurs to provide service. Consistent with the analysis of system peaking, this analysis relied on AMI data from 2019 and 2021 as these were deemed to represent typical weather and water usage years. Figure 4-2 and Figure 4-3 display the daily and hourly data that were used to create the customer-specific peaking factors shown in Table 4-4. These "coincident" peak ratios reflect the contributions of each class to the system peak for each year shown, (versus a non-coincident peak which would reflect each class's individual peak to average ratio). As indicated above, the peaking patterns of customer classes are a significant contributor to water system costs and as such provide an important input in the development of class-based rates, and the most representative recent years of data were utilized in the Study.

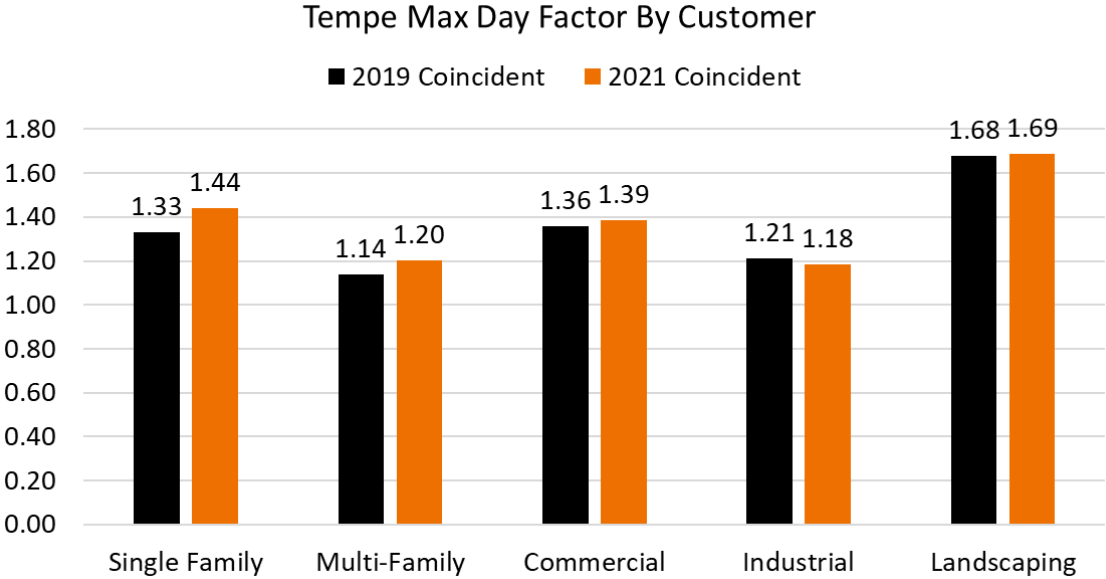


Figure 4-2: Ratios of Maximum Daily Use to Average Daily Use

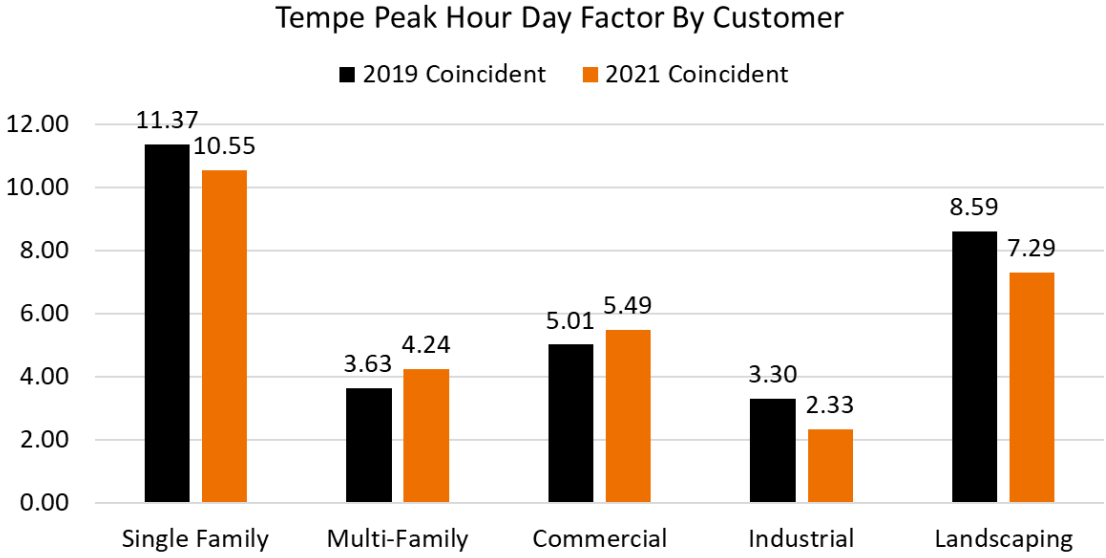


Figure 4-3: Ratios of Maximum Hourly Use to Average Daily Use

Table 4-4: Peaking Factors Utilized by Customer Class

Customer Class	Max Day	Peak Hour
Single-Family	1.38	10.96
Multi-Family	1.17	3.93
Commercial	1.37	5.25
Industrial	1.20	2.81
Landscaping	1.68	7.94

The Study used customer billing data to provide meter count and average daily usage by customer class. The capacity above the base average day capacity, known as extra capacity in a water system COSA, was determined by applying the observed peaking factors shown in Table 4-4 to the observed base capacity. Extra capacity is estimated as maximum day and peak hour usage. The base average day capacity and the extra capacity estimates by customer class are shown in Table 4-5 in units of gallons per day (gpd).

Table 4-5: System Units of Service by Customer Class

Customer Class	Number of Meters	Average Day Usage (1,000 gpd)	Maximum Day Usage (1,000 gpd)	Peak Hour Usage (1,000 gpd)
Single-Family	35,503	11,456	4,410	109,681
Multi-Family	1,938	7,468	1,285	20,632
Commercial	3,974	9,798	3,654	38,006
Industrial	73	3,127	615	5,058
Landscaping	2,012	6,325	4,329	39,565
Total	43,499	38,173	14,293	212,941

Using the proportion of meters, average day use and extra capacity by customer class, the costs of each function were allocated to each class. The results of the allocation process are shown in Table 4-6.

Table 4-6: Gross Water System Cost of Service by Customer Class*

	Single-Family	Multi-Family	Commercial	Industrial	Landscaping	Total
Average Day	\$14.5M	\$9.4M	\$12.4M	\$4.0M	\$8.0M	\$48.2M
Maximum Day	\$4.4M	\$1.3M	\$3.7M	\$0.6M	\$4.4M	\$14.4M
Peak Hour	\$3.1M	\$0.6M	\$1.1M	\$0.1M	\$1.1M	\$6.0M
Customer	\$2.2M	\$0.1M	\$0.2M	<\$0.01M	\$0.1M	\$2.7M
Subtotal	\$24.2M	\$11.4M	\$17.4M	\$4.7M	\$13.6M	\$71.3M
Stormwater Costs	\$0.8M	\$0.04M	\$0.1M	<\$0.01M	\$0.0M	\$1.0M
Total	\$25.0M	\$11.5M	\$17.5M	\$4.7M	\$13.6M	\$72.3M

*Values are rounded for presentation purposes.

After determining the total cost to serve each customer class, a billing adjustment to capture 12 months of adjusted rates was allocated to each customer class and added to the COS allocations. Additionally, offsetting revenues were allocated to each customer class and were deducted from the COS allocations to determine the net revenue requirement, or adjusted cost to serve each customer class. Finally, the water utility's share of stormwater revenues were also deducted to determine the final revenue requirement solely to be collected from water rates. These results are presented in Table 4-7.

Table 4-7: Adjusted Water System Cost of Service by Customer Class*

	Single-Family	Multi-Family	Commercial	Industrial	Landscaping	Total
Gross Cost of Service	\$25.0M	\$11.5M	\$17.5M	\$4.7M	\$13.6M	\$72.3M
Less: Offsetting Revenues	\$(1.4M)	\$(0.6M)	\$(0.9M)	\$(0.2M)	\$(0.7M)	\$(3.8M)
Plus: Billing and Other Adjustments	\$1.0M	\$0.5M	\$0.7M	\$0.2M	\$0.6M	\$3.0M
Adjusted Cost of Service	\$24.6M	\$11.4M	\$17.3M	\$4.7M	\$13.5M	\$71.5M
Water Share of Stormwater Revenue	\$(0.6M)	\$(0.1M)	\$(0.1M)	\$(0.0M)	\$(0.0M)	\$(0.8M)
Water Rate Revenue Requirement	\$24.0M	\$11.3M	\$17.2M	\$4.7M	\$13.5M	\$70.7M

*Values are rounded for presentation purposes.

4.1.4 Water Cost of Service Results

Figure 4-4 compares the above results with current water revenues by customer class and confirms that the Utility's current water rate structures are generally reflective of current cost of service requirements. As can be seen in Figure 4-4, there are differences between the COS results and current revenue recovery. Based on the need for an overall rate revenue increase of 12% resulting from the RSA, this analysis shows that a greater share of that increase should be recovered from single-family residential

customers based on the drivers of system costs at this time. While Stantec is recommending rates that will result in an overall increase of revenue of 12.0% for the Utility, the recommended rates presented herein are calculated based on the respective adjusted cost of service allocation to each customer class shown in Table 4-7. More specifically, the required overall system increase of 12.0% for the Utility is recommended to be achieved through different adjustments to rates for each customer class based in part on the cost allocations depicted below in Figure 4-4.

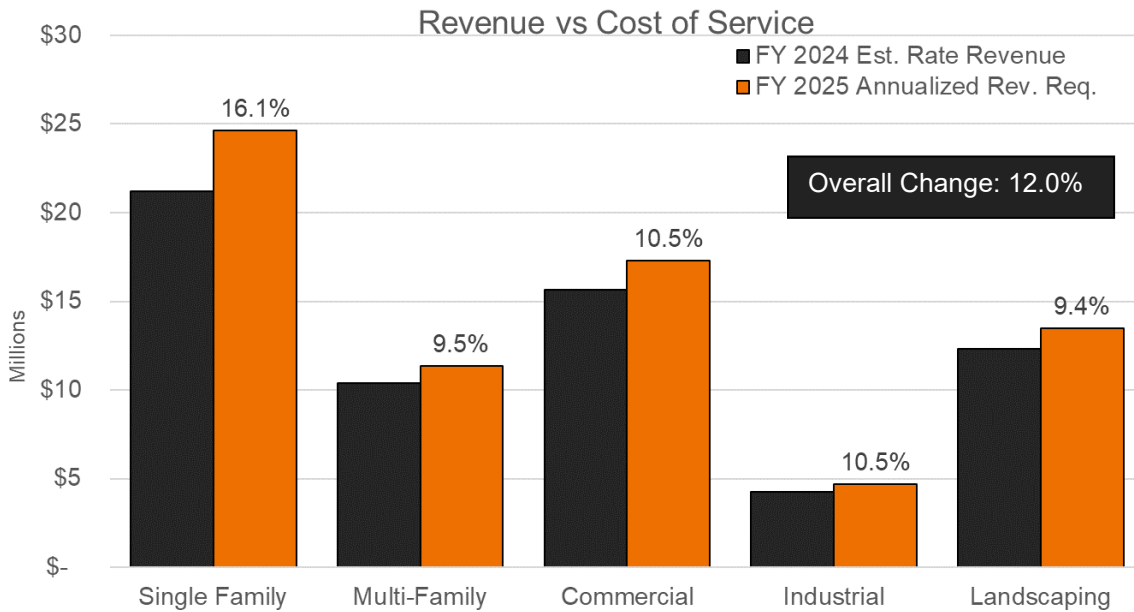


Figure 4-4: Water Cost of Service vs. Current Revenue by Customer Class

4.2 WASTEWATER COST OF SERVICE ANALYSIS KEY COMPONENTS

As previously mentioned, the wastewater cost allocation process rests on analyses of the City’s O&M and capital costs to the key functions provided by the wastewater system. Detailed schedules in Appendix E provide the cost allocations for the wastewater system, supporting the rate structure refinements recommended in this Study. The first steps differentiate between certain costs commonly associated with customer accounts, such as billing; costs associated with collection and conveyance of wastewater; costs for wastewater treatment and disposal, and debt service costs. Through this process, total test year revenue requirements of approximately \$38.9 million were associated with the key functions of customer, collection, and treatment as summarized in Table 4-8.

Table 4-8: FY 2025 Costs Allocated to Wastewater System Functions

Customer	Collection	Treatment	Total
\$1.8M	\$16.9M	\$21.9M	\$40.6M

4.2.1 Wastewater System Functional Cost Allocations

These three key functions of customer, collection, and treatment were further analyzed to allow for differentiation of costs allocated to each customer class. Customer costs are generally allocated based on number of accounts and collection costs are commonly allocated based on volume, but treatment costs can be recovered through charges that reflect the relative contributions of chemical oxygen demand (COD) and total suspended solids (TSS) loadings from each class, or in the case of industrial customers, from each monitored industrial customer.

4.2.2 Allocation of Functions to Units of Service

Tempe's wastewater flows are primarily treated at the 91st Avenue Wastewater Treatment Plant as part of a joint partnership known as The Sub-Regional Operating Group (SROG), including Phoenix, Glendale, Mesa, Scottsdale, and Tempe, who collectively own the plant. Tempe also owns the Kyrene Water Reclamation Facility, which is in the process of being rehabilitated and brought online and will treat a portion of the City's wastewater flows in FY 2026. The allocations in Table 4-9 reflect Tempe's current cost drivers associated with current operations and assets, and use of the SROG facility and the Utility's efforts in ramping up to operation of the Kyrene facility.

Table 4-9: Wastewater System Functional Allocations to Units of Service

	Customer	Collection	Treatment
Volume		100%	30%
COD			40%
TSS			30%
Customer	100%		

Tables fully illustrating the cost allocations in detail are provided in the appendices to this report. The resulting aggregated allocations are provided in Table 4-10, reflecting reviews of detailed budget operating line items, fixed assets, and capital projects.

Table 4-10: Wastewater System Functional Cost Allocations

	Customer	Collection	Treatment	Total
Volume		\$16.9M	\$6.6M	\$23.5M
COD			\$8.7M	\$8.7M
TSS			\$6.6M	\$6.6M
Customer	\$1.8M			\$1.8M
Total	\$1.8M	\$16.9M	\$21.9M	\$40.6M

*Values are rounded for presentation purposes.

4.2.3 Distribution to Customer Classes

The distribution of wastewater allocated costs to customer classes reflects the demand characteristics of each customer class. Tempe engaged Stantec to conduct a Wastewater Strength and Return Study in 2022 to analyze certain aspects of its wastewater customer base: the effluent strength profiles of selected customer types, and the “return flow factors” describing the relationship between billable water volumes and contributed wastewater volumes. The occasional review and analysis of return flow factors is important for Tempe as the class-based figures allow for volumetric billing for wastewater charges as a function of metered water consumption. Utilities rely on estimated or assumed return flow factors to allow water consumption data to serve as a useful proxy for wastewater flow characteristics for each class.

This year’s Study relied on the 2022 Wastewater Strength and Return Study assumption for most customer classes, but single-family residential and industrial customers’ units of service were updated to reflect more recent data and assumptions using current billing data.

The single-family residential customer class is currently billed based on prior year average winter water usage, multiplied by a return flow factor of 70% and capped at 12,000 gallons. A key recommendation in this study is to increase this return flow factor from 70% to 80%. This recommendation is grounded in data from the 2022 Wastewater Strength and Return Study, which provides a strong basis for this adjustment. Although discussed in the prior rate study, the decision was made to defer this change for further examination during the current study, allowing for careful consideration of the potential impacts to customers before implementation.

Many of the industrial class customers are manually billed based on measured volumes and contributed strength. The Study used updated sampling data from 2022 through the first 3 months of 2024 to adjust industrial customer strength as needed.

Table 4-11 summarizes the current units of service and return flow factors associated with each customer class and implicit in the current wastewater rates.

Table 4-11: System Units of Service: Flow Return Factors and Meters by Customer Class

	Volume (1,000 gallons)	Current Return Flow Factor	Number of Accounts
Single-Family	2,018,051	70%	34,710
Multi-Family	2,082,093	95%	1,929
Commercial (Low)	3,050,754	95%	3,587
Commercial (High)	246,694	95%	292
Industrial	1,628,531	Varies	42
Total	9,026,507		40,559

Table 4-12 provides the updated units of service with the 80% return flow factor applied to single-family residential customers. The result is an increase in billable volume units for single-family residential customers. All other customer classes units of service remain the same as in Table 4-11.

Table 4-12: Updated System Units of Service

	Volume (1,000 gallons)	Recommended Return Flow Factor	Number of Accounts
Single-Family	2,306,344	80%	34,710
Multi-Family	2,082,093	95%	1,929
Commercial (Low)	3,050,754	95%	3,587
Commercial (High)	246,694	95%	292
Industrial	1,628,531	Varies	42
Total	9,314,800		40,559

Large industrial customers tend to be a special case because of the potential of large quantities of consumptive use for non-sewered functions, such as evaporative cooling towers or the use of potable water in products. These unique situations cannot be reflected by class level assumptions, so supplemental metering, sub-metering, and engineering estimates and analyses specific to such customers are used to develop the unique return factors applicable to each. When these non-sewered uses are highly variable, additional metering measures quantities of non-sewered use so that these volumes can be subtracted from total water consumption for wastewater billing purposes. In cases where the proportion of water use ultimately returned to the sewer is reliably stable, such as for well-defined and unchanging industrial production processes, engineering analyses and estimates are used to translate billable water consumption into billable wastewater volumes. The City's existing supplemental metering and reporting practices effectively manage these differences for large industrial customers, and smaller industrial customers fit well under the broad assumptions applicable to general commercial customers.

Effluent loading strength estimates comprised the second portion of the 2022 Wastewater Strength and Return Study. Wastewater treatment processes and costs are driven in part by the need to treat for organic load (as measured by Chemical Oxygen Demand, COD), and suspended solids (as measured by Total Suspended Solids, TSS). Estimates of customer class strength characteristics are necessary to support the development of cost-based wastewater rates. As collecting waste characterization data is complex and expensive, utilities frequently rely on past strength profile data or on assumptions in place for many years. The Study utilized results from the 2022 Wastewater Strength and Return study where updated data were not available. For sampled industrial customers, concentration assumptions were updated as needed using samples from 2022-2024.

The resulting strength assumptions and units of service (loadings) for the existing customer classes are shown in Table 4-13. These aggregated strength profiles reflect the results of the study, including local data from Tempe, supplementary data from nearby utilities and standard literature values, as appropriate.

Table 4-13: System Units of Service: Strength and Loadings by Customer Class*

Customer Classification	COD (mg/L)	TSS (mg/L)	COD (lbs)	TSS (lbs)	Number of Accounts
Single-Family	720	240	13,857,438	4,619,146	34,710
Multi-Family	720	240	12,512,350	4,170,783	1,929
Commercial (Low)	800	300	20,366,833	7,637,562	3,587
Commercial (High)	2,300	400	4,733,858	823,395	292
Industrial	Varies	Varies	14,065,748	2,344,291	42
Total			65,536,227	19,595,178	40,559

*Values are rounded for presentation purposes.

While these updated strength profiles are expected to be stable in the near term, the City intends to update the 2022 Wastewater Strength and Return Study periodically.

The resulting gross and adjusted allocated costs of service to key customer classes are shown in Table 4-14 and Table 4-15. These reflect the service characteristics described above and the full cost allocation process as described in the previous section. Adjusted rate revenue requirements which exclude off-setting revenues will be recovered through a rate schedule developed as a part of the rate design process. Off-setting revenues come from a variety of non-rate sources, including delinquent collection charges, Fats/Oils/Grease (FOG) charges, interest income, and use of operating funds, as well as stormwater fee revenue which is shown on a separate line in Table 4-15.

Table 4-14: Gross Wastewater System Cost of Service by Customer Class*

	Single-Family	Multi-Family	Commercial (all aggregated)	Industrial	Total
Customer	\$1.5M	\$0.1M	\$0.2M	\$0.0M	\$1.8M
Volume	\$5.5M	\$5.0M	\$7.9M	\$3.9M	\$22.3M
COD	\$1.7M	\$1.5M	\$3.0M	\$1.7M	\$7.9M
TSS	\$1.4M	\$1.3M	\$2.6M	\$0.7M	\$6.0M
Subtotal	\$10.1M	\$7.9M	\$13.7M	\$6.3M	\$38.0M
Stormwater Costs	\$0.8M	\$0.0M	\$0.1M	\$0.0M	\$0.9M
Total	\$10.9M	\$7.9M	\$13.8M	\$6.3M	\$38.9M

*Values are rounded for presentation purposes.

Table 4-15: Adjusted Wastewater System Cost of Service by Customer Class*

	Single-Family	Multi-Family	Commercial (all aggregated)	Industrial	Total
Gross Cost of Service	\$10.9M	\$7.9M	\$13.8M	\$6.3M	\$38.9M
(Offsetting Revenues) and use of Fund Balances	\$(0.4M)	\$0.2M	\$0.3M	\$0.2M	\$0.3M
Plus: Billing and Other Adjustments	\$0.6M	\$0.5M	\$1.0M	\$0.4M	\$2.5M
Adjusted Cost of Service	\$11.1M	\$8.6M	\$15.1M	\$6.9M	\$41.7M
Wastewater Share of Stormwater Revenue	\$(0.6M)	\$(0.1M)	\$(0.1M)	\$(0.0M)	\$(0.8M)
Wastewater Rate Revenue Requirement	\$10.5M	\$8.5M	\$15.0M	\$6.9M	\$40.9M

*Values are rounded for presentation purposes.

4.2.4 Wastewater Cost of Service Results

The resulting wastewater unit costs are provided in Table 4-16. These figures allow the distribution of functionalized and allocated costs to customer classes based on customer class strength profiles as described earlier. The functionalized unit cost figures also provide input into the development of unique surcharges for industrial customers, as well as supporting the rate design process described below.

Table 4-16: Calculated Unit Costs by Function

	Volume (\$/1,000gallons)	COD (\$/lb.)	TSS (\$/lb.)	Customer (\$/bill)
Operating	\$1.04	\$0.08	\$0.21	\$3.63
Debt Service	\$1.35	\$0.04	\$0.09	\$0.00
Total	\$2.39	\$0.12	\$0.30	\$3.63

Figure 4-5 illustrates the allocated COS results and the current generation of revenue for the key wastewater customer classes in millions of dollars. The COS allocations reflect the unit costs and strength profiles provided earlier. While Stantec is recommending rates that will result in an overall increase of revenue of 16.5% for the Utility, the recommended rates presented herein are calculated based on the respective adjusted cost of service allocation to each customer class shown in Table 4-15. More specifically, the required overall system increase of 16.5% for the Utility is recommended to be achieved through different adjustments to rates for each customer class based in part on the cost allocations depicted below in Figure 4-5.

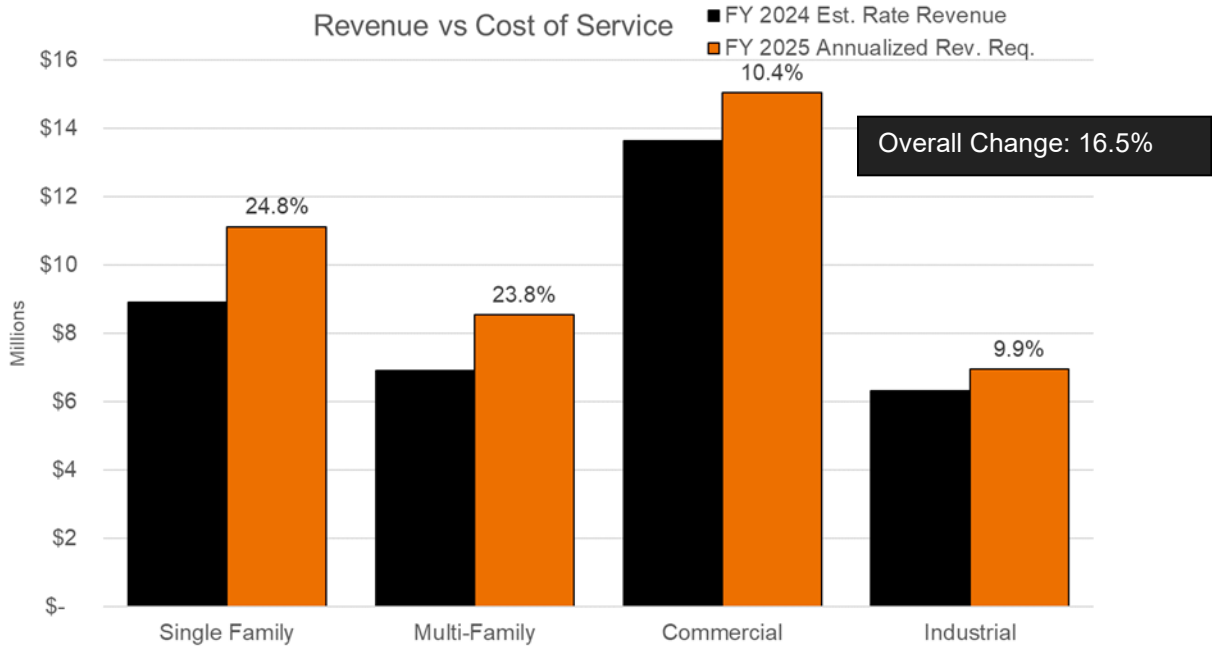


Figure 4-5: Wastewater Cost of Service vs Current Revenue by Customer Class

4.3 SOLID WASTE COST OF SERVICE ANALYSIS KEY COMPONENTS

This section of the report presents the assumptions, process, conclusions, and results of the COSA performed for the City's Solid Waste Utility Enterprise Fund.

4.3.1 Solid Waste System Functional Cost Allocations

The COSA for solid waste first allocated each line item in the Utility’s FY 2025 budget to the functions of collection and disposal. Where possible, costs were directly assigned to these cost pools. For example, landfill charges were directly assigned 100% to the disposal function. In the case that certain cost items supported more than one cost pool, proper allocation criteria were used to apportion the line-item cost to each function. Specific allocation criteria were developed in collaboration with City staff who have detailed knowledge of the solid waste service delivery model and cost drivers of the Utility.

In the case that certain cost items supported more than one cost pool, specific allocation criteria could not be identified, and since staff did not have an estimate as to the allocation percentage, the weighted average of the allocation of all other costs was used to allocate those costs. These costs were primarily administrative and overhead costs, and it is appropriate to allocate such costs based upon the weighted average of the direct allocation of all other costs for which they are responsible. Ultimately, each cost was either directly or indirectly allocated to collection or disposal, and then further allocated within those functions to various service lines of the solid waste utility.

The following schematic displays the flow of costs from the FY 2025 budget into first collection (Green) and disposal (Gray) cost pools, and then into specific service line cost pools (Blue).

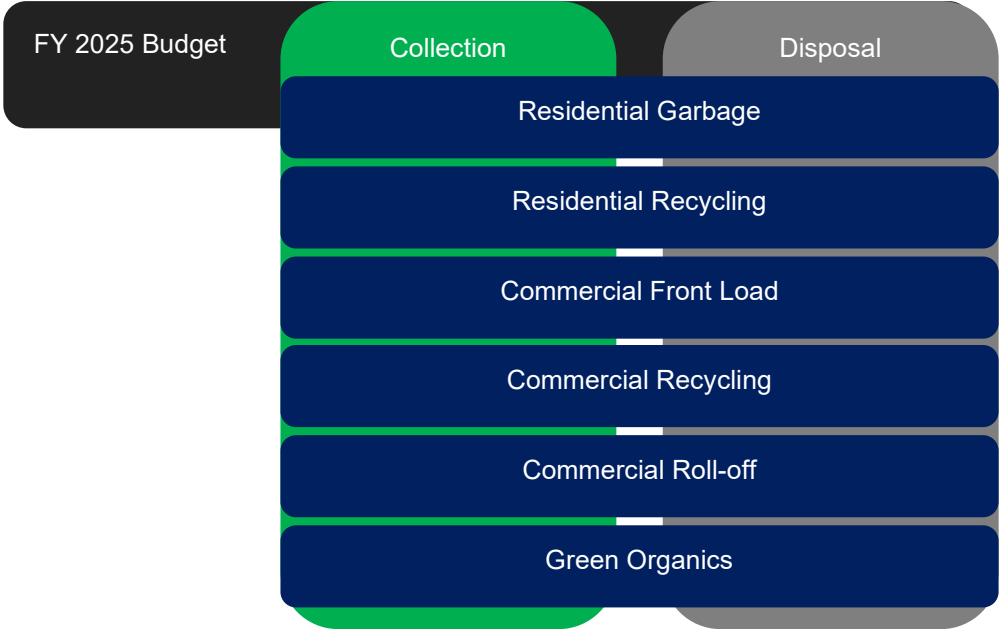


Figure 4-6: Solid Waste System Functional Cost Allocation Schematic

Based on the allocations of revenue requirements to the Collection and Disposal cost categories, Figure 4-7 shows the resulting percentage split of revenue requirements allocated to the functions of Collection and Disposal.

Distribution of Revenue Requirements to Function

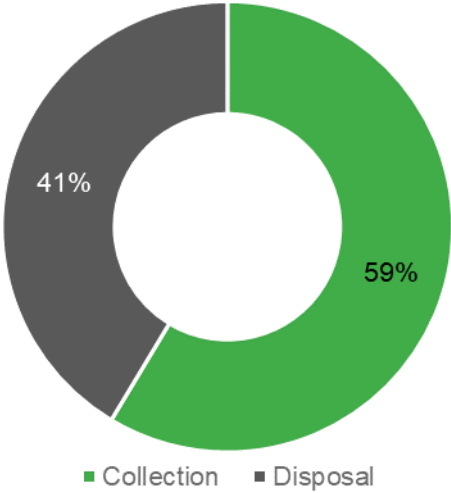


Figure 4-7: Solid Waste Revenue Requirements Distribution to Function

4.3.2 Distribution to Customer Classes

Once all the costs were allocated into the collection and disposal cost pools, the collection and disposal costs were further allocated to six service class cost pools:

- 1) Residential Garbage, which includes costs for residential curbside solid waste collection and disposal for 300, 96, 65, and 48 gallon containers,
- 2) Residential Recycling, which includes costs for curbside recycling collection and processing,
- 3) Commercial Front Load, which includes costs for all commercial dumpster collection and disposal,
- 4) Commercial Recycling, which includes costs for frontload recycling collection and processing,
- 5) Commercial Roll-Off, which includes roll-off container landfill costs and pull charges,
- 6) Green Organics, which includes costs associated with the City's Green Organics diversion program, and

The resulting allocations of collection and disposal costs to the six service class pools are presented in Figure 4-10.

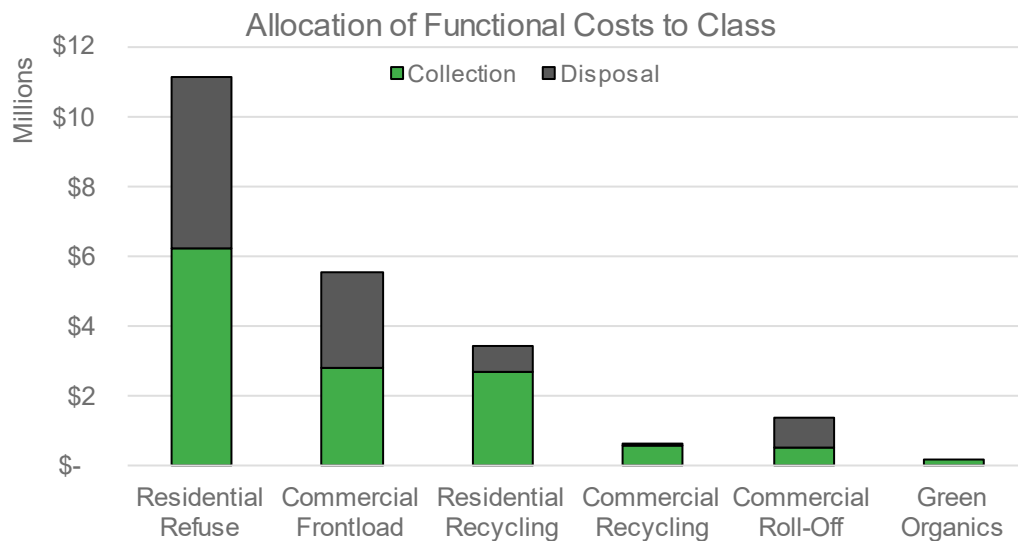


Figure 4-8: Allocation of Functional Costs to Class

While the City has multiple service lines, the primary customers are either residential or commercial. Importantly, the City is required to provide service to residential customers whereas commercial customers are served through a competitive market, which includes private vendors in addition to the City. The City is not required to provide commercial service; rather, the City is providing a service to the market as a provider of services. Often the commercial services provided are a boost to the small business community or other commercial entities where private providers have a harder time operating at scale.

This dynamic requires careful consideration of the approach to allocating and recovering costs. Hypothetically, if the City did not provide commercial services many of the facilities, administrative and support cost would still need to be in place to service the residential customers. As such, the cost allocation has been performed to allocate direct costs to commercial service lines. Any revenues that are received from commercial above direct cost will provide a credit to offset the utilities administrative and indirect cost.

4.3.3 Solid Waste Cost of Service Results

To present the findings of the calculated COS, the results can be compared against current revenue generation. The Residential category in this graph includes the aggregation of Residential Garbage, Recycling Cans, and Green Organics. Based on these allocations and current rate revenues, Commercial Roll-Off customers generate revenue greater than their class COS. As a result, it is recommended that the Commercial Roll-Off rates be held constant, and the surplus revenue be used to reduce the Commercial Frontload COS. Figure 4-9 shows the comparison of current rate revenues to the resulting net revenue requirements (blue), and the adjusted revenue requirements (orange) with the surplus revenue from Commercial Roll-Off customers used to reduce the Commercial Frontload revenue requirement. Following this approach allows for the Residential and combined Commercial customer classes to align the proposed rates with the COS results.

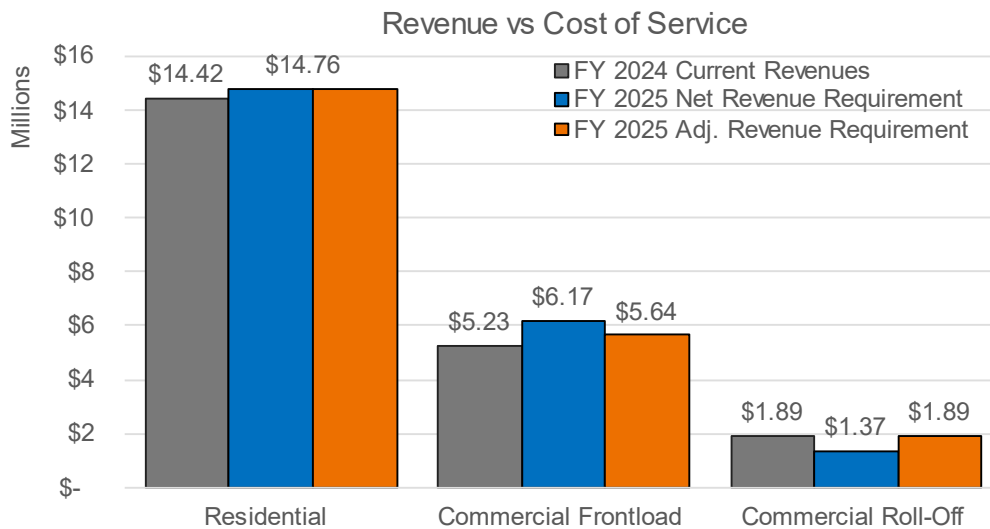


Figure 4-9: Current Rate Revenues vs FY 2025 Net and Adjusted Revenue Requirements

Finally, Figure 4-10 shows the final comparison of FY 2024 rate revenues to each class’s FY 2025 revenue requirement. The figure demonstrates that both residential and commercial service lines are currently below cost recovery, while roll-off will be held constant in FY 2025. It is important to note that these results are only a snapshot in time and reflect current costs in FY 2025. Variations will exist from year to year, but these results are indicative of the underlying dynamics. From a utility rate making

perspective, the long-term objective is to have revenue collection as closely aligned with COS as possible.

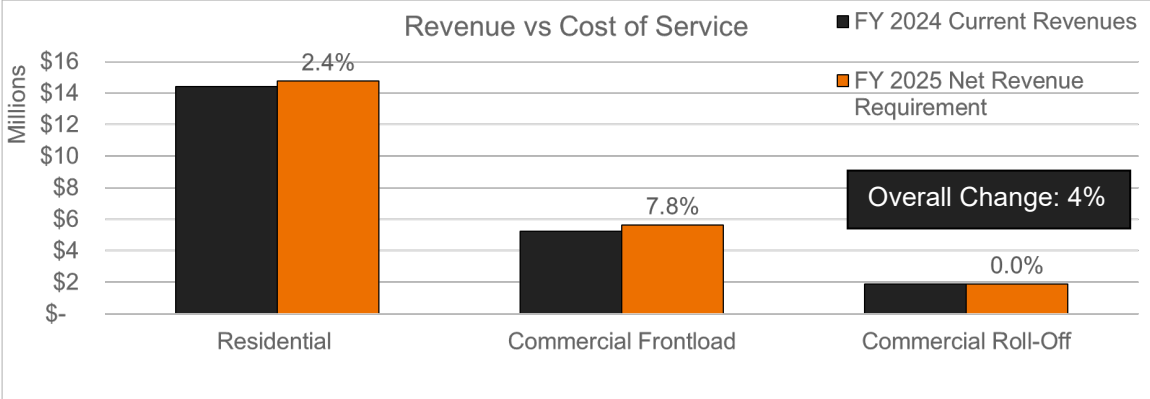


Figure 4-10: Solid Waste Cost of Service vs Current Revenue by Customer Class

The subsequent section of the Study report describes how the solid waste COSA results were used to design rates that would proportionally recover sufficient revenue from each customer type.

5. RATE DESIGN

Stantec has reviewed the City's current rate structures, and they continue to be generally proportional to COS results and administratively workable. As a part of the ongoing refinement to incorporate new information and continue to work toward alignment with COS results, the Study recommends modifications to the rate structures, consistent with the following general objectives:

- Maintaining proportional recovery of the City's current COS and revenue requirements from each customer class.
- Conforming to current accepted national and local industry best practices.
- Promoting of efficient resource use and consideration of the impact of current and future water quality and environmental regulations.
- Maintaining revenue stability through fixed cost recovery.

The following sub-sections describe the basis of the recommended rate structures as well as the customer impacts of the rate recommendations. The recommended rate structures presented herein are intended for implementation on January 1, 2025.

5.1 FIXED CHARGES - WATER

Common industry practice is a two-part rate structure comprised of both fixed and variable charges. Generally accepted practice recovers a portion of the costs of the system in a fixed charge, recognizing that utilities have substantial investments in capacity-related costs and other fixed costs that are incurred year-round to maintain a state of readiness to meet peak demands of their customers when they occur.

The City currently has a fixed monthly service charge for water service that is scaled based on meter size for all water customers, which is a common industry practice. Stantec recommends that the City update the fixed monthly service charge to collect the customer service portion of its revenue requirements in a component that is applied per bill, regardless of meter size. Stantec also recommends that the City recover a portion of its average day revenue requirements in the fixed monthly service charge that is applied based on meter size, scaled based on average usage by meter size.

The portion of the water revenue requirement that the Utility recovers through fixed charges is currently 17% of overall water revenue. The Study recommends maintaining the Utility's fixed cost recovery proportion of 17%. The current and recommended fixed monthly service charges for the water system are shown in Table 5-1.

Table 5-1: Current and Proposed Water Fixed Monthly Service Charges

Meter Size	Current Fixed Monthly Service Charge	FY25 Proposed Customer Component	FY25 Proposed Volumetric Costs in Fixed Charge	FY25 Total Proposed Fixed Charge
5/8"	\$11.75	\$6.93	\$5.17	\$12.10
3/4"	\$13.20	\$6.93	\$6.67	\$13.60
1"	\$19.30	\$6.93	\$13.17	\$20.10
1.5"	\$39.75	\$6.93	\$34.92	\$41.85
2"	\$75.10	\$6.93	\$72.47	\$79.40
3"	\$112.35	\$6.93	\$112.02	\$118.95
4"	\$261.75	\$6.93	\$270.72	\$277.65
6"	\$753.85	\$6.93	\$793.42	\$800.35
8"	\$1,169.15	\$6.93	\$1,234.57	\$1,241.50
10"	\$1,750.20	\$6.93	\$1,851.82	\$1,858.75

5.2 VOLUMETRIC CHARGES – WATER

In addition to fixed monthly service charges, water utilities often levy variable charges based on volumetric water consumption measured for each customer. The Utility's current monthly metered volume rates were last updated in 2023. The single-family residential class is charged based on an inclining block structure of tiered volumetric rates per 1,000 gallons of monthly usage. Every other customer class is charged a rate per 1,000 gallons for all monthly usage. In 2022, the City restructured the single-family residential tier sizes and prices. This year's Study recommends keeping the tier sizes the same but updating the tier prices and tier price ratios to accomplish Utility priorities, including maintaining affordability for typical customers, incentivizing conservation, and recovering sufficient revenue to cover operations, maintenance, debt service, and the capital program. It should be noted that due to changes in the water utility's cost structure, and changes in water usage trends among single-family residential customers, the COS and rate design process has yielded greater increases to the higher tiers. As a result, a greater share of the increase in revenue requirements for the single-family customers will be borne by higher volume users.

Table 5-2 displays the single-family residential current and proposed tiered water rates, and Table 5-3 shows every other customer classes current and proposed volumetric water rates.

Table 5-2: Current and Proposed Single-Family Tiered Volumetric Water Rates

Tiers	Tier Size (Gallons)	Current Rate (\$/1,000 Gallons)	FY25 Proposed (\$/1,000 Gallons)
Tier 1	0-8,000	\$2.90	\$3.16
Tier 2	8,001-16,000	\$4.51	\$5.17
Tier 3	16,001-36,000	\$5.74	\$6.62
Tier 4	36,001+	\$6.64	\$7.88

Table 5-3: Current and Proposed Water Volumetric Rates

Customer Type	Current Rate (\$/1,000 Gallons)	FY25 Proposed (\$/1,000 Gallons)
Multi-Family	\$3.22	\$3.53
Commercial	\$3.63	\$4.03
Industrial	\$3.58	\$3.96
Landscape	\$4.89	\$5.37

Stantec recommends the following for the City's volumetric water rates:

- Maintain the current tiered thresholds for single-family residential customers. These tiers were implemented in 2022 and are designed to promote water conservation.
- Update the tier prices to the proposed rates based on allocations of costs and units of service to average day, maximum day, and peak hour usage based on peaking behaviors observed in FY 2019 and FY 2021 billing data.
- Continue to monitor peaking behaviors through the City's AMI data and update as needed through subsequent model updates and rate studies.
- Continue to apply unique water usage rates to all metered volume for all other customer classes based on respective cost allocations and revenue requirements.

5.3 FIXED CHARGES – WASTEWATER

The wastewater rate design process was performed concurrently with the process for water, providing an opportunity for the City to manage broad policy objectives relevant to these two key functions. Base charges for wastewater customers follow the pattern set by the water system and are the result of the same integrated rate design process. For wastewater, approximately 24% of overall rate requirements are assigned to fixed monthly service charges, which are scaled by meter size in accordance with factors from the water system. The recommended fixed monthly service charge structure is provided in Table 5-4.

Table 5-4: Current and Proposed Wastewater Monthly Fixed Charges

Meter Size	Current Fixed Monthly Service Charge	FY25 Proposed Customer Component	FY25 Proposed Volumetric Portion of Fixed Charge	FY25 Total Proposed Fixed Charge
5/8"	\$9.90	\$5.50	\$5.40	\$10.90
3/4"	\$11.40	\$5.50	\$7.00	\$12.50
1"	\$17.70	\$5.50	\$13.75	\$19.25
1.5"	\$39.00	\$5.50	\$36.50	\$42.00
2"	\$75.75	\$5.50	\$75.80	\$81.30
3"	\$114.55	\$5.50	\$117.20	\$122.70
4"	\$269.95	\$5.50	\$283.20	\$288.70
6"	\$782.00	\$5.50	\$830.10	\$835.60
8"	\$1,214.10	\$5.50	\$1,291.60	\$1,297.10
10"	\$1,818.75	\$5.50	\$1,937.40	\$1,942.90

5.4 VOLUMETRIC CHARGES – WASTEWATER

It is common practice for utilities to recover a portion of wastewater costs through volumetric charges, based on monthly metered water volumes. The wastewater volumetric charges can be levied based on a percentage of water usage assumed to return to the wastewater system. The City currently charges single-family residential customers based on 70% of water usage from the prior year's average of January, February, and March monthly metered volume, capped at 12,000 gallons. All other customer classes, except for industrial customers which have variable volumetric rates based on multiple factors, are billed for wastewater volume based on 95% of metered water usage.

As discussed in Section 4.2.3, the single-family residential return flow factor is recommended to increase from 70% to 80% of winter average water usage based on findings from the 2022 Wastewater Strength and Return Study. The current and proposed volumetric wastewater rates are displayed in Table 5-5. The current rates are applied to 70% of average winter water usage for single-family customers, while the proposed rates were calculated assuming billable wastewater flows of 80% of the winter water usage for single-family customers. The study proposes a 10% increase to current rates for industrial wastewater customers to keep the industrial customer class aligned with cost of service. Increasing the billable units for single family residential wastewater customers resulted in the overall volumetric wastewater unit costs displayed in Table 4-16. Applying a 10% increase to current flow and strength rates for industrial wastewater customers results in the unit costs shown below in Table 5-5. These customers will continue to be monitored and sampled for strength and loading data to allow for more detailed evaluation of industrial wastewater unit costs in future studies.

Table 5-5: Current and Proposed Wastewater Volumetric Rates

Customer Type	Current Rate (\$/1,000 gallons)	FY25 Proposed (\$/1,000 Gallons)
Single-Family	\$2.25	\$2.48
Multi-Family	\$2.54	\$3.26
Commercial – Low	\$3.22	\$3.54
Commercial – High	\$4.72	\$5.49
Industrial	Volume: \$2.77 TSS (unit cost/lb): \$0.27 COD (unit cost/lb): \$0.11	Volume: \$3.05 TSS (unit cost/lb): \$0.30 COD (unit cost/lb): \$0.12

5.5 STORMWATER / ENVIRONMENTAL FEE

The stormwater fee was implemented at \$3.00 per account in 2022 to recover the full cost of stormwater infrastructure operations and maintenance. Since that time, costs have increased while the \$3.00 fee has remained flat, leading the current fee to recover approximately 82% of stormwater costs. This Study looked at increasing the fee to recover the full costs of the stormwater program, but the City elected to keep the fee at \$3.00 for FY 2025, noting that simply increasing the fixed fee may create equity and affordability concerns. The City intends to revisit stormwater cost recovery in the future as part of a comprehensive stormwater fee study to not only evaluate cost recovery, but also the potential for alternative fee structures to more closely align stormwater COS with revenue recovered from each individual parcel.

5.6 SOLID WASTE RATES

Based on the findings from the solid waste utility RSA and COSA, solid waste rates have been updated rates to reflect the current and future revenue needs and cost drivers. The current and recommended solid waste rates for residential customers are presented in Table 5-6, while the current and recommended rates for commercial customers are presented in Table 5-7.

Table 5-6: Current and Proposed Residential Rates by Container Size and Customer Type

Service Type	Size (Gallons)	Current Rate	Proposed Rate
Residential Garbage	96	\$31.84	\$33.02
Residential Garbage	65	\$29.11	\$29.93
Residential Garbage	48	\$27.62	\$28.23
Additional Residential Garbage	48, 65, or 96	\$21.18	\$21.18
Additional Residential Recycle	96	\$14.68	\$14.68
Residential Green Organics	96	\$6.24	\$6.24

Table 5-7: Current and Proposed Commercial Rates by Container Size

Container Size (Cubic Yards or Gallons)	Current Rate	Proposed Rate
Frontload 2CY Garbage	\$72.49	\$81.54
Frontload 3CY Garbage	\$76.69	\$86.27
Frontload 4CY Garbage	\$80.90	\$91.00
Frontload 6CY Garbage	\$90.33	\$101.61
Frontload 8CY Garbage	\$101.25	\$113.89
Frontload 2CY Recycling	\$57.60	\$64.79
Frontload 3CY Recycling	\$60.94	\$68.55
Frontload 4CY Recycling	\$64.28	\$72.31
Frontload 6CY Recycling	\$71.78	\$80.74
Frontload 8CY Recycling	\$80.45	\$90.50
Side Load 96GAL Garbage	\$45.57	\$46.95
Side Load 300GAL Garbage	\$58.70	\$64.66
Side Load 96GAL Recycling	\$57.60	\$64.79
Side Load 300GAL Recycling	\$57.60	\$64.79
Frontload 2CY Compactor	\$76.93	\$86.54
Frontload 3CY Compactor	\$85.00	\$95.61
Frontload 4CY Compactor	\$98.05	\$110.29
Frontload 6CY Compactor	\$143.80	\$161.76
Frontload 8CY Compactor	\$184.30	\$207.32

5.6.1 Special Events Rates

The City of Tempe is a dynamic place that plays host to several special events throughout most years. The Utility often plays a role in allowing the City to host these events as they always require customized garbage and recycling services. These types of solid waste services are very different to manage when compared to the regular service that the Utility provides to its more permanent customers. Special event service must be specifically planned for each event to meet the attendance and unique location demands of the event. Additionally, staff must be redirected from standard services to render the special event service. Functionally, these services often take place as overtime late at night or in early morning hours before the regular service shift begin. The City charges special events based on the service rendered and uses a different schedule of rates and fees from the normal monthly commercial charges to calculate the appropriate invoice level by event, which is sent then combined with other City services to become a singular invoice to the event. Stantec analyzed calendar year 2023's special events in detail, which encompassed 77 unique events that received solid waste services from the Utility. Figure 5-1 displays

each event serviced in 2023 by the service type and invoice amount. Total revenue from special events was \$107,800 in FY 2023. It is evident that while there are a large number of events throughout the year, the top ten to fifteen (the right portion of Figure 5-1) are dramatically larger in invoice size, often running in the thousands of dollars and involve greater service complexity.

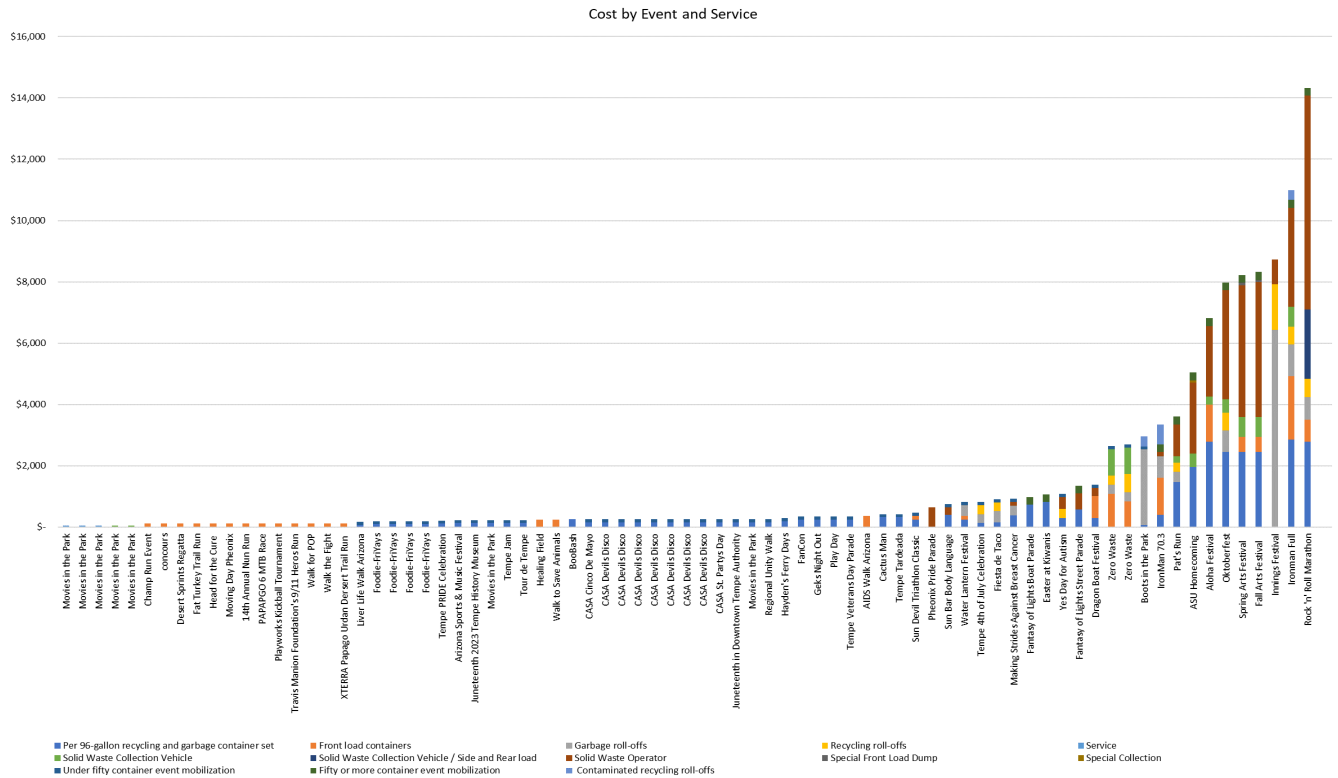


Figure 5-1: Total Costs for Each 2023 Special Event

Based on the results from the COS and rate design process for the solid waste rates, the special events rates could be updated to align with the newly proposed rates. Table 5-8 presents the current and proposed special events rates. These updated special events rates would generate \$139,700, an increase of approximately \$31,900.

Table 5-8: Proposed Special Events Rates

Rates	FY 2024 (Current)	FY 2025 (Proposed)	Basis
Per 96-gallon recycling and garbage container set	\$16.37	\$28.31	3X COS collection costs
Front load containers	\$120.86	\$218.74	3X COS collection costs
Garbage roll-offs	\$295.00	\$309.80	Full Roll-Off rate
Recycling roll-offs	\$295.00	\$309.80	Full Roll-Off rate
Under fifty container event mobilization	\$100.00	\$100.00	Estimated cost for planning & coordination
Fifty or more container event mobilization	\$250.00	\$250.00	Estimated cost for planning & coordination

As stated above, the provision of service to special events is often more complex and time consuming than typical solid waste service. As a result, the special events rates for 96-gallon containers and frontload containers scale the collection costs from the COS study by a factor of three to account for the added complexity. All other special events rates are consistent with unit costs and rates from the COS and rate design analyses.

5.7 CUSTOMER BILL IMPACTS

The resulting rate recommendations from the Study would impact different customers to varying degrees. Due to the recommended rates reflecting cost allocation and rate design principles, much of the larger bill impacts will be seen at higher usage levels. Table 5-9 displays the current and proposed monthly typical bill for single-family residential customers with a 5/8-inch meter at 8,000 gallons of water usage and using a 96-gallon garbage bin. The table contains each component of the total utility bill to exhibit individual impacts from the different services rendered. Ultimately, the typical single-family customer can expect a change of less than \$8.00, equivalent to 8.5% of the current bill. For a higher volume residential user, the impact is greater. Table 5-10 shows the current and proposed components of a total utility bill for a single-family residential customer with a 1-inch meter using 50,000 gallons per month and using a 96-gallon garbage bin.

Table 5-9: Current and Proposed Components of a Typical Monthly Utility Bill for Single-Family Residential Customers

	FY 2024 (Current)*	FY 2025
Stormwater / Environmental Fee	\$3.00	\$3.00
Water Bill (8,000 gallons)	\$34.95	\$37.38
Wastewater Bill*	\$22.51	\$26.77
Solid Waste Bill (96-gallon service)	\$31.84	\$33.02
Total Bill	\$92.30	\$100.17
Total \$ Change		\$7.87
Total % Change		8.5%

*Reflects 70% return flow of 8KGAL in FY2024, 80% return flow of 8KGAL in FY2025.

Table 5-10: Current and Proposed Components of a High-Water-User Monthly Utility Bill for Single-Family Residential Customers

	FY 2024 (Current)*	FY 2025
Stormwater / Environmental Fee	\$3.00	\$3.00
Water Bill (50,000 gallons)	\$286.34	\$329.46
Wastewater Bill*	\$44.73	\$49.01
Solid Waste Bill (96-gallon service)	\$31.84	\$33.02
Total Bill	\$365.91	\$414.49
Total \$ Change		\$48.58
Total % Change		13.3%

*Reflects 70% return flow of 8=50KGAL in FY2024, 80% return flow of 50KGAL in FY2025.

For higher-volume users with larger meter sizes, the impact would be greater. Figure 5-2 and Figure 5-3 display the total utility bill impact with all of the components in Table 5-9 and Table 5-10 for the typical single-family customer, and for a single-family customer with a 1" meter using 50,000 gallons of water per month. While the typical customer may experience a 8.5% increase compared to the current bill, a higher-volume user is likely to see an impact of approximately 13.3%.

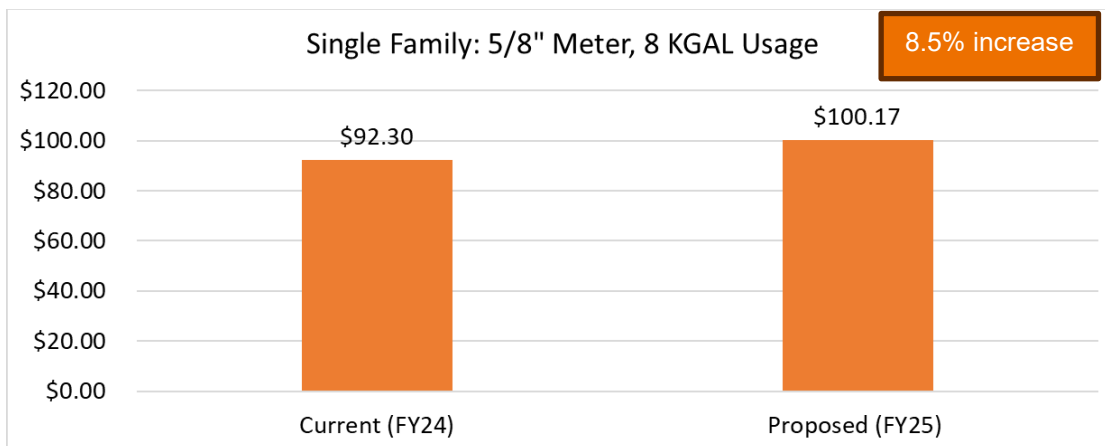


Figure 5-2: Bill Impact for Typical Single-Family Residential Customer

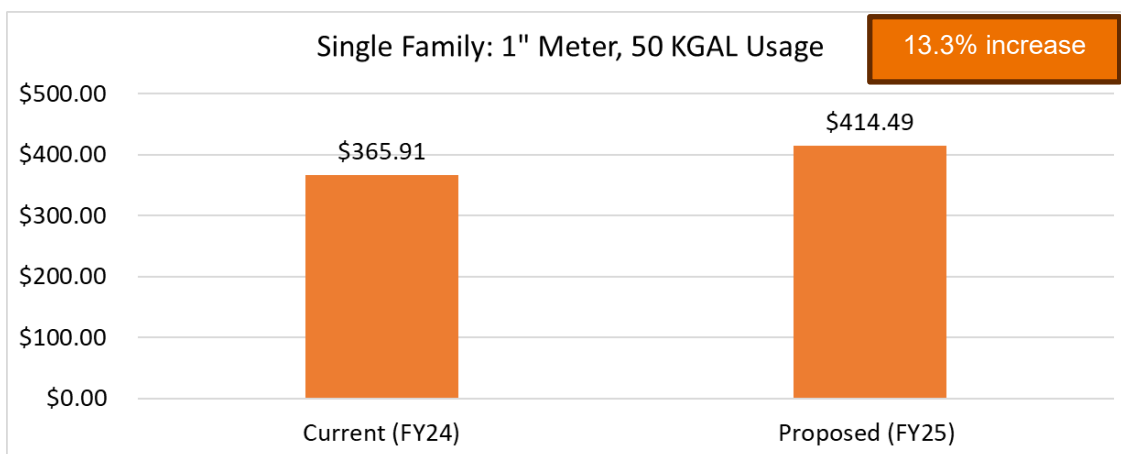


Figure 5-3: Bill Impact for High-Volume Single-Family Residential Customer

For a more detailed look into potential bill impacts to residential customers, Table 5-11 provides bill impacts for monthly water usage levels of 0 to 100,000 gallons, assuming a 5/8" meter and a 96-gallon garbage bin. The current, or FY 2024, wastewater bill assumes a return flow factor of 70%, while the proposed FY 2025 wastewater bill assumes a return flow factor of 80%. In both cases, the wastewater billable volume is capped at 12,000 gallons per Utility policy. The typical single-family residential customer is highlighted in orange. As the bill impacts table illustrates, 67% of single-family residents with a 5/8" meter would experience less than a 10% total utility bill increase under the Study's recommended rates.

Table 5-11: Bill Impacts for Single-family Users at Various Monthly Usage Levels With a 5/8" Meter

Water Usage* (1,000 gallons)	Percent of Bills	Cumulative Percent of Bills	Current Bill	Bill with Recommended Rates	\$ Change	%Change
0	1.0%	1.0%	\$56.49	\$59.02	\$2.53	4.5%
1	4.1%	5.1%	\$60.97	\$64.16	\$3.20	5.2%
2	7.5%	12.6%	\$65.44	\$69.31	\$3.87	5.9%
3	9.6%	22.2%	\$69.92	\$74.45	\$4.54	6.5%
4	5.1%	27.2%	\$74.39	\$79.59	\$5.20	7.0%
5	9.3%	36.5%	\$78.87	\$84.74	\$5.87	7.4%
6	8.1%	44.6%	\$83.34	\$89.88	\$6.54	7.9%
7	6.9%	51.6%	\$87.82	\$95.03	\$7.21	8.2%
8	6.0%	57.5%	\$92.30	\$100.17	\$7.87	8.5%
9	5.0%	62.6%	\$98.38	\$107.32	\$8.95	9.1%
10	4.3%	66.9%	\$104.46	\$114.48	\$10.02	9.6%
11	3.8%	70.6%	\$110.55	\$121.63	\$11.09	10.0%
12	3.2%	73.8%	\$116.63	\$128.79	\$12.16	10.4%
13	2.8%	76.6%	\$122.72	\$135.94	\$13.23	10.8%
14	2.4%	79.1%	\$128.80	\$143.09	\$14.29	11.1%
15	2.2%	81.2%	\$134.89	\$150.25	\$15.36	11.4%
20	1.2%	88.7%	\$165.73	\$181.90	\$16.17	9.8%
25	0.7%	93.0%	\$194.43	\$215.00	\$20.57	10.6%
30	0.4%	95.5%	\$223.13	\$248.10	\$24.97	11.2%
35	0.2%	96.9%	\$251.83	\$281.20	\$29.37	11.7%
40	0.2%	97.9%	\$284.13	\$319.34	\$35.21	12.4%
45	0.1%	98.4%	\$317.33	\$358.74	\$41.41	13.0%
50	0.1%	98.8%	\$350.53	\$398.14	\$47.61	13.6%
60	0.0%	99.3%	\$416.93	\$476.94	\$60.01	14.4%
70	0.0%	99.6%	\$483.33	\$555.74	\$72.41	15.0%
80	0.0%	99.7%	\$549.73	\$634.54	\$84.81	15.4%
90	0.0%	99.8%	\$616.13	\$713.34	\$97.21	15.8%
100	0.0%	99.9%	\$682.53	\$792.14	\$109.61	16.1%

*Sewer bills based on 80% of water usage up to a 12,000 gallons per month cap

5.8 FLOOD IRRIGATION

The City offers flood irrigation services for over 800 customers and 17 City parks through a flood irrigation program. Flood irrigation water is non-potable (non-treated) surface water provided from the Salt River Project (SRP), distributed through a distinct system of water transmission laterals to customers within a subset of the City's overall service area. Flood irrigation is a distinct service from the potable water Utility, using infrastructure not owned by the City, with water from SRP provided as a member land right, and the Flood Irrigation rates recover solely the water utility's costs associated with providing this service. The cost of the flood irrigation program includes both operation and capital costs. These costs were identified during the COSA process. Rates are charged to flood irrigation customers as a semi-annual fee based on parcel size.

The flood irrigation program is currently projected to recover under half of the cost to operate the system in 2024. The Study recommends a revenue increase in 2025 of 76%, and in 2026 an increase of 45% to maintain the City's objective of recovering 100% of flood irrigation program costs through the Flood Irrigation charges. Once the City recovers 100% of flood irrigation revenue, the typical rate payer will save approximately \$1.00 per month compared to current rates and the flood irrigation cost recovery as it stands. Table 5-12 details the adjustments needed for the City to get to full cost recovery for the flood irrigation program by 2026 as well as the resulting fees.

Figure 5-4 below depicts the annual bill impact of the rate adjustments from 2024 through 2029 for parcels up to 13,068 sqft and 13,069 – 17,424 sqft. Flood irrigation customers are billed semi-annually.

Table 5-12: Flood Irrigation Rate Increase and Semi-Annual Fee Schedule

Parcel Area (Sqft)	2024	2025	2026	2027	2028	2029
Rate Adjustment	0.0%	76.0%	45.0%	3.0%	3.0%	3.0%
Fees						
Up to 13,068	\$199.26	\$350.70	\$508.52	\$523.78	\$539.49	\$555.67
13,069-17,424	\$265.31	\$466.95	\$677.08	\$697.39	\$718.31	\$739.86
17,425-21,780	\$331.40	\$583.26	\$845.73	\$871.10	\$897.23	\$924.15
21,781-26,136	\$397.46	\$699.53	\$1,014.32	\$1,044.75	\$1,076.09	\$1,108.37
26,137-30,492	\$462.73	\$814.40	\$1,180.88	\$1,216.31	\$1,252.80	\$1,290.38
30,493-34,848	\$529.61	\$932.11	\$1,351.56	\$1,392.11	\$1,433.87	\$1,476.89
34,849 Rate	\$529.61	\$932.11	\$1,351.56	\$1,392.11	\$1,433.87	\$1,476.89
+						
Additional fee per each 4,355 sqft increment or portion thereof in excess of 34,849	\$66.20	\$116.51	\$168.94	\$174.01	\$179.23	\$184.61

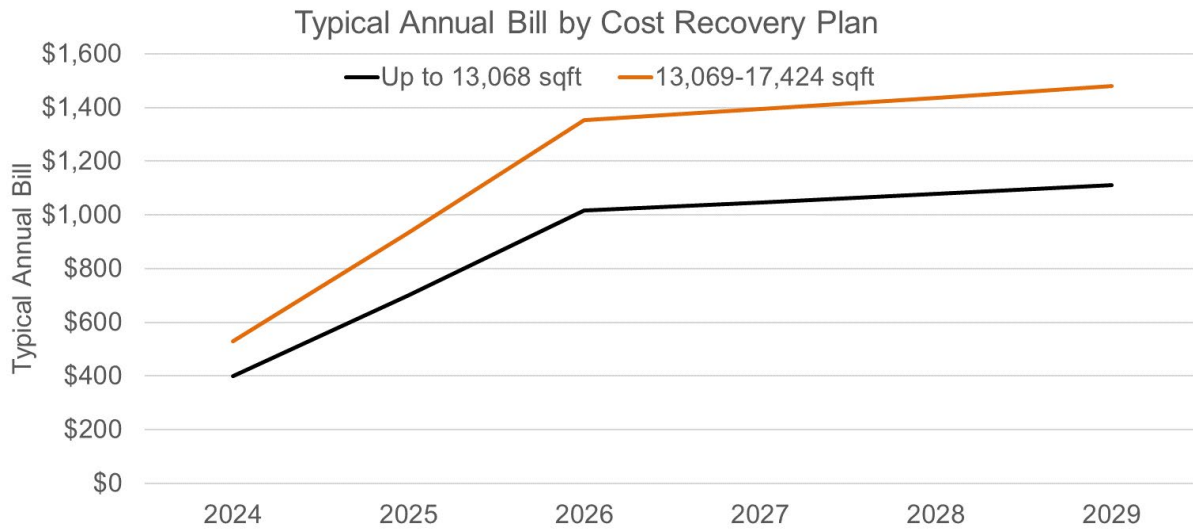


Figure 5-4: Annual Bill Impacts for Flood Irrigation Customers up to 17,424 Square Feet

6. RECOMMENDATIONS

Based on the analysis presented herein and the results presented in the prior sections, Stantec has reached the following conclusions:

- The Utility's current water rates will not be sufficient to fund its future expenses, should they occur as planned. An increase of 12.0% in water revenues is recommended to meet its requirements.
- The Utility's current wastewater rates will not be sufficient to funds its future expenses, should they occur as planned. An increase of 16.5% in wastewater revenues is recommended to meet its requirements.
- The Utility's current solid waste rates will not be sufficient to funds its future expenses, should they occur as planned. An increase of 4.0% in solid waste revenues is recommended to meet its requirements. Additionally, the Study recommends removing glass from the recycling stream to take advantage of the relative cost savings of diverting glass from recycling to the landfill.
- Adjust the single-family residential return flow factor used for wastewater billing from 70% to 80% of winter average flows.
- The stormwater fee of \$3.00 per account per month is not currently recovering the full cost of the stormwater program. Increasing the flat fee to recover full costs may create equity and affordability concerns. The Study recommends the City keep the fee at \$3.00 for the near-term, while looking into alternative fee structures for recovering stormwater costs in an equitable manner.
- The flood irrigation fees are projected to recover less than half of the costs associated with the flood irrigation program. The Study recommends implementing the adjustments laid out in this report to achieve full cost recovery by 2026.

The City will continue to review the financial performance of each Utility on an annual basis and evaluate its COS and rate design on a regular basis. This allows for the recognition of revenues and expenses that may occur differently than forecasted in this Study, as well as changes to customer class characteristics and system costs which can result in different proportionality of revenues to costs over time. In doing so, the City may consider necessary adjustments to its rates in the future.

APPENDIX A: WATER REVENUE REQUIREMENTS

Assumptions

Schedule 1

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Fiscal Year Start Date	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029	7/1/2030	7/1/2031	7/1/2032	7/1/2033
Annual Growth											
Ending # of ERUs	90,437	90,722	91,008	91,296	91,585	91,876	92,168	92,461	92,756	93,052	93,348
ERU Growth	325	285	286	288	289	291	292	294	295	295	297
% Change in ERUs	0.31%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
Consumption (tgal)											
Single Family	4,383,382	4,353,219	4,323,288	4,293,587	4,264,090	4,234,796	4,205,703	4,176,811	4,148,116	4,119,619	4,091,317
Multi-Family	2,866,791	2,933,339	3,001,448	3,071,156	3,142,484	3,215,468	3,290,147	3,366,560	3,444,748	3,524,752	3,606,614
Commercial	3,601,183	3,576,403	3,551,813	3,527,412	3,503,179	3,479,112	3,455,211	3,431,474	3,407,900	3,384,488	3,361,236
Industrial	1,153,239	1,156,872	1,160,523	1,164,192	1,167,873	1,171,565	1,175,269	1,178,985	1,182,713	1,186,452	1,190,203
Landscape	2,521,579	2,478,932	2,437,020	2,395,831	2,355,337	2,315,529	2,276,392	2,237,918	2,200,094	2,162,909	2,126,352
Construction	81,298	81,554	81,812	82,070	82,330	82,590	82,851	83,113	83,376	83,640	83,904
Total (TGAL)	14,607,472	14,580,318	14,555,903	14,534,248	14,515,293	14,499,060	14,485,574	14,474,860	14,466,946	14,461,859	14,459,627
% Change in Usage	0.99%	-0.19%	-0.17%	-0.15%	-0.13%	-0.11%	-0.09%	-0.07%	-0.05%	-0.04%	-0.02%
% Paying Capital Charges	N/A	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Capital Spending											
Annual Capital Budget (Future Year Dollars)	\$ 33,785,598	\$ 81,564,512	\$ 52,177,538	\$ 47,980,849	\$ 38,114,197	\$ 32,315,720	\$ 38,102,469	\$ 38,963,469	\$ 39,849,069	\$ 62,395,195	\$ 63,978,902
Annual Percent Executed	100%	65%	65%	65%	65%	70%	70%	70%	70%	70%	70%
Average Annual Interest Earnings Rate											
On Fund Balances	2.79%	4.21%	3.97%	4.70%	3.65%	3.65%	3.65%	3.65%	3.65%	3.65%	3.65%
Operating Budget Reserve											
Target (as % of Annual Operating Revenue)	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Operating Budget Execution Percentage											
Personal Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Variable Operations and Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Operations and Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

FY 2024 Beginning Balances as of 7/1/2023

Schedule 2

	Revenue Fund	Pre 2014 Water System Development Fee	Capital Fund
Available Fund Balance	\$ 42,464,904	\$ 538,019	\$ 2,047,848

Fund Summary

Revenue Fund	\$ 42,464,904
Pre 2014 Water System Development Fee	538,019
Capital Fund	2,047,848
	\$ 45,050,771

Projection of Cash Inflows

Schedule 3

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Rate Revenue Growth Assumptions											
Water											
1 % Change in Base Revenue	0.31%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
2 % Change in Usage Revenue	0.99%	-0.19%	-0.17%	-0.15%	-0.13%	-0.11%	-0.09%	-0.07%	-0.05%	-0.04%	-0.02%
3 Assumed Water Rate Increase	N/A	12.00%	11.00%	9.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
4 Water Fixed Rate Revenue	\$ 10,557,307	\$ 10,907,411	\$ 12,547,925	\$ 13,873,679	\$ 14,771,275	\$ 15,262,069	\$ 15,769,902	\$ 16,294,726	\$ 16,837,798	\$ 17,397,454	\$ 17,976,545
5 Water Usage Rate Revenue	53,782,057	55,127,524	62,294,453	67,923,023	71,587,281	73,435,102	75,347,598	77,324,667	79,371,861	81,483,203	83,670,317
6 Total Rate Revenue	\$ 64,339,363	\$ 66,034,935	\$ 74,842,378	\$ 81,796,702	\$ 86,358,556	\$ 88,697,171	\$ 91,117,500	\$ 93,619,393	\$ 96,209,660	\$ 98,880,657	\$ 101,646,862
7 Inspection Fee	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
8 NSF Check/CC Return Fees	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
9 Delinquent Collection Ch	155,578	159,678	180,975	197,792	208,823	214,478	220,330	226,380	232,643	239,102	245,791
10 Fire Hydrant Meters	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
11 Meters	16,747	16,747	16,747	16,747	16,747	16,747	16,747	16,747	16,747	16,747	16,747
12 Installation Charges	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
13 Taps & Manholes-Water	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
14 Reconnect Fee	40,710	40,710	40,710	40,710	40,710	40,710	40,710	40,710	40,710	40,710	40,710
15 Turn on Fees	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
16 Photocopies	33	33	33	33	33	33	33	33	33	33	33
17 Proceeds on Sale of Assets	28,426	28,426	28,426	28,426	28,426	28,426	28,426	28,426	28,426	28,426	28,426
18 Recycle/Scrap Material Revenue	13,830	13,830	13,830	13,830	13,830	13,830	13,830	13,830	13,830	13,830	13,830
19 Irrigation Billings	344,774	606,802	879,862	906,258	933,446	961,449	961,449	961,449	961,449	961,449	961,449
20 Inspection Fee	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
21 Environmental Fines	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
22 Inspection Fee	14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696
23 Loan Transfer From	182,450	182,450	182,450	182,450	182,450	182,450	182,450	182,450	182,450	182,450	182,450
24 Recovery of PY Expend/Revenue	496	496	496	496	496	496	496	496	496	496	496
25 Proceeds on Sale of Assets	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712
26 Proceeds on Sale of Assets	10,142	10,142	10,142	10,142	10,142	10,142	10,142	10,142	10,142	10,142	10,142
27 Proceeds on Sale of Assets	7,985	7,985	7,985	7,985	7,985	7,985	7,985	7,985	7,985	7,985	7,985
28 Stormwater-Environmental Chrg	756,000	756,000	756,000	756,000	756,000	756,000	756,000	756,000	756,000	756,000	756,000
29 Other	12	12	12	12	12	12	12	12	12	12	12
30 Proceeds on Sale of Assets	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469
31 Total Other Operating Revenue	\$ 1,843,058	\$ 2,109,186	\$ 2,403,544	\$ 2,446,756	\$ 2,484,975	\$ 2,518,633	\$ 2,524,485	\$ 2,530,535	\$ 2,536,799	\$ 2,543,257	\$ 2,549,946
32 Unrestricted	\$ 1,187,701	\$ 1,724,630	\$ 1,556,059	\$ 1,960,119	\$ 1,658,461	\$ 1,773,706	\$ 1,943,096	\$ 2,133,493	\$ 2,344,782	\$ 2,547,817	\$ 2,691,965
33 Total Interest Income	\$ 1,187,701	\$ 1,724,630	\$ 1,556,059	\$ 1,960,119	\$ 1,658,461	\$ 1,773,706	\$ 1,943,096	\$ 2,133,493	\$ 2,344,782	\$ 2,547,817	\$ 2,691,965
34 Total Cash Inflows	\$ 67,370,122	\$ 69,868,751	\$ 78,786,500	\$ 86,188,095	\$ 90,486,511	\$ 92,974,029	\$ 95,569,601	\$ 98,267,941	\$ 101,075,759	\$ 103,956,250	\$ 106,873,293

Projection of Cash Outflows

Schedule 4

Account Code	Dept	Expense Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1	6010	1841 Salaries	\$ 637,738	\$ 668,094	\$ 688,137	\$ 708,781	\$ 730,044	\$ 751,946	\$ 774,504	\$ 797,739	\$ 821,671	\$ 846,321	\$ 871,711
2	6017	1841 Bilingual Pay	2,700	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
3	6120	1841 Fica Taxes	48,939	51,385	52,926	54,514	56,149	57,834	59,569	61,356	63,197	65,092	67,045
4	6121	1841 Arizona State Retirement	78,623	82,550	82,688	104,070	116,849	131,198	147,310	165,399	185,710	208,516	234,121
5	6123	1841 Employee Health Insurance	124,809	134,692	144,120	154,208	165,003	176,553	188,912	202,136	216,285	231,425	247,625
6	6127	1841 Mediflex Reimbursed Expense	6,589	6,916	6,916	6,916	6,916	6,916	6,916	6,916	6,916	6,916	6,916
7	6138	1841 Defined Contribution- Ret HRA	2,779	2,837	2,908	2,980	3,055	3,131	3,210	3,290	3,372	3,456	3,543
8	6201	1841 General Office Supplies	6,300	6,300	6,458	6,619	6,784	6,954	7,128	7,306	7,489	7,676	7,868
9	6305	1841 Uniform Allowance	1,800	1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193	2,248
10	6351	1841 Minor Equipment	1,200	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
11	6370	1841 Printing + Copier Supplies	600	600	615	630	646	662	679	696	713	731	749
12	6420	1841 Operating + Maint. Supplies	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
13	6552	1841 Other Equipment + Supplies	300	300	308	315	323	331	339	348	357	366	375
14	6672	1841 Contracted Services	282,000	282,000	289,050	296,276	303,683	311,275	319,057	327,034	335,209	343,590	352,179
15	6676	1841 Training + Development	1,800	1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193	2,248
16	6683	1841 Software Maintenance	216,300	360,000	369,000	378,225	387,681	397,373	407,307	417,490	427,927	438,625	449,591
17	6685	1841 Bank Service Charges	510,000	510,000	522,750	535,819	549,214	562,945	577,018	591,444	606,230	621,385	636,920
18	6701	1841 Cell Phone Charges	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
19	6713	1841 Postage - Exclusion	198,000	210,000	215,250	220,631	226,147	231,801	237,596	243,536	249,624	255,865	262,261
20	6716	1841 Membership + Subs	900	900	923	946	969	993	1,018	1,044	1,070	1,097	1,124
21	6753	1841 Outside Printing/Forms	600	600	615	630	646	662	679	696	713	731	749
22	6854	1841 Car Wash	400	400	410	420	431	442	453	464	475	487	500
23	7401	1841 Training + Seminars	7,200	7,200	7,380	7,565	7,754	7,947	8,146	8,350	8,559	8,773	8,992
24	7403	1841 Travel Expense	5,400	5,400	5,535	5,673	5,815	5,961	6,110	6,262	6,419	6,579	6,744
25	7404	1841 Local Meetings	580	580	595	610	625	640	656	673	690	707	725
26	8301	1841 Technology Costs	89,486	115,523	118,411	121,372	124,406	127,516	130,704	133,972	137,321	140,754	144,273
27	8303	1841 Vehicle Maintenance Cost	16,297	-	-	-	-	-	-	-	-	-	-
28	8306	1841 Vehicle Fuel/Oil Costs	18,585	15,613	16,003	16,403	16,813	17,234	17,665	18,106	18,559	19,023	19,498
29	8307	1841 Telephone Costs	15,139	-	-	-	-	-	-	-	-	-	-
30	8309	1841 Support Services Charges	148,615	154,480	158,342	162,300	166,358	170,517	174,779	179,149	183,628	188,218	192,924
31	8320	1841 Interactivity Cr-General	(223,451)	(223,451)	(229,038)	(234,764)	(240,633)	(246,649)	(252,815)	(259,135)	(265,613)	(272,254)	(279,060)
32	8324	1841 Interactivity Cr-Support Serv	(40,877)	(46,372)	(47,763)	(49,196)	(50,672)	(52,192)	(53,758)	(55,371)	(57,032)	(58,743)	(60,505)
33	6010	3002 Salaries	156,078	168,860	179,926	184,518	190,053	195,755	201,627	207,676	213,907	220,324	226,925
34	6012	3002 Overtime	2,287	2,287	2,287	2,287	2,287	2,287	2,287	2,287	2,287	2,287	2,287
35	6120	3002 Fica Taxes	11,218	11,575	11,922	12,279	12,648	13,027	13,418	13,821	14,235	14,662	15,102
36	6121	3002 Arizona State Retirement	19,462	21,034	23,617	26,517	29,773	33,429	37,534	42,143	47,318	53,129	59,653
37	6123	3002 Employee Health Insurance	16,200	12,287	13,148	14,068	15,053	16,106	17,234	18,440	19,731	21,112	22,590
38	6127	3002 Mediflex Reimbursed Expense	775	814	814	814	814	814	814	814	814	814	814
39	6128	3002 Defined Benefit- Ret Health	59,224	59,224	61,000	62,830	64,715	66,657	68,656	70,716	72,838	75,023	77,273
40	6138	3002 Defined Contribution- Ret HRA	1,390	1,418	1,454	1,490	1,527	1,566	1,605	1,645	1,686	1,728	1,771
41	6142	3002 Pre-medicare HRA Contribution	345,319	345,319	353,952	362,801	371,871	381,168	390,697	400,464	410,476	420,738	431,256
42	6201	3002 General Office Supplies	30,488	30,488	31,251	32,032	32,833	33,653	34,495	35,357	36,241	37,147	38,076
43	6305	3002 Uniform Allowance	31,890	31,890	32,687	33,504	34,342	35,201	36,081	36,983	37,907	38,855	39,826
44	6420	3002 Operating + Maint. Supplies	13,200	13,200	13,530	13,868	14,215	14,570	14,935	15,308	15,691	16,083	16,485
45	6505	3002 Books + Publications	1,200	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
46	6656	3002 Consultants	120,000	120,000	123,000	126,075	129,227	132,458	135,769	139,163	142,642	146,208	149,864
47	6672	3002 Contracted Services	44,400	44,400	45,510	46,648	47,814	49,009	50,235	51,490	52,778	54,097	55,450
48	6675	3002 Software Purchases	620	620	635	651	667	684	701	719	737	755	774
49	6683	3002 Software Maintenance	132,679	186,679	191,346	196,130	201,033	206,059	211,210	216,491	221,903	227,450	233,137
50	6701	3002 Cell Phone Charges	33,000	33,000	33,825	34,671	35,537	36,426	37,336	38,270	39,227	40,207	41,212
51	6716	3002 Membership + Subs	154,982	154,982	158,856	162,828	166,898	171,071	175,348	179,731	184,225	188,830	193,551
52	6751	3002 Advertising	1,800	1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193	2,248
53	6802	3002 Property Insurance Premium	55,768	61,660	63,201	64,781	66,401	68,061	69,762	71,506	73,294	75,126	77,004
54	6906	3002 Equipment + Machine Rental	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
55	7401	3002 Training + Seminars	101,948	101,948	104,496	107,109	109,787	112,531	115,345	118,228	121,184	124,213	127,319
56	7403	3002 Travel Expense	15,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733
57	7404	3002 Local Meetings	1,800	1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193	2,248
58	8301	3002 Technology Costs	209,416	251,357	257,641	264,082	270,684	277,452	284,388	291,498	298,785	306,255	313,911
59	8303	3002 Vehicle Maintenance Cost	1,955	2,511	2,574	2,638	2,704	2,772	2,841	2,912	2,985	3,059	3,136
60	8304	3002 Worker's Comp Claims	27,940	21,135	21,663	22,205	22,760	23,329	23,912	24,510	25,123	25,751	26,395
61	8306	3002 Vehicle Fuel/Oil Costs	840	468	480	492	504	517	530	543	556	570	584
62	8307	3002 Telephone Costs	18,229	-	-	-	-	-	-	-	-	-	-
63	8309	3002 Support Services Charges	1,397,058	1,435,256	1,471,137	1,507,916	1,545,614	1,584,254	1,623,860	1,664,457	1,706,068	1,748,720	1,792,438
64	8313	3002 Risk Management Charges	3,059	1,717	1,760	1,804	1,849	1,895	1,942	1,991	2,040	2,092	2,144
65	8315	3002 Interactivity Charges	3,059,438	3,059,438	3,135,924	3,214,322	3,294,681	3,377,048	3,461,474	3,548,011	3,636,711	3,727,629	3,820,819
66	6010	3003 Salaries	83,779	85,995	88,575	91,232	93,969	96,788	99,692	102,683	105,763	108,936	112,204
67	6012	3003 Overtime	914	914	914	914	914	914	914	914	914	914	914
68	6120	3003 Fica Taxes	6,479	6,649	6,848	7,053	7,265	7,483	7,708	7,939	8,177	8,422	8,675
69	6121	3003 Arizona State Retirement	10,409	10,681	11,992	13,465	15,118	16,975	19,059	21,400	24,028	26,978	30,291
70	6123	3003 Employee Health Insurance	11,473	12,046	12,889	13,791	14,756	15,789	16,895	18,077	19,343	20,697	22,145
71	6127	3003 Mediflex Reimbursed Expense	775	814	814	814	814	814	814	814	814	814	814
72	6138	3003 Defined Contribution- Ret HRA	1,390	1,418	1,454	1,490	1,527	1,566	1,605	1,645	1,686	1,728	1,771

Projection of Cash Outflows

Schedule 4

Account Code	Dept	Expense Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
73	6420	3003	Operating + Maint. Supplies	2,640	2,640	2,706	2,774	2,843	2,914	2,987	3,062	3,138	3,217
74	6906	3003	Equipment + Machine Rental	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828
75	7511	3003	Other Equipment	90,000	-	-	-	-	-	-	-	-	-
76	8301	3003	Technology Costs	7,457	9,258	9,489	9,727	9,970	10,219	10,475	10,736	11,005	11,280
77	8303	3003	Vehicle Maintenance Cost	2,637	1,282	1,314	1,347	1,381	1,415	1,451	1,487	1,524	1,562
78	8306	3003	Vehicle Fuel/Oil Costs	1,723	1,210	1,240	1,271	1,303	1,335	1,369	1,403	1,438	1,474
79	8307	3003	Telephone Costs	927	-	-	-	-	-	-	-	-	-
80	8320	3003	Interactivity Cr-General	(47,714)	(47,714)	(48,907)	(50,130)	(51,383)	(52,668)	(53,984)	(55,334)	(56,717)	(58,135)
81	6010	3004	Salaries	89,990	94,166	96,991	99,900	102,898	105,984	109,164	112,439	115,812	119,286
82	6012	3004	Overtime	914	914	914	914	914	914	914	914	914	914
83	6015	3004	Holiday Pay	5,834	5,834	5,834	5,834	5,834	5,834	5,834	5,834	5,834	5,834
84	6120	3004	Fica Taxes	7,401	7,720	7,952	8,190	8,436	8,689	8,950	9,218	9,495	9,780
85	6121	3004	Arizona State Retirement	11,889	12,401	13,924	15,633	17,553	19,709	22,129	24,846	27,898	31,323
86	6123	3004	Employee Health Insurance	21,667	28,088	30,054	32,158	34,409	36,817	39,395	42,152	45,103	48,260
87	6127	3004	Mediflex Reimbursed Expense	1,163	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220
88	6138	3004	Defined Contribution- Ret HRA	2,779	1,418	1,454	1,490	1,527	1,566	1,605	1,645	1,686	1,728
89	6351	3004	Minor Equipment	1,800	1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193
90	6420	3004	Operating + Maint. Supplies	1,020	1,020	1,046	1,072	1,098	1,126	1,154	1,183	1,212	1,243
91	6672	3004	Contracted Services	10,999	10,999	11,274	11,555	11,844	12,140	12,444	12,755	13,074	13,401
92	8301	3004	Technology Costs	31,693	38,065	39,017	39,992	40,992	42,017	43,067	44,144	45,248	46,379
93	8303	3004	Vehicle Maintenance Cost	1,625	-	-	-	-	-	-	-	-	-
94	8306	3004	Vehicle Fuel/Oil Costs	2,637	2,309	2,367	2,426	2,486	2,548	2,612	2,678	2,744	2,813
95	8307	3004	Telephone Costs	2,781	-	-	-	-	-	-	-	-	-
96	6010	3007	Salaries	204,511	92,906	95,693	98,564	101,521	104,567	107,704	110,935	114,263	117,691
97	6017	3007	Bilingual Pay	600	600	600	600	600	600	600	600	600	600
98	6120	3007	Fica Taxes	15,691	7,153	7,368	7,589	7,816	8,051	8,292	8,541	8,797	9,061
99	6121	3007	Arizona State Retirement	25,209	11,491	12,902	14,486	16,265	18,263	20,505	23,024	25,851	29,025
100	6123	3007	Employee Health Insurance	36,965	20,807	22,263	23,822	25,489	27,274	29,183	31,226	33,411	35,750
101	6127	3007	Mediflex Reimbursed Expense	1,292	678	678	678	678	678	678	678	678	678
102	6138	3007	Defined Contribution- Ret HRA	2,316	2,364	2,423	2,484	2,546	2,609	2,675	2,742	2,810	2,880
103	6315	3007	Landscaping Supplies	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092
104	6420	3007	Operating + Maint. Supplies	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368
105	6613	3007	ADWR Municipality Fees	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655
106	6672	3007	Contracted Services	238,783	238,783	244,753	250,871	257,143	263,572	270,161	276,915	283,838	290,934
107	6755	3007	Duplicating	500	500	513	525	538	552	566	580	594	609
108	8301	3007	Technology Costs	12,429	14,292	14,649	15,016	15,391	15,776	16,170	16,574	16,989	17,413
109	8303	3007	Vehicle Maintenance Cost	1,244	-	-	-	-	-	-	-	-	-
110	8307	3007	Telephone Costs	515	-	-	-	-	-	-	-	-	-
111	8555	3007	Reimbursement	(475,247)	(475,247)	(487,128)	(499,306)	(511,789)	(524,584)	(537,698)	(551,141)	(564,919)	(579,042)
112	6010	3011	Salaries	213,620	224,017	230,738	237,660	244,789	252,133	259,697	267,488	275,513	283,778
113	6120	3011	Fica Taxes	16,250	17,138	17,652	18,182	18,727	19,289	19,868	20,464	21,078	21,710
114	6121	3011	Arizona State Retirement	26,106	27,531	30,912	34,708	38,970	43,755	49,129	55,162	61,935	69,541
115	6123	3011	Employee Health Insurance	19,169	39,313	42,065	45,009	48,160	51,531	55,139	58,998	63,128	67,547
116	6127	3011	Mediflex Reimbursed Expense	1,292	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356
117	6420	3011	Operating + Maint. Supplies	3,400	3,400	3,485	3,572	3,661	3,753	3,847	3,943	4,042	4,143
118	8301	3011	Technology Costs	12,429	13,724	14,067	14,419	14,779	15,149	15,527	15,916	16,314	16,721
119	8304	3011	Worker's Comp Claims	490	557	571	585	600	615	630	646	662	679
120	6010	3012	Salaries	691,832	747,987	770,427	793,540	817,346	841,866	867,122	893,136	919,930	947,528
121	6012	3012	Overtime	23,641	23,641	23,641	23,641	23,641	23,641	23,641	23,641	23,641	23,641
122	6015	3012	Holiday Pay	6,938	6,938	6,938	6,938	6,938	6,938	6,938	6,938	6,938	6,938
123	6120	3012	Fica Taxes	55,200	59,389	61,170	63,005	64,896	66,843	68,848	70,913	73,041	75,232
124	6121	3012	Arizona State Retirement	87,878	95,679	107,428	120,620	135,433	152,064	170,737	191,704	215,245	241,677
125	6123	3012	Employee Health Insurance	127,745	136,189	145,722	155,922	166,837	178,515	191,011	204,382	218,689	233,997
126	6127	3012	Mediflex Reimbursed Expense	4,522	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695
127	6138	3012	Defined Contribution- Ret HRA	1,621	12,691	13,072	13,464	13,868	14,284	14,712	15,154	15,608	16,077
128	6420	3012	Operating + Maint. Supplies	4,050	4,050	4,151	4,255	4,362	4,471	4,582	4,697	4,814	4,935
129	6672	3012	Contracted Services	59,500	45,112	46,239	47,395	48,580	49,795	51,040	52,316	53,623	54,964
130	6675	3012	Software Purchases	8,400	8,400	8,610	8,825	9,046	9,272	9,504	9,741	9,985	10,235
131	6683	3012	Software Maintenance	56,525	112,525	115,338	118,222	121,177	124,207	127,312	130,495	133,757	137,101
132	8301	3012	Technology Costs	165,301	188,091	192,793	197,613	202,553	207,617	212,807	218,128	223,581	229,170
133	8303	3012	Vehicle Maintenance Cost	-	11,144	11,423	11,708	12,001	12,301	12,608	12,924	13,247	13,578
134	8307	3012	Telephone Costs	5,046	-	-	-	-	-	-	-	-	-
135	6010	3013	Salaries	1,167,338	1,080,839	1,113,264	1,146,662	1,181,062	1,216,494	1,252,989	1,290,578	1,329,296	1,369,175
136	6012	3013	Overtime	32,647	32,647	32,647	32,647	32,647	32,647	32,647	32,647	32,647	32,647
137	6015	3013	Holiday Pay	24,798	24,798	24,798	24,798	24,798	24,798	24,798	24,798	24,798	24,798
138	6017	3013	Bilingual Pay	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
139	6120	3013	Fica Taxes	93,628	87,193	89,809	92,503	95,278	98,136	101,081	104,113	107,236	110,453
140	6121	3013	Arizona State Retirement	150,417	140,067	157,267	176,580	198,264	222,610	249,947	280,640	315,103	353,798
141	6123	3013	Employee Health Insurance	202,819	210,682	225,430	241,210	258,095	276,161	295,492	316,177	338,309	361,991
142	6127	3013	Mediflex Reimbursed Expense	9,044	8,814	8,814	8,814	8,814	8,814	8,814	8,814	8,814	8,814
143	6138	3013	Defined Contribution- Ret HRA	6,948	34,290	35,147	36,026	36,927	37,850	38,796	39,766	40,760	41,779
144	6310	3013	Chemical Supplies	1,980,000	1,980,000	2,029,500	2,080,238	2,132,243	2,185,550	2,240,188	2,296,193	2,353,598	2,412,438

Projection of Cash Outflows

Schedule 4

Account Code	Dept	Expense Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	
145	6420	3013	Operating + Maint. Supplies	400,000	400,000	410,000	420,250	430,756	441,525	452,563	463,877	475,474	487,361	499,545
146	6604	3013	Electricity- Audit	997,131	997,131	1,052,970	1,111,937	1,174,205	1,212,954	1,252,981	1,294,330	1,337,043	1,381,165	1,426,743
147	6608	3013	Sludge Disposal	260,000	260,000	266,500	273,163	279,992	286,991	294,166	301,520	309,058	316,785	324,704
148	6609	3013	Water, Refuse + Sewer	38,000	38,000	40,888	42,851	44,907	46,838	48,853	50,953	53,144	55,429	57,813
149	6615	3013	SRP Water	693,684	-	-	-	-	-	-	-	-	-	-
150	6616	3013	CAP Water	588,600	-	-	-	-	-	-	-	-	-	-
151	6672	3013	Contracted Services	300,000	300,000	307,500	315,188	323,067	331,144	339,422	347,908	356,606	365,521	374,659
152	6675	3013	Software Purchases	6,000	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
153	6677	3013	Hazardous Waste Disposal	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
154	7511	3013	Other Equipment	12,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
155	8301	3013	Technology Costs	133,608	154,916	158,789	162,759	166,828	170,998	175,273	179,655	184,146	188,750	193,469
156	8303	3013	Vehicle Maintenance Cost	35,138	31,419	32,204	33,010	33,835	34,681	35,548	36,436	37,347	38,281	39,238
157	8304	3013	Worker's Comp Claims	1,058	1,685	1,727	1,770	1,815	1,860	1,906	1,954	2,003	2,053	2,104
158	8306	3013	Vehicle Fuel/Oil Costs	2,712	2,579	2,643	2,710	2,777	2,847	2,918	2,991	3,066	3,142	3,221
159	8307	3013	Telephone Costs	6,694	-	-	-	-	-	-	-	-	-	-
160	8313	3013	Risk Management Charges	762	777	796	816	837	858	879	901	924	947	970
161	8556	3013	Loan Repayment	32,914	55,124	56,502	57,915	59,363	60,847	62,368	63,927	65,525	67,163	68,842
162	6010	3014	Salaries	1,009,217	1,024,396	1,055,128	1,086,782	1,119,385	1,152,967	1,187,556	1,223,182	1,259,878	1,297,674	1,336,604
163	6012	3014	Overtime	18,013	18,013	18,013	18,013	18,013	18,013	18,013	18,013	18,013	18,013	18,013
164	6015	3014	Holiday Pay	13,571	13,571	13,571	13,571	13,571	13,571	13,571	13,571	13,571	13,571	13,571
165	6120	3014	Fica Taxes	79,622	80,782	83,205	85,702	88,273	90,921	93,648	96,458	99,352	102,332	105,402
166	6121	3014	Arizona State Retirement	127,915	129,771	145,707	163,600	183,690	206,247	231,574	260,011	327,791	327,791	368,044
167	6123	3014	Employee Health Insurance	182,293	189,130	202,369	216,535	231,692	247,911	265,265	283,833	303,701	324,961	347,708
168	6127	3014	Mediflex Reimbursed Expense	7,752	8,136	8,136	8,136	8,136	8,136	8,136	8,136	8,136	8,136	8,136
169	6138	3014	Defined Contribution- Ret HRA	9,264	29,950	30,699	31,466	32,253	33,059	33,886	34,733	35,601	36,491	37,403
170	6310	3014	Chemical Supplies	2,050,000	2,050,000	2,101,250	2,153,781	2,207,626	2,262,816	2,319,387	2,377,372	2,436,806	2,497,726	2,560,169
171	6420	3014	Operating + Maint. Supplies	500,000	500,000	512,500	525,313	538,445	551,906	565,704	579,847	594,343	609,201	624,431
172	6604	3014	Electricity- Audit	1,210,959	1,235,959	1,305,173	1,378,262	1,455,445	1,503,475	1,553,089	1,604,341	1,657,285	1,711,975	1,768,470
173	6608	3014	Sludge Disposal	75,000	75,000	76,875	78,797	80,767	82,786	84,856	86,977	89,151	91,380	93,665
174	6609	3014	Water, Refuse + Sewer	17,292	20,292	21,834	22,882	23,981	25,012	26,087	27,209	28,379	29,599	30,872
175	6615	3014	SRP Water	693,684	-	-	-	-	-	-	-	-	-	-
176	6616	3014	CAP Water	588,600	-	-	-	-	-	-	-	-	-	-
177	6672	3014	Contracted Services	350,000	350,000	358,750	367,719	376,912	386,335	395,993	405,893	416,040	426,441	437,102
178	7507	3014	Lawn + Turf Equipment	86,500	-	-	-	-	-	-	-	-	-	-
179	7511	3014	Other Equipment	75,000	-	-	-	-	-	-	-	-	-	-
180	8301	3014	Technology Costs	111,858	129,763	133,007	136,332	139,741	143,234	146,815	150,485	154,247	158,104	162,056
181	8303	3014	Vehicle Maintenance Cost	37,901	8,024	8,225	8,430	8,641	8,857	9,078	9,305	9,538	9,776	10,021
182	8304	3014	Worker's Comp Claims	2,540	1,517	1,555	1,594	1,634	1,674	1,716	1,759	1,803	1,848	1,895
183	8306	3014	Vehicle Fuel/Oil Costs	4,343	4,222	4,328	4,436	4,547	4,660	4,777	4,896	5,019	5,144	5,273
184	8307	3014	Telephone Costs	5,664	-	-	-	-	-	-	-	-	-	-
185	8313	3014	Risk Management Charges	-	70	72	74	75	77	79	81	83	85	87
186	8556	3014	Loan Repayment	41,672	69,792	71,537	73,325	75,158	77,037	78,963	80,937	82,961	85,035	87,161
187	6010	3016	Salaries	330,058	325,226	334,983	345,033	355,384	366,045	377,026	388,337	399,987	411,987	424,347
188	6012	3016	Overtime	35,009	35,009	35,009	35,009	35,009	35,009	35,009	35,009	35,009	35,009	35,009
189	6120	3016	Fica Taxes	27,928	27,558	28,385	29,237	30,114	31,017	31,948	32,906	33,893	34,910	35,957
190	6121	3016	Arizona State Retirement	44,867	44,264	49,699	55,802	62,655	70,349	78,988	88,688	99,578	111,807	125,537
191	6123	3016	Employee Health Insurance	63,013	64,439	68,950	73,776	78,941	84,467	90,379	96,706	103,475	110,719	118,469
192	6127	3016	Mediflex Reimbursed Expense	2,261	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373
193	6138	3016	Defined Contribution- Ret HRA	1,621	1,655	1,696	1,739	1,782	1,827	1,872	1,919	1,967	2,016	2,067
194	6310	3016	Chemical Supplies	15,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733
195	6340	3016	Gasoline + Diesel Fuels	3,000	3,000	3,066	3,133	3,206	3,286	3,374	3,461	3,548	3,636	3,724
196	6342	3016	Oil + Lubricants	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,187	1,216	1,245
197	6350	3016	Hand Tools	500	500	513	525	538	552	566	580	594	609	624
198	6351	3016	Minor Equipment	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
199	6406	3016	Electrical Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,187	1,216	1,245
200	6420	3016	Operating + Maint. Supplies	57,000	57,000	58,425	59,886	61,383	62,917	64,490	66,103	67,755	69,449	71,185
201	6599	3016	Miscellaneous Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,187	1,216	1,245
202	6605	3016	Electricity	503,742	503,742	531,952	561,741	593,198	612,774	632,995	653,884	675,462	697,753	720,779
203	6609	3016	Water, Refuse + Sewer	8,000	8,000	8,608	9,021	9,454	9,861	10,285	10,727	11,188	11,669	12,171
204	6672	3016	Contracted Services	152,100	152,100	155,903	159,800	163,795	167,890	172,087	176,389	180,799	185,319	189,952
205	8301	3016	Technology Costs	34,179	38,876	39,848	40,844	41,865	42,912	43,985	45,084	46,211	47,367	48,551
206	8303	3016	Vehicle Maintenance Cost	7,748	195,910	200,808	205,828	210,974	216,248	221,654	227,196	232,875	238,697	244,665
207	8306	3016	Vehicle Fuel/Oil Costs	7,958	8,074	8,276	8,483	8,695	8,912	9,135	9,363	9,597	9,837	10,083
208	8307	3016	Telephone Costs	1,030	-	-	-	-	-	-	-	-	-	-
209	6010	3021	Salaries	1,620,547	1,811,294	1,865,633	1,921,602	1,979,250	2,038,627	2,099,786	2,162,780	2,227,663	2,294,493	2,363,328
210	6012	3021	Overtime	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573
211	6015	3021	Holiday Pay	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456
212	6017	3021	Bilingual Pay	1,980	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880
213	6120	3021	Fica Taxes	133,835	148,578	153,035	157,626	162,355	167,226	172,243	177,410	182,732	188,214	193,861
214	6121	3021	Arizona State Retirement	214,057	237,764	266,961	299,744	336,553	377,881	424,285	476,387	534,888	600,572	674,322
215	6123	3021	Employee Health Insurance	339,368	330,891	354,053	378,837	405,356	433,731	464,092	496,578	531,339	568,532	608,330
216	6127	3021	Mediflex Reimbursed Expense	14,729	15,458	15,458	15,458	15,458	15,458	15,458	15,458	15,458	15,458	15,458

Projection of Cash Outflows

Schedule 4

Account Code	Dept	Expense Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
217	6138	3021	Defined Contribution- Ret HRA	15,286	14,184	14,539	14,902	15,275	15,656	16,048	16,449	16,860	17,282
218	6420	3021	Operating + Maint. Supplies	700	700	718	735	754	773	812	832	853	874
219	6609	3021	Water, Refuse + Sewer	2,800	2,800	3,013	3,157	3,309	3,451	3,600	3,754	3,916	4,084
220	6672	3021	Contracted Services	1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706
221	6701	3021	Cell Phone Charges	840	840	861	883	905	927	950	974	998	1,023
222	8301	3021	Technology Costs	121,801	140,060	143,561	147,150	150,829	154,599	158,464	162,426	166,487	170,649
223	8304	3021	Worker's Comp Claims	12,155	29,993	30,743	31,511	32,299	33,107	33,934	34,783	35,652	36,543
224	8307	3021	Telephone Costs	5,046	-	-	-	-	-	-	-	-	-
225	8313	3021	Risk Management Charges	1,216	1,550	1,589	1,628	1,669	1,711	1,753	1,797	1,842	1,888
226	6350	3022	Hand Tools	7,000	7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529
227	6351	3022	Minor Equipment	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264
228	6420	3022	Operating + Maint. Supplies	49,000	49,000	50,225	51,481	52,768	54,077	55,439	56,825	58,246	59,702
229	6430	3022	Street Repair Materials	14,000	14,000	14,350	14,709	15,076	15,453	15,840	16,236	16,642	17,058
230	6605	3022	Electricity	32,566	32,566	34,390	36,316	38,349	39,615	40,922	42,273	43,668	45,109
231	6609	3022	Water, Refuse + Sewer	8,750	8,750	9,415	9,867	10,341	10,785	11,249	11,733	12,237	12,763
232	6672	3022	Contracted Services	65,870	65,870	67,517	69,205	70,935	72,708	74,526	76,389	78,299	80,256
233	6673	3022	Landfill Usage Charges	5,600	5,600	5,740	5,884	6,031	6,181	6,336	6,494	6,657	6,823
234	6683	3022	Software Maintenance	-	10,150	10,404	10,664	10,930	11,204	11,484	11,771	12,065	12,367
235	6856	3022	Equipment + Machinery Repair	4,200	4,200	4,305	4,413	4,523	4,636	4,752	4,871	4,992	5,117
236	6999	3022	Misc. Fees + Services	1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706
237	7509	3022	Heavy Equipment	-	245,000	251,125	257,403	263,838	270,434	277,195	284,125	291,228	298,509
238	7511	3022	Other Equipment	24,500	42,000	43,050	44,126	45,229	46,360	47,519	48,707	49,925	51,173
239	7523	3022	Roll-Forward Vehicle+Equipment	432,954	164,688	168,806	173,026	177,351	181,785	186,330	190,988	195,763	200,657
240	8303	3022	Vehicle Maintenance Cost	145,761	16,223	16,629	17,044	17,471	17,907	18,355	18,814	19,284	19,766
241	8304	3022	Worker's Comp Claims	10,491	3,625	3,716	3,809	3,904	4,002	4,102	4,204	4,309	4,417
242	8306	3022	Vehicle Fuel/Oil Costs	77,182	78,487	80,449	82,460	84,522	86,635	88,801	91,021	93,296	95,629
243	8313	3022	Risk Management Charges	592,362	632,237	648,042	664,243	680,850	697,871	715,318	733,201	751,531	770,319
244	6010	3024	Salaries	414,697	443,916	457,233	470,950	485,079	499,631	514,620	530,059	545,961	562,340
245	6012	3024	Overtime	7,131	7,131	7,345	7,565	7,792	8,026	8,267	8,515	8,770	9,033
246	6015	3024	Holiday Pay	5,068	5,068	5,220	5,377	5,538	5,704	5,875	6,051	6,233	6,420
247	6017	3024	Bilingual Pay	1,500	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900
248	6120	3024	Fica Taxes	32,774	35,009	36,059	37,141	38,255	39,403	40,585	41,803	43,057	44,348
249	6121	3024	Arizona State Retirement	52,651	56,238	63,144	70,898	79,604	89,380	100,356	112,679	126,516	142,053
250	6123	3024	Employee Health Insurance	125,275	115,305	123,376	132,013	141,254	151,141	161,721	173,042	185,155	198,115
251	6127	3024	Mediflex Reimbursed Expense	5,168	5,424	5,424	5,424	5,424	5,424	5,424	5,424	5,424	5,424
252	6138	3024	Defined Contribution- Ret HRA	6,948	7,092	7,269	7,451	7,637	7,828	8,024	8,225	8,430	8,641
253	6420	3024	Operating + Maint. Supplies	13,271	13,271	13,603	13,943	14,291	14,649	15,015	15,390	15,775	16,169
254	6615	3024	SRP Water	70,000	70,000	71,750	73,544	75,382	77,267	79,199	81,179	83,208	85,288
255	6672	3024	Contracted Services	500	500	513	525	538	552	566	580	594	609
256	7523	3024	Roll-Forward Vehicle+Equipment	87,127	76,966	78,890	80,862	82,884	84,956	87,080	89,257	91,488	93,776
257	8301	3024	Technology Costs	49,715	56,599	58,014	59,464	60,951	62,475	64,037	65,637	67,278	68,960
258	8303	3024	Vehicle Maintenance Cost	24,805	2,544	2,608	2,673	2,740	2,808	2,878	2,950	3,024	3,100
259	8306	3024	Vehicle Fuel/Oil Costs	21,486	21,308	21,841	22,387	22,946	23,520	24,108	24,711	25,329	25,962
260	8307	3024	Telephone Costs	1,545	-	-	-	-	-	-	-	-	-
261	8313	3024	Risk Management Charges	8,984	28,882	29,604	30,344	31,103	31,880	32,677	33,494	34,332	35,190
262	8321	3024	Interactivity Cr-Labor	(154,067)	(109,000)	(111,725)	(114,518)	(117,381)	(120,316)	(123,323)	(126,407)	(129,567)	(132,806)
263	6010	3025	Salaries	738,249	758,764	781,527	804,973	829,122	853,996	879,616	906,004	933,184	961,180
264	6012	3025	Overtime	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576
265	6015	3025	Holiday Pay	608	608	608	608	608	608	608	608	608	608
266	6017	3025	Bilingual Pay	420	420	420	420	420	420	420	420	420	420
267	6120	3025	Fica Taxes	56,611	58,244	59,992	61,791	63,645	65,554	67,521	69,547	71,633	73,782
268	6121	3025	Arizona State Retirement	90,948	93,572	105,062	117,964	132,450	148,715	166,977	187,482	210,505	236,355
269	6123	3025	Employee Health Insurance	109,934	114,141	122,131	130,680	139,828	149,616	160,089	171,295	183,286	196,116
270	6127	3025	Mediflex Reimbursed Expense	4,974	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221
271	6138	3025	Defined Contribution- Ret HRA	3,242	3,310	3,392	3,477	3,564	3,653	3,745	3,838	3,934	4,032
272	6416	3025	Comm. Parts - Telephone	196	196	201	206	211	216	222	227	233	239
273	6552	3025	Other Equipment + Supplies	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264
274	6672	3025	Contracted Services	36,730	33,280	34,112	34,965	35,839	36,735	37,653	38,595	39,560	40,549
275	6675	3025	Software Purchases	193	193	197	202	207	212	218	223	229	235
276	6683	3025	Software Maintenance	7,140	7,140	7,319	7,501	7,689	7,881	8,078	8,280	8,487	8,699
277	8301	3025	Technology Costs	102,226	117,252	120,183	123,188	126,268	129,424	132,660	135,976	139,376	142,860
278	8303	3025	Vehicle Maintenance Cost	2,732	991	1,015	1,041	1,067	1,093	1,121	1,149	1,177	1,207
279	8306	3025	Vehicle Fuel/Oil Costs	1,182	764	784	803	823	844	865	886	909	931
280	8307	3025	Telephone Costs	3,965	-	-	-	-	-	-	-	-	-
281	8309	3025	Support Services Charges	355,829	346,363	355,022	363,897	372,995	382,320	391,878	401,675	411,717	422,009
282	8313	3025	Risk Management Charges	49	-	-	-	-	-	-	-	-	-
283	6010	3026	Salaries	42,007	42,021	43,282	44,580	45,918	47,295	48,714	50,176	51,681	53,231
284	6120	3026	Fica Taxes	3,167	3,167	3,262	3,360	3,461	3,565	3,672	3,782	3,896	4,012
285	6121	3026	Arizona State Retirement	5,163	5,165	5,799	6,511	7,310	8,208	9,216	10,348	11,618	13,045
286	6123	3026	Employee Health Insurance	5,970	6,261	6,700	7,169	7,670	8,207	8,782	9,397	10,054	10,758
287	6127	3026	Mediflex Reimbursed Expense	194	203	203	203	203	203	203	203	203	203
288	6138	3026	Defined Contribution- Ret HRA	695	709	727	745	764	783	802	822	843	864

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Account Code	Dept	Expense Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
289	6420	3026	Operating + Maint. Supplies	480	480	492	504	517	530	543	557	571	585
290	6505	3026	Books + Publications	450	450	461	473	485	497	509	522	535	548
291	6672	3026	Contracted Services	1,800	1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193
292	6675	3026	Software Purchases	150	150	154	158	162	166	170	174	178	183
293	8301	3026	Technology Costs	8,389	9,604	9,844	10,090	10,343	10,601	10,866	11,138	11,416	11,702
294	8303	3026	Vehicle Maintenance Cost	217	637	653	669	686	703	721	739	757	776
295	8304	3026	Worker's Comp Claims	1,733	2,357	2,416	2,477	2,539	2,602	2,667	2,734	2,802	2,872
296	8306	3026	Vehicle Fuel/Oil Costs	181	111	114	117	120	123	126	129	132	135
297	8307	3026	Telephone Costs	309	-	-	-	-	-	-	-	-	-
298	6010	3027	Salaries	253,605	279,377	287,758	296,391	305,283	314,441	323,875	333,591	343,598	353,906
299	6012	3027	Overtime	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998
300	6017	3027	Bilingual Pay	300	-	-	-	-	-	-	-	-	-
301	6120	3027	Fica Taxes	19,577	21,526	22,171	22,836	23,521	24,227	24,954	25,703	26,474	27,268
302	6121	3027	Arizona State Retirement	31,451	34,581	38,827	43,595	48,948	54,959	61,708	69,286	77,794	87,348
303	6123	3027	Employee Health Insurance	48,749	51,111	54,688	58,516	62,613	66,995	71,685	76,703	82,072	87,817
304	6127	3027	Mediflex Reimbursed Expense	1,938	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034
305	6138	3027	Defined Contribution- Ret HRA	-	1,182	1,212	1,242	1,273	1,305	1,337	1,371	1,404	1,436
306	6606	3027	Environmental Permits	50,000	50,000	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920
307	6672	3027	Contracted Services	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092
308	6675	3027	Software Purchases	250	250	256	263	269	276	283	290	297	305
309	6683	3027	Software Maintenance	4,575	12,975	13,299	13,632	13,973	14,322	14,680	15,047	15,423	15,809
310	6751	3027	Advertising	2,250	2,306	2,364	2,423	2,484	2,546	2,609	2,675	2,741	2,810
311	6755	3027	Duplicating	1,250	1,250	1,281	1,313	1,346	1,380	1,414	1,450	1,486	1,523
312	7523	3027	Roll-Forward Vehicle+Equipment	22,189	-	-	-	-	-	-	-	-	-
313	8301	3027	Technology Costs	21,750	25,153	25,782	26,426	27,087	27,764	28,458	29,170	29,899	30,646
314	8303	3027	Vehicle Maintenance Cost	575	7,368	7,552	7,740	7,934	8,132	8,336	8,544	8,758	8,977
315	8306	3027	Vehicle Fuel/Oil Costs	180	846	867	888	911	933	957	981	1,005	1,030
316	8307	3027	Telephone Costs	1,030	-	-	-	-	-	-	-	-	-
317	8320	3027	Interactivity Cr-General	(126,559)	(126,559)	(129,722)	(132,966)	(136,290)	(139,697)	(143,189)	(146,769)	(150,438)	(154,199)
318	6010	3028	Salaries	164,496	160,029	164,830	169,775	174,868	180,114	185,517	191,083	196,815	202,720
319	6012	3028	Overtime	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
320	6015	3028	Holiday Pay	434	434	434	434	434	434	434	434	434	434
321	6017	3028	Bilingual Pay	-	180	180	180	180	180	180	180	180	180
322	6120	3028	Fica Taxes	13,123	12,795	13,179	13,574	13,981	14,401	14,833	15,278	15,736	16,208
323	6121	3028	Arizona State Retirement	21,081	20,552	23,076	25,910	29,091	32,664	36,675	41,179	46,235	51,913
324	6123	3028	Employee Health Insurance	34,117	27,039	28,932	30,957	33,124	35,443	37,924	40,578	43,419	46,458
325	6127	3028	Mediflex Reimbursed Expense	1,357	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424
326	6138	3028	Defined Contribution- Ret HRA	2,084	2,128	2,181	2,235	2,291	2,348	2,407	2,467	2,529	2,592
327	6351	3028	Minor Equipment	2,100	2,100	2,153	2,206	2,261	2,318	2,376	2,435	2,496	2,559
328	6420	3028	Operating + Maint. Supplies	2,100	2,100	2,153	2,206	2,261	2,318	2,376	2,435	2,496	2,559
329	6605	3028	Electricity	435	435	459	485	512	529	547	565	583	603
330	6609	3028	Water, Refuse + Sewer	750	750	807	846	886	924	964	1,006	1,049	1,094
331	6672	3028	Contracted Services	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552
332	6675	3028	Software Purchases	750	750	769	788	808	828	849	870	892	914
333	6683	3028	Software Maintenance	30,000	31,500	32,288	33,095	33,922	34,770	35,639	36,530	37,444	38,380
334	6856	3028	Equipment + Machinery Repair	900	900	923	946	969	993	1,018	1,044	1,070	1,097
335	7523	3028	Roll-Forward Vehicle+Equipment	32,578	48,598	49,813	51,058	52,335	53,643	54,984	56,359	57,768	59,212
336	8301	3028	Technology Costs	17,711	21,602	22,142	22,696	23,263	23,845	24,441	25,052	25,678	26,320
337	8303	3028	Vehicle Maintenance Cost	2,647	3,590	3,680	3,772	3,866	3,963	4,062	4,164	4,268	4,375
338	8306	3028	Vehicle Fuel/Oil Costs	5,078	4,365	4,474	4,586	4,701	4,818	4,939	5,062	5,189	5,318
339	8307	3028	Telephone Costs	1,854	-	-	-	-	-	-	-	-	-
340	8313	3028	Risk Management Charges	27,927	21,231	21,762	22,306	22,863	23,435	24,021	24,621	25,237	25,868
341	6010	3029	Salaries	125,082	127,910	131,747	135,699	139,770	143,963	148,282	152,731	157,313	162,032
342	6012	3029	Overtime	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173
343	6120	3029	Fica Taxes	10,013	10,257	10,565	10,882	11,208	11,545	11,891	12,248	12,615	12,994
344	6121	3029	Arizona State Retirement	16,087	16,478	18,501	20,773	23,324	26,188	29,404	33,015	37,069	41,621
345	6123	3029	Employee Health Insurance	24,194	26,834	28,712	30,722	32,872	35,173	37,635	40,270	43,089	46,105
346	6127	3029	Mediflex Reimbursed Expense	1,163	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220
347	6138	3029	Defined Contribution- Ret HRA	695	2,128	2,181	2,235	2,291	2,348	2,407	2,467	2,529	2,592
348	6313	3029	Lab Supplies	8,700	8,700	8,918	9,140	9,369	9,603	9,843	10,089	10,342	10,600
349	6351	3029	Minor Equipment	15,300	15,300	15,683	16,075	16,476	16,888	17,311	17,743	18,187	18,642
350	6420	3029	Operating + Maint. Supplies	2,130	2,130	2,183	2,238	2,294	2,351	2,410	2,470	2,532	2,595
351	6856	3029	Equipment + Machinery Repair	7,200	7,200	7,380	7,565	7,754	7,947	8,146	8,350	8,559	8,773
352	7523	3029	Roll-Forward Vehicle+Equipment	12,821	31,996	32,796	33,616	34,456	35,317	36,200	37,105	38,033	38,984
353	8301	3029	Technology Costs	12,118	13,721	14,064	14,416	14,776	15,146	15,525	15,913	16,310	16,718
354	8303	3029	Vehicle Maintenance Cost	3,589	10,403	10,663	10,930	11,203	11,483	11,770	12,065	12,366	12,672
355	8306	3029	Vehicle Fuel/Oil Costs	3,767	3,220	3,300	3,383	3,467	3,554	3,643	3,734	3,827	3,923
356	8307	3029	Telephone Costs	309	-	-	-	-	-	-	-	-	-
357	8313	3029	Risk Management Charges	-	63	65	67	68	70	72	73	75	77
358	6010	3041	Salaries	354,514	371,442	382,585	394,062	405,884	418,061	430,603	443,521	456,826	470,531
359	6015	3041	Holiday Pay	724	724	724	724	724	724	724	724	724	724
360	6120	3041	Fica Taxes	27,176	28,471	29,325	30,205	31,111	32,044	33,006	33,996	35,016	36,066

Projection of Cash Outflows

Schedule 4

Account Code	Dept	Expense Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	
361	6121	3041	Arizona State Retirement	43,659	45,739	51,356	57,662	64,743	72,694	81,620	91,643	102,897	115,533	129,720
362	6123	3041	Employee Health Insurance	64,893	68,364	73,149	78,269	83,748	89,611	95,883	102,595	109,777	117,461	125,684
363	6127	3041	Mediflex Reimbursed Expense	2,907	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051
364	6138	3041	Defined Contribution- Ret HRA	3,474	3,546	3,635	3,726	3,819	3,914	4,012	4,112	4,215	4,320	4,428
365	6313	3041	Lab Supplies	107,455	107,455	110,141	112,895	115,717	118,610	121,575	124,615	127,730	130,923	134,197
366	6659	3041	Testing	92,500	92,500	94,813	97,183	99,612	102,103	104,655	107,272	109,953	112,702	115,520
367	6672	3041	Contracted Services	37,500	32,617	33,432	34,268	35,125	36,003	36,903	37,826	38,771	39,741	40,734
368	6683	3041	Software Maintenance	11,250	11,250	11,531	11,820	12,115	12,418	12,728	13,047	13,373	13,707	14,050
369	6856	3041	Equipment + Machinery Repair	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
370	6990	3041	Taxes + Licenses	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
371	8301	3041	Technology Costs	32,625	38,582	39,547	40,535	41,549	42,587	43,652	44,743	45,862	47,008	48,184
372	8307	3041	Telephone Costs	2,318	-	-	-	-	-	-	-	-	-	-
373	8313	3041	Risk Management Charges	636	23,252	23,833	24,429	25,039	25,665	26,307	26,965	27,639	28,330	29,038
374	6010	3043	Salaries	191,474	69,874	71,970	74,129	76,353	78,644	81,003	83,433	85,936	88,514	91,170
375	6120	3043	Fica Taxes	14,648	5,345	5,506	5,671	5,841	6,016	6,197	6,382	6,574	6,771	6,974
376	6121	3043	Arizona State Retirement	23,533	8,588	8,845	9,111	9,384	9,665	9,955	10,254	10,562	10,879	11,205
377	6123	3043	Employee Health Insurance	39,395	14,572	15,009	15,459	15,923	16,401	16,893	17,400	17,922	18,459	19,013
378	6127	3043	Mediflex Reimbursed Expense	1,357	475	489	504	519	534	550	567	584	601	619
379	6138	3043	Defined Contribution- Ret HRA	1,621	1,655	1,704	1,756	1,808	1,862	1,918	1,976	2,035	2,096	2,159
380	6420	3043	Operating + Maint. Supplies	10,611	10,611	10,876	11,148	11,426	11,712	12,005	12,305	12,613	12,928	13,251
381	6505	3043	Books + Publications	175	175	179	184	188	193	198	203	208	213	219
382	8301	3043	Technology Costs	4,350	4,803	4,923	5,046	5,172	5,301	5,434	5,570	5,709	5,852	5,998
383	8303	3043	Vehicle Maintenance Cost	1,726	1,238	1,263	1,288	1,314	1,340	1,367	1,395	1,422	1,451	1,480
384	8306	3043	Vehicle Fuel/Oil Costs	2,320	1,401	1,429	1,458	1,487	1,517	1,547	1,578	1,610	1,642	1,675
385	6010	3044	Salaries	-	98,010	100,950	103,978	107,098	110,311	113,620	117,028	120,539	124,156	127,880
386	6120	3044	Fica Taxes	-	7,498	7,722	7,954	8,193	8,439	8,692	8,952	9,221	9,498	9,783
387	6121	3044	Arizona State Retirement	-	12,045	13,524	15,185	17,050	19,143	21,494	24,134	27,097	30,425	34,161
388	6123	3044	Employee Health Insurance	-	18,436	19,727	21,107	22,585	24,166	25,857	27,667	29,604	31,676	33,894
389	6127	3044	Mediflex Reimbursed Expense	-	678	725	776	831	889	951	1,017	1,089	1,165	1,246
390	6310	3044	Chemical Supplies	325	325	333	341	350	359	368	377	386	396	406
391	6339	3044	Hazardous Material Supplies	225	225	231	236	242	248	255	261	267	274	281
392	6351	3044	Minor Equipment	225	225	231	236	242	248	255	261	267	274	281
393	6356	3044	Shop Supplies	475	475	487	499	512	524	537	551	565	579	593
394	6420	3044	Operating + Maint. Supplies	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
395	6638	3044	Contracted Temporary Labor	80,000	80,000	82,000	84,050	86,151	88,305	90,513	92,775	95,095	97,472	99,900
396	6659	3044	Testing	500	500	513	525	538	552	566	580	594	609	624
397	6660	3044	Haz Waste Disposal City Bldgs	50,000	50,000	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920	62,443
398	6677	3044	Hazardous Waste Disposal	106,253	106,253	108,909	111,632	114,422	117,283	120,215	123,220	126,301	129,458	132,695
399	8303	3044	Vehicle Maintenance Cost	-	885	907	929	953	976	1,001	1,026	1,051	1,078	1,105
400	6010	3051	Salaries	139,133	127,649	131,478	135,423	139,486	143,670	147,980	152,420	156,992	161,702	166,553
401	6120	3051	Fica Taxes	10,544	9,765	10,058	10,360	10,670	10,991	11,320	11,660	12,010	12,370	12,741
402	6121	3051	Arizona State Retirement	17,100	15,688	17,614	19,778	22,206	24,933	27,995	31,433	35,293	39,627	44,493
403	6123	3051	Employee Health Insurance	9,648	10,536	11,274	12,063	12,907	13,811	14,777	15,812	16,919	18,103	19,370
404	6127	3051	Mediflex Reimbursed Expense	646	678	678	678	678	678	678	678	678	678	678
405	6138	3051	Defined Contribution- Ret HRA	-	2,364	2,423	2,484	2,546	2,609	2,675	2,742	2,810	2,880	2,952
406	6615	3051	SRP Water	-	2,004,000	2,054,100	2,105,453	2,158,089	2,212,041	2,267,342	2,324,026	2,382,126	2,441,679	2,502,721
407	6616	3051	CAP Water	-	1,350,000	1,383,750	1,418,344	1,453,802	1,490,147	1,527,401	1,565,586	1,604,726	1,644,844	1,685,965
408	6672	3051	Contracted Services	42,000	42,000	43,050	44,126	45,229	46,360	47,519	48,707	49,925	51,173	52,452
409	6999	3051	Misc. Fees + Services	25,000	25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222
410	8301	3051	Technology Costs	6,214	6,861	7,033	7,208	7,389	7,573	7,763	7,957	8,156	8,359	8,568
411	8303	3051	Vehicle Maintenance Cost	-	4,543	4,657	4,773	4,892	5,015	5,140	5,268	5,400	5,535	5,674
412	8304	3051	Worker's Comp Claims	87	725	743	762	781	800	820	841	862	883	905
413	8306	3051	Vehicle Fuel/Oil Costs	-	1,208	1,232	1,257	1,282	1,308	1,334	1,360	1,388	1,415	1,444
414	6010	3052	Salaries	481,502	597,754	615,687	634,157	653,182	672,777	692,961	713,750	735,162	757,217	779,933
415	6120	3052	Fica Taxes	36,743	45,728	47,100	48,513	49,968	51,467	53,011	54,602	56,240	57,927	59,665
416	6121	3052	Arizona State Retirement	59,029	73,463	82,484	92,613	103,986	116,756	131,093	147,192	165,267	185,562	208,348
417	6123	3052	Employee Health Insurance	92,115	88,147	94,317	100,920	107,984	115,543	123,631	132,285	141,545	151,453	162,055
418	6127	3052	Mediflex Reimbursed Expense	4,522	4,746	4,746	4,746	4,746	4,746	4,746	4,746	4,746	4,746	4,746
419	6315	3052	Landscaping Supplies	70,735	70,735	72,503	74,316	76,174	78,078	80,030	82,031	84,082	86,184	88,338
420	6420	3052	Operating + Maint. Supplies	150	150	154	158	162	166	170	174	178	183	187
421	6552	3052	Other Equipment + Supplies	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
422	6601	3052	Conservation Rebate	120,000	120,000	123,000	126,075	129,227	132,458	135,769	139,163	142,642	146,208	149,864
423	6629	3052	Events/Promotions	7,300	7,300	7,483	7,670	7,861	8,058	8,259	8,466	8,677	8,894	9,117
424	6671	3052	Landscape Maint. Contract	289,642	289,642	296,883	304,305	311,913	319,711	327,703	335,896	344,293	352,901	361,723
425	6675	3052	Software Purchases	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
426	6701	3052	Cell Phone Charges	600	600	615	630	646	662	679	696	713	731	749
427	6721	3052	Multifamily Rebates	40,000	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955
428	6722	3052	Personalized Home Water Report	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
429	6723	3052	Indust/Comm Landscape Rebate	40,000	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955
430	6724	3052	Neighborhood Grants	34,173	34,173	35,027	35,903	36,801	37,721	38,664	39,630	40,621	41,636	42,677
431	6726	3052	Industrial Grants	60,000	60,000	61,500	63,038	64,613	66,229	67,884	69,582	71,321	73,104	74,932
432	6751	3052	Advertising	4,500	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620

Projection of Cash Outflows

Schedule 4

Account Code	Dept	Expense Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
433	6997	3052	73,631	-	-	-	-	-	-	-	-	-	-
434	7090	3052	60,000	50,803	52,073	53,375	54,709	56,077	57,479	58,916	60,389	61,899	63,446
435	8301	3052	52,822	59,461	60,948	62,471	64,033	65,634	67,275	68,957	70,680	72,447	74,259
436	8303	3052	7,767	-	-	-	-	-	-	-	-	-	-
437	8306	3052	2,038	1,516	1,554	1,593	1,633	1,673	1,715	1,758	1,802	1,847	1,893
438	8307	3052	1,030	-	-	-	-	-	-	-	-	-	-
439	8309	3052	93,019	97,470	99,907	102,404	104,965	107,589	110,278	113,035	115,861	118,758	121,727
440	6615	3053	40,000	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955
441	6616	3053	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
442	6672	3053	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
443	6010	3118	2,814	2,964	3,052	3,144	3,238	3,335	3,436	3,539	3,645	3,754	3,867
444	6120	3118	216	227	233	240	248	255	263	270	279	287	296
445	6121	3118	346	364	408	458	515	578	649	728	818	918	1,031
446	8309	3118	157,350	159,200	163,180	167,260	171,441	175,727	180,120	184,623	189,239	193,970	198,819
447			405,151	208,220	498,878	929,091	765,220	710,784	753,469	851,868	603,715	540,324	809,806
448		Total Operating Expenses	\$ 37,416,456	\$ 38,771,480	\$ 40,349,310	\$ 42,122,779	\$ 43,364,253	\$ 44,706,106	\$ 46,209,360	\$ 47,837,234	\$ 49,192,547	\$ 50,812,199	\$ 52,850,454
		Total Expenses by Category											
449		Personal Services	\$ 13,565,775	\$ 13,984,432	\$ 14,567,410	\$ 15,186,070	\$ 15,843,472	\$ 16,542,997	\$ 17,288,380	\$ 18,083,750	\$ 18,933,680	\$ 19,843,233	\$ 20,818,020
450		Variable Operations & Maintenance	9,499,721	8,964,443	9,273,646	9,595,388	9,930,254	10,203,920	10,485,293	10,774,594	11,072,050	11,377,896	11,692,373
451		Operations & Maintenance	13,942,840	15,613,147	16,008,112	16,410,941	16,823,992	17,247,064	17,680,851	18,125,628	18,581,680	19,049,296	19,528,776
452		Capital Outlay	408,121	209,458	500,141	930,379	766,534	712,125	754,836	853,262	605,137	541,774	811,285
453		Total Expenses	\$ 37,416,456	\$ 38,771,480	\$ 40,349,310	\$ 42,122,779	\$ 43,364,253	\$ 44,706,106	\$ 46,209,360	\$ 47,837,234	\$ 49,192,547	\$ 50,812,199	\$ 52,850,454
		Expense Execution Factors											
454		Personal Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
455		Variable Operations & Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
456		Operations & Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
457		Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
		Total Expenses at Execution											
458		Personal Services	\$ 12,887,486	\$ 13,285,211	\$ 13,839,039	\$ 14,426,766	\$ 15,051,299	\$ 15,715,847	\$ 16,423,961	\$ 17,179,562	\$ 17,986,996	\$ 18,851,071	\$ 19,777,119
459		Variable Operations & Maintenance	9,024,735	8,516,220	8,809,964	9,115,619	9,433,741	9,693,724	9,961,029	10,235,864	10,518,447	10,809,001	11,107,754
460		Operations & Maintenance	13,245,698	14,832,490	15,207,706	15,590,394	15,982,792	16,384,711	16,796,808	17,219,347	17,652,596	18,096,831	18,552,338
461		Capital Outlay	408,121	209,458	500,141	930,379	766,534	712,125	754,836	853,262	605,137	541,774	811,285
462		Total Expenses at Execution	\$ 35,566,039	\$ 36,843,379	\$ 38,356,851	\$ 40,063,159	\$ 41,234,367	\$ 42,506,407	\$ 43,936,634	\$ 45,488,036	\$ 46,763,176	\$ 48,298,678	\$ 50,248,496
		Transfers Out											
463		CIP Transfer To	\$ 2,174,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
464		CIP Transfer To	\$ 1,249,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
465		Total Transfers Out	\$ 3,423,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Cash Funded Capital											
466		Revenue Fund	\$ -	\$ 5,220,417	\$ 6,944,366	\$ 6,651,239	\$ 9,924,354	\$ 9,534,994	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069
467		Total Cash Funded Capital	\$ -	\$ 5,220,417	\$ 6,944,366	\$ 6,651,239	\$ 9,924,354	\$ 9,534,994	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069
		Debt Service											
468		GO 2013B	\$ 412,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
469		GO 2014C	5,552,768	-	-	-	-	-	-	-	-	-	-
470		GO 2016B	2,890,514	7,294,814	5,300,000	2,669,504	2,688,372	677,976	-	-	-	-	-
471		GO 2017	1,305,383	1,302,478	1,306,213	1,303,723	1,303,515	1,302,146	1,304,179	1,305,341	1,303,235	1,303,100	1,306,005
472		GO 2018	1,483,995	1,485,225	1,484,610	1,486,250	1,485,840	1,483,380	1,487,070	1,484,200	1,483,175	1,483,790	1,485,840
473		GO 2019	1,399,716	1,398,816	1,399,896	1,399,176	1,400,256	1,399,356	1,400,076	1,402,236	1,402,056	1,399,536	1,401,876
474		GO 2020B	969,006	969,197	969,236	969,123	968,858	968,440	963,971	-	-	-	-
475		GO 2022	2,878,199	2,844,081	2,843,449	2,842,783	2,845,612	2,844,947	2,844,115	2,842,950	2,844,614	2,845,446	2,845,280
476		GO 2023	502,694	505,390	504,081	505,244	502,917	503,062	505,535	504,371	502,626	503,208	503,062
477		EX 2013	1,820,255	1,819,180	1,819,610	1,817,030	1,820,040	1,819,610	1,856,375	1,815,847	1,817,352	1,819,868	-
478		EX 2016	2,159,910	2,155,140	2,153,250	2,153,925	2,155,050	2,156,400	2,153,250	2,154,600	-	-	-
479		EX 2019R	147,778	147,453	147,518	146,640	145,503	146,055	-	-	-	-	-
480		WIFA Loan #92A174-10	127,419	127,419	127,419	127,419	127,419	127,419	-	-	-	-	-
481		WIFA Loan #92A175-10	858,995	858,995	858,995	858,995	858,995	858,995	858,995	-	-	-	-
482		EX 2021R	338,400	353,150	353,784	353,978	356,709	355,559	353,951	351,877	352,564	-	-
483		WSRO journal entry	3,358,439	3,357,566	3,357,286	3,357,514	3,358,094	3,355,717	3,359,834	3,354,296	3,358,245	3,358,598	3,358,431
484		New Debt Service	1,964,645	6,605,881	10,979,381	14,344,529	16,983,197	18,946,171	21,019,308	23,334,645	25,718,652	29,166,746	33,420,912
485		Total Debt Service	\$ 28,170,889	\$ 31,224,783	\$ 33,604,725	\$ 34,335,832	\$ 37,000,376	\$ 36,945,232	\$ 37,247,664	\$ 38,550,363	\$ 38,782,518	\$ 41,880,291	\$ 44,321,405
486		Total Cash Outflows	\$ 67,160,039	\$ 73,288,579	\$ 78,905,942	\$ 81,050,230	\$ 88,159,096	\$ 88,986,633	\$ 90,275,367	\$ 93,129,468	\$ 94,636,764	\$ 99,270,038	\$ 103,660,970

Cost Escalation Factors

Schedule 5

Category	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Personnel Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Health Insurance	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
General Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Electricity	11.00%	5.60%	5.60%	5.60%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
Vehicles	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water	10.50%	7.60%	4.80%	4.80%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
Gasoline	2.30%	2.20%	2.20%	2.30%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Retirement	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%
<i>Weighted Average Increase in O&M Expenses¹</i>	3.67%	3.31%	3.34%	3.39%	3.24%	3.29%	3.34%	3.39%	3.45%	3.51%

Capital Improvement Program

Schedule 6


		Escalation Applied	Execution Applied	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Total Cost
1	Advanced Metering Infrastructure (AMI) System Replacement	N	N	\$ -	\$ -	\$ 200,000	\$ 1,000,000	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,200,000
2	Bartlett Dam	Y	Y	-	-	-	-	-	-	-	-	-	24,395,000	24,395,000	48,790,000
3	CAP Water Lease - WMAT Quantification Settlement Agreem	Y	Y	-	3,071,173	367,793	367,793	367,793	767,793	-	-	-	-	-	4,942,346
4	CAP Water Lease - WMAT Quantification Settlement Agreem	N	N	-	-	400,000	400,000	400,000	-	-	-	-	-	-	1,200,000
7	Flood Irrigation Infrastructure Asset Maintenance	N	N	-	910,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,410,000
8	Meter Replacement Program	N	N	-	600,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,300,000
9	SCADA and Security Improvements	Y	Y	-	2,220,000	2,050,000	2,150,000	825,000	975,000	-	-	-	-	-	8,220,000
10	SCADA and Security Improvements	N	N	-	1,100,000	1,228,000	575,000	575,000	425,000	-	-	-	-	-	3,903,000
12	Utility Billing System Replacement	N	N	-	500,000	1,400,000	300,000	-	-	-	-	-	-	-	2,200,000
13	Water System Pumping Stations, Reservoirs & Tanks	Y	Y	-	4,925,000	1,250,000	50,000	50,000	50,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	11,325,000
14	Water System Pumping Stations, Reservoirs & Tanks	Y	N	-	590,000	150,000	520,000	270,000	270,000	-	-	-	-	-	1,800,000
16	Water Transmission & Distribution System	Y	Y	-	10,860,000	9,300,000	9,300,000	12,000,000	12,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	128,460,000
17	Water Transmission & Distribution System	N	N	-	2,640,000	1,500,000	1,500,000	1,500,000	1,500,000	-	-	-	-	-	8,640,000
19	Water Treatment Plant Asset Maintenance & Upgrades	Y	N	-	38,295,000	25,675,000	24,050,000	13,975,000	5,070,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	146,065,000
20	Water Utility Buildings Asset Management	N	N	-	4,000,000	1,500,000	-	-	-	-	-	-	-	-	5,500,000
21	Water Utility Buildings Asset Management	Y	N	-	2,370,000	1,100,000	1,200,000	1,000,000	800,000	-	-	-	-	-	6,470,000
23	Wells - Asset Maintenance & New Production	Y	Y	-	24,400,000	12,300,000	10,700,000	4,600,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	100,000,000
24	Wells - Asset Maintenance & New Production	N	N	-	1,000,000	500,000	500,000	500,000	500,000	-	-	-	-	-	3,000,000
26	2024 Capital Spending	N	N	33,785,598	-	-	-	-	-	-	-	-	-	-	33,785,598
28	Cash Funded Capital Place Holder	N	N	-	-	-	-	-	-	8,791,069	8,791,069	8,791,069	8,791,069	8,791,069	43,955,346
Total CIP Budget (in current dollars)				\$ 33,785,598	\$ 97,481,173	\$ 59,720,793	\$ 53,412,793	\$ 41,862,793	\$ 36,157,793	\$ 41,391,069	\$ 41,391,069	\$ 41,391,069	\$ 65,786,069	\$ 65,786,069	\$ 578,166,290
Cumulative Projected Cost Escalation ¹				0.0%	0.0%	3.0%	6.1%	9.3%	12.6%	15.9%	19.4%	23.0%	26.7%	30.5%	
Annual CIP Execution Percentage ²				100%	65%	65%	65%	65%	70%	70%	70%	70%	70%	70%	
Final CIP Funding Level				\$ 33,785,598	\$ 81,564,512	\$ 52,177,538	\$ 47,980,849	\$ 38,114,197	\$ 32,315,720	\$ 38,102,469	\$ 38,963,469	\$ 39,849,069	\$ 62,395,195	\$ 63,978,902	\$ 529,227,517

¹ CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index. Not all project costs are escalated due to differing cost estimation methods.

² Execution of individual projects determined in collaboration with Utility staff. Not all projects are fully executed each year.


FAMS Control Panel

Schedule 7



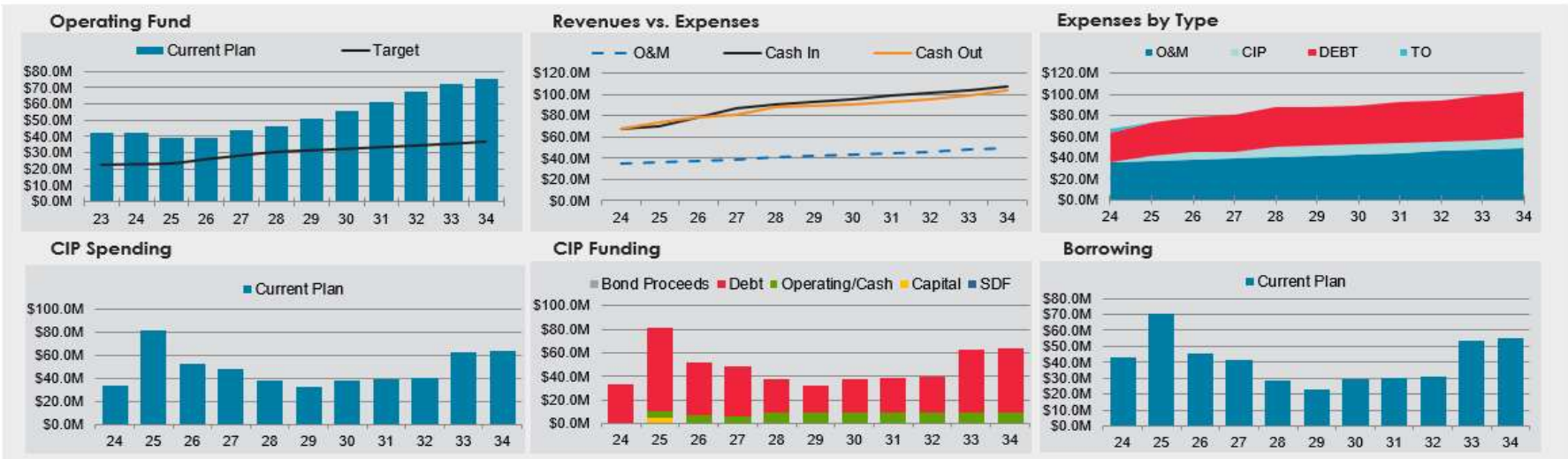
FAMS
Financial Analysis & Management System | By Stantec

CITY OF TEMPE, AZ - WATER



CALC SAVE CTRL LAST OVR

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2029	FY 2034
Override ▶	0.00%	12.00%	11.00%	9.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Cumulative	
Water Base Rate Increases	0.00%	12.00%	11.00%	9.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	44.43%	67.40%
Override ▶	0.00%	12.00%	11.00%	9.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		
Water Usage Rate Plan	0.00%	12.00%	11.00%	9.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	44.48%	67.59%
Senior-Lien DSC	3.29	2.30	2.18	2.12	2.02	1.91	1.82	1.73	1.76	1.64	1.56	Scenario Manager	
All-In DSC	1.08	1.06	1.23	1.33	1.28	1.31	1.34	1.34	1.36	1.33	1.35	WTP CIP	65.00%
CIP Execution %	100%	65%	65%	65%	65%	70%	70%	70%	70%	70%	70%	YoY	Yes
WTP CIP Execution	100%	45%	50%	65%	65%	65%	65%	65%	65%	65%	65%		
WTP CIP Expense (\$M)	N/A	\$38.30	\$26.45	\$25.52	\$15.27	\$5.71	\$9.04	\$9.31	\$9.59	\$9.88	\$10.18		
Single Family Water Bill	\$34.95	\$39.16	\$43.49	\$47.60	\$49.04	\$50.49	\$52.04	\$53.60	\$55.18	\$56.86	\$58.55		
Total W/WW/SW/StWtr	\$92.29	\$100.17	\$109.79	\$117.29	\$122.30	\$127.23	\$132.04	\$137.02	\$142.15	\$147.61	\$153.23		
% Increase	N/A	8.5%	9.6%	6.8%	4.3%	4.0%	3.8%	3.8%	3.7%	3.8%	3.8%		



Pro Forma - Water

Schedule 8

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1 Operating Revenue											
2 Water, Rate Revenue	\$ 64,339,363	\$ 64,339,363	\$ 71,824,756	\$ 78,794,901	\$ 85,551,780	\$ 87,643,435	\$ 90,020,507	\$ 92,476,945	\$ 95,016,164	\$ 97,641,098	\$ 100,355,920
3 Change in Revenue From Growth and Usage	-	(66,719)	(62,975)	(55,815)	(46,702)	(33,683)	(20,085)	(5,590)	9,850	26,090	43,568
4 Subtotal	\$ 64,339,363	\$ 64,272,644	\$ 71,761,781	\$ 78,739,086	\$ 85,505,079	\$ 87,609,752	\$ 90,000,422	\$ 92,471,355	\$ 95,026,014	\$ 97,667,189	\$ 100,399,488
5 Weighted Average Rate Increase	0.00%	2.99%	5.42%	4.69%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%
6 Additional Rate Revenue From Rate Increase	-	1,922,897	3,888,079	3,693,854	1,270,912	1,301,760	1,337,280	1,373,997	1,415,880	1,451,209	1,491,805
7 Price Elasticity Adjustment	-	(160,605)	(807,482)	(636,238)	(417,435)	(214,341)	(220,202)	(225,959)	(232,234)	(237,741)	(244,431)
8 Total Rate Revenue	\$ 64,339,363	\$ 66,034,935	\$ 74,842,378	\$ 81,796,702	\$ 86,358,556	\$ 88,697,171	\$ 91,117,500	\$ 93,619,393	\$ 96,209,660	\$ 98,880,657	\$ 101,646,862
9 Plus: Other Operating Revenue	1,767,829	2,033,957	2,328,315	2,371,527	2,409,746	2,443,404	2,449,257	2,455,306	2,461,570	2,468,029	2,474,718
10 Equals: Total Operating Revenue	\$ 66,107,192	\$ 68,068,892	\$ 77,170,693	\$ 84,168,229	\$ 88,768,302	\$ 91,140,575	\$ 93,566,757	\$ 96,074,700	\$ 98,671,230	\$ 101,348,686	\$ 104,121,580
11 Less: Operating Expenses											
12 Personal Services	\$ (12,887,486)	\$ (13,285,211)	\$ (13,839,039)	\$ (14,426,766)	\$ (15,051,299)	\$ (15,715,847)	\$ (16,423,961)	\$ (17,179,562)	\$ (17,986,996)	\$ (18,851,071)	\$ (19,777,119)
13 Variable Operations & Maintenance Costs	\$ (9,024,735)	\$ (8,516,220)	\$ (8,809,964)	\$ (9,115,619)	\$ (9,433,741)	\$ (9,693,724)	\$ (9,961,029)	\$ (10,235,864)	\$ (10,518,447)	\$ (10,809,001)	\$ (11,107,754)
14 Operations & Maintenance Costs	(13,245,698)	(14,832,490)	(15,207,706)	(15,590,394)	(15,982,792)	(16,384,711)	(16,796,808)	(17,219,347)	(17,652,596)	(18,096,831)	(18,552,338)
15 Equals: Net Operating Income	\$ 30,949,274	\$ 31,434,972	\$ 39,313,983	\$ 45,035,450	\$ 48,300,470	\$ 49,346,293	\$ 50,384,960	\$ 51,439,926	\$ 52,513,190	\$ 53,591,782	\$ 54,684,369
16 Plus: Non-Operating Income/(Expense)											
17 Non-Operating Revenue	\$ 75,229	\$ 75,229	\$ 75,229	\$ 75,229	\$ 75,229	\$ 75,229	\$ 75,229	\$ 75,229	\$ 75,229	\$ 75,229	\$ 75,229
18 Interest Income	1,187,701	1,724,630	1,556,059	1,960,119	1,658,461	1,773,706	1,943,096	2,133,493	2,344,782	2,547,817	2,691,965
19 Equals: Net Income Available for Debt Service	\$ 32,212,204	\$ 33,234,830	\$ 40,929,790	\$ 47,055,316	\$ 50,018,679	\$ 51,179,747	\$ 52,387,804	\$ 53,633,167	\$ 54,917,720	\$ 56,199,347	\$ 57,436,082
20 Senior Lien Debt Service Coverage Test											
21 Net Income Available for Senior-Lien Debt Service	\$ 32,212,204	\$ 33,234,830	\$ 40,929,790	\$ 47,055,316	\$ 50,018,679	\$ 51,179,747	\$ 52,387,804	\$ 53,633,167	\$ 54,917,720	\$ 56,199,347	\$ 57,436,082
22 Existing Senior-Lien Debt	7,824,781	7,832,488	7,831,447	7,829,087	7,835,395	7,833,341	7,723,410	7,676,620	5,528,161	5,178,465	3,358,431
23 Cumulative New Senior Lien Debt Service (calculated)	1,964,645	6,605,881	10,979,381	14,344,529	16,983,197	18,946,171	21,019,308	23,334,645	25,718,652	29,166,746	33,420,912
24 Total Annual Senior-Lien Debt Service	Req. \$ 9,789,426	\$ 14,438,369	\$ 18,810,827	\$ 22,173,616	\$ 24,818,592	\$ 26,779,512	\$ 28,742,718	\$ 31,011,265	\$ 31,246,813	\$ 34,345,211	\$ 36,779,342
25 <i>Calculated Senior-Lien Debt Service Coverage</i>	1.00	3.29	2.30	2.18	2.12	2.02	1.91	1.82	1.73	1.76	1.64
26 Subordinate Debt Service Coverage Test											
27 Net Income Available for Subordinate Debt Service	\$ 22,422,778	\$ 18,796,462	\$ 22,118,963	\$ 24,881,700	\$ 25,200,087	\$ 24,400,235	\$ 23,645,085	\$ 22,621,902	\$ 23,670,908	\$ 21,854,136	\$ 20,656,740
28 Existing Subordinate Debt	18,381,463	16,786,414	14,793,898	12,162,217	12,181,783	10,165,720	8,504,946	7,539,098	7,535,705	7,535,080	7,542,063
29 Total Annual Subordinate Debt Service	Req. \$ 18,381,463	\$ 16,786,414	\$ 14,793,898	\$ 12,162,217	\$ 12,181,783	\$ 10,165,720	\$ 8,504,946	\$ 7,539,098	\$ 7,535,705	\$ 7,535,080	\$ 7,542,063
30 <i>Calculated Subordinate Debt Service Coverage</i>	1.00	1.22	1.12	1.50	2.05	2.07	2.40	2.78	3.00	3.14	2.90
31 Total All-In Debt Service Coverage Test											
32 Net Income Available for Subordinate Debt Service	\$ 32,212,204	\$ 33,234,830	\$ 40,929,790	\$ 47,055,316	\$ 50,018,679	\$ 51,179,747	\$ 52,387,804	\$ 53,633,167	\$ 54,917,720	\$ 56,199,347	\$ 57,436,082
33 Total Senior-Lien Debt Service	9,789,426	14,438,369	18,810,827	22,173,616	24,818,592	26,779,512	28,742,718	31,011,265	31,246,813	34,345,211	36,779,342
34 Total Subordinate Debt Service	18,381,463	16,786,414	14,793,898	12,162,217	12,181,783	10,165,720	8,504,946	7,539,098	7,535,705	7,535,080	7,542,063
35 Total Annual Debt Service	\$ 28,170,889	\$ 31,224,783	\$ 33,604,725	\$ 34,335,832	\$ 37,000,376	\$ 36,945,232	\$ 37,247,664	\$ 38,550,363	\$ 38,782,518	\$ 41,880,291	\$ 44,321,405
36 <i>Calculated All-In Debt Service Coverage</i>	1.14	1.06	1.22	1.37	1.35	1.39	1.41	1.39	1.42	1.34	1.30

Pro Forma - Water

Schedule 8

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
37 Cash Flow Test											
38 Net Income Available For Debt Service	\$ 32,212,204	\$ 33,234,830	\$ 40,929,790	\$ 47,055,316	\$ 50,018,679	\$ 51,179,747	\$ 52,387,804	\$ 53,633,167	\$ 54,917,720	\$ 56,199,347	\$ 57,436,082
39 Less: Non-Operating Expenditures											
40 Net Interfund Transfers (In - Out)	(3,423,110)	-	-	-	-	-	-	-	-	-	-
41 Net Debt Service Payment	(28,170,889)	(31,224,783)	(33,604,725)	(34,335,832)	(37,000,376)	(36,945,232)	(37,247,664)	(38,550,363)	(38,782,518)	(41,880,291)	(44,321,405)
42 Capital Outlay	(408,121)	(209,458)	(500,141)	(930,379)	(766,534)	(712,125)	(754,836)	(853,262)	(605,137)	(541,774)	(811,285)
43 Net Cash Flow	\$ 210,084	\$ 1,800,589	\$ 6,824,924	\$ 11,789,104	\$ 12,251,769	\$ 13,522,390	\$ 14,385,303	\$ 14,229,542	\$ 15,530,065	\$ 13,777,282	\$ 12,303,392
44 Unrestricted Reserve Fund Test											
45 Balance At Beginning Of Fiscal Year	\$ 42,464,904	\$ 42,674,988	\$ 39,255,160	\$ 39,135,718	\$ 44,273,584	\$ 46,600,998	\$ 50,588,394	\$ 55,882,628	\$ 61,021,101	\$ 67,460,097	\$ 72,146,309
46 Cash Flow Surplus/(Deficit)	210,084	1,800,589	6,824,924	11,789,104	12,251,769	13,522,390	14,385,303	14,229,542	15,530,065	13,777,282	12,303,392
47 Projects Paid	-	(5,220,417)	(6,944,366)	(6,651,239)	(9,924,354)	(9,534,994)	(9,091,069)	(9,091,069)	(9,091,069)	(9,091,069)	(9,091,069)
48 Balance At End Of Fiscal Year	\$ 42,674,988	\$ 39,255,160	\$ 39,135,718	\$ 44,273,584	\$ 46,600,998	\$ 50,588,394	\$ 55,882,628	\$ 61,021,101	\$ 67,460,097	\$ 72,146,309	\$ 75,358,632
49 Minimum Working Capital Reserve Target	23,202,002	23,589,711	26,230,534	28,546,158	30,731,454	31,698,600	32,620,164	33,619,756	34,648,915	35,708,659	37,016,511
50 Excess/(Deficiency) Of Working Capital To Target	\$ 19,472,986	\$ 15,665,450	\$ 12,905,184	\$ 15,727,426	\$ 15,869,544	\$ 18,889,794	\$ 23,262,464	\$ 27,401,345	\$ 32,811,181	\$ 36,437,650	\$ 38,342,121

Capital Project Funding Summary

Schedule 9

Final Capital Projects Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Capital Fund	\$ -	\$ 5,575,845	\$ 117,372	\$ 2,330	\$ 55	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Fund	\$ -	\$ 5,220,417	\$ 6,944,366	\$ 6,651,239	\$ 9,924,354	\$ 9,534,994	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069	\$ 9,091,069
Senior-Lien Debt Proceeds	\$ 33,785,598	\$ 70,768,250	\$ 45,115,800	\$ 41,327,280	\$ 28,189,789	\$ 22,780,725	\$ 29,011,400	\$ 29,872,400	\$ 30,758,000	\$ 53,304,126	\$ 54,887,833
Total Projects Paid	\$ 33,785,598	\$ 81,564,512	\$ 52,177,538	\$ 47,980,849	\$ 38,114,197	\$ 32,315,720	\$ 38,102,469	\$ 38,963,469	\$ 39,849,069	\$ 62,395,195	\$ 63,978,902

Funding Summary by Fund

Schedule 10

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1 Pre 2014 Water System Development Fee											
2 Balance At Beginning Of Fiscal Year	\$ 538,019	\$ 553,030	\$ 576,312	\$ 599,192	\$ 627,354	\$ 650,252	\$ 673,987	\$ 698,587	\$ 724,085	\$ 750,515	\$ 777,908
3 Subtotal	\$ 538,019	\$ 553,030	\$ 576,312	\$ 599,192	\$ 627,354	\$ 650,252	\$ 673,987	\$ 698,587	\$ 724,085	\$ 750,515	\$ 777,908
4 Total Amount Available For Projects	538,019	553,030	576,312	599,192	627,354	650,252	673,987	698,587	724,085	750,515	777,908
5 Subtotal	\$ 538,019	\$ 553,030	\$ 576,312	\$ 599,192	\$ 627,354	\$ 650,252	\$ 673,987	\$ 698,587	\$ 724,085	\$ 750,515	\$ 777,908
6 Plus: Interest Earnings	15,011	23,283	22,880	28,162	22,898	23,734	24,601	25,498	26,429	27,394	28,394
7 Balance At End Of Fiscal Year	\$ 553,030	\$ 576,312	\$ 599,192	\$ 627,354	\$ 650,252	\$ 673,987	\$ 698,587	\$ 724,085	\$ 750,515	\$ 777,908	\$ 806,302
8 Capital Fund											
9 Balance At Beginning Of Fiscal Year	\$ 2,047,848	\$ 5,575,845	\$ 117,372	\$ 2,330	\$ 55	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Annual Revenues	3,423,110	-	-	-	-	-	-	-	-	-	-
11 Subtotal	\$ 5,470,958	\$ 5,575,845	\$ 117,372	\$ 2,330	\$ 55	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12 Total Amount Available For Projects	5,470,958	5,575,845	117,372	2,330	55	1	0	0	0	0	0
13 Amount Paid For Projects	-	(5,575,845)	(117,372)	(2,330)	(55)	(1)	(0)	(0)	(0)	(0)	(0)
14 Subtotal	\$ 5,470,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Plus: Interest Earnings	104,887	117,372	2,330	55	1	0	0	0	0	0	0
16 Balance At End Of Fiscal Year	\$ 5,575,845	\$ 117,372	\$ 2,330	\$ 55	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
17 Revenue Fund											
19 Balance At Beginning Of Fiscal Year	\$ 42,464,904	\$ 42,674,988	\$ 39,255,160	\$ 39,135,718	\$ 44,273,584	\$ 46,600,998	\$ 50,588,394	\$ 55,882,628	\$ 61,021,101	\$ 67,460,097	\$ 72,146,309
20 Net Cash Flow	210,084	1,800,589	6,824,924	11,789,104	12,251,769	13,522,390	14,385,303	14,229,542	15,530,065	13,777,282	12,303,392
21 Less: Cash-Funded Capital Projects	-	-	-	-	-	-	-	-	-	-	-
22 Subtotal	\$ 42,674,988	\$ 44,475,577	\$ 46,080,084	\$ 50,924,822	\$ 56,525,352	\$ 60,123,388	\$ 64,973,698	\$ 70,112,170	\$ 76,551,166	\$ 81,237,378	\$ 84,449,701
23 Less: Restricted Funds	(23,202,002)	(23,589,711)	(26,230,534)	(28,546,158)	(30,731,454)	(31,698,600)	(32,620,164)	(33,619,756)	(34,648,915)	(35,708,659)	(37,016,511)
24 Total Amount Available For Projects	\$ 19,472,986	\$ 20,885,867	\$ 19,849,550	\$ 22,378,664	\$ 25,793,898	\$ 28,424,788	\$ 32,353,534	\$ 36,492,414	\$ 41,902,251	\$ 45,528,719	\$ 47,433,190
25 Amount Paid For Projects	-	(5,220,417)	(6,944,366)	(6,651,239)	(9,924,354)	(9,534,994)	(9,091,069)	(9,091,069)	(9,091,069)	(9,091,069)	(9,091,069)
26 Subtotal	\$ 19,472,986	\$ 15,665,450	\$ 12,905,184	\$ 15,727,426	\$ 15,869,544	\$ 18,889,794	\$ 23,262,464	\$ 27,401,345	\$ 32,811,181	\$ 36,437,650	\$ 38,342,121
27 Add Back: Restricted Funds	23,202,002	23,589,711	26,230,534	28,546,158	30,731,454	31,698,600	32,620,164	33,619,756	34,648,915	35,708,659	37,016,511
28 Plus: Interest Earnings	1,187,701	1,724,630	1,556,059	1,960,119	1,658,461	1,773,706	1,943,096	2,133,493	2,344,782	2,547,817	2,691,965
29 Less: Interest Allocated To Cash Flow	(1,187,701)	(1,724,630)	(1,556,059)	(1,960,119)	(1,658,461)	(1,773,706)	(1,943,096)	(2,133,493)	(2,344,782)	(2,547,817)	(2,691,965)
30 Balance At End Of Fiscal Year	\$ 42,674,988	\$ 39,255,160	\$ 39,135,718	\$ 44,273,584	\$ 46,600,998	\$ 50,588,394	\$ 55,882,628	\$ 61,021,101	\$ 67,460,097	\$ 72,146,309	\$ 75,358,632

Stantec

Senior Lien Borrowing Projections

Schedule 11

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Term (Years)	20	20	20	20	20	20	20	20	20	20	20
Interest Rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Sources of Funds											
Par Amount	\$ 43,658,773	\$ 72,212,500	\$ 46,036,531	\$ 42,170,694	\$ 28,765,091	\$ 23,245,638	\$ 29,603,469	\$ 30,482,041	\$ 31,385,714	\$ 54,391,965	\$ 56,007,992
Uses of Funds											
Proceeds	\$ 42,785,598	\$ 70,768,250	\$ 45,115,800	\$ 41,327,280	\$ 28,189,789	\$ 22,780,725	\$ 29,011,400	\$ 29,872,400	\$ 30,758,000	\$ 53,304,126	\$ 54,887,833
Cost of Issuance	873,175	1,444,250	920,731	843,414	575,302	464,913	592,069	609,641	627,714	1,087,839	1,120,160
Total Uses	\$ 43,658,773	\$ 72,212,500	\$ 46,036,531	\$ 42,170,694	\$ 28,765,091	\$ 23,245,638	\$ 29,603,469	\$ 30,482,041	\$ 31,385,714	\$ 54,391,965	\$ 56,007,992
1 Year Interest	1,964,645	3,249,563	2,071,644	1,897,681	1,294,429	1,046,054	1,332,156	1,371,692	1,412,357	2,447,638	2,520,360
Annual Debt Service	\$ 3,356,318	\$ 5,551,419	\$ 3,539,111	\$ 3,241,920	\$ 2,211,349	\$ 1,787,035	\$ 2,275,801	\$ 2,343,342	\$ 2,412,813	\$ 4,181,445	\$ 4,305,678
Total Debt Service	67,126,363	111,028,371	70,782,220	64,838,407	44,226,986	35,740,700	45,516,011	46,866,836	48,256,254	83,628,891	86,113,570
Cumulative New Annual Senior Lien Debt Service¹	\$ 1,964,645	\$ 6,605,881	\$ 10,979,381	\$ 14,344,529	\$ 16,983,197	\$ 18,946,171	\$ 21,019,308	\$ 23,334,645	\$ 25,718,652	\$ 29,166,746	\$ 33,420,912

¹Reflects interest-only payment due in year of issuance.

APPENDIX B: WASTEWATER REVENUE REQUIREMENTS

Assumptions

Schedule 1

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Fiscal Year Start Date	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029	7/1/2030	7/1/2031	7/1/2032	7/1/2033
Annual Growth											
Ending # of ERUs	77,836	78,111	78,387	78,663	78,941	79,220	79,499	79,780	80,061	80,344	80,627
ERU Growth	-	275	276	277	278	279	280	281	282	283	284
% Change in ERUs	0.00%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%
Consumption (tgal)											
Single Family	2,894,371	2,949,936	2,961,424	2,972,956	2,984,602	2,996,364	3,008,242	3,020,238	3,032,354	3,044,589	3,056,946
Multi-Family	2,061,173	2,100,743	2,108,923	2,117,136	2,125,430	2,133,805	2,142,264	2,150,807	2,159,435	2,168,148	2,176,948
Commercial	3,778,961	3,851,508	3,866,506	3,881,563	3,896,769	3,912,125	3,927,634	3,943,296	3,959,114	3,975,089	3,991,223
Industrial	113,287	115,462	115,911	116,363	116,819	117,279	117,744	118,214	118,688	119,167	119,650
Total (TGAL)	8,847,792	9,017,648	9,052,765	9,088,018	9,123,619	9,159,574	9,195,885	9,232,555	9,269,590	9,306,993	9,344,768
% Change in Usage	0.00%	1.92%	0.39%	0.39%	0.39%	0.39%	0.40%	0.40%	0.40%	0.40%	0.41%
% Paying Capital Charges	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Capital Spending											
Annual Capital Budget (Future Year Dollars)	\$ 18,362,930	\$ 51,114,743	\$ 34,097,904	\$ 48,205,909	\$ 40,747,729	\$ 51,232,530	\$ 26,352,763	\$ 27,148,575	\$ 27,967,125	\$ 28,808,413	\$ 29,672,438
Annual Percent Executed	100%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%
Average Annual Interest Earnings Rate											
On Fund Balances	2.79%	4.21%	3.97%	4.70%	3.65%	3.65%	3.65%	3.65%	3.65%	3.65%	3.65%
Operating Budget Reserve											
Target (as % of Annual Operating Revenue)	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Operating Budget Execution Percentage											
Personal Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Variable Operations and Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Operations and Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

FY 2024 Beginning Balances as of 7/1/2023

Schedule 2

	Revenue Fund	Tempe's SROG Fund	Capital Fund
Available Fund Balance	\$ 28,309,936	\$ 11,000,000	\$ 1,723,911

Fund Summary

Revenue Fund	\$ 28,309,936
Tempe's SROG Fund	11,000,000
Capital Fund	1,723,911
	\$ 41,033,848

Projection of Cash Inflows

Schedule 3

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Rate Revenue Growth Assumptions											
Wastewater											
1 % Change in Base Revenue	0.00%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%
2 % Change in Usage Revenue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3 Assumed Wastewater Rate Increase	N/A	16.50%	9.50%	7.00%	7.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
4 Wastewater Fixed Rate Revenue	\$ 8,637,442	\$ 9,024,496	\$ 10,611,166	\$ 11,522,180	\$ 12,373,394	\$ 13,221,347	\$ 14,064,086	\$ 14,960,541	\$ 15,915,415	\$ 16,928,517	\$ 18,540,443
5 Wastewater Usage Rate Revenue	26,803,715	28,385,884	33,143,924	35,867,251	38,405,928	40,930,437	43,435,224	46,094,375	48,921,208	51,914,700	56,648,049
6 Total Rate Revenue	\$ 35,441,157	\$ 37,410,380	\$ 43,755,090	\$ 47,389,431	\$ 50,779,322	\$ 54,151,784	\$ 57,499,309	\$ 61,054,916	\$ 64,836,624	\$ 68,843,218	\$ 75,188,492
7 Delinquent Collection Ch	\$ 85,700	\$ 86,636	\$ 94,298	\$ 108,007	\$ 116,650	\$ 124,839	\$ 132,982	\$ 141,206	\$ 149,945	\$ 159,230	\$ 170,367
8 Taps & Manholes-Wastewtr	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
9 Wastewater Alloc. - Surcharge	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
10 Fats Oils + Grease (FOG)	240,061	240,061	240,061	240,061	240,061	240,061	240,061	240,061	240,061	240,061	240,061
11 Stormwater-Environmental Chrg	756,000	756,000	756,000	756,000	756,000	756,000	756,000	756,000	756,000	756,000	756,000
12 Total Other Operating Revenue	\$ 1,126,761	\$ 1,127,697	\$ 1,135,359	\$ 1,149,068	\$ 1,157,711	\$ 1,165,900	\$ 1,174,043	\$ 1,182,267	\$ 1,191,006	\$ 1,200,291	\$ 1,211,428
13 Transfers In	\$ 482,568	\$ 482,568	\$ 482,568	\$ 482,568	\$ 482,568	\$ 482,568	\$ 482,568	\$ -	\$ -	\$ -	\$ -
14 Total Non-Operating Revenue	\$ 482,568	\$ 482,568	\$ 482,568	\$ 482,568	\$ 482,568	\$ 482,568	\$ 482,568	\$ -	\$ -	\$ -	\$ -
15 Interest Income	\$ 753,069	\$ 1,097,197	\$ 1,132,704	\$ 1,532,541	\$ 1,324,402	\$ 1,461,737	\$ 1,619,115	\$ 1,788,980	\$ 1,987,291	\$ 2,229,914	\$ 2,570,491
16 Total Interest Income	\$ 753,069	\$ 1,097,197	\$ 1,132,704	\$ 1,532,541	\$ 1,324,402	\$ 1,461,737	\$ 1,619,115	\$ 1,788,980	\$ 1,987,291	\$ 2,229,914	\$ 2,570,491
17 Total Cash Inflows	\$ 37,803,555	\$ 40,117,842	\$ 46,505,721	\$ 50,553,608	\$ 53,744,003	\$ 57,261,989	\$ 60,775,035	\$ 64,026,163	\$ 68,014,921	\$ 72,273,423	\$ 78,970,411

Projection of Cash Outflows

Schedule 4

Account Code	Dept	Expense Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Expense Execution Factors													
358		Personal Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
359		Variable Operations & Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
360		Operations & Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
361		Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total Expenses at Execution													
362		Personal Services	\$ 6,131,585	\$ 6,834,710	\$ 7,116,474	\$ 7,415,440	\$ 7,733,084	\$ 8,071,037	\$ 8,431,099	\$ 8,815,265	\$ 9,225,741	\$ 9,664,970	\$ 10,135,662
363		Variable Operations & Maintenance	508,009	693,835	717,146	751,979	777,479	798,415	819,940	842,072	864,829	888,230	912,294
364		Operations & Maintenance	14,071,967	14,597,407	16,220,381	18,916,932	19,271,791	19,635,240	20,098,232	20,572,281	21,057,658	21,554,639	22,063,509
365		Capital Outlay	127,062	297,211	461,075	739,783	465,537	641,221	818,342	608,370	631,420	734,355	379,022
366		Total Expenses at Execution	\$ 20,838,623	\$ 22,423,163	\$ 24,515,076	\$ 27,824,133	\$ 28,247,891	\$ 29,145,912	\$ 30,167,613	\$ 30,837,988	\$ 31,779,648	\$ 32,842,195	\$ 33,490,487
Transfers Out													
367		CIP Transfer To	\$ 2,174,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
368		Total Transfers Out	\$ 2,174,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Funded Capital													
369		Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 970,066	\$ 1,469,103	\$ 1,521,970	\$ 1,567,910	\$ 1,614,937
370		Total Cash Funded Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 970,066	\$ 1,469,103	\$ 1,521,970	\$ 1,567,910	\$ 1,614,937
Debt Service													
371		GO 2013B	\$ 570,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
372		GO 2014C	\$ 6,261,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
373		GO 2016B	\$ 2,563,286	\$ 6,468,986	\$ 4,700,000	\$ 2,367,296	\$ 2,384,028	\$ 601,224	\$ -	\$ -	\$ -	\$ -	\$ -
374		GO 2017	\$ 267,368	\$ 266,773	\$ 267,538	\$ 267,028	\$ 266,985	\$ 266,705	\$ 267,121	\$ 267,359	\$ 266,928	\$ 266,900	\$ 267,495
375		GO 2018	\$ 325,755	\$ 326,025	\$ 325,890	\$ 326,250	\$ 326,160	\$ 325,820	\$ 326,430	\$ 325,800	\$ 325,575	\$ 325,710	\$ 326,160
376		GO 2019	\$ 544,334	\$ 543,984	\$ 544,404	\$ 544,124	\$ 544,544	\$ 544,194	\$ 544,474	\$ 545,314	\$ 545,244	\$ 544,264	\$ 545,174
377		GO 2020B	\$ 273,309	\$ 273,363	\$ 273,374	\$ 273,342	\$ 273,268	\$ 273,150	\$ 271,889	\$ -	\$ -	\$ -	\$ -
378		GO 2022	\$ 1,445,321	\$ 1,428,189	\$ 1,427,871	\$ 1,427,537	\$ 1,428,958	\$ 1,428,623	\$ 1,428,205	\$ 1,427,620	\$ 1,428,456	\$ 1,428,874	\$ 1,428,790
379		GO 2023	\$ 361,173	\$ 363,110	\$ 362,169	\$ 363,006	\$ 361,333	\$ 361,438	\$ 363,215	\$ 362,379	\$ 361,124	\$ 361,542	\$ 361,438
380		EX 2013	\$ 296,321	\$ 296,146	\$ 296,216	\$ 295,796	\$ 296,286	\$ 296,216	\$ 302,201	\$ 295,603	\$ 295,848	\$ 296,258	\$ -
381		EX 2016R	\$ 239,990	\$ 239,460	\$ 239,250	\$ 239,325	\$ 239,450	\$ 239,600	\$ 239,250	\$ 239,400	\$ -	\$ -	\$ -
382		EX 2019R	\$ 988,973	\$ 986,798	\$ 987,233	\$ 981,360	\$ 973,748	\$ 977,445	\$ -	\$ -	\$ -	\$ -	\$ -
383		EX 2021R	\$ 198,743	\$ 207,405	\$ 207,778	\$ 207,892	\$ 209,496	\$ 208,821	\$ 207,876	\$ 206,658	\$ 207,061	\$ -	\$ -
384		WRSO journal entry	\$ 1,972,416	\$ 1,971,904	\$ 1,971,739	\$ 1,971,873	\$ 1,972,214	\$ 1,970,818	\$ 1,973,236	\$ 1,969,984	\$ 1,972,303	\$ 1,972,510	\$ 1,972,412
385		New Debt Service	1,118,706	3,546,205	6,223,729	9,476,732	12,852,096	16,464,553	19,247,725	21,237,011	23,286,315	25,397,322	27,571,720
386		Total Debt Service	\$ 17,427,350	\$ 16,918,347	\$ 17,827,191	\$ 18,741,560	\$ 22,128,564	\$ 23,958,405	\$ 25,171,622	\$ 26,877,128	\$ 28,688,854	\$ 30,593,380	\$ 32,473,189
387		Total Cash Outflows	\$ 40,439,973	\$ 39,341,510	\$ 42,342,267	\$ 46,565,694	\$ 50,376,455	\$ 53,104,317	\$ 56,309,301	\$ 59,184,220	\$ 61,990,472	\$ 65,003,484	\$ 67,578,613

Cost Escalation Factors

Schedule 5

Category	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Personnel Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Health Insurance	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
General Inflation	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
Electricity	11.00%	5.60%	5.60%	5.60%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
Vehicles	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water	10.50%	7.60%	4.80%	4.80%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
Gasoline	2.30%	2.20%	220.00%	2.30%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Retirement	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%
<i>Weighted Average Increase in O&M Expenses¹</i>	6.83%	8.71%	12.60%	2.58%	2.60%	2.96%	3.00%	3.04%	3.08%	3.13%

Capital Improvement Program

Schedule 6

	Escalation Applied	Execution Applied	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Total Cost
1	Y	N	\$ -	\$ 11,808,243	\$ 14,219,761	\$ 21,544,410	\$ 31,818,130	\$ 39,192,083	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 193,582,627
2	Y	Y	-	17,755,000	6,750,000	7,750,000	5,450,000	5,450,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	78,155,000
3	Y	N	-	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	7,500,000
4	Y	Y	-	6,165,000	850,000	1,150,000	1,300,000	2,100,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	21,565,000
5	Y	Y	-	30,090,000	20,300,000	26,700,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	83,590,000
6	N	N	-	3,450,000	-	-	-	-	-	-	-	-	-	3,450,000
7	N	N	18,362,930	-	-	-	-	-	-	-	-	-	-	18,362,930
8	Y	Y	-	-	-	-	-	-	750,000	750,000	750,000	750,000	750,000	3,750,000
Total CIP Budget (In current dollars)			\$ 18,362,930	\$ 70,018,243	\$ 42,869,761	\$ 57,894,410	\$ 39,818,130	\$ 48,492,083	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000	\$ 409,955,557
Cumulative Projected Cost Escalation ¹			0.0%	0.0%	3.0%	6.1%	9.3%	12.6%	15.9%	19.4%	23.0%	26.7%	30.5%	
Annual CIP Execution Percentage ²			100%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	
Final CIP Funding Level			\$ 18,362,930	\$ 51,114,743	\$ 34,097,904	\$ 48,205,909	\$ 40,747,729	\$ 51,232,530	\$ 26,352,763	\$ 27,148,575	\$ 27,967,125	\$ 28,808,413	\$ 29,672,438	\$ 383,711,057

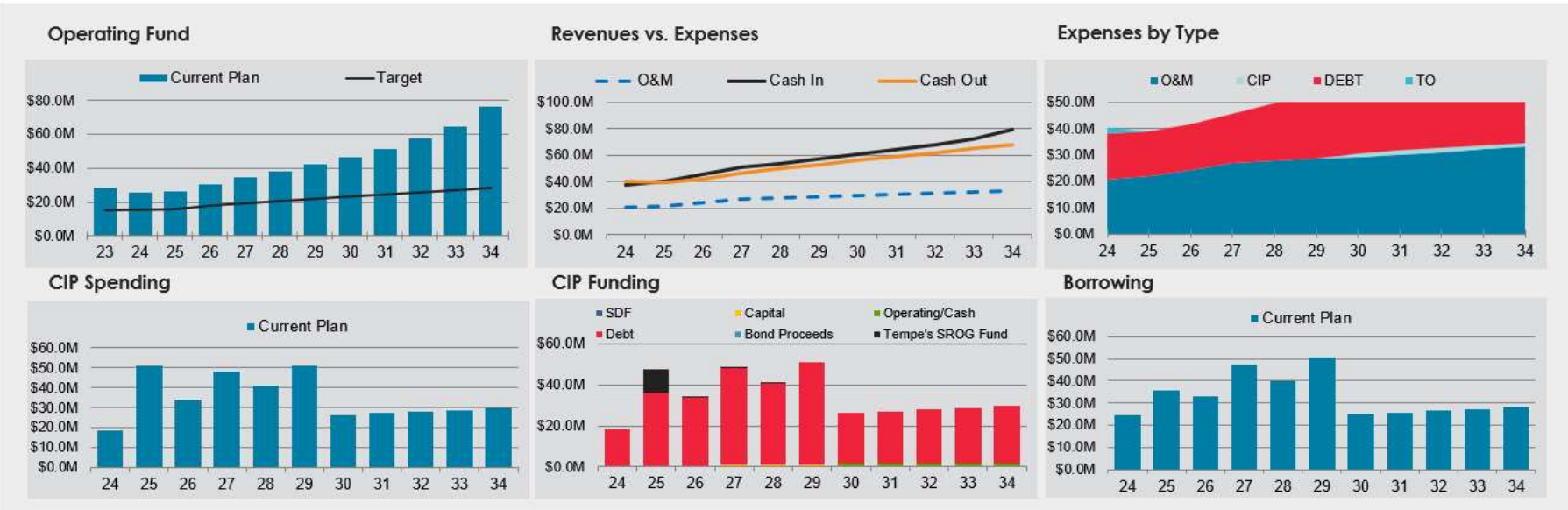
¹ CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index. Not all project costs are escalated due to differing cost estimation methods.

² Execution of individual projects determined in collaboration with Utility staff. Not all projects are fully executed each year.

FAMS Control Panel

Schedule 7

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2025	FY 2030
Override ▶	0.00%	16.50%	9.50%	7.00%	7.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	Cumulative	
Sewer Rate Increases	0.00%	16.50%	9.50%	7.00%	7.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	54.85%	107.27%
Override ▶	0.00%	16.50%	9.50%	7.00%	7.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	Cumulative	
Volume Rate Increases	0.00%	16.50%	9.50%	7.00%	7.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	63.97%	106.67%
Senior-Lien DSC	3.45	2.42	2.21	1.74	1.54	1.40	1.41	1.41	1.43	1.45	1.55	Scenario Manager	
All-In DSC	1.07	1.05	1.22	1.32	1.28	1.30	1.34	1.34	1.36	1.33	1.35		
CIP Execution %	100%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%		
Single Family Sewer Bill	\$22.50	\$26.20	\$28.70	\$30.70	\$32.83	\$34.82	\$36.91	\$39.13	\$41.44	\$43.94	\$46.56		
Total W/WW/SW/StWtr	\$92.29	\$100.17	\$109.79	\$117.29	\$122.30	\$127.23	\$132.04	\$137.02	\$142.15	\$147.61	\$153.23		
% Increase	N/A	8.5%	9.6%	6.8%	4.3%	4.0%	3.8%	3.8%	3.7%	3.8%	3.8%		



Pro Forma

Schedule 8

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1 Operating Revenue											
2 Sewer, Rate Revenue	\$ 35,441,157	\$ 35,441,157	\$ 41,867,740	\$ 45,759,682	\$ 49,007,648	\$ 52,508,400	\$ 55,744,104	\$ 59,190,062	\$ 62,850,219	\$ 66,737,769	\$ 70,867,531
3 Change in Revenue From Growth	-	545,049	159,353	174,144	187,357	201,657	215,060	229,394	244,686	260,999	278,403
4 Subtotal	\$ 35,441,157	\$ 35,986,206	\$ 42,027,093	\$ 45,933,826	\$ 49,195,005	\$ 52,710,057	\$ 55,959,164	\$ 59,419,456	\$ 63,094,905	\$ 66,998,768	\$ 71,145,934
5 Weighted Average Rate Increase	0.00%	4.11%	4.69%	3.47%	3.48%	2.97%	2.97%	2.97%	2.98%	2.97%	6.02%
6 Additional Rate Revenue From Rate Increase	-	1,480,364	1,971,909	1,591,833	1,710,284	1,566,358	1,663,186	1,766,032	1,880,481	1,991,308	4,280,266
7 Price Elasticity Adjustment	-	(56,190)	(243,912)	(136,229)	(125,967)	(124,632)	(123,040)	(130,571)	(138,763)	(146,858)	(237,707)
8 Total Rate Revenue	\$ 35,441,157	\$ 37,410,380	\$ 43,755,090	\$ 47,389,431	\$ 50,779,322	\$ 54,151,784	\$ 57,499,309	\$ 61,054,916	\$ 64,836,624	\$ 68,843,218	\$ 75,188,492
9 Plus: Other Operating Revenue	1,126,761	1,127,697	1,135,359	1,149,068	1,157,711	1,165,900	1,174,043	1,182,267	1,191,006	1,200,291	1,211,428
10 Equals: Total Operating Revenue	\$ 36,567,917	\$ 38,538,077	\$ 44,890,449	\$ 48,538,499	\$ 51,937,033	\$ 55,317,684	\$ 58,673,352	\$ 62,237,184	\$ 66,027,630	\$ 70,043,509	\$ 76,399,920
11 Less: Operating Expenses											
12 Personal Services	\$ (6,131,585)	\$ (6,834,710)	\$ (7,116,474)	\$ (7,415,440)	\$ (7,733,084)	\$ (8,071,037)	\$ (8,431,099)	\$ (8,815,265)	\$ (9,225,741)	\$ (9,664,970)	\$ (10,135,662)
13 Variable Operations & Maintenance Costs	\$ (508,009)	\$ (693,835)	\$ (717,146)	\$ (751,979)	\$ (777,479)	\$ (798,415)	\$ (819,940)	\$ (842,072)	\$ (864,829)	\$ (888,230)	\$ (912,294)
14 Operations & Maintenance Costs	(14,071,967)	(14,597,407)	(16,220,381)	(18,916,932)	(19,271,791)	(19,635,240)	(20,098,232)	(20,572,281)	(21,057,658)	(21,554,639)	(22,063,509)
15 Equals: Net Operating Income	\$ 15,856,356	\$ 16,412,125	\$ 20,836,448	\$ 21,454,148	\$ 24,154,679	\$ 26,812,993	\$ 29,324,081	\$ 32,007,565	\$ 34,879,402	\$ 37,935,670	\$ 43,288,455
16 Plus: Non-Operating Income/(Expense)											
17 Interest Income	753,069	1,097,197	1,132,704	1,532,541	1,324,402	1,461,737	1,619,115	1,788,980	1,987,291	2,229,914	2,570,491
19 Transfers In	482,568	482,568	482,568	482,568	482,568	482,568	482,568	-	-	-	-
20 Equals: Net Income Available for Debt Service	\$ 17,091,994	\$ 17,991,890	\$ 22,451,719	\$ 23,469,257	\$ 25,961,649	\$ 28,757,299	\$ 31,425,764	\$ 33,796,545	\$ 36,866,693	\$ 40,165,584	\$ 45,858,946
21 Senior Lien Debt Service Coverage Test											
22 Net Income Available for Senior-Lien Debt Service	\$ 16,609,426	\$ 17,509,322	\$ 21,969,151	\$ 22,986,689	\$ 25,479,081	\$ 28,274,731	\$ 30,943,196	\$ 33,796,545	\$ 36,866,693	\$ 40,165,584	\$ 45,858,946
23 Existing Senior-Lien Debt	3,696,442	3,701,712	3,702,215	3,696,246	3,691,193	3,692,899	2,722,563	2,711,645	2,475,212	2,268,767	1,972,412
24 Cumulative New Senior Lien Debt Service (calculated)	1,118,706	3,546,205	6,223,729	9,476,732	12,852,096	16,464,553	19,247,725	21,237,011	23,286,315	25,397,322	27,571,720
25 Total Annual Senior-Lien Debt Service	Req. \$ 4,815,148	\$ 7,247,918	\$ 9,925,944	\$ 13,172,978	\$ 16,543,289	\$ 20,157,452	\$ 21,970,288	\$ 23,948,656	\$ 25,761,527	\$ 27,666,090	\$ 29,544,132
26 <i>Calculated Senior-Lien Debt Service Coverage</i>	1.00	3.45	2.42	2.21	1.74	1.54	1.40	1.41	1.41	1.43	1.45
27 Subordinate Debt Service Coverage Test											
28 Net Income Available for Subordinate Debt Service	\$ 11,794,277	\$ 10,261,404	\$ 12,043,207	\$ 9,813,711	\$ 8,935,792	\$ 8,117,279	\$ 8,972,908	\$ 9,847,889	\$ 11,105,166	\$ 12,499,494	\$ 16,314,814
29 Existing Subordinate Debt	12,612,202	9,670,430	7,901,246	5,568,582	5,585,275	3,800,953	3,201,334	2,928,472	2,927,327	2,927,290	2,929,057
30 Total Annual Subordinate Debt Service	Req. \$ 12,612,202	\$ 9,670,430	\$ 7,901,246	\$ 5,568,582	\$ 5,585,275	\$ 3,800,953	\$ 3,201,334	\$ 2,928,472	\$ 2,927,327	\$ 2,927,290	\$ 2,929,057
31 <i>Calculated Subordinate Debt Service Coverage</i>	1.00	0.94	1.06	1.52	1.76	1.60	2.14	2.80	3.36	3.79	4.27
32 Total All-In Debt Service Coverage Test											
33 Net Income Available for Subordinate Debt Service	\$ 16,609,426	\$ 17,509,322	\$ 21,969,151	\$ 22,986,689	\$ 25,479,081	\$ 28,274,731	\$ 30,943,196	\$ 33,796,545	\$ 36,866,693	\$ 40,165,584	\$ 45,858,946
34 Total Senior-Lien Debt Service	4,815,148	7,247,918	9,925,944	13,172,978	16,543,289	20,157,452	21,970,288	23,948,656	25,761,527	27,666,090	29,544,132
35 Total Subordinate Debt Service	12,612,202	9,670,430	7,901,246	5,568,582	5,585,275	3,800,953	3,201,334	2,928,472	2,927,327	2,927,290	2,929,057
36 Total Annual Debt Service	\$ 17,427,350	\$ 16,918,347	\$ 17,827,191	\$ 18,741,560	\$ 22,128,564	\$ 23,958,405	\$ 25,171,622	\$ 26,877,128	\$ 28,688,854	\$ 30,593,380	\$ 32,473,189
37 <i>Calculated All-In Debt Service Coverage</i>	0.95	1.03	1.23	1.23	1.15	1.18	1.23	1.26	1.29	1.31	1.41

Pro Forma

Schedule 8

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
38 Cash Flow Test											
39 Net Income Available For Debt Service	\$ 16,609,426	\$ 17,509,322	\$ 21,969,151	\$ 22,986,689	\$ 25,479,081	\$ 28,274,731	\$ 30,943,196	\$ 33,796,545	\$ 36,866,693	\$ 40,165,584	\$ 45,858,946
40 Less: Non-Operating Expenditures											
41 Net Interfund Transfers (In - Out)	(1,691,432)	482,568	482,568	482,568	482,568	482,568	482,568	-	-	-	-
42 Net Debt Service Payment	(17,427,350)	(16,918,347)	(17,827,191)	(18,741,560)	(22,128,564)	(23,958,405)	(25,171,622)	(26,877,128)	(28,688,854)	(30,593,380)	(32,473,189)
43 Capital Outlay	(127,062)	(297,211)	(461,075)	(739,783)	(465,537)	(641,221)	(818,342)	(608,370)	(631,420)	(734,355)	(379,022)
44 Net Cash Flow	\$ (2,636,419)	\$ 776,332	\$ 4,163,454	\$ 3,987,914	\$ 3,367,548	\$ 4,157,672	\$ 5,435,800	\$ 6,311,047	\$ 7,546,419	\$ 8,837,849	\$ 13,006,735
45 Unrestricted Reserve Fund Test											
46 Balance At Beginning Of Fiscal Year	\$ 28,309,936	\$ 25,673,518	\$ 26,449,849	\$ 30,613,303	\$ 34,601,217	\$ 37,968,765	\$ 42,126,437	\$ 46,592,171	\$ 51,434,115	\$ 57,458,563	\$ 64,728,503
47 Cash Flow Surplus/(Deficit)	-	776,332	4,163,454	3,987,914	3,367,548	4,157,672	5,435,800	6,311,047	7,546,419	8,837,849	13,006,735
48 Reserve Fund Balance Used For Cash Flow Deficit	(2,636,419)	-	-	-	-	-	-	-	-	-	-
49 Projects Paid	-	-	-	-	-	-	(970,066)	(1,469,103)	(1,521,970)	(1,567,910)	(1,614,937)
50 Balance At End Of Fiscal Year	\$ 25,673,518	\$ 26,449,849	\$ 30,613,303	\$ 34,601,217	\$ 37,968,765	\$ 42,126,437	\$ 46,592,171	\$ 51,434,115	\$ 57,458,563	\$ 64,728,503	\$ 76,120,300
51 Minimum Working Capital Reserve Target	15,817,184	16,137,309	18,118,133	19,462,438	20,765,550	22,052,712	23,380,568	24,510,209	25,701,660	26,958,514	28,284,894
52 Excess/(Deficiency) Of Working Capital To Target	\$ 9,856,334	\$ 10,312,540	\$ 12,495,170	\$ 15,138,779	\$ 17,203,215	\$ 20,073,725	\$ 23,211,603	\$ 26,923,905	\$ 31,756,904	\$ 37,769,989	\$ 47,835,405

Capital Project Funding Summary

Schedule 9

Final Capital Projects Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
SROG Fund	\$ -	\$ 11,306,900	\$ 238,010	\$ 4,725	\$ 111	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Fund	\$ -	\$ 750,000	\$ 772,500	\$ 795,750	\$ 819,750	\$ 844,500	\$ 464,197	\$ 8,472	\$ 155	\$ 3	\$ 0
Other Outside Funding	\$ -	\$ 3,450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 970,066	\$ 1,469,103	\$ 1,521,970	\$ 1,567,910	\$ 1,614,937
Senior-Lien Debt Proceeds	\$ 18,362,930	\$ 35,607,843	\$ 33,087,394	\$ 47,405,435	\$ 39,927,868	\$ 50,388,028	\$ 24,918,500	\$ 25,671,000	\$ 26,445,000	\$ 27,240,500	\$ 28,057,500
Total Projects Paid	\$ 18,362,930	\$ 51,114,743	\$ 34,097,904	\$ 48,205,909	\$ 40,747,729	\$ 51,232,530	\$ 26,352,763	\$ 27,148,575	\$ 27,967,125	\$ 28,808,413	\$ 29,672,438

Funding Summary by Fund

Schedule 10

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1 SROG Fund											
2 Balance At Beginning Of Fiscal Year	\$ 11,000,000	\$ 11,306,900	\$ 238,010	\$ 4,725	\$ 111	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Subtotal	\$ 11,000,000	\$ 11,306,900	\$ 238,010	\$ 4,725	\$ 111	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4 Total Amount Available For Projects	11,000,000	11,306,900	238,010	4,725	111	2	0	0	0	0	0
5 Amount Paid For Projects	-	(11,306,900)	(238,010)	(4,725)	(111)	(2)	(0)	(0)	(0)	(0)	(0)
6 Subtotal	\$ 11,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Plus: Interest Earnings	306,900	238,010	4,725	111	2	0	0	0	0	0	0
8 Balance At End Of Fiscal Year	\$ 11,306,900	\$ 238,010	\$ 4,725	\$ 111	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Capital Fund											
10 Balance At Beginning Of Fiscal Year	\$ 1,723,911	\$ 3,976,336	\$ 3,377,952	\$ 2,724,223	\$ 2,037,811	\$ 1,277,481	\$ 464,197	\$ 8,472	\$ 155	\$ 3	\$ 0
11 Annual Revenues	2,174,000	-	-	-	-	-	-	-	-	-	-
12 Subtotal	\$ 3,897,911	\$ 3,976,336	\$ 3,377,952	\$ 2,724,223	\$ 2,037,811	\$ 1,277,481	\$ 464,197	\$ 8,472	\$ 155	\$ 3	\$ 0
13 Total Amount Available For Projects	3,897,911	3,976,336	3,377,952	2,724,223	2,037,811	1,277,481	464,197	8,472	155	3	0
14 Amount Paid For Projects	-	(750,000)	(772,500)	(795,750)	(819,750)	(844,500)	(464,197)	(8,472)	(155)	(3)	(0)
15 Subtotal	\$ 3,897,911	\$ 3,226,336	\$ 2,605,452	\$ 1,928,473	\$ 1,218,061	\$ 432,981	\$ -	\$ -	\$ -	\$ -	\$ -
16 Plus: Interest Earnings	78,424	151,616	118,771	109,338	59,420	31,216	8,472	155	3	0	0
17 Balance At End Of Fiscal Year	\$ 3,976,336	\$ 3,377,952	\$ 2,724,223	\$ 2,037,811	\$ 1,277,481	\$ 464,197	\$ 8,472	\$ 155	\$ 3	\$ 0	\$ 0
18											
19 Other Outside Funding											
20 Balance At Beginning Of Fiscal Year	\$ -	\$ 3,498,128	\$ 122,776	\$ 127,650	\$ 133,650	\$ 138,528	\$ 143,584	\$ 148,825	\$ 154,257	\$ 159,888	\$ 165,724
21 Annual Revenues	3,450,000	-	-	-	-	-	-	-	-	-	-
22 Subtotal	\$ 3,450,000	\$ 3,498,128	\$ 122,776	\$ 127,650	\$ 133,650	\$ 138,528	\$ 143,584	\$ 148,825	\$ 154,257	\$ 159,888	\$ 165,724
23 Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
24 Total Amount Available For Projects	3,450,000	3,498,128	122,776	127,650	133,650	138,528	143,584	148,825	154,257	159,888	165,724
25 Amount Paid For Projects	-	(3,450,000)	-	-	-	-	-	-	-	-	-
26 Subtotal	\$ 3,450,000	\$ 48,128	\$ 122,776	\$ 127,650	\$ 133,650	\$ 138,528	\$ 143,584	\$ 148,825	\$ 154,257	\$ 159,888	\$ 165,724
27 Plus: Interest Earnings	48,128	74,649	4,874	6,000	4,878	5,056	5,241	5,432	5,630	5,836	6,049
28 Balance At End Of Fiscal Year	\$ 3,498,128	\$ 122,776	\$ 127,650	\$ 133,650	\$ 138,528	\$ 143,584	\$ 148,825	\$ 154,257	\$ 159,888	\$ 165,724	\$ 171,773
29 Revenue Fund											
30 Balance At Beginning Of Fiscal Year	\$ 28,309,936	\$ 25,673,518	\$ 26,449,849	\$ 30,613,303	\$ 34,601,217	\$ 37,968,765	\$ 42,126,437	\$ 46,592,171	\$ 51,434,115	\$ 57,458,563	\$ 64,728,503
31 Net Cash Flow	(2,636,419)	776,332	4,163,454	3,987,914	3,367,548	4,157,672	5,435,800	6,311,047	7,546,419	8,837,849	13,006,735
32 Subtotal	\$ 25,673,518	\$ 26,449,849	\$ 30,613,303	\$ 34,601,217	\$ 37,968,765	\$ 42,126,437	\$ 47,562,237	\$ 52,903,218	\$ 58,980,534	\$ 66,296,412	\$ 77,735,237
33 Less: Restricted Funds	(15,817,184)	(16,137,309)	(18,118,133)	(19,462,438)	(20,765,550)	(22,052,712)	(23,380,568)	(24,510,209)	(25,701,660)	(26,958,514)	(28,284,894)
34 Total Amount Available For Projects	\$ 9,856,334	\$ 10,312,540	\$ 12,495,170	\$ 15,138,779	\$ 17,203,215	\$ 20,073,725	\$ 24,181,669	\$ 28,393,009	\$ 33,278,874	\$ 39,337,899	\$ 49,450,343
35 Amount Paid For Projects	-	-	-	-	-	-	(970,066)	(1,469,103)	(1,521,970)	(1,567,910)	(1,614,937)
36 Subtotal	\$ 9,856,334	\$ 10,312,540	\$ 12,495,170	\$ 15,138,779	\$ 17,203,215	\$ 20,073,725	\$ 23,211,603	\$ 26,923,905	\$ 31,756,904	\$ 37,769,989	\$ 47,835,405
37 Add Back: Restricted Funds	15,817,184	16,137,309	18,118,133	19,462,438	20,765,550	22,052,712	23,380,568	24,510,209	25,701,660	26,958,514	28,284,894
38 Plus: Interest Earnings	753,069	1,097,197	1,132,704	1,532,541	1,324,402	1,461,737	1,619,115	1,788,980	1,987,291	2,229,914	2,570,491
39 Less: Interest Allocated To Cash Flow	(753,069)	(1,097,197)	(1,132,704)	(1,532,541)	(1,324,402)	(1,461,737)	(1,619,115)	(1,788,980)	(1,987,291)	(2,229,914)	(2,570,491)
40 Balance At End Of Fiscal Year	\$ 25,673,518	\$ 26,449,849	\$ 30,613,303	\$ 34,601,217	\$ 37,968,765	\$ 42,126,437	\$ 46,592,171	\$ 51,434,115	\$ 57,458,563	\$ 64,728,503	\$ 76,120,300

Senior Lien Borrowing Projections

Schedule 11

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Term (Years)	20	20	20	20	20	20	20	20	20	20	20
Interest Rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Sources of Funds											
Par Amount	\$ 24,860,133	\$ 36,334,534	\$ 33,762,647	\$ 48,372,892	\$ 40,742,722	\$ 51,416,356	\$ 25,427,041	\$ 26,194,898	\$ 26,984,694	\$ 27,796,429	\$ 28,630,102
Uses of Funds											
Proceeds	\$ 24,362,930	\$ 35,607,843	\$ 33,087,394	\$ 47,405,435	\$ 39,927,868	\$ 50,388,028	\$ 24,918,500	\$ 25,671,000	\$ 26,445,000	\$ 27,240,500	\$ 28,057,500
Cost of Issuance	497,203	726,691	675,253	967,458	814,854	1,028,327	508,541	523,898	539,694	555,929	572,602
Total Uses	\$ 24,860,133	\$ 36,334,534	\$ 33,762,647	\$ 48,372,892	\$ 40,742,722	\$ 51,416,356	\$ 25,427,041	\$ 26,194,898	\$ 26,984,694	\$ 27,796,429	\$ 28,630,102
1 Year Interest	1,118,706	1,635,054	1,519,319	2,176,780	1,833,422	2,313,736	1,144,217	1,178,770	1,214,311	1,250,839	1,288,355
Annual Debt Service	\$ 1,911,151	\$ 2,793,259	\$ 2,595,542	\$ 3,718,721	\$ 3,132,143	\$ 3,952,691	\$ 1,954,733	\$ 2,013,763	\$ 2,074,479	\$ 2,136,882	\$ 2,200,972
Total Debt Service	38,223,023	55,865,178	51,910,842	74,374,429	62,642,868	79,053,824	39,094,657	40,275,255	41,489,585	42,737,646	44,019,437
Cumulative New Annual Senior Lien Debt Service¹	\$ 1,118,706	\$ 3,546,205	\$ 6,223,729	\$ 9,476,732	\$ 12,852,096	\$ 16,464,553	\$ 19,247,725	\$ 21,237,011	\$ 23,286,315	\$ 25,397,322	\$ 27,571,720

¹Reflects interest-only payment due in year of issuance.

APPENDIX C: SOLID WASTE REVENUE REQUIREMENTS

Assumptions

Schedule 1

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Rate Increase Implementation Date	1/1/2024	4/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034
Annual Growth											
Residential											
Ending # of ERCs	34,783	34,783	34,783	34,783	34,783	34,783	34,783	34,783	34,783	34,783	34,783
ERC Growth	N/A	-	-	-	-	-	-	-	-	-	-
% Change in ERCs	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial											
Ending # of ERCs	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088
ERC Growth	N/A	-	-	-	-	-	-	-	-	-	-
% Change in ERCs	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Roll-Off											
Ending # of ERCs	285	285	285	285	285	285	285	285	285	285	285
ERC Growth	N/A	-	-	-	-	-	-	-	-	-	-
% Change in ERCs	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Capital Spending											
Annual Capital Budget (Future Year Dollars)	\$ -	\$ 20,430,017	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Annual Percent Executed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Average Annual Interest Earnings Rate											
On Fund Balances	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating Budget Reserve											
Target (as % of Annual Operating Revenue)	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Operating Budget Execution Percentage											
Personal Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Variable Operations and Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Operations and Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

FY 2024 Beginning Balances as of 7/1/2023

Schedule 2

	Solid Waste Fund	Capital Improvement Fund
Current Unrestricted Assets		
Current Assets	\$ 13,282,311	\$ -
Total Assets	\$ 13,282,311	\$ -
Current Liabilities		
Current Liabilities	\$ (1,161,154)	\$ -
Calculated Fund Balance (Assets - Liabilities)	\$ 12,121,157	\$ -
Funds Encumbered or Reserved for Projects not in the CIP	(6,323,456)	
Capital Fund Adjustment	(1,595,061)	1,595,061
Available Fund Balance	\$ 4,202,640	\$ 1,595,061
Fund Summary		
Solid Waste Fund	\$ 4,202,640	
Capital Improvement Fund		1,595,061
	\$ 5,797,701	

Projection of Cash Inflows

Schedule 3

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	
1 Rate Revenue Growth Assumptions												
2 Residential												
3 % Change in Base Revenue	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4 Commercial												
5 % Change in Base Revenue	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
6 Roll-Off												
7 % Change in Base Revenue	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8 Assumed Rate Revenue Increases¹												
9 Assumed Residential Rate Increase	N/A	4.00%	4.50%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
10 Assumed Commercial Rate Increase	N/A	4.00%	4.50%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
11 Assumed Roll-Off Rate Increase	N/A	4.00%	4.50%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
12 Rate Revenue												
13 Residential Rate Revenue	\$ 14,419,263	\$ 14,779,472	\$ 15,558,489	\$ 16,219,189	\$ 16,868,868	\$ 17,542,675	\$ 18,155,669	\$ 18,700,339	\$ 19,262,134	\$ 19,839,190	\$ 20,434,366	
14 Commercial Rate Revenue	5,234,866	5,443,779	5,730,717	5,974,075	6,213,374	6,461,560	6,687,347	6,887,967	7,094,895	7,307,444	7,526,667	
15 Roll-Off Rate Revenue	1,893,723	1,941,297	2,043,622	2,130,406	2,215,742	2,304,247	2,384,764	2,456,307	2,530,099	2,605,896	2,684,073	
16 Total Rate Revenue	\$ 21,547,852	\$ 22,164,548	\$ 23,332,829	\$ 24,323,670	\$ 25,297,983	\$ 26,308,481	\$ 27,227,780	\$ 28,044,613	\$ 28,887,128	\$ 29,752,530	\$ 30,645,106	
17 Other Operating Revenue												
	Description											
18 3713 Residential	Other Refuse Revenue	\$ 1,899	\$ 1,899	\$ 1,984	\$ 2,064	\$ 2,146	\$ 2,232	\$ 2,299	\$ 2,368	\$ 2,439	\$ 2,512	\$ 2,588
19 3714 Commercial	Other Refuse Revenue	\$ 18,036	\$ 18,036	\$ 18,848	\$ 19,602	\$ 20,386	\$ 21,201	\$ 21,837	\$ 22,492	\$ 23,167	\$ 23,862	\$ 24,578
21 3713 Residential	Sale of Commingled Recycle	\$ 23,247	\$ 23,247	\$ 23,247	\$ 23,247	\$ 23,247	\$ 23,247	\$ 23,247	\$ 23,247	\$ 23,247	\$ 23,247	\$ 23,247
22 3713 Residential	Refuse/Recycle Containers	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
23 3714 Commercial	Other	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
24 3713 Residential	Green Organics Collection	\$ 212,676	\$ 212,676	\$ 212,676	\$ 212,676	\$ 212,676	\$ 212,676	\$ 212,676	\$ 212,676	\$ 212,676	\$ 212,676	\$ 212,676
25 3714 Commercial	Recycle/Scrap Material Revenue	\$ 1,817	\$ 1,817	\$ 1,817	\$ 1,817	\$ 1,817	\$ 1,817	\$ 1,817	\$ 1,817	\$ 1,817	\$ 1,817	\$ 1,817
26 3713 Residential	Refuse-Recycling	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
27 Total Other Operating Revenue		\$ 260,075	\$ 260,075	\$ 260,972	\$ 261,805	\$ 262,672	\$ 263,573	\$ 264,276	\$ 265,000	\$ 265,746	\$ 266,514	\$ 267,306
28 Non-Operating Revenue												
29 3713 Residential	Proceeds on Sale of Assets	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
30 3714 Commercial	Proceeds on Sale of Assets	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Total Non-Operating Revenue		\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
Transfers Into Revenue Fund		\$ 1,860,864	\$ 1,297,112	\$ 1,338,710	\$ 1,381,790	\$ 1,429,179	\$ 1,475,463	\$ 1,523,423	\$ 1,573,130	\$ 1,624,660	\$ 1,678,091	\$ 1,733,506
Total Transfers In		\$ 1,860,864	\$ 1,297,112	\$ 1,338,710	\$ 1,381,790	\$ 1,429,179	\$ 1,475,463	\$ 1,523,423	\$ 1,573,130	\$ 1,624,660	\$ 1,678,091	\$ 1,733,506
31 Interest Income												
32 Unrestricted		\$ 56,630	\$ 57,189	\$ 59,134	\$ 62,874	\$ 66,397	\$ 67,494	\$ 71,104	\$ 74,479	\$ 76,395	\$ 79,883	\$ 86,555
Restricted		-	-	-	-	-	1,702	3,405	3,405	3,405	3,405	3,405
33 Total Interest Income		\$ 56,630	\$ 57,189	\$ 59,134	\$ 62,874	\$ 66,397	\$ 67,494	\$ 72,807	\$ 77,884	\$ 79,800	\$ 83,288	\$ 89,960
34 Total Cash Inflows		\$ 23,811,421	\$ 23,864,925	\$ 25,077,646	\$ 26,116,139	\$ 27,142,231	\$ 28,201,012	\$ 29,174,286	\$ 30,046,628	\$ 30,943,334	\$ 31,866,423	\$ 32,821,878

¹ Assumed rate increases reflect the overall revenue increase required. The cost of service analysis will determine the exact allocation of this revenue requirement to each service line.

Projection of Cash Outflows

Schedule 4

Code	Expense Line Item	Account	CC Descrip	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1	OMF 70923711 Ironman	7092	3711 SW Special Events-Reimbursed	\$ 1,000	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	\$ 1,159	\$ 1,194	\$ 1,230	\$ 1,267	\$ 1,305
2	PS 60103712 Salaries	6010	3712 Solid Waste Administration	\$ 354,070	\$ 373,258	\$ 384,456	\$ 395,989	\$ 407,869	\$ 420,105	\$ 432,708	\$ 445,690	\$ 459,060	\$ 472,832	\$ 487,017
3	PS 61203712 Fica Taxes	6120	3712 Solid Waste Administration	\$ 27,087	\$ 28,554	\$ 29,411	\$ 30,293	\$ 31,202	\$ 32,138	\$ 33,102	\$ 34,095	\$ 35,118	\$ 36,171	\$ 37,256
4	PS 61213712 Arizona State Retirement	6121	3712 Solid Waste Administration	\$ 43,515	\$ 45,873	\$ 47,249	\$ 48,667	\$ 50,127	\$ 51,630	\$ 53,179	\$ 54,775	\$ 56,418	\$ 58,111	\$ 59,854
5	PS 61233712 Employee Health Insurance	6123	3712 Solid Waste Administration	\$ 48,596	\$ 51,009	\$ 54,580	\$ 58,400	\$ 62,488	\$ 66,862	\$ 71,543	\$ 76,551	\$ 81,909	\$ 87,643	\$ 93,778
6	PS 61273712 Mediflex Reimbursed Expense	6127	3712 Solid Waste Administration	\$ 2,584	\$ 2,712	\$ 2,793	\$ 2,877	\$ 2,963	\$ 3,052	\$ 3,144	\$ 3,238	\$ 3,335	\$ 3,435	\$ 3,539
7	PS 61283712 Defined Benefit- Ret Health	6128	3712 Solid Waste Administration	\$ 31,068	\$ 31,068	\$ 32,000	\$ 32,960	\$ 33,949	\$ 34,967	\$ 36,016	\$ 37,097	\$ 38,210	\$ 39,356	\$ 40,537
8	PS 61383712 Defined Contribution- Ret HRA	6138	3712 Solid Waste Administration	\$ 2,316	\$ 2,364	\$ 2,435	\$ 2,508	\$ 2,583	\$ 2,661	\$ 2,741	\$ 2,823	\$ 2,907	\$ 2,995	\$ 3,084
9	PS 61423712 Pre-medicare HRA Contribution	6142	3712 Solid Waste Administration	\$ 181,806	\$ 181,806	\$ 187,260	\$ 192,878	\$ 198,664	\$ 204,624	\$ 210,763	\$ 217,086	\$ 223,598	\$ 230,306	\$ 237,216
10	OMF 62013712 General Office Supplies	6201	3712 Solid Waste Administration	\$ 10,658	\$ 10,658	\$ 10,978	\$ 11,307	\$ 11,646	\$ 11,996	\$ 12,356	\$ 12,726	\$ 13,108	\$ 13,501	\$ 13,906
11	OMF 65133712 First Aid Supplies	6513	3712 Solid Waste Administration	\$ 1,200	\$ 1,200	\$ 1,236	\$ 1,273	\$ 1,311	\$ 1,351	\$ 1,391	\$ 1,433	\$ 1,476	\$ 1,520	\$ 1,566
12	OMF 65993712 Miscellaneous Supplies	6599	3712 Solid Waste Administration	\$ 1,892	\$ 1,892	\$ 1,949	\$ 2,007	\$ 2,067	\$ 2,129	\$ 2,193	\$ 2,259	\$ 2,327	\$ 2,397	\$ 2,469
13	OMF 66683712 Legal Fees	6668	3712 Solid Waste Administration	\$ 1,750	\$ 1,750	\$ 1,803	\$ 1,857	\$ 1,912	\$ 1,970	\$ 2,029	\$ 2,090	\$ 2,152	\$ 2,217	\$ 2,283
14	OMF 66753712 Software Purchases	6675	3712 Solid Waste Administration	\$ 1,800	\$ 1,800	\$ 1,854	\$ 1,910	\$ 1,967	\$ 2,026	\$ 2,087	\$ 2,149	\$ 2,214	\$ 2,280	\$ 2,349
15	OMF 66833712 Software Maintenance	6683	3712 Solid Waste Administration	\$ 131,250	\$ 208,250	\$ 214,498	\$ 220,932	\$ 227,560	\$ 234,387	\$ 241,419	\$ 248,661	\$ 256,121	\$ 263,805	\$ 271,719
16	OMF 67013712 Cell Phone Charges	6701	3712 Solid Waste Administration	\$ 9,768	\$ 9,768	\$ 10,061	\$ 10,363	\$ 10,674	\$ 10,994	\$ 11,324	\$ 11,664	\$ 12,013	\$ 12,374	\$ 12,745
17	OMF 67163712 Membership + Subs	6716	3712 Solid Waste Administration	\$ 6,100	\$ 6,100	\$ 6,283	\$ 6,471	\$ 6,664	\$ 6,866	\$ 7,072	\$ 7,284	\$ 7,502	\$ 7,727	\$ 7,959
18	OMF 67513712 Advertising	6751	3712 Solid Waste Administration	\$ 15,247	\$ 15,247	\$ 15,704	\$ 16,176	\$ 16,661	\$ 17,161	\$ 17,675	\$ 18,206	\$ 18,752	\$ 19,314	\$ 19,894
19	OMF 69063712 Equipment + Machine Rental	6906	3712 Solid Waste Administration	\$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	\$ 2,319	\$ 2,388	\$ 2,460	\$ 2,534	\$ 2,610
20	OMF 74013712 Training + Seminars	7401	3712 Solid Waste Administration	\$ 8,741	\$ 8,741	\$ 9,003	\$ 9,273	\$ 9,552	\$ 9,838	\$ 10,133	\$ 10,437	\$ 10,750	\$ 11,073	\$ 11,405
21	OMF 74033712 Travel Expense	7403	3712 Solid Waste Administration	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	\$ 5,970	\$ 6,149	\$ 6,334	\$ 6,524
22	OMF 74043712 Local Meetings	7404	3712 Solid Waste Administration	\$ 1,000	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	\$ 1,159	\$ 1,194	\$ 1,230	\$ 1,267	\$ 1,305
23	OMF 83013712 Technology Costs	8301	3712 Solid Waste Administration	\$ 261,002	\$ 297,855	\$ 306,791	\$ 315,994	\$ 325,474	\$ 335,238	\$ 345,296	\$ 355,654	\$ 366,324	\$ 377,314	\$ 388,633
24	CO 83033712 Vehicle Maintenance Cost	8303	3712 Solid Waste Administration	\$ 11,074	\$ 5,013	\$ 5,113	\$ 5,216	\$ 5,320	\$ 5,428	\$ 5,535	\$ 5,645	\$ 5,758	\$ 5,874	\$ 5,991
25	OMF 83043712 Worker's Comp Claims	8304	3712 Solid Waste Administration	\$ 28,005	\$ 40,554	\$ 41,771	\$ 43,024	\$ 44,314	\$ 45,644	\$ 47,013	\$ 48,424	\$ 49,876	\$ 51,373	\$ 52,914
26	OMV 83063712 Vehicle Fuel/Oil Costs	8306	3712 Solid Waste Administration	\$ 2,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	OMF 83073712 Telephone Costs	8307	3712 Solid Waste Administration	\$ 8,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	OMF 83093712 Support Services Charges	8309	3712 Solid Waste Administration	\$ 601,506	\$ 632,091	\$ 651,054	\$ 670,585	\$ 690,703	\$ 711,424	\$ 732,767	\$ 754,750	\$ 777,392	\$ 800,714	\$ 824,735
29	OMF 83133712 Risk Management Charges	8313	3712 Solid Waste Administration	\$ 196	\$ 54,096	\$ 55,719	\$ 57,390	\$ 59,112	\$ 60,886	\$ 62,712	\$ 64,593	\$ 66,531	\$ 68,527	\$ 70,583
30	OMF 83153712 Interactivity Charges	8315	3712 Solid Waste Administration	\$ 1,591,501	\$ 1,591,501	\$ 1,639,246	\$ 1,688,423	\$ 1,739,076	\$ 1,791,248	\$ 1,844,985	\$ 1,900,335	\$ 1,957,345	\$ 2,016,066	\$ 2,076,548
31	PS 60103713 Salaries	6010	3713 Residential	\$ 1,299,638	\$ 1,345,419	\$ 1,385,782	\$ 1,427,355	\$ 1,470,176	\$ 1,514,281	\$ 1,559,709	\$ 1,606,501	\$ 1,654,696	\$ 1,704,337	\$ 1,755,467
32	PS 60123713 Overtime	6012	3713 Residential	\$ 32,832	\$ 32,832	\$ 33,817	\$ 34,831	\$ 35,876	\$ 36,953	\$ 38,061	\$ 39,203	\$ 40,379	\$ 41,591	\$ 42,838
33	PS 60153713 Holiday Pay	6015	3713 Residential	\$ 41,915	\$ 41,915	\$ 43,172	\$ 44,468	\$ 45,802	\$ 47,176	\$ 48,591	\$ 50,049	\$ 51,550	\$ 53,097	\$ 54,690
34	PS 60173713 Billngual Pay	6017	3713 Residential	\$ 1,500	\$ 600	\$ 618	\$ 637	\$ 656	\$ 675	\$ 696	\$ 716	\$ 738	\$ 760	\$ 783
35	PS 61203713 Fica Taxes	6120	3713 Residential	\$ 105,072	\$ 108,689	\$ 111,950	\$ 115,308	\$ 118,767	\$ 122,330	\$ 126,000	\$ 129,780	\$ 133,674	\$ 137,684	\$ 141,814
36	PS 61213713 Arizona State Retirement	6121	3713 Residential	\$ 168,801	\$ 174,596	\$ 179,834	\$ 185,229	\$ 190,786	\$ 196,509	\$ 202,405	\$ 208,477	\$ 214,731	\$ 221,173	\$ 227,808
37	PS 61233713 Employee Health Insurance	6123	3713 Residential	\$ 246,930	\$ 249,311	\$ 266,763	\$ 285,436	\$ 305,417	\$ 326,796	\$ 349,672	\$ 374,149	\$ 400,339	\$ 428,363	\$ 458,348
38	PS 61273713 Mediflex Reimbursed Expense	6127	3713 Residential	\$ 12,920	\$ 13,560	\$ 13,967	\$ 14,386	\$ 14,817	\$ 15,262	\$ 15,720	\$ 16,191	\$ 16,685	\$ 17,177	\$ 17,693
39	PS 61383713 Defined Contribution- Ret HRA	6138	3713 Residential	\$ 26,072	\$ 46,504	\$ 47,899	\$ 49,336	\$ 50,816	\$ 52,341	\$ 53,911	\$ 55,528	\$ 57,194	\$ 58,910	\$ 60,677
40	CO 62043713 Solid Waste Containers	6204	3713 Residential	\$ 525,825	\$ 525,825	\$ 536,342	\$ 547,068	\$ 558,010	\$ 569,170	\$ 580,553	\$ 592,164	\$ 604,008	\$ 616,088	\$ 628,410
41	OMF 63053713 Uniform Allowance	6305	3713 Residential	\$ 10,193	\$ 10,193	\$ 10,499	\$ 10,814	\$ 11,138	\$ 11,472	\$ 11,816	\$ 12,171	\$ 12,536	\$ 12,912	\$ 13,300
42	OMF 64203713 Operating + Maint. Supplies	6420	3713 Residential	\$ 11,730	\$ 11,730	\$ 12,082	\$ 12,444	\$ 12,818	\$ 13,202	\$ 13,598	\$ 14,006	\$ 14,426	\$ 14,859	\$ 15,305
43	OMF 66453713 Recycling Processing	6645	3713 Residential	\$ 110,000	\$ 110,000	\$ 113,300	\$ 116,699	\$ 120,200	\$ 123,806	\$ 127,520	\$ 131,346	\$ 135,286	\$ 139,345	\$ 143,525
44	OMF 66723713 Contracted Services	6672	3713 Residential	\$ 7,808	\$ 7,808	\$ 8,042	\$ 8,284	\$ 8,532	\$ 8,788	\$ 9,052	\$ 9,323	\$ 9,603	\$ 9,891	\$ 10,188
45	OMV 66733713 Landfill Usage Charges	6673	3713 Residential	\$ 1,426,715	\$ 1,426,715	\$ 1,455,249	\$ 1,484,354	\$ 1,529,661	\$ 1,568,254	\$ 2,007,619	\$ 2,047,711	\$ 2,088,727	\$ 2,130,501	\$ 2,173,111
46	OMF 67013713 Cell Phone Charges	6701	3713 Residential	\$ 2,280	\$ 2,280	\$ 2,348	\$ 2,419	\$ 2,491	\$ 2,566	\$ 2,643	\$ 2,722	\$ 2,804	\$ 2,888	\$ 2,975
47	OMF 69903713 Taxes + Licenses	6990	3713 Residential	\$ 2,520	\$ 2,520	\$ 2,596	\$ 2,673	\$ 2,754	\$ 2,836	\$ 2,921	\$ 3,009	\$ 3,099	\$ 3,192	\$ 3,288
48	OMF 69923713 Bad Debt Expense	6992	3713 Residential	\$ 18,380	\$ 18,380	\$ 18,931	\$ 19,499	\$ 20,084	\$ 20,687	\$ 21,307	\$ 21,947	\$ 22,605	\$ 23,283	\$ 23,982
49	OMF 83013713 Technology Costs	8301	3713 Residential	\$ 87,001	\$ 96,632	\$ 99,531	\$ 102,517	\$ 105,592	\$ 108,760	\$ 112,023	\$ 115,384	\$ 118,845	\$ 122,411	\$ 126,083
50	CO 83033713 Vehicle Maintenance Cost	8303	3713 Residential	\$ 2,196,137	\$ 2,724,296	\$ 2,778,762	\$ 2,834,358	\$ 2,891,045	\$ 2,948,866	\$ 3,007,843	\$ 3,068,000	\$ 3,129,360	\$ 3,191,947	\$ 3,255,786
51	OMV 83043713 Worker's Comp Claims	8304	3713 Residential	\$ 6,022	\$ 1,600	\$ 1,648	\$ 1,697	\$ 1,748	\$ 1,801	\$ 1,855	\$ 1,910	\$ 1,968	\$ 2,027	\$ 2,088
52	OMV 83063713 Vehicle Fuel/Oil Costs	8306	3713 Residential	\$ 256,454	\$ 407,432	\$ 419,655	\$ 432,245	\$ 445,212	\$ 458,568	\$ 472,325	\$ 486,495	\$ 501,090	\$ 516,123	\$ 531,606
53	OMF 83073713 Telephone Costs	8307	3713 Residential	\$ 515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	OMF 83133713 Risk Management Charges	8313	3713 Residential	\$ 117,592	\$ 140,314	\$ 144,523	\$ 148,859	\$ 153,325	\$ 157,925	\$ 162,662	\$ 167,542	\$ 172,569	\$ 177,746	\$ 183,078
55	PS 60103714 Salaries	6010	3714 Commercial	\$ 875,538	\$ 899,286	\$ 926,265	\$ 954,053	\$ 982,674	\$ 1,012,154	\$ 1,042,519	\$ 1,073,795	\$ 1,106,008	\$ 1,139,189	\$ 1,173,364
56	PS 60123714 Overtime	6012	3714 Commercial	\$ 21,657	\$ 21,657	\$ 22,307	\$ 22,976	\$ 23,665	\$ 24,375	\$ 25,106	\$ 25,860	\$ 26,635	\$ 27,434	\$ 28,257
57	PS 60153714 Holiday Pay	6015	3714 Commercial	\$ 32,575	\$ 32,575	\$ 33,552	\$ 34,559	\$ 35,596	\$ 36,663	\$ 37,763	\$ 38,896	\$ 40,063	\$ 41,265	\$ 42,503
58	PS 60173714 Billngual Pay	6017	3714 Commercial	\$ 3,600	\$ 2,700	\$ 2,781	\$ 2,864	\$ 2,950	\$ 3,039	\$ 3,130	\$ 3,224	\$ 3,321	\$ 3,420	\$ 3,523
59	PS 61203714 Fica Taxes	6120	3714 Commercial	\$ 71,312	\$ 73,150	\$ 75,345	\$ 77,605	\$ 79,933	\$ 82,331	\$ 84,801	\$ 87,345	\$ 89,965	\$ 92,664	\$ 95,444
60	PS 61213714 Arizona State Retirement	6121	3714 Commercial	\$ 114,565	\$ 117,507	\$ 121,032	\$ 124,663	\$ 128,403	\$ 132,254	\$ 136,223	\$ 140,310	\$ 144,519	\$ 148,854	\$ 153,320
61	PS 61233714 Employee Health Insurance	6123	3714 Commercial	\$ 164,800	\$ 169,892	\$ 171,940	\$ 183,976	\$ 196,855	\$ 210,634	\$ 225,379	\$ 241,155			

Projection of Cash Outflows

Schedule 4

Code	Expense Line Item	Account	CC Descrip	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
73	CO 83033714 Vehicle Maintenance Cost	8303	3714 Commercial	\$ 960,547	\$ 1,037,141	\$ 1,057,884	\$ 1,079,041	\$ 1,100,622	\$ 1,122,635	\$ 1,145,087	\$ 1,167,989	\$ 1,191,349	\$ 1,215,176	\$ 1,239,480
74	OMF 83043714 Worker's Comp Claims	8304	3714 Commercial	\$ 7,824	\$ 8,708	\$ 8,969	\$ 9,238	\$ 9,515	\$ 9,801	\$ 10,095	\$ 10,398	\$ 10,710	\$ 11,031	\$ 11,362
75	OMV 83063714 Vehicle Fuel/Oil Costs	8306	3714 Commercial	\$ 218,092	\$ 341,078	\$ 351,310	\$ 361,850	\$ 372,705	\$ 383,886	\$ 395,403	\$ 407,265	\$ 419,483	\$ 432,067	\$ 445,029
76	OMF 83073714 Telephone Costs	8307	3714 Commercial	\$ 2,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	OMF 83133714 Risk Management Charges	8313	3714 Commercial	\$ 67,800	\$ 86,757	\$ 89,360	\$ 92,041	\$ 94,802	\$ 97,646	\$ 100,575	\$ 103,592	\$ 106,700	\$ 109,901	\$ 113,198
78	PS 60103715 Salaries	6010	3715 Roll-Off Tilt Frame	\$ 189,069	\$ 192,062	\$ 197,824	\$ 203,759	\$ 209,871	\$ 216,167	\$ 222,652	\$ 229,332	\$ 236,212	\$ 243,298	\$ 250,597
79	PS 60123715 Overtime	6012	3715 Roll-Off Tilt Frame	\$ 3,451	\$ 3,451	\$ 3,555	\$ 3,661	\$ 3,771	\$ 3,884	\$ 4,001	\$ 4,121	\$ 4,244	\$ 4,372	\$ 4,503
80	PS 60153715 Holiday Pay	6015	3715 Roll-Off Tilt Frame	\$ 4,829	\$ 4,829	\$ 4,974	\$ 5,123	\$ 5,277	\$ 5,435	\$ 5,598	\$ 5,766	\$ 5,939	\$ 6,117	\$ 6,301
81	PS 61203715 Fica Taxes	6120	3715 Roll-Off Tilt Frame	\$ 15,096	\$ 15,325	\$ 15,785	\$ 16,258	\$ 16,746	\$ 17,248	\$ 17,766	\$ 18,299	\$ 18,848	\$ 19,413	\$ 19,996
82	PS 61213715 Arizona State Retirement	6121	3715 Roll-Off Tilt Frame	\$ 24,254	\$ 24,620	\$ 25,359	\$ 26,119	\$ 26,903	\$ 27,710	\$ 28,541	\$ 29,398	\$ 30,279	\$ 31,188	\$ 32,124
83	PS 61233715 Employee Health Insurance	6123	3715 Roll-Off Tilt Frame	\$ 45,370	\$ 42,756	\$ 45,749	\$ 48,951	\$ 52,378	\$ 56,044	\$ 59,968	\$ 64,165	\$ 68,657	\$ 73,463	\$ 78,605
84	PS 61273715 Mediflex Reimbursed Expense	6127	3715 Roll-Off Tilt Frame	\$ 1,938	\$ 2,034	\$ 2,095	\$ 2,158	\$ 2,223	\$ 2,289	\$ 2,358	\$ 2,429	\$ 2,502	\$ 2,577	\$ 2,654
85	PS 61383715 Defined Contribution- Ret HRA	6138	3715 Roll-Off Tilt Frame	\$ 2,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	OMF 63053715 Uniform Allowance	6305	3715 Roll-Off Tilt Frame	\$ 1,512	\$ 1,512	\$ 1,557	\$ 1,604	\$ 1,652	\$ 1,702	\$ 1,753	\$ 1,805	\$ 1,860	\$ 1,915	\$ 1,973
87	OMF 64203715 Operating + Maint. Supplies	6420	3715 Roll-Off Tilt Frame	\$ 3,681	\$ 3,681	\$ 3,791	\$ 3,905	\$ 4,022	\$ 4,143	\$ 4,267	\$ 4,395	\$ 4,527	\$ 4,663	\$ 4,803
88	OMV 66733715 Landfill Usage Charges	6673	3715 Roll-Off Tilt Frame	\$ 517,233	\$ 517,233	\$ 527,578	\$ 538,129	\$ 549,568	\$ 561,559	\$ 574,231	\$ 587,387	\$ 600,935	\$ 614,883	\$ 629,231
89	OMF 69903715 Taxes + Licenses	6990	3715 Roll-Off Tilt Frame	\$ 1,517	\$ 1,517	\$ 1,563	\$ 1,609	\$ 1,658	\$ 1,707	\$ 1,759	\$ 1,811	\$ 1,866	\$ 1,922	\$ 1,979
90	OMF 69923715 Bad Debt Expense	6992	3715 Roll-Off Tilt Frame	\$ 2,826	\$ 2,826	\$ 2,911	\$ 2,998	\$ 3,088	\$ 3,181	\$ 3,276	\$ 3,374	\$ 3,476	\$ 3,580	\$ 3,687
91	OMF 83013715 Technology Costs	8301	3715 Roll-Off Tilt Frame	\$ 12,429	\$ 13,724	\$ 14,136	\$ 14,560	\$ 14,997	\$ 15,446	\$ 15,910	\$ 16,387	\$ 16,879	\$ 17,385	\$ 17,907
92	CO 83033715 Vehicle Maintenance Cost	8303	3715 Roll-Off Tilt Frame	\$ 163,241	\$ 212,110	\$ 216,352	\$ 220,679	\$ 225,093	\$ 229,595	\$ 234,187	\$ 238,870	\$ 243,648	\$ 248,521	\$ 253,491
93	OMV 83063715 Vehicle Fuel/Oil Costs	8306	3715 Roll-Off Tilt Frame	\$ 57,311	\$ 52,614	\$ 54,192	\$ 55,818	\$ 57,493	\$ 59,218	\$ 60,994	\$ 62,824	\$ 64,709	\$ 66,650	\$ 68,649
94	OMF 83133715 Risk Management Charges	8313	3715 Roll-Off Tilt Frame	\$ 10,360	\$ 11,358	\$ 11,699	\$ 12,050	\$ 12,411	\$ 12,784	\$ 13,167	\$ 13,562	\$ 13,969	\$ 14,388	\$ 14,820
95	PS 60103716 Salaries	6010	3716 Support Services	\$ 499,078	\$ 529,461	\$ 545,345	\$ 561,705	\$ 578,556	\$ 595,913	\$ 613,790	\$ 632,204	\$ 651,170	\$ 670,705	\$ 690,827
96	PS 60123716 Overtime	6012	3716 Support Services	\$ 5,076	\$ 5,076	\$ 5,228	\$ 5,385	\$ 5,547	\$ 5,713	\$ 5,884	\$ 6,061	\$ 6,243	\$ 6,430	\$ 6,623
97	PS 60153716 Holiday Pay	6015	3716 Support Services	\$ 2,252	\$ 2,252	\$ 2,320	\$ 2,389	\$ 2,461	\$ 2,535	\$ 2,611	\$ 2,689	\$ 2,770	\$ 2,853	\$ 2,938
98	PS 61203716 Fica Taxes	6120	3716 Support Services	\$ 38,648	\$ 41,063	\$ 42,295	\$ 43,564	\$ 44,871	\$ 46,217	\$ 47,603	\$ 49,031	\$ 50,502	\$ 52,017	\$ 53,578
99	PS 61213716 Arizona State Retirement	6121	3716 Support Services	\$ 62,090	\$ 65,969	\$ 67,948	\$ 69,987	\$ 72,086	\$ 74,249	\$ 76,476	\$ 78,770	\$ 81,134	\$ 83,568	\$ 86,075
100	PS 61233716 Employee Health Insurance	6123	3716 Support Services	\$ 87,648	\$ 94,247	\$ 100,844	\$ 107,903	\$ 115,457	\$ 123,539	\$ 132,186	\$ 141,439	\$ 151,340	\$ 161,934	\$ 173,269
101	PS 61273716 Mediflex Reimbursed Expense	6127	3716 Support Services	\$ 4,522	\$ 4,746	\$ 4,888	\$ 5,035	\$ 5,186	\$ 5,342	\$ 5,502	\$ 5,667	\$ 5,837	\$ 6,012	\$ 6,192
102	PS 61383716 Defined Contribution- Ret HRA	6138	3716 Support Services	\$ 4,632	\$ 21,085	\$ 21,718	\$ 22,369	\$ 23,040	\$ 23,731	\$ 24,443	\$ 25,177	\$ 25,932	\$ 26,710	\$ 27,511
103	OMF 63053716 Uniform Allowance	6305	3716 Support Services	\$ 4,566	\$ 4,566	\$ 4,703	\$ 4,844	\$ 4,989	\$ 5,139	\$ 5,293	\$ 5,452	\$ 5,616	\$ 5,784	\$ 5,958
104	OMF 63103716 Chemical Supplies	6310	3716 Support Services	\$ 290	\$ 290	\$ 299	\$ 308	\$ 317	\$ 326	\$ 336	\$ 346	\$ 357	\$ 367	\$ 378
105	OMF 63663716 Paint, Thinner, Etc.	6366	3716 Support Services	\$ 8,323	\$ 8,323	\$ 8,573	\$ 8,830	\$ 9,095	\$ 9,368	\$ 9,649	\$ 9,938	\$ 10,236	\$ 10,543	\$ 10,860
106	OMV 64023716 Park Electrical	6402	3716 Support Services	\$ 250	\$ 250	\$ 258	\$ 265	\$ 273	\$ 281	\$ 290	\$ 299	\$ 307	\$ 317	\$ 326
107	OMF 64203716 Operating + Maint. Supplies	6420	3716 Support Services	\$ 13,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	OMF 66043716 Electricity- Audit	6604	3716 Support Services	\$ 26,341	\$ 26,341	\$ 27,131	\$ 27,945	\$ 28,784	\$ 29,647	\$ 30,536	\$ 31,453	\$ 32,396	\$ 33,368	\$ 34,369
109	OMF 66723716 Contracted Services	6672	3716 Support Services	\$ 5,045	\$ 2,939	\$ 3,027	\$ 3,118	\$ 3,212	\$ 3,308	\$ 3,407	\$ 3,509	\$ 3,615	\$ 3,723	\$ 3,835
110	OMF 67013716 Cell Phone Charges	6701	3716 Support Services	\$ 840	\$ 840	\$ 865	\$ 891	\$ 918	\$ 945	\$ 974	\$ 1,003	\$ 1,033	\$ 1,064	\$ 1,096
111	OMF 83013716 Technology Costs	8301	3716 Support Services	\$ 27,964	\$ 32,583	\$ 33,560	\$ 34,567	\$ 35,604	\$ 36,672	\$ 37,773	\$ 38,906	\$ 40,073	\$ 41,275	\$ 42,513
112	CO 83033716 Vehicle Maintenance Cost	8303	3716 Support Services	\$ 57,123	\$ 38,594	\$ 39,366	\$ 40,153	\$ 40,956	\$ 41,775	\$ 42,611	\$ 43,463	\$ 44,332	\$ 45,219	\$ 46,123
113	OMF 83043716 Worker's Comp Claims	8304	3716 Support Services	\$ 14,942	\$ 3,858	\$ 3,974	\$ 4,093	\$ 4,216	\$ 4,342	\$ 4,472	\$ 4,607	\$ 4,745	\$ 4,887	\$ 5,034
114	OMV 83063716 Vehicle Fuel/Oil Costs	8306	3716 Support Services	\$ 22,503	\$ 17,199	\$ 17,715	\$ 18,246	\$ 18,794	\$ 19,358	\$ 19,938	\$ 20,537	\$ 21,153	\$ 21,787	\$ 22,441
115	OMF 83073716 Telephone Costs	8307	3716 Support Services	\$ 1,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	OMF 83133716 Risk Management Charges	8313	3716 Support Services	\$ 7,911	\$ 7,064	\$ 7,276	\$ 7,494	\$ 7,719	\$ 7,951	\$ 8,189	\$ 8,435	\$ 8,688	\$ 8,948	\$ 9,217
117	PS 60103717 Salaries	6010	3717 Education + Community Outreach	\$ 85,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	PS 61203717 Fica Taxes	6120	3717 Education + Community Outreach	\$ 6,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	PS 61213717 Arizona State Retirement	6121	3717 Education + Community Outreach	\$ 10,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	PS 61233717 Employee Health Insurance	6123	3717 Education + Community Outreach	\$ 9,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	PS 61273717 Mediflex Reimbursed Expense	6127	3717 Education + Community Outreach	\$ 646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	OMF 63063717 Education Supplies	6306	3717 Education + Community Outreach	\$ 1,000	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	\$ 1,159	\$ 1,194	\$ 1,230	\$ 1,267	\$ 1,305

Projection of Cash Outflows

Schedule 4

Code	Expense Line Item	Account	CC Descrip	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
123	OMF 83013717 Technology Costs	8301	3717 Education + Community Outreach	\$ 6,214	\$ 9,136	\$ 9,410	\$ 9,692	\$ 9,983	\$ 10,283	\$ 10,591	\$ 10,909	\$ 11,236	\$ 11,573	\$ 11,920
124	OMF 83073717 Telephone Costs	8307	3717 Education + Community Outreach	\$ 2,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	OMF 83133717 Risk Management Charges	8313	3717 Education + Community Outreach	\$ 329	\$ 336	\$ 346	\$ 356	\$ 367	\$ 378	\$ 390	\$ 401	\$ 413	\$ 426	\$ 438
126	PS 60103718 Salaries	6010	3718 Uncontained Refuse	\$ 880,841	\$ 934,733	\$ 962,775	\$ 991,658	\$ 1,021,408	\$ 1,052,050	\$ 1,083,612	\$ 1,116,120	\$ 1,149,604	\$ 1,184,092	\$ 1,219,615
127	PS 60113718 Wages	6011	3718 Uncontained Refuse	\$ 1,475	\$ 1,528	\$ 1,574	\$ 1,621	\$ 1,670	\$ 1,720	\$ 1,770	\$ 1,825	\$ 1,879	\$ 1,936	\$ 1,994
128	PS 60123718 Overtime	6012	3718 Uncontained Refuse	\$ 17,306	\$ 20,107	\$ 20,710	\$ 21,332	\$ 21,971	\$ 22,631	\$ 23,310	\$ 24,009	\$ 24,729	\$ 25,471	\$ 26,235
129	PS 60153718 Holiday Pay	6015	3718 Uncontained Refuse	\$ 1,756	\$ 1,756	\$ 1,809	\$ 1,863	\$ 1,919	\$ 1,976	\$ 2,036	\$ 2,097	\$ 2,160	\$ 2,224	\$ 2,291
130	PS 60173718 Billingual Pay	6017	3718 Uncontained Refuse	\$ -	\$ 1,200	\$ 1,236	\$ 1,273	\$ 1,311	\$ 1,351	\$ 1,391	\$ 1,433	\$ 1,476	\$ 1,520	\$ 1,566
131	PS 61203718 Fica Taxes	6120	3718 Uncontained Refuse	\$ 68,771	\$ 73,387	\$ 75,589	\$ 77,856	\$ 80,192	\$ 82,598	\$ 85,076	\$ 87,628	\$ 90,257	\$ 92,964	\$ 95,753
132	PS 61213718 Arizona State Retirement	6121	3718 Uncontained Refuse	\$ 110,304	\$ 117,708	\$ 121,239	\$ 124,876	\$ 128,623	\$ 132,481	\$ 136,456	\$ 140,550	\$ 144,766	\$ 149,109	\$ 153,582
133	PS 61233718 Employee Health Insurance	6123	3718 Uncontained Refuse	\$ 179,342	\$ 158,641	\$ 169,746	\$ 181,628	\$ 194,342	\$ 207,946	\$ 222,502	\$ 238,077	\$ 254,743	\$ 272,575	\$ 291,655
134	PS 61273718 Mediflex Reimbursed Expense	6127	3718 Uncontained Refuse	\$ 9,044	\$ 9,492	\$ 9,777	\$ 10,070	\$ 10,372	\$ 10,683	\$ 11,004	\$ 11,334	\$ 11,674	\$ 12,024	\$ 12,385
135	PS 61383718 Defined Contribution- Ret HRA	6138	3718 Uncontained Refuse	\$ 4,632	\$ 21,479	\$ 22,123	\$ 22,787	\$ 23,471	\$ 24,175	\$ 24,900	\$ 25,647	\$ 26,416	\$ 27,209	\$ 28,025
136	OMF 63053718 Uniform Allowance	6305	3718 Uncontained Refuse	\$ 2,500	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	\$ 2,814	\$ 2,898	\$ 2,985	\$ 3,075	\$ 3,167	\$ 3,262
137	OMF 64203718 Operating + Maint. Supplies	6420	3718 Uncontained Refuse	\$ 9,100	\$ 9,100	\$ 9,373	\$ 9,654	\$ 9,944	\$ 10,242	\$ 10,549	\$ 10,866	\$ 11,192	\$ 11,528	\$ 11,873
138	OMF 66723718 Contracted Services	6672	3718 Uncontained Refuse	\$ 17,300	\$ 17,300	\$ 17,819	\$ 18,354	\$ 18,904	\$ 19,471	\$ 20,055	\$ 20,657	\$ 21,277	\$ 21,915	\$ 22,573
139	OMV 66733718 Landfill Usage Charges	6673	3718 Uncontained Refuse	\$ 325,729	\$ 325,729	\$ 332,244	\$ 338,888	\$ 346,555	\$ 354,366	\$ 362,320	\$ 370,417	\$ 378,654	\$ 387,033	\$ 395,556
140	OMF 69903718 Taxes + Licenses	6990	3718 Uncontained Refuse	\$ 900	\$ 900	\$ 927	\$ 955	\$ 983	\$ 1,013	\$ 1,043	\$ 1,075	\$ 1,107	\$ 1,140	\$ 1,174
141	OMF 83013718 Technology Costs	8301	3718 Uncontained Refuse	\$ 68,358	\$ 75,478	\$ 77,742	\$ 80,075	\$ 82,477	\$ 84,951	\$ 87,500	\$ 90,125	\$ 92,828	\$ 95,613	\$ 98,482
142	CO 83033718 Vehicle Maintenance Cost	8303	3718 Uncontained Refuse	\$ 392,587	\$ 317,421	\$ 323,769	\$ 330,245	\$ 336,850	\$ 343,587	\$ 350,458	\$ 357,468	\$ 364,617	\$ 371,909	\$ 379,347
143	OMV 83063718 Vehicle Fuel/Oil Costs	8306	3718 Uncontained Refuse	\$ 115,661	\$ 125,380	\$ 129,141	\$ 133,016	\$ 137,006	\$ 141,116	\$ 145,350	\$ 149,710	\$ 154,202	\$ 158,828	\$ 163,592
144	OMF 83093718 Support Services Charges	8309	3718 Uncontained Refuse	\$ 92,696	\$ 103,773	\$ 106,886	\$ 110,093	\$ 113,396	\$ 116,797	\$ 120,301	\$ 123,910	\$ 127,628	\$ 131,457	\$ 135,400
145	OMF 83133718 Risk Management Charges	8313	3718 Uncontained Refuse	\$ 42,166	\$ 50,839	\$ 52,384	\$ 53,935	\$ 55,553	\$ 57,220	\$ 58,936	\$ 60,704	\$ 62,526	\$ 64,401	\$ 66,333
146	PS 60123719 Overtime	6012	3719 Diversion	\$ 2,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	PS 61203719 Fica Taxes	6120	3719 Diversion	\$ 214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	PS 61213719 Arizona State Retirement	6121	3719 Diversion	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	CO 83033719 Vehicle Maintenance Cost	8303	3719 Diversion	\$ 74,556	\$ 61,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
150	OMV 83063719 Vehicle Fuel/Oil Costs	8306	3719 Diversion	\$ 18,387	\$ 16,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151	OMF 83133719 Risk Management Charges	8313	3719 Diversion	\$ 1,536	\$ 1,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	PS 60103723 Salaries	6010	3723 Alley Maintenance Program	\$ 409,475	\$ 426,018	\$ 438,799	\$ 451,962	\$ 465,521	\$ 479,487	\$ 493,872	\$ 508,688	\$ 523,948	\$ 539,667	\$ 555,857
153	PS 60123723 Overtime	6012	3723 Alley Maintenance Program	\$ 6,301	\$ 6,301	\$ 6,490	\$ 6,685	\$ 6,885	\$ 7,092	\$ 7,305	\$ 7,524	\$ 7,749	\$ 7,982	\$ 8,221
154	PS 60173723 Billingual Pay	6017	3723 Alley Maintenance Program	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	PS 61203723 Fica Taxes	6120	3723 Alley Maintenance Program	\$ 31,768	\$ 33,073	\$ 34,065	\$ 35,087	\$ 36,140	\$ 37,224	\$ 38,341	\$ 39,491	\$ 40,676	\$ 41,896	\$ 43,153
156	PS 61213723 Arizona State Retirement	6121	3723 Alley Maintenance Program	\$ 51,035	\$ 53,130	\$ 54,724	\$ 56,366	\$ 58,057	\$ 59,798	\$ 61,592	\$ 63,440	\$ 65,343	\$ 67,303	\$ 69,323
157	PS 61233723 Employee Health Insurance	6123	3723 Alley Maintenance Program	\$ 60,395	\$ 94,233	\$ 100,829	\$ 107,887	\$ 115,439	\$ 123,520	\$ 132,167	\$ 141,418	\$ 151,318	\$ 161,910	\$ 173,244
158	PS 61273723 Mediflex Reimbursed Expense	6127	3723 Alley Maintenance Program	\$ 3,803	\$ 4,068	\$ 4,190	\$ 4,316	\$ 4,445	\$ 4,579	\$ 4,716	\$ 4,857	\$ 5,003	\$ 5,153	\$ 5,308
159	PS 61383723 Defined Contribution- Ret HRA	6138	3723 Alley Maintenance Program	\$ 7,437	\$ 4,728	\$ 4,870	\$ 5,016	\$ 5,166	\$ 5,321	\$ 5,481	\$ 5,645	\$ 5,815	\$ 5,989	\$ 6,169
160	OMF 63053723 Uniform Allowance	6305	3723 Alley Maintenance Program	\$ 1,600	\$ 1,600	\$ 1,648	\$ 1,697	\$ 1,748	\$ 1,801	\$ 1,855	\$ 1,910	\$ 1,968	\$ 2,027	\$ 2,088
161	OMF 64203723 Operating + Maint. Supplies	6420	3723 Alley Maintenance Program	\$ 34,114	\$ 34,114	\$ 35,137	\$ 36,192	\$ 37,277	\$ 38,396	\$ 39,547	\$ 40,734	\$ 41,956	\$ 43,215	\$ 44,511
162	OMF 66373723 Abatement	6637	3723 Alley Maintenance Program	\$ 80,000	\$ 80,000	\$ 82,400	\$ 84,872	\$ 87,418	\$ 90,041	\$ 92,742	\$ 95,524	\$ 98,390	\$ 101,342	\$ 104,382
163	OMF 66383723 Contracted Temporary Labor	6638	3723 Alley Maintenance Program	\$ 109,620	\$ 109,620	\$ 112,909	\$ 116,296	\$ 119,785	\$ 123,378	\$ 127,080	\$ 130,892	\$ 134,819	\$ 138,863	\$ 143,029
164	OMF 66723723 Contracted Services	6672	3723 Alley Maintenance Program	\$ 301,678	\$ 301,678	\$ 310,728	\$ 320,050	\$ 329,652	\$ 339,541	\$ 349,727	\$ 360,219	\$ 371,026	\$ 382,157	\$ 393,621
165	OMV 66733723 Landfill Usage Charges	6673	3723 Alley Maintenance Program	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232
166	OMF 69063723 Equipment + Machine Rental	6906	3723 Alley Maintenance Program	\$ 40,300	\$ 40,300	\$ 41,509	\$ 42,754	\$ 44,037	\$ 45,358	\$ 46,719	\$ 48,120	\$ 49,564	\$ 51,051	\$ 52,582
167	OMF 83013723 Technology Costs	8301	3723 Alley Maintenance Program	\$ 3,107	\$ 38,876	\$ 40,042	\$ 41,244	\$ 42,481	\$ 43,755	\$ 45,068	\$ 46,420	\$ 47,813	\$ 49,247	\$ 50,724
168	CO 83033723 Vehicle Maintenance Cost	8303	3723 Alley Maintenance Program	\$ 104,180	\$ 84,282	\$ 85,968	\$ 87,687	\$ 89,441	\$ 91,230	\$ 93,054	\$ 94,915	\$ 96,814	\$ 98,750	\$ 100,725
169	PS 83043723 Worker's Comp Claims	8304	3723 Alley Maintenance Program	\$ -	\$ 542	\$ 558	\$ 575	\$ 592	\$ 610	\$ 628	\$ 647	\$ 667	\$ 687	\$ 707
170	OMV 83063723 Vehicle Fuel/Oil Costs	8306	3723 Alley Maintenance Program	\$ 41,305	\$ 31,653	\$ 32,603	\$ 33,581	\$ 34,588	\$ 35,626	\$ 36,695	\$ 37,795	\$ 38,929	\$ 40,097	\$ 41,300
171	OMF 83133723 Risk Management Charges	8313	3723 Alley Maintenance Program	\$ -	\$ 11,165	\$ 11,500	\$ 11,845	\$ 12,200	\$ 12,566	\$ 12,943	\$ 13,332	\$ 13,732	\$ 14,143	\$ 14,568
172	PS 60103724 Salaries	6010	3724 Inspectors	\$ 418,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	PS 60123724 Overtime	6012	3724 Inspectors	\$ 6,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	PS 61203724 Fica Taxes	6120	3724 Inspectors	\$ 32,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	PS 61213724 Arizona State Retirement	6121	3724 Inspectors	\$ 52,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	PS 61233724 Employee Health Insurance	6123	3724 Inspectors	\$ 69,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	PS 61273724 Mediflex Reimbursed Expense	6127	3724 Inspectors	\$ 3,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	PS 61383724 Defined Contribution- Ret HRA	6138	3724 Inspectors	\$ 6,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	OMF 62013724 General Office Supplies	6201	3724 Inspectors	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	OMF 63053724 Uniform Allowance	6305	3724 Inspectors	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	OMF 64203724 Operating + Maint. Supplies	6420	3724 Inspectors	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	OMF 69903724 Taxes + Licenses	6990	3724 Inspectors	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	OMF 83013724 Technology Costs	8301	3724 Inspectors	\$ 31,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	CO 83033724 Vehicle Maintenance Cost	8303	3724 Inspectors	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	OMV 83063724 Vehicle Fuel/Oil Costs	8306	3724 Inspectors	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	OMF 83073724 Telephone Costs	8307	3724 Inspectors	\$ 1,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	CO Vehicles	0	Vehicles	\$ 4,300,000	\$ 2,666,100	\$ 2,630,556	\$ 2,179,943	\$ 2,422,549	\$ 2,559,550	\$ 2,559,464	\$ 2,882,604	\$ 3,123,446	\$ 2,989,288	\$ 2,921,507
191	OMF Potential Recycling to Landfill Savings	0	Potential Recycling to Landfill Savings	\$ -	\$ -	\$ (111,087)	\$ (113,309)	\$ (115,575)	\$ (119,042)	\$ (122,613)	\$ (126,292)	\$ (130,080)	\$ (133,983)	\$ (138,002)
193	Total			\$ 24,876,700	\$ 23,854,917	\$ 24,210,060	\$ 24,356,737	\$ 26,230,866	\$ 27,022,493	\$ 27,697,563				

Projection of Cash Outflows

Schedule 4

Code	Expense Line Item	Account	CC Descrip	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
194	Total Expenses by Category													
195	PS		Personal Services	\$ 7,468,612	\$ 7,064,883	\$ 7,310,865	\$ 7,566,609	\$ 7,832,575	\$ 8,109,247	\$ 8,397,138	\$ 8,696,789	\$ 9,008,771	\$ 9,333,687	\$ 9,672,177
196	OMV		Variable Operations & Maintenance	\$ 4,240,140	\$ 4,479,733	\$ 4,562,181	\$ 4,663,490	\$ 5,782,623	\$ 5,908,954	\$ 6,038,131	\$ 6,170,222	\$ 6,305,295	\$ 6,443,419	\$ 6,584,667
197	OMF		Operations & Maintenance	\$ 4,210,178	\$ 4,478,042	\$ 4,499,682	\$ 4,635,784	\$ 4,775,990	\$ 4,919,270	\$ 5,066,848	\$ 5,218,854	\$ 5,375,419	\$ 5,536,682	\$ 5,702,782
198	CO		Capital Outlay	\$ 8,957,770	\$ 7,832,259	\$ 7,837,332	\$ 7,490,854	\$ 7,839,678	\$ 8,085,022	\$ 8,195,445	\$ 8,631,305	\$ 8,987,121	\$ 8,970,237	\$ 9,022,074
199			Total Expenses	\$ 24,876,700	\$ 23,854,917	\$ 24,210,060	\$ 24,356,737	\$ 26,230,866	\$ 27,022,493	\$ 27,697,563	\$ 28,717,169	\$ 29,676,606	\$ 30,284,025	\$ 30,981,701
200	Expense Execution Factors													
201			Personal Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
202			Variable Operations & Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
203			Operations & Maintenance	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
204			Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
205	Total Expenses at Execution													
206			Personal Services	\$ 7,095,181	\$ 6,711,639	\$ 6,945,322	\$ 7,188,279	\$ 7,440,946	\$ 7,703,785	\$ 7,977,281	\$ 8,261,949	\$ 8,558,332	\$ 8,867,003	\$ 9,188,569
207			Variable Operations & Maintenance	4,028,133	4,255,746	4,334,072	4,430,315	5,493,492	5,613,506	5,736,225	5,861,711	5,990,030	6,121,248	6,255,433
208			Operations & Maintenance	3,999,669	4,254,140	4,274,698	4,403,995	4,537,191	4,673,307	4,813,506	4,957,911	5,106,648	5,259,848	5,417,643
209			Capital Outlay	8,957,770	7,832,259	7,837,332	7,490,854	7,839,678	8,085,022	8,195,445	8,631,305	8,987,121	8,970,237	9,022,074
210			Total Expenses at Execution	\$ 24,080,754	\$ 23,053,784	\$ 23,391,424	\$ 23,513,443	\$ 25,311,306	\$ 26,075,619	\$ 26,722,457	\$ 27,712,876	\$ 28,642,131	\$ 29,218,336	\$ 29,883,719
211	Cash Funded Capital													
212			Revenue Fund	\$ -	\$ 430,017	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ -	\$ -	\$ -	\$ -	\$ -
213			Total Cash Funded Capital	\$ -	\$ 430,017	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ -	\$ -	\$ -	\$ -	\$ -
214	Debt Service													
215			Existing Debt Service	\$ -	\$ -	\$ 1,604,852	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398
216			New Debt Service	-	-	-	-	-	-	199,308	340,490	340,490	340,490	340,490
217			Total Debt Service	\$ -	\$ -	\$ 1,604,852	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398	\$ 1,984,706	\$ 2,125,888	\$ 2,125,888	\$ 2,125,888	\$ 2,125,888
218			Total Cash Outflows	\$ 24,080,754	\$ 23,483,801	\$ 25,069,776	\$ 25,376,016	\$ 27,177,738	\$ 27,946,102	\$ 28,707,163	\$ 29,838,764	\$ 30,768,019	\$ 31,344,224	\$ 32,009,607

¹ Reflects the addition of 3 new full-time equivalents (FTEs) per discussions with City Staff.

Vehicle Replacement Schedule

Schedule 5

<u>Department</u>	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
SOLID WASTE ADMIN	\$ -	\$ -	\$ 12,420	\$ -	\$ 44,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESIDENTIAL REFUSE	4,300,000	1,035,000	1,071,225	1,108,718	1,147,523	1,187,686	1,229,255	1,272,279	1,316,809	1,415,570	705,299
COMMERCIAL REFUSE	-	560,000	579,600	642,735	620,882	642,613	1,330,209	688,383	712,476	808,521	1,526,445
ROLL-OFF TILT FRAME	-	-	-	428,490	443,487	459,009	-	491,702	508,912	-	-
SUPPORT SERVICES - REFUSE	-	-	3,623	-	-	98,113	-	-	108,144	98,761	-
UNCONTAINED REFUSE	-	656,100	648,014	-	166,308	172,128	-	184,388	248,094	666,437	648,875
DIVERSION - SOLID WASTE	-	85,000	-	-	-	-	-	-	-	-	-
ALLEY MAINTENANCE PROGRAM-AMP	-	330,000	315,675	-	-	-	-	245,851	229,010	-	40,887
Total Vehicle Replacement Costs	\$ 4,300,000	\$ 2,666,100	\$ 2,630,556	\$ 2,179,943	\$ 2,422,549	\$ 2,559,550	\$ 2,559,464	\$ 2,882,604	\$ 3,123,446	\$ 2,989,288	\$ 2,921,507

Cost Escalation Factors

Schedule 6

<u>Inflation Factor</u>	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Personnel Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Health Insurance	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Employee Benefits	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Capital Outlay	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fuel, Utilities, Chemicals	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Landfill Usage Charges	2.00%	2.00%	2.00%	30.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
3719 Diversion	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%
No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Inflation Factor	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Capital Improvement Program

Schedule 7

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1 Solid Waste Compress Natural Gas Stations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
2 Solid Waste Facilities Asset Management	-	430,017	73,500	77,175	81,034	85,085	-	-	-	-	-
3 TMOOC	-	20,000,000	-	-	-	-	-	-	-	-	-
4 Total CIP Budget (in current dollars)	\$ -	\$ 20,430,017	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
5 Cumulative Projected Cost Escalation ¹	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6 Resulting CIP Funding Level	\$ -	\$ 20,430,017	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
7 Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
8 Final CIP Funding Level	\$ -	\$ 20,430,017	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -

¹ CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index.

CONTROL PANEL

Schedule 8



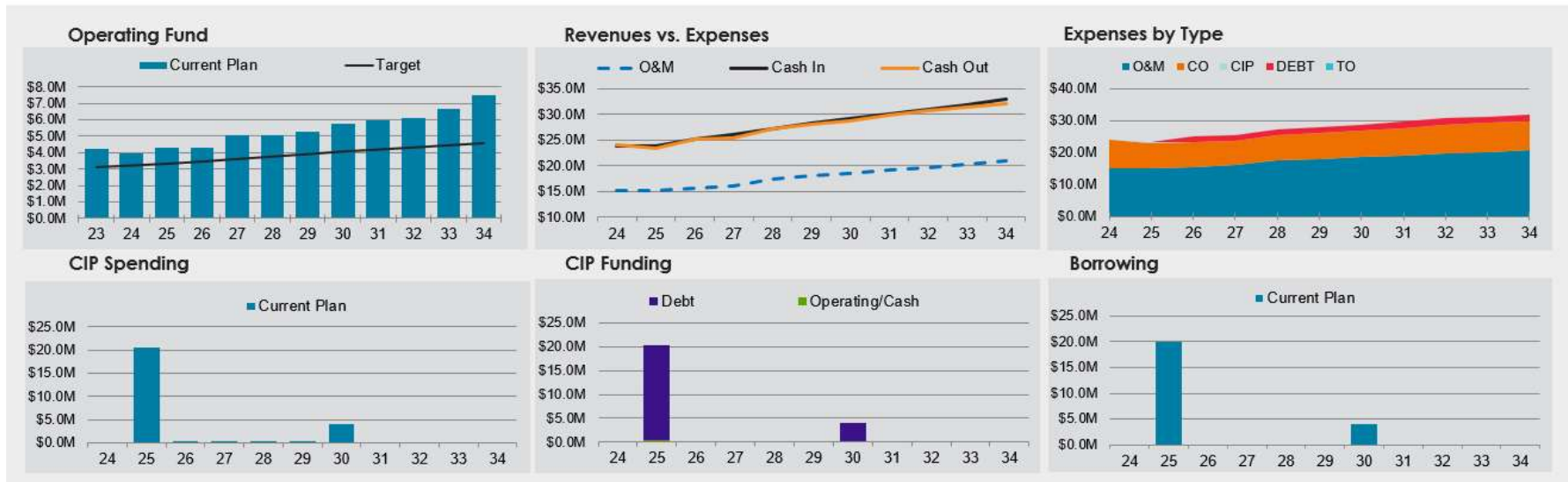
CITY OF TEMPE, AZ

SOLID WASTE



CALC SAVE CTRL LAST OVR

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2029	FY 2034
Residential Revenue Plan	3.00%	4.00%	4.50%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	22.25%	41.72%
Commercial Rate Plan	3.00%	4.00%	4.50%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	22.25%	41.72%
Roll-Off Rate Plan	0.00%	4.00%	4.50%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	22.25%	41.72%
Senior-Lien DSC	N/A	N/A	5.10	4.88	4.62	4.89	4.60	4.42	4.55	4.68	4.81	Scenario Manager	
All-In DSC	0.00	0.00	5.10	4.88	4.62	4.89	4.60	4.42	4.55	4.68	4.81	Rec. C/B	Y
Single-Family Residential Bill	\$31.84	\$33.02	\$34.60	\$35.99	\$37.43	\$38.92	\$40.09	\$41.29	\$42.53	\$43.81	\$45.12		
Total W/WW/SW/StWtr	\$92.29	\$100.17	\$109.79	\$117.29	\$122.30	\$127.23	\$132.04	\$137.02	\$142.15	\$147.61	\$153.23		
% Increase	N/A	8.5%	9.6%	6.8%	4.3%	4.0%	3.8%	3.8%	3.7%	3.8%	3.8%		



Pro Forma

Schedule 9

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1 Operating Revenue											
2 Residential, Commercial And Roll-Off Rate Revenue	\$ 21,258,961	\$ 21,839,918	\$ 22,823,520	\$ 23,850,579	\$ 24,804,602	\$ 25,796,786	\$ 26,828,658	\$ 27,633,517	\$ 28,462,523	\$ 29,316,399	\$ 30,195,890
3 Other Revenue Adjustments	-	105,775	-	-	-	-	-	-	-	-	-
4 Subtotal	\$ 21,258,961	\$ 21,945,693	\$ 22,823,520	\$ 23,850,579	\$ 24,804,602	\$ 25,796,786	\$ 26,828,658	\$ 27,633,517	\$ 28,462,523	\$ 29,316,399	\$ 30,195,890
5 <i>Weighted Average Rate Increase</i>	1.36%	1.00%	2.23%	1.98%	1.99%	1.98%	1.49%	1.49%	1.49%	1.49%	1.49%
6 Additional Rate Revenue From Rate Increase	288,891	218,856	509,308	473,091	493,381	511,695	399,122	411,096	424,605	436,132	449,216
7 Total Rate Revenue	\$ 21,547,852	\$ 22,164,548	\$ 23,332,829	\$ 24,323,670	\$ 25,297,983	\$ 26,308,481	\$ 27,227,780	\$ 28,044,613	\$ 28,887,128	\$ 29,752,530	\$ 30,645,106
8 Plus: Other Operating Revenue	260,075	260,075	260,972	261,805	262,672	263,573	264,276	265,000	265,746	266,514	267,306
9 Equals: Total Operating Revenue	\$ 21,807,927	\$ 22,424,623	\$ 23,593,801	\$ 24,585,475	\$ 25,560,655	\$ 26,572,055	\$ 27,492,056	\$ 28,309,614	\$ 29,152,874	\$ 30,019,044	\$ 30,912,412
10 Less: Operating Expenses											
11 Personal Services	\$ (7,095,181)	\$ (6,711,639)	\$ (6,945,322)	\$ (7,188,279)	\$ (7,440,946)	\$ (7,703,785)	\$ (7,977,281)	\$ (8,261,949)	\$ (8,558,332)	\$ (8,867,003)	\$ (9,188,569)
12 Variable Operations & Maintenance Costs	(4,028,133)	(4,255,746)	(4,334,072)	(4,430,315)	(5,493,492)	(5,613,506)	(5,736,225)	(5,861,711)	(5,990,030)	(6,121,248)	(6,255,433)
13 Operations & Maintenance Costs	(3,999,669)	(4,254,140)	(4,274,698)	(4,403,995)	(4,537,191)	(4,673,307)	(4,813,506)	(4,957,911)	(5,106,648)	(5,259,848)	(5,417,643)
14 Equals: Net Operating Income	\$ 6,684,944	\$ 7,203,098	\$ 8,039,709	\$ 8,562,887	\$ 8,089,027	\$ 8,581,458	\$ 8,965,045	\$ 9,228,042	\$ 9,497,863	\$ 9,770,945	\$ 10,050,766
15 Plus: Non-Operating Income/(Expense)											
16 Non-Operating Revenue	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
17 Interest Income	56,630	57,189	59,134	62,874	66,397	67,494	72,807	77,884	79,800	83,288	89,960
18 Transfers In	1,860,864	1,297,112	1,338,710	1,381,790	1,429,179	1,475,463	1,523,423	1,573,130	1,624,660	1,678,091	1,733,506
19 Equals: Net Income	\$ 8,688,438	\$ 8,643,400	\$ 9,523,554	\$ 10,093,551	\$ 9,670,603	\$ 10,210,414	\$ 10,647,274	\$ 10,965,056	\$ 11,288,323	\$ 11,618,324	\$ 11,960,233
20 Less: Revenues Excluded From Coverage Test											
21 Transfers In	(1,860,864)	(1,297,112)	(1,338,710)	(1,381,790)	(1,429,179)	(1,475,463)	(1,523,423)	(1,573,130)	(1,624,660)	(1,678,091)	(1,733,506)
22 Equals: Net Income Available For Debt Service	\$ 6,827,574	\$ 7,346,288	\$ 8,184,843	\$ 8,711,761	\$ 8,241,424	\$ 8,734,952	\$ 9,123,852	\$ 9,391,926	\$ 9,663,663	\$ 9,940,233	\$ 10,226,727
23 Senior Lien Debt Service Coverage Test											
24 Net Income Available for Senior-Lien Debt Service	\$ 6,827,574	\$ 7,346,288	\$ 8,184,843	\$ 8,711,761	\$ 8,241,424	\$ 8,734,952	\$ 9,123,852	\$ 9,391,926	\$ 9,663,663	\$ 9,940,233	\$ 10,226,727
25 Existing Senior-Lien Debt	-	-	1,604,852	1,785,398	1,785,398	1,785,398	1,785,398	1,785,398	1,785,398	1,785,398	1,785,398
26 Cumulative New Senior Lien Debt Service (calculated)	-	-	-	-	-	-	199,308	340,490	340,490	340,490	340,490
27 Total Annual Senior-Lien Debt Service	\$ -	\$ -	\$ 1,604,852	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398	\$ 1,984,706	\$ 2,125,888	\$ 2,125,888	\$ 2,125,888	\$ 2,125,888
28 <i>Calculated Senior-Lien Debt Service Coverage</i>	Req. 1.50	-	5.10	4.88	4.62	4.89	4.60	4.42	4.55	4.68	4.81
29 Total All-In Debt Service Coverage Test											
30 Net Income Available for Subordinate Debt Service	\$ 6,827,574	\$ 7,346,288	\$ 8,184,843	\$ 8,711,761	\$ 8,241,424	\$ 8,734,952	\$ 9,123,852	\$ 9,391,926	\$ 9,663,663	\$ 9,940,233	\$ 10,226,727
31 Total Senior-Lien Debt Service	-	-	1,604,852	1,785,398	1,785,398	1,785,398	1,984,706	2,125,888	2,125,888	2,125,888	2,125,888
32 Total Annual Debt Service	\$ -	\$ -	\$ 1,604,852	\$ 1,785,398	\$ 1,785,398	\$ 1,785,398	\$ 1,984,706	\$ 2,125,888	\$ 2,125,888	\$ 2,125,888	\$ 2,125,888
33 <i>Calculated All-In Debt Service Coverage</i>	-	-	5.10	4.88	4.62	4.89	4.60	4.42	4.55	4.68	4.81
34 Cash Flow Test											
35 Net Income Available For Debt Service	\$ 6,827,574	\$ 7,346,288	\$ 8,184,843	\$ 8,711,761	\$ 8,241,424	\$ 8,734,952	\$ 9,123,852	\$ 9,391,926	\$ 9,663,663	\$ 9,940,233	\$ 10,226,727
36 Net Interfund Transfers (In - Out)	1,860,864	1,297,112	1,338,710	1,381,790	1,429,179	1,475,463	1,523,423	1,573,130	1,624,660	1,678,091	1,733,506
37 Net Debt Service Payment	-	-	(1,604,852)	(1,785,398)	(1,785,398)	(1,785,398)	(1,984,706)	(2,125,888)	(2,125,888)	(2,125,888)	(2,125,888)
38 Capital Outlay	(8,957,770)	(7,832,259)	(7,837,332)	(7,490,854)	(7,839,678)	(8,085,022)	(8,195,445)	(8,631,305)	(8,987,121)	(8,970,237)	(9,022,074)
39 Net Cash Flow	\$ (269,332)	\$ 811,141	\$ 81,370	\$ 817,299	\$ 45,527	\$ 339,994	\$ 467,122	\$ 207,864	\$ 175,314	\$ 522,199	\$ 812,270
40 Unrestricted Reserve Fund Test											
41 Balance At Beginning Of Fiscal Year	\$ 4,202,640	\$ 3,933,308	\$ 4,314,432	\$ 4,322,302	\$ 5,062,425	\$ 5,026,918	\$ 5,281,827	\$ 5,748,950	\$ 5,956,814	\$ 6,132,128	\$ 6,654,327
42 Cash Flow Surplus/(Deficit)	-	811,141	81,370	817,299	45,527	339,994	467,122	207,864	175,314	522,199	812,270
43 Reserve Fund Balance Used For Cash Flow Deficit	(269,332)	-	-	-	-	-	-	-	-	-	-
44 Projects Paid With Non Specified Funds	-	(430,017)	(73,500)	(77,175)	(81,034)	(85,085)	-	-	-	-	-
45 Balance At End Of Fiscal Year	\$ 3,933,308	\$ 4,314,432	\$ 4,322,302	\$ 5,062,425	\$ 5,026,918	\$ 5,281,827	\$ 5,748,950	\$ 5,956,814	\$ 6,132,128	\$ 6,654,327	\$ 7,466,597
46 Minimum Working Capital Reserve Target	3,227,855	3,330,865	3,462,674	3,616,858	3,760,091	3,909,054	4,063,940	4,184,778	4,309,240	4,437,437	4,569,479
47 Excess/(Deficiency) Of Working Capital To Target	\$ 705,453	\$ 983,566	\$ 859,628	\$ 1,445,568	\$ 1,266,827	\$ 1,372,774	\$ 1,685,010	\$ 1,772,036	\$ 1,822,888	\$ 2,216,890	\$ 2,897,118

Capital Project Funding Summary

Schedule 10

Final Capital Projects Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Debt Proceeds	-	20,000,000	-	-	-	-	-	-	-	-	-
Revenue Fund	\$ -	\$ 430,017	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ -	\$ -	\$ -	\$ -	\$ -
Senior-Lien Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Total Projects Paid	\$ -	\$ 20,430,017	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -

Funding Summary by Fund

Schedule 11

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Debt Proceeds											
Balance At Beginning Of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Revenues	-	20,000,000	-	-	-	-	-	-	-	-	-
Less: Annual Expenses	-	-	-	-	-	-	-	-	-	-	-
Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ -	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
Total Amount Available For Projects	-	20,000,000	-	-	-	-	-	-	-	-	-
Amount Paid For Projects	-	(20,000,000)	-	-	-	-	-	-	-	-	-
Balance At End Of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund											
Balance At Beginning Of Fiscal Year	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061
Annual Revenues	-	-	-	-	-	-	-	-	-	-	-
Less: Annual Expenses	-	-	-	-	-	-	-	-	-	-	-
Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061
Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
Total Amount Available For Projects	1,595,061	1,595,061	1,595,061	1,595,061	1,595,061	1,595,061	1,595,061	1,595,061	1,595,061	1,595,061	1,595,061
Amount Paid For Projects	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061
Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
Plus: Interest Earnings	15,951	15,951	15,951	15,951	15,951	15,951	15,951	15,951	15,951	15,951	15,951
Less: Interest Allocated To Cash Flow	(15,951)	(15,951)	(15,951)	(15,951)	(15,951)	(15,951)	(15,951)	(15,951)	(15,951)	(15,951)	(15,951)
Balance At End Of Fiscal Year	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061	\$ 1,595,061
Revenue Fund											
Balance At Beginning Of Fiscal Year	\$ 4,202,640	\$ 3,933,308	\$ 4,314,432	\$ 4,322,302	\$ 5,062,425	\$ 5,026,918	\$ 5,281,827	\$ 5,748,950	\$ 5,956,814	\$ 6,132,128	\$ 6,654,327
Net Cash Flow	(269,332)	811,141	81,370	817,299	45,527	339,994	467,122	207,864	175,314	522,199	812,270
Less: Cash-Funded Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 3,933,308	\$ 4,744,449	\$ 4,395,802	\$ 5,139,600	\$ 5,107,952	\$ 5,366,912	\$ 5,748,950	\$ 5,956,814	\$ 6,132,128	\$ 6,654,327	\$ 7,466,597
Less: Restricted Funds	(3,227,855)	(3,330,865)	(3,462,674)	(3,616,858)	(3,760,091)	(3,909,054)	(4,063,940)	(4,184,778)	(4,309,240)	(4,437,437)	(4,569,479)
Total Amount Available For Projects	\$ 705,453	\$ 1,413,583	\$ 933,128	\$ 1,522,743	\$ 1,347,861	\$ 1,457,859	\$ 1,685,010	\$ 1,772,036	\$ 1,822,888	\$ 2,216,890	\$ 2,897,118
Amount Paid For Projects	-	(430,017)	(73,500)	(77,175)	(81,034)	(85,085)	-	-	-	-	-
Subtotal	\$ 705,453	\$ 983,566	\$ 859,628	\$ 1,445,568	\$ 1,266,827	\$ 1,372,774	\$ 1,685,010	\$ 1,772,036	\$ 1,822,888	\$ 2,216,890	\$ 2,897,118
Add Back: Restricted Funds	3,227,855	3,330,865	3,462,674	3,616,858	3,760,091	3,909,054	4,063,940	4,184,778	4,309,240	4,437,437	4,569,479
Plus: Interest Earnings	40,680	41,239	43,184	46,924	50,447	51,544	55,154	58,529	60,445	63,932	70,605
Less: Interest Allocated To Cash Flow	(40,680)	(41,239)	(43,184)	(46,924)	(50,447)	(51,544)	(55,154)	(58,529)	(60,445)	(63,932)	(70,605)
Balance At End Of Fiscal Year	\$ 3,227,855	\$ 4,314,432	\$ 4,322,302	\$ 5,062,425	\$ 5,026,918	\$ 5,281,827	\$ 5,748,950	\$ 5,956,814	\$ 6,132,128	\$ 6,654,327	\$ 7,466,597
Restricted Reserves											
Balance At Beginning Of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,490	\$ 340,490	\$ 340,490	\$ 340,490
Additional Funds:	-	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve On New Debt	-	-	-	-	-	-	340,490	-	-	-	-
Other Additional Funds	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,490	\$ 340,490	\$ 340,490	\$ 340,490	\$ 340,490
Plus: Interest Earnings	-	-	-	-	-	-	1,702	3,405	3,405	3,405	3,405
Less: Interest Allocated To Cash Flow	-	-	-	-	-	-	(1,702)	(3,405)	(3,405)	(3,405)	(3,405)
Balance At End Of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,490	\$ 340,490	\$ 340,490	\$ 340,490	\$ 340,490

Senior Lien Borrowing Projections

Schedule 12

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Term (Years)	20	20	20	20	20	20	20	20	20	20	20
Interest Rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Sources of Funds											
Par Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,429,071	\$ -	\$ -	\$ -	\$ -
Uses of Funds											
Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Cost of Issuance							88,581				
Debt Service Reserve							340,490				
	2.00% of Par										
	1 Year(s) of Debt Service										
Total Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,429,071	\$ -	\$ -	\$ -	\$ -
1 Year Interest	-	-	-	-	-	-	199,308	-	-	-	-
Annual Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,490	\$ -	\$ -	\$ -	\$ -
Total Debt Service	-	-	-	-	-	-	6,809,798	-	-	-	-
Cumulative New Annual Senior Lien Debt Service¹	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,308	\$ 340,490	\$ 340,490	\$ 340,490	\$ 340,490

¹ Reflects interest-only payment due in year of issuance.

APPENDIX D: WATER COST OF SERVICE ALLOCATIONS

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 1

Table with columns: Description, Department, TY Expense, Portion Stormwater, FY 2023 Expense (Minus Stormwater), Allocation Basis/Factor, Supply % Allocation, Treatment % Allocation, Transmission/Distribution % Allocation, Meters/Services % Allocation, Fire Protection % Allocation, Conservation % Allocation, Total % Allocation, Supply \$ Allocation, Treatment \$ Allocation, Transmission/Distribution \$ Allocation, Meters/Services \$ Allocation.

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 1

Table with columns: Description, Department, TY Expense, Portion Stormwater, FY 2023 Expense (Minus Stormwater), Allocation (Basis/Factor), Supply (% Allocation), Treatment (% Allocation), Transmission/Distribution (% Allocation), Meters/Services (% Allocation), Fire Protection (% Allocation), Conservation (% Allocation), Total (% Allocation), \$ Allocation, Treatment (\$ Allocation), Transmission/Distribution (\$ Allocation), Meters/Services (\$ Allocation). Rows include various expense categories like Comm. Parts - Telephone, Contracted Services, Software Purchases, etc.

Water Cost Allocation Functions & Flow Data

Schedule 2

Function	<u>Base Capacity - Avg</u>	<u>Extra Capacity - Max</u>	<u>Extra Capacity - Peak</u>	<u>Fire Protection</u>	<u>Customers</u>
	<u>Day</u>	<u>Day</u>	<u>Hour</u>		
Supply	X				
Treatment	X	X			
Transmission/Distribution	X	X	X		
Meters/Services					X
<u>% to Each Component</u>					
Supply	100%				
Treatment	71%	29%			
Transmission/Distribution	55%	23%	22%		
Meters/Services					100%
	AVERAGE DAY¹	MAX MONTH⁽¹⁾	MAX DAY²	PEAK HOUR³	
Representative Water System Demands	43.23	55.11	60.89	77.91	

Summary of Water Units of Service

Schedule 3

2023 Billing Data	Base Units		Max Day Units			Max Hour Units			Customer Units		
	Annual Use 1,000 gallons	Average Rate 1,000 gpd	Peaking Factor %	Total Capacity 1,000 gpd	Extra Capacity 1,000 gpd	Peaking Factor %	Total Capacity 1,000 gpd	Extra Capacity 1,000 gpd	Equivalent Meters & Services	Number of Customers	Number of Bills
<u>Water Units of Service</u>											
Single Family	4,181,296	11,456	138	15,866	4,410	1096	125,547	109,681	40,348	35,503	426,041
Multi-Family	2,725,672	7,468	117	8,752	1,285	393	29,384	20,632	13,790	1,938	23,254
Commercial	3,576,425	9,798	137	13,452	3,654	525	51,458	38,006	23,676	3,974	47,682
Industrial	1,141,369	3,127	120	3,742	615	281	8,800	5,058	1,403	73	873
Landscaping	2,308,563	6,325	168	10,653	4,329	794	50,218	39,565	8,927	2,012	24,138
Total	13,933,325	38,173		52,466	14,293		265,407	212,941	88,143	43,499	521,988

Summary of Water Revenue Requirement Allocations

Schedule 4

Revenue Requirements FY 2025	Total	Single Family	Multi-Family	Commercial	Industrial	Landscaping
Operations and Maintenance	\$ 35,905,437	\$ 12,612,584	\$ 5,754,059	\$ 8,619,825	\$ 2,366,226	\$ 6,552,743
Stormwater	\$ 937,942	\$ 802,655	\$ 43,810	\$ 89,832	\$ 1,645	\$ -
Debt Service	\$ 31,224,783	\$ 10,257,523	\$ 4,959,686	\$ 7,706,986	\$ 2,051,730	\$ 6,248,858
Rate Funded Capital	\$ 4,220,417	\$ 1,348,357	\$ 714,337	\$ 1,056,209	\$ 298,542	\$ 802,972
Total Revenue Requirements	\$ 72,288,579	\$ 25,021,119	\$ 11,471,892	\$ 17,472,853	\$ 4,718,143	\$ 13,604,572
Adjustments						
Less: Other Revenue	\$ (3,754,718)	\$ (1,368,911)	\$ (581,511)	\$ (883,018)	\$ (233,090)	\$ (688,188)
Plus: Billing Unit & Other Adjustments	\$ 2,944,360	\$ 978,622	\$ 479,177	\$ 722,648	\$ 195,470	\$ 568,442
Total Rate Requirement	\$ 71,478,221	\$ 24,630,830	\$ 11,369,558	\$ 17,312,483	\$ 4,680,523	\$ 13,484,826
Current Rate Revenue (FY 2023 Units & 1/1/24 Rates)	\$ 63,819,840	\$ 21,211,907	\$ 10,386,306	\$ 15,663,606	\$ 4,236,877	\$ 12,321,144
Total Annualized Rate Revenue Req. (FY 2025)	\$ 71,478,221	\$ 24,630,830	\$ 11,369,558	\$ 17,312,483	\$ 4,680,523	\$ 13,484,826
Over/(Under) Recovery \$	\$ 7,658,381	\$ 3,418,923	\$ 983,252	\$ 1,648,877	\$ 443,646	\$ 1,163,683
Over/(Under) Recovery %	12.0%	16.1%	9.5%	10.5%	10.5%	9.4%

APPENDIX E: WASTEWATER COST OF SERVICE ALLOCATIONS

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 1

	Department	Test Year COS	Stormwater Allocation	TY COS (Less Stormwater)	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
Operating Expenditures					Customer	100.00%	0.00%	0.00%	100.00%	-	-	-
Salaries	3043 Utility Safety and Training	47,415	0%	47,415	Indirect	7.45%	27.79%	64.75%	100.00%	3,534	13,178	30,702
Fica Taxes	3043 Utility Safety and Training	2,176	0%	2,176	Indirect	7.45%	27.79%	64.75%	100.00%	162	605	1,409
Arizona State Retirement	3043 Utility Safety and Training	3,496	0%	3,496	Indirect	7.45%	27.79%	64.75%	100.00%	261	972	2,264
Employee Health Insurance	3043 Utility Safety and Training	9,888	0%	9,888	Indirect	7.45%	27.79%	64.75%	100.00%	737	2,748	6,403
Mediflex Reimbursed Expense	3043 Utility Safety and Training	322	0%	322	Indirect	7.45%	27.79%	64.75%	100.00%	24	90	209
Defined Contribution- Ret HRA	3043 Utility Safety and Training	1,123	0%	1,123	Indirect	7.45%	27.79%	64.75%	100.00%	84	312	727
Operating + Maint. Supplies	3043 Utility Safety and Training	4,320	0%	4,320	Indirect	7.45%	27.79%	64.75%	100.00%	322	1,201	2,797
Books + Publications	3043 Utility Safety and Training	71	0%	71	Indirect	7.45%	27.79%	64.75%	100.00%	5	20	46
Technology Costs	3043 Utility Safety and Training	1,955	0%	1,955	Indirect	7.45%	27.79%	64.75%	100.00%	146	543	1,266
Vehicle Maintenance Cost	3043 Utility Safety and Training	531	0%	531	Indirect	7.45%	27.79%	64.75%	100.00%	40	147	344
Vehicle Fuel/Oil Costs	3043 Utility Safety and Training	571	0%	571	Indirect	7.45%	27.79%	64.75%	100.00%	43	159	369
Salaries	3044 Environmental - Haz Material	93,109	50%	46,555	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	29,587	16,967
Fica Taxes	3044 Environmental - Haz Material	7,123	50%	3,561	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	2,263	1,298
Arizona State Retirement	3044 Environmental - Haz Material	11,443	50%	5,721	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	3,636	2,085
Employee Health Insurance	3044 Environmental - Haz Material	17,514	50%	8,757	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	5,565	3,192
Mediflex Reimbursed Expense	3044 Environmental - Haz Material	644	50%	322	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	205	117
Chemical Supplies	3044 Environmental - Haz Material	309	50%	154	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	98	56
Hazardous Material Supplies	3044 Environmental - Haz Material	214	50%	107	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	68	39
Minor Equipment	3044 Environmental - Haz Material	214	50%	107	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	68	39
Shop Supplies	3044 Environmental - Haz Material	451	50%	226	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	143	82
Operating + Maint. Supplies	3044 Environmental - Haz Material	28,500	50%	14,250	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	9,056	5,194
Contracted Temporary Labor	3044 Environmental - Haz Material	76,000	50%	38,000	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	24,150	13,850
Testing	3044 Environmental - Haz Material	475	50%	238	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	151	87
Haz Waste Disposal City Bldgs	3044 Environmental - Haz Material	47,500	50%	23,750	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	15,094	8,656
Hazardous Waste Disposal	3044 Environmental - Haz Material	100,940	50%	50,470	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	32,075	18,395
Vehicle Maintenance Cost	3044 Environmental - Haz Material	840	50%	420	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	267	153
Salaries	3118 Street Sweeping Storm Water	2,815	100%	-	Indirect	7.45%	27.79%	64.75%	100.00%	-	-	-
Fica Taxes	3118 Street Sweeping Storm Water	215	100%	-	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	-
Arizona State Retirement	3118 Street Sweeping Storm Water	345	100%	-	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	-
Support Services Charges	3118 Street Sweeping Storm Water	151,240	100%	-	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	-
Motor Vehicles	Vehicle	224,580	0%	224,580	Indirect	7.45%	27.79%	64.75%	100.00%	16,741	62,418	145,422
Kyrene WRF Personnel	3034 Kyrene Water Reclamation Plant	131,152	0%	131,152	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	131,152
Kyrene WRF Supplies and Services	3034 Kyrene Water Reclamation Plant	434,625	0%	434,625	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	434,625
Kyrene WRF Capital Outlay	3034 Kyrene Water Reclamation Plant	72,100	0%	72,100	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	72,100
		-	0%	-	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	-
		-	0%	-	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	-
Subordinate Debt		9,670,430	0%	9,670,430	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	6,145,899	3,524,531
Senior Debt		7,247,918	0%	7,247,918	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	4,606,307	2,641,610
		-	0%	-		0.00%	0.00%	0.00%	0.00%	-	-	-
Projects Funded with Cash		-	0%	-	2025 CIP	0.00%	35.23%	64.77%	100.00%	-	-	-
		-	0%	-		0.00%	0.00%	0.00%	0.00%	-	-	-
Interfund Transfer		(482,568)	0%	(482,568)	Indirect	7.45%	27.79%	64.75%	100.00%	(35,971)	(134,121)	(312,476)
TOTAL EXPENDITURES		38,858,942		\$904,173						1,764,919	16,344,748	19,845,101
% Allocation										4.65%	43.06%	52.29%

Sewer Cost Allocation Functions & Flow Data **Schedule 2**

<u>Function</u>	<u>Volume</u>	<u>COD</u>	<u>TSS</u>	<u>Customer</u>
Customer				X
Collection	X			
Treatment	X	X	X	
<u>% to Each Component</u>				
Customer				100.0%
Collection	100.0%			
Treatment	30.0%	40.0%	30.0%	

Summary of Sewer Units of Service

Schedule 3

Sewer Unit of Service	Annual Use 1,000 gallons	Percentage of Flow Billings	Infiltration & Inflow gallons	Current Return Flow Factor	Updated Return Flow Factor	Contributed Volume 1,000 gallons	Strength (Concentration)		Strength (Loadings)		Customer Units	
							COD (mg/L)	TSS (mg/L)	COD (lbs)	TSS (lbs)	Number of Customers	Number of Bills
Single Family	2,018,051	64.50%	-	70%	80%	2,306,344	720	240	13,857,438	4,619,146	34,710	415,601
Multi-Family	2,082,476	10.86%	-	95%	95%	2,082,476	720	240	12,512,350	4,170,783	1,929	23,146
Commercial Self-Laundry 2100	11,759	0.06%	-	95%	95%	11,759	800	300	78,503	29,439	9	110
Commercial Self-Laundry Guadalupe 2110	-	0.00%	-	95%	95%	-	800	300	-	-	0	-
Commercial Laundry Dry Cleaners 2120	5,328	0.03%	-	95%	95%	5,328	2,300	400	102,264	17,785	7	81
Commercial Restaurants & Bakeries 2500	111,191	0.70%	-	95%	95%	111,191	2,300	400	2,134,136	371,154	177	2,125
Commercial Restaurants & Bakeries Guadalupe 2550	1,283	0.01%	-	95%	95%	1,283	2,300	400	24,618	4,281	3	36
Commercial Food Sales 3500	128,213	0.64%	-	95%	95%	128,213	2,300	400	2,460,851	427,974	101	1,209
Commercial Food Sales Guadalupe 3550	595	0.01%	-	95%	95%	595	2,300	400	11,418	1,986	3	36
Commercial Other 4500	3,015,189	16.94%	-	95%	95%	3,015,189	800	300	20,129,399	7,548,525	3,531	42,366
Commercial Restricted 4510	86	0.00%	-	95%	95%	86	800	300	571	214	1	12
Commercial Other Guadalupe 4550	19,905	0.13%	-	95%	95%	19,905	800	300	132,889	49,833	36	432
Commercial Hospitals 4550	3,901	0.03%	-	95%	95%	3,901	800	300	26,042	9,766	11	137
Industrial	1,628,531	6.08%	-	Varies	Varies	1,628,531	1,035	173	14,065,748	2,344,291	42	504
Total	9,026,507	100.00%	0			9,314,800	NOTE		65,536,227	19,595,178	40,559	485,795

Summary of Sewer Revenue Requirement Allocations

Schedule 4

Revenue Requirements	Total	Single Family	Multi-Family	Commercial Self-Laundry 2100	Commercial Laundry Dry Cleaners 2120	Commercial Restaurants & Bakeries 2500	Commercial Restaurants & Bakeries Guadalupe 2550	Commercial Food Sales 3500	Commercial Food Sales Guadalupe 3550	Commercial Other 4500	Commercial Restricted 4510	Commercial Other Guadalupe 4550	Commercial Hospitals 4550	Commercial Industrial
Operations and Maintenance	\$ 21,036,422	\$ 6,034,994	\$ 4,169,951	\$ 25,359	\$ 18,103	\$ 379,370	\$ 4,418	\$ 432,938	\$ 2,119	\$ 6,554,005	\$ 225	\$ 43,821	\$ 8,778	\$ 3,362,340
Stormwater	\$ 904,173	\$ 774,574	\$ 43,043	\$ 205	\$ 151	\$ 3,952	\$ -	\$ 2,248	\$ -	\$ 78,786	\$ 22	\$ -	\$ 255	\$ 937
Debt Service	\$ 16,918,347	\$ 4,077,852	\$ 3,682,031	\$ 21,642	\$ 12,736	\$ 265,787	\$ 3,066	\$ 306,476	\$ 1,422	\$ 5,549,440	\$ 158	\$ 36,636	\$ 7,179	\$ 2,953,922
Rate Funded Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirements	\$ 38,858,942	\$ 10,887,421	\$ 7,895,025	\$ 47,206	\$ 30,990	\$ 649,109	\$ 7,484	\$ 741,662	\$ 3,541	\$ 12,182,231	\$ 405	\$ 80,457	\$ 16,212	\$ 6,317,200
Adjustments														
Less: Other Revenue	\$ 332,512	\$ (379,392)	\$ 176,387	\$ 1,209	\$ 578	\$ 12,668	\$ 156	\$ 15,374	\$ 26	\$ 312,614	\$ 7	\$ 1,768	\$ 368	\$ 190,748
Plus: Billing Unit & Other Adjustments	\$ 2,484,478	\$ 618,998	\$ 479,748	\$ 3,111	\$ 1,956	\$ 43,151	\$ 549	\$ 47,564	\$ 226	\$ 843,499	\$ 52	\$ 5,472	\$ 1,263	\$ 438,889
Rate Requirement	\$ 41,675,932	\$ 11,127,027	\$ 8,551,160	\$ 51,527	\$ 33,524	\$ 704,928	\$ 8,188	\$ 804,600	\$ 3,793	\$ 13,338,345	\$ 464	\$ 87,696	\$ 17,844	\$ 6,946,837
Rate Revenue (FY 2023* Units & Current Rates)	\$ 35,773,332	\$ 8,912,784	\$ 6,907,759	\$ 44,800	\$ 28,162	\$ 621,319	\$ 7,899	\$ 684,858	\$ 3,258	\$ 12,145,322	\$ 744	\$ 78,789	\$ 18,190	\$ 6,319,450
Total Annualized Rate Revenue Req. (FY 2024)	\$ 41,675,932	\$ 11,127,027	\$ 8,551,160	\$ 51,527	\$ 33,524	\$ 704,928	\$ 8,188	\$ 804,600	\$ 3,793	\$ 13,338,345	\$ 464	\$ 87,696	\$ 17,844	\$ 6,946,837
\$ Adjustment Needed	\$ 5,902,600	\$ 2,214,243	\$ 1,643,401	\$ 6,727	\$ 5,362	\$ 83,609	\$ 289	\$ 119,742	\$ 536	\$ 1,193,022	\$ (280)	\$ 8,908	\$ (346)	\$ 627,387
% Change Needed	16.5%	24.8%	23.8%	15.0%	19.0%	13.5%	3.7%	17.5%	16.4%	9.8%	-37.6%	11.3%	-1.9%	9.9%

APPENDIX F: SOLID WASTE COST OF SERVICE ALLOCATIONS

Schedule 1 Test Year Expenses

Expense Line Item	Unique ID	Code	FY 2025 Budget	FY 2025 Test Year	Execution Adjustment	Expense for COSA
Dept 3711 - SW Special Events - Reimbursed						
Ironman	70923711	PS	\$ 1,000	\$ 1,000	\$ (50)	\$ 950
Dept 3712 - Solid Waste Administration						
Salaries	60103712	PS	\$ 373,258	\$ 373,258	\$ (18,663)	\$ 354,595
Fica Taxes	61203712	PS	\$ 28,554	\$ 28,554	\$ (1,428)	\$ 27,126
Arizona State Retirement	61213712	PS	\$ 45,873	\$ 45,873	\$ (2,294)	\$ 43,579
Employee Health Insurance	61233712	PS	\$ 51,009	\$ 51,009	\$ (2,550)	\$ 48,459
Mediflex Reimbursed Expense	61273712	PS	\$ 2,712	\$ 2,712	\$ (136)	\$ 2,576
Defined Benefit- Ret Health	61283712	PS	\$ 31,068	\$ 31,068	\$ (1,553)	\$ 29,515
Defined Contribution- Ret HRA	61383712	PS	\$ 2,364	\$ 2,364	\$ (118)	\$ 2,246
Pre-medicare HRA Contribution	61423712	PS	\$ 181,806	\$ 181,806	\$ (9,090)	\$ 172,716
General Office Supplies	62013712	OMF	\$ 10,658	\$ 10,658	\$ (533)	\$ 10,125
First Aid Supplies	65133712	OMF	\$ 1,200	\$ 1,200	\$ (60)	\$ 1,140
Miscellaneous Supplies	65993712	OMF	\$ 1,892	\$ 1,892	\$ (95)	\$ 1,797
Legal Fees	66683712	OMF	\$ 1,750	\$ 1,750	\$ (88)	\$ 1,663
Software Purchases	66753712	OMF	\$ 1,800	\$ 1,800	\$ (90)	\$ 1,710
Software Maintenance	66833712	OMF	\$ 208,250	\$ 208,250	\$ (10,413)	\$ 197,838
Cell Phone Charges	67013712	OMF	\$ 9,768	\$ 9,768	\$ (488)	\$ 9,280
Membership + Subs	67163712	OMF	\$ 6,100	\$ 6,100	\$ (305)	\$ 5,795
Advertising	67513712	OMF	\$ 15,247	\$ 15,247	\$ (762)	\$ 14,485
Equipment + Machine Rental	69063712	OMF	\$ 2,000	\$ 2,000	\$ (100)	\$ 1,900
Training + Seminars	74013712	OMF	\$ 8,741	\$ 8,741	\$ (437)	\$ 8,304
Travel Expense	74033712	OMF	\$ 5,000	\$ 5,000	\$ (250)	\$ 4,750
Local Meetings	74043712	OMF	\$ 1,000	\$ 1,000	\$ (50)	\$ 950
Technology Costs	83013712	OMF	\$ 297,855	\$ 297,855	\$ (14,893)	\$ 282,962
Vehicle Maintenance Cost	83033712	CO	\$ 5,013	\$ 5,013	\$ -	\$ 5,013
Worker's Comp Claims	83043712	OMF	\$ 40,554	\$ 40,554	\$ (2,028)	\$ 38,526
Support Services Charges	83093712	OMF	\$ 632,091	\$ 632,091	\$ (31,605)	\$ 600,486
Risk Management Charges	83133712	OMF	\$ 54,096	\$ 54,096	\$ (2,705)	\$ 51,391
Interactivity Charges	83153712	OMF	\$ 1,591,501	\$ 1,591,501	\$ (79,575)	\$ 1,511,926

Schedule 1 Test Year Expenses

Expense Line Item	Unique ID	Code	FY 2025 Budget	FY 2025 Test Year	Execution Adjustment	Expense for COSA
Dept 3713 - Residential			\$ -	\$ -	\$ -	\$ -
Salaries	60103713	PS	\$ 1,345,419	\$ 1,345,419	\$ (67,271)	\$ 1,278,148
Overtime	60123713	PS	\$ 32,832	\$ 32,832	\$ (1,642)	\$ 31,190
Holiday Pay	60153713	PS	\$ 41,915	\$ 41,915	\$ (2,096)	\$ 39,819
Bilingual Pay	60173713	PS	\$ 600	\$ 600	\$ (30)	\$ 570
Fica Taxes	61203713	PS	\$ 108,689	\$ 108,689	\$ (5,434)	\$ 103,255
Arizona State Retirement	61213713	PS	\$ 174,596	\$ 174,596	\$ (8,730)	\$ 165,866
Employee Health Insurance	61233713	PS	\$ 249,311	\$ 249,311	\$ (12,466)	\$ 236,845
Mediflex Reimbursed Expense	61273713	PS	\$ 13,560	\$ 13,560	\$ (678)	\$ 12,882
Defined Contribution- Ret HRA	61383713	PS	\$ 46,504	\$ 46,504	\$ (2,325)	\$ 44,179
Solid Waste Containers	62043713	CO	\$ 525,825	\$ 525,825	\$ -	\$ 525,825
Uniform Allowance	63053713	OMF	\$ 10,193	\$ 10,193	\$ (510)	\$ 9,683
Operating + Maint. Supplies	64203713	OMF	\$ 11,730	\$ 11,730	\$ (587)	\$ 11,144
Recycling Processing	66453713	OMF	\$ 110,000	\$ 110,000	\$ (5,500)	\$ 104,500
Contracted Services	66723713	OMF	\$ 7,808	\$ 7,808	\$ (390)	\$ 7,418
Landfill Usage Charges	66733713	OMV	\$ 1,426,715	\$ 1,426,715	\$ (71,336)	\$ 1,355,379
Cell Phone Charges	67013713	OMF	\$ 2,280	\$ 2,280	\$ (114)	\$ 2,166
Taxes + Licenses	69903713	OMF	\$ 2,520	\$ 2,520	\$ (126)	\$ 2,394
Bad Debt Expense	69923713	OMF	\$ 18,380	\$ 18,380	\$ (919)	\$ 17,461
Technology Costs	83013713	OMF	\$ 96,632	\$ 96,632	\$ (4,832)	\$ 91,800
Vehicle Maintenance Cost	83033713	CO	\$ 2,724,296	\$ 2,724,296	\$ -	\$ 2,724,296
Worker's Comp Claims	83043713	OMV	\$ 1,600	\$ 1,600	\$ (80)	\$ 1,520
Vehicle Fuel/Oil Costs	83063713	OMV	\$ 407,432	\$ 407,432	\$ (20,372)	\$ 387,060
Telephone Costs	83073713	OMF	\$ -	\$ -	\$ -	\$ -
Risk Management Charges	83133713	OMF	\$ 140,314	\$ 140,314	\$ (7,016)	\$ 133,298

Schedule 1 Test Year Expenses

Expense Line Item	Unique ID	Code	FY 2025 Budget	FY 2025 Test Year	Execution Adjustment	Expense for COSA
Dept 3714 - Commercial			\$ -	\$ -	\$ -	\$ -
Salaries	60103714	PS	\$ 899,286	\$ 899,286	\$ (44,964)	\$ 854,322
Overtime	60123714	PS	\$ 21,657	\$ 21,657	\$ (1,083)	\$ 20,574
Holiday Pay	60153714	PS	\$ 32,575	\$ 32,575	\$ (1,629)	\$ 30,946
Bilingual Pay	60173714	PS	\$ 2,700	\$ 2,700	\$ (135)	\$ 2,565
Fica Taxes	61203714	PS	\$ 73,150	\$ 73,150	\$ (3,658)	\$ 69,493
Arizona State Retirement	61213714	PS	\$ 117,507	\$ 117,507	\$ (5,875)	\$ 111,632
Employee Health Insurance	61233714	PS	\$ 160,692	\$ 160,692	\$ (8,035)	\$ 152,657
Mediflex Reimbursed Expense	61273714	PS	\$ 8,814	\$ 8,814	\$ (441)	\$ 8,373
Defined Contribution- Ret HRA	61383714	PS	\$ 7,092	\$ 7,092	\$ (355)	\$ 6,737
Solid Waste Containers	62043714	CO	\$ 160,000	\$ 160,000	\$ -	\$ 160,000
Uniform Allowance	63053714	OMF	\$ 8,460	\$ 8,460	\$ (423)	\$ 8,037
Operating + Maint. Supplies	64203714	OMF	\$ 5,214	\$ 5,214	\$ (261)	\$ 4,953
Landfill Usage Charges	66733714	OMV	\$ 1,206,263	\$ 1,206,263	\$ (60,313)	\$ 1,145,950
Medical-Physical Exams	66903714	PS	\$ 240	\$ 240	\$ (12)	\$ 228
Cell Phone Charges	67013714	OMF	\$ 1,600	\$ 1,600	\$ (80)	\$ 1,520
Taxes + Licenses	69903714	OMF	\$ 1,858	\$ 1,858	\$ (93)	\$ 1,765
Bad Debt Expense	69923714	OMF	\$ 3,214	\$ 3,214	\$ (161)	\$ 3,053
Training + Seminars	74013714	PS	\$ -	\$ -	\$ -	\$ -
Technology Costs	83013714	OMF	\$ 61,167	\$ 61,167	\$ (3,058)	\$ 58,109
Vehicle Maintenance Cost	83033714	CO	\$ 1,037,141	\$ 1,037,141	\$ -	\$ 1,037,141
Worker's Comp Claims	83043714	OMF	\$ 8,708	\$ 8,708	\$ (435)	\$ 8,273
Vehicle Fuel/Oil Costs	83063714	OMV	\$ 341,078	\$ 341,078	\$ (17,054)	\$ 324,024
Risk Management Charges	83133714	OMF	\$ 86,757	\$ 86,757	\$ (4,338)	\$ 82,419
Salaries	60103715	PS	\$ 192,062	\$ 192,062	\$ (9,603)	\$ 182,459
Overtime	60123715	PS	\$ 3,451	\$ 3,451	\$ (173)	\$ 3,278
Holiday Pay	60153715	PS	\$ 4,829	\$ 4,829	\$ (241)	\$ 4,588
Fica Taxes	61203715	PS	\$ 15,325	\$ 15,325	\$ (766)	\$ 14,559
Arizona State Retirement	61213715	PS	\$ 24,620	\$ 24,620	\$ (1,231)	\$ 23,389
Employee Health Insurance	61233715	PS	\$ 42,756	\$ 42,756	\$ (2,138)	\$ 40,618
Mediflex Reimbursed Expense	61273715	PS	\$ 2,034	\$ 2,034	\$ (102)	\$ 1,932
Uniform Allowance	63053715	OMF	\$ 1,512	\$ 1,512	\$ (76)	\$ 1,436
Operating + Maint. Supplies	64203715	OMF	\$ 3,681	\$ 3,681	\$ (184)	\$ 3,497
Landfill Usage Charges	66733715	OMV	\$ 517,233	\$ 517,233	\$ (25,862)	\$ 491,371
Taxes + Licenses	69903715	OMF	\$ 1,517	\$ 1,517	\$ (76)	\$ 1,441
Bad Debt Expense	69923715	OMF	\$ 2,826	\$ 2,826	\$ (141)	\$ 2,685
Technology Costs	83013715	OMF	\$ 13,724	\$ 13,724	\$ (686)	\$ 13,038

Schedule 1 Test Year Expenses

Expense Line Item	Unique ID	Code	FY 2025 Budget	FY 2025 Test Year	Execution Adjustment	Expense for COSA
Vehicle Maintenance Cost	83033715	CO	\$ 212,110	\$ 212,110	\$ -	\$ 212,110
Vehicle Fuel/Oil Costs	83063715	OMV	\$ 52,614	\$ 52,614	\$ (2,631)	\$ 49,983
Risk Management Charges	83133715	OMF	\$ 11,358	\$ 11,358	\$ (568)	\$ 10,790
Salaries	60103716	PS	\$ 529,461	\$ 529,461	\$ (26,473)	\$ 502,988
Overtime	60123716	PS	\$ 5,076	\$ 5,076	\$ (254)	\$ 4,822
Holiday Pay	60153716	PS	\$ 2,252	\$ 2,252	\$ (113)	\$ 2,139
Fica Taxes	61203716	PS	\$ 41,063	\$ 41,063	\$ (2,053)	\$ 39,010
Arizona State Retirement	61213716	PS	\$ 65,969	\$ 65,969	\$ (3,298)	\$ 62,671
Employee Health Insurance	61233716	PS	\$ 94,247	\$ 94,247	\$ (4,712)	\$ 89,535
Mediflex Reimbursed Expense	61273716	PS	\$ 4,746	\$ 4,746	\$ (237)	\$ 4,509
Defined Contribution- Ret HRA	61383716	PS	\$ 21,085	\$ 21,085	\$ (1,054)	\$ 20,031
Uniform Allowance	63053716	OMF	\$ 4,566	\$ 4,566	\$ (228)	\$ 4,338
Chemical Supplies	63103716	OMF	\$ 290	\$ 290	\$ (15)	\$ 276
Paint, Thinner, Etc.	63663716	OMF	\$ 8,323	\$ 8,323	\$ (416)	\$ 7,907
Park Electrical	64023716	OMV	\$ 250	\$ 250	\$ (13)	\$ 238
Electricity- Audit	66043716	OMF	\$ 26,341	\$ 26,341	\$ (1,317)	\$ 25,024
Contracted Services	66723716	OMF	\$ 2,939	\$ 2,939	\$ (147)	\$ 2,792
Cell Phone Charges	67013716	OMF	\$ 840	\$ 840	\$ (42)	\$ 798
Training + Seminars	74013716	OMF	\$ -	\$ -	\$ -	\$ -
Technology Costs	83013716	OMF	\$ 32,583	\$ 32,583	\$ (1,629)	\$ 30,954
Vehicle Maintenance Cost	83033716	CO	\$ 38,594	\$ 38,594	\$ -	\$ 38,594
Worker's Comp Claims	83043716	OMF	\$ 3,858	\$ 3,858	\$ (193)	\$ 3,665
Vehicle Fuel/Oil Costs	83063716	OMV	\$ 17,199	\$ 17,199	\$ (860)	\$ 16,339
Risk Management Charges	83133716	OMF	\$ 7,064	\$ 7,064	\$ (353)	\$ 6,711
Education Supplies	63063717	OMF	\$ 1,000	\$ 1,000	\$ (50)	\$ 950
Fire Dispatch - Exclusion	67153717	OMF	\$ -	\$ -	\$ -	\$ -
Technology Costs	83013717	OMF	\$ 9,136	\$ 9,136	\$ (457)	\$ 8,679
Risk Management Charges	83133717	OMF	\$ 336	\$ 336	\$ (17)	\$ 319
Salaries	60103718	PS	\$ 934,733	\$ 934,733	\$ (46,737)	\$ 887,996
Wages	60113718	PS	\$ 1,528	\$ 1,528	\$ (76)	\$ 1,452
Overtime	60123718	PS	\$ 20,107	\$ 20,107	\$ (1,005)	\$ 19,102
Holiday Pay	60153718	PS	\$ 1,756	\$ 1,756	\$ (88)	\$ 1,668
Bilingual Pay	60173718	PS	\$ 1,200	\$ 1,200	\$ (60)	\$ 1,140
Fica Taxes	61203718	PS	\$ 73,387	\$ 73,387	\$ (3,669)	\$ 69,718
Arizona State Retirement	61213718	PS	\$ 117,708	\$ 117,708	\$ (5,885)	\$ 111,823
Employee Health Insurance	61233718	PS	\$ 158,641	\$ 158,641	\$ (7,932)	\$ 150,709
Mediflex Reimbursed Expense	61273718	PS	\$ 9,492	\$ 9,492	\$ (475)	\$ 9,017

Schedule 1 Test Year Expenses

Expense Line Item	Unique ID	Code	FY 2025 Budget	FY 2025 Test Year	Execution Adjustment	Expense for COSA
Defined Contribution- Ret HRA	61383718	PS	\$ 21,479	\$ 21,479	\$ (1,074)	\$ 20,405
Uniform Allowance	63053718	OMF	\$ 2,500	\$ 2,500	\$ (125)	\$ 2,375
Operating + Maint. Supplies	64203718	OMF	\$ 9,100	\$ 9,100	\$ (455)	\$ 8,645
Testing	66593718	OMF	\$ -	\$ -	\$ -	\$ -
Contracted Services	66723718	OMF	\$ 17,300	\$ 17,300	\$ (865)	\$ 16,435
Landfill Usage Charges	66733718	OMV	\$ 325,729	\$ 325,729	\$ (16,286)	\$ 309,443
Taxes + Licenses	69903718	OMF	\$ 900	\$ 900	\$ (45)	\$ 855
Technology Costs	83013718	OMF	\$ 75,478	\$ 75,478	\$ (3,774)	\$ 71,704
Vehicle Maintenance Cost	83033718	CO	\$ 317,421	\$ 317,421	\$ -	\$ 317,421
Vehicle Fuel/Oil Costs	83063718	OMV	\$ 125,380	\$ 125,380	\$ (6,269)	\$ 119,111
Support Services Charges	83093718	OMF	\$ 103,773	\$ 103,773	\$ (5,189)	\$ 98,584
Risk Management Charges	83133718	OMF	\$ 50,839	\$ 50,839	\$ (2,542)	\$ 48,297
Mediflex Reimbursed Expense	61273719	PS	\$ -	\$ -	\$ -	\$ -
Vehicle Maintenance Cost	83033719	CO	\$ 61,477	\$ 61,477	\$ (61,477)	\$ -
Vehicle Fuel/Oil Costs	83063719	OMV	\$ 16,587	\$ 16,587	\$ (16,587)	\$ -
Risk Management Charges	83133719	OMF	\$ 1,567	\$ 1,567	\$ (1,567)	\$ -
Salaries	60103723	PS	\$ 426,018	\$ 426,018	\$ (426,018)	\$ -
Overtime	60123723	PS	\$ 6,301	\$ 6,301	\$ (6,301)	\$ -
Fica Taxes	61203723	PS	\$ 33,073	\$ 33,073	\$ (33,073)	\$ -
Arizona State Retirement	61213723	PS	\$ 53,130	\$ 53,130	\$ (53,130)	\$ -
Employee Health Insurance	61233723	PS	\$ 94,233	\$ 94,233	\$ (94,233)	\$ -
Mediflex Reimbursed Expense	61273723	PS	\$ 4,068	\$ 4,068	\$ (4,068)	\$ -
Defined Contribution- Ret HRA	61383723	PS	\$ 4,728	\$ 4,728	\$ (4,728)	\$ -
Uniform Allowance	63053723	OMF	\$ 1,600	\$ 1,600	\$ (1,600)	\$ -
Operating + Maint. Supplies	64203723	OMF	\$ 34,114	\$ 34,114	\$ (34,114)	\$ -
Environmental Permits	66063723	OMF	\$ -	\$ -	\$ -	\$ -
Abatement	66373723	OMF	\$ 80,000	\$ 80,000	\$ (80,000)	\$ -
Contracted Temporary Labor	66383723	OMF	\$ 109,620	\$ 109,620	\$ (109,620)	\$ -
Contracted Services	66723723	OMF	\$ 301,678	\$ 301,678	\$ (301,678)	\$ -
Landfill Usage Charges	66733723	OMV	\$ 10,000	\$ 10,000	\$ (10,000)	\$ -
Equipment + Machine Rental	69063723	OMF	\$ 40,300	\$ 40,300	\$ (40,300)	\$ -
Technology Costs	83013723	OMF	\$ 38,876	\$ 38,876	\$ (38,876)	\$ -
Vehicle Maintenance Cost	83033723	CO	\$ 84,282	\$ 84,282	\$ (84,282)	\$ -
Worker's Comp Claims	83043723	PS	\$ 542	\$ 542	\$ (542)	\$ -
Vehicle Fuel/Oil Costs	83063723	OMV	\$ 31,653	\$ 31,653	\$ (31,653)	\$ -
Risk Management Charges	83133723	OMF	\$ 11,165	\$ 11,165	\$ (11,165)	\$ -
Salaries	60103724	PS	\$ -	\$ -	\$ -	\$ -

Schedule 1 Test Year Expenses

Expense Line Item	Unique ID	Code	FY 2025 Budget	FY 2025 Test Year	Execution Adjustment	Expense for COSA
Fica Taxes	61203724	PS	\$ -	\$ -	\$ -	\$ -
Vehicles		CO	\$ 2,666,100	\$ 2,666,100	\$ -	\$ 2,666,100
			\$ 23,854,917	\$ 23,854,917	\$ (2,181,182)	\$ 21,673,735
Transfers (Out)						
Cash-Funded Capital						
Total Cash Funded Capital			\$ 430,017	\$ 430,017		\$ 430,017
Change of Fund Balance			\$ 430,017	\$ 430,017	\$ -	\$ 430,017
Change of Fund Balance		FUND	\$ 598,662	\$ 598,662	\$ (598,662)	\$ -
			\$ 598,662	\$ 598,662	\$ (598,662)	\$ -
Total Test Year Expenses			\$ 24,883,596	\$ 24,883,596	\$ (2,779,844)	\$ 22,103,752

Schedule 2 Allocation Factors

Expense Allocation Factors:

	Factors	
	Collection	Disposal
Collection Only	100.0%	0.0%
Disposal Only	0.0%	100.0%
N/A Only	0.0%	0.0%
Staff Override		
FTE	0.0%	0.0%
50/50 (C&D)	50.0%	50.0%
70/30 (C&D)	70.0%	30.0%
20/80 (C&D)	20.0%	80.0%
60/40 (C&D)	60.0%	40.0%
Weighted Expense	57.4%	42.6%
95/5 (C&D)	95.0%	5.0%

Collection Allocation Factors:

	Factors						
	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Inert
Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Residential Recycling Direct	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Commercial Recycling Direct	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Green Organics Direct	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Inert Direct	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	0.0%
Indirect	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	0.0%
95/5 (Green)	95.0%	0.0%	0.0%	0.0%	0.0%	5.0%	0.0%
Vehicles	53.7%	19.3%	19.1%	3.8%	0.2%	3.9%	0.0%
Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	0.0%
50/50 Refuse/Recycling	50.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%
Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	0.0%
Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%
5-Year CIP							
Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	0.0%
Weighted Revenues	108.8%	40.3%	30.4%	7.1%	16.6%	-103.1%	0.0%

Disposal Allocation Factors:

	Factors						
	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Inert
Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Residential Recycling Direct	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Commercial Recycling Direct	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Green Organics Direct	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Inert Direct	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Tonnage	39.2%	33.6%	7.0%	2.5%	9.1%	3.1%	5.5%
Diversion	0.0%	0.0%	0.0%	0.0%	0.0%	90.0%	10.0%
50/50 (C/RC)							
90/10 (D/RC)							
80/20 (D/RC)							
20/80 (RC/RO)							
40/60 (C/AS)							
80/10/10 (C/D/RC)							
90/0/10 (C/D/RC)							
Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%
50/50 Refuse/Recycling	50.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%
Recycle Processing	0.0%	0.0%	84.4%	15.6%	0.0%	0.0%	0.0%
Res Tipping (Cost Basis)	61.8%	0.0%	38.2%	0.0%	0.0%	0.0%	0.0%
Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%
Diversion CIP	0.0%	0.0%	0.0%	0.0%	0.0%	85.0%	15.0%
Weighted Revenues	108.8%	40.3%	30.4%	7.1%	16.6%	-103.1%	0.0%
Recycle (95/5)	0.0%	0.0%	95.0%	5.0%	0.0%	0.0%	0.0%
Vehicles	76.3%	22.6%	0.3%	0.6%	0.2%	0.0%	0.0%

Schedule 3 Expense Allocation To Service Types

Expense Line Item	Acct #	Code	FY 2025 Expense for	Allocation Factor	Alloc % Collection	Alloc % Disposal	FY 2025 Collection	FY 2025 Disposal
Dept 3711 - SW Special Events - Reimbursed								
Ironman	70923711	PS	\$ 950	Weighted Expense	57.4%	42.6%	\$ 545	\$ 405
Dept 3712 - Solid Waste Administration								
Salaries	60103712	PS	\$ 354,595	Weighted Expense	57.4%	42.6%	\$ 203,377	\$ 151,218
Fica Taxes	61203712	PS	\$ 27,126	Weighted Expense	57.4%	42.6%	\$ 15,558	\$ 11,568
Arizona State Retirement	61213712	PS	\$ 43,579	Weighted Expense	57.4%	42.6%	\$ 24,995	\$ 18,585
Employee Health Insurance	61233712	PS	\$ 48,459	Weighted Expense	57.4%	42.6%	\$ 27,793	\$ 20,665
Mediflex Reimbursed Expense	61273712	PS	\$ 2,576	Weighted Expense	57.4%	42.6%	\$ 1,478	\$ 1,099
Defined Benefit- Ret Health	61283712	PS	\$ 29,515	Weighted Expense	57.4%	42.6%	\$ 16,928	\$ 12,587
Defined Contribution- Ret HRA	61383712	PS	\$ 2,246	Weighted Expense	57.4%	42.6%	\$ 1,288	\$ 958
Pre-medicare HRA Contribution	61423712	PS	\$ 172,716	Weighted Expense	57.4%	42.6%	\$ 99,060	\$ 73,655
General Office Supplies	62013712	OMF	\$ 10,125	Weighted Expense	57.4%	42.6%	\$ 5,807	\$ 4,318
First Aid Supplies	65133712	OMF	\$ 1,140	Weighted Expense	57.4%	42.6%	\$ 654	\$ 486
Miscellaneous Supplies	65993712	OMF	\$ 1,797	Weighted Expense	57.4%	42.6%	\$ 1,031	\$ 767
Legal Fees	66683712	OMF	\$ 1,663	Weighted Expense	57.4%	42.6%	\$ 954	\$ 709
Software Purchases	66753712	OMF	\$ 1,710	Weighted Expense	57.4%	42.6%	\$ 981	\$ 729
Software Maintenance	66833712	OMF	\$ 197,838	Weighted Expense	57.4%	42.6%	\$ 113,469	\$ 84,369
Cell Phone Charges	67013712	OMF	\$ 9,280	Weighted Expense	57.4%	42.6%	\$ 5,322	\$ 3,957
Membership + Subs	67163712	OMF	\$ 5,795	Weighted Expense	57.4%	42.6%	\$ 3,324	\$ 2,471
Advertising	67513712	OMF	\$ 14,485	Weighted Expense	57.4%	42.6%	\$ 8,308	\$ 6,177
Equipment + Machine Rental	69063712	OMF	\$ 1,900	Weighted Expense	57.4%	42.6%	\$ 1,090	\$ 810
Training + Seminars	74013712	OMF	\$ 8,304	Weighted Expense	57.4%	42.6%	\$ 4,763	\$ 3,541
Travel Expense	74033712	OMF	\$ 4,750	Weighted Expense	57.4%	42.6%	\$ 2,724	\$ 2,026
Local Meetings	74043712	OMF	\$ 950	Weighted Expense	57.4%	42.6%	\$ 545	\$ 405
Technology Costs	83013712	OMF	\$ 282,962	Weighted Expense	57.4%	42.6%	\$ 162,292	\$ 120,670
Vehicle Maintenance Cost	83033712	CO	\$ 5,013	Weighted Expense	57.4%	42.6%	\$ 2,875	\$ 2,138
Worker's Comp Claims	83043712	OMF	\$ 38,526	Weighted Expense	57.4%	42.6%	\$ 22,097	\$ 16,430
Support Services Charges	83093712	OMF	\$ 600,486	Weighted Expense	57.4%	42.6%	\$ 344,407	\$ 256,080
Risk Management Charges	83133712	OMF	\$ 51,391	Weighted Expense	57.4%	42.6%	\$ 29,475	\$ 21,916
Interactivity Charges	83153712	OMF	\$ 1,511,926	Weighted Expense	57.4%	42.6%	\$ 867,159	\$ 644,767

Schedule 3 Expense Allocation To Service Types

Expense Line Item	Acct #	Code	FY 2025 Expense for	Allocation Factor	Alloc % Collection	Alloc % Disposal	FY 2025 Collection	FY 2025 Disposal
Dept 3713 - Residential								
Salaries	60103713	PS	\$ 1,278,148	70/30 (C&D)	70.0%	30.0%	\$ 894,704	\$ 383,444
Overtime	60123713	PS	\$ 31,190	70/30 (C&D)	70.0%	30.0%	\$ 21,833	\$ 9,357
Holiday Pay	60153713	PS	\$ 39,819	70/30 (C&D)	70.0%	30.0%	\$ 27,873	\$ 11,946
Bilingual Pay	60173713	PS	\$ 570	70/30 (C&D)	70.0%	30.0%	\$ 399	\$ 171
Fica Taxes	61203713	PS	\$ 103,255	70/30 (C&D)	70.0%	30.0%	\$ 72,278	\$ 30,976
Arizona State Retirement	61213713	PS	\$ 165,866	70/30 (C&D)	70.0%	30.0%	\$ 116,106	\$ 49,760
Employee Health Insurance	61233713	PS	\$ 236,845	70/30 (C&D)	70.0%	30.0%	\$ 165,792	\$ 71,054
Mediflex Reimbursed Expense	61273713	PS	\$ 12,882	70/30 (C&D)	70.0%	30.0%	\$ 9,017	\$ 3,865
Defined Contribution- Ret HRA	61383713	PS	\$ 44,179	70/30 (C&D)	70.0%	30.0%	\$ 30,925	\$ 13,254
Solid Waste Containers	62043713	CO	\$ 525,825	Collection Only	100.0%	0.0%	\$ 525,825	\$ -
Uniform Allowance	63053713	OMF	\$ 9,683	70/30 (C&D)	70.0%	30.0%	\$ 6,778	\$ 2,905
Operating + Maint. Supplies	64203713	OMF	\$ 11,144	70/30 (C&D)	70.0%	30.0%	\$ 7,800	\$ 3,343
Recycling Processing	66453713	OMF	\$ 104,500	Disposal Only	0.0%	100.0%	\$ -	\$ 104,500
Contracted Services	66723713	OMF	\$ 7,418	70/30 (C&D)	70.0%	30.0%	\$ 5,192	\$ 2,225
Landfill Usage Charges	66733713	OMV	\$ 1,355,379	Disposal Only	0.0%	100.0%	\$ -	\$ 1,355,379
Cell Phone Charges	67013713	OMF	\$ 2,166	70/30 (C&D)	70.0%	30.0%	\$ 1,516	\$ 650
Taxes + Licenses	69903713	OMF	\$ 2,394	70/30 (C&D)	70.0%	30.0%	\$ 1,676	\$ 718
Bad Debt Expense	69923713	OMF	\$ 17,461	70/30 (C&D)	70.0%	30.0%	\$ 12,223	\$ 5,238
Technology Costs	83013713	OMF	\$ 91,800	70/30 (C&D)	70.0%	30.0%	\$ 64,260	\$ 27,540
Vehicle Maintenance Cost	83033713	CO	\$ 2,724,296	70/30 (C&D)	70.0%	30.0%	\$ 1,907,007	\$ 817,289
Worker's Comp Claims	83043713	OMV	\$ 1,520	70/30 (C&D)	70.0%	30.0%	\$ 1,064	\$ 456
Vehicle Fuel/Oil Costs	83063713	OMV	\$ 387,060	70/30 (C&D)	70.0%	30.0%	\$ 270,942	\$ 116,118
Telephone Costs	83073713	OMF	\$ -	70/30 (C&D)	70.0%	30.0%	\$ -	\$ -
Risk Management Charges	83133713	OMF	\$ 133,298	70/30 (C&D)	70.0%	30.0%	\$ 93,309	\$ 39,989

Schedule 3 Expense Allocation To Service Types

Expense Line Item	Acct #	Code	FY 2025 Expense for	Allocation Factor	Alloc % Collection	Alloc % Disposal	FY 2025 Collection	FY 2025 Disposal
Dept 3714 - Commercial								
Salaries	60103714	PS	\$ 854,322	70/30 (C&D)	70.0%	30.0%	\$ 598,025	\$ 256,297
Overtime	60123714	PS	\$ 20,574	70/30 (C&D)	70.0%	30.0%	\$ 14,402	\$ 6,172
Holiday Pay	60153714	PS	\$ 30,946	70/30 (C&D)	70.0%	30.0%	\$ 21,662	\$ 9,284
Bilingual Pay	60173714	PS	\$ 2,565	70/30 (C&D)	70.0%	30.0%	\$ 1,796	\$ 770
Fica Taxes	61203714	PS	\$ 69,493	70/30 (C&D)	70.0%	30.0%	\$ 48,645	\$ 20,848
Arizona State Retirement	61213714	PS	\$ 111,632	70/30 (C&D)	70.0%	30.0%	\$ 78,142	\$ 33,489
Employee Health Insurance	61233714	PS	\$ 152,657	70/30 (C&D)	70.0%	30.0%	\$ 106,860	\$ 45,797
Mediflex Reimbursed Expense	61273714	PS	\$ 8,373	70/30 (C&D)	70.0%	30.0%	\$ 5,861	\$ 2,512
Defined Contribution- Ret HRA	61383714	PS	\$ 6,737	70/30 (C&D)	70.0%	30.0%	\$ 4,716	\$ 2,021
Solid Waste Containers	62043714	CO	\$ 160,000	Collection Only	100.0%	0.0%	\$ 160,000	\$ -
Uniform Allowance	63053714	OMF	\$ 8,037	70/30 (C&D)	70.0%	30.0%	\$ 5,626	\$ 2,411
Operating + Maint. Supplies	64203714	OMF	\$ 4,953	70/30 (C&D)	70.0%	30.0%	\$ 3,467	\$ 1,486
Landfill Usage Charges	66733714	OMV	\$ 1,145,950	Disposal Only	0.0%	100.0%	\$ -	\$ 1,145,950
Medical-Physical Exams	66903714	PS	\$ 228	70/30 (C&D)	70.0%	30.0%	\$ 160	\$ 68
Cell Phone Charges	67013714	OMF	\$ 1,520	70/30 (C&D)	70.0%	30.0%	\$ 1,064	\$ 456
Taxes + Licenses	69903714	OMF	\$ 1,765	70/30 (C&D)	70.0%	30.0%	\$ 1,236	\$ 530
Bad Debt Expense	69923714	OMF	\$ 3,053	70/30 (C&D)	70.0%	30.0%	\$ 2,137	\$ 916
Training + Seminars	74013714	PS	\$ -	70/30 (C&D)	70.0%	30.0%	\$ -	\$ -
Technology Costs	83013714	OMF	\$ 58,109	70/30 (C&D)	70.0%	30.0%	\$ 40,676	\$ 17,433
Vehicle Maintenance Cost	83033714	CO	\$ 1,037,141	70/30 (C&D)	70.0%	30.0%	\$ 725,999	\$ 311,142
Worker's Comp Claims	83043714	OMF	\$ 8,273	70/30 (C&D)	70.0%	30.0%	\$ 5,791	\$ 2,482
Vehicle Fuel/Oil Costs	83063714	OMV	\$ 324,024	70/30 (C&D)	70.0%	30.0%	\$ 226,817	\$ 97,207
Risk Management Charges	83133714	OMF	\$ 82,419	70/30 (C&D)	70.0%	30.0%	\$ 57,693	\$ 24,726

Schedule 3 Expense Allocation To Service Types

Expense Line Item	Acct #	Code	FY 2025 Expense for	Allocation Factor	Alloc % Collection	Alloc % Disposal	FY 2025 Collection	FY 2025 Disposal
Dept 3715 - Roll-Off Tilt Frame								
Salaries	60103715	PS	\$ 182,459	70/30 (C&D)	70.0%	30.0%	\$ 127,721	\$ 54,738
Overtime	60123715	PS	\$ 3,278	70/30 (C&D)	70.0%	30.0%	\$ 2,295	\$ 984
Holiday Pay	60153715	PS	\$ 4,588	70/30 (C&D)	70.0%	30.0%	\$ 3,211	\$ 1,376
Fica Taxes	61203715	PS	\$ 14,559	70/30 (C&D)	70.0%	30.0%	\$ 10,191	\$ 4,368
Arizona State Retirement	61213715	PS	\$ 23,389	70/30 (C&D)	70.0%	30.0%	\$ 16,372	\$ 7,017
Employee Health Insurance	61233715	PS	\$ 40,618	70/30 (C&D)	70.0%	30.0%	\$ 28,433	\$ 12,185
Mediflex Reimbursed Expense	61273715	PS	\$ 1,932	70/30 (C&D)	70.0%	30.0%	\$ 1,353	\$ 580
Uniform Allowance	63053715	OMF	\$ 1,436	70/30 (C&D)	70.0%	30.0%	\$ 1,005	\$ 431
Operating + Maint. Supplies	64203715	OMF	\$ 3,497	70/30 (C&D)	70.0%	30.0%	\$ 2,448	\$ 1,049
Landfill Usage Charges	66733715	OMV	\$ 491,371	Disposal Only	0.0%	100.0%	\$ -	\$ 491,371
Taxes + Licenses	69903715	OMF	\$ 1,441	70/30 (C&D)	70.0%	30.0%	\$ 1,009	\$ 432
Bad Debt Expense	69923715	OMF	\$ 2,685	70/30 (C&D)	70.0%	30.0%	\$ 1,879	\$ 805
Technology Costs	83013715	OMF	\$ 13,038	70/30 (C&D)	70.0%	30.0%	\$ 9,126	\$ 3,911
Vehicle Maintenance Cost	83033715	CO	\$ 212,110	70/30 (C&D)	70.0%	30.0%	\$ 148,477	\$ 63,633
Vehicle Fuel/Oil Costs	83063715	OMV	\$ 49,983	70/30 (C&D)	70.0%	30.0%	\$ 34,988	\$ 14,995
Risk Management Charges	83133715	OMF	\$ 10,790	70/30 (C&D)	70.0%	30.0%	\$ 7,553	\$ 3,237
Dept 3716 - Support Services								
Salaries	60103716	PS	\$ 502,988	95/5 (C&D)	95.0%	5.0%	\$ 477,839	\$ 25,149
Overtime	60123716	PS	\$ 4,822	95/5 (C&D)	95.0%	5.0%	\$ 4,581	\$ 241
Holiday Pay	60153716	PS	\$ 2,139	95/5 (C&D)	95.0%	5.0%	\$ 2,032	\$ 107
Fica Taxes	61203716	PS	\$ 39,010	95/5 (C&D)	95.0%	5.0%	\$ 37,059	\$ 1,950
Arizona State Retirement	61213716	PS	\$ 62,671	95/5 (C&D)	95.0%	5.0%	\$ 59,537	\$ 3,134
Employee Health Insurance	61233716	PS	\$ 89,535	95/5 (C&D)	95.0%	5.0%	\$ 85,058	\$ 4,477
Mediflex Reimbursed Expense	61273716	PS	\$ 4,509	95/5 (C&D)	95.0%	5.0%	\$ 4,283	\$ 225
Defined Contribution- Ret HRA	61383716	PS	\$ 20,031	95/5 (C&D)	95.0%	5.0%	\$ 19,029	\$ 1,002
Uniform Allowance	63053716	OMF	\$ 4,338	95/5 (C&D)	95.0%	5.0%	\$ 4,121	\$ 217
Chemical Supplies	63103716	OMF	\$ 276	Collection Only	100.0%	0.0%	\$ 276	\$ -
Paint, Thinner, Etc.	63663716	OMF	\$ 7,907	Collection Only	100.0%	0.0%	\$ 7,907	\$ -
Park Electrical	64023716	OMV	\$ 238	95/5 (C&D)	95.0%	5.0%	\$ 226	\$ 12
Electricity- Audit	66043716	OMF	\$ 25,024	95/5 (C&D)	95.0%	5.0%	\$ 23,773	\$ 1,251
Contracted Services	66723716	OMF	\$ 2,792	95/5 (C&D)	95.0%	5.0%	\$ 2,652	\$ 140
Cell Phone Charges	67013716	OMF	\$ 798	95/5 (C&D)	95.0%	5.0%	\$ 758	\$ 40
Training + Seminars	74013716	OMF	\$ -	95/5 (C&D)	95.0%	5.0%	\$ -	\$ -
Technology Costs	83013716	OMF	\$ 30,954	95/5 (C&D)	95.0%	5.0%	\$ 29,406	\$ 1,548
Vehicle Maintenance Cost	83033716	CO	\$ 38,594	95/5 (C&D)	95.0%	5.0%	\$ 36,664	\$ 1,930
Worker's Comp Claims	83043716	OMF	\$ 3,665	95/5 (C&D)	95.0%	5.0%	\$ 3,482	\$ 183
Vehicle Fuel/Oil Costs	83063716	OMV	\$ 16,339	95/5 (C&D)	95.0%	5.0%	\$ 15,522	\$ 817
Risk Management Charges	83133716	OMF	\$ 6,711	95/5 (C&D)	95.0%	5.0%	\$ 6,375	\$ 336

Schedule 3 Expense Allocation To Service Types

Expense Line Item	Acct #	Code	FY 2025 Expense for	Allocation Factor	Alloc % Collection	Alloc % Disposal	FY 2025 Collection	FY 2025 Disposal
Dept 3717 - Education + Community Outreach								
Education Supplies	63063717	OMF	\$ 950	Disposal Only	0.0%	100.0%	\$ -	\$ 950
Technology Costs	83013717	OMF	\$ 8,679	Disposal Only	0.0%	100.0%	\$ -	\$ 8,679
Risk Management Charges	83133717	OMF	\$ 319	Disposal Only	0.0%	100.0%	\$ -	\$ 319
Dept 3718 - Uncontained Refuse								
			\$ -				\$ -	\$ -
Salaries	60103718	PS	\$ 887,996	70/30 (C&D)	70.0%	30.0%	\$ 621,597	\$ 266,399
Wages	60113718	PS	\$ 1,452	70/30 (C&D)	70.0%	30.0%	\$ 1,016	\$ 435
Overtime	60123718	PS	\$ 19,102	70/30 (C&D)	70.0%	30.0%	\$ 13,371	\$ 5,730
Holiday Pay	60153718	PS	\$ 1,668	70/30 (C&D)	70.0%	30.0%	\$ 1,168	\$ 500
Bilingual Pay	60173718	PS	\$ 1,140	70/30 (C&D)	70.0%	30.0%	\$ 798	\$ 342
Fica Taxes	61203718	PS	\$ 69,718	70/30 (C&D)	70.0%	30.0%	\$ 48,802	\$ 20,915
Arizona State Retirement	61213718	PS	\$ 111,823	70/30 (C&D)	70.0%	30.0%	\$ 78,276	\$ 33,547
Employee Health Insurance	61233718	PS	\$ 150,709	70/30 (C&D)	70.0%	30.0%	\$ 105,496	\$ 45,213
Mediflex Reimbursed Expense	61273718	PS	\$ 9,017	70/30 (C&D)	70.0%	30.0%	\$ 6,312	\$ 2,705
Defined Contribution- Ret HRA	61383718	PS	\$ 20,405	70/30 (C&D)	70.0%	30.0%	\$ 14,284	\$ 6,122
Uniform Allowance	63053718	OMF	\$ 2,375	70/30 (C&D)	70.0%	30.0%	\$ 1,663	\$ 713
Operating + Maint. Supplies	64203718	OMF	\$ 8,645	70/30 (C&D)	70.0%	30.0%	\$ 6,052	\$ 2,594
Contracted Services	66723718	OMF	\$ 16,435	70/30 (C&D)	70.0%	30.0%	\$ 11,505	\$ 4,931
Landfill Usage Charges	66733718	OMV	\$ 309,443	Disposal Only	0.0%	100.0%	\$ -	\$ 309,443
Taxes + Licenses	69903718	OMF	\$ 855	70/30 (C&D)	70.0%	30.0%	\$ 599	\$ 257
Technology Costs	83013718	OMF	\$ 71,704	70/30 (C&D)	70.0%	30.0%	\$ 50,193	\$ 21,511
Vehicle Maintenance Cost	83033718	CO	\$ 317,421	70/30 (C&D)	70.0%	30.0%	\$ 222,195	\$ 95,226
Vehicle Fuel/Oil Costs	83063718	OMV	\$ 119,111	70/30 (C&D)	70.0%	30.0%	\$ 83,378	\$ 35,733
Support Services Charges	83093718	OMF	\$ 98,584	70/30 (C&D)	70.0%	30.0%	\$ 69,009	\$ 29,575
Risk Management Charges	83133718	OMF	\$ 48,297	70/30 (C&D)	70.0%	30.0%	\$ 33,808	\$ 14,489
Dept 3723 Alley Maintenance Program								
Environmental Permits	66063723	OMF		70/30 (C&D)	70.0%	30.0%	\$ -	\$ -
3724 Inspectors								
Vehicles		CO	\$ 2,666,100		67.8%	32.2%	\$ 1,806,770	\$ 859,330
Total			\$ 21,673,735				\$ 12,708,527	\$ 8,965,208
Transfers (Out)								
Cash-Funded Capital								
Total Cash Funded Capital			\$ 430,017	Weighted Expense	57.4%	42.6%	\$ 246,635	\$ 183,382
			\$ 430,017				\$ 246,635	\$ 183,382
Total Test Year Expenses			\$ 22,103,752				\$ 12,955,162	\$ 9,148,590
Allocation %							58.6%	41.4%

Schedule 4 Collection Allocation

Expense Line Item	Code	FY 2025 Collection Expenses	Allocation Factor	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	
Dept 3711 - SW Special Events - Reimbursed																
Ironman	PS	\$ 545	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 256	\$ 116	\$ 111	\$ 25	\$ 21	\$ 16	
Dept 3712 - Solid Waste Administration																
Salaries	PS	\$ 203,377	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 95,634	\$ 43,239	\$ 41,362	\$ 9,224	\$ 7,860	\$ 6,057	
Fica Taxes	PS	\$ 15,558	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 7,316	\$ 3,308	\$ 3,164	\$ 706	\$ 601	\$ 463	
Arizona State Retirement	PS	\$ 24,995	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 11,753	\$ 5,314	\$ 5,083	\$ 1,134	\$ 986	\$ 744	
Employee Health Insurance	PS	\$ 27,793	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 13,069	\$ 5,909	\$ 5,653	\$ 1,261	\$ 1,074	\$ 828	
Mediflex Reimbursed Expense	PS	\$ 1,478	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 695	\$ 314	\$ 301	\$ 67	\$ 57	\$ 44	
Defined Benefit- Ret Health	PS	\$ 16,928	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 7,960	\$ 3,599	\$ 3,443	\$ 768	\$ 654	\$ 504	
Defined Contribution- Ret HRA	PS	\$ 1,288	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 606	\$ 274	\$ 262	\$ 58	\$ 50	\$ 38	
Pre-medicare HRA Contribution	PS	\$ 99,060	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 46,581	\$ 21,061	\$ 20,147	\$ 4,493	\$ 3,829	\$ 2,950	
General Office Supplies	OMF	\$ 5,807	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 2,731	\$ 1,235	\$ 1,181	\$ 263	\$ 224	\$ 173	
First Aid Supplies	OMF	\$ 654	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 307	\$ 139	\$ 133	\$ 30	\$ 25	\$ 19	
Miscellaneous Supplies	OMF	\$ 1,031	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 485	\$ 219	\$ 210	\$ 47	\$ 40	\$ 31	
Legal Fees	OMF	\$ 954	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 448	\$ 203	\$ 194	\$ 43	\$ 37	\$ 28	
Software Purchases	OMF	\$ 981	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 461	\$ 209	\$ 199	\$ 44	\$ 38	\$ 29	
Software Maintenance	OMF	\$ 113,469	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 53,357	\$ 24,124	\$ 23,077	\$ 5,146	\$ 4,385	\$ 3,379	
Cell Phone Charges	OMF	\$ 5,322	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 2,503	\$ 1,132	\$ 1,082	\$ 241	\$ 206	\$ 159	
Membership + Subs	OMF	\$ 3,324	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 1,563	\$ 707	\$ 676	\$ 151	\$ 128	\$ 99	
Advertising	OMF	\$ 8,308	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 3,907	\$ 1,766	\$ 1,690	\$ 377	\$ 321	\$ 247	
Equipment + Machine Rental	OMF	\$ 1,090	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 512	\$ 232	\$ 222	\$ 49	\$ 42	\$ 32	
Training + Seminars	OMF	\$ 4,763	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 2,240	\$ 1,013	\$ 969	\$ 216	\$ 184	\$ 142	
Travel Expense	OMF	\$ 2,724	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 1,281	\$ 579	\$ 554	\$ 124	\$ 105	\$ 81	
Local Meetings	OMF	\$ 545	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 256	\$ 116	\$ 111	\$ 25	\$ 21	\$ 16	
Technology Costs	OMF	\$ 162,292	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 76,315	\$ 34,504	\$ 33,007	\$ 7,360	\$ 6,272	\$ 4,833	
Vehicle Maintenance Cost	CO	\$ 2,875	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 1,352	\$ 611	\$ 585	\$ 130	\$ 111	\$ 86	
Worker's Comp Claims	OMF	\$ 22,097	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 10,391	\$ 4,698	\$ 4,494	\$ 1,002	\$ 854	\$ 658	
Support Services Charges	OMF	\$ 344,407	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 344,407	\$ -	\$ -	\$ -	\$ -	\$ -	
Risk Management Charges	OMF	\$ 29,475	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 13,860	\$ 6,267	\$ 5,995	\$ 1,337	\$ 1,139	\$ 878	
Interactivity Charges	OMF	\$ 867,159	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 867,159	\$ -	\$ -	\$ -	\$ -	\$ -	
Dept 3713 - Residential																
Salaries	PS	\$ 894,704	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 431,235	\$ -	\$ 431,235	\$ -	\$ -	\$ 32,233	
Overtime	PS	\$ 21,833	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 10,523	\$ -	\$ 10,523	\$ -	\$ -	\$ 787	
Holiday Pay	PS	\$ 27,873	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 13,435	\$ -	\$ 13,435	\$ -	\$ -	\$ 1,004	
Bilingual Pay	PS	\$ 399	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 192	\$ -	\$ 192	\$ -	\$ -	\$ 14	
Fica Taxes	PS	\$ 72,278	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 34,837	\$ -	\$ 34,837	\$ -	\$ -	\$ 2,604	
Arizona State Retirement	PS	\$ 116,106	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 55,962	\$ -	\$ 55,962	\$ -	\$ -	\$ 4,183	
Employee Health Insurance	PS	\$ 165,792	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 79,909	\$ -	\$ 79,909	\$ -	\$ -	\$ 5,973	
Mediflex Reimbursed Expense	PS	\$ 9,017	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 4,346	\$ -	\$ 4,346	\$ -	\$ -	\$ 325	
Defined Contribution- Ret HRA	PS	\$ 30,925	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 14,906	\$ -	\$ 14,906	\$ -	\$ -	\$ 1,114	
Solid Waste Containers	CO	\$ 525,825	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 253,441	\$ -	\$ 253,441	\$ -	\$ -	\$ 18,944	
Uniform Allowance	OMF	\$ 6,778	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 3,267	\$ -	\$ 3,267	\$ -	\$ -	\$ 244	
Operating + Maint. Supplies	OMF	\$ 7,800	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 3,760	\$ -	\$ 3,760	\$ -	\$ -	\$ 281	
Contracted Services	OMF	\$ 5,192	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 2,503	\$ -	\$ 2,503	\$ -	\$ -	\$ 187	
Cell Phone Charges	OMF	\$ 1,516	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 731	\$ -	\$ 731	\$ -	\$ -	\$ 55	
Taxes + Licenses	OMF	\$ 1,676	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 808	\$ -	\$ 808	\$ -	\$ -	\$ 60	
Bad Debt Expense	OMF	\$ 12,223	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 5,891	\$ -	\$ 5,891	\$ -	\$ -	\$ 440	
Technology Costs	OMF	\$ 64,260	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 30,973	\$ -	\$ 30,973	\$ -	\$ -	\$ 2,315	
Vehicle Maintenance Cost	CO	\$ 1,907,007	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 919,152	\$ -	\$ 919,152	\$ -	\$ -	\$ 68,704	
Worker's Comp Claims	OMV	\$ 1,064	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 513	\$ -	\$ 513	\$ -	\$ -	\$ 38	
Vehicle Fuel/Oil Costs	OMV	\$ 270,942	Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 130,591	\$ -	\$ 130,591	\$ -	\$ -	\$ 9,761	
Risk Management Charges	OMF	\$ 93,309	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 93,309	\$ -	\$ -	\$ -	\$ -	\$ -	

Schedule 4 Collection Allocation

Expense Line Item	Code	FY 2025 Collection Expenses	Allocation Factor	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics
Dept 3717 - Education + Community Outreach															
Salaries	PS	\$ 621,597	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 559,438	\$ -	\$ -	\$ -	\$ -	\$ 62,160
Wages	PS	\$ 1,016	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 915	\$ -	\$ -	\$ -	\$ -	\$ 102
Overtime	PS	\$ 13,371	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 12,034	\$ -	\$ -	\$ -	\$ -	\$ 1,337
Holiday Pay	PS	\$ 1,168	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 1,051	\$ -	\$ -	\$ -	\$ -	\$ 117
Bilingual Pay	PS	\$ 798	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 718	\$ -	\$ -	\$ -	\$ -	\$ 80
Fica Taxes	PS	\$ 48,802	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 43,922	\$ -	\$ -	\$ -	\$ -	\$ 4,880
Arizona State Retirement	PS	\$ 78,276	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 70,448	\$ -	\$ -	\$ -	\$ -	\$ 7,828
Employee Health Insurance	PS	\$ 105,496	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 94,947	\$ -	\$ -	\$ -	\$ -	\$ 10,550
Mediflex Reimbursed Expense	PS	\$ 6,312	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 5,681	\$ -	\$ -	\$ -	\$ -	\$ 631
Defined Contribution- Ret HRA	PS	\$ 14,284	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 12,855	\$ -	\$ -	\$ -	\$ -	\$ 1,428
Uniform Allowance	OMF	\$ 1,663	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 1,496	\$ -	\$ -	\$ -	\$ -	\$ 166
Operating + Maint. Supplies	OMF	\$ 6,052	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 5,446	\$ -	\$ -	\$ -	\$ -	\$ 605
Contracted Services	OMF	\$ 11,505	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 10,354	\$ -	\$ -	\$ -	\$ -	\$ 1,150
Taxes + Licenses	OMF	\$ 599	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ 60
Technology Costs	OMF	\$ 50,193	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 45,174	\$ -	\$ -	\$ -	\$ -	\$ 5,019
Vehicle Maintenance Cost	CO	\$ 222,195	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 199,975	\$ -	\$ -	\$ -	\$ -	\$ 22,219
Vehicle Fuel/Oil Costs	OMV	\$ 83,378	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 75,040	\$ -	\$ -	\$ -	\$ -	\$ 8,338
Support Services Charges	OMF	\$ 69,009	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 62,108	\$ -	\$ -	\$ -	\$ -	\$ 6,901
Risk Management Charges	OMF	\$ 33,808	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 30,427	\$ -	\$ -	\$ -	\$ -	\$ 3,381
Dept 3723 Alley Maintenance Program															
Environmental Permits	OMF	\$ -	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	PS														
Vehicles	CO	\$ 1,806,770	Vehicles	53.7%	19.3%	19.1%	3.8%	0.2%	3.9%	\$ 969,990	\$ 349,119	\$ 344,343	\$ 69,265	\$ 4,320	\$ 69,732
		\$ 12,708,527								\$ 5,975,968	\$ 2,701,888	\$ 2,584,641	\$ 576,367	\$ 491,173	\$ 378,489
Debt Service															
Change of Fund Balance															
Execution Adjustment															
Total Cash Funded Capital		\$ 246,635	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 115,976	\$ 52,436	\$ 50,160	\$ 11,186	\$ 9,532	\$ 7,345
		\$ 246,635								\$ 115,976	\$ 52,436	\$ 50,160	\$ 11,186	\$ 9,532	\$ 7,345
Total Test Year Expenses															
		\$ 12,955,162								\$ 6,091,944	\$ 2,754,324	\$ 2,634,801	\$ 587,553	\$ 500,705	\$ 385,834

Schedule 5 Disposal Allocation

Expense Line Item	Code	FY 2025 Disposal Expenses	Allocation Factor	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Inert	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off
Dept 3711 - SW Special Events - Reimbursed															
Ironman	PS	\$ 405	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 207	\$ 124	\$ 32	\$ 0	\$ 41
Dept 3712 - Solid Waste Administration															
Salaries	PS	\$ 151,218	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 77,137	\$ 46,408	\$ 12,111	\$ 173	\$ 15,389
Fica Taxes	PS	\$ 11,568	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 5,901	\$ 3,550	\$ 926	\$ 13	\$ 1,177
Arizona State Retirement	PS	\$ 18,585	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 9,480	\$ 5,703	\$ 1,488	\$ 21	\$ 1,891
Employee Health Insurance	PS	\$ 20,665	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 10,541	\$ 6,342	\$ 1,655	\$ 24	\$ 2,103
Mediflex Reimbursed Expense	PS	\$ 1,099	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 560	\$ 337	\$ 88	\$ 1	\$ 112
Defined Benefit- Ret Health	PS	\$ 12,587	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 6,420	\$ 3,863	\$ 1,008	\$ 14	\$ 1,281
Defined Contribution- Ret HRA	PS	\$ 958	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 489	\$ 294	\$ 77	\$ 1	\$ 97
Pre-medicare HRA Contribution	PS	\$ 73,655	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 37,572	\$ 22,604	\$ 5,899	\$ 84	\$ 7,496
General Office Supplies	OMF	\$ 4,318	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 2,203	\$ 1,325	\$ 346	\$ 5	\$ 439
First Aid Supplies	OMF	\$ 486	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 248	\$ 149	\$ 39	\$ 1	\$ 49
Miscellaneous Supplies	OMF	\$ 767	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 391	\$ 235	\$ 61	\$ 1	\$ 78
Legal Fees	OMF	\$ 709	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 362	\$ 218	\$ 57	\$ 1	\$ 72
Software Purchases	OMF	\$ 729	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 372	\$ 224	\$ 58	\$ 1	\$ 74
Software Maintenance	OMF	\$ 84,369	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 43,037	\$ 25,892	\$ 6,757	\$ 97	\$ 8,586
Cell Phone Charges	OMF	\$ 3,957	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 2,019	\$ 1,214	\$ 317	\$ 5	\$ 403
Membership + Subs	OMF	\$ 2,471	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 1,261	\$ 758	\$ 198	\$ 3	\$ 251
Advertising	OMF	\$ 6,177	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 3,151	\$ 1,896	\$ 495	\$ 7	\$ 629
Equipment + Machine Rental	OMF	\$ 810	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 413	\$ 249	\$ 65	\$ 1	\$ 82
Training + Seminars	OMF	\$ 3,541	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 1,806	\$ 1,087	\$ 284	\$ 4	\$ 360
Travel Expense	OMF	\$ 2,026	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 1,033	\$ 622	\$ 162	\$ 2	\$ 206
Local Meetings	OMF	\$ 405	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 207	\$ 124	\$ 32	\$ 0	\$ 41
Technology Costs	OMF	\$ 120,670	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 61,555	\$ 37,033	\$ 9,664	\$ 138	\$ 12,280
Vehicle Maintenance Cost	CO	\$ 2,138	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 1,091	\$ 656	\$ 171	\$ 2	\$ 218
Worker's Comp Claims	OMF	\$ 16,430	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 8,381	\$ 5,042	\$ 1,316	\$ 19	\$ 1,672
Support Services Charges	OMF	\$ 256,080	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 130,628	\$ 78,589	\$ 20,509	\$ 294	\$ 26,060
Risk Management Charges	OMF	\$ 21,916	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 11,179	\$ 6,726	\$ 1,755	\$ 25	\$ 2,230
Interactivity Charges	OMF	\$ 644,767	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 328,899	\$ 197,874	\$ 51,639	\$ 739	\$ 65,615
Dept 3713 - Residential															
Salaries	PS	\$ 383,444	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 383,444	\$ -	\$ -	\$ -	\$ -
Overtime	PS	\$ 9,357	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 9,357	\$ -	\$ -	\$ -	\$ -
Holiday Pay	PS	\$ 11,946	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 11,946	\$ -	\$ -	\$ -	\$ -
Bilingual Pay	PS	\$ 171	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 171	\$ -	\$ -	\$ -	\$ -
Fica Taxes	PS	\$ 30,976	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 30,976	\$ -	\$ -	\$ -	\$ -
Arizona State Retirement	PS	\$ 49,760	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 49,760	\$ -	\$ -	\$ -	\$ -
Employee Health Insurance	PS	\$ 71,054	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 71,054	\$ -	\$ -	\$ -	\$ -
Mediflex Reimbursed Expense	PS	\$ 3,865	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 3,865	\$ -	\$ -	\$ -	\$ -
Defined Contribution- Ret HRA	PS	\$ 13,254	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 13,254	\$ -	\$ -	\$ -	\$ -
Uniform Allowance	OMF	\$ 2,905	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 2,905	\$ -	\$ -	\$ -	\$ -
Operating + Maint. Supplies	OMF	\$ 3,343	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 3,343	\$ -	\$ -	\$ -	\$ -
Recycling Processing	OMF	\$ 104,500	Recycle Processing	0.0%	0.0%	84.4%	15.6%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ 88,203	\$ 16,297	\$ -
Contracted Services	OMF	\$ 2,225	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 2,225	\$ -	\$ -	\$ -	\$ -
Landfill Usage Charges	OMF	\$ 1,355,379	Res Tipping (Cost Basis)	61.8%	0.0%	38.2%	0.0%	0.0%	0.0%	0.0%	\$ 837,220	\$ -	\$ 518,160	\$ -	\$ -
Cell Phone Charges	OMF	\$ 650	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 650	\$ -	\$ -	\$ -	\$ -
Taxes + Licenses	OMF	\$ 718	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 718	\$ -	\$ -	\$ -	\$ -
Bad Debt Expense	OMF	\$ 5,238	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 5,238	\$ -	\$ -	\$ -	\$ -
Technology Costs	OMF	\$ 27,540	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 27,540	\$ -	\$ -	\$ -	\$ -
Vehicle Maintenance Cost	CO	\$ 817,289	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 817,289	\$ -	\$ -	\$ -	\$ -
Worker's Comp Claims	OMF	\$ 456	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 456	\$ -	\$ -	\$ -	\$ -
Vehicle Fuel/Oil Costs	OMF	\$ 116,118	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 116,118	\$ -	\$ -	\$ -	\$ -
Risk Management Charges	OMF	\$ 39,989	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 39,989	\$ -	\$ -	\$ -	\$ -

Schedule 5 Disposal Allocation

Expense Line Item	Code	FY 2025 Disposal Expenses	Allocation Factor	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Inert	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off
Dept 3718 - Uncontained Refuse															
Salaries	PS	\$ 266,399	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 266,399	\$ -	\$ -	\$ -	\$ -
Wages	PS	\$ 435	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 435	\$ -	\$ -	\$ -	\$ -
Overtime	PS	\$ 5,730	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 5,730	\$ -	\$ -	\$ -	\$ -
Holiday Pay	PS	\$ 500	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 500	\$ -	\$ -	\$ -	\$ -
Bilingual Pay	PS	\$ 342	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 342	\$ -	\$ -	\$ -	\$ -
Fica Taxes	PS	\$ 20,915	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 20,915	\$ -	\$ -	\$ -	\$ -
Arizona State Retirement	PS	\$ 33,547	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 33,547	\$ -	\$ -	\$ -	\$ -
Employee Health Insurance	PS	\$ 45,213	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 45,213	\$ -	\$ -	\$ -	\$ -
Mediflex Reimbursed Expense	PS	\$ 2,705	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 2,705	\$ -	\$ -	\$ -	\$ -
Defined Contribution- Ret HRA	PS	\$ 6,122	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 6,122	\$ -	\$ -	\$ -	\$ -
Uniform Allowance	OMF	\$ 713	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 713	\$ -	\$ -	\$ -	\$ -
Operating + Maint. Supplies	OMF	\$ 2,594	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 2,594	\$ -	\$ -	\$ -	\$ -
Testing	OMF	\$ -	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	OMF	\$ 4,931	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 4,931	\$ -	\$ -	\$ -	\$ -
Landfill Usage Charges	OMV	\$ 309,443	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 309,443	\$ -	\$ -	\$ -	\$ -
Taxes + Licenses	OMF	\$ 257	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 257	\$ -	\$ -	\$ -	\$ -
Technology Costs	OMF	\$ 21,511	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 21,511	\$ -	\$ -	\$ -	\$ -
Vehicle Maintenance Cost	CO	\$ 95,226	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 95,226	\$ -	\$ -	\$ -	\$ -
Vehicle Fuel/Oil Costs	OMV	\$ 35,733	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 35,733	\$ -	\$ -	\$ -	\$ -
Support Services Charges	OMF	\$ 29,575	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 29,575	\$ -	\$ -	\$ -	\$ -
Risk Management Charges	OMF	\$ 14,489	Uncontained Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 14,489	\$ -	\$ -	\$ -	\$ -
Dept 3719 - Diversion															
Mediflex Reimbursed Expense	PS	\$ -	Diversion	0.0%	0.0%	0.0%	0.0%	0.0%	90.0%	10.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dept 3723 Alley Maintenance Program															
Environmental Permits	OMF	\$ -	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	PS														
Fica Taxes	PS														
Vehicles	CO	\$ 859,330	Vehicles	76.3%	22.6%	0.3%	0.6%	0.2%	0.0%	0.0%	\$ 655,299	\$ 194,196	\$ 2,986	\$ 4,794	\$ 2,055
		\$ 8,965,208									\$ 4,731,768	\$ 2,646,711	\$ 740,670	\$ 30,749	\$ 815,309
Transfers (Out)															
check															
Cash-Funded Capital															
Total Cash Funded Capital		\$ 183,382	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 93,544	\$ 56,279	\$ 14,687	\$ 210	\$ 18,662
		\$ 183,382									\$ 93,544	\$ 56,279	\$ 14,687	\$ 210	\$ 18,662
Debt Service															
Change of Fund Balance															
Execution Adjustment															
Total Test Year Expenses		\$ 9,148,590									\$ 4,825,313	\$ 2,702,990	\$ 755,357	\$ 30,959	\$ 833,971

Schedule 6 Test Year Revenues

Rate Revenue Line Item	Dept	Type	FY 2025 Budget	FY 2025 Test Year	Adjustment	Revenue for COSA
Rate Revenue						
Residential Base Rate Revenue	3713	Residential Base Rate Revenue	\$ 14,923,803	\$ 14,923,803	\$ (14,923,803)	\$ -
Commercial Base Rate Revenue	3714	Commercial Base Rate Revenue	\$ 5,496,941	\$ 5,496,941	\$ (5,496,941)	\$ -
Roll-Off Base Rate Revenue	3715	Roll-Off Base Rate Revenue	\$ 1,960,255	\$ 1,960,255	\$ (1,960,255)	\$ -
Total Rate Revenue			\$ 22,380,999	\$ 22,380,999	\$ (22,380,999)	\$ -

Offsetting Revenues Non-Rate Revenue Line Item	Dept	Type	FY 2025 Budget	FY 2025 Test Year	Adjustment	Revenue for COSA
Other Operating Revenue						
Other Refuse Revenue	3713	Other Operating Revenue	\$ 1,899	\$ 1,899	\$ -	\$ 1,899
Other Refuse Revenue	3714	Other Operating Revenue	\$ 18,036	\$ 18,036	\$ -	\$ 18,036
Sale of Commingled Recycle	3713	Other Operating Revenue	\$ 23,247	\$ 23,247	\$ -	\$ 23,247
Proceeds on Sale of Assets	3713	Non-Operating Revenue	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Proceeds on Sale of Assets	3714	Non-Operating Revenue	\$ 36,000	\$ 36,000	\$ -	\$ 36,000
Refuse/Recycle Containers	3713	Other Operating Revenue	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Other	3714	Other Operating Revenue	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Green Organics Collection	3713	Other Operating Revenue	\$ 212,676	\$ 212,676	\$ -	\$ 212,676
Recycle/Scrap Material Revenue	3714	Other Operating Revenue	\$ 1,817	\$ 1,817	\$ -	\$ 1,817
Refuse-Recycling	3713	Other Operating Revenue	\$ 400	\$ 400	\$ -	\$ 400
			\$ 346,075	\$ 346,075	\$ -	\$ 346,075
Interest Income						
Interest Earned on Unrestricted Funds		Interest Income	\$ 58,277	\$ 58,277	\$ -	\$ 58,277
			\$ 58,277	\$ 58,277	\$ -	\$ 58,277
Interfund Transfer From			\$ 1,297,112	\$ 1,297,112	\$ (1,297,112)	\$ -
			\$ 1,297,112	\$ 1,297,112	\$ (1,297,112)	\$ -
Use of Fund Balance			\$ (598,662)	\$ (598,662)	\$ -	\$ (598,662)
Total Non-Rate Revenue			\$ 1,102,802	\$ 1,102,802	\$ (1,297,112)	\$ (194,310)

Schedule 7 Revenue Allocation

FY 2025											FY 2025						FY 2025						FY 2025						FY 2025							
Non-Rate Revenue Line Item	Cost Center #	Type	Revenue for COSA	Allocation Factor	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics		
Other Operating Revenue																																				
Other Refuse Revenue	3713	Other Operating Revenue	\$ 1,899	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 1,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other Refuse Revenue	3714	Other Operating Revenue	\$ 18,036	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 18,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sale of Commingled Recycle	3713	Other Operating Revenue	\$ 23,247	Recycling Tonnage Split	0.0%	0.0%	95.0%	5.0%	0.0%	0.0%	\$ -	\$ -	\$ 22,085	\$ -	\$ 1,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Proceeds on Sale of Assets	3713	Non-Operating Revenue	\$ 50,000	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Proceeds on Sale of Assets	3714	Non-Operating Revenue	\$ 36,000	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Refuse/Recycle Containers	3713	Other Operating Revenue	\$ 1,000	50/50 Refuse/Recycling	50.0%	0.0%	50.0%	0.0%	0.0%	0.0%	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	3714	Other Operating Revenue	\$ 1,000	Weighted Revenues	108.8%	40.3%	30.4%	7.1%	16.6%	-103.1%	\$ 1,088	\$ 403	\$ 304	\$ 71	\$ 166	\$ (1,031)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Green Organics Collection	3713	Other Operating Revenue	\$ 212,676	Green Organics Direct	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recycle/Scrap Material Revenue	3714	Other Operating Revenue	\$ 1,817	Weighted Revenues	108.8%	40.3%	30.4%	7.1%	16.6%	-103.1%	\$ 1,977	\$ 732	\$ 552	\$ 129	\$ 301	\$ (1,873)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refuse-Recycling	3713	Other Operating Revenue	\$ 400	Residential Recycling Direct	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 346,075																																	
Interest Income																																				
Interest Earned on Unrestricted Funds		Interest Income	\$ 58,277	Weighted Expense	49.4%	24.7%	15.3%	2.8%	6.0%	1.7%	\$ 28,784	\$ 14,388	\$ 8,938	\$ 1,631	\$ 3,519	\$ 1,017	\$ 28,784	\$ 14,388	\$ 8,938	\$ 1,631	\$ 3,519	\$ 1,017	\$ 28,784	\$ 14,388	\$ 8,938	\$ 1,631	\$ 3,519	\$ 1,017	\$ 28,784	\$ 14,388	\$ 8,938	\$ 1,631	\$ 3,519	\$ 1,017		
			\$ 58,277																																	
Change of Fund Balance																																				
Use of Fund Balance			\$ (598,662)	Weighted Expense	49.4%	24.7%	15.3%	2.8%	6.0%	1.7%	\$ (295,685)	\$ (147,807)	\$ (91,820)	\$ (16,752)	\$ (36,149)	\$ (10,450)	\$ (295,685)	\$ (147,807)	\$ (91,820)	\$ (16,752)	\$ (36,149)	\$ (10,450)	\$ (295,685)	\$ (147,807)	\$ (91,820)	\$ (16,752)	\$ (36,149)	\$ (10,450)	\$ (295,685)	\$ (147,807)	\$ (91,820)	\$ (16,752)	\$ (36,149)	\$ (10,450)		
			\$ (598,662)																																	
Total Non-Rate Revenues			\$ (194,310)																																	
											\$ 55,464	\$ 65,170	\$ 23,841	\$ 1,362	\$ 466	\$ 209,772																				
											\$ 28,784	\$ 14,388	\$ 8,938	\$ 1,631	\$ 3,519	\$ 1,017																				
											\$ 28,784	\$ 14,388	\$ 8,938	\$ 1,631	\$ 3,519	\$ 1,017																				
											\$ (295,685)	\$ (147,807)	\$ (91,820)	\$ (16,752)	\$ (36,149)	\$ (10,450)																				
											\$ (295,685)	\$ (147,807)	\$ (91,820)	\$ (16,752)	\$ (36,149)	\$ (10,450)																				
											\$ (211,437)	\$ (78,248)	\$ (59,041)	\$ (13,759)	\$ (32,163)	\$ 200,339																				