

# 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 <a href="mailto:benjamin.a.stewart@stantec.com">benjamin.a.stewart@stantec.com</a>. We appreciate the opportunity to be of service to the City and look forward to working with you again soon.

Sincerely,

Benjamin Stewart Senior Manager

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BenStr

Enclosure

# **TABLE OF CONTENTS**

1.	Exe	cu	tive Summary	3
	1.1	Intr	oduction	3
	1.2	Bad	ckground and Objectives	3
	1.3	Rev	venue Sufficiency Analysis	4
	1.4	Cos	st of Service Analysis	6
	1.5	Rat	te Design	9
2.	Intr	od	uction	15
	2.1	Bad	ckground	15
	2.2	Obj	jectives	15
3.	Rev	en	ue Sufficiency Analysis	16
	3.1	Me	thodologythodology	16
	3.2	Sou	urce Data	18
	3.2	2.1	Beginning Fund Balances	18
	3.2	2.2	Revenues	18
	3.2	2.3	Operating Expenditures	18
	3.2	2.4	Debt Service	18
	3.2	2.5	Capital Improvement Plan	19
	3.3	Key	y Assumptions	19
	3.3	3.1	Cost Escalation	19
	3.3	3.2	Interest Earnings Rate	19
	3.3	3.3	Customer Growth and Volume Forecast	20
	3.3	3.4	Minimum Reserve Fund Balance Policy	21
	3.3	3.5	Future Borrowing and Capital Funding	23
	3.3	3.6	Recycling Cost-Benefit Analysis	23
	3.4	Res	sults	25
4.	Cos	st o	of Service Analysis	26
	4.1	Wa	ter Cost of Service Analysis Key Components	27
	4.1	.1	Water System Functional Cost Allocations	27
	4.1	.2	Allocation of Functions to Units of Service	28
	4.1	.3	Distribution to Customer Classes	29
	4.1	.4	Water Cost of Service Results	32
	4.2	Wa	stewater Cost of Service Analysis Key Components	33
	4.2	2.1	Wastewater System Functional Cost Allocations	
	4.2	2.2	Allocation of Functions to Units of Service	34

		4.2.3	Distribution to Customer Classes	35
		4.2.4	Wastewater Cost of Service Results	38
	4.3	Sc	olid Waste Cost of Service Analysis Key Components	39
		4.3.1	Solid Waste System Functional Cost Allocations	39
		4.3.2	Distribution to Customer Classes	41
		4.3.3	Solid Waste Cost of Service Results	42
5.	R	ate I	Design	44
	5.1		xed Charges - Water	
	5.2		olumetric Charges – Water	
	5.3	Fix	xed Charges – Wastewater	46
	5.4	Vo	olumetric Charges – Wastewater	47
	5.5	St	ormwater / Environmental Fee	48
	5.6	Sc	olid Waste Rates	48
		5.6.1	Special Events Rates	49
	5.7	Cı	ustomer Bill Impacts	51
	5.8	Flo	ood Irrigation	54
6.	R	Reco	mmendations	56
ΑF	PEN	IDIX	A: WATER REVENUE REQUIREMENTS	
ΔΕ	PFN	אוחו	B: WASTEWATER REVENUE REQUIREMENTS	
			C: SOLID WASTE REVENUE REQUIREMENTS	
ΑF	PEN	IDIX	D: WATER COST OF SERVICE ALLOCATIONS	
ΑF	PEN	IDIX	E: WASTEWATER COST OF SERVICE ALLOCATIONS	
ΑF	PEN	IDIX	F: SOLID WASTE COST OF SERVICE ALLOCATIONS	

# 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.

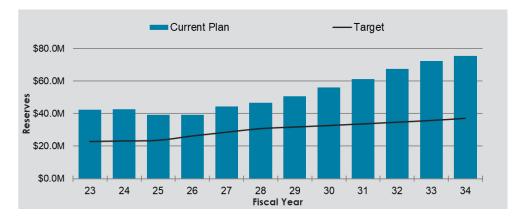


Figure 1-1: Projected Water Year-End Fund Balances and Reserve Targets

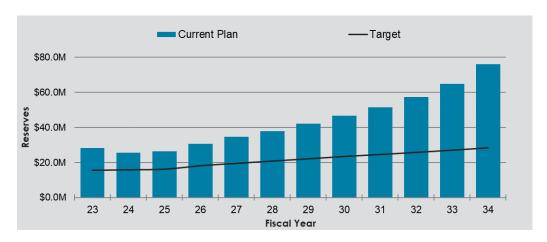


Figure 1-2: Projected Wastewater Year-End Fund Balances and Reserve Targets



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.

	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%

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

## 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.

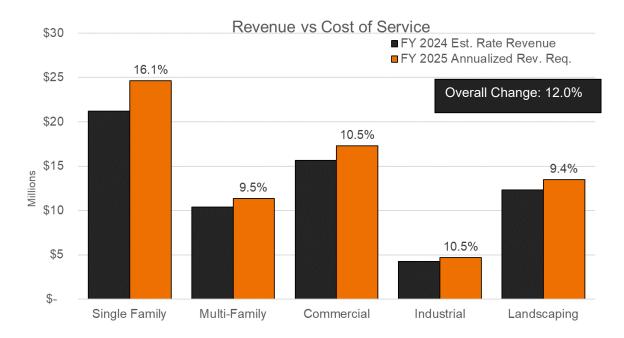


Figure 1-4: Water Cost of Service vs Current Revenue by Customer Class

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.

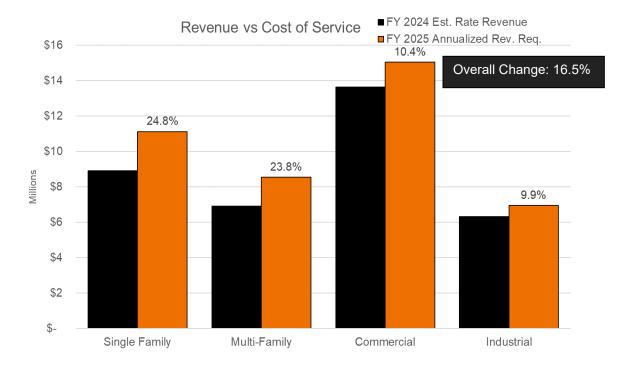


Figure 1-5: Wastewater Cost of Service vs Current Revenue by Customer Class

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%.

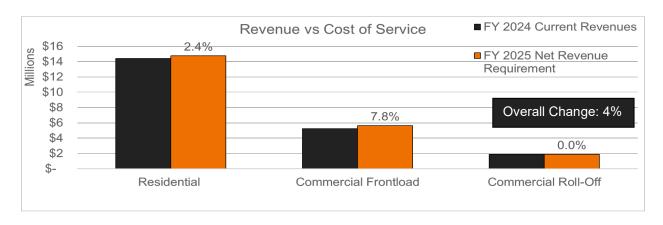


Figure 1-6: Solid Waste Cost of Service vs Current Revenue by Customer Class

## 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:

- 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.
- 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.
- 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	FY25
Weter Size	Service Charge	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** 

<u>-</u>				
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	FY25
	Service Charge	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%

<sup>\*</sup>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%

<sup>\*</sup>Reflects 70% return flow of 8=50KGAL in FY2024, 80% return flow of 50KGAL in FY2025.

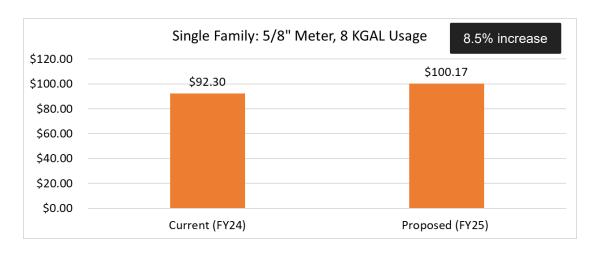


Figure 1-7: Bill Impact for Typical Single-Family Residential Customer

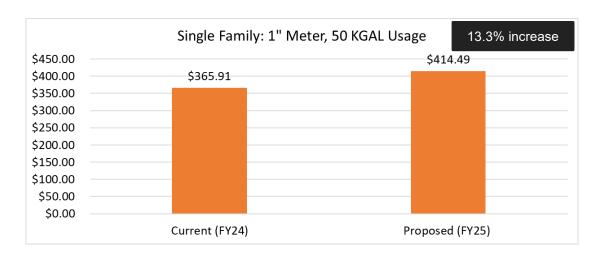


Figure 1-8: Bill Impact for High-Volume Single-Family Residential Customer

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 teach 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%

<sup>\*</sup>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.

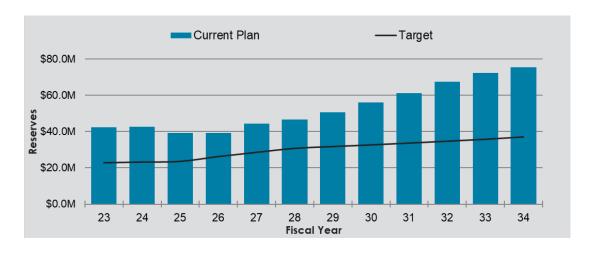


Figure 3-2: Projected Water Year-End Fund Balances and Reserve Targets

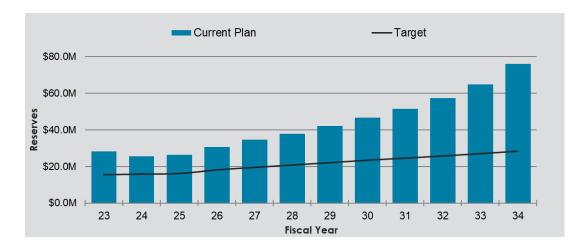


Figure 3-3: Projected Wastewater Year-End Fund Balances and Reserve Targets

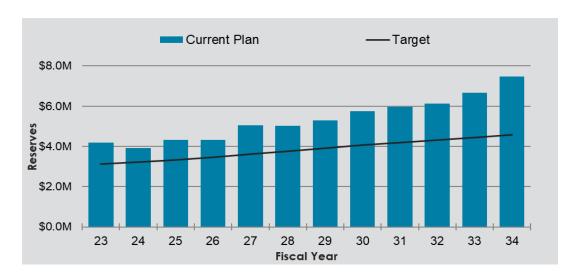


Figure 3-4: Projected Solid Waste Year-End Fund Balances and Reserve Targets

#### 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.

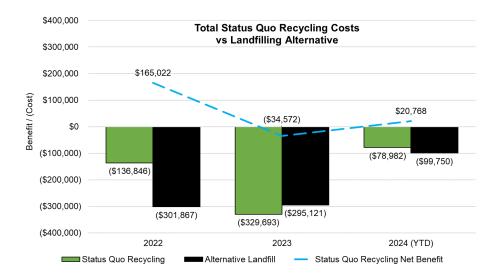


Figure 3-5: Net Recycling Costs Compared to Landfill Alternative – With Glass

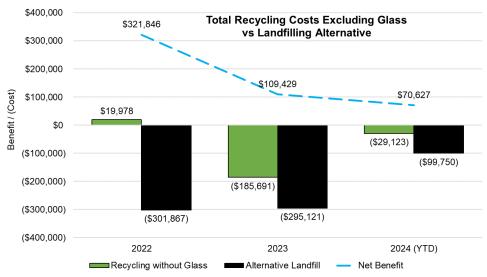


Figure 3-6: Net Recycling Costs Compared to Landfill Alternative – Without Glass

## 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.

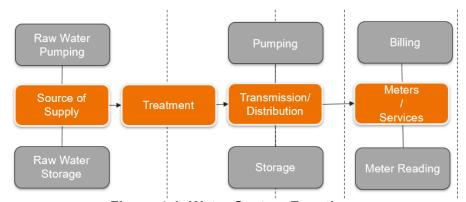


Figure 4-1: Water System Functions

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

<sup>\*</sup>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

<sup>\*</sup>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.

Landscaping

#### ■ 2019 Coincident ■ 2021 Coincident 1.80 1.68 1.69 1.60 1.44 1.36 1.39 1.33 1.40 1.14 1.20 1.21 1.18 1.20 1.00 0.80 0.60 0.40 0.20 0.00

Tempe Max Day Factor By Customer

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

Commercial

Industrial

Multi-Family

Single Family

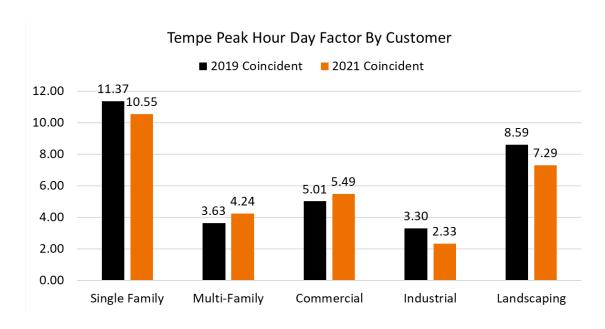


Figure 4-3: Ratios of Maximum Hourly Use to Average Daily Use

**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.

	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	<b>\$</b> 0.04M	\$0.1M	<\$0.01M	\$0.0M	\$1.0M
Total	\$25.0M	\$11.5M	\$17.5M	\$4.7M	\$13.6M	\$72.3M

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

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

<sup>\*</sup>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

<sup>\*</sup>Values are rounded for presentation purposes.

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.

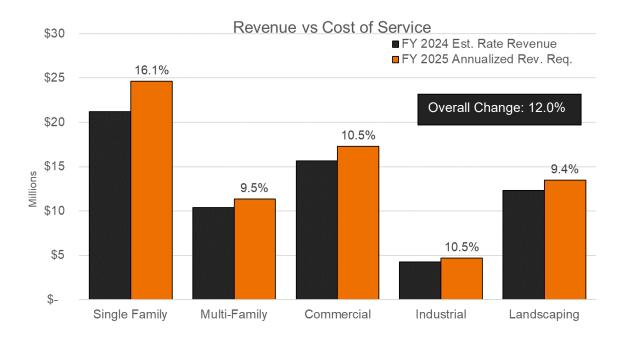


Figure 4-4: Water Cost of Service vs. Current Revenue by Customer Class

#### 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

<sup>\*</sup>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

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.

Volume Recommended Number of (1,000 gallons) **Return Flow Factor** Accounts 2,306,344 80% Single-Family 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 42 1,628,531 Varies

9,314,800

Total

**Table 4-12: Updated System Units of Service** 

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

<sup>\*</sup>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 offsetting 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

<sup>\*</sup>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

<sup>\*</sup>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.

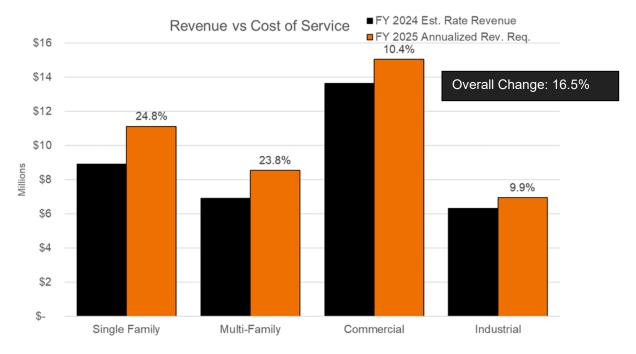


Figure 4-5: Wastewater Cost of Service vs Current Revenue by Customer Class

### 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.

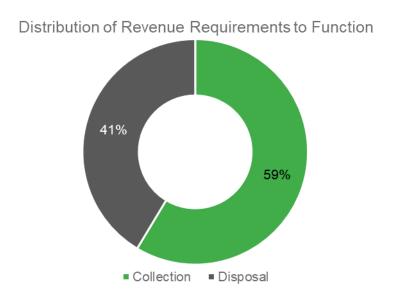


Figure 4-7: Solid Waste Revenue Requirements Distribution to Function

#### 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:

- Residential Garbage, which includes costs for residential curbside solid waste collection and disposal for 300, 96, 65, and 48 gallon containers,
- Residential Recycling, which includes costs for curbside recycling collection and processing,
- 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.

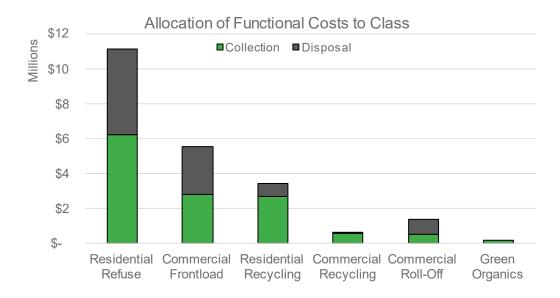


Figure 4-8: Allocation of Functional Costs to Class

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 though 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.

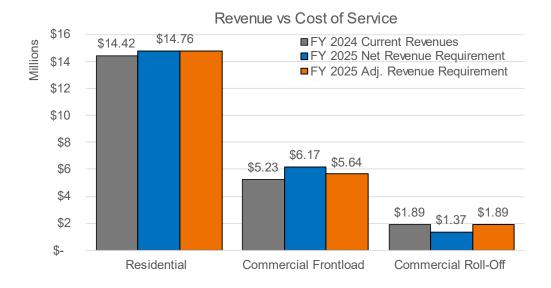


Figure 4-9: Current Rate Revenues vs FY 2025 Net and Adjusted Revenue Requirements

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.

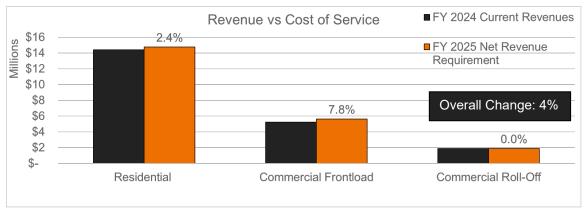


Figure 4-10: Solid Waste Cost of Service vs Current Revenue by Customer Class

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.

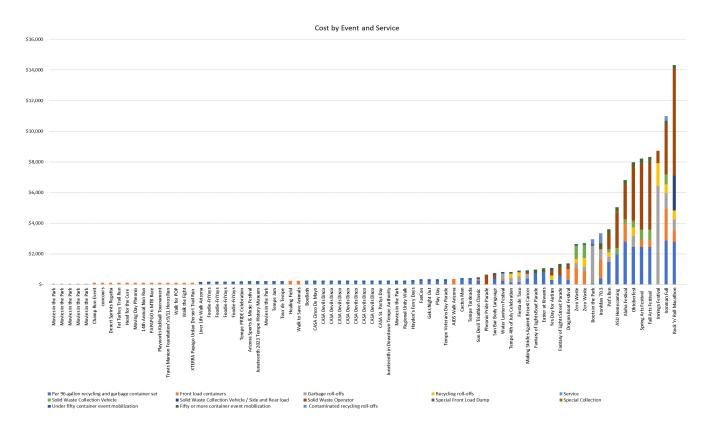


Figure 5-1: Total Costs for Each 2023 Special Event

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	1 \$100.00	Estimated cost for planning & coordination
Fifty or more container event mobilization	\$250.00	し ぜつんけ けけ	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%

<sup>\*</sup>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%

<sup>\*</sup>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%.

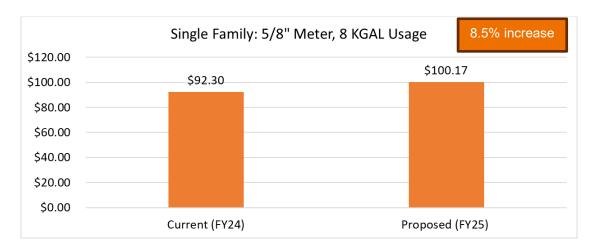


Figure 5-2: Bill Impact for Typical Single-Family Residential Customer

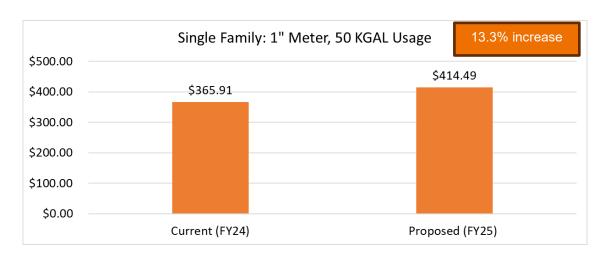


Figure 5-3: Bill Impact for High-Volume Single-Family Residential Customer

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%

<sup>\*</sup>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%
<u>Fees</u>						
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

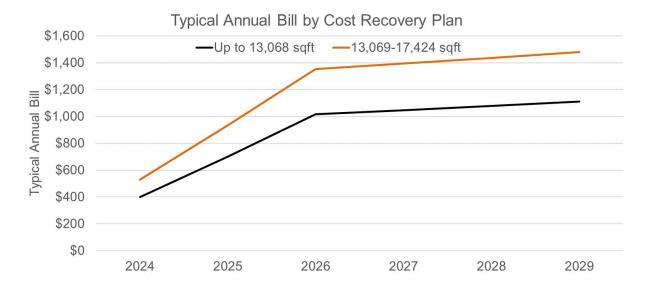


Figure 5-4: Annual Bill Impacts for Flood Irrigation Customers up to 17,424 Square Feet

# 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

7.000111.p.110110											
	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%
On Fund balances	2.19%	4.2170	3.97%	4.70%	3.05%	3.03%	3.05%	3.05%	3.03%	3.03%	3.03%
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%	
Operations and Maintenance	95%			95%	95%			95%		95%	
Capital Outlay	100%		100%	100%	100%	100%		100%		100%	
,											

# FY 2024 Beginning Balances as of 7/1/2023

# Schedule 2

		Revenue Fund	5	Pre 2014 Water System Development Fee		pital 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	•				

riojection of cash fillows							_					 			JC.	icable o
	ı	FY 2024	FY 2025	FY 2026		FY 2027		FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		FY 2033	ſ	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	\$ 1	01,646,862
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 Chrge		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			2,446,756		, - ,	\$ ,,	,- ,	\$ 2,530,535	2,536,799	\$	,, -	\$	2,549,946
32 Unrestricted	\$		\$ 1,724,630			1,960,119			\$ 	\$ 	\$ 2,133,493	 	\$	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	\$ 1	03,956,250	\$ 1	06,873,293

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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
1	6010	1841	Salaries	\$ 637,738 \$			708,781 \$			774,504 \$	797,739 \$		846,321 \$	
2	6017 6120	1841 1841	Bilingual Pay	2,700 48,939	3,600 51,385	3,600	3,600 54,514	3,600 56,149	3,600	3,600 59,569	3,600 61,356	3,600 63,197	3,600 65,092	3,600 67,045
3	6121	1841	Fica Taxes Arizona State Retirement	78,623	82.550	52,926 92.688	104,070	116.849	57,834 131,198	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 6305	1841 1841	General Office Supplies Uniform Allowance	6,300 1,800	6,300 1,800	6,458 1.845	6,619 1,891	6,784 1,938	6,954 1,987	7,128 2,037	7,306 2.087	7,489 2.140	7,676 2,193	7,868 2,248
10		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		1841	Printing + Copier Supplies	600	600	615	630	646	662	679	696	713	731	749
12		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		1841	Other Equipment + Supplies	300	300	308	315	323	331	339	348	357	366	375
14		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 16		1841 1841	Training + Development Software Maintenance	1,800 216,300	1,800 360,000	1,845 369,000	1,891 378,225	1,938 387,681	1,987 397,373	2,037 407,307	2,087 417.490	2,140 427,927	2,193 438,625	2,248 449,591
17		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		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		1841	Membership + Subs	900	900	923	946	969	993	1,018	1,044	1,070	1,097	1,124
21 22		1841 1841	Outside Printing/Forms Car Wash	600 400	600 400	615 410	630 420	646 431	662 442	679 453	696 464	713 475	731 487	749 500
23		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		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		1841	Local Meetings	580	580	595	610	625	640	656	673	690	707	725
26		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		1841 1841	Vehicle Maintenance Cost	16,297	15 612	16.003	16 402	16 012	17 024	17 665	10 106	10 550	10.022	19,498
28 29		1841	Vehicle Fuel/Oil Costs Telephone Costs	18,585 15,139	15,613	16,003	16,403	16,813	17,234	17,665	18,106	18,559	19,023	19,490
30		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		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		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 34		3002 3002	Salaries Overtime	156,078 2,287	168,860 2,287	173,926 2,287	179,143 2,287	184,518 2,287	190,053 2,287	195,755 2,287	201,627 2,287	207,676 2,287	213,907 2,287	220,324 2,287
35		3002	Overtime 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		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		3002	Mediflex Reimbursed Expense	775	814	814	814	814	814	814	814	814	814	814
39		3002 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 41	6138 6142	3002	Defined Contribution- Ret HRA Pre-medicare HRA Contribution	1,390 345,319	1,418 345,319	1,454 353,952	1,490 362,801	1,527 371,871	1,566 381,168	1,605 390,697	1,645 400,464	1,686 410,476	1,728 420,738	1,771 431,256
42		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		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		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		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 47		3002 3002	Consultants Contracted Services	120,000 44,400	120,000 44,400	123,000 45,510	126,075 46,648	129,227 47,814	132,458 49,009	135,769 50,235	139,163 51,490	142,642 52,778	146,208 54,097	149,864 55,450
48		3002	Software Purchases	620	620	635	651	667	684	701	719	737	755	774
49		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		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		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 53		3002 3002	Advertising Property Insurance Premium	1,800 55,768	1,800 61,660	1,845 63,201	1,891 64,781	1,938 66,401	1,987 68,061	2,037 69,762	2,087 71,506	2,140 73,294	2,193 75,126	2,248 77,004
54		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		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		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		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 59		3002 3002	Technology Costs	209,416 1,955	251,357 2,511	257,641 2,574	264,082 2,638	270,684 2,704	277,452 2,772	284,388 2,841	291,498 2,912	298,785 2,985	306,255 3,059	313,911 3,136
60		3002	Vehicle Maintenance Cost Worker's Comp Claims	27.940	21.135	2,574	22,205	22,760	23.329	23.912	24.510	25.123	25,751	26.395
61		3002	Vehicle Fuel/Oil Costs	840	468	480	492	504	517	529	543	556	570	584
62	8307	3002	Telephone Costs	18,229	-	-	-	-	-	-	-	-	-	-
63		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 65	8313 8315	3002 3002	Risk Management Charges	3,059 3,059,438	1,717 3,059,438	1,760 3,135,924	1,804 3,214,322	1,849 3,294,681	1,895 3,377,048	1,942 3,461,474	1,991 3,548,011	2,040 3,636,711	2,092 3,727,629	2,144 3,820,819
66		3002	Interactivity Charges Salaries	3,059,438 83,779	3,059,438 85,995	3,135,924 88,575	3,214,322 91,232	93,969	3,377,048 96,788	3,461,474 99,692	3,548,011 102,683	105,763	108,936	3,820,819
67		3003	Overtime	914	914	914	914	914	914	914	914	914	914	914
68		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		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 71		3003 3003	Employee Health Insurance	11,473 775	12,046 814	12,889 814	13,791 814	14,756 814	15,789 814	16,895 814	18,077 814	19,343 814	20,697 814	22,145 814
71 72		3003	Mediflex Reimbursed Expense Defined Contribution- Ret HRA	7/5 1,390	814 1,418	814 1,454	814 1,490	814 1,527	814 1,566	814 1,605	814 1,645	814 1,686	814 1,728	814 1,771
12	0100	3003	Delined Contribution: I/et LIVA	1,550	1,410	1,404	1,400	1,521	1,500	1,000	1,040	1,000	1,120	1,771

ПО	CHOIL	or cus	ii Colliows											Scriedule 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 74	6420 6906	3003 3003	Operating + Maint. Supplies Equipment + Machine Rental	2,640 1,500	2,640 1,500	2,706 1,538	2,774 1,576	2,843 1,615	2,914 1,656	2,987 1,697	3,062 1,740	3,138 1,783	3,217 1,828	3,297 1,873
75	7511	3003	Other Equipment	90,000	1,300	1,556	1,570	1,013	1,000	1,097	1,740	1,705	1,020	1,073
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	11,562
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	1,601
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	1,511
79 80	8307 8320	3003 3003	Telephone Costs Interactivity Cr-General	927 (47,714)	(47,714)	(48,907)	(50,130)	(51,383)	(52,668)	(53,984)	(55,334)	(56,717)	(58,135)	(59,589)
81	6010	3003	Salaries	89,990	94,166	96.991	99,900	102,898	105,984	109,164	112,439	115,812	119,286	122,865
82	6012	3004	Overtime	914	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	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	10,073
85 86	6121 6123	3004 3004	Arizona State Retirement Employee Health Insurance	11,889 21,667	12,401 28,088	13,924 30,054	15,633 32,158	17,553 34,409	19,709 36,817	22,129 39,395	24,846 42,152	27,898 45,103	31,323 48,260	35,170 51,638
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	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	1,771
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	2,248
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	1,274
91 92	6672 8301	3004 3004	Contracted Services	10,999 31,693	10,999 38,065	11,274 39,017	11,555 39,992	11,844 40,992	12,140 42,017	12,444 43,067	12,755 44,144	13,074 45,248	13,401 46,379	13,736 47,538
93	8303	3004	Technology Costs Vehicle Maintenance Cost	1,625	-	- 35,017	39,992	40,552	42,017	43,007		43,240	40,575	47,550
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	2,883
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	121,221
97	6017 6120	3007 3007	Bilingual Pay	600	600	600	600 7,589	600	600 8.051	600	600	600	600	600 9.333
98 99	6121	3007	Fica Taxes Arizona State Retirement	15,691 25,209	7,153 11,491	7,368 12,902	14,486	7,816 16,265	18,263	8,292 20,505	8,541 23,024	8,797 25,851	9,061 29,025	9,333 32,590
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	38,253
101	6127	3007	Mediflex Reimbursed Expense	1,292	678	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	2,952
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	6,244
104 105	6420 6613	3007 3007	Operating + Maint. Supplies	20,000 3,000	20,000 3,000	20,500 3,075	21,013 3,152	21,538 3,231	22,076 3,311	22,628 3,394	23,194 3,479	23,774 3,566	24,368 3,655	24,977 3,747
105	6672	3007	ADWR Municipality Fees Contracted Services	238,783	238.783	244.753	250.871	257.143	263.572	270.161	3,479 276.915	283.838	290.934	298.207
107	6755	3007	Duplicating	500	500	513	525	538	552	566	580	594	609	624
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	17,849
109	8303	3007	Vehicle Maintenance Cost	1,244	-	-	-	-	-	-	-	-	-	-
110	8307	3007	Telephone Costs	515	-	-	-		-	-	-	-	-	-
111 112	8555 6010	3007 3011	Reimbursement Salaries	(475,247) 213,620	(475,247) 224,017	(487,128) 230,738	(499,306) 237,660	(511,789) 244,789	(524,584) 252,133	(537,698) 259,697	(551,141) 267,488	(564,919) 275,513	(579,042) 283,778	(593,518) 292,291
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	22,361
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	78,081
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	72,275
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	1,356
117 118	6420 8301	3011 3011	Operating + Maint. Supplies	3,400 12.429	3,400 13,724	3,485 14.067	3,572 14,419	3,661 14.779	3,753 15,149	3,847 15,527	3,943 15.916	4,042 16.314	4,143 16,721	4,246 17,139
119	8304	3011	Technology Costs Worker's Comp Claims	490	557	571	585	600	615	630	646	662	679	696
120	6010	3012	Salaries	691,832	747,987	770,427	793,540	817,346	841,866	867,122	893,136	919,930	947,528	975,954
121	6012	3012	Overtime	23,641	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	6,938
123 124	6120 6121	3012 3012	Fica Taxes	55,200 87,878	59,389 95,679	61,170 107,428	63,005	64,896	66,843 152,064	68,848 170,737	70,913 191,704	73,041 215,245	75,232	77,489 271,355
124	6123	3012 3012	Arizona State Retirement Employee Health Insurance	87,878 127,745	136,189	107,428 145,722	120,620 155,922	135,433 166,837	152,064 178,515	170,737 191,011	191,704 204,382	218,689	241,677 233,997	271,355 250,377
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	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	16,559
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	5,058
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	56,338
130 131	6675 6683	3012 3012	Software Purchases Software Maintenance	8,400 56,525	8,400 112,525	8,610 115,338	8,825 118,222	9,046 121,177	9,272 124,207	9,504 127,312	9,741 130,495	9,985 133,757	10,235 137,101	10,490 140,528
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	234,900
133	8303	3012	Vehicle Maintenance Cost	-	11,144	11,423	11,708	12,001	12,301	12,608	12,924	13,247	13,578	13,917
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	1,410,250
136	6012	3013	Overtime	32,647	32,647	32,647	32,647	32,647	32,647	32,647	32,647	32,647	32,647	32,647
137 138	6015 6017	3013 3013	Holiday Pay Bilingual Pay	24,798 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	113,767
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	397,244
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	387,330
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	8,814
143 144	6138 6310	3013 3013	Defined Contribution- Ret HRA	6,948 1,980,000	34,290	35,147 2,029,500	36,026	36,927	37,850 2,185,550	38,796	39,766	40,760	41,779	42,824 2,472,749
144	0310	3013	Chemical Supplies	1,960,000	1,980,000	2,029,500	2,080,238	2,132,243	∠,185,550	2,240,188	2,296,193	2,353,598	2,412,438	2,412,149

TOJEC	11011	or cas	ii Oulilows											Scriedule 4
Acc	ount de	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
	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
	604	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
	608	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
	609 615	3013 3013	Water, Refuse + Sewer SRP Water	38,000 693,684	38,000	40,888	42,851	44,907	46,838	48,853	50,953	53,144	55,429	57,813
	616	3013	CAP Water	588,600	-	-	-	-	-	-	-	-	-	-
	672	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
	675	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 6	677	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
	511	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
	3301 3303	3013 3013	Technology Costs	133,608 35.138	154,916 31,419	158,789 32,204	162,759 33.010	166,828 33.835	170,998 34.681	175,273 35.548	179,655 36.436	184,146 37.347	188,750 38.281	193,469 39.238
	303 304	3013	Vehicle Maintenance Cost Worker's Comp Claims	35,138 1,058	31,419 1,685	32,204 1,727	1,770	33,835 1,815	1,860	35,548 1,906	36,436 1,954	2,003	38,281 2,053	2,104
	306	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
	307	3013	Telephone Costs	6,694	2,010	2,040	2,710	2,777	2,047	2,310	2,551	-		
	313	3013	Risk Management Charges	762	777	796	816	837	858	879	901	924	947	970
161 8	3556	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
	010	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
	012	3014	Overtime	18,013	18,013	18,013	18,013	18,013	18,013	18,013	18,013	18,013	18,013	18,013
	015	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
	3120 3121	3014 3014	Fica Taxes	79,622 127,915	80,782 129,771	83,205 145,707	85,702 163,600	88,273 183,690	90,921 206,247	93,648 231,574	96,458 260,011	99,352 291,941	102,332 327,791	105,402 368,044
	3123	3014	Arizona State Retirement 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
	3127	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 6	3138	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
	310	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
	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
	604	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
	608 609	3014 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
	615	3014	Water, Refuse + Sewer SRP Water	17,292 693,684	20,292	21,834	22,882	23,981	25,012	26,087	27,209	28,379	29,599	30,872
	616	3014	CAP Water	588,600										
	672	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 7	507	3014	Lawn + Turf Equipment	86,500	-	-	-	-	-	-	-	-	-	-
179 7	511	3014	Other Equipment	75,000	-	-	-	-	-	-	-	-	-	-
	301	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
	303	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
	304	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
	306 307	3014 3014	Vehicle Fuel/Oil Costs Telephone Costs	4,343 5,664	4,222	4,328	4,436	4,547	4,660	4,777	4,896	5,019	5,144	5,273
	313	3014	Risk Management Charges	5,004	70	72	74	75	77	79	81	83	85	87
	3556	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
	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
	012	3016	Overtime	35,009	35,009	35,009	35,009	35,009	35,009	35,009	35,009	35,009	35,009	35,009
	3120	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
	3121	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
	3123 3127	3016 3016	Employee Health Insurance Mediflex Reimbursed Expense	63,013 2,261	64,439 2,373	68,950 2.373	73,776 2,373	78,941 2,373	84,467 2.373	90,379 2,373	96,706 2,373	103,475 2,373	110,719 2,373	118,469 2,373
	3138	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
	310	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
	340	3016	Gasoline + Diesel Fuels	3,000	3,000	3,066	3,133	3,206	3,366	3,534	3,711	3,896	4,091	4,296
	342	3016	Oil + Lubricants	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
	350	3016	Hand Tools	500	500	513	525	538	552	566	580	594	609	624
	351	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
	3406	3016	Electrical Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
	3420 3599	3016 3016	Operating + Maint. Supplies	57,000 1,000	57,000 1,000	58,425 1.025	59,886 1.051	61,383 1.077	62,917 1,104	64,490 1.131	66,103 1.160	67,755 1,189	69,449 1.218	71,185 1,249
	605	3016	Miscellaneous Supplies Electricity	1,000 503,742	503,742	1,025 531,952	1,051 561,741	1,077 593,198	1,104 612,774	1,131 632,995	1,160 653,884	1,189 675,462	1,218 697,753	1,249 720,779
	609	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
	672	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
	3301	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
	303	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
	306	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
	307	3016	Telephone Costs	1,030	-	-	-	-	-	-		-	-	-
	010 012	3021 3021	Salaries	1,620,547	1,811,294 126,573	1,865,633	1,921,602	1,979,250 126,573	2,038,627 126,573	2,099,786	2,162,780 126,573	2,227,663	2,294,493	2,363,328 126,573
	6012 6015	3021	Overtime Holiday Pay	126,573 1,456	126,573	126,573 1,456	126,573 1,456	1,456	126,573	126,573 1,456	126,573	126,573 1,456	126,573 1,456	1,456
	015 017	3021	Bilingual Pay	1,430	2.880	2.880	2,880	2.880	2.880	2.880	2.880	2.880	2.880	2,880
	3120	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
	3121	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
	123	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 6	3127	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

	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	17,714
218		3021	Operating + Maint. Supplies	700	700	718	735	754	773	792	812	832	853	874
219		3021	Water, Refuse + Sewer	2,800	2,800	3,013	3,157	3,309	3,451	3,600	3,754	3,916	4,084	4,260 1,748
220 221		3021 3021	Contracted Services Cell Phone Charges	1,400 840	1,400 840	1,435 861	1,471 883	1,508 905	1,545 927	1,584 950	1,624 974	1,664 998	1,706 1,023	1,748
222		3021	Technology Costs	121,801	140,060	143,561	147,150	150,829	154,599	158,464	162,426	166,487	170,649	174,915
223		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	37,457
224		3021	Telephone Costs	5,046	-	-	-	-	-	-	-	-	-	-
225		3021	Risk Management Charges	1,216	1,550	1,589	1,628	1,669	1,711	1,753	1,797	1,842	1,888	1,935
226 227		3022 3022	Hand Tools	7,000 3,500	7,000 3,500	7,175 3,588	7,354 3,677	7,538 3,769	7,727 3,863	7,920 3,960	8,118 4,059	8,321 4,160	8,529 4,264	8,742 4,371
228		3022	Minor Equipment Operating + Maint. Supplies	49.000	49.000	50.225	51.481	52.768	54.087	55.439	56.825	58.246	59.702	61.194
229		3022	Street Repair Materials	14,000	14,000	14,350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484
230		3022	Electricity	32,566	32,566	34,390	36,316	38,349	39,615	40,922	42,273	43,668	45,109	46,597
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	13,312
232		3022	Contracted Services	65,870	65,870	67,517	69,205	70,935	72,708	74,526	76,389	78,299	80,256	82,263
233 234		3022 3022	Landfill Usage Charges Software Maintenance	5,600	5,600 10,150	5,740 10,404	5,884 10,664	6,031 10,930	6,181 11,204	6,336 11,484	6,494 11,771	6,657 12,065	6,823 12,367	6,994 12,676
235		3022	Equipment + Machinery Repair	4,200	4,200	4,305	4,413	4,523	4,636	4,752	4,871	4,992	5,117	5,245
236		3022	Misc. Fees + Services	1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
237	7509	3022	Heavy Equipment	-	245,000	251,125	257,403	263,838	270,434	277,195	284,125	291,228	298,509	305,971
238		3022	Other Equipment	24,500	42,000	43,050	44,126	45,229	46,360	47,519	48,707	49,925	51,173	52,452
239 240		3022 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	205,673
240	8303	3022	Vehicle Maintenance Cost Worker's Comp Claims	145,761 10,491	16,223 3,625	16,629 3,716	17,044 3,809	17,471 3,904	17,907 4,002	18,355 4,102	18,814 4,204	19,284 4,309	19,766 4,417	20,261 4,528
241		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	98,019
243		3022	Risk Management Charges	592,362	632,237	648,042	664,243	680,850	697,871	715,318	733,201	751,531	770,319	789,577
244		3024	Salaries	414,697	443,916	457,233	470,950	485,079	499,631	514,620	530,059	545,961	562,340	579,210
245		3024	Overtime	7,131	7,131	7,345	7,565	7,792	8,026	8,267	8,515	8,770	9,033	9,304
246		3024	Holiday Pay	5,068	5,068	5,220	5,377	5,538	5,704	5,875	6,051	6,233	6,420	6,613
247 248	6017 6120	3024 3024	Bilingual Pay Fica Taxes	1,500 32,774	1,500 35.009	1,545 36.059	1,591 37.141	1,639 38.255	1,688 39.403	1,739 40,585	1,791 41.803	1,845 43.057	1,900 44.348	1,957 45.679
249		3024	Arizona State Retirement	52,651	56,238	63,144	70,898	79,604	89,380	100,356	112,679	126,516	142,053	159,497
250		3024	Employee Health Insurance	125,275	115,305	123,376	132,013	141,254	151,141	161,721	173,042	185,155	198,115	211,984
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	5,424
252		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	8,857
253		3024	Operating + Maint. Supplies	13,271	13,271	13,603	13,943	14,291	14,649	15,015	15,390	15,775	16,169	16,574
254 255		3024 3024	SRP Water Contracted Services	70,000 500	70,000 500	71,750 513	73,544 525	75,382 538	77,267 552	79,199 566	81,179 580	83,208 594	85,288 609	87,420 624
256		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	96,120
257		3024	Technology Costs	49,715	56,599	58,014	59,464	60,951	62,475	64,037	65,637	67,278	68,960	70,684
258		3024	Vehicle Maintenance Cost	24,805	2,544	2,608	2,673	2,740	2,808	2,878	2,950	3,024	3,100	3,177
259		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	26,611
260 261	8307 8313	3024 3024	Telephone Costs	1,545 8,984	28,882	29.604	30.344	31,103	31,880	32,677	33.494	34,332	35.190	36.070
262		3024	Risk Management Charges Interactivity Cr-Labor	(154,067)	(109,000)	(111,725)	(114,518)	(117,381)	(120,316)	(123,323)	(126,407)	(129,567)	(132,806)	(136,126)
263		3025	Salaries	738,249	758,764	781,527	804,973	829,122	853,996	879,616	906,004	933,184	961,180	990,015
264	6012	3025	Overtime	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576
265		3025	Holiday Pay	608	608	608	608	608	608	608	608	608	608	608
266 267	6017 6120	3025 3025	Bilingual Pay	420 56.611	420 58.244	420 59.992	420 61.791	420 63.645	420 65.554	420 67.521	420 69.547	420 71.633	420 73.782	420 75.995
267		3025 3025	Fica Taxes Arizona State Retirement	90,948	58,244 93,572	59,992 105,062	117,964	132,450	148,715	166,977	187,482	210,505	73,782 236,355	75,995 265,379
269		3025	Employee Health Insurance	109,934	114,141	122,131	130,680	139,828	149,616	160,089	171,295	183,286	196,116	209,844
270		3025	Mediflex Reimbursed Expense	4,974	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221
271		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	4,133
272		3025	Comm. Parts - Telephone	196	196	201	206	211	216	222	227	233	239	245
273 274		3025 3025	Other Equipment + Supplies Contracted Services	3,500 36,730	3,500 33,280	3,588 34,112	3,677 34,965	3,769 35,839	3,863 36,735	3,960 37,653	4,059 38,595	4,160 39,560	4,264 40,549	4,371 41,562
275		3025	Software Purchases	193	193	197	202	207	212	218	223	229	235	240
276		3025	Software Maintenance	7,140	7,140	7,319	7,501	7,689	7,881	8,078	8,280	8,487	8,699	8,917
277		3025	Technology Costs	102,226	117,252	120,183	123,188	126,268	129,424	132,660	135,976	139,376	142,860	146,432
278		3025	Vehicle Maintenance Cost	2,732	991	1,015	1,041	1,067	1,093	1,121	1,149	1,177	1,207	1,237
279		3025	Vehicle Fuel/Oil Costs	1,182	764	784	803	823	844	865	886	909	931	955
280 281		3025 3025	Telephone Costs Support Services Charges	3,965 355,829	346,363	355,022	363,897	372,995	382,320	391,878	401,675	- 411,717	422,009	432,560
282		3025	Risk Management Charges	49	-	-	-	-	-	-				-02,000
283	6010	3026	Salaries	42,007	42,021	43,282	44,580	45,918	47,295	48,714	50,176	51,681	53,231	54,828
284		3026	Fica Taxes	3,167	3,167	3,262	3,360	3,461	3,565	3,672	3,782	3,896	4,012	4,133
285		3026	Arizona State Retirement	5,163	5,165	5,799	6,511	7,310	8,208	9,216	10,348	11,618	13,045	14,647
286 287		3026 3026	Employee Health Insurance	5,970 194	6,261 203	6,700 203	7,169 203	7,670 203	8,207 203	8,782 203	9,397 203	10,054 203	10,758 203	11,511 203
287		3026 3026	Mediflex Reimbursed Expense Defined Contribution- Ret HRA	194 695	709	727	745	203 764	783	203 802	203 822	843	203 864	203 886
200	0130	3020	Delined Collabation, I/et Lif/W	090	100	121	140	704	100	002	022	043	004	000

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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	599	
290	6505	3026	Books + Publications	450	450	461	473	485	497	509	522	535	548	562	
291 292	6672 6675	3026 3026	Contracted Services Software Purchases	1,800 150	1,800 150	1,845 154	1,891 158	1,938 162	1,987 166	2,037 170	2,087 174	2,140 178	2,193 183	2,248 187	
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	11,994	
294	8303	3026	Vehicle Maintenance Cost	217	637	653	669	686	703	721	739	757	776	795	
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	2,944	
296	8306 8307	3026	Vehicle Fuel/Oil Costs	181	111	114	117	120	123	126	129	132	135	139	
297 298	6010	3026 3027	Telephone Costs Salaries	309 253,605	279,377	287,758	296,391	305,283	314.441	323,875	333,591	343,598	353,906	364,524	
299	6012	3027	Overtime	1,998	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	28,086	
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	98,074	
303 304	6123 6127	3027 3027	Employee Health Insurance Mediflex Reimbursed Expense	48,749 1,938	51,111 2,034	54,688 2,034	58,516 2,034	62,613 2,034	66,995 2,034	71,685 2,034	76,703 2,034	82,072 2,034	87,817 2,034	93,965 2,034	
305	6138	3027	Defined Contribution- Ret HRA	-	1,182	1,212	1,242	1,273	1,305	1,337	1,371	1,405	1,440	1.476	
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	62,443	
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	6,244	
308	6675	3027	Software Purchases	250	250	256	263	269	276	283	290	297	305	312	
309 310	6683 6751	3027 3027	Software Maintenance	4,575 2,250	12,975 2,250	13,299 2,306	13,632 2,364	13,973 2,423	14,322 2.484	14,680 2,546	15,047 2,609	15,423 2,675	15,809 2,741	16,204 2,810	
310	6755	3027	Advertising Duplicating	1,250	1,250	2,306 1,281	2,364 1,313	1,346	1,380	2,546 1,414	2,609 1,450	2,675 1,486	1,523	2,810 1,561	
312	7523	3027	Roll-Forward Vehicle+Equipment	22,189	-,200						- 1,100		-,020		
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	31,413	
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	9,201	
315	8306	3027	Vehicle Fuel/Oil Costs	180	846	867	888	911	933	957	981	1,005	1,030	1,056	
316 317	8307 8320	3027 3027	Telephone Costs Interactivity Cr-General	1,030 (126,559)	(126,559)	(129,722)	(132,966)	(136,290)	(139,697)	(143,189)	(146,769)	(150,438)	(154,199)	(158,054)	
318	6010	3027	Salaries	164,496	160,029	164,830	169,775	174,868	180,114	185,517	191,083	196,815	202,720	208,802	
319	6012	3028	Overtime	6,602	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	434	
321	6017	3028	Bilingual Pay		180	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	16,694	
323 324	6121 6123	3028 3028	Arizona State Retirement Employee Health Insurance	21,081 34,117	20,552 27,039	23,076 28,932	25,910 30,957	29,091 33,124	32,664 35,443	36,675 37,924	41,179 40.578	46,235 43,419	51,913 46,458	58,288 49,710	
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	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	2,657	
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	2,623	
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	2,623	
329 330	6605 6609	3028 3028	Electricity Water, Refuse + Sewer	435 750	435 750	459 807	485 846	512 886	529 924	547 964	565 1,006	583 1,049	603 1,094	622 1,141	
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	37,466	
332	6675	3028	Software Purchases	750	750	769	788	808	828	849	870	892	914	937	
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	39,339	
334	6856	3028	Equipment + Machinery Repair	900	900	923	946	969	993	1,018	1,044	1,070	1,097	1,124	
335 336	7523 8301	3028 3028	Roll-Forward Vehicle+Equipment Technology Costs	32,578 17,711	48,598 21,602	49,813 22,142	51,058 22,696	52,335 23,263	53,643 23,845	54,984 24,441	56,359 25,052	57,768 25,678	59,212 26,320	60,692 26,978	
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	4,484	
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	5,451	
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	26,515	
341 342	6010 6012	3029 3029	Salaries	125,082	127,910	131,747	135,699	139,770	143,963 6.173	148,282	152,731	157,313	162,032	166,893	
342	6120	3029	Overtime Fica Taxes	6,173 10,013	6,173 10,257	6,173 10,565	6,173 10,882	6,173 11,208	11,545	6,173 11,891	6,173 12,248	6,173 12,615	6,173 12,994	6,173 13,383	
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	46,732	
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	49,332	
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	1,220	
347 348	6138 6313	3029 3029	Defined Contribution- Ret HRA	695 8,700	2,128 8,700	2,181 8.918	2,235 9.140	2,291 9.369	2,348 9.603	2,407 9.843	2,467 10.089	2,529 10.342	2,592 10.600	2,657 10.865	
348	6351	3029	Lab Supplies Minor Equipment	15,300	15,300	15,683	16,075	16,476	16,888	9,643 17,311	17,743	10,342	18,642	19,108	
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	2,660	
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	8,992	
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	39,958	
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	17,136	
354 355	8303 8306	3029 3029	Vehicle Maintenance Cost Vehicle Fuel/Oil Costs	3,589 3,767	10,403 3,220	10,663 3,300	10,930 3,383	11,203 3,467	11,483 3,554	11,770 3,643	12,065 3,734	12,366 3,827	12,676 3,923	12,992 4,021	
356	8307	3029	Telephone Costs	309	-	-	-		-	-			-	-,021	
357	8313	3029	Risk Management Charges	-	63	65	67	68	70	72	73	75	77	79	
358	6010	3041	Salaries	354,514	371,442	382,585	394,062	405,884	418,061	430,603	443,521	456,826	470,531	484,647	
359	6015	3041	Holiday Pay	724	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	37,148	

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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
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
364 365	6138 6313	3041 3041	Defined Contribution- Ret HRA Lab Supplies	3,474 107,455	3,546 107,455	3,635 110,141	3,726 112,895	3,819 115,717	3,914 118,610	4,012 121,575	4,112 124,615	4,215 127,730	4,320 130,923	4,428 134,197
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
372 373	8307 8313	3041 3041	Telephone Costs Risk Management Charges	2,318 636	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	11,426 188	11,712	12,005 198	12,305	12,613	12,928	13,251
381 382	6505 8301	3043 3043	Books + Publications	175 4,350	175 4,803	179 4,923	184 5,046	5,172	193 5,301	5,434	203 5,570	208 5,709	213 5,852	219 5,998
383	8303	3043	Technology Costs 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 3044	Mediflex Reimbursed Expense	-	678	725	776 341	831 350	889 359	951	1,017	1,089 386	1,165	1,246
390 391	6310 6339	3044	Chemical Supplies Hazardous Material Supplies	325 225	325 225	333 231	236	242	359 248	368 255	377 261	267	396 274	406 281
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	99,909
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
399 400	8303 6010	3044 3051	Vehicle Maintenance Cost Salaries	139,133	885 127,649	907 131,478	929 135,423	953 139,486	976 143,670	1,001 147,980	1,026 152,420	1,051 156,992	1,078 161,702	1,105 166,553
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
407 408	6616 6672	3051 3051	CAP Water Contracted Services	42,000	1,350,000 42,000	1,383,750 43.050	1,418,344 44,126	1,453,802 45,229	1,490,147 46,360	1,527,401 47,519	1,565,586 48,707	1,604,726 49.925	1,644,844 51,173	1,685,965 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
416 417	6121 6123	3052 3052	Arizona State Retirement	59,029 92.115	73,463 88.147	82,484 94.317	92,613 100.920	103,986 107,984	116,756 115,543	131,093 123.631	147,192 132.285	165,267 141,545	185,562 151,453	208,348 162.055
417	6127	3052	Employee Health Insurance 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
425 426	6675 6701	3052 3052	Software Purchases	5,000 600	5,000 600	5,125 615	5,253 630	5,384 646	5,519 662	5,657 679	5,798 696	5,943 713	6,092 731	6,244 749
426	6721	3052	Cell Phone Charges 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

Pro	jection	of Cas	h 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	Roll-Forward Supply Fees Svcs		73,631	-	-	-	-	-	-	-	-	-	-
434	7090	3052	Special Projects		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	Technology Costs		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	Vehicle Maintenance Cost		7,767		-	-	-	- 4 070	-	4.750	-	-	-
437 438	8306 8307	3052 3052	Vehicle Fuel/Oil Costs		2,038 1,030	1,516	1,554	1,593	1,633	1,673	1,715	1,758	1,802	1,847	1,893
439	8309	3052	Telephone Costs Support Services Charges		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	SRP Water		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	CAP Water		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	Contracted Services		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	Salaries		2,814	2,964	3,052	3,144	3,238	3,335	3,436	3,539	3,645	3,754	3,867
444 445	6120 6121	3118 3118	Fica Taxes Arizona State Retirement		216 346	227 364	233 408	240 458	248 515	255 578	263 649	270 728	279 818	287 918	296 1,031
446	8309	3118	Support Services Charges		157,350	159,200	163,180	167,260	171,441	175,727	180,120	184,623	189,239	193,970	198,819
447	0000	3110	Motor Vehicles		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 \$	
440				•	07,410,400 ¥	00,771,400 ¥	40,040,010 ψ	42,122,775 V	40,004,200	44,700,100	40,203,000	47,007,204	40,102,047	00,012,100 <b>v</b>	02,000,404
449			Total Expenses by Category Personal Services	\$	13.565.775 \$	13.984.432 \$	14.567.410 \$	45 400 070   ft	45.040.470	16.542.997 \$	17.288.380 \$	40.000.750 ft	18 933 680 \$	19,843,233 \$	20.818.020
449 450			Variable Operations & Maintenance	Ф	13,565,775 \$ 9,499,721	8,964,443	9,273,646	15,186,070 \$ 9,595,388	15,843,472 \$ 9,930,254	16,542,997 \$ 10,203,920	17,288,380 \$ 10,485,293	18,083,750 \$ 10,774,594	18,933,680 \$ 11,072,050	19,843,233 \$ 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 \$	
			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%
456 457			Operations & Maintenance Capital Outlay		95% 100%	95% 100%	95% 100%	95% 100%	95% 100%	95% 100%	95% 100%	95% 100%	95% 100%	95% 100%	95% 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
463			Transfers Out CIP Transfer To	•	0.474.000 €		•					•		•	
463 464			CIP Transfer To	\$ \$	2,174,000 \$ 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 \$	-,,
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
468			Debt Service GO 2013B	\$	412,776 \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	-
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			WIFALoan #92A175-10		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	- 2.250.500	- 250 404
483 484			WSRO journal entry		3,358,439 1,964,645	3,357,566	3,357,286 10,979,381	3,357,514 14,344,529	3,358,094 16,983,197	3,355,717 18,946,171	3,359,834 21,019,308	3,354,296 23,334,645	3,358,245 25,718,652	3,358,598 29,166,746	3,358,431 33,420,912
484 485			New Debt Service Total Debt Service	\$	1,964,645 28,170,889 \$	6,605,881 <b>31,224,783</b> \$	10,979,381 33,604,725 \$	14,344,529 34,335,832 \$	16,983,197 37,000,376 \$	18,946,171 <b>36,945,232</b> \$	21,019,308 37,247,664 \$	23,334,645 38,550,363 \$	25,718,652 38,782,518 \$	29,166,746 41,880,291 \$	
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 \$	103 660 070
400			Total Sasii Outilows	· · ·	J1,100,035 \$	13,200,313 \$	10,303,342 \$	01,000,200 \$	00,100,000 \$	00,300,033 \$	30,213,301 \$	33,123,400 \$	34,000,104 Þ	33,£10,030 \$	103,000,970

# 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%
Weighted Average Increase in O&M Expenses <sup>1</sup>	3.67%	3.31%	3.34%	3.39%	3.24%	3.29%	3.34%	3.39%	3.45%	3.51%

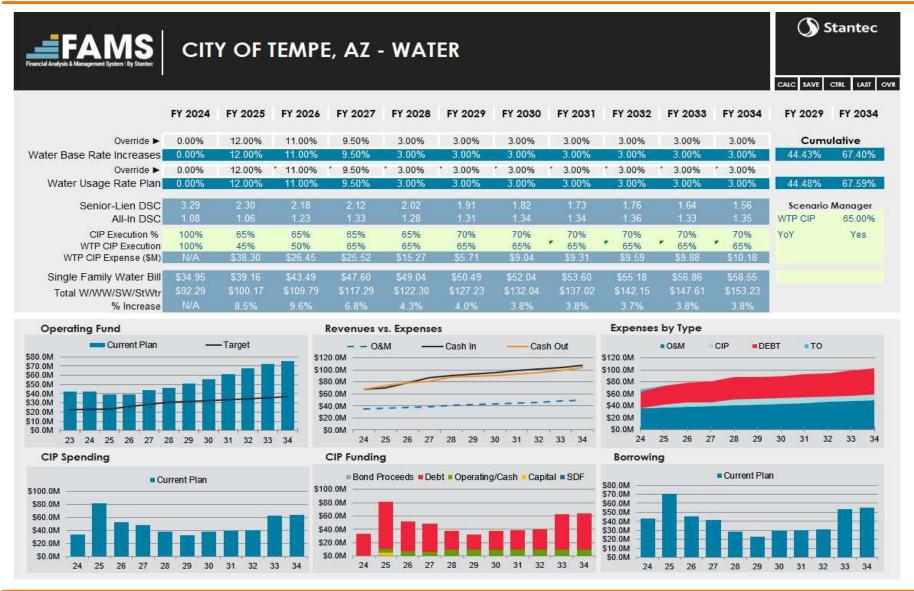
Capital Improvement Program Schedule 6

		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	Υ	Υ	-	-	-	-	-	-	-	-	-	24,395,000	24,395,000	48,790,000
3	CAP Water Lease - WMAT Quantification Settlement Agreem	Υ	Υ	-	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	Υ	Υ	-	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	Υ	Υ	-	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	Υ	N	-	590,000	150,000	520,000	270,000	270,000	-	-	-	-	-	1,800,000
16	Water Transmission & Distribution System	Υ	Υ	-	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	Υ	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	Υ	N	-	2,370,000	1,100,000	1,200,000	1,000,000	800,000	-	-	-	-	-	6,470,000
23	Wells - Asset Maintenance & New Production	Υ	Υ	-	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 <sup>1</sup>			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 <sup>2</sup>			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

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Execution of individual projects determined in collaboration with Utility staff. Not all projects are fully executed each year.

FAMS Control Panel Schedule 7



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			\$ 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	. ,	\$ 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												
	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)
	Variable Operations & Maintenance Costs			,	,				,			\$ (10,809,001)	
	Operations & Maintenance Costs		(13,245,698)	(14,832,490)	(15,207,706)			(16,384,711)				(18,096,831)	
	Equals: Net Operating Income		( , , ,	\$ 31,434,972	. , , ,	\$ 45,035,450	\$ 48,300,470	\$ 49,346,293	,	,	( , , ,	( , , ,	,
											. , ,		
16	Plus: Non-Operating Income/(Expense)												
	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
	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												
	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	Calculated Senior-Lien Debt Service Coverage	1.00	3.29	2.30	2.18	2.12	2.02	1.91	1.82	1.73	1.76	1.64	1.56
26	Subordinate Debt Service Coverage Test												
	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
	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	Reg.	\$ 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	Calculated Subordinate Debt Service Coverage	1.00	1.22	1.12	1.50	2.05	2.07	2.40	2.78	3.00	3.14	2.90	2.74
31	Total All-In Debt Service Coverage Test												
	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
	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			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
	Total Annual Debt Service		\$ 28,170,889	\$ 31,224,783	\$ 33,604,725	\$ 34,335,832	\$ 37,000,376	\$ 36.945.232		\$ 38.550.363	\$ 38,782,518	\$ 41,880,291	\$ 44,321,405
	Calculated All-In Debt Service Coverage		1.14	1.06	1.22	1.37	1.35	1.39	1.41	1.39	1.42	1.34	1.30
- 0													

Pro Forma - Water										5	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											Sc	hedule 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
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												
18 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

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Senior Lien Borrowing Projections										Sc	chedule 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 2.00% of Par	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 Service <sup>1</sup>	\$ 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
<sup>1</sup> Reflects interest-only payment due in year of issuance.											

## APPENDIX B: WASTEWATER REVENUE REQUIREMENTS

Assumptions	Schedule 1

7 100 0 1 1 1 p 11 0 11 0											
	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

	0.0 0.1 1, 1, 202				331133131
			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			

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		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 Chrge	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	\$ -	\$ -	\$ -	\$ -						
14	Total Non-Operating Revenue	\$ 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

Acco	ount le	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
	010	1841	Salaries		\$ 445,396					516,336 \$				
	017 120	1841 1841	Bilingual Pay Fica Taxes	.,	\$ 2,400 \$ \$ 34.256 \$	,	_,	-, +	-, +	2,400 \$ 39,713 \$	_,	_, +	_,	-,
	1120	1841	Arizona State Retirement		\$ 55.034									
5 6	123	1841	Employee Health Insurance		\$ 89,794	96,080				125,941 \$				
	127	1841	Mediflex Reimbursed Expense		\$ 4,610									
	138	1841	Defined Contribution- Ret HRA	.,	\$ 1,891				-, +		2,.00 4		-,	
	305 305	1841 1841	General Office Supplies Uniform Allowance	.,	\$ 4,200 \$ 1.200 \$	, .,=	, ,	, +	., 7	4,706 \$ 1,344 \$	.,		-,	-,
	351	1841	Uniform Allowance Minor Equipment		\$ 1,200 S					1,344 \$ 896 \$	917 \$			
-	370	1841	Printing + Copier Supplies		\$ 400	,		,		448 \$				
	420	1841	Operating + Maint. Supplies		\$ 2,000									
3 6	552	1841	Other Equipment + Supplies		\$ 200				219 \$	224 \$	,			
	672	1841	Contracted Services		\$ 188,000					210,638 \$				
-	676 683	1841 1841	Training + Development Software Maintenance	,	\$ 1,200 \$ \$ 240,000 \$	, .,==	, ,,200 4	,= +	., +	1,344 \$ 268.899 \$	1,010 4		1,100	.,
	685	1841	Software Maintenance Bank Service Charges		\$ 340,000					380,940 \$				
	701	1841	Cell Phone Charges		\$ 3.200					3.585 \$				
9 6	713	1841	Postage - Exclusion		\$ 140,000	143,220	146,514 \$	149,884 \$	153,331 \$	156,858 \$	160,466	164,156 \$	167,932	\$ 171,79
	716	1841	Membership + Subs		\$ 600		,		7		,			
	753	1841	Outside Printing/Forms		\$ 400									
	'401 '403	1841 1841	Training + Seminars Travel Expense		\$ 4,800 \$ 3,600 \$					5,378 \$ 4,033 \$	5,502 \$ 4,126 \$			
	403	1841	Travel Expense Local Meetings		\$ 3,000		-,							
	301	1841	Technology Costs		\$ 77,016									
	307	1841	Telephone Costs		\$ - :					- \$	- \$			
	309	1841	Support Services Charges	,	\$ 102,986		, ,,,,,,					,		
	320	1841	Interactivity Cr-General											
	324 6010	1841 3002	Interactivity Cr-Support Serv	(,)										
	010 012	3002	Salaries Overtime		\$ 112,573 \$ \$ 1,524 \$						. ,			
	120	3002	Fica Taxes	.,	\$ 7,716	, .,	,						.,	
	121	3002	Arizona State Retirement		\$ 14,022					25,023 \$	28,096			
	123	3002	Employee Health Insurance		\$ 8,192		-,			11,489 \$	12,293 \$			
	127	3002	Mediflex Reimbursed Expense		\$ 542					542 \$				-
	128	3002	Defined Benefit- Ret Health	, .	\$ 39,482 \$ \$ 946 \$		,		, +		,		,	
	138 142	3002 3002	Defined Contribution- Ret HRA Pre-medicare HRA Contribution		\$ 946 \$ \$ 230,213 \$				,	1,059 \$ 257,933 \$	,		, .	
	201	3002	General Office Supplies		\$ 20,326	,				22,773 \$				
	305	3002	Uniform Allowance		\$ 21,260									
	420	3002	Operating + Maint. Supplies	-,	\$ 8,800	-,	,	-, +	-, +	9,860 \$	, ,		,	
	505	3002	Books + Publications		\$ 800					896 \$	0 4			
	656 672	3002 3002	Consultants Contracted Services	,	\$ 80,000 S \$ 29,600 S	,		, +	,	89,633 \$ 33,164 \$	01,000 4		,	
	675	3002	Software Purchases		\$ 29,000	,			,	463 \$	474 \$			
6 6	683	3002	Software Maintenance	88,453	\$ 124,453	127,315		133,239 \$	136,304 \$	139,439 \$	142,646	145,926 \$	149,283	\$ 152,7
	701	3002	Cell Phone Charges		\$ 22,000						,			
	716	3002	Membership + Subs	, .							, ,			
	751	3002	Advertising		\$ 1,200								,	
	802 906	3002 3002	Property Insurance Premium Equipment + Machine Rental		\$ 41,106 \$ \$ 2,000 \$	,,		, ,	, +		,		,	
	401	3002	Training + Seminars		\$ 67,965			_, +						
	403	3002	Travel Expense		\$ 10,000			10,706 \$						
	404	3002	Local Meetings		\$ 1,200									
	301	3002	Technology Costs		\$ 167,572		, ,	, +	,		.02,000 4	, +		,-
	303 304	3002 3002	Vehicle Maintenance Cost Worker's Comp Claims	.,	\$ 1,674 \$ \$ 14,090 \$	, .,	,	, +	., +	1,876 \$ 15,787 \$	.,		_,	-,-
	304 306	3002	Worker's Comp Claims Vehicle Fuel/Oil Costs		\$ 14,090 3 \$ 312 5						, ,			
-	307	3002	Telephone Costs		\$ - :					- \$	,	,		
	309	3002	Support Services Charges		\$ 956,837	•				1,072,053 \$				
	313	3002	Risk Management Charges	,	\$ 1,144						.,		.,	
	315	3002	Interactivity Charges		\$ 2,039,626									
	010	3003	Salaries	,	\$ 57,330	,,	,	, 7	, +	66,461 \$	00,100 4		,	,-
	012 120	3003 3003	Overtime Fica Taxes		\$ 609 \$ \$ 4,432 \$	,		,	7	609 \$ 5,138 \$				
	120	3003	Arizona State Retirement		\$ 4,432 \$ \$ 7.120 \$			, ι,οιο φ						
-	123	3003	Employee Health Insurance	.,	\$ 8,030				,		,		,	
	127	3003	Mediflex Reimbursed Expense		\$ 542						0.2 4			
	138	3003	Defined Contribution- Ret HRA		\$ 946			, +	., +		.,		.,	
	i420 i906	3003 3003	Operating + Maint. Supplies	,	\$ 1,760	, , , , , , , , , , , , , , , , , , , ,				1,972 \$				
1 69			Equipment + Machine Rental	1,000	\$ 1,000	1,023	1,047 \$	1,071 \$	1,095 \$	1,120 \$	1,146	1,173 \$	1,200	\$ 1,22

	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	8301	3003	Technology Costs	\$	4,972						-,				
74	8303	3003	Vehicle Maintenance Cost	\$	1,758										
75 76	8306 8307	3003 3003	Vehicle Fuel/Oil Costs Telephone Costs	\$ \$	1,149 618		825 \$ - \$	844 \$							
76 77	8307	3003	Interactivity Cr-General	\$	(31,810)	, ,		-							T
78	6010	3004	Salaries	\$	59,993										
79	6012	3004	Overtime	\$	609										
80	6015	3004	Holiday Pay	\$	3,889										
81	6120	3004	Fica Taxes	\$	4,934	T T, T	-, +	5,460 \$	0,021 4	-, 7	-,	,	, .,	,	-,
82	6121	3004	Arizona State Retirement	\$	7,926	-,	0,202 4	10,422 \$			,				
83 84	6123 6127	3004 3004	Employee Health Insurance	\$ \$	14,444 : 775 :	, ,,,,,,,,,	, +	21,438 \$ 814 \$			,	,		,	
85	6138	3004	Mediflex Reimbursed Expense Defined Contribution- Ret HRA	\$	1,853	, ,,,,	967 \$	990 \$							
86	6351	3004	Minor Equipment	\$	1,200	, ,	1,228 \$								
87	6420	3004	Operating + Maint. Supplies	\$	680		696 \$	712 \$							
88	6672	3004	Contracted Services	\$	7,332	\$ 7,332 \$	7,501 \$	7,674 \$	7,850 \$	8,031 \$	8,215	8,404	\$ 8,598 \$	8,795	\$ 8,998
89	8301	3004	Technology Costs	\$	21,129		, +	26,558 \$			28,432	29,086	\$ 29,755	30,440	\$ 31,140
90	8303	3004	Vehicle Maintenance Cost	\$	1,084			- \$					,		
91	8306	3004	Vehicle Fuel/Oil Costs	\$	1,758			1,611 \$			, .				
92	8307	3004	Telephone Costs	\$	1,854 S 296,500 S	7	T	- \$	,						T
93 94	6010 6012	3012 3012	Salaries Overtime	\$ \$	296,500 1 10,132		, +	340,088 \$ 10,132 \$	000,201						
95	6015	3012	Holiday Pay	\$	2,973			2,973 \$							
96	6120	3012	Fica Taxes	\$	23,657						,				
97	6121	3012	Arizona State Retirement	\$	37,662										
98	6123	3012	Employee Health Insurance	\$	54,748	,, ,	, +	66,824 \$		,	,	,		,=	
99	6127	3012	Mediflex Reimbursed Expense	\$	1,938		2,441 \$	2,441 \$			,		-,		
100	6138	3012	Defined Contribution- Ret HRA	\$	695			5,770 \$							
101	6420 6672	3012 3012	Operating + Maint. Supplies	\$ \$	1,736 S 25,500	, , , , ,					.,		-,		
102 103	6675	3012	Contracted Services Software Purchases	\$	3,600			20,233 \$ 3,768 \$	,		,				
104	6683	3012	Software Maintenance	\$	24,225			50.469 \$				,		,	.,
105	8301	3012	Technology Costs	\$	70,843			84,361 \$	. ,						
107	8307	3012	Telephone Costs	\$	2,163	\$ - \$	- \$	- \$	- \$	- \$	- :	- 9	\$ - 5	- 9	\$
108	6010	3016	Salaries	\$	141,454	,, ,	143,564 \$	147,871 \$				,		,	,
109	6012	3016	Overtime	\$	15,004	,, ,	15,004 \$					,			
110	6120	3016	Fica Taxes	\$	11,969		12,165 \$	12,530 \$	12,906 \$		,	,		,	
111 112	6121 6123	3016 3016	Arizona State Retirement Employee Health Insurance	D D	19,229 5 27,005	,	21,300 \$ 29,550 \$	23,915 \$ 31,618 \$	26,852 \$ 33,832 \$		,		,		
113	6127	3016	Mediflex Reimbursed Expense	\$	969		1,017 \$	1,017 \$							
114	6138	3016	Defined Contribution- Ret HRA	\$	695			742 \$							
115	6010	3021	Salaries	\$	1,080,364	\$ 1,207,529 \$		1,281,068 \$	1,319,500 \$	1,359,085 \$	1,399,857	1,441,853	\$ 1,485,109 \$	1,529,662	1,575,552
116	6012	3021	Overtime	\$	84,382	\$ 84,382 \$	, +	84,382 \$	01,002 4		,	,	01,002		,
117	6015	3021	Holiday Pay	\$	970		970 \$	970 \$							
118	6017	3021	Bilingual Pay	\$	1,320	, ., ,		1,920 \$		.,	.,	,	.,,,,,,	,	-,
119 120	6120 6121	3021 3021	Fica Taxes	\$ \$	89,224 142,704	,, ,	,	105,084 \$ 199,829 \$	, ,	,	,	,=		,	
120	6123	3021	Arizona State Retirement Employee Health Insurance	\$	226,245	,, ,	236,036 \$	252.558 \$							
122	6127	3021	Mediflex Reimbursed Expense	\$	9,819	, +		10,306 \$			,			,	
123	6138	3021	Defined Contribution- Ret HRA	\$	10,190			9,896 \$							
124	6420	3021	Operating + Maint. Supplies	\$	300										
125	6609	3021	Water, Refuse + Sewer	\$	1,200	, , , , ,		1,353 \$	.,			, , , , , ,			
126	6672	3021	Contracted Services	\$	600										
127	6701 7523	3021 3021	Cell Phone Charges	\$ \$	360		368 \$ - \$	377 \$	000 4			, ,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
128	7523 8301	3021	Roll-Forward Vehicle+Equipment	\$	52,200	7							,		
129	8304	3021	Technology Costs Worker's Comp Claims	\$	5.209		13,150 \$	13.452 \$							
130	8307	3021	Telephone Costs	\$	2,163		- \$	- \$	-, - ,						
131	8313	3021	Risk Management Charges	\$	521	\$ 664 \$	679 \$	695 \$			744	761			
132	6350	3022	Hand Tools	\$	3,000	-, +	3,069 \$	3,140 \$	-,	3,286 \$	-,	,	,	,	-,
133	6351	3022	Minor Equipment	\$	1,500		1,535 \$	1,570 \$							
134	6420	3022	Operating + Maint. Supplies	\$	21,000	, , , , , ,			, ,		,				,
135	6430	3022	Street Repair Materials	\$	6,000	,	-, +	6,279 \$	-,		-,				
136 137	6605 6609	3022 3022	Electricity Water Refuse + Sower	\$ \$	13,957 3,750		,	15,564 \$ 4,229 \$	, ,		,				
137	6672	3022	Water, Refuse + Sewer Contracted Services	\$	28,230	-,		4,229 \$ 29.544 \$							
139	6673	3022	Landfill Usage Charges	\$	2,400	,, ,		2,512 \$							
141	6856	3022	Equipment + Machinery Repair	\$	1,800			1,884 \$							
142	6999	3022	Misc. Fees + Services	\$	600	\$ 600 \$	614 \$	628 \$	642 \$	657 \$	672	688	\$ 704 8	720	736
	7511	3022	Other Equipment	\$	10,500	\$ 18,000 \$	18,414 \$	18,838 \$	19,271 \$	19,714 \$	20,167	20,631	\$ 21,106 \$	21,591	\$ 22,088
144 145	7523	3022	Roll-Forward Vehicle+Equipment	\$	185,552	\$ 70,581 \$	72,204 \$	73,865 \$	75,564 \$	77,302 \$	79,080	80.898	\$ 82,759	84,662	86,610

Section   Continue	Schedule 4											Oullows	Cusii	CIIOII	Hoje
140   150	033 FY 2034	FY 2033	FY 2032	FY 2031	FY 2030	FY 2029	FY 2028	FY 2027	FY 2026	FY 2025	FY 2024	Expense Line Item	Dept		
14   10   10   10   10   10   10   10	1,864 \$ 1,907	1,864	1,822 \$	1,781 \$		1,702 \$	1,663 \$	1,626	\$ 1,589 \$	\$ 1,554 \$	4,496	Worker's Comp Claims \$	3022	8304	147
150   150												Vehicle Fuel/Oil Costs \$			
Section   Sect	25,018 \$ 332,494											·			
Section   Sect		,					, +					odiano.			
Section   Property   1968   1971   20   20   20   20   20   20   20   2	676 \$ 676 261 \$ 261														
150   150   150   Fee Trace															
100   101	31,621 \$ 32,569											9			
19	01,295 \$ 113,734			80,349 \$						\$ 40,102 5				6121	155
Section   Sect	84,050 \$ 89,933	84,050	78,551 \$	73,412 \$	68,610 \$	64,121 \$	59,926 \$	56,006	\$ 52,342 \$	\$ 48,918 \$	47,114		3025	6123	156
194   195   195   196	2,237 \$ 2,237														
March   Marc										.,,,,,		Domina Communication (Communication)			
Section   Sect												Committate Telephone			
Section   Process   Section Relations   Sect															
683   683   595   Sobre Markemurce		,						, ,							
14   15   15   15   15   15   15   15															
55   1833   300   Vehice Mariemance Cost   5   1.17   5   200   5   2.30   5   2.44   5   4.46   5   4.67   5   4.47   5   4.08   5   2.09   5   2.00															
197   197															
1980   2006   2007   Segues as exerce Changes   5   12,469   5   165,246   5   165,246   5   165,247   5   165,247   5   176,147   5   178,057	393 \$ 402	393	384 \$	375 \$	367 \$	359 \$	351 \$	343 \$	\$ 335 5	\$ 328 \$	506	Vehicle Fuel/Oil Costs \$	3025	8306	166
1981   2012   Salar Search   1982	- \$ -			-					,	7		Telephone Costs \$	3025		167
170   170															
171   172   173   202   Steam State Retinement	- \$ -		T	-					,	7		Tuok management enargee			
121   2029   Argons State Retarement   S   12,046   S   12,061   S   15,072   S   17,075   S   11,192   S   21,514   S   27,146   S   27,147   S   23,440   S   25,107   S   23,440   S															
172   6122   3026   Employee Health Insurance   S   14.50   S   14.510   S   15.532   S   17.72   S   17.808   S   19.15   S   20.46   S   29.925   S   23.460   S   25.102     175   6136   3026   Defended Crebitories (S   14.50   S   1.652   S   1.652   S   1.772   S   1.785   S   1.785   S   1.785   S   1.772     176   6136   3026   Defended Crebitories (S   1.521   S   1.525   S   1.785   S   1.772   S   1.785   S   1.785   S   1.785   S   1.785     176   6136   3026   Defended Crebitories (S   1.521   S   1.525   S   1.785   S   1.785   S   1.785   S   1.785     177   6105   S   1.785   S   1.785   S   1.785   S   1.785   S   1.785   S   1.785     178   617   3026   Contracted Services (S   3.400   S   4.700   S   4.700   S   4.700   S   4.700   S   4.700   S   4.700   S     180   6031   3026   Technology Costs (S   1.521   S   1.525   S   2.2410   S   2.2225   S   2.2450   S   2.2400															
171   6173   3020   Montflex-Rembursed Egemen   S   4.52   S   4.75   S   4	25,102 \$ 26,859	,					, +		, ,,,,,,,,						
176   6429   3000   Defined Continuation Ret HEM   \$   1,621   \$   1,621   \$   1,621   \$   1,621   \$   1,625   \$   1,695   \$   1,695   \$   1,795   \$	475 \$ 475														
176   6403   3006   Operating + Mant Supples   \$ 1,120   \$ 1,170	1,985 \$ 2,031														
176	1,343 \$ 1,374														
6075   3006 Software Furchanees   \$ 350 \$ 350 \$ 350 \$ 2,358 \$ 23,962 \$ 24,544 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22,6454 \$ 22,962 \$ 22	1,259 \$ 1,288	1,259	1,231 \$	1,203 \$	1,176 \$	1,150 \$	1,124 \$	1,099	\$ 1,074 \$	\$ 1,050 \$	1,050		3026	6505	177
180	5,038 \$ 5,154			., +			, +			., ,		Contracted Services \$			
181   8303   3000   Vehicle Menternance Core   \$ 507 \$ 1,486 \$ 1,520 \$ 1,520 \$ 1,555 \$ 1,591 \$ 5 1,628 \$ 1,665 \$ 1,703 \$ 1,743 \$ 5 1,783 \$ 1	420 \$ 429														
182   8304   3026   Workers Comp Claims   \$ 4.04   \$ 5.01   \$ 5.627   \$ 7.77   \$ 5.288   \$ 6.024   \$ 6.163   \$ 6.305   \$ 6.460   \$ 6.188   \$ 6.005   \$ 6.0												roomiology cools			
183   1830   3000   Vehicle Fuel/OL Coats   \$ 4.22   \$ 2.95   \$ 2.65   \$ 271   \$ 277   \$ 284   \$ 2.90   \$ 2.97   \$ 3.04   \$ 3.11															
148   8307   3006   Telephone Costs   \$ 721   \$ 25,805   \$ 267,377   \$ 287,788   \$ 286,391   \$ 30,528   \$ 31,441   \$ 323,875   \$ 333,591   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591   \$ 333,391   \$ 343,591									· -, ,						
186	- \$ -														
188	•														
188	1,998 \$ 1,998														
198   6121   3027   Arcona State Retrement   \$ 31,451   \$ 34,561   \$ 38,827   \$ 43,966   \$ 44,948   \$ 54,959   \$ 16,708   \$ 66,268   \$ 77,794   \$ 87,344   \$ 191   6127   3027   Modiflax Reimbursed Expense   \$ 1,938   \$ 2,034	- \$ -		- \$									Bilingual Pay \$	3027	6017	187
191   6123   3027   Employee Health Insurance   \$ 48,749   \$ 51,111   \$ 54,688   \$ 5,6516   \$ 6,2613   \$ 7,085   \$ 7,073   \$ 8,0272   \$ 8,7111   \$ 1,000			, +												
191   6127   3027   Medflex Reimbursed Expense   \$ 1.938   \$ 2.034   \$ 2.0	87,348 \$ 98,074														
193   6606   3027   Environmental Permits   \$ 50,000   \$ 50,000   \$ 51,150   \$ 52,326   \$ 53,530   \$ 54,761   \$ 56,021   \$ 57,300   \$ 58,627   \$ 59,976   \$ 5,987   \$ 59,976   \$ 5,987   \$ 5,987   \$ 59,976   \$ 5,987															
194   6672   3027   Contracted Services   \$ 5.00   \$ 5.00   \$ 5.00   \$ 5.115   \$ 5.233   \$ 5.345   \$ 5.476   \$ 5.602   \$ 5.731   \$ 5.863   \$ 5.908   \$ 5.9	59,976 \$ 61,355											meanox rembared Expense			
196	5,998 \$ 6,136														
196   683   3027   Software Maintenance   \$ 4,575   \$ 12,975   \$ 13,273   \$ 13,579   \$ 13,879   \$ 14,211   \$ 14,637   \$ 14,637   \$ 15,244   \$ 15,546     197   6751   3027   Auteritising   \$ 2,256   \$ 2,256   \$ 2,302   \$ 2,355   \$ 2,409   \$ 2,464   \$ 2,521   \$ 2,679   \$ 2,638   \$ 2,699     198   6755   3027   Duplicating   \$ 1,250	300 \$ 307														
198   6755   3027   Duplicaling   \$   1.250   \$   1.	15,564 \$ 15,922	15,564	15,214 \$	14,872 \$	14,537 \$	14,211 \$	13,891 \$	13,579	\$ 13,273 5	\$ 12,975	4,575		3027	6683	
199   7523   3027   Roll-Forward Vehicle+Equipment   \$ 22,189   \$ - \$   \$ - \$   \$ - \$ \$	2,699 \$ 2,761	2,699	2,638 \$	2,579 \$	2,521 \$	2,464 \$	2,409 \$	2,355	\$ 2,302 5	\$ 2,250 \$	2,250	Advertising \$	3027	6751	197
200 8301 3027 Technology Costs \$ 21,750 \$ 25,153 \$ 25,732 \$ 26,323 \$ 26,929 \$ 27,548 \$ 28,182 \$ 28,830 \$ 29,493 \$ 30,171 201 8303 3027 Vehicle Maintenance Cost \$ 5,755 \$ 7,368 \$ 7,537 \$ 7,710 \$ 7,888 \$ 8,069 \$ 8,255 \$ 8,445 \$ 8,639 \$ 8,837 202 8306 3027 Vehicle Costs \$ 180 \$ 846 \$ 865 \$ 865 \$ 865 \$ 905 \$ 926 \$ 947 \$ 969 \$ 991 \$ 1,014 203 8307 3027 Telephone Costs \$ 1,030 \$ - \$ - \$ - \$ \$ \$ - \$	1,499 \$ 1,534				., +		., +	, ,							
201   8303   3027   Vehicle Maintenance Cost   \$ 575   \$ 7,368   \$ 7,537   \$ 7,710   \$ 7,888   \$ 8,069   \$ 8,255   \$ 8,445   \$ 8,639   \$ 8,837   \$ 202   \$ 3027   Vehicle Fuel/OI Costs   \$ 180   \$ 846   \$ 865   \$ 865   \$ 905   \$ 926   \$ 947   \$ 969   \$ 991   \$ 1,014   \$ 203   \$ 807   \$ 207   Telephone Costs   \$ 1,030   \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- \$ -											• •			
202   8306   3027   Vehicle Fuel/Olf Costs   \$ 180   \$ 846   \$ 865   \$ 885   \$ 905   \$ 926   \$ 947   \$ 969   \$ 991   \$ 1,014	30,171 \$ 30,865 8.837 \$ 9.041														
203 8307 3027 Telephone Costs \$ 1,030 \$ \$ -\$ \$ -\$ \$ -\$ \$ -\$ \$ -\$ \$ -\$ \$ -\$	8,837 \$ 9,041 1.014 \$ 1.038			-, +						.,					
204   8320   3027   Interactivity Cr-General   \$   (126,559)   \$   (126,559)   \$   (126,559)   \$   (126,559)   \$   (129,469)   \$   (132,447)   \$   (135,493)   \$   (136,610)   \$   (141,798)   \$   (145,059)   \$   (148,396)   \$   (148,396)   \$   (151,809)   \$   (151,809)   \$   (101,809)	- \$ -	, .					,					Vol.1010 1 doi://oii 00010			
205 6010 3028 Salaries \$ 383.824 \$ 373.401 \$ 384.603 \$ 396.141 \$ 408.025 \$ 420.266 \$ 432.874 \$ 445.860 \$ 459.236 \$ 473.013 \$ 206 6012 3028 Overline \$ 15,406	51,809) \$ (155,300)	(151,809)	(148.396) \$	(145.059) \$	(141.798) \$	(138.610) \$	(135.493) \$	(132.447)	\$ (129,469) \$	\$ (126.559) \$					
207   6015   3028   Holiday Pay   \$ 1,013			459,236 \$	445,860 \$	432,874 \$	420,266 \$			\$ 384,603 5	\$ 373,401	383,824		3028	6010	205
209         6120         3028         Fica Taxes         \$ 30,619         \$ 29,854         \$ 30,750         \$ 31,672         \$ 32,623         \$ 33,601         \$ 34,009         \$ 35,648         \$ 36,717         \$ 37,819           210         6121         3028         Aircona State Retirement         \$ 49,190         \$ 47,955         \$ 53,844         \$ 60,456         \$ 67,807         \$ 76,215         \$ 85,575         \$ 96,083         \$ 107,802         \$ 121,130           211         6123         3028         Employee Health Insurance         \$ 79,605         \$ 63,091         \$ 67,507         7 7,2233         \$ 77,289         \$ 82,699         \$ 86,488         \$ 94,683         \$ 101,310         \$ 108,402           212         6127         3028         Mediflex Reimbursed Expense         \$ 3,166         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 3,322         \$ 5,955         \$ 5,965         \$ 5,662         \$ 5,690         \$ 5,616         \$ 5,955         \$ 5,945         \$ 5,955         \$ 5,945         \$ 5,955         \$ 5,878         \$ 5,955         \$ 5,878         \$ 5,955         \$ 5,878         \$ 5,955         \$ 5,878	15,406 \$ 15,406	15,406	15,406 \$	15,406 \$	15,406 \$	15,406 \$	15,406 \$	15,406	\$ 15,406 \$	\$ 15,406 \$	15,406	Overtime \$	3028	6012	206
210 6121 3028 Arizona State Retirement \$ 49,190 \$ 47,955 \$ 53,844 \$ 60,456 \$ 67,880 \$ 76,215 \$ 85,575 \$ 96,083 \$ 107,882 \$ 121,130   211 6123 3028 Employee Health Insurance \$ 79,605 \$ 63,091 \$ 67,507 \$ 72,233 \$ 77,289 \$ 82,699 \$ 88,488 \$ 94,683 \$ 101,310 \$ 108,402 \$ 121,400 \$ 13,405 \$ 13,22 \$ 3,322 \$	1,013 \$ 1,013	.,			., +		, +	, ,	, ,,,,,,		,	Holiday Pay \$	3028		
Part   Fig.															
212 6127 3028 Mediffex Reimbursed Expense \$ 3,165 \$ 3,322 \$ 3,								, ,		, ,					
213 6138 3028 Defined Contribution- Ret HRA \$ 4,864 \$ 4,964 \$ 5,079 \$ 5,195 \$ 5,315 \$ 5,437 \$ 5,562 \$ 5,690 \$ 5,821 \$ 5,955 \$ 214 6351 3028 Minor Equipment \$ 4,900 \$ 4,900 \$ 5,113 \$ 5,128 \$ 5,246 \$ 5,367 \$ 5,490 \$ 5,616 \$ 5,745 \$ 5,878 \$ 215 6402 3028 Operating Haint Supplies \$ 4,900 \$ 4,900 \$ 5,013 \$ 5,128 \$ 5,246 \$ 5,367 \$ 5,670 \$ 5,670 \$ 5,670 \$ 5,745 \$ 5,878 \$ 216 6605 3028 Electricity \$ 1,015 \$ 1,0		, .		. ,			,								
214 6351 3028 Minor Equipment \$ 4,900 \$ 4,900 \$ 5,013 \$ 5,128 \$ 5,246 \$ 5,367 \$ 5,490 \$ 5,616 \$ 5,745 \$ 5,878 \$ 2,587															
215 6420 3028 Operating + Maint Supplies \$ 4,900 \$ 4,900 \$ 5,013 \$ 5,128 \$ 5,246 \$ 5,367 \$ 5,490 \$ 5,616 \$ 5,745 \$ 5,878 216 6605 3028 Electricity \$ 1,015 \$ 1,015 \$ 1,072 \$ 1,132 \$ 1,195 \$ 1,255 \$ 1,215 \$ 1,318 \$ 1,361 \$ 1,406 217 6609 3028 Water, Refuse + Sewer \$ 1,750 \$ 1,750 \$ 1,883 \$ 1,973 \$ 2,068 \$ 2,157 \$ 2,250 \$ 2,347 \$ 2,447 \$ 2,553 218 6672 3028 Contracted Services \$ 70,000 \$ 70,000 \$ 71,610 \$ 73,257 \$ 74,942 \$ 76,666 \$ 78,429 \$ 80,233 \$ 82,078 \$ 83,966 219 6675 3028 Software Purchases \$ 1,750 \$ 1,750 \$ 1,750 \$ 1,831 \$ 1,818 \$ 1,817 \$ 1,961 \$ 2,006 \$ 2,052 \$ 2,099	5,878 \$ 6,013			-, +						.,					
216 6605 3028 Electricity \$ 1,015 \$ 1,	5,878 \$ 6,013														
217 6609 3028 Water, Refuse + Sewer \$ 1,750 \$ 1,750 \$ 1,883 \$ 1,973 \$ 2,088 \$ 2,157 \$ 2,250 \$ 2,347 \$ 2,447 \$ 2,553 \$ 218 6672 3028 Contracted Services \$ 70,000 \$ 70,000 \$ 71,610 \$ 73,257 \$ 74,942 \$ 76,666 \$ 78,429 \$ 80,233 \$ 82,078 \$ 83,966 \$ 91,750 \$ 1,750 \$ 1,750 \$ 1,750 \$ 1,750 \$ 1,813 \$ 1,874 \$ 1,917 \$ 1,961 \$ 2,006 \$ 2,052 \$ 2,099	1,406 \$ 1,452												3028		
219 6675 3028 Software Purchases \$ 1,750 \$ 1,750 \$ 1,790 \$ 1,831 \$ 1,874 \$ 1,917 \$ 1,961 \$ 2,006 \$ 2,052 \$ 2,099	2,553 \$ 2,662		2,447 \$	2,347 \$	2,250 \$	2,157 \$	2,068 \$	1,973	\$ 1,883 \$	\$ 1,750 \$	1,750		3028	6609	217
		,		, 7	,		,		, ,		,				
	2,099 \$ 2,147										,				
220 0000 2020 Soliware maintenance \$ 70,000 \$ 75,101 \$ 75,200 \$ 70,920 \$ 00,499 \$ 82,350 \$ 84,244 \$ 85,182 \$ 88,164	88,164 \$ 90,192	88,164	86,182 \$	84,244 \$	82,350 \$	80,499 \$	78,689 \$	76,920	\$ 75,191 \$	\$ 73,500 \$	70,000	Software Maintenance	3028	6683	220

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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
221		3028	Equipment + Machinery Repair	\$ 2,100						_, +				
222		3028	Roll-Forward Vehicle+Equipment	\$ 76,014										
223		3028	Technology Costs	\$ 41,325	, 00,100 (									
224 225		3028 3028	Vehicle Maintenance Cost	\$ 6,176 \$ \$ 11,848 \$	,	-, +				-, +				
225		3028	Vehicle Fuel/Oil Costs Telephone Costs	\$ 4,325										
227		3028		\$ 65,163										
228		3029		\$ 291,859										
229	6012	3029	Overtime	\$ 14,405										
230		3029	Fica Taxes	\$ 23,365										
231		3029	Arizona State Retirement	\$ 37,537										
232 233		3029 3029	Employee Health Insurance	\$ 56,452 \$ \$ 2,713 \$	,		, +			,			,	+,
233		3029	Mediflex Reimbursed Expense Defined Contribution- Ret HRA	\$ 2,713	_,-,-,-			_, +		_, +	_, +			
235		3029	Lab Supplies	\$ 20,300										
236		3029	Minor Equipment	\$ 35,700	.,		,	,		, ,	-, ,		,	
237		3029	Operating + Maint. Supplies	\$ 4,970										
238	6856	3029	Equipment + Machinery Repair	\$ 16,800	16,800	17,186 \$	17,582 \$	17,986 \$		18,823 \$	19,256 \$	19,699 \$	20,152	\$ 20,615
239		3029	Roll-Forward Vehicle+Equipment	\$ 29,915										
240		3029	Technology Costs	\$ 28,275			, +	, 01, <u>2</u> 11	, ,	,	,	,	,	
241	8303	3029	Vehicle Maintenance Cost	\$ 8,374							, +			
242 243		3029 3029	Vehicle Fuel/Oil Costs Telephone Costs	\$ 8,789 \$ 721	,		,			-,			-,	
245		3023	Testing	\$ 200,000										T
246		3031	WW Plant-Regional Op Exp	\$ 6,451,501										
247	6350	3033	Hand Tools	\$ 1,000										
248	6351	3033	Minor Equipment	\$ 2,000	2,000	2,046 \$	2,093 \$	2,141 \$	2,190 \$	2,241 \$	2,292 \$	2,345 \$	2,399	\$ 2,454
249		3033	Operating + Maint. Supplies	\$ 11,000										
250		3033	Contracted Services	\$ 289,827										
251 252	6673 6856	3033 3033	Landfill Usage Charges	\$ 5,000 \$ 14,000 \$										
252		3033	Equipment + Machinery Repair Misc. Fees + Services	\$ 1,000			,			,				
253	8303	3033	Vehicle Maintenance Cost	\$ 87,274										
255		3033	Vehicle Fuel/Oil Costs	\$ 45,995										
256	6420	3034	Operating + Maint. Supplies	\$ 30,000	30,000	30,690 \$	31,396 \$	32,118 \$	32,857	33,612 \$	34,385 \$	35,176 \$	35,985	\$ 36,813
257	6604	3034	Electricity- Audit	\$ 175,230	175,230	185,043 \$	195,405 \$		213,157	220,192 \$	227,458 \$	234,964 \$	242,718	\$ 250,728
258		3034	Electricity	\$ 1,050	,	, +	.,		,= ,	,		, ,	.,	,
259		3034	Water, Refuse + Sewer	\$ 39,000	,						. ,			
260		3034	Contracted Services	\$ 64,698 \$ \$ 4.547	,									
262 264		3034 3035	Loan Repayment Overtime	\$ 4,547 \$ \$ 33,773	,			-, +			-, +		-,	
265		3035	Holiday Pay	\$ 2,493										
266		3035	Fica Taxes	\$ 2,775										
267	6121	3035	Arizona State Retirement	\$ 4,457	,									
270	6310	3035	Chemical Supplies	\$ 290,000	490,000	501,270 \$	512,799 \$	524,594 \$	536,659	549,002 \$	561,629 \$	574,547 \$	587,762	\$ 601,280
271		3035	Gasoline + Diesel Fuels	\$ 5,000	,		,		, ,				,	,
272		3035	Hand Tools	\$ 500										
273		3035	Minor Equipment	\$ 3,000	3,000	-, +	-,	-, +		-,	-, +	-,	-,	-,
274 275		3035 3035	Electrical Supplies	\$ 8,000 \$ \$ 24,300 \$										
276		3035	Operating + Maint. Supplies Other Equipment + Supplies	\$ 24,300										
277		3035		\$ 1,000										
278		3035		\$ 43,500										
279	6609	3035		\$ 17,500										
280		3035		\$ 4,000										
281		3035		\$ 121,750										
282		3035		\$ 200,000										T
283		3035 3035		\$ 13,977 \$ \$ 11,830 \$										
284 285			VO.110.10 1 401/011 00010	\$ 11,830 \$ \$ 354,514 \$	,	-,	-,	-, +	-,	, ,	, +	, ,		
285		3041 3041	Salaries Holiday Pay	\$ 354,514	,								,	
287		3041	Fica Taxes	\$ 27,176										
288		3041	Arizona State Retirement	\$ 43,659				,			, 7		,	
289		3041	Employee Health Insurance	\$ 64,893										
290	6127	3041	Mediflex Reimbursed Expense	\$ 2,907	3,051	3,051 \$	3,051 \$	σ,σσ. φ	3,051 \$	3,051 \$	-, +	3,051 \$	3,051	\$ 3,051
291	6138	3041	Domina Communation Tree Time t	\$ 3,474										
292		3041	Lab Supplies	\$ 107,455										
293		3041	Testing	\$ 92,500	,		,		, ,				,	
294 295		3041 3041	Contracted Services Software Maintenance	\$ 37,500 \$ \$ 11,250 \$	,									
295 296		3041	Software Maintenance Equipment + Machinery Repair	\$ 1,000	,		,							
297		3041	Taxes + Licenses	\$ 5,000										
201	3000	30.1		, 0,000	. 0,000	σ,σ	0,200 4	σ,σσσ ψ	5,	0,002 4	ο,. ο . ψ	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,000	0,100

	Account Code	Dept	Expense Line Item	FY 2024		FY 2025	FY 2026	FY 202		FY 2028		FY 2029	FY 2030		FY 2031	FY 2032		FY 2033	FY 20	34
298	8301	3041	Technology Costs	\$ 32,62	5 \$	38,582	39,469	\$ 40	377 \$	41,306	\$	42,256 \$	43,228	\$	44,222	\$ 45,23	9 \$	46,280	5 4	47,344
299	8307	3041	Telephone Costs	\$ 2,31	В \$	- \$		\$	- \$	-	\$	- \$	-	\$	- :	\$	- \$	- :	3	-
300	8313	3041	Risk Management Charges	\$ 63	6 \$	23,252	23,786	\$ 24	333 \$	24,893	\$	25,466 \$	26,051	\$	26,650	\$ 27,26	3 \$	27,890	5 2	28,532
301	6010	3042	Salaries	\$ 235,22		252,862			261 \$		\$	284,598 \$			301,930			320,318		29,928
302	6012	3042	Overtime	\$ 1,01		1,015			015 \$			1,015 \$			1,015			1,015		1,015
303	6120	3042	Fica Taxes	\$ 18,07		19,421			604 \$			21,859 \$	, .		23,190			24,602		25,340
304	6121	3042	Arizona State Retirement	\$ 29,03		31,202			336 \$	,	\$	49,590 \$	,		62,517			78,814		88,492
305	6123	3042	Employee Health Insurance	\$ 52,80		54,692			617 \$		\$	71,690 \$	.,		82,078			93,971		00,549
306	6127	3042	Mediflex Reimbursed Expense	\$ 1,93 \$ 200.00		2,034			034 \$	,	\$	2,034 \$ 219.045 \$	_,		2,034	. ,		2,034		2,034
308 309	6345 6552	3042 3042	Fats, Oil + Grease	\$ 200,00 \$ 90		200,000 \$ 900 \$			306 \$ 942 \$		\$	219,045 \$ 986 \$			229,237 1,032			239,903 1,080		45,420 1.104
310	6683	3042	Other Equipment + Supplies	\$ 50.40		51.409			942 \$ 801 \$		\$	56.304 \$			58.924			61.666		63.084
311	6701	3042	Software Maintenance Cell Phone Charges	\$ 50,40		600			628 \$			657 \$	. ,		688			720		736
312	7523	3042	Roll-Forward Vehicle+Equipment	\$ 36.19		36.197			881 \$		\$	39.644 \$			41.488			43.419		44.417
313	8301	3042	Technology Costs	+,	, ş 1 \$	10.292			771 \$			11,272 \$			11.797			12.345		12,629
314	8303	3042	Vehicle Maintenance Cost		2 \$	4.879			106 \$			5.344 \$	,		5.592		1 \$	5,852		5,987
315	8306	3042	Vehicle Fuel/Oil Costs		1 \$	1.980			072 \$			2,169 \$			2.269			2.375		2.430
316	6010	3043	Salaries	\$ 136,76		49,910			950 \$	, .	\$	56,174 \$	, -		59,595			63,224		65,121
317	6120	3043	Fica Taxes	\$ 6.27		2.291			430 \$		\$	2.578 \$			2.735		7 \$	2.902		2.989
318	6121	3043	Arizona State Retirement	\$ 10,08	5 \$	3,680	3,791		905 \$	4,022	\$	4,142 \$	4,267	\$	4,395			4,662	5	4,802
319	6123	3043	Employee Health Insurance	\$ 28,14	0 \$	10,409	10,721	. 11	042 \$	11,374	\$	11,715 \$	12,066	\$	12,428	\$ 12,80	1 \$	13,185	5 1	13,581
320	6127	3043	Mediflex Reimbursed Expense	\$ 96	9 \$	339	349	\$	360 \$	370	\$	382 \$	393	\$	405	\$ 41	7 \$	429	3	442
321	6138	3043	Defined Contribution- Ret HRA	\$ 1,15	В \$	1,182	1,217	\$ 1	254 \$	1,292	\$	1,330 \$	1,370	\$	1,411	\$ 1,45	4 \$	1,497	6	1,542
322	6420	3043	Operating + Maint. Supplies	\$ 4,54	7 \$	4,547	4,652	\$ 4	759 \$	4,868	\$	4,980 \$	5,095	\$	5,212	\$ 5,33	2 \$	5,455	3	5,580
323	6505	3043	Books + Publications	\$ 7	5 \$	75 \$		\$	78 \$	80	\$	82 \$				\$ 8	8 \$	90	6	92
324	8301	3043	Technology Costs	\$ 1,86	4 \$	2,058	2,106	\$ 2	154 \$	2,204	\$	2,254 \$	2,306	\$	2,359	\$ 2,41	3 \$	2,469	3	2,526
325	8303	3043	Vehicle Maintenance Cost	\$ 74	0 \$	531	541 5	\$	552 \$	563	\$	574 \$	586	\$	598	\$ 61	0 \$	622	6	634
326	8306	3043	Vehicle Fuel/Oil Costs	\$ 99		601			625 \$		\$	650 \$		\$	676			704		718
332	6310	3044	Chemical Supplies	\$ 32		325			340 \$		\$	356 \$		\$	373			390		399
333	6339	3044	Hazardous Material Supplies	\$ 22		225			235 \$		\$	246 \$		\$	258			270		276
334	6351	3044	Minor Equipment		5 \$	225			235 \$			246 \$			258			270		276
335	6356	3044	Shop Supplies	\$ 47		475			497 \$		\$	520 \$			544			570		583
336	6420	3044	Operating + Maint. Supplies	\$ 30,00		30,000			396 \$	. , .	\$	32,857 \$	,		34,385	,		35,985		36,813
337	6638	3044	Contracted Temporary Labor	\$ 80,00 \$ 50		80,000 \$ 500 \$			722 \$			87,618 \$	,		91,695			95,961		98,168
338 339	6659 6660	3044 3044	Testing	\$ 50.00		500 \$			523 \$ 326 \$		\$	548 \$ 54.761 \$			573 57.309			600 59.976		614 61.355
340	6677	3044	Haz Waste Disposal City Bldgs Hazardous Waste Disposal	\$ 106.25		106.253			.196 \$		\$	116,370 \$	/ -		121.785			127.451		30,383
346	0	0	Motor Vehicles	\$ 126.32		224.580			030 \$			632.447 \$			599.191			724.753		69.200
347	0	3034	Kyrene WRF Personnel		- \$	138.055						1,329,184 \$	,	s	1,410,131			1.496.008		40,889
348	0	3034	Kyrene WRF Supplies and Services	\$ 41,25		457,500		. ,			\$	3,150,000 \$	, ,	s	3,296,566			3,449,952		29,301
349	0	3034	Kyrene WRF Capital Outlay		- \$	72,100			200 \$		\$	8,200 \$		\$	8,582			8,981		9,187
350				\$ 21.928.70	5 \$	23.587.687			625 S		\$	30.646.159 \$		s	32,429,021			34.532.081		33.196
351			Total Operating Expenses	ų 11,020,70	υ ψ	20,007,007	20,701,070	, 10,140	020 4	25,710,120	Ψ	00,040,100	01,712,011	•	02,420,021	00,410,02	υ ψ	04,002,001	, 00,20	,0,100
352			Total Expenses by Category																	
353	PS		Personal Services	\$ 6.454.30	0 \$	7,194,432	7,491,026	7,805	727 \$	8,140,089	\$	8,495,828 \$	8.874.841	\$	9,279,227	\$ 9.711.30	7 \$	10,173,653	10.66	69,117
354	OMV		Variable Operations & Maintenance	\$ 534.74		730,353			556 \$		\$	840,436 \$		\$		\$ 9,711,30 \$ 910.34		934.979		60,309
355	OMF		Operations & Maintenance	\$ 14,812,59		15,365,692	,				\$	20,668,673 \$	,	\$	21,655,033			22.689.093		24,747
356	CO		Capital Outlay	\$ 14,012,08		297,211	461.075		783 \$	465,537	\$	641.221 \$		\$		\$ 631,42		734.355		79,022
357	CO		Total Expenses	\$ 127,00 \$ 21.928.70		23.587.687			625 \$		Ψ_	30,646,159 \$			32,429,021			34.532.081		33.196
30/			I Olai Expeliada	φ 21,320,70	o a	23,301,001	20,101,076	p 25,249	020 <b>\$</b>	29,710,120	Ф	50,040,109 \$	31,712,311	ą	32,423,021	φ 33,418,02	υφ	34,332,001	, 35,23	33,130

Projection of Cash Outflows	Schedule 4
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Account Dept Code	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												
58	Personal Services		95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	(
59	Variable Operations & Maintenance		95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	
60	Operations & Maintenance		95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	
1	Capital Outlay		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	1
	Total Expenses at Execution												
32	Personal Services	\$	6,131,585		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,
3	Variable Operations & Maintenance		508,009	693,835	717,146	751,979	777,479	798,415	819,940	842,072	864,829	888,230	912
34	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,
35	Capital Outlay		127,062	297,211	461,075	739,783	465,537	641,221	818,342	608,370	631,420	734,355	379,
6	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
	Transfers Out												
57	CIP Transfer To	\$	2,174,000		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
8	Total Transfers Out	\$	2,174,000	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
	Cash Funded Capital												
9	Revenue Fund	\$	- \$		- \$		- \$	- \$	970,066 \$	1,469,103 \$	1,521,970 \$	1,567,910 \$	1,614
0	Total Cash Funded Capital	\$	- \$	- \$	- \$	- \$	- \$	- \$	970,066 \$	1,469,103 \$	1,521,970 \$	1,567,910 \$	1,614
	Debt Service												
71	GO 2013B	\$	570,024	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
'2	GO 2014C	\$	6,261,632	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
3	GO 2016B	\$	2,563,286	6,468,986 \$	4,700,000 \$	2,367,296 \$	2,384,028 \$	601,224 \$	- \$	- \$	- \$	- \$	
4	GO 2017	\$	267,368	266,773 \$	267,538 \$	267,028 \$	266,985 \$	266,705 \$	267,121 \$	267,359 \$	266,928 \$	266,900 \$	267
5	GO 2018	\$	325,755	326,025 \$	325,890 \$	326,250 \$	326,160 \$	325,620 \$	326,430 \$	325,800 \$	325,575 \$	325,710 \$	326
'6	GO 2019	\$	544,334	543,984 \$	544,404 \$	544,124 \$	544,544 \$	544,194 \$	544,474 \$	545,314 \$	545,244 \$	544,264 \$	545
77	GO 2020B	\$	273,309	273,363 \$	273,374 \$	273,342 \$	273,268 \$	273,150 \$	271,889 \$	- \$	- \$	- \$	
'8	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
9	GO 2023	\$	361,173	363,110 \$	362,169 \$	363,006 \$	361,333 \$	361,438 \$	363,215 \$	362,379 \$	361,124 \$	361,542 \$	361
0	EX 2013	\$	296.321	296.146 \$	296.216 \$	295.796 \$	296,286 \$	296,216 \$	302.201 \$	295.603 \$	295.848 \$	296.258 \$	
1	EX 2016R	\$	239,990	239,460 \$	239,250 \$	239,325 \$	239,450 \$	239,600 \$	239,250 \$	239,400 \$	- \$	- \$	
2	EX 2019R	\$	988,973		987,233 \$	981,360 \$	973,748 \$	977.445 \$	- S	- S	- \$	- \$	
3	EX 2021R	\$	198,743		207,778 \$		209,496 \$	208,821 \$	207,876 \$	206,658 \$	207,061 \$	- \$	
4	WRSO journal entry	\$	1,972,416		1,971,739 \$		1,972,214 \$	1,970,818 \$	1,973,236 \$	1,969,984 \$	1,972,303 \$	1,972,510 \$	1,972
5	New Debt Service	Ψ	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
36	Total Debt Service	\$	17,427,350	16,918,347 \$	17,827,191 \$		22,128,564 \$	23,958,405 \$	25.171.622 \$	26,877,128 \$	28,688,854 \$	30,593,380 \$	32,473
,	Total Dest Service	ą.	11,421,550	, 10,310,347 \$	11,021,131 \$	10,741,300 \$	22,120,304 \$	20,000,400 \$	20,171,022 \$	20,011,120 \$	20,000,004 \$	JU,JJJ,JUU \$	32,413,
7	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

#### 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%
Weighted Average Increase in O&M Expenses <sup>1</sup>	6.83%	8.71%	12.60%	2.58%	2.60%	2.96%	3.00%	3.04%	3.08%	3.13%

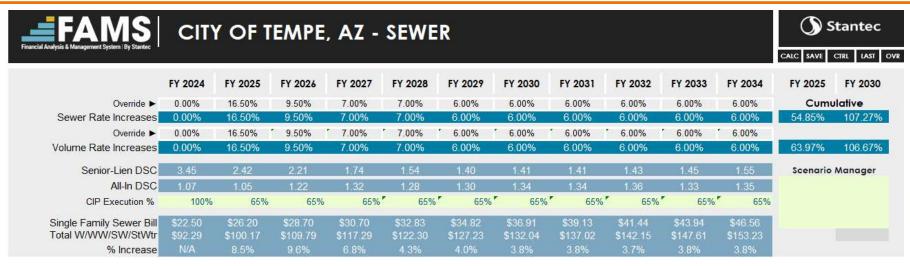
Capital Improvement Program Schedule 6

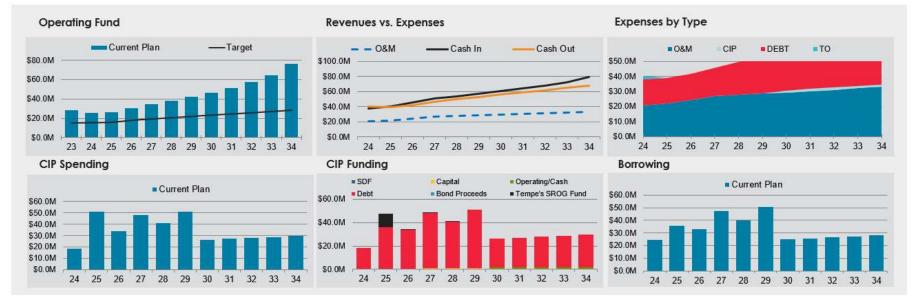
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		Escalation Applied	Execution Applied	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Total Cost
1	SROG - SAI, SRO, and 91st Ave WWTP	Υ	N	\$ -	\$ 11,808,243 \$	14,219,761	\$ 21,544,410 \$	31,818,130 \$	39,192,083 \$	15,000,000 \$	15,000,000 \$	15,000,000 \$	15,000,000 \$	15,000,000	\$ 193,582,627
2	Wastewater Collection System Upgrades and Improvements	Υ	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	Wastewater Collection System Upgrades and Improvements	Υ	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	Wastewater Conveyance System - Mechanical Stations Upgrades & Improvements	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	Water Reclamation Facilities Upgrades and Improvements	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	Water Reclamation Facilities Upgrades and Improvements	N	N	-	3,450,000	-	-	-	-	-	-	-	-	-	3,450,000
7	FY24 Capital spend	N	N	18,362,930	-	-	-	-	-	-	-	-	-	-	18,362,930
8	Unspecified Future Capital	Y	Υ	-	-	-	-	-	-	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 <sup>1</sup>			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 <sup>2</sup>			100%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	ļ
	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

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Execution of individual projects determined in collaboration with Utility staff. Not all projects are fully executed each year.

FAMS Control Panel Schedule 7





Pro	Forma											9	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)		,	,		,	, , , , ,			, , , ,	,
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	Calculated Senior-Lien Debt Service Coverage	1.00	3.45	2.42	2.21	1.74	1.54	1.40	1.41	1.41	1.43	1.45	1.55
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		\$ 2,927,327	\$ 2,927,290	\$ 2,929,057
31	Calculated Subordinate Debt Service Coverage	1.00	0.94	1.06	1.52	1.76	1.60	2.14	2.80	3.36	3.79	4.27	5.57
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
	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			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
	Calculated All-In Debt Service Coverage		0.95	1.03	1.23	1.23	1.15	1.18	1.23	1.26	1.29	1.31	1.41
51	Calculated All-III Debt Octoled Coverage		0.33	1.03	1.23	1.23	1.10	1.10	1.23	1.20	1.23	1.51	1.41

Pro Forma										5	chedule 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											Sc	hedule 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										S	chedule 10
	FY 2024	FY 2025	FV 2026	FV 2027	FV 2028	FY 2029	EV 2030	FV 2031	EV 2032	FY 2033	FY 2034

	FY 2024	F	Y 2025	ı	FY 2026		FY 2027	FY 2028	FY 2029		FY 2030	FY 2031	FY 2032	F	Y 2033	FY 2034
SROG Fund																
Balance At Beginning Of Fiscal Year	\$ 11,000,000	\$ 1	11,306,900	\$	238,010	\$	4,725	\$ 111	\$ 2	\$	0	\$ 0	\$ 0 \$	\$	0	\$ C
Subtotal	\$ 11,000,000	\$ 1	11,306,900	\$	238,010	\$	4,725	\$ 111	\$ 2	\$	0	\$ 0	\$ 0 :	\$	0	\$ C
Total Amount Available For Projects	11,000,000	1	11,306,900		238,010		4,725	111	2		0	0	0		0	C
Amount Paid For Projects	-	(1	11,306,900)		(238,010)		(4,725)	(111)	(2)		(0)	(0)	(0)		(0)	(0
Subtotal	\$ 11,000,000	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$ - ;	\$	-	\$ -
Plus: Interest Earnings	306,900		238,010		4,725		111	2	0		0	0	0		0	C
Balance At End Of Fiscal Year	\$ 11,306,900	\$	238,010	\$	4,725	\$	111	\$ 2	\$ 0	\$	0	\$ 0	\$ 0 :	\$	0	\$ C
Capital Fund																
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	\$ (
Annual Revenues	2,174,000		-		-		-	-	-		-	-	-		-	
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	\$ (
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	(
Amount Paid For Projects	-		(750,000)		(772,500)		(795,750)	(819,750)	(844,500)		(464,197)	(8,472)	(155)		(3)	((
Subtotal	\$ 3,897,911	\$	3,226,336	\$	2,605,452	\$	1,928,473	\$ 1,218,061	\$ 432,981	\$	-	\$ -	\$ - :	\$	-	\$ -
Plus: Interest Earnings	78,424		151,616		118,771		109,338	59,420	31,216		8,472	155	3		0	
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	\$
Other Outside Funding Balance At Beginning Of Fiscal Year Annual Revenues	\$ 3,450,000		3,498,128		122,776	-	127,650	133,650	138,528	·	143,584	148,825	154,257 ·		159,888	165,724
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
Less: Restricted Funds	-		-		-		-	-	-		-	-	 -		-	
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	165,72
Amount Paid For Projects	-		(3,450,000)		-		-	-	-		-	-	 -		-	
Subtotal	\$ 3,450,000	\$	48,128	\$	122,776	\$	127,650	\$ 133,650	\$ 138,528	\$	143,584	\$ 148,825	\$ 154,257	\$	159,888	\$ 165,724
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
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
Revenue Fund  Balance At Beginning Of Fiscal Year	\$ 28,309,936	\$ 2	25,673,518	\$	26,449,849	\$	30,613,303	\$ 34,601,217	\$ 37,968,765	\$	42,126,437	\$ 46,592,171	\$ 51,434,115	\$ 5	57,458,563	\$ 64,728,503
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	13,006,73
Subtotal	\$ 25,673,518	\$ 2	26,449,849	\$	30,613,303	\$	34,601,217	\$ 37,968,765	\$ 42,126,437	\$	47,562,237	\$ 52,903,218	\$ 58,980,534	\$ 6	66,296,412	\$ 77,735,237
Less: Restricted Funds	(15,817,184)	(1	16,137,309)		(18,118,133)		(19,462,438)	(20,765,550)	(22,052,712)		(23,380,568)	(24,510,209)	(25,701,660)	(2	26,958,514)	(28,284,894
Total Amount Available For Projects	\$ 9,856,334	\$ 1	10,312,540	\$	12,495,170	\$	15,138,779	\$ 17,203,215	\$ 20,073,725	\$	24,181,669	\$ 28,393,009	\$ 33,278,874	\$ 3	39,337,899	\$ 49,450,343
Amount Paid For Projects	-		-		-		-	-	-		(970,066)	(1,469,103)	(1,521,970)		(1,567,910)	(1,614,93
Subtotal	\$ 9,856,334	\$ 1	10,312,540	\$	12,495,170	\$	15,138,779	\$ 17,203,215	\$ 20,073,725	\$	23,211,603	\$ 26,923,905	\$ 31,756,904	\$ 3	37,769,989	\$ 47,835,40
Add Back: Restricted Funds	15,817,184	1	16,137,309		18,118,133		19,462,438	20,765,550	22,052,712		23,380,568	24,510,209	25,701,660	2	26,958,514	28,284,89
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
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
Balance At End Of Fiscal Year	\$ 25,673,518		26,449,849	\$	30,613,303	\$	, , ,	\$ 37,968,765	\$ , , , ,	\$	, , ,	\$ , , ,	\$ 57,458,563		64,728,503	\$ 76,120,300

Senior Lien Borrowing Projections										Sc	chedule 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 2.00% of Par	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 Service <sup>1</sup>	\$ 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
<sup>1</sup> Reflects interest-only payment due in year of issuance.	ψ 1,110,7 <b>00</b>	φ 3,046,205	φ 0,223,729	<b>э</b> <del>э,476,732</del>	φ 12,052,09 <b>6</b>	ψ 10,464,553	φ 19,247,725	φ 21,237,UTT	φ 23,200,315	φ 25,391,322	<b>Φ 21,511,</b> 1

# APPENDIX C: SOLID WASTE REVENUE REQUIREMENTS

Assumptions					Sc	hedule 1

FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	EV 0000	
		1 1 2020	1 1 2021	F1 2020	F1 2029	F 1 2030	F1 2031	FY 2032	FY 2033	FY 2034
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
,	34,783	34,783	34,783	34,783	34,783	34,783	34,783	34,783	34,783	34,783
			-	-	-	-	-		-	
N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088
N/A	-	-	-	-	-	-	-	-	-	-
N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
285	285	285	285	285	285	285	285	285	285	285
N/A	-	-	-	-	-	-	-	-	-	-
N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
-	\$ 20,430,017 \$	73,500 \$	77,175 \$	81,034 \$	85,085	\$ 4,000,000 \$	- \$	- \$	- \$	-
100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
4.000/	4.000/	4.000/	4.000/	4.000/	4.000/	4.000/	4.000/	4.000/	4.000/	4.000/
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
05%	05%	95%	95%	95%	05%	95%	95%	95%	95%	95%
										95%
										95%
100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
•	34,783 N/A N/A 2,088 N/A N/A 285 N/A N/A 100% 1.00% 15% 95% 95% 95%	34,783 34,783 N/A - N/A 0.00% 2,088 2,088 N/A - N/A 0.00% 285 285 N/A - N/A 0.00% 5 - \$ 20,430,017 \$ 100% 1.00% 1.00% 1.00% 1.5% 95% 95% 95% 95% 95% 95% 95% 95%	34,783 34,783 34,783 N/A N/A 0.00% 0.00%  2,088 2,088 2,088 N/A N/A 0.00% 0.00%  285 285 285 N/A N/A 0.00% 0.00%  5 - \$20,430,017 \$ 73,500 \$ 100% 100% 100%  1.00% 1.00% 1.00%  1.5% 95% 95% 95% 95% 95% 95% 95% 95%	34,783 34,783 34,783 34,783   \( N/A \)	34,783 34,783 34,783 34,783 34,783   N/A	34,783	34,783	34,783	34,783 34	34,783

## FY 2024 Beginning Balances as of 7/1/2023

## Schedule 2

		Solic	l Waste Fund	Capital provement 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														Sc	hedule 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 Increases <sup>1</sup>															
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
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		\$ 1,624,660	\$ 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		-	-	<u>-</u>	-		-		-	1,702	3,405	3,405	3,405		3,405
33 Total Interest Income		\$ 56,630	\$ 57,189	\$ ,	\$ 62,874	<u> </u>	,	\$		\$ 72,807	\$ ,	\$ 79,800	\$ ,	\$	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

<sup>1</sup> 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.

	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 6	60103712 Salaries	6010	3712 Solid Waste Administration	\$	354,070		384,456			\$ 420,105				\$ 472,832	
	61203712 Fica Taxes	6120	3712 Solid Waste Administration	\$	27,087	,				\$ 32,138	,		,	+,	
	61213712 Arizona State Retirement	6121	3712 Solid Waste Administration	\$	43,515	,	,=	,		\$ 51,630			,		,
	61233712 Employee Health Insurance 61273712 Mediflex Reimbursed Expense	6123 6127	3712 Solid Waste Administration 3712 Solid Waste Administration	\$	48,596 2.584	,		,	,	\$ 66,862 S \$ 3,052 S	,		,		
	61273712 Mediflex Reimbursed Expense 61283712 Defined Benefit- Ret Health	6127	3712 Solid Waste Administration 3712 Solid Waste Administration	\$ \$	2,584 31.068				. ,	\$ 3,052 \$ \$ 34.967 \$		-,		,	-,
	61383712 Defined Contribution- Ret HRA	6138	3712 Solid Waste Administration	\$	2.316					\$ 2,661		,			
	61423712 Pre-medicare HRA Contribution	6142	3712 Solid Waste Administration	\$	181.806	-,	_,	-,	. ,	\$ 204.624	_,	-,		\$ 230.306	-,
	62013712 General Office Supplies	6201	3712 Solid Waste Administration	\$	10,658					\$ 11,996				\$ 13,501	
	65133712 First Aid Supplies	6513	3712 Solid Waste Administration	\$		\$ 1,200				\$ 1,351				\$ 1,520	
	65993712 Miscellaneous Supplies	6599	3712 Solid Waste Administration	\$	1,892	.,	,	-,	-,	\$ 2,129	_,	-,	-,	Ψ 2,001	-,
	66683712 Legal Fees 66753712 Software Purchases	6668 6675	3712 Solid Waste Administration	\$	1,750 1,800	.,	.,	Ψ 1,001	,	\$ 1,970 S	2,020	2,000	ų <u>,.</u> o_	Ψ =,=	-,
	66833712 Software Maintenance	6683	3712 Solid Waste Administration	\$	131,250	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,001	Ψ 1,010	,,,,,,,,,	\$ 234.387	2,001	2,110	Ψ <u>-,-</u>	ų <u>,_</u>	2,0.0
	67013712 Cell Phone Charges	6701	3712 Solid Waste Administration	\$	9.768	,		,	,	\$ 10.994			,	,	
17 OMF 6	67163712 Membership + Subs	6716	3712 Solid Waste Administration	\$		\$ 6,100	6,283	\$ 6,471		\$ 6,866	7,072	7,284		\$ 7,727	
	67513712 Advertising	6751	3712 Solid Waste Administration	\$	15,247	,				\$ 17,161	,			\$ 19,314	
	69063712 Equipment + Machine Rental	6906	3712 Solid Waste Administration	\$	-,	\$ 2,000 \$	_,	-,	-,	\$ 2,251	_,	_,	-,	\$ 2,534	-,
	74013712 Training + Seminars	7401	3712 Solid Waste Administration	\$	8,741	-,	-,	-,	-,	\$ 9,838	,			\$ 11,073	
	74033712 Travel Expense 74043712 Local Meetings	7403 7404	3712 Solid Waste Administration 3712 Solid Waste Administration	\$ \$	5,000 1,000	,		,	, .	\$ 5,628 \$ \$ 1,126 \$		,		\$ 6,334 \$ 1,267	\$ 6,524 \$ 1.305
	83013712 Technology Costs	8301	3712 Solid Waste Administration	\$	.,	\$ 297.855	,	.,	,	\$ 335.238	,	,	,	\$ 377.314	\$ 388.633
	83033712 Vehicle Maintenance Cost	8303	3712 Solid Waste Administration	\$	11,074	,				\$ 5,426				\$ 5,874	,
	83043712 Worker's Comp Claims	8304	3712 Solid Waste Administration	\$	28,005					\$ 45,644				\$ 51,373	
	83063712 Vehicle Fuel/Oil Costs	8306	3712 Solid Waste Administration	\$	2,615			7	T	\$ - :			*	\$ -	*
	83073712 Telephone Costs	8307	3712 Solid Waste Administration	\$	8,754					\$ - 5 \$ 711.424				\$ -	
	83093712 Support Services Charges 83133712 Risk Management Charges	8309 8313	3712 Solid Waste Administration 3712 Solid Waste Administration	\$ \$	,	\$ 632,091 S \$ 54.096 S			,	\$ 711,424 \$ \$ 60,886 \$		,		\$ 800,714 \$ 68.527	
	83153712 Interactivity Charges	8315	3712 Solid Waste Administration	\$	1,591,501					\$ 1,791,248	,	,	,	\$ 2,016,066	
	60103713 Salaries	6010	3713 Residential	\$	1,299,638					\$ 1,514,281	1,559,709				
	60123713 Overtime	6012	3713 Residential	\$	32,832					\$ 36,953				Ψ,οο.	
	60153713 Holiday Pay	6015	3713 Residential	\$	41,915					\$ 47,176		,	,	\$ 53,097	
	60173713 Bilingual Pay 61203713 Fica Taxes	6017 6120	3713 Residential 3713 Residential	\$ \$	1,500 105,072					\$ 675 \$ \$ 122,330 \$				\$ 760 \$ 137,684	
	61213713 Arizona State Retirement	6121	3713 Residential	\$	168,801		,		,	\$ 196,509	,	,			
	61233713 Employee Health Insurance	6123	3713 Residential	\$	246,930					\$ 326,796					
	61273713 Mediflex Reimbursed Expense	6127	3713 Residential	\$	12,920					\$ 15,262					\$ 17,693
39 PS 6	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
	62043713 Solid Waste Containers	6204	3713 Residential	\$		\$ 525,825				\$ 569,170				\$ 616,088	
	63053713 Uniform Allowance 64203713 Operating + Maint, Supplies	6305 6420	3713 Residential 3713 Residential	\$ \$	10,193 11.730	,				\$ 11,472 \$ \$ 13.202 \$	,	,	,		
	66453713 Recycling Processing	6645	3713 Residential	\$	110,000					\$ 13,202 \$		,		\$ 139,345	\$ 15,505 \$ 143.525
	66723713 Contracted Services	6672	3713 Residential	\$	7,808	,	,		,	\$ 8,788	,	,		\$ 9,891	
45 OMV 6	66733713 Landfill Usage Charges	6673	3713 Residential	\$	1,426,715	\$ 1,426,715	1,455,249	\$ 1,484,354	\$ 1,929,661	\$ 1,968,254	2,007,619	2,047,771	\$ 2,088,727	\$ 2,130,501	\$ 2,173,111
	67013713 Cell Phone Charges	6701	3713 Residential	\$	-,	\$ 2,280 \$	_,-,	-,	-,	\$ 2,566	_,	-,	-,	\$ 2,888	\$ 2,975
	69903713 Taxes + Licenses	6990	3713 Residential	\$		\$ 2,520 \$				\$ 2,836 \$ \$ 20,687 \$				\$ 3,192 \$ 23,283	
	69923713 Bad Debt Expense 83013713 Technology Costs	6992 8301	3713 Residential 3713 Residential	\$	18,380 87 001	,		,	,	\$ 20,687 \$ \$ 108,760 \$			,	,	,
	83033713 Vehicle Maintenance Cost	8303	3713 Residential	\$	01,001	\$ 2.724.296 S	, 00,001	Ψ,	,,	\$ 2.948.866	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ψ 110,010	\$ 3.191.947	
	83043713 Worker's Comp Claims	8304	3713 Residential	\$	6,022	\$ 1,600 \$	1,648	\$ 1,697		\$ 1,801	1,855	1,910	\$ 1,968	\$ 2,027	\$ 2,088
	83063713 Vehicle Fuel/Oil Costs	8306	3713 Residential	\$		\$ 407,432	,			\$ 458,568	,	,	,	\$ 516,123	,
	83073713 Telephone Costs	8307	3713 Residential	\$	515					\$ - :				\$ -	
	83133713 Risk Management Charges	8313	3713 Residential	\$	117,592		,		,	\$ 157,925	,			\$ 177,746	
	60103714 Salaries 60123714 Overtime	6010 6012	3714 Commercial 3714 Commercial	\$	875,538 21.657	\$ 899,286 \$ \$ 21,657 \$	,		,	\$ 1,012,154 \$ \$ 24,375 \$	,,	,,	.,,	\$ 1,139,189 \$ 27.434	.,,
	60153714 Holiday Pay	6015	3714 Commercial	\$	32.575					\$ 36.663					, .
	60173714 Bilingual Pay	6017	3714 Commercial	\$	3,600					\$ 3,039		,			
	61203714 Fica Taxes	6120	3714 Commercial	\$	71,312	\$ 73,150 \$		\$ 77,605	\$ 79,933	\$ 82,331		87,345	\$ 89,965	\$ 92,664	\$ 95,444
60 PS 6	61213714 Arizona State Retirement	6121	3714 Commercial	\$	114,565					\$ 132,255					
	61233714 Employee Health Insurance	6123	3714 Commercial	\$	164,800	,	,		,	\$ 210,634			,	\$ 276,099	Q 200, 120
	61273714 Mediflex Reimbursed Expense 61363714 Defined Contribution- Ret HRA	6127	3714 Commercial 3714 Commercial	\$	8,398					\$ 9,920				Ψ,	,
	61383714 Defined Contribution- Ret HRA 62043714 Solid Waste Containers	6138 6204	3714 Commercial 3714 Commercial	\$ \$	9,264 160,000	\$ 7,092 S \$ 160.000 S				\$ 7,982 \$ \$ 173,189 \$	,	,		\$ 8,984 \$ 187,466	
	63053714 Uniform Allowance	6305	3714 Commercial	\$	8 460					\$ 9,522					,
	64203714 Operating + Maint. Supplies	6420	3714 Commercial	\$	5,214	φ 0,100 0				\$ 5,868					
67 OMV 6	66733714 Landfill Usage Charges	6673	3714 Commercial	\$	1,200,200	\$ 1,206,263	, 1,200,000		Ψ 1,001,100	\$ 1,664,125				ψ 1,001,00 <u>L</u>	\$ 1,837,328
	66903714 Medical-Physical Exams	6690	3714 Commercial	\$	240					\$ 270					
	67013714 Cell Phone Charges	6701	3714 Commercial	\$	1,600			.,		\$ 1,801				-,	
	69903714 Taxes + Licenses 69923714 Bad Debt Expense	6990 6992	3714 Commercial 3714 Commercial	\$ \$	1,858 3,214	\$ 1,858 \$ \$ 3,214 \$	,	.,	-,	\$ 2,091 \$ \$ 3,617 \$	_,	-,	-,	\$ 2,354 \$ 4.071	-,
	83013714 Technology Costs	8301	3714 Commercial	\$	52,822	-,	-,	-,	-,	\$ 68,844	-,	,	-,	\$ 77,485	.,
	••				, -			<del>-</del>	,		.,		-, -		

Code Expense Line Item	Account	CC Descrip	FY	2024	FY 2025	FY 2026	FY	2027	FY 2028		FY 2029	F	Y 2030	F	Y 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	1,079,041	\$ 1,100,6	22 \$	1,122,635	\$	1,145,087	\$	1,167,989	\$	1,191,349	1,215,176	3 \$	1,239,480
74 OMF 83043714 Worker's Comp Claims	8304	3714 Commercial	\$	7,824	\$ 8,708	\$ 8,969	\$	9,238	\$ 9,5	15 \$	9,801	\$	10,095	\$	10,398	\$	10,710	11,03	1 \$	11,362
75 OMV 83063714 Vehicle Fuel/Oil Costs	8306	3714 Commercial	\$	218,092	\$ 341,078	\$ 351,310	\$	361,850	\$ 372,7	05 \$	383,886	\$	395,403	\$	407,265	\$	419,483	432,067	7 \$	445,02
76 OMF 83073714 Telephone Costs	8307	3714 Commercial	\$	2,575	\$ -	\$ -	\$	- :	\$ -	\$	-	\$	-	\$	-	\$	- 9	-	\$	-
77 OMF 83133714 Risk Management Charges	8313	3714 Commercial	\$	67,800	\$ 86,757	\$ 89,360	\$	92,041	\$ 94,8	02 \$	97,646	\$	100,575	\$	103,592	\$	106,700	109,90	1 \$	113,19
78 PS 60103715 Salaries	6010	3715 Roll-Off Tilt Frame	\$	189,069	\$ 192,062	\$ 197,824	\$	203,759	\$ 209,8	71 \$	216,167	\$	222,652	\$	229,332	\$	236,212	243,298	3 \$	250,59
79 PS 60123715 Overtime	6012	3715 Roll-Off Tilt Frame	\$	3,451	\$ 3,451	\$ 3,555	\$	3,661	\$ 3,7	71 \$	3,884	\$	4,001	\$	4,121	\$	4,244 \$	4,372	2 \$	4,50
80 PS 60153715 Holiday Pay	6015	3715 Roll-Off Tilt Frame	\$	4,829	\$ 4,829	\$ 4,974	\$	5,123	\$ 5,2	77 \$	5,435	\$	5,598	\$	5,766	\$	5,939	6,117	7 \$	6,30
81 PS 61203715 Fica Taxes	6120	3715 Roll-Off Tilt Frame	\$	15,096	\$ 15,325	\$ 15,785	\$	16,258	\$ 16,7	46 \$	17,248	\$	17,766	\$	18,299	\$	18,848 \$	19,413	3 \$	19,99
82 PS 61213715 Arizona State Retirement	6121	3715 Roll-Off Tilt Frame	\$	24,254	\$ 24,620	\$ 25,359	\$	26,119	\$ 26,9	03 \$	27,710	\$	28,541	\$	29,398	\$	30,279	31,188	3 \$	32,12
83 PS 61233715 Employee Health Insurance	6123	3715 Roll-Off Tilt Frame	\$	45,370	\$ 42,756	\$ 45,749	\$	48,951	\$ 52,3	78 \$	56,044	\$	59,968	\$	64,165	\$	68,657	73,463	3 \$	78,60
84 PS 61273715 Mediflex Reimbursed Expense	6127	3715 Roll-Off Tilt Frame	\$	1,938	\$ 2,034	\$ 2,095	\$	2,158	\$ 2,2	23 \$	2,289	\$	2,358	\$	2,429	\$	2,502	2,577	7 \$	2,65
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	\$ 1,6	52 \$	1,702	\$	1,753	\$	1,805	\$	1,860 \$	1,915	5 \$	1,97
87 OMF 64203715 Operating + Maint. Supplies	6420	3715 Roll-Off Tilt Frame	\$	3,681	\$ 3,681	\$ 3,791	\$	3,905	\$ 4,0	22 \$	4,143	\$	4,267	\$	4,395	\$	4,527	4,663	3 \$	4,80
88 OMV 66733715 Landfill Usage Charges	6673	3715 Roll-Off Tilt Frame	\$	517,233	\$ 517,233	\$ 527,578	\$	538,129	\$ 699,5	68 \$	713,559	\$	727,831	\$	742,387	\$	757,235	772,380	) \$	787,82
89 OMF 69903715 Taxes + Licenses	6990	3715 Roll-Off Tilt Frame	\$	1,517	\$ 1,517	\$ 1,563	\$	1,609	\$ 1,6	58 \$	1,707	\$	1,759	\$	1,811	\$	1,866	1,922	2 \$	1,9
90 OMF 69923715 Bad Debt Expense	6992	3715 Roll-Off Tilt Frame	\$	2,826	\$ 2,826	\$ 2,911	\$	2,998	\$ 3,0	88 \$	3,181	\$	3,276	\$	3,374	\$	3,476	3,580	) \$	3,68
91 OMF 83013715 Technology Costs	8301	3715 Roll-Off Tilt Frame	\$	12,429	\$ 13,724	\$ 14,136	\$	14,560	\$ 14,9	97 \$	15,446	\$	15,910	\$	16,387	\$	16,879	17,385	5 \$	17,90
92 CO 83033715 Vehicle Maintenance Cost	8303	3715 Roll-Off Tilt Frame	\$	163,241	\$ 212,110	\$ 216,352	\$	220,679	\$ 225,0	93 \$	229,595	\$	234,187	\$	238,870	\$	243,648	248,52	1 \$	253,49
93 OMV 83063715 Vehicle Fuel/Oil Costs	8306	3715 Roll-Off Tilt Frame	\$	57,311	\$ 52,614	\$ 54,192	\$	55,818	\$ 57,4	93 \$	59,218	\$	60,994	\$	62,824	\$	64,709	66,650	) \$	68,6
94 OMF 83133715 Risk Management Charges	8313	3715 Roll-Off Tilt Frame	\$	10,360	\$ 11,358	\$ 11,699	\$	12,050	\$ 12,4	11 \$	12,784	\$	13,167	\$	13,562	\$	13,969	14,388	3 \$	14,8
95 PS 60103716 Salaries	6010	3716 Support Services	\$	499,078	\$ 529,461	\$ 545,345	\$	561,705	\$ 578,5	56 \$	595,913	\$	613,790	\$	632,204	\$	651,170	670,705	5 \$	690,82
96 PS 60123716 Overtime	6012	3716 Support Services	\$	5,076	\$ 5,076	\$ 5,228	\$	5,385	\$ 5,5	47 \$	5,713	\$	5,884	\$	6,061	\$	6,243	6,430	) \$	6,6
97 PS 60153716 Holiday Pay	6015	3716 Support Services	\$	2,252	\$ 2,252	\$ 2,320	\$	2,389	\$ 2,4	61 \$	2,535	\$	2,611	\$	2,689	\$	2,770 \$	2,853	3 \$	2,93
98 PS 61203716 Fica Taxes	6120	3716 Support Services	\$	38,648	\$ 41,063	\$ 42,295	\$	43,564	\$ 44,8	71 \$	46,217	\$	47,603	\$	49,031	\$	50,502	52,017	7 \$	53,57
99 PS 61213716 Arizona State Retirement	6121	3716 Support Services	\$	62,090	\$ 65,969	\$ 67,948	\$	69,987	\$ 72,0	86 \$	74,249	\$	76,476	\$	78,770	\$	81,134 \$	83,568	3 \$	86,07
100 PS 61233716 Employee Health Insurance	6123	3716 Support Services	\$	87,648	\$ 94,247	\$ 100,844	\$	107,903	\$ 115,4	57 \$	123,539	\$	132,186	\$	141,439	\$	151,340	161,934	4 \$	173,26
101 PS 61273716 Mediflex Reimbursed Expense	6127	3716 Support Services	\$	4,522	\$ 4,746	\$ 4,888	\$	5,035	\$ 5,1	86 \$	5,342	\$	5,502	\$	5,667	\$	5,837	6,012	2 \$	6,19
102 PS 61383716 Defined Contribution- Ret HRA	6138	3716 Support Services	\$	4,632	\$ 21,085	\$ 21,718	\$	22,369	\$ 23,0	40 \$	23,731	\$	24,443	\$	25,177	\$	25,932	26,710	) \$	27,5
103 OMF 63053716 Uniform Allowance	6305	3716 Support Services	\$	4,566	\$ 4,566	\$ 4,703	\$	4,844	\$ 4,9	89 \$	5,139	\$	5,293	\$	5,452	\$	5,616	5,784	4 \$	5,95
104 OMF 63103716 Chemical Supplies	6310	3716 Support Services	\$	290	\$ 290	\$ 299	\$	308	\$ 3	17 \$	326	\$	336	\$	346	\$	357 \$	367	7 \$	37
105 OMF 63663716 Paint, Thinner, Etc.	6366	3716 Support Services	\$	8,323	\$ 8,323	\$ 8,573	\$	8,830	\$ 9.0	95 \$	9,368	\$	9,649	\$	9,938	\$	10,236	10,543	3 \$	10,86
106 OMV 64023716 Park Electrical	6402	3716 Support Services	\$	250	\$ 250	\$ 258	\$	265	\$ 2	73 \$	281	\$	290	\$	299	\$	307 \$	317	7 \$	33
107 OMF 64203716 Operating + Maint. Supplies	6420	3716 Support Services	\$	13,450	\$ -	\$ -	\$	- :	s -	\$	-	\$	-	\$	-	\$	- 9	-	\$	-
108 OMF 66043716 Electricity- Audit	6604	3716 Support Services	\$	26,341	\$ 26,341	\$ 27,131	\$	27,945	\$ 28,7	84 \$	29,647	\$	30,536	\$	31,453	\$	32,396	33,368	8 \$	34,36
109 OMF 66723716 Contracted Services	6672	3716 Support Services	\$	5,045	\$ 2,939	\$ 3,027	\$	3,118	\$ 3,2	12 \$	3,308	\$	3,407	\$	3,509	\$	3,615	3,723	3 \$	3,83
110 OMF 67013716 Cell Phone Charges	6701	3716 Support Services	\$	840	\$ 840	\$ 865	\$	891	\$ 9	18 \$	945	\$	974	\$	1,003	\$	1,033 \$	1,064	1 \$	1,09
111 OMF 83013716 Technology Costs	8301	3716 Support Services	\$	27,964	\$ 32,583	\$ 33,560	\$	34,567	\$ 35,6	04 \$	36,672	\$	37,773	\$	38,906	\$	40,073	41,275	5 \$	42,51
112 CO 83033716 Vehicle Maintenance Cost	8303	3716 Support Services	\$	57,123	\$ 38,594	\$ 39,366	\$	40,153	\$ 40,9	56 \$	41,775	\$	42,611	\$	43,463	\$	44,332	45,219	€ €	46,12
113 OMF 83043716 Worker's Comp Claims	8304	3716 Support Services	\$	14,942	\$ 3,858	\$ 3,974	\$	4,093	\$ 4,2	16 \$	4,342	\$	4,472	\$	4,607	\$	4,745	4,887	7 \$	5,03
114 OMV 83063716 Vehicle Fuel/Oil Costs	8306	3716 Support Services	\$	22,503	\$ 17,199	\$ 17,715	\$	18,246	\$ 18,7	94 \$	19,358	\$	19,938	\$	20,537	\$	21,153	21,787	7 \$	22,44
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	\$ 7,7	19 \$	7,951	\$	8,189	\$	8,435	\$	8,688	8,948	8 \$	9,21
117 PS 60103717 Salaries	6010	3717 Education + Community Outreach	\$	85,139	\$ -	\$ -	\$	- :	\$ -	\$	-	\$	-	\$	-	\$	- \$	-	\$	-
118 PS 61203717 Fica Taxes	6120	3717 Education + Community Outreach	\$	6,513	\$ -	\$ -	\$	- :	\$ -	\$	-	\$	-	\$		\$	- 9	-	\$	-
119 PS 61213717 Arizona State Retirement	6121	3717 Education + Community Outreach	\$	10,464	\$ -	\$ -	\$	- :	\$ -	\$	-	\$	-	\$		\$	- 9	-	\$	-
120 PS 61233717 Employee Health Insurance	6123	3717 Education + Community Outreach	\$	9,582	\$ -	\$ -	\$	- :	\$ -	\$	-	\$	-	\$		\$	- 9	-	\$	-
121 PS 61273717 Mediflex Reimbursed Expense	6127	3717 Education + Community Outreach	\$		s -	\$ -	\$	- :	s -	\$	-	\$	-	\$	-	\$	- 9	-	\$	
122 OMF 63063717 Education Supplies	6306	3717 Education + Community Outreach			\$ 1,000	\$	\$	1,061				\$		s	1,194		1,230			1,30

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						\$ 10,283	,	,	\$ 11,236		
124 OMF 83073717 Telephone Costs	8307	3717 Education + Community Outreach		\$ - 5				\$ -	Ŧ	*	\$ -	Ŧ	\$ -
125 OMF 83133717 Risk Management Charges	8313			\$ 336 \$				\$ 378			\$ 413	Ψ	\$ 438
126 PS 60103718 Salaries	6010			\$ 934,733 \$			. , , ,	\$ 1,052,050		. , ., .	\$ 1,149,604	, , , , , , ,	. , .,
127 PS 60113718 Wages	6011			\$ 1,528 S \$ 20,107 S				\$ 1,720 \$ 22,631			\$ 1,879 \$ 24,729	,	\$ 1,994
128 PS 60123718 Overtime 129 PS 60153718 Holiday Pay	6012 6015		,	\$ 20,107 S \$ 1,756 S				\$ 22,631 \$ 1.976	,	21,000	\$ 24,729 \$ 2,160	ψ <u>2</u> 0,	,
	6017			\$ 1,756 \$		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				. ,	Ψ 2,100		
130 PS 60173718 Bilingual Pay 131 PS 61203718 Fica Taxes	6120		\$ 68.771	. ,				\$ 82.598		. ,	\$ 90.257		\$ 95,753
132 PS 61213718 Arizona State Retirement	6121			\$ 117.708	,			\$ 132,481			\$ 144.766	\$ 92,964 \$ 149.109	
133 PS 61233718 Employee Health Insurance	6123			\$ 158,641			,	\$ 207.946		,	\$ 254,743	,	
134 PS 61273718 Mediflex Reimbursed Expense	6127			\$ 9,492				\$ 10,683			\$ 11,674		
135 PS 61383718 Defined Contribution- Ret HRA	6138			\$ 21,479				\$ 24.175			\$ 26.416		\$ 28.025
136 OMF 63053718 Uniform Allowance	6305			\$ 2500 9							\$ 3.075		\$ 3.262
137 OMF 64203718 Operating + Maint. Supplies	6420		-,	\$ 9,100		\$ 9.654		\$ 10.242		. ,	\$ 11.192		, .
138 OMF 66723718 Contracted Services	6672			\$ 17,300				\$ 19,471			\$ 21,277	\$ 21,915	
139 OMV 66733718 Landfill Usage Charges	6673	3718 Uncontained Refuse	\$ 325,729	\$ 325,729 \$	332,244	\$ 338,888	\$ 440,555	\$ 449,366	\$ 458,353	\$ 467,520	\$ 476,871	\$ 486,408	\$ 496,136
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		\$ 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			\$ 125,380	129,141	\$ 133,016		\$ 141,116			\$ 154,202		
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			\$ 50,839				\$ 57,220					\$ 66,333
146 PS 60123719 Overtime	6012	3719 Diversion	\$ 2,801	\$ - 5	- :	\$ - 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147 PS 61203719 Fica Taxes	6120	3719 Diversion	\$ 214	\$ - 5	- :	\$ - 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148 PS 61213719 Arizona State Retirement	6121	3719 Diversion	\$ 344	\$ - 5	- :	\$ - 5	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ - :	\$ -
149 CO 83033719 Vehicle Maintenance Cost	8303	3719 Diversion	\$ 74,556	\$ 61,477	- :	\$ - 5	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ - :	\$ -
150 OMV 83063719 Vehicle Fuel/Oil Costs	8306	3719 Diversion	\$ 18,387	\$ 16,587 \$	- :	\$ - 5	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ - :	\$ -
151 OMF 83133719 Risk Management Charges	8313	3719 Diversion	\$ 1,536	\$ 1,567 \$	- :	\$ - 5	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ - :	\$ -
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 Bilingual Pay	6017	3723 Alley Maintenance Program	\$ 600	\$ - 5	- :	\$ - 5	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ - :	\$ -
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	,	\$ 301,678		010,120		020,002	φ σσσ,στι	Ψ 0.0,,,_,	φ 000, <b>L</b> 10	\$ 371,026	φ ουΣ, τοι .	\$ 393,621
165 OMV 66733723 Landfill Usage Charges	6673	3723 Alley Maintenance Program	\$ 10,000	\$ 10,000 \$	10,200	\$ 10,404	\$ 13,525		\$ 14,072	\$ 14,353	\$ 14,640	Ψ,σσσ .	\$ 15,232
166 OMF 69063723 Equipment + Machine Rental	6906	,	\$ 40,300										
167 OMF 83013723 Technology Costs	8301	,	\$ 3,107								\$ 47,813		\$ 50,724
168 CO 83033723 Vehicle Maintenance Cost	8303			\$ 84,282 \$	,			\$ 91,230		ψ 01,010	\$ 96,814		\$ 100,725
169 PS 83043723 Worker's Comp Claims	8304	,		\$ 542 5				\$ 610			φ οσ.		\$ 707
170 OMV 83063723 Vehicle Fuel/Oil Costs	8306	,		\$ 31,653			. , ,	\$ 35,626			\$ 38,929	,	\$ 41,300
171 OMF 83133723 Risk Management Charges	8313	,		\$ 11,165	,			\$ 12,566			\$ 13,732		\$ 14,568
172 PS 60103724 Salaries	6010		+,	\$ - 5			*	*	\$ - :	*	\$ -	\$ - :	\$ -
173 PS 60123724 Overtime	6012		-,	\$ - 5		•	*	•	\$ - :	~	\$ -	\$ - :	\$ -
174 PS 61203724 Fica Taxes	6120			\$ - 5		•	~	•	Ψ .	~	\$ -	\$ - :	\$ -
175 PS 61213724 Arizona State Retirement	6121			\$ - 5		•	Ŧ	Ŧ	*	*	\$ -	\$ - :	\$ -
176 PS 61233724 Employee Health Insurance	6123		+,	\$ - 5		•	*	*	*	\$ -	\$ -	\$ - :	\$ -
177 PS 61273724 Mediflex Reimbursed Expense	6127		7 -,	\$ - 5		•	*	*	*	*	*	\$ - :	\$ -
178 PS 61383724 Defined Contribution- Ret HRA	6138		-,	\$ - 5			*	7	Ŧ	\$ -	\$ -	\$ - :	\$ -
179 OMF 62013724 General Office Supplies	6201	3724 Inspectors		\$ - 5		\$ - 5			\$ -	\$ -	\$ -	\$ - :	\$ -
180 OMF 63053724 Uniform Allowance	6305		-,	\$ - 5			*	7	Ť	\$ -	\$ -	\$ -	5 -
181 OMF 64203724 Operating + Maint. Supplies	6420 6990	OTET INOPOSION	, ,,,,,,,	\$ - S			~		Ψ .	~	\$ - \$ -	ъ - :	s -
182 OMF 69903724 Taxes + Licenses		OTE I MOPOSICIO	Ψ 000	•		Ψ ,	~	Ψ .	Ψ .	~	<b>*</b>	φ - :	ə -
183 OMF 83013724 Technology Costs	8301			\$ - 5			*	*		*	*	\$ - :	ə -
184 CO 83033724 Vehicle Maintenance Cost	8303			\$ - S			*	*		*	*	*	\$ - \$ -
185 OMV 83063724 Vehicle Fuel/Oil Costs 186 OMF 83073724 Telephone Costs	8306 8307		\$ 15,600 \$ 1.030	\$ - S			~	\$ - : \$ -	Ψ .	*	•	Ψ .	\$ - \$ -
		OTE I INOPOSICIO		,		Ψ .	~	•	Ψ .	*	*	Ψ .	Ÿ
187 CO Vehicles	0			\$ 2,666,100	, , , , , , , , , , , , , , , , , , , ,		. , ,	\$ 2,559,550		. ,,	, ., .	. ,,	\$ 2,921,507
191 OMF Potential Recycling to Landfill Savings	0		\$ -	\$ - 5	(,)								
193 Total			\$ 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

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 203
	Total Expenses by Category																
PS	Personal Services			\$ 7,468,612		7,064,883 \$	7,310,86		7,566,609 \$	7,832,575 \$	8,109,247 \$	8,397,138 \$	8,696,789	\$ 9,008,771	\$ 9,333,687		9,672
MV	Variable Operations & Maintenance			\$ 4,240,140		4,479,733 \$	.,,		4,663,490 \$	5,782,623 \$	5,908,954 \$	6,038,131 \$	6,170,222	\$ 6,305,295	\$ 6,443,419		6,58
MF	Operations & Maintenance			\$ 4,210,178		4,478,042 \$	4,499,68		4,635,784 \$	4,775,990 \$	4,919,270 \$	5,066,848 \$	5,218,854	\$ 5,375,419	\$ 5,536,682		5,70
00	Capital Outlay			\$ 8,957,770		7,832,259 \$	7,837,33		7,490,854 \$	7,839,678 \$	8,085,022 \$	8,195,445 \$	8,631,305	\$ 8,987,121	\$ 8,970,237		9,02
	Total Expenses			\$ 24,876,700	\$	23,854,917 \$	24,210,06	0 \$	24,356,737 \$	26,230,866 \$	27,022,493 \$	27,697,563 \$	28,717,169	\$ 29,676,606	\$ 30,284,025	\$	30,98
	Expense Execution Factors																
	Personal Services			959		95%	95		95%	95%	95%	95%	95%	95%	95%		
	Variable Operations & Maintenance			959		95%	95		95%	95%	95%	95%	95%	95%	95%	-	
	Operations & Maintenance			959		95%	95		95%	95%	95%	95%	95%	95%	95%	-	
	Capital Outlay			1009	%	100%	100	%	100%	100%	100%	100%	100%	100%	100%	3	
	Total Expenses at Execution																
	Personal Services			\$ 7,095,18	\$	6,711,639 \$	6,945,32	2 \$	7,188,279 \$	7,440,946 \$	7,703,785 \$	7,977,281 \$	8,261,949	\$ 8,558,332	\$ 8,867,003	\$	9,1
	Variable Operations & Maintenance			4,028,133	3	4,255,746	4,334,07	2	4,430,315	5,493,492	5,613,506	5,736,225	5,861,711	5,990,030	6,121,248		6,2
	Operations & Maintenance			3,999,669	)	4,254,140	4,274,69	В	4,403,995	4,537,191	4,673,307	4,813,506	4,957,911	5,106,648	5,259,848		5,4
	Capital Outlay			8,957,770	)	7,832,259	7,837,33	2	7,490,854	7,839,678	8,085,022	8,195,445	8,631,305	8,987,121	8,970,237		9,0
	Total Expenses at Execution			\$ 24,080,754	1 \$	23,053,784 \$	23,391,42	4 \$	23,513,443 \$	25,311,306 \$	26,075,619 \$	26,722,457 \$	27,712,876	\$ 28,642,131	\$ 29,218,336	\$	29,8
	Cash Funded Capital																
	Revenue Fund			\$	\$	430,017 \$	73,50	0 \$	77,175 \$	81,034 \$	85,085 \$	- s	- :	\$ -	\$ -	\$	
	Total Cash Funded Capital			\$ -	\$	430,017 \$	73,50	0 \$	77,175 \$	81,034 \$	85,085 \$	- \$	-	\$ -	\$ -	\$	
	Debt Service																
	Existing Debt Service			\$ -	\$	- \$	1,604,85	2 \$	1,785,398 \$	1,785,398 \$	1,785,398 \$	1,785,398 \$	1,785,398	\$ 1,785,398	\$ 1,785,398	\$	1,7
	New Debt Service			-		-	-		-	-	-	199,308	340,490	340,490	340,490		3
	Total Debt Service			\$ -	\$	- \$	1,604,85	2 \$	1,785,398 \$	1,785,398 \$	1,785,398 \$	1,984,706 \$	2,125,888	\$ 2,125,888	\$ 2,125,888	\$	2,1
	Total Cash Outflows			\$ 24.080.754	ı s	23.483.801 \$	25.069.77	6 \$	25.376.016 \$	27.177.738 \$	27.946.102 \$	28.707.163 \$	29.838.764	\$ 30.768.019	\$ 31.344.224		32.0

#### **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

Inflation Factor	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%
<b>Employee Benefits</b>	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 2033		FY 2034
	-	\$ -

		ı	Y 2024		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	F	FY 2030	- 1	FY 2031		FY 2032		FY 2033		FY 2034	ı
1	Solid Waste Compress Natural Gas Stations	\$		- \$	-	\$ -	\$ - :	\$ -	\$ - \$	6	4,000,000	\$		-	\$	- :	\$	-	\$	-
2	Solid Waste Facilities Asset Management			-	430,017	73,500	77,175	81,034	85,085		-			-		-		-		-
3	TMOC			-	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 <sup>1</sup>		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	\$		- :	\$	- :	\$	-	\$	_

<sup>&</sup>lt;sup>1</sup> CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index.

Schedule 8 CONTROL PANEL **Stantec** 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 4.50% Residential Revenue Plan 3.00% 4.00% 4.00% 4.00% 4.00% 3.00% 3.00% 3.00% 3.00% 3.00% 22.25% 41.72% 22.25% Commercial Rate Plan 4.00% 4.50% 4.00% 4.00% 4.00% 3.00% 3.00% 3.00% 3.00% 3.00% 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% 41.72% 3.00% 22.25% Senior-Lien DSC Scenario Manager All-In DSC Rec. C/B Single-Family Residential Bill Total W/WW/SW/StWtr \$92.29 % Increase **Operating Fund Expenses by Type** Revenues vs. Expenses Current Plan ----Target — — O&M Cash In Cash Out ■O&M ■CO CIP ■DEBT ■TO \$8.0M \$35.0M \$40.0M \$7.0M \$30.0M \$6.0M \$30.0M \$5.0M \$25.0M \$20.0M \$4.0M \$20.0M \$3.0M \$10.0M \$2.0M \$15.0M \$1.0M \$0.0M 25 27 29 30 27 28 29 30 31 32 33 34 24 27 28 29 30 31 32 33 34 24 26 28 31 32 33 34 **CIP Spending CIP Funding** Borrowing Current Plan ■ Debt Operating/Cash **■**Current Plan \$25.0M \$25.0M \$25.0M \$20.0M \$20.0M \$20.0M \$15.0M \$15.0M \$15.0M \$10.0M \$10.0M \$10.0M \$5.0M \$5.0M \$5.0M \$0.0M \$0.0M 26 27 28 29 30 31 32 33 34 24 25 26 27 28 29 30 31 32 33 34 24 25 24 25 26 27 28 29 30 31 32 33 34

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		FY 2024	FY:	2025	FY 2026		FY 2027	FY 2028		FY 2029	FY 2030		FY 2031	FY 2032	F	Y 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 \$	30,195,8
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 \$	30,195,8
5 Weighted Average Rate Increase		1.36%		1.00%	2.23%		1.98%	1.99%		1.98%	1.49%		1.49%	1.49%		1.49%	1.4
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	449,2
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 \$	30,645,1
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	267,3
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,
Less: Operating Expenses		, ,						, ,									
1 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,
2 Variable Operations & Maintenance Costs	•	(4,028,133)	. , .	,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)
3 Operations & Maintenance Costs		(3,999,669)		,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
Equals: Net Operating Income	\$	6,684,944		,203,098 \$	, , ,	s	8,562,887 \$	8,089,027		8,581,458 \$	,	\$	9,228,042 \$	9,497,863	\$	9,770,945 \$	10,050
Plus: Non-Operating Income/(Expense)		-,,	• .,	,, +	-,,	-	-,, +	-,,		-,, ,	2,222,212		-,, +	-,,	*	-,,	,
Non-Operating Revenue	\$	86,000	\$	86,000 \$	86,000	\$	86,000 \$	86,000	\$	86,000 \$	86,000	\$	86,000 \$	86,000	\$	86,000 \$	86
7 Interest Income	Ψ	56.630	Ψ	57.189	59.134	Ψ	62.874	66.397	Ψ	67.494	72.807	Ψ	77.884	79.800	Ψ	83.288	89
3 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
Equals: Net Income	\$	,,.		,643,400 \$		•	10,093,551 \$		•	10,210,414 \$		•	10,965,056 \$		•	11,618,324 \$	11,960
	- P	0,000,430	<b>э</b> о,	,643,400 \$	9,523,554	Þ	10,093,551 \$	9,670,603	Þ	10,210,414 \$	10,047,274	Þ	10,965,056 \$	11,200,323	Ф	11,010,324 \$	11,960
•		(4.000.004)		007 (10)	(4 000 740)		(4 004 700)	(4.400.470)		(4.475.400)	(4.500.400)		(4.570.400)	(4.004.000)		(4.070.004)	(4.700
1 Transfers In		(1,860,864)		,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
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
Senior Lien Debt Service Coverage Test																	
Net Income Available for Senior-Lien Debt Service	\$	6,827,574	\$ 7,	,346,288 \$	-, - ,	\$	8,711,761 \$	8,241,424	\$	8,734,952 \$		\$	9,391,926 \$	9,663,663	\$	9,940,233 \$	10,226
5 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
Cumulative New Senior Lien Debt Service (calculated)		-		-	-		-	-		-	199,308		340,490	340,490		340,490	340
7 Total Annual Senior-Lien Debt Service	Req. \$	-	\$	- \$	, ,	\$	1,785,398 \$	1,785,398	\$	1,785,398 \$		\$	2,125,888 \$	2,125,888	\$	2,125,888 \$	2,125
3 Calculated Senior-Lien Debt Service Coverage	1.50	-		-	5.10		4.88	4.62		4.89	4.60		4.42	4.55		4.68	
Total All-In Debt Service Coverage Test																	
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
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
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
Calculated All-In Debt Service Coverage		-		-	5.10		4.88	4.62		4.89	4.60		4.42	4.55		4.68	
Cash Flow Test																	
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
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
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
B 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
Net Cash Flow	\$			811.141 \$		S	817.299 \$		\$	339.994 \$		\$	207.864 \$	175.314	\$	522.199 \$	812
Unrestricted Reserve Fund Test	*	(,		, 🔻	,	_	, ¥	,3=.		,	,.==	_	, +	,	-	/,· ¥	
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
Cash Flow Surplus/(Deficit)	Ψ	-,202,040		811,141	81,370	•	817,299	45,527	Ψ.	339,994	467,122	Ψ	207,864	175,314	*	522,199	812
Reserve Fund Balance Used For Cash Flow Deficit		(269,332)		-	01,370		017,299	45,527		333,334	407,122		201,004	170,014		522,133	012
Projects Paid With Non Specified Funds		(209,332)		(430,017)	(73,500)		(77,175)	(81,034)		(85,085)	-		-	-		-	
Balance At End Of Fiscal Year	\$	3,933,308		,314,432 \$	,	¢	5,062,425 \$	,		5,281,827 \$	5,748,950	¢	5,956,814 \$	6,132,128	¢	6,654,327 \$	7.466
	Þ	-,,			3,462,674	Ð			Þ	3.909.054	4.063.940	ð	4.184.778	4.309.240	Þ		4,569
Minimum Working Capital Reserve Target		3,227,855		,330,865	-, -, -	_	3,616,858	3,760,091	_	-,,	,,.	_		,,	•	4,437,437	
7 Excess/(Deficiency) Of Working Capital To Target	\$	705,453	Þ.	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

FY 2024		EV 000E																
		FY 2025		FY 2026	F'	Y 2027	FY 2	:028	F	Y 2029	Γ	FY 2030	FY 2031	I	FY 2032	FY 2033	FY	2034
-		20,000,000		-		-		-		-		-		-	_	-		_
-	. \$	430,017	\$	73,500	\$	77,175	\$	81,034	\$	85,085	\$	- :	\$	- \$	j -	- \$	- \$	-
-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,000,000	\$	- \$	i -	- \$	- \$	-
-	- \$	20,430,017	\$	73,500	\$	77,175	\$	81,034	\$	85,085	\$	4,000,000	\$	- \$		- \$	- \$	
	- - -	- - \$ - \$	- \$ 430,017 - \$ -	- \$ 430,017 \$ - \$ - \$	- \$ 430,017 \$ 73,500 - \$ - \$ -	- \$ 430,017 \$ 73,500 \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 - \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ - \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 - \$ - \$ - \$ - \$ -	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ - \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ 85,085 - \$ - \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ 85,085 \$ - \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ 85,085 \$ - \$ - \$ - \$ - \$ - \$ 4,000,000 \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ 85,085 \$ - \$ - \$ - \$ - \$ - \$ 4,000,000 \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ 85,085 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ 85,085 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ 85,085 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 430,017 \$ 73,500 \$ 77,175 \$ 81,034 \$ 85,085 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

Funding Summary by Fund																			S	ch	edule 11
		FY 2024	FY 2	025	FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031		FY 2032		Y 2033		FY 2034
Debt Proceeds																					
Balance At Beginning Of Fiscal Year	\$	-	\$	- 5	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Annual Revenues		-	20,0	00,000	-		-		-		_		-		-		-		-		
Less: Annual Expenses		-		-	-		-		-		_		-		-		-		-		-
Less: Payment Of Debt Service		-		-	-		-		-		-		-		-		-		-		-
Subtotal	\$	-	\$ 20,0	00,000	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Less: Restricted Funds		-		-	-		-		-		-		-		_		-		-		-
Total Amount Available For Projects		-	20,0	00,000	_		-		_		-		-		-		-		_		
Amount Paid For Projects		_	(20,0	00,000)	_		_		_		_		_		_		_		_		
Balance At End Of Fiscal Year	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Capital Improvement Fund																					
Balance At Beginning Of Fiscal Year	\$	1,595,061	\$ 1,5	95,061	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	\$ 1.5	95,061	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	1.5	95,061	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		-,000,00	.,0	-	.,000,00.		-,000,00		-,000,00		-,000,001		-,000,001		-,000,001		-,000,00		-,000,00		.,000,00
Subtotal	\$	1,595,061	\$ 1,5	95,061	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	Ψ	1,000,001	Ψ 1,0	-	- 1,000,001	Ψ.	1,000,001	Ψ	1,000,001												
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		95,061			1,595,061	\$	. , ,	\$	,	\$	. , ,	\$	. , ,	\$	,	\$	. , ,	\$	1,595,061
Revenue Fund																					
Balance At Beginning Of Fiscal Year	\$	4,202,640	\$ 3,9	33,308	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)	8	11,141	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	\$ 4,7	14,449	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)	(3,3	30,865)	(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	\$ 1,4	13,583	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		-	(43	30,017)	(73,500	)	(77,175)		(81,034)		(85,085)		-		-		-		-		
Subtotal	\$	705,453	\$ 98	33,566	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	3,3	30,865	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		11,239	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)	(4	11,239)	(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	\$ 4,3	14,432	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	\$	-	\$	- 5	; -	\$	-	\$	_	\$	-	\$	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	\$		\$	- 5		\$		\$		\$		\$	340,490	¢	340,490	¢	340,490	•	340,490	¢	340,490

Senior Lien Borrowing Projections										S	chedule 12
	FY 202	4 FY 20	25 FY 202	6 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 2.00% of Par		-	-	-	-		88,581	-	-	-	-
Debt Service Reserve 1 Year(s) of Debt Se	ervice	-	-	-	-		340,490	-	-	-	-
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 Service <sup>1</sup>	\$	- \$	- \$	- \$	- \$	- \$	\$ 199,308	\$ 340,490	\$ 340,490	\$ 340,490	\$ 340,490

<sup>&</sup>lt;sup>1</sup> Reflects interest-only payment due in year of issuance.

# APPENDIX D: WATER COST OF SERVICE ALLOCATIONS

## Schedule 1

	•	onchons						Transmission/							Transmission/	3CHedule
				FY 2023 Expense (Minus	Allocation	Supply	Treatment		Meters/Services	Fire Protection	Conservation	Total	Supply	Treatment	Distribution	Meters/Services
Description	Department	TY Expense	Portion Stormwater	Stormwater)	Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
													12,825,705	28,142,650	27,702,302	2,679,980
Salaries	1841 Customer Services 1841 Customer Services	\$ 634,689 \$ 3,420	0% 0%	634,689 3,420	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00% 100.00%	0.00%	0.00%	100% 100%	-	-	-	634,689 3,420
Bilingual Pay Fica Taxes	1841 Customer Services 1841 Customer Services	\$ 3,420	0%	3,420 48.815	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%			-	3,420 48.815
Arizona State Retirement	1841 Customer Services	\$ 78,423	0%	78,423	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	78,423
Employee Health Insurance	1841 Customer Services	\$ 127,957	0%	127,957	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	127,957
Mediflex Reimbursed Expense Defined Contribution- Ret HRA	1841 Customer Services 1841 Customer Services	\$ 6,570 \$ 2.695	0%	6,570 2,695	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	6,570 2.695
General Office Supplies	1841 Customer Services 1841 Customer Services	\$ 2,695	0%	2,695 5,985	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%			-	2,699
Uniform Allowance	1841 Customer Services	\$ 1,710	0%	1,710	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	1,710
Minor Equipment	1841 Customer Services	\$ 1,140	0%	1,140	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	1,14
Printing + Copier Supplies	1841 Customer Services	\$ 570	0%	570	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	570
Operating + Maint. Supplies Other Equipment + Supplies	1841 Customer Services 1841 Customer Services	\$ 2,850 \$ 285	0%	2,850 285	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	•	-	2,85 28
Contracted Services	1841 Customer Services	\$ 267.900	0%	267.900	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-		-	267,90
Fraining + Development	1841 Customer Services	\$ 1,710	0%	1,710	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	1,71
oftware Maintenance	1841 Customer Services	\$ 342,000	0%	342,000	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%		•	-	342,00
Bank Service Charges Cell Phone Charges	1841 Customer Services 1841 Customer Services	\$ 484,500 \$ 4,560	0% 0%	484,500 4,560	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00% 100.00%	0.00%	0.00%	100% 100%	-	-	-	484,50 4,56
Postage - Exclusion	1841 Customer Services	\$ 199,500	0%	199,500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-		-	199,50
Membership + Subs	1841 Customer Services	\$ 855	0%	855	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	85
Outside Printing/Forms	1841 Customer Services	\$ 570	0%	570	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	57
Car Wash Fraining + Seminars	1841 Customer Services 1841 Customer Services	\$ 380 \$ 6,840	0% 0%	380 6,840	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00% 100.00%	0.00%	0.00%	100% 100%	-	-	-	38 6,84
raining + Seminars Fravel Expense	1841 Customer Services 1841 Customer Services	\$ 5,130	0%	5,130	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	5,84 5,13
Local Meetings	1841 Customer Services	\$ 551	0%	551	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	55
Technology Costs	1841 Customer Services	\$ 109,747	0%	109,747	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	109,74
Vehicle Maintenance Cost	1841 Customer Services	\$ -	0%	14.022	Meter/Services	0.00%	0.00%	0.00%	100.00% 100.00%	0.00%	0.00%	100%	-	-	-	44.000
Vehicle Fuel/Oil Costs Telephone Costs	1841 Customer Services 1841 Customer Services	\$ 14,832 \$	0% 0%	14,832	Meter/Services Meter/Services	0.00%	0.00%	0.00%	100.00% 100.00%	0.00%	0.00%	100% 100%	-		-	14,832
Support Services Charges	1841 Customer Services	\$ 146,756	0%	146,756	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%				146,756
Interactivity Cr-General	1841 Customer Services	\$ (212,279)	0%	(212,279)	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-			(212,279
Interactivity Cr-Support Serv	1841 Customer Services	\$ (44,054)	0%	(44,054)	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100%				(44,054
Salaries Overtime	3002 Water - Admin 3002 Water - Admin	\$ 160,417 \$ 2,172	0% 0%	160,417 2,172	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100%	27,540 373	62,924 852	63,667 862	6,286
Fica Taxes	3002 Water - Admin	\$ 10,996	0%	10,996	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	1,888		4,364	431
Arizona State Retirement	3002 Water - Admin	\$ 19,982	0%	19,982	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	3,430	7,838	7,931	783
Employee Health Insurance	3002 Water - Admin	\$ 11,673	0%	11,673	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	2,004		4,633	457
Mediflex Reimbursed Expense Defined Benefit- Ret Health	3002 Water - Admin 3002 Water - Admin	\$ 773 \$ 56,262	0% 0%	773 56,262	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100% 100%	133 9,659		307 22,330	30 2,205
Defined Contribution- Ret HRA	3002 Water - Admin	\$ 1,347	0%	1,347	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	231	529	22,530 535	2,203
Pre-medicare HRA Contribution	3002 Water - Admin	\$ 328,053	0%	328,053	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	56,319		130,199	12,854
General Office Supplies	3002 Water - Admin	\$ 28,964	0%	28,964	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	4,972	11,361	11,495	1,135
Uniform Allowance	3002 Water - Admin	\$ 30,296	0%	30,296	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	5,201	11,884	12,024	1,187
Operating + Maint. Supplies Books + Publications	3002 Water - Admin 3002 Water - Admin	\$ 12,540 \$ 1,140	0%	12,540	Indirect Indirect	17.17% 17.17%	39.23%	39.69% 39.69%	3.92%	0.00%	0.00%	100%	2,153 196	4,919 447	4,977 452	491
Consultants	3002 Water - Admin	\$ 114,000	0%	114,000	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	19,571	44,717	45,245	4,467
Contracted Services	3002 Water - Admin	\$ 42,180	0%	42,180	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	7,241	16,545	16,741	1,653
Software Purchases	3002 Water - Admin	\$ 589	0%	589	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	101	231	234	2
Software Maintenance	3002 Water - Admin	\$ 177,345	0%	177,345	Indirect	17.17% 17.17%	39.23%	39.69%	3.92% 3.92%	0.00%	0.00%	100%	30,446		70,385	6,949 1.228
Cell Phone Charges Membershin + Subs	3002 Water - Admin 3002 Water - Admin	\$ 31,350 \$ 147,233	0%	31,350 147,233	Indirect Indirect	17.17%	39.23%	39.69% 39.69%	3.92%	0.00%	0.00%	100%	5,382 25,277		12,442 58,434	5,769
Advertising	3002 Water - Admin	\$ 1,710	0%	1,710	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	294	671	679	67
Property Insurance Premium	3002 Water - Admin	\$ 58,577	0%	58,577	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	10,056		23,248	2,295
Equipment + Machine Rental	3002 Water - Admin	\$ 2,850	0%	2,850	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	489	1,118	1,131	112
Training + Seminars Travel Expense	3002 Water - Admin 3002 Water - Admin	\$ 96,850 \$ 14,250	0% 0%	96,850 14,250	Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100% 100%	16,627 2,446	37,990 5,590	38,438 5,656	3,795 558
Iravei Expense Local Meetings	3002 Water - Admin 3002 Water - Admin	\$ 14,250 \$ 1.710	0%	14,250	Indirect Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	2,446	5,590	5,656	558
Technology Costs	3002 Water - Admin	\$ 238,790	0%	238,790	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	40,995		94,772	9,35
Vehicle Maintenance Cost	3002 Water - Admin	\$ 2,385	0%	2,385	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	410		947	93
Worker's Comp Claims	3002 Water - Admin	\$ 20,078	0%	20,078	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	3,447		7,969	787
Vehicle Fuel/Oil Costs Telephone Costs	3002 Water - Admin 3002 Water - Admin	\$ 445 \$ -	0% 0%	445	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100% 100%	76	174	176	1
Support Services Charges	3002 Water - Admin	\$ 1,363,493	0%	1,363,493	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	234,081			53,426
Risk Management Charges	3002 Water - Admin	\$ 1,631	0%	1,631	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	280	640	647	6
Interactivity Charges Salaries	3002 Water - Admin 3003 Water - Warehouse	\$ 2,906,466 \$ 81,695	0% 0%	2,906,466 81,695	Indirect Transmission/Meters	17.17% 0.00%	39.23% 0.00%	39.69% 90.00%	3.92% 10.00%	0.00%	0.00%	100% 100%	498,974	1,140,077	1,153,530 73,526	113,885 8,170
Salaries Overtime	3003 Water - Warehouse 3003 Water - Warehouse	\$ 81,695 \$ 868	0%	81,695 868	Transmission/Meters Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-	-	73,526 781	8,170
Fica Taxes	3003 Water - Warehouse	\$ 6,316	0%	6,316	Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-		5,685	63:
Arizona State Retirement	3003 Water - Warehouse	\$ 10,147	0%	10,147	Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-	-	9,132	1,01
mployee Health Insurance	3003 Water - Warehouse	\$ 11,443	0%	11,443	Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-	-	10,299	1,14
Mediflex Reimbursed Expense Defined Contribution- Ret HRA	3003 Water - Warehouse 3003 Water - Warehouse	\$ 773 \$ 1,347	0% 0%	773 1,347	Transmission/Meters Transmission/Meters	0.00%	0.00%	90.00% 90.00%	10.00% 10.00%	0.00%	0.00%	100% 100%	-	-	696 1,213	7
letined Contribution- Ret HRA Operating + Maint. Supplies	3003 Water - Warehouse 3003 Water - Warehouse	\$ 1,347 \$ 2,508	0%	1,347 2,508	Transmission/Meters Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-	-	1,213 2,257	13:
Equipment + Machine Rental	3003 Water - Warehouse	\$ 1,425	0%	1,425	Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-	-	1,283	14
Other Equipment	3003 Water - Warehouse	\$ -	0%		Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-	-		-
echnology Costs	3003 Water - Warehouse	\$ 8,795	0%	8,795	Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	=	÷	7,916	88
/ehicle Maintenance Cost /ehicle Fuel/Oil Costs	3003 Water - Warehouse 3003 Water - Warehouse	\$ 1,218 \$ 1,149	0% 0%	1,218 1,149	Transmission/Meters Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100% 100%	-	-	1,096 1,034	12 11
Felephone Costs	3003 Water - Warehouse 3003 Water - Warehouse	\$ -	0%	1,149	Transmission/Meters Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-	-	1,034	- 11
Interactivity Cr-General	3003 Water - Warehouse	\$ (45,329)	0%	(45,329)	Transmission/Meters	0.00%	0.00%	90.00%	10.00%	0.00%	0.00%	100%	-	-	(40,796)	(4,53
Salaries	3004 Water - Security	\$ 89,458	0%	89,458	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	26,837			
Overtime	3004 Water - Security	\$ 868	0%	868	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	260	608	=	-
Holiday Pay	3004 Water - Security	\$ 5,542	0%	5,542	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	1,663		÷	-
Fica Taxes Arizona State Retirement	3004 Water - Security 3004 Water - Security	\$ 7,334 \$ 11,781	0% 0%	7,334 11,781	Supply/Treatment 1 Supply/Treatment 1	30.00% 30.00%	70.00% 70.00%	0.00%	0.00%	0.00%	0.00%	100%	2,200 3,534		=	-
Employee Health Insurance	3004 Water - Security	\$ 26,683	0%	26,683	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	8,005	18,678	-	-
Mediflex Reimbursed Expense	3004 Water - Security	\$ 1,159	0%	1,159	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	348		-	-
Defined Contribution- Ret HRA	3004 Water - Security	\$ 1,347	0%	1,347	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	404	943	-	

## Schedule 1

Water system operating a best set	THE EXPENSE ANOCUMENTO FOR							Transmission/	/						Transmission/	SCHEGOIC 1
					Allocation	Supply	Treatment	Distribution	Meters/Services	Fire Protection	Conservation	Total	Supply	Treatment	Distribution	Meters/Services
Description	Department	TY Expense	Portion Stormwater	FY 2023 Expense (Minus Stormwater)	Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
	•			,												
Minor Equipment	3004 Water - Security	\$ 1,710	0%	1.710	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	12,825,705 513	<b>28,142,650</b> 1,197	27,702,302	2,679,980
Operating + Maint. Supplies	3004 Water - Security	\$ 969	0%	969	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	291	678	-	-
Contracted Services	3004 Water - Security	\$ 10,449	0%	10,449	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	3,135	7,314	-	-
Technology Costs Vehicle Maintenance Cost	3004 Water - Security 3004 Water - Security	\$ 36,162	0%	36,162	Supply/Treatment 1 Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	10,849	25,313	-	-
Vehicle Fuel/Oil Costs	3004 Water - Security	\$ 2,193	0%	2,193	Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%	658	1,535	-	-
Telephone Costs	3004 Water - Security	\$ -	0%		Supply/Treatment 1	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	100%				
Salaries Bilingual Pay	3007 Tempe Town Lake Operations 3007 Tempe Town Lake Operations	\$ 88,261 \$ 570	0% 0%	88,261 570	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100%	15,152 98	34,621 224	35,029 226	3,458 22
Fica Taxes	3007 Tempe Town Lake Operations	\$ 6,795	0%	6,795	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	1,167	2,666	2,697	266
Arizona State Retirement	3007 Tempe Town Lake Operations	\$ 10,916	0%	10,916	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	1,874	4,282	4,333	428
Employee Health Insurance Mediflex Reimbursed Expense	3007 Tempe Town Lake Operations 3007 Tempe Town Lake Operations	\$ 19,767 \$ 644	0% 0%	19,767 644	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100% 100%	3,393 111	7,754 253	7,845 256	775 25
Defined Contribution- Ret HRA	3007 Tempe Town Lake Operations		0%	2,246	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	386	881	891	88
Landscaping Supplies	3007 Tempe Town Lake Operations	\$ 4,750	0%	4,750	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	815	1,863	1,885	186
Operating + Maint. Supplies	3007 Tempe Town Lake Operations	\$ 19,000	0% 0%	19,000 2.850	Indirect	17.17%	39.23%	39.69% 39.69%	3.92%	0.00%	0.00%	100% 100%	3,262 489	7,453	7,541	744
ADWR Municipality Fees Contracted Services	3007 Tempe Town Lake Operations 3007 Tempe Town Lake Operations	\$ 2,850 \$ 226,844	0%	2,850	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69%	3.92% 3.92%	0.00%	0.00%	100%	489 38,944	1,118 88,981	1,131 90,031	112 8,888
Duplicating	3007 Tempe Town Lake Operations	\$ 475	0%	475	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	82	186	189	19
Technology Costs	3007 Tempe Town Lake Operations	\$ 13,577	0%	13,577	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	2,331	5,326	5,389	532
Vehicle Maintenance Cost Telephone Costs	3007 Tempe Town Lake Operations 3007 Tempe Town Lake Operations	\$ -	0% 0%	•	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100% 100%	-	-	-	-
Reimbursement	3007 Tempe Town Lake Operations	\$ (451,485)		(451,485)	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	(77,510)	(177,097)	(179,187)	(17,691)
Salaries	3011 Water Operations - Admin	\$ 212,816		212,816	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%		212,816		
Fica Taxes Arizona State Retirement	3011 Water Operations - Admin 3011 Water Operations - Admin	\$ 16,281 \$ 26,154	0% 0%	16,281 26,154	Treatment Treatment	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	16,281 26,154	-	-
Arizona State Retirement Employee Health Insurance	3011 Water Operations - Admin 3011 Water Operations - Admin	\$ 26,154 \$ 37,347	0%	26,154 37,347	Treatment Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	26,154 37,347	-	-
Mediflex Reimbursed Expense	3011 Water Operations - Admin	\$ 1,288	0%	1,288	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	1,288	-	-
Operating + Maint. Supplies	3011 Water Operations - Admin	\$ 3,230	0%	3,230	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	3,230	-	-
Technology Costs	3011 Water Operations - Admin 3011 Water Operations - Admin	\$ 13,038 \$ 529	0% 0%	13,038 529	Treatment Treatment	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	13,038 529	-	-
Worker's Comp Claims Salaries	3012 Control Center Operations	\$ 710,588		710,588	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	52,318	258,280	399.990	-
Overtime	3012 Control Center Operations	\$ 22,459	0%	22,459	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	1,654	8,163	12,642	-
Holiday Pay	3012 Control Center Operations	\$ 6,591	0%	6,591	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	485	2,396	3,710	-
Fica Taxes Arizona State Retirement	3012 Control Center Operations 3012 Control Center Operations	\$ 56,419 \$ 90.895	0% 0%	56,419 90.895	Modified Fixed Assets Modified Fixed Assets	7.36% 7.36%	36.35% 36.35%	56.29% 56.29%	0.00%	0.00%	0.00%	100% 100%	4,154 6.692	20,507 33,038	31,758 51,165	-
Employee Health Insurance	3012 Control Center Operations	\$ 129,379	0%	129,379	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	9,526	47,026	72,828	-
Mediflex Reimbursed Expense	3012 Control Center Operations	\$ 5,410	0%	5,410	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	398	1,967	3,046	-
Defined Contribution- Ret HRA Operating + Maint, Supplies	3012 Control Center Operations 3012 Control Center Operations	\$ 12,056 \$ 3.848	0% 0%	12,056 3.848	Modified Fixed Assets Modified Fixed Assets	7.36% 7.36%	36.35% 36.35%	56.29% 56.29%	0.00%	0.00%	0.00%	100% 100%	888 283	4,382 1.399	6,787 2.166	
Contracted Services	3012 Control Center Operations	\$ 42,856	0%	42,856	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	3,155	15,577	24,124	-
Software Purchases	3012 Control Center Operations	\$ 7,980	0%	7,980	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	588	2,901	4,492	-
Software Maintenance Technology Costs	3012 Control Center Operations 3012 Control Center Operations	\$ 106,899 \$ 178,686	0% 0%	106,899 178,686	Modified Fixed Assets	7.36%	36.35%	56.29% 56.29%	0.00%	0.00%	0.00%	100% 100%	7,871	38,855 64,948	60,173	-
Vehicle Maintenance Cost	3012 Control Center Operations 3012 Control Center Operations	\$ 178,686	0%	10,587	Modified Fixed Assets Modified Fixed Assets	7.36% 7.36%	36.35% 36.35%	56.29%	0.00%	0.00%	0.00%	100%	13,156 779	54,948 3,848	100,583 5,959	
Telephone Costs	3012 Control Center Operations	\$ -	0%		Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	- '	-	-	-
Salaries	3013 Johnny G. Martinez W.T.P.	\$ 1,026,797	0%	1,026,797	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	1,026,797	-	-
Overtime Holidav Pav	3013 Johnny G. Martinez W.T.P. 3013 Johnny G. Martinez W.T.P.	\$ 31,015 \$ 23.558	0% 0%	31,015 23.558	Treatment Treatment	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	31,015 23.558	-	-
Bilingual Pay	3013 Johnny G. Martinez W.T.P.	\$ 1,425	0%	1,425	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%		1,425	_	
Fica Taxes	3013 Johnny G. Martinez W.T.P.	\$ 82,833	0%	82,833	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	82,833	-	-
Arizona State Retirement Employee Health Insurance	3013 Johnny G. Martinez W.T.P. 3013 Johnny G. Martinez W.T.P.	\$ 133,064 \$ 200,148	0% 0%	133,064 200,148	Treatment Treatment	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	133,064 200,148	-	-
Mediflex Reimbursed Expense	3013 Johnny G. Martinez W.T.P.	\$ 200,148	0%	8,373	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	8,373	-	-
Defined Contribution- Ret HRA	3013 Johnny G. Martinez W.T.P.	\$ 32,576	0%	32,576	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	32,576	-	-
Chemical Supplies	3013 Johnny G. Martinez W.T.P.	\$ 1,881,000	0%	1,881,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	1,881,000	-	-
Operating + Maint. Supplies Electricity- Audit	3013 Johnny G. Martinez W.T.P. 3013 Johnny G. Martinez W.T.P.	\$ 380,000 \$ 947,274	0% 0%	380,000 947,274	Treatment Treatment	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	380,000 947,274	-	-
Sludge Disposal	3013 Johnny G. Martinez W.T.P.	\$ 247,000	0%	247,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	247,000	-	-
Water, Refuse + Sewer	3013 Johnny G. Martinez W.T.P.	\$ 36,100	0%	36,100	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	36,100	-	-
SRP Water CAP Water	3013 Johnny G. Martinez W.T.P. 3013 Johnny G. Martinez W.T.P.	\$ -	0% 0%	-	Supply Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	-	-	-
Contracted Services	3013 Johnny G. Martinez W.T.P.	\$ 285,000	0%	285,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	285,000	-	-
Software Purchases	3013 Johnny G. Martinez W.T.P.	\$ 5,700	0%	5,700	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	5,700	-	-
Hazardous Waste Disposal Other Equipment	3013 Johnny G. Martinez W.T.P. 3013 Johnny G. Martinez W.T.P.	\$ 2,375 \$ 28,500	0% 0%	2,375 28,500	Treatment Treatment	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	2,375 28,500	-	-
Technology Costs	3013 Johnny G. Martinez W.T.P.	\$ 147,170		147,170	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	147,170	-	-
Vehicle Maintenance Cost	3013 Johnny G. Martinez W.T.P.	\$ 29,848	0%	29,848	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	29,848	-	-
Worker's Comp Claims Vehicle Fuel/Oil Costs	3013 Johnny G. Martinez W.T.P. 3013 Johnny G. Martinez W.T.P.	\$ 1,601 \$ 2,450	0% 0%	1,601 2,450	Supply Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	1,601 2,450	-	-	-
Telephone Costs	3013 Johnny G. Martinez W.T.P.	\$ 2,450	0%	2,450	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	2,430	-	-	-
Risk Management Charges	3013 Johnny G. Martinez W.T.P.	\$ 738	0%	738	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	738	-	-
Loan Repayment	3013 Johnny G. Martinez W.T.P.	\$ 52,368		52,368	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	52,368	-	-
Salaries Overtime	3014 South Tempe W.T.P. 3014 South Tempe W.T.P.	\$ 973,176 \$ 17,112	0%	973,176 17,112	Treatment Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	973,176 17.112	-	-
Holiday Pay	3014 South Tempe W.T.P.	\$ 17,112 \$ 12,892	0%	17,112	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	17,112	-	
Fica Taxes	3014 South Tempe W.T.P.	\$ 76,743	0%	76,743	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	76,743	-	-
Arizona State Retirement	3014 South Tempe W.T.P.	\$ 123,282	0%	123,282	Treatment Treatment	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	123,282	-	=
Employee Health Insurance Mediflex Reimbursed Expense	3014 South Tempe W.T.P. 3014 South Tempe W.T.P.	\$ 179,674 \$ 7,729	0% 0%	179,674 7,729	Treatment Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	179,674 7,729	-	
Defined Contribution- Ret HRA	3014 South Tempe W.T.P.	\$ 28,453	0%	28,453	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	=	28,453	-	-
Chemical Supplies Operating + Maint. Supplies	3014 South Tempe W.T.P. 3014 South Tempe W.T.P.	\$ 1,947,500 \$ 475.000	0% 0%	1,947,500 475.000	Treatment Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	1,947,500 475.000	-	-
Electricity- Audit	3014 South Tempe W.T.P.	\$ 1,174,161	0%	1,174,161	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	=	1,174,161		-
Sludge Disposal	3014 South Tempe W.T.P.	\$ 71,250	0%	71,250	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	71,250	-	-
Water, Refuse + Sewer SRP Water	3014 South Tempe W.T.P. 3014 South Tempe W.T.P.	\$ 19,277 \$ -	0% 0%	19,277	Treatment Supply	0.00% 100.00%	100.00% 0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	19,277	-	-
CAP Water	3014 South Tempe W.T.P.	\$ -	0%		Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	-	-	-	-
Contracted Services	3014 South Tempe W.T.P.	\$ 332,500	0%	332,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	332,500	-	=

Water System Operating & Debt Servi	ice Expense Allocation to Fu	nctions														Schedule 1
					All			Transmission/				****			Transmission/	
				FY 2023 Expense (Minus	Allocation	Supply	Treatment	Distribution	Meters/Services	Fire Protection	Conservation	Total	Supply	Treatment	Distribution	Meters/Services
Description	Department	TY Expense	Portion Stormwater	Stormwater)	Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
													12.825.705	28.142.650	27.702.302	2.679.980
Lawn + Turf Equipment	3014 South Tempe W.T.P.	\$ -	0%		Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	,,		,,	-
Other Equipment Technology Costs	3014 South Tempe W.T.P. 3014 South Tempe W.T.P.	\$ - \$ 123,275	0% 0%	- 123,275	Treatment Treatment	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	123,275	-	-
Vehicle Maintenance Cost	3014 South Tempe W.T.P.	\$ 7,623	0%	7,623	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%		7,623		
Worker's Comp Claims	3014 South Tempe W.T.P.	\$ 1,441	0%	1,441	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	1,441	-	-
Vehicle Fuel/Oil Costs Telephone Costs	3014 South Tempe W.T.P. 3014 South Tempe W.T.P.	\$ 4,011	0% 0%	4,011	Treatment Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	-	4,011	-	-
Risk Management Charges	3014 South Tempe W.T.P.	\$ 67	0%	67	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%		67	-	-
Loan Repayment	3014 South Tempe W.T.P.	\$ 66,302	0%	66,302	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100%	-	66,302	-	-
Salaries	3016 Water Field Facilities	\$ 308,965	5%	293,517	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	293,517	-	-	-
Overtime Fica Taxes	3016 Water Field Facilities 3016 Water Field Facilities	\$ 33,259 \$ 26,180	5% 5%	31,596 24,871	Supply Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	31,596 24,871			
Arizona State Retirement	3016 Water Field Facilities	\$ 42,051	5%	39,948	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	39,948	-	-	-
Employee Health Insurance Mediflex Reimbursed Expense	3016 Water Field Facilities 3016 Water Field Facilities	\$ 61,217	5% 5%	58,156	Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	58,156	-	-	-
Defined Contribution- Ret HRA	3016 Water Field Facilities 3016 Water Field Facilities	\$ 2,254 \$ 1,572	5%	2,142 1,493	Supply Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	2,142 1,493		-	-
Chemical Supplies	3016 Water Field Facilities	\$ 14,250	5%	13,538	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	13,538	-	-	-
Gasoline + Diesel Fuels	3016 Water Field Facilities	\$ 2,850	5%	2,708	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	2,708	-		
Oil + Lubricants Hand Tools	3016 Water Field Facilities 3016 Water Field Facilities	\$ 950 \$ 475	5% 5%	903 451	Supply Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	903 451		-	
Minor Equipment	3016 Water Field Facilities	\$ 3,800	5%	3,610	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	3,610	-	-	-
Electrical Supplies	3016 Water Field Facilities	\$ 950	5%	903	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	903	-	-	-
Operating + Maint. Supplies Miscellaneous Supplies	3016 Water Field Facilities 3016 Water Field Facilities	\$ 54,150 \$ 950	5% 5%	51,443 903	Supply Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	51,443 903	-	-	-
Electricity	3016 Water Field Facilities	\$ 478,555	5%	454,627	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	454,627			
Water, Refuse + Sewer	3016 Water Field Facilities	\$ 7,600	5%	7,220	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	7,220	-	-	-
Contracted Services Technology Costs	3016 Water Field Facilities 3016 Water Field Facilities	\$ 144,495 \$ 36,932	5% 5%	137,270 35,086	Supply Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	137,270 35.086	-	-	-
Vehicle Maintenance Cost	3016 Water Field Facilities	\$ 186,115	5%	176,809	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	176,809	-	-	-
Vehicle Fuel/Oil Costs	3016 Water Field Facilities	\$ 7,670	5%	7,287	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	7,287	-	-	-
Telephone Costs Salaries	3016 Water Field Facilities 3021 Water Utilities Operations	\$ - \$ 1,720,729	5% 8%	1,583,071	Supply Transmission/Distribution	100.00% 0.00%	0.00%	0.00% 100.00%	0.00%	0.00%	0.00%	100% 100%	-	-	1,583,071	-
Overtime	3021 Water Utilities Operations 3021 Water Utilities Operations	\$ 1,720,729	8%	1,583,071	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	1,565,071	
Holiday Pay	3021 Water Utilities Operations	\$ 1,383	8%	1,272	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	1,272	-
Bilingual Pay	3021 Water Utilities Operations	\$ 2,736	8%	2,517	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	2,517	
Fica Taxes Arizona State Retirement	3021 Water Utilities Operations 3021 Water Utilities Operations	\$ 141,149 \$ 225,876	8% 8%	129,857 207,806	Transmission/Distribution Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100% 100%			129,857 207,806	
Employee Health Insurance	3021 Water Utilities Operations	\$ 314,346	8%	289,199	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	289,199	-
Mediflex Reimbursed Expense	3021 Water Utilities Operations	\$ 14,685	8%	13,511	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	13,511	-
Defined Contribution- Ret HRA Operating + Maint, Supplies	3021 Water Utilities Operations 3021 Water Utilities Operations	\$ 13,475 \$ 665	8% 8%	12,397 612	Transmission/Distribution Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	•	-	12,397 612	-
Water, Refuse + Sewer	3021 Water Utilities Operations	\$ 2,660	8%	2,447	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%			2,447	
Contracted Services	3021 Water Utilities Operations	\$ 1,330	8%	1,224	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	1,224	-
Cell Phone Charges Technology Costs	3021 Water Utilities Operations 3021 Water Utilities Operations	\$ 798 \$ 133,057	8% 8%	734 122,412	Transmission/Distribution Transmission/Distribution	0.00%	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	100% 100%	-	-	734 122,412	-
Worker's Comp Claims	3021 Water Utilities Operations 3021 Water Utilities Operations	\$ 28,493	8%	26,214	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	26,214	-
Telephone Costs	3021 Water Utilities Operations	\$ -	8%		Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	-	
Risk Management Charges Hand Tools	3021 Water Utilities Operations 3022 Water Distribution System	\$ 1,472 \$ 6.650	8% 0%	1,355 6.650	Transmission/Distribution Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100% 100%	-	-	1,355 6.650	-
Minor Equipment	3022 Water Distribution System	\$ 3,325	0%	3,325	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	3,325	
Operating + Maint. Supplies	3022 Water Distribution System	\$ 46,550	0%	46,550	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	46,550	-
Street Repair Materials	3022 Water Distribution System	\$ 13,300	0%	13,300	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	13,300	-
Electricity Water. Refuse + Sewer	3022 Water Distribution System 3022 Water Distribution System	\$ 30,938 \$ 8,313	0% 0%	30,938 8.313	Transmission/Distribution Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100% 100%		-	30,938 8.313	-
Contracted Services	3022 Water Distribution System	\$ 62,577	0%	62,577	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	62,577	-
Landfill Usage Charges	3022 Water Distribution System	\$ 5,320	0%	5,320	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	5,320	
Software Maintenance Equipment + Machinery Repair	3022 Water Distribution System 3022 Water Distribution System	\$ 9,643 \$ 3,990	0% 0%	9,643 3,990	Transmission/Distribution Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	•	-	9,643 3.990	-
Misc. Fees + Services	3022 Water Distribution System	\$ 1,330	0%	1,330	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	1,330	-
Heavy Equipment	3022 Water Distribution System	\$ 232,750	0%	232,750	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	232,750	-
Other Equipment Roll-Forward Vehicle+Equipment	3022 Water Distribution System 3022 Water Distribution System	\$ 39,900 \$ 156.454	0%	39,900 156 454	Transmission/Distribution Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	39,900 156,454	-
Vehicle Maintenance Cost	3022 Water Distribution System	\$ 15,412	0%	15,412	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	15,412	-
Worker's Comp Claims	3022 Water Distribution System	\$ 3,444	0%	3,444	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%		-	3,444	
Vehicle Fuel/Oil Costs Risk Management Charges	3022 Water Distribution System 3022 Water Distribution System	\$ 74,562 \$ 600.625	0% 0%	74,562 600.625	Transmission/Distribution Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%	•	-	74,562 600.625	-
Salaries	3024 Irrigation	\$ 421,720	0%	421,720	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	400,634	-	-	21,086
Overtime	3024 Irrigation	\$ 6,774	0%	6,774	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	6,436	-	-	339
Holiday Pay Bilingual Pay	3024 Irrigation 3024 Irrigation	\$ 4,815 \$ 1,425	0% 0%	4,815 1,425	Irrigation Irrigation	95.00% 95.00%	0.00%	0.00%	5.00% 5.00%	0.00%	0.00%	100% 100%	4,574 1,354	-	-	241 71
Fica Taxes	3024 Irrigation	\$ 33,259	0%	33,259	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	31,596	-	-	1,663
Arizona State Retirement	3024 Irrigation	\$ 53,426	0%	53,426	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	50,755	-	-	2,671
Employee Health Insurance Mediflex Reimbursed Expense	3024 Irrigation 3024 Irrigation	\$ 109,540 \$ 5.153	0% 0%	109,540 5.153	Irrigation Irrigation	95.00% 95.00%	0.00%	0.00%	5.00% 5.00%	0.00%	0.00%	100% 100%	104,063 4.895	-	-	5,477 258
Defined Contribution- Ret HRA	3024 Irrigation	\$ 5,133	0%	6,737	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	6.401		-	337
Operating + Maint. Supplies	3024 Irrigation	\$ 12,607	0%	12,607	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	11,977	-		630
SRP Water	3024 Irrigation	\$ 66,500 \$ 475	0%	66,500 475	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	63,175 451	-	-	3,325
Contracted Services Roll-Forward Vehicle+Equipment	3024 Irrigation 3024 Irrigation	\$ 73,118	0% 0%	73,118	Irrigation Irrigation	95.00% 95.00%	0.00%	0.00%	5.00% 5.00%	0.00%	0.00%	100% 100%	451 69,462			24 3,656
Technology Costs	3024 Irrigation	\$ 53,769	0%	53,769	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	51,081	-	-	2,688
Vehicle Maintenance Cost	3024 Irrigation	\$ 2,417	0%	2,417	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	2,296	-	=	121
Vehicle Fuel/Oil Costs Telephone Costs	3024 Irrigation 3024 Irrigation	\$ 20,243	0% 0%	20,243	Irrigation Irrigation	95.00% 95.00%	0.00%	0.00%	5.00% 5.00%	0.00%	0.00%	100% 100%	19,230	-	-	1,012
Risk Management Charges	3024 Irrigation	\$ 27,438	0%	27,438	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	26,066	-	-	1,372
Interactivity Cr-Labor	3024 Irrigation	\$ (103,550)	0%	(103,550)	Irrigation	95.00%	0.00%	0.00%	5.00%	0.00%	0.00%	100%	(98,373)	-	-	(5,178)
Salaries Overtime	3025 Water Engineering 3025 Water Engineering	\$ 720,826 \$ 1.498	1% 1%	713,618 1.483	GIS GIS	0.00%	0.00%	95.00% 95.00%	5.00% 5.00%	0.00%	0.00%	100% 100%	-	=	677,937 1.408	35,681 74
Holiday Pay	3025 Water Engineering 3025 Water Engineering	\$ 1,498	1%	1,483	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%		-	1,408	74 29
Bilingual Pay	3025 Water Engineering	\$ 399	1%	395	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%	-	-	375	20
Fica Taxes	3025 Water Engineering	\$ 55,332 \$ 88.893	1%	54,779 88.004	GIS GIS	0.00%	0.00%	95.00% 95.00%	5.00% 5.00%	0.00%	0.00%	100%	-	=	52,040 83.604	2,739 4.400
Arizona State Retirement Employee Health Insurance	3025 Water Engineering 3025 Water Engineering	\$ 88,893 \$ 108,434	1% 1%	88,004 107,350	GIS GIS	0.00%	0.00%	95.00% 95.00%	5.00% 5.00%	0.00%	0.00%	100%		-	83,604 101,982	4,400 5,367
Mediflex Reimbursed Expense	3025 Water Engineering	\$ 4,960	1%	4,910	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%	-	-	4,664	245
Defined Contribution- Ret HRA	3025 Water Engineering	\$ 3,144	1%	3,113	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%	-	-	2,957	156

#### Schedule 1

	ce Expense Allocation to Fur															Schedule 1
					Allocation	Supply	Treatment	Transmission/ Distribution	Meters/Service	s Fire Protection	Conservation	Total	Supply	Treatment	Transmission/ Distribution	Meters/Services
Description	Department	TY Expense	Portion Stormwater	FY 2023 Expense (Minus Stormwater)	Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
		•											12,825,705	28,142,650	27,702,302	2,679,980
Comm. Parts - Telephone	3025 Water Engineering	\$ 186	1%	184	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%	12,825,705	28,142,630	175	9
Other Equipment + Supplies Contracted Services	3025 Water Engineering 3025 Water Engineering	\$ 3,325 \$ 31.616	1% 1%	3,292 31.300	GIS GIS	0.00%	0.00%	95.00% 95.00%	5.00% 5.00%	0.00%	0.00%	100% 100%	-	-	3,127 29.735	165 1,565
Software Purchases	3025 Water Engineering	\$ 183	1%	181	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%		-	172	9
Software Maintenance	3025 Water Engineering	\$ 6,783	1%	6,715	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%		-	6,379	336
Technology Costs Vehicle Maintenance Cost	3025 Water Engineering 3025 Water Engineering	\$ 111,389 \$ 941	1% 1%	110,276 932	GIS GIS	0.00%	0.00%	95.00% 95.00%	5.00% 5.00%	0.00%	0.00%	100% 100%		-	104,762 885	5,514 47
Vehicle Fuel/Oil Costs	3025 Water Engineering	\$ 726	1%	719	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%		-	683	36
Telephone Costs Support Services Charges	3025 Water Engineering 3025 Water Engineering	\$ - \$ 329,045	1% 1%	325,754	GIS GIS	0.00%	0.00%	95.00% 95.00%	5.00% 5.00%	0.00%	0.00%	100% 100%	-	-	309,467	16,288
Risk Management Charges	3025 Water Engineering	\$ -	1%	-	GIS	0.00%	0.00%	95.00%	5.00%	0.00%	0.00%	100%		-		-
Salaries Fica Taxes	3026 Environmental - Admin 3026 Environmental - Admin	\$ 39,920 \$ 3,009	0%	39,920 3.009	Fixed Assets Fixed Assets	7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100% 100%	2,885 217	14,243 1.074	22,057 1,663	735
Fica Laxes Arizona State Retirement	3026 Environmental - Admin 3026 Environmental - Admin	\$ 3,009	0% 0%	4.906	Fixed Assets Fixed Assets	7.23% 7.23%	35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100%	355	1,074	2,711	55 90
Employee Health Insurance	3026 Environmental - Admin	\$ 5,948	0%	5,948	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	430	2,122	3,287	109
Mediflex Reimbursed Expense Defined Contribution- Ret HRA	3026 Environmental - Admin 3026 Environmental - Admin	\$ 193 \$ 674	0% 0%	193 674	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100% 100%	14 49	69 240	107 372	4 12
Operating + Maint. Supplies	3026 Environmental - Admin	\$ 456	0%	456	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	33	163	252	8
Books + Publications	3026 Environmental - Admin	\$ 428	0%	428	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	31	153	236 945	8
Contracted Services Software Purchases	3026 Environmental - Admin 3026 Environmental - Admin	\$ 1,710 \$ 143	0% 0%	1,710 143	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	124 10	610 51	945	31 3
Technology Costs	3026 Environmental - Admin	\$ 9,124	0%	9,124	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	659	3,255	5,041	168
Vehicle Maintenance Cost Worker's Comp Claims	3026 Environmental - Admin 3026 Environmental - Admin	\$ 605 \$ 2,240	0% 0%	605 2,240	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	44 162	216 799	334 1,237	11 41
Vehicle Fuel/Oil Costs	3026 Environmental - Admin	\$ 2,240	0%	105	Fixed Assets Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	8	38	1,237	41
Telephone Costs	3026 Environmental - Admin	\$ -	0%	-	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	• *	-	-	-
Salaries Overtime	3027 Environmental - Regulatory 3027 Environmental - Regulatory	\$ 265,408 \$ 1.898	25% 25%	199,056 1,423	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100%	14,386 103	71,020 508	109,986 786	3,664 26
Bilingual Pay	3027 Environmental - Regulatory	\$ -	25%	T <sub>a</sub>	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	-	-	-	
Fica Taxes	3027 Environmental - Regulatory	\$ 20,449	25%	15,337	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	1,108	5,472	8,474	282
Arizona State Retirement Employee Health Insurance	3027 Environmental - Regulatory 3027 Environmental - Regulatory	\$ 32,851 \$ 48,555	25% 25%	24,639 36,416	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	1,781 2,632	8,791 12,993	13,614 20,121	454 670
Mediflex Reimbursed Expense	3027 Environmental - Regulatory	\$ 1,932	25%	1,449	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	105	517	801	27
Defined Contribution- Ret HRA Environmental Permits	3027 Environmental - Regulatory 3027 Environmental - Regulatory	\$ 1,123	25% 25%	842	Fixed Assets Fixed Assets	7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100% 100%	61	300 12.710	465	16 656
Contracted Services	3027 Environmental - Regulatory	\$ 47,500 \$ 4,750	25%	35,625 3,563	Fixed Assets	7.23% 7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	2,575 257	1,271	19,684 1,968	66
Software Purchases	3027 Environmental - Regulatory	\$ 238	25%	178	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	13	64	98	3
Software Maintenance Advertising	3027 Environmental - Regulatory 3027 Environmental - Regulatory	\$ 12,326 \$ 2,138	25% 25%	9,245 1,603	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100%	668 116	3,298 572	5,108 886	170 30
Duplicating	3027 Environmental - Regulatory	\$ 1,188	25%	891	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	64	318	492	16
Roll-Forward Vehicle+Equipment	3027 Environmental - Regulatory 3027 Environmental - Regulatory	\$ - \$ 23.895	25%	17 922	Fixed Assets Fixed Assets	7.23%	35.68% 35.68%	55.25%	1.84%	0.00%	0.00%	100%	- 1 295	6 394	9 902	- 330
Technology Costs Vehicle Maintenance Cost	3027 Environmental - Regulatory 3027 Environmental - Regulatory	\$ 23,895	25% 25%	17,922 5.249	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100%	1,295 379	6,394 1.873	9,902 2,900	330 97
Vehicle Fuel/Oil Costs	3027 Environmental - Regulatory	\$ 803	25%	602	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	44	215	333	11
Telephone Costs Interactivity Cr-General	3027 Environmental - Regulatory 3027 Environmental - Regulatory	\$ - \$ (120,231)	25% 25%	(90,173)	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100%	(6,517)	(32,172)	(49,824)	(1,660)
Salaries	3028 Environmental - Compliance	\$ 152,028	20%	121,622	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	8,790	43,393	67,201	2,239
Overtime	3028 Environmental - Compliance	\$ 6,272	20%	5,018	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	363	1,790	2,773	92
Holiday Pay Bilingual Pay	3028 Environmental - Compliance 3028 Environmental - Compliance	\$ 412 \$ 171	20% 20%	330 137	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	24	118	182 76	6
Fica Taxes	3028 Environmental - Compliance	\$ 12,155	20%	9,724	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	703	3,469	5,373	179
Arizona State Retirement Employee Health Insurance	3028 Environmental - Compliance 3028 Environmental - Compliance	\$ 19,524 \$ 25.687	20% 20%	15,620 20,550	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100%	1,129 1,485	5,573 7.332	8,630 11.354	288 378
Mediflex Reimbursed Expense	3028 Environmental - Compliance	\$ 1,353	20%	1,082	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	78	7,332 386	11,554	20
Defined Contribution- Ret HRA	3028 Environmental - Compliance	\$ 2,021	20%	1,617	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	117	577	893	30
Minor Equipment Operating + Maint. Supplies	3028 Environmental - Compliance 3028 Environmental - Compliance	\$ 1,995 \$ 1,995	20% 20%	1,596 1,596	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	115 115	569 569	882 882	29 29
Electricity	3028 Environmental - Compliance	\$ 413	20%	331	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	24	118	183	6
Water, Refuse + Sewer	3028 Environmental - Compliance	\$ 713	20%	570	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	41	203	315	10
Contracted Services Software Purchases	3028 Environmental - Compliance 3028 Environmental - Compliance	\$ 28,500 \$ 713	20% 20%	22,800 570	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	1,648 41	8,135 203	12,598 315	420 10
Software Maintenance	3028 Environmental - Compliance	\$ 29,925	20%	23,940	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	1,730	8,541	13,228	441
Equipment + Machinery Repair Roll-Forward Vehicle+Equipment	3028 Environmental - Compliance 3028 Environmental - Compliance	\$ 855 \$ 46,168	20% 20%	684 36,934	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	49 2,669	244 13,178	378 20.408	13 680
Technology Costs	3028 Environmental - Compliance	\$ 20,522	20%	16,418	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	1,187	5,858	9,071	302
Vehicle Maintenance Cost	3028 Environmental - Compliance	\$ 3,411	20% 20%	2,729	Fixed Assets Fixed Assets	7.23%	35.68% 35.68%	55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	197	974	1,508	50
Vehicle Fuel/Oil Costs Telephone Costs	3028 Environmental - Compliance 3028 Environmental - Compliance	\$ 4,147 \$ -	20%	3,317	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100%	240	1,184	1,833	61
Risk Management Charges	3028 Environmental - Compliance	\$ 20,169	20%	16,136	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	1,166	5,757	8,916	297
Salaries Overtime	3029 Environmental - Sampling 3029 Environmental - Sampling	\$ 121,514 \$ 5,865	5% 5%	115,438 5,571	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	8,343 403	41,186 1,988	63,784 3,078	2,125 103
Fica Taxes	3029 Environmental - Sampling	\$ 9,744	5%	9,257	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	669	3,303	5,115	170
Arizona State Retirement	3029 Environmental - Sampling	\$ 15,654	5%	14,871	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	1,075	5,306	8,217	274
Employee Health Insurance Mediflex Reimbursed Expense	3029 Environmental - Sampling 3029 Environmental - Sampling	\$ 25,492 \$ 1,159	5% 5%	24,217 1,101	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	1,750 80	8,640 393	13,381 609	446 20
Defined Contribution- Ret HRA	3029 Environmental - Sampling	\$ 2,021	5%	1,920	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	139	685	1,061	35
Lab Supplies	3029 Environmental - Sampling	\$ 8,265	5% 5%	7,852	Fixed Assets Fixed Assets	7.23%	35.68% 35.68%	55.25%	1.84%	0.00%	0.00%	100% 100%	567	2,801	4,338 7,630	145
Minor Equipment Operating + Maint. Supplies	3029 Environmental - Sampling 3029 Environmental - Sampling	\$ 14,535 \$ 2,024	5% 5%	13,808 1,922	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100%	998 139	4,927 686	7,630 1,062	254 35
Equipment + Machinery Repair	3029 Environmental - Sampling	\$ 6,840	5%	6,498	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	470	2,318	3,590	35 120
Roll-Forward Vehicle+Equipment Technology Costs	3029 Environmental - Sampling 3029 Environmental - Sampling	\$ 30,396 \$ 13,035	5% 5%	28,876 12.384	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100%	2,087 895	10,303 4,418	15,955 6.842	532 228
Vehicle Maintenance Cost	3029 Environmental - Sampling 3029 Environmental - Sampling	\$ 9,883	5%	9,389	Fixed Assets Fixed Assets	7.23%	35.68%	55.25% 55.25%	1.84%	0.00%	0.00%	100%	679	4,418 3,350	5,188	173
Vehicle Fuel/Oil Costs	3029 Environmental - Sampling	\$ 3,059	5%	2,906	Fixed Assets	7.23%	35.68%	55.25%	1.84%	0.00%	0.00%	100%	210	1,037	1,606	53
Telephone Costs Risk Management Charges	3029 Environmental - Sampling 3029 Environmental - Sampling	\$ - \$ 60	5% 5%	- 57	Fixed Assets Fixed Assets	7.23% 7.23%	35.68% 35.68%	55.25% 55.25%	1.84% 1.84%	0.00%	0.00%	100% 100%	- A	- 20	- 32	- 1
Salaries	3041 Environmental - Laboratory	\$ 352,869	2%	345,812	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	345,812	-	-	- 1
Holiday Pay	3041 Environmental - Laboratory	\$ 687	2%	674	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	674	-	-	-
Fica Taxes	3041 Environmental - Laboratory 3041 Environmental - Laboratory	\$ 27,047 \$ 43,452	2% 2%	26,507 42,583	Supply Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	26,507 42,583	-	-	-
Arizona State Retirement																-
Arizona State Retirement Employee Health Insurance	3041 Environmental - Laboratory	\$ 64,945	2%	63,646	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	63,646	-	-	-
		\$ 64,945 \$ 2,898 \$ 3,369	2% 2% 2%	63,646 2,840 3,301	Supply Supply Supply	100.00% 100.00% 100.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	100% 100% 100%	63,646 2,840 3,301	-	-	-

		nctions														
				FY 2023 Expense (Minus	Allocation			Transmission/ Distribution	Meters/Services	Fire Protection	Conservation	Total	Supply	Treatment	Transmission/ Distribution	Meters/Services
Description	Department	TY Expense	Portion Stormwater	Stormwater)	Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
sting	3041 Environmental - Laboratory	\$ 87,875	2%	86,118	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	12,825,705 86,118	28,142,650	27,702,302	2,679,980
ntracted Services	3041 Environmental - Laboratory	\$ 30,986	2%	30,366	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	30,366	-	-	-
tware Maintenance upment + Machinery Repair	3041 Environmental - Laboratory 3041 Environmental - Laboratory	\$ 10,688 \$ 950	2% 2%	10,474 931	Supply Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	10,474 931			-
es + Licenses	3041 Environmental - Laboratory	\$ 4,750	2%	4,655	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	4,655			
inology Costs	3041 Environmental - Laboratory	\$ 36,653	2%	35,920	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	35,920			-
phone Costs	3041 Environmental - Laboratory	\$ -	2%		Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	-	-	-	-
Management Charges ies	3041 Environmental - Laboratory 3043 Utility Safety and Training	\$ 22,089 \$ 66,380	2%	21,647 66.380	Supply Indirect	100.00% 17.17%	0.00% 39.23%	0.00% 39.69%	0.00% 3.92%	0.00%	0.00%	100% 100%	21,647 11,396	26.038	26.345	2,601
Taxes	3043 Utility Safety and Training	\$ 5,078	0%	5,078	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	872	1,992	2,015	199
na State Retirement	3043 Utility Safety and Training	\$ 8,158	0%	8,158	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	1,401	3,200	3,238	320
oyee Health Insurance	3043 Utility Safety and Training	\$ 13,843	0%	13,843	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	2,377	5,430	5,494	542
flex Reimbursed Expense ed Contribution- Ret HRA	3043 Utility Safety and Training 3043 Utility Safety and Training	\$ 451 \$ 1,572	0%	451 1,572	Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92%	0.00%	0.00%	100%	77 270	177 617	179 624	1
ed Contribution- Ret HKA ating + Maint, Supplies	3043 Utility Safety and Training	\$ 1,572 \$ 10.080	0%	1,572	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	1.731	3,954	4.001	39.
+ Publications	3043 Utility Safety and Training	\$ 166	0%	166	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	29	65	66	33
ology Costs	3043 Utility Safety and Training	\$ 4,563	0%	4,563	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	783	1,790	1,811	17
le Maintenance Cost	3043 Utility Safety and Training	\$ 1,238	0%	1,238	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	213	486	491	4
e Fuel/Oil Costs	3043 Utility Safety and Training 3044 Environmental - Haz Material	\$ 1,331 \$ 93,109	0% 50%	1,331 46,555	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100% 100%	229 7,992	522 18,261	528 18,477	5 1,82
axes	3044 Environmental - Haz Material	\$ 7.123	50%	3.561	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	7,992	1.397	1.413	1,02
na State Retirement	3044 Environmental - Haz Material	\$ 11,443	50%	5,721	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	982	2,244	2,271	224
oyee Health Insurance	3044 Environmental - Haz Material	\$ 17,514	50%	8,757	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	1,503	3,435	3,476	343
flex Reimbursed Expense	3044 Environmental - Haz Material	\$ 644	50%	322	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	55	126	128	13
cal Supplies dous Material Supplies	3044 Environmental - Haz Material 3044 Environmental - Haz Material	\$ 309 \$ 214	50% 50%	154 107	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100% 100%	27 18	61 42	61 42	
Equipment	3044 Environmental - Haz Material	\$ 214 \$ 214	50%	107	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	18	42	42	
iupplies	3044 Environmental - Haz Material	\$ 451	50%	226	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	39	89	90	
ting + Maint. Supplies	3044 Environmental - Haz Material	\$ 28,500	50%	14,250	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	2,446	5,590	5,656	55
cted Temporary Labor	3044 Environmental - Haz Material	\$ 76,000 \$ 475	50%	38,000	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	6,524	14,906	15,082	1,48
g /aste Disposal City Bldgs	3044 Environmental - Haz Material 3044 Environmental - Haz Material	\$ 475 \$ 47,500	50% 50%	238 23,750	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100% 100%	41 4.077	93 9,316	94 9,426	931
dous Waste Disposal	3044 Environmental - Haz Material	\$ 100,940	50%	50,470	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	8,665	19,797	20,031	1,978
le Maintenance Cost	3044 Environmental - Haz Material	\$ 840	50%	420	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	72	165	167	16
es .	3051 Water Resources - Admin	\$ 121,267	0%	121,267	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	121,267	-		-
xes	3051 Water Resources - Admin	\$ 9,277	0%	9,277	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	9,277	-	-	-
a State Retirement yee Health Insurance	3051 Water Resources - Admin 3051 Water Resources - Admin	\$ 14,904 \$ 10,009	0% 0%	14,904 10,009	Supply Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	14,904 10,009	•	-	-
lex Reimbursed Expense	3051 Water Resources - Admin	\$ 10,009	0%	10,009	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	10,009		-	-
d Contribution- Ret HRA	3051 Water Resources - Admin	\$ 2,246	0%	2,246	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	2,246	-	-	-
ater	3051 Water Resources - Admin	\$ 1,903,800	0%	1,903,800	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	1,903,800	-		-
ater	3051 Water Resources - Admin	\$ 1,282,500	0%	1,282,500	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	1,282,500	-	-	-
cted Services ees + Services	3051 Water Resources - Admin 3051 Water Resources - Admin	\$ 39,900 \$ 23,750	0% 0%	39,900 23,750	Supply Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	39,900 23.750	•	-	-
ology Costs	3051 Water Resources - Admin	\$ 6,518	0%	6,518	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	6,518			
e Maintenance Cost	3051 Water Resources - Admin	\$ 4,316	0%	4,316	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	4,316			
er's Comp Claims	3051 Water Resources - Admin	\$ 689	0%	689	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	689	-		-
le Fuel/Oil Costs	3051 Water Resources - Admin	\$ 1,148	0%	1,148	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	1,148	-	-	-
es axes	3052 Water Resources - Conservation 3052 Water Resources - Conservation	\$ 567,866 \$ 43,442	0% 0%	567,866 43,442	Supply Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	567,866 43,442	-	-	-
a State Retirement	3052 Water Resources - Conservation	\$ 69,790	0%	69,790	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	69,790		-	
yee Health Insurance	3052 Water Resources - Conservation	\$ 83,740	0%	83,740	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	83,740	-	-	-
ex Reimbursed Expense	3052 Water Resources - Conservation	\$ 4,509	0%	4,509	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	4,509	-	-	-
aping Supplies ing + Maint, Supplies	3052 Water Resources - Conservation : 3052 Water Resources - Conservation :		0% 0%	67,198 143	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	67,198 143	-	-	-
Equipment + Supplies	3052 Water Resources - Conservation		0%	2.850	Supply Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	2.850			
rvation Rebate	3052 Water Resources - Conservation		0%	114,000	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	114,000			
s/Promotions	3052 Water Resources - Conservation		0%	6,935	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	6,935	-	-	-
cape Maint. Contract	3052 Water Resources - Conservation		0%	275,160	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	275,160	-	-	-
ire Purchases ione Charges	3052 Water Resources - Conservation 3052 Water Resources - Conservation	\$ 4,750 \$ 570	0% 0%	4,750 570	Supply Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	4,750 570	-	-	-
amily Rebates	3052 Water Resources - Conservation		0%	38,000	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	38,000			
nalized Home Water Report	3052 Water Resources - Conservation	\$ 9,500	0%	9,500	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	9,500			
/Comm Landscape Rebate	3052 Water Resources - Conservation	\$ 38,000	0%	38,000	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	38,000	-		-
orhood Grants	3052 Water Resources - Conservation		0%	32,464	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	32,464	-	-	-
rial Grants tising	3052 Water Resources - Conservation : 3052 Water Resources - Conservation :	\$ 57,000 \$ 4,275	0% 0%	57,000 4,275	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	57,000 4,275	-	-	-
ising rward Supply Fees Sycs	3052 Water Resources - Conservation 3052 Water Resources - Conservation		0%	4,2/5	Supply Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	4,2/5	-	-	-
Projects	3052 Water Resources - Conservation	\$ 48,263	0%	48,263	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	48,263	-	-	-
logy Costs	3052 Water Resources - Conservation		0%	56,488	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	56,488	-	-	-
Maintenance Cost	3052 Water Resources - Conservation		0%		Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	-	-	=	-
Fuel/Oil Costs ine Costs	3052 Water Resources - Conservation 3052 Water Resources - Conservation	\$ 1,440 \$ -	0% 0%	1,440	Supply Supply	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100% 100%	1,440	-	-	-
Services Charges	3052 Water Resources - Conservation	\$ 92,597	100%		Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	_	_	-	-
ter	3053 Water Resources - Projects	\$ 38,000	2%	37,240	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	37,240	-	-	-
iter	3053 Water Resources - Projects	\$ 28,500	2%	27,930	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%	27,930	-	-	-
ted Services	3053 Water Resources - Projects	\$ 19,000	2% 100%	18,620	Supply Indirect	100.00% 17.17%	0.00% 39.23%	0.00% 39.69%	0.00% 3.92%	0.00%	0.00%	100% 100%	18,620	-	-	-
i Kes	3118 Street Sweeping Storm Water 3118 Street Sweeping Storm Water	\$ 2,815 \$ 215	100% 100%	1	Indirect Indirect	17.17% 17.17%	39.23% 39.23%	39.69% 39.69%	3.92% 3.92%	0.00%	0.00%	100%		-	-	-
State Retirement	3118 Street Sweeping Storm Water	\$ 345	100%		Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%		-		-
t Services Charges	3118 Street Sweeping Storm Water	\$ 151,240	100%		Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%		-	-	-
/ehicles	Vehicles	\$ 208,220	0%	208,220	Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%	35,747	81,675	82,639	8,159
rs													-	-	-	-
rs nd Transfer					Indirect	17.17%	39.23%	39.69%	3.92%	0.00%	0.00%	100%		-	-	-
								22.3370	2.2.2.0	2.3070	5.2070		-	-	-	-
rvice													-	-	-	-
inate Debt		\$ 14,438,369		14,438,369	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	1,063,036	5,247,964	8,127,368	-
Debt		\$ 16,786,414		16,786,414	Modified Fixed Assets	7.36%	36.35%	56.29%	0.00%	0.00%	0.00%	100%	1,235,913	6,101,417	9,449,084	-
					2025 010		42.90%	25.10%	1.18%	0.00%			1,300,967		4 050 400	49,594
		\$ 4,220,417		4,220.417	2025 CIP	30.83%				0.00%	0.00%	100%	1,300,967	1,810,457	1,059,400	
al cts Funded with Cash AL EXPENDITURES	·	\$ 4,220,417 \$ <b>72,288,579</b>	\$ 937,942	4,220,417 \$ <b>71,350,637</b>	2025 CIP	30.83%	42.90%	25.10%	1.10%	0.00%	0.00%	100%	\$ 12,825,705 \$	1,810,457 28,142,650 \$	27,702,302 \$	

## **Water Cost Allocation Functions & Flow Data**

	Base Capacity - Avg	Extra Capacity - Max	Extra Capacity - Peak		
<u>Function</u>	<u>Day</u>	<u>Day</u>	<u>Hour</u>	Fire Protection	<u>Customers</u>
Supply	X				
Treatment	X	X			
Transmission/Distribution	X	X	X		
Meters/Services					X
% to Each Component					
Supply	100%				
Treatment	71%	29%			
Transmission/Distribution	55%	23%	22%		
Meters/Services					100%
	AVERAGE DAY <sup>1</sup>	MAX MONTH <sup>(1)</sup>	MAX DAY <sup>2</sup>	PEAK HOUR <sup>3</sup>	
Representative Water System Demands	43.23	55.11	60.89	77.91	

## Summary of Water Units of Service

2023 Billing Data	Base	Units		Max Day Units			<b>Max Hour Units</b>		(	Customer Units	3
									Equivalent		
	Annual Use	Average Rate		<b>Total Capacity</b>	Extra Capacity	Peaking Factor	<b>Total Capacity</b>	Extra Capacity	Meters &	Number of	Number of
Water Units of Service	1,000 gallons	1,000 gpd	Peaking Factor %	1,000 gpd	1,000 gpd	%	1,000 gpd	1,000 gpd	Services	Customers	Bills
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

Revenue Requirements FY 2025	Total	S	ingle Family	ı	Multi-Family	Commercial	Industrial	ı	andscaping
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

				TY COS	Allocation	Customer	Collection	Treatment	Total	Customer	Collection	Treatment
	Department	Test Year COS	Stormwater Allocation	(Less Stormwater)	Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Operating Expenditures					Customer	100.00%	0.00%	0.00%	100.00%	-	-	-
Salaries	1841 Customer Services	423,126	0%	423,126	Customer	100.00%	0.00%	0.00%	100.00%	423,126	-	-
Bilingual Pay	1841 Customer Services	2,280	0%	2,280	Customer	100.00%	0.00%	0.00%	100.00%	2,280	-	-
Fica Taxes	1841 Customer Services	32,544	0%	32,544	Customer	100.00%	0.00%	0.00%	100.00%	32,544	-	-
Arizona State Retirement	1841 Customer Services	52,282	0%	52,282	Customer	100.00%	0.00%	0.00%	100.00%	52,282	-	-
Employee Health Insurance	1841 Customer Services	85,305	0%	85,305	Customer	100.00%	0.00%	0.00%	100.00%	85,305	-	-
Mediflex Reimbursed Expense	1841 Customer Services	4,380	0%	4,380	Customer	100.00%	0.00%	0.00%	100.00%	4,380	-	-
Defined Contribution- Ret HRA	1841 Customer Services	1,797 3,990	0%	1,797	Customer	100.00%	0.00% 0.00%	0.00% 0.00%	100.00%	1,797 3,990	-	-
General Office Supplies Uniform Allowance	1841 Customer Services 1841 Customer Services	3,990 1,140	0%	3,990 1,140	Customer Customer	100.00% 100.00%	0.00%	0.00%	100.00% 100.00%	3,990 1,140	-	-
Minor Equipment	1841 Customer Services 1841 Customer Services	760	0%	760	Customer	100.00%		0.00%	100.00%	760	-	-
Printing + Copier Supplies	1841 Customer Services	380	0%	380	Customer	100.00%	0.00%	0.00%	100.00%	380		
Operating + Maint. Supplies	1841 Customer Services	1.900	0%	1,900	Customer	100.00%	0.00%	0.00%	100.00%	1.900	_	_
Other Equipment + Supplies	1841 Customer Services	190	0%	190	Customer	100.00%	0.00%	0.00%	100.00%	190	_	_
Contracted Services	1841 Customer Services	178.600	0%	178.600	Customer	100.00%	0.00%	0.00%	100.00%	178.600	_	-
Training + Development	1841 Customer Services	1,140	0%	1,140	Customer	100.00%	0.00%	0.00%	100.00%	1,140	-	-
Software Maintenance	1841 Customer Services	228,000	0%	228,000	Customer	100.00%		0.00%	100.00%	228,000	-	-
Bank Service Charges	1841 Customer Services	323,000	0%	323,000	Customer	100.00%	0.00%	0.00%	100.00%	323,000	-	-
Cell Phone Charges	1841 Customer Services	3,040	0%	3,040	Customer	100.00%	0.00%	0.00%	100.00%	3,040	-	-
Postage - Exclusion	1841 Customer Services	133,000	0%	133,000	Customer	100.00%	0.00%	0.00%	100.00%	133,000	-	-
Membership + Subs	1841 Customer Services	570	0%	570	Customer	100.00%	0.00%	0.00%	100.00%	570	-	-
Outside Printing/Forms	1841 Customer Services	380	0%	380	Customer	100.00%	0.00%	0.00%	100.00%	380	-	-
Training + Seminars	1841 Customer Services	4,560	0%	4,560	Customer	100.00%	0.00%	0.00%	100.00%	4,560	-	-
Travel Expense	1841 Customer Services	3,420	0%	3,420	Customer	100.00%	0.00%	0.00%	100.00%	3,420	-	-
Local Meetings	1841 Customer Services	367	0%	367	Customer	100.00%	0.00%	0.00%	100.00%	367	-	-
Technology Costs	1841 Customer Services	73,165	0%	73,165	Customer	100.00%	0.00%	0.00%	100.00%	73,165	-	-
Telephone Costs	1841 Customer Services	-	0%	-	Customer	100.00%	0.00%	0.00%	100.00%	-	-	-
Support Services Charges	1841 Customer Services	97,837	0%	97,837	Customer	100.00%		0.00%	100.00%	97,837	-	-
Interactivity Cr-General	1841 Customer Services	(141,519)	0%	(141,519)	Customer	100.00%	0.00%	0.00%	100.00%	(141,519)	-	-
Interactivity Cr-Support Serv	1841 Customer Services	(29,369)	0%	(29,369)	Customer	100.00%	0.00%	0.00%	100.00%	(29,369)		-
Salaries	3002 Water - Admin	106,945	0%	106,945	Indirect	7.45%	27.79%	64.75%	100.00%	7,972	29,723	69,249
Overtime	3002 Water - Admin	1,448	0%	1,448	Indirect	7.45%	27.79%	64.75%	100.00%	108	402	938
Fica Taxes Arizona State Retirement	3002 Water - Admin	7,331 13,321	0% 0%	7,331	Indirect Indirect	7.45%	27.79%	64.75%	100.00% 100.00%	546 993	2,037	4,747
	3002 Water - Admin 3002 Water - Admin	7,782	0%	13,321 7,782	Indirect	7.45% 7.45%	27.79% 27.79%	64.75% 64.75%	100.00%	580	3,702 2,163	8,626
Employee Health Insurance Mediflex Reimbursed Expense	3002 Water - Admin 3002 Water - Admin	7,782 515	0%	7,782 515	Indirect	7.45%	27.79%	64.75%	100.00%	38	2,163	5,039 334
Defined Benefit- Ret Health	3002 Water - Admin	37,508	0%	37,508	Indirect	7.45%	27.79%	64.75%	100.00%	2,796	10,425	24,288
Defined Contribution- Ret HRA	3002 Water - Admin	898	0%	898	Indirect	7.45%	27.79%	64.75%	100.00%	67	250	582
Pre-medicare HRA Contribution	3002 Water - Admin	218.702	0%	218,702	Indirect	7.45%	27.79%	64.75%	100.00%	16,302	60,784	141,616
General Office Supplies	3002 Water - Admin	19,309	0%	19,309	Indirect	7.45%	27.79%	64.75%	100.00%	1,439	5,367	12,503
Uniform Allowance	3002 Water - Admin	20,197	0%	20.197	Indirect	7.45%	27.79%	64.75%	100.00%	1,506	5.613	13.078
Operating + Maint. Supplies	3002 Water - Admin	8,360	0%	8,360	Indirect	7.45%	27.79%	64.75%	100.00%	623	2,324	5,413
Books + Publications	3002 Water - Admin	760	0%	760	Indirect	7.45%	27.79%	64.75%	100.00%	57	211	492
Consultants	3002 Water - Admin	76,000	0%	76,000	Indirect	7.45%	27.79%	64.75%	100.00%	5,665	21,123	49,212
Contracted Services	3002 Water - Admin	28,120	0%	28,120	Indirect	7.45%	27.79%	64.75%	100.00%	2,096	7,815	18,208
Software Purchases	3002 Water - Admin	393	0%	393	Indirect	7.45%	27.79%	64.75%	100.00%	29	109	254
Software Maintenance	3002 Water - Admin	118,230	0%	118,230	Indirect	7.45%	27.79%	64.75%	100.00%	8,813	32,860	76,557
Cell Phone Charges	3002 Water - Admin	20,900	0%	20,900	Indirect	7.45%	27.79%	64.75%	100.00%	1,558	5,809	13,533
Membership + Subs	3002 Water - Admin	98,155	0%	98,155	Indirect	7.45%	27.79%	64.75%	100.00%	7,317	27,280	63,558
Advertising	3002 Water - Admin	1,140	0%	1,140	Indirect	7.45%	27.79%	64.75%	100.00%	85	317	738
Property Insurance Premium	3002 Water - Admin	39,051	0%	39,051	Indirect	7.45%	27.79%	64.75%	100.00%	2,911	10,854	25,287
Equipment + Machine Rental	3002 Water - Admin	1,900	0%	1,900	Indirect	7.45%	27.79%	64.75%	100.00%	142	528	1,230
Training + Seminars	3002 Water - Admin	64,567	0%	64,567	Indirect	7.45%	27.79%	64.75%	100.00%	4,813	17,945	41,809
Travel Expense	3002 Water - Admin	9,500	0%	9,500	Indirect	7.45%	27.79%	64.75%	100.00%	708	2,640	6,152
Local Meetings Technology Costs	3002 Water - Admin 3002 Water - Admin	1,140 159,193	0%	1,140 159,193	Indirect Indirect	7.45% 7.45%	27.79% 27.79%	64.75% 64.75%	100.00% 100.00%	85 11,867	317 44,245	738 103,082
Vehicle Maintenance Cost	3002 Water - Admin 3002 Water - Admin	1,590	0%	1,590	Indirect	7.45% 7.45%	27.79%	64.75%	100.00%	11,867	44,245 442	1,030
Worker's Comp Claims	3002 Water - Admin	13,386	0%	1,390	Indirect	7.45%	27.79%	64.75%	100.00%	998	3,720	1,030 8,667
Vehicle Fuel/Oil Costs	3002 Water - Admin	296	0%	296	Indirect	7.45%	27.79%	64.75%	100.00%	22	3,720 82	192
Telephone Costs	3002 Water - Admin	-	0%	-	Indirect	7.45%	27.79%	64.75%	100.00%	-	-	-
Support Services Charges	3002 Water - Admin	908.995	0%	908,995	Indirect	7.45%	27.79%	64.75%	100.00%	67.758	252,638	588,599
Risk Management Charges	3002 Water - Admin	1,087	0%	1,087	Indirect	7.45%	27.79%	64.75%	100.00%	81	302	704
Interactivity Charges	3002 Water - Admin	1,937,644	0%	1,937,644	Indirect	7.45%	27.79%	64.75%	100.00%	144,435	538,532	1,254,677
Salaries	3003 Water - Warehouse	54,464	0%	54,464	Collection	0.00%	100.00%	0.00%	100.00%	-	54,464	-
		•										

				TY COS	Allocation	Customer	Collection	Treatment	Total	Customer	Collection	Treatment
	Department	Test Year COS	Stormwater Allocation	(Less Stormwater)	Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Operating Expenditures					Customer	100.00%	0.00%	0.00%	100.00%	-	-	-
Overtime	3003 Water - Warehouse	579	0%	579	Collection	0.00%	100.00%	0.00%	100.00%	-	579	-
Fica Taxes Arizona State Retirement	3003 Water - Warehouse 3003 Water - Warehouse	4,211 6,764	0% 0%	4,211 6,764	Collection Collection	0.00% 0.00%	100.00% 100.00%	0.00% 0.00%	100.00% 100.00%	-	4,211 6.764	-
Employee Health Insurance	3003 Water - Warehouse	7,629	0%	7,629	Collection	0.00%	100.00%	0.00%	100.00%	-	7,629	-
Mediflex Reimbursed Expense	3003 Water - Warehouse	515	0%	515	Collection	0.00%	100.00%	0.00%	100.00%	_	515	-
Defined Contribution- Ret HRA	3003 Water - Warehouse	898	0%	898	Collection	0.00%	100.00%	0.00%	100.00%	-	898	-
Operating + Maint. Supplies	3003 Water - Warehouse	1,672	0%	1,672	Collection	0.00%	100.00%	0.00%	100.00%	-	1,672	-
Equipment + Machine Rental	3003 Water - Warehouse	950	0%	950	Collection	0.00%	100.00%	0.00%	100.00%	-	950	-
Other Equipment	3003 Water - Warehouse	-	0%	-	Collection	0.00%	100.00%	0.00%	100.00%	-	-	-
Technology Costs	3003 Water - Warehouse	5,863	0%	5,863	Collection	0.00%	100.00%	0.00%	100.00%	-	5,863	-
Vehicle Maintenance Cost	3003 Water - Warehouse	812	0%	812	Collection	0.00%	100.00%	0.00%	100.00%	-	812	-
Vehicle Fuel/Oil Costs	3003 Water - Warehouse	766	0%	766	Collection	0.00%	100.00%	0.00%	100.00%	-	766	-
Telephone Costs Interactivity Cr-General	3003 Water - Warehouse 3003 Water - Warehouse	(30,219)	0% 0%	(30.219)	Collection Collection	0.00% 0.00%	100.00% 100.00%	0.00%	100.00% 100.00%	-	(30,219)	-
Salaries	3004 Water - Security	59,638	0%	59,638	Treatment	0.00%	0.00%	100.00%	100.00%	-	(30,219)	59,638
Overtime	3004 Water - Security	579	0%	579	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	579
Holiday Pay	3004 Water - Security	3,695	0%	3,695	Treatment	0.00%	0.00%	100.00%	100.00%	_	_	3,695
Fica Taxes	3004 Water - Security	4,889	0%	4,889	Treatment	0.00%	0.00%	100.00%	100.00%	-	_	4,889
Arizona State Retirement	3004 Water - Security	7,854	0%	7,854	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,854
Employee Health Insurance	3004 Water - Security	17,789	0%	17,789	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	17,789
Mediflex Reimbursed Expense	3004 Water - Security	773	0%	773	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	773
Defined Contribution- Ret HRA	3004 Water - Security	898	0%	898	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	898
Minor Equipment	3004 Water - Security	1,140	0%	1,140	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,140
Operating + Maint. Supplies	3004 Water - Security	646	0%	646	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	646
Contracted Services	3004 Water - Security	6,966	0%	6,966	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	6,966
Technology Costs	3004 Water - Security	24,108	0%	24,108	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	24,108
Vehicle Maintenance Cost	3004 Water - Security	-	0%	-	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	-
Vehicle Fuel/Oil Costs Telephone Costs	3004 Water - Security 3004 Water - Security	1,462	0% 0%	1,462	Treatment Treatment	0.00% 0.00%	0.00% 0.00%	100.00% 100.00%	100.00% 100.00%	-	-	1,462
Salaries	3012 Control Center Operations	304,538	0%	304,538	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	193,544	110,993
Overtime	3012 Control Center Operations	9,625	0%	9,625	Fixed Assets	0.00%	63.55%	36.45%	100.00%	_	6,117	3,508
Holiday Pay	3012 Control Center Operations	2,825	0%	2,825	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	1,795	1,029
Fica Taxes	3012 Control Center Operations	24,180	0%	24,180	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	15,367	8,813
Arizona State Retirement	3012 Control Center Operations	38,955	0%	38,955	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	24,757	14,198
Employee Health Insurance	3012 Control Center Operations	55,448	0%	55,448	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	35,239	20,209
Mediflex Reimbursed Expense	3012 Control Center Operations	2,319	0%	2,319	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	1,474	845
Defined Contribution- Ret HRA	3012 Control Center Operations	5,167	0%	5,167	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	3,284	1,883
Operating + Maint. Supplies	3012 Control Center Operations	1,649	0%	1,649	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	1,048	601
Contracted Services	3012 Control Center Operations	18,367	0%	18,367	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	11,673	6,694
Software Purchases	3012 Control Center Operations	3,420 45,814	0% 0%	3,420 45,814	Fixed Assets Fixed Assets	0.00% 0.00%	63.55% 63.55%	36.45% 36.45%	100.00% 100.00%	-	2,174 29,116	1,246 16,697
Software Maintenance Technology Costs	3012 Control Center Operations 3012 Control Center Operations	76,580	0%	76,580	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	48,669	27,911
Vehicle Maintenance Cost	3012 Control Center Operations	4,537	0%	4,537	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	2,884	1,654
Telephone Costs	3012 Control Center Operations	-	0%	-	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	_,	-,
Salaries	3016 Water Field Facilities	132,414	5%	125,793	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	27,948	97,845
Overtime	3016 Water Field Facilities	14,254	5%	13,541	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	3,009	10,533
Fica Taxes	3016 Water Field Facilities	11,220	5%	10,659	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	2,368	8,291
Arizona State Retirement	3016 Water Field Facilities	18,022	5%	17,121	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	3,804	13,317
Employee Health Insurance	3016 Water Field Facilities	26,236	5%	24,924	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	5,538	19,387
Mediflex Reimbursed Expense	3016 Water Field Facilities	966	5%	918	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	204	714
Defined Contribution- Ret HRA	3016 Water Field Facilities	674	5%	640	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	142	498
Salaries Overtime	3021 Water Utilities Operations	1,147,153	8% 8%	1,055,381	Collection Collection	0.00%	100.00% 100.00%	0.00%	100.00% 100.00%	-	1,055,381	-
	3021 Water Utilities Operations 3021 Water Utilities Operations	80,163 922	8% 8%	73,750 848	Collection	0.00%	100.00%	0.00%	100.00%	-	73,750 848	-
Holiday Pay Bilingual Pay	3021 Water Utilities Operations 3021 Water Utilities Operations	1,824	8%	1,678	Collection	0.00%	100.00%	0.00%	100.00%	-	1,678	-
Fica Taxes	3021 Water Utilities Operations	94,099	8%	86,571	Collection	0.00%	100.00%	0.00%	100.00%	-	86,571	-
Arizona State Retirement	3021 Water Utilities Operations	150,584	8%	138,537	Collection	0.00%	100.00%	0.00%	100.00%	_	138,537	-
Employee Health Insurance	3021 Water Utilities Operations	209,564	8%	192,799	Collection	0.00%	100.00%	0.00%	100.00%	-	192,799	-
Mediflex Reimbursed Expense	3021 Water Utilities Operations	9,790	8%	9,007	Collection	0.00%	100.00%	0.00%	100.00%	-	9,007	-
Defined Contribution- Ret HRA	3021 Water Utilities Operations	8,983	8%	8,265	Collection	0.00%	100.00%	0.00%	100.00%	-	8,265	-
Operating + Maint. Supplies	3021 Water Utilities Operations	285	8%	262	Collection	0.00%	100.00%	0.00%	100.00%	-	262	-
Water, Refuse + Sewer	3021 Water Utilities Operations	1,140	8%	1,049	Collection	0.00%	100.00%	0.00%	100.00%	-	1,049	-
Contracted Services	3021 Water Utilities Operations	570	8%	524	Collection	0.00%	100.00%	0.00%	100.00%	-	524	-

	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%	-	-	-
Cell Phone Charges	3021 Water Utilities Operations	342	8%	315	Collection	0.00%	100.00%	0.00%		-	315	-
Technology Costs	3021 Water Utilities Operations	57,024	8%	52,462	Collection	0.00%	100.00%	0.00%		-	52,462	-
Worker's Comp Claims	3021 Water Utilities Operations	12,211	8%	11,234	Collection	0.00%	100.00%	0.00%		-	11,234	-
Telephone Costs	3021 Water Utilities Operations	-	8%		Collection	0.00%	100.00%	0.00%		-	-	-
Risk Management Charges	3021 Water Utilities Operations	631	8%	581	Collection	0.00%	100.00%	0.00%		-	581	-
Hand Tools	3022 Water Distribution System	2,850	0%	2,850	Collection	0.00%	100.00%	0.00%		-	2,850	-
Minor Equipment	3022 Water Distribution System	1,425	0%	1,425	Collection	0.00%	100.00%	0.00%		-	1,425	-
Operating + Maint. Supplies	3022 Water Distribution System	19,950	0%	19,950	Collection	0.00%	100.00%	0.00%		-	19,950	-
Street Repair Materials	3022 Water Distribution System	5,700	0%	5,700	Collection	0.00%	100.00%	0.00%		-	5,700	-
Electricity	3022 Water Distribution System	13,259	0%	13,259	Collection	0.00%	100.00%	0.00%		-	13,259	-
Water, Refuse + Sewer	3022 Water Distribution System	3,563	0%	3,563	Collection	0.00%	100.00%	0.00%		-	3,563	-
Contracted Services	3022 Water Distribution System	26,819	0%	26,819	Collection	0.00%	100.00%	0.00%		-	26,819	-
Landfill Usage Charges	3022 Water Distribution System	2,280	0%	2,280	Collection	0.00%	100.00%	0.00%		-	2,280	-
Software Maintenance	3022 Water Distribution System	4,133	0%	4,133	Collection	0.00%	100.00%	0.00%	100.00%	-	4,133	-
Equipment + Machinery Repair	3022 Water Distribution System	1,710	0%	1,710	Collection	0.00%	100.00%	0.00%		-	1,710	-
Misc. Fees + Services	3022 Water Distribution System	570	0%	570	Collection	0.00%	100.00%	0.00%		-	570	-
Heavy Equipment	3022 Water Distribution System	99,750	0%	99,750	Collection	0.00%	100.00%	0.00%		-	99,750	-
Other Equipment	3022 Water Distribution System	17,100	0%	17,100	Collection	0.00%	100.00%	0.00%		-	17,100	-
Roll-Forward Vehicle+Equipment	3022 Water Distribution System	67,052	0%	67,052	Collection	0.00%	100.00%	0.00%		-	67,052	-
Vehicle Maintenance Cost	3022 Water Distribution System	6,605	0%	6,605	Collection	0.00%	100.00%	0.00%		-	6,605	-
Worker's Comp Claims	3022 Water Distribution System	1,476	0%	1,476	Collection	0.00%	100.00%	0.00%		-	1,476	-
Vehicle Fuel/Oil Costs	3022 Water Distribution System	31,955	0%	31,955	Collection	0.00%	100.00%	0.00%		-	31,955	-
Risk Management Charges	3022 Water Distribution System	257,411	0%	257,411	Collection	0.00%	100.00%	0.00%	100.00%	-	257,411	
Salaries	3025 Water Engineering	308,925	1%	305,836	Treatment/Collection Split	0.00%	22.22%	77.78%		-	67,950	237,886
Overtime	3025 Water Engineering	642	1%	635	Treatment/Collection Split	0.00%	22.22%	77.78%		-	141	494
Holiday Pay	3025 Water Engineering	248	1%	245	Treatment/Collection Split	0.00%	22.22%	77.78%		-	54	191
Bilingual Pay	3025 Water Engineering	171	1%	169	Treatment/Collection Split	0.00%	22.22%	77.78%		-	38	132
Fica Taxes	3025 Water Engineering	23,714	1%	23,477	Treatment/Collection Split	0.00%	22.22%	77.78%		-	5,216	18,261
Arizona State Retirement	3025 Water Engineering	38,097	1%	37,716	Treatment/Collection Split	0.00%	22.22%	77.78%		-	8,380	29,336
Employee Health Insurance	3025 Water Engineering	46,472	1%	46,007	Treatment/Collection Split	0.00%	22.22%	77.78%		-	10,222	35,785
Mediflex Reimbursed Expense	3025 Water Engineering	2,126	1%	2,104	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	468	1,637
Defined Contribution- Ret HRA	3025 Water Engineering	1,347	1%	1,334	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	296	1,038
Comm. Parts - Telephone	3025 Water Engineering	80	1%	79	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	18	61
Other Equipment + Supplies	3025 Water Engineering	1,425	1%	1,411	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	313	1,097
Contracted Services	3025 Water Engineering	13,550	1%	13,414	Treatment/Collection Split	0.00%	22.22%	77.78%		-	2,980	10,434
Software Purchases	3025 Water Engineering	78	1%	78	Treatment/Collection Split	0.00%	22.22%	77.78%		-	17	60
Software Maintenance	3025 Water Engineering	2,907	1%	2,878	Treatment/Collection Split	0.00%	22.22%	77.78%		-	639	2,239
Technology Costs	3025 Water Engineering	47,738	1%	47,261	Treatment/Collection Split	0.00%	22.22%	77.78%		-	10,500	36,761
Vehicle Maintenance Cost	3025 Water Engineering	403	1%	399	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	89	311
Vehicle Fuel/Oil Costs	3025 Water Engineering	311	1%	308	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	68	240
Telephone Costs	3025 Water Engineering		1%		Treatment/Collection Split	0.00%	22.22%	77.78%		-	-	-
Support Services Charges	3025 Water Engineering	141,019	1%	139,609	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	31,018	108,591
Risk Management Charges	3025 Water Engineering	-	1%		Treatment/Collection Split	0.00%	22.22%	77.78%		-		
Salaries	3026 Environmental - Admin	93,147	0%	93,147	Fixed Assets	0.00%	63.55%	36.45%		-	59,198	33,949
Fica Taxes	3026 Environmental - Admin	7,021	0%	7,021	Fixed Assets	0.00%	63.55%	36.45%		-	4,462	2,559
Arizona State Retirement	3026 Environmental - Admin	11,448	0%	11,448	Fixed Assets	0.00%	63.55%	36.45%		-	7,276	4,172
Employee Health Insurance	3026 Environmental - Admin	13,879	0%	13,879	Fixed Assets	0.00%	63.55%	36.45%		-	8,821	5,058
Mediflex Reimbursed Expense	3026 Environmental - Admin	451	0%	451	Fixed Assets	0.00%	63.55%	36.45%		-	287	164
Defined Contribution- Ret HRA	3026 Environmental - Admin	1,572	0%	1,572	Fixed Assets	0.00%	63.55%	36.45%		-	999	573
Operating + Maint. Supplies	3026 Environmental - Admin	1,064	0%	1,064	Fixed Assets	0.00%	63.55%	36.45%		-	676	388
Books + Publications	3026 Environmental - Admin	998	0%	998	Fixed Assets	0.00%	63.55%	36.45%		-	634	364
Contracted Services	3026 Environmental - Admin	3,990	0%	3,990	Fixed Assets	0.00%	63.55%	36.45%		-	2,536	1,454
Software Purchases	3026 Environmental - Admin	333	0%	333	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	211	121
Technology Costs	3026 Environmental - Admin	21,289	0%	21,289	Fixed Assets	0.00%	63.55%	36.45%		-	13,530	7,759
Vehicle Maintenance Cost	3026 Environmental - Admin	1,412	0%	1,412	Fixed Assets	0.00%	63.55%	36.45%		-	897	515
Worker's Comp Claims	3026 Environmental - Admin	5,226	0%	5,226	Fixed Assets	0.00%	63.55%	36.45%		-	3,321	1,905
Vehicle Fuel/Oil Costs	3026 Environmental - Admin	246	0%	246	Fixed Assets	0.00%	63.55%	36.45%		-	156	90
Telephone Costs	3026 Environmental - Admin	-	0%	-	Fixed Assets	0.00%	63.55%	36.45%		-	-	-
Salaries	3027 Environmental - Regulatory	265,408	25%	199,056	Fixed Assets	0.00%	63.55%	36.45%		-	126,507	72,549
Overtime	3027 Environmental - Regulatory	1,898	25%	1,423	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	905	519
Bilingual Pay	3027 Environmental - Regulatory	-	25%	-	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	-	-
Fica Taxes	3027 Environmental - Regulatory	20,449	25%	15,337	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	9,747	5,590
Arizona State Retirement	3027 Environmental - Regulatory	32,851	25%	24,639	Fixed Assets	0.00%	63.55%	36.45%	100.00%		15,659	8,980

	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%	-	-	-
Employee Health Insurance	3027 Environmental - Regulatory	48,555	25%	36,416	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	23,144	13,272
Mediflex Reimbursed Expense	3027 Environmental - Regulatory	1,932	25%	1,449	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	921	528
Defined Contribution- Ret HRA	3027 Environmental - Regulatory	1,123	25%	842	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	535	307
Environmental Permits	3027 Environmental - Regulatory	47,500	25%	35,625	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	22,641	12,984
Contracted Services	3027 Environmental - Regulatory	4,750	25%	3,563	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	2,264	1,298
Software Purchases	3027 Environmental - Regulatory	238	25%	178	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	113	65
Software Maintenance	3027 Environmental - Regulatory	12,326	25% 25%	9,245	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	5,875	3,369 584
Advertising	3027 Environmental - Regulatory	2,138	25% 25%	1,603	Fixed Assets	0.00% 0.00%	63.55% 63.55%	36.45% 36.45%	100.00%	-	1,019	
Duplicating Roll-Forward Vehicle+Equipment	3027 Environmental - Regulatory 3027 Environmental - Regulatory	1,188	25%	891	Fixed Assets Fixed Assets	0.00%	63.55%	36.45%	100.00% 100.00%	-	566	325
Technology Costs	3027 Environmental - Regulatory	23,895	25%	17,922	Fixed Assets	0.00%	63.55%	36.45%	100.00%	_	11,390	6,532
Vehicle Maintenance Cost	3027 Environmental - Regulatory	6,999	25%	5,249	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	3,336	1,913
Vehicle Fuel/Oil Costs	3027 Environmental - Regulatory	803	25%	602	Fixed Assets	0.00%	63.55%	36.45%	100.00%	_	383	220
Telephone Costs	3027 Environmental - Regulatory	-	25%	-	Fixed Assets	0.00%	63.55%	36.45%	100.00%		-	_
Interactivity Cr-General	3027 Environmental - Regulatory	(120,231)	25%	(90,173)	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	(57,308)	(32,865)
Salaries	3028 Environmental - Compliance	354,731	20%	283,785	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	180,355	103,430
Overtime	3028 Environmental - Compliance	14,635	20%	11,708	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	7,441	4,267
Holiday Pay	3028 Environmental - Compliance	962	20%	770	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	489	281
Bilingual Pay	3028 Environmental - Compliance	399	20%	319	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	203	116
Fica Taxes	3028 Environmental - Compliance	28,362	20%	22,689	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	14,420	8,269
Arizona State Retirement	3028 Environmental - Compliance	45,557	20%	36,446	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	23,163	13,283
Employee Health Insurance	3028 Environmental - Compliance	59,936	20%	47,949	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	30,473	17,476
Mediflex Reimbursed Expense	3028 Environmental - Compliance	3,156	20%	2,525	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	1,605	920
Defined Contribution- Ret HRA	3028 Environmental - Compliance	4,716	20%	3,773	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	2,398	1,375
Minor Equipment	3028 Environmental - Compliance	4,655	20%	3,724	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	2,367	1,357
Operating + Maint. Supplies Electricity	3028 Environmental - Compliance 3028 Environmental - Compliance	4,655 964	20% 20%	3,724 771	Fixed Assets Fixed Assets	0.00%	63.55% 63.55%	36.45% 36.45%	100.00% 100.00%	-	2,367 490	1,357 281
Water, Refuse + Sewer	3028 Environmental - Compliance	1,663	20%	1,330	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	490 845	281 485
Contracted Services	3028 Environmental - Compliance	66,500	20%	53,200	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	33,810	19,390
Software Purchases	3028 Environmental - Compliance	1,663	20%	1,330	Fixed Assets	0.00%	63.55%	36.45%	100.00%	_	845	485
Software Maintenance	3028 Environmental - Compliance	69,825	20%	55,860	Fixed Assets	0.00%	63.55%	36.45%	100.00%	_	35,501	20,359
Equipment + Machinery Repair	3028 Environmental - Compliance	1,995	20%	1,596	Fixed Assets	0.00%	63.55%	36.45%	100.00%	_	1,014	582
Roll-Forward Vehicle+Equipment	3028 Environmental - Compliance	107,725	20%	86,180	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	54,771	31,410
Technology Costs	3028 Environmental - Compliance	47,885	20%	38,308	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	24,346	13,962
Vehicle Maintenance Cost	3028 Environmental - Compliance	7,959	20%	6,367	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	4,046	2,321
Vehicle Fuel/Oil Costs	3028 Environmental - Compliance	9,676	20%	7,741	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	4,919	2,821
Telephone Costs	3028 Environmental - Compliance	-	20%	-	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	-	-
Risk Management Charges	3028 Environmental - Compliance	47,062	20%	37,650	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	23,928	13,722
Salaries	3029 Environmental - Sampling	283,533	5%	269,356	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	171,185	98,171
Overtime	3029 Environmental - Sampling	13,684	5%	13,000	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	8,262	4,738
Fica Taxes	3029 Environmental - Sampling	22,737	5%	21,600	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	13,728	7,872
Arizona State Retirement	3029 Environmental - Sampling	36,525	5%	34,699	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	22,052	12,647
Employee Health Insurance Mediflex Reimbursed Expense	3029 Environmental - Sampling 3029 Environmental - Sampling	59,481 2,705	5% 5%	56,507 2,570	Fixed Assets Fixed Assets	0.00% 0.00%	63.55% 63.55%	36.45% 36.45%	100.00% 100.00%	-	35,912 1,633	20,595 937
Defined Contribution- Ret HRA	3029 Environmental - Sampling	4,716	5% 5%	4,480	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	2,847	1,633
Lab Supplies	3029 Environmental - Sampling	19,285	5%	18,321	Fixed Assets	0.00%	63.55%	36.45%	100.00%		11,643	6,677
Minor Equipment	3029 Environmental - Sampling	33,915	5%	32,219	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	20,476	11,743
Operating + Maint. Supplies	3029 Environmental - Sampling	4,722	5%	4,485	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	2,851	1,635
Equipment + Machinery Repair	3029 Environmental - Sampling	15,960	5%	15,162	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	9,636	5,526
Roll-Forward Vehicle+Equipment	3029 Environmental - Sampling	70,924	5%	67,378	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	42,821	24,557
Technology Costs	3029 Environmental - Sampling	30,416	5%	28,895	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	18,364	10,531
Vehicle Maintenance Cost	3029 Environmental - Sampling	23,061	5%	21,908	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	13,923	7,985
Vehicle Fuel/Oil Costs	3029 Environmental - Sampling	7,137	5%	6,781	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	4,309	2,471
Telephone Costs	3029 Environmental - Sampling	-	5%	-	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	-	-
Risk Management Charges	3029 Environmental - Sampling	140	5%	133	Fixed Assets	0.00%	63.55%	36.45%	100.00%	-	85	49
Testing	3031 SROG Program Administration	190,000	0%	190,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	190,000
WW Plant-Regional Op Exp	3031 SROG Program Administration	6,128,926	0%	6,128,926	Treatment	0.00%	0.00%	100.00%	100.00%	-		6,128,926
Hand Tools	3033 Wastewater Collection System	950	25%	713	Collection	0.00%	100.00%	0.00%	100.00%	-	713	-
Minor Equipment	3033 Wastewater Collection System	1,900	25%	1,425	Collection	0.00%	100.00%	0.00%	100.00%	-	1,425	-
Operating + Maint. Supplies	3033 Wastewater Collection System	10,450	25%	7,838	Collection	0.00%	100.00%	0.00%	100.00%	-	7,838	-
Contracted Services	3033 Wastewater Collection System	275,336 4,750	25% 25%	206,502	Collection	0.00% 0.00%	100.00%	0.00% 0.00%	100.00% 100.00%	-	206,502	-
Landfill Usage Charges Equipment + Machinery Repair	3033 Wastewater Collection System 3033 Wastewater Collection System	13,300	25%	3,563 9,975	Collection Collection	0.00%	100.00% 100.00%	0.00%	100.00%	-	3,563 9,975	-
Equipment + iviacinnery nepall	5055 wastewater collection system	15,500	25%	3,3/5	Conection	0.00%	100.00%	0.00%	100.00%	-	3,315	-

	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%	-	-	-
Misc. Fees + Services	3033 Wastewater Collection System	950	25%	713	Collection	0.00%	100.00%	0.00%	100.00%	-	713	-
Vehicle Maintenance Cost	3033 Wastewater Collection System	-	25%	-	Collection	0.00%	100.00%	0.00%	100.00%	-	-	-
Vehicle Fuel/Oil Costs	3033 Wastewater Collection System	37,362	25%	28,021	Collection	0.00%	100.00%	0.00%	100.00%	-	28,021	-
Operating + Maint. Supplies	3034 Kyrene Water Reclamation Plant	28,500	0%	28,500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	28,500
Electricity- Audit	3034 Kyrene Water Reclamation Plant	166,469	0%	166,469	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	166,469
Electricity	3034 Kyrene Water Reclamation Plant	998	0%	998	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	998
Water, Refuse + Sewer	3034 Kyrene Water Reclamation Plant	44,175	0%	44,175	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	44,175
Contracted Services	3034 Kyrene Water Reclamation Plant	4,750	0%	4,750	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	4,750
Vehicle Maintenance Cost	3034 Kyrene Water Reclamation Plant	6,251	0%	6,251	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	6,251
Loan Repayment	3034 Kyrene Water Reclamation Plant	7,233	0%	7,233	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,233
Salaries	3035 Wastewater Field Facilities	264,759	0%	264,759	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	58,823	205,936
Overtime	3035 Wastewater Field Facilities	32,084	0%	32,084	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	7,128	24,956
Holiday Pay	3035 Wastewater Field Facilities	2,368	0%	2,368	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	526	1,842
Fica Taxes	3035 Wastewater Field Facilities	22,890	0%	22,890	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	5,086	17,805
Arizona State Retirement	3035 Wastewater Field Facilities	37,559	0%	37,559	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	8,345	29,214
Employee Health Insurance	3035 Wastewater Field Facilities	46,843	0%	46,843	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	10,407	36,435
Mediflex Reimbursed Expense	3035 Wastewater Field Facilities	1,841	0%	1,841	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	409	1,432
Chemical Supplies	3035 Wastewater Field Facilities	465,500	0%	465,500	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	103,423	362,077
Gasoline + Diesel Fuels	3035 Wastewater Field Facilities	4,750	0%	4,750	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	1,055	3,695
Hand Tools	3035 Wastewater Field Facilities	475	0%	475	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	106	369
Minor Equipment	3035 Wastewater Field Facilities	2,850	0%	2,850	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	633	2,217
Electrical Supplies	3035 Wastewater Field Facilities	7,600	0%	7,600	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	1,689	5,911
Operating + Maint. Supplies	3035 Wastewater Field Facilities	23,085	0%	23,085	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	5,129	17,956
Other Equipment + Supplies	3035 Wastewater Field Facilities	1,900	0%	1,900	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	422	1,478
Miscellaneous Supplies	3035 Wastewater Field Facilities	950	0%	950	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	211	739
Electricity	3035 Wastewater Field Facilities	41,325	0%	41,325	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	9,181	32,144
Water, Refuse + Sewer	3035 Wastewater Field Facilities	16,625	0%	16,625	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	3,694	12,931
SRP Water	3035 Wastewater Field Facilities		0%	· -	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	-	-
Contracted Services	3035 Wastewater Field Facilities	194,038	0%	194,038	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	43,111	150,927
Heavy Equipment	3035 Wastewater Field Facilities		0%	· -	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	-	-
Vehicle Maintenance Cost	3035 Wastewater Field Facilities	2,375	0%	2,375	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	528	1,847
Vehicle Fuel/Oil Costs	3035 Wastewater Field Facilities	8,650	0%	8,650	Treatment/Collection Split	0.00%	22.22%	77.78%	100.00%	-	1,922	6,728
Salaries	3041 Environmental - Laboratory	352,869	2%	345,812	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	345,812
Holiday Pay	3041 Environmental - Laboratory	687	2%	674	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	674
Fica Taxes	3041 Environmental - Laboratory	27,047	2%	26,507	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	26,507
Arizona State Retirement	3041 Environmental - Laboratory	43,452	2%	42,583	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	42,583
Employee Health Insurance	3041 Environmental - Laboratory	64,945	2%	63,646	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	63,646
Mediflex Reimbursed Expense	3041 Environmental - Laboratory	2,898	2%	2,840	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,840
Defined Contribution- Ret HRA	3041 Environmental - Laboratory	3,369	2%	3,301	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	3,301
Lab Supplies	3041 Environmental - Laboratory	102,082	2%	100,041	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	100,041
Testing	3041 Environmental - Laboratory	87,875	2%	86,118	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	86,118
Contracted Services	3041 Environmental - Laboratory	30,986	2%	30,366	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	30,366
Software Maintenance	3041 Environmental - Laboratory	10,688	2%	10,474	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	10,474
Equipment + Machinery Repair	3041 Environmental - Laboratory	950	2%	931	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	931
Taxes + Licenses	3041 Environmental - Laboratory	4,750	2%	4,655	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	4,655
Technology Costs	3041 Environmental - Laboratory	36,653	2%	35,920	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	35,920
Telephone Costs	3041 Environmental - Laboratory		2%		Treatment	0.00%	0.00%	100.00%	100.00%	-	-	
Risk Management Charges	3041 Environmental - Laboratory	22,089	2%	21,647	Treatment	0.00%	0.00%	100.00%	100.00%	-	_	21,647
Salaries	3042 Environmental - FOG	240,219	0%	240,219	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	240,219
Overtime	3042 Environmental - FOG	964	0%	964	Treatment	0.00%	0.00%	100.00%	100.00%	_	_	964
Fica Taxes	3042 Environmental - FOG	18,450	0%	18,450	Treatment	0.00%	0.00%	100.00%	100.00%	-	_	18,450
Arizona State Retirement	3042 Environmental - FOG	29,642	0%	29,642	Treatment	0.00%	0.00%	100.00%	100.00%	-	_	29,642
Employee Health Insurance	3042 Environmental - FOG	51,957	0%	51,957	Treatment	0.00%	0.00%	100.00%	100.00%	-	_	51,957
Mediflex Reimbursed Expense	3042 Environmental - FOG	1,932	0%	1,932	Treatment	0.00%	0.00%	100.00%	100.00%	-	_	1,932
Defined Contribution- Ret HRA	3042 Environmental - FOG	33,886	0%	33,886	Treatment	0.00%	0.00%	100.00%	100.00%	-	_	33,886
Fats. Oil + Grease	3042 Environmental - FOG	190,000	0%	190,000	Treatment	0.00%	0.00%	100.00%	100.00%	_	_	190,000
Other Equipment + Supplies	3042 Environmental - FOG	855	0%	855	Treatment	0.00%	0.00%	100.00%	100.00%	_	_	855
Software Maintenance	3042 Environmental - FOG	48,839	0%	48,839	Treatment	0.00%	0.00%	100.00%	100.00%	-	_	48,839
Cell Phone Charges	3042 Environmental - FOG	40,039	0%	570	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	570
Roll-Forward Vehicle+Equipment	3042 Environmental - FOG	34,387	0%	34,387	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	34,387
Technology Costs	3042 Environmental - FOG	9,777	0%	9,777	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	9,777
Vehicle Maintenance Cost	3042 Environmental - FOG 3042 Environmental - FOG	4,635	0%	4,635	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	4,635
Vehicle Fuel/Oil Costs	3042 Environmental - FOG	1,881	0%	1,881	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,881
vernicie i dei/Oil Costs	3042 Environmental - 100	1,001	0%	1,001	Heatment	0.00%	0.00%	100.00%	100.00%	-	-	1,001

## Schedule 1

Department Test Year COS Stormwater Allocation (Less Stormwater) Basis/Factor % Allocation % All		-	Allocation
Salaries 3043 Utility Safety and Training 47,415 0% 47,415 Indirect 7.45% 27.79% 64.75% 100.00% 3,5		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%		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%	·		2,264
Employee Health Insurance 3043 Utility Safety and Training 9,888 0% 9,888 Indirect 7.45% 27.79% 64.75% 100.00%			6,403
		90	209
		312	727
Operating + Maint. Supplies 3043 Utility Safety and Training 4,320 0% 4,320 Indirect 7.45% 27.79% 64.75% 100.00%	2 1,201 2,79	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 4	20	46
Technology Costs 3043 Utility Safety and Training 1,955 0% 1,955 Indirect 7.45% 27.79% 64.75% 100.00%	5 543 1,26	543	1,266
Vehicle Maintenance Cost         3043 Utility Safety and Training         531         0%         531         Indirect         7.45%         27.79%         64.75%         100.00%	0 147 34	147	344
Vehicle Fuel/Oil Costs         3043 Utility Safety and Training         571         0%         571         Indirect         7.45%         27.79%         64.75%         100.00%	3 159 36	159	369
Salaries 3044 Environmental - Haz Material 93,109 50% 46,555 Fixed Assets 0.00% 63.55% 36.45% 100.00%	29,587 16,96	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 1,29	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 2,08	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 3,19	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 11	205	117
Chemical Supplies         3044 Environmental - Haz Material         309         50%         154         Fixed Assets         0.00%         63.55%         36.45%         100.00%	98 5	98	56
Hazardous Material Supplies 3044 Environmental - Haz Material 214 50% 107 Fixed Assets 0.00% 63.55% 36.45% 100.00%	68 3	68	39
Minor Equipment 3044 Environmental - Haz Material 214 50% 107 Fixed Assets 0.00% 63.55% 36.45% 100.00%	68 3	68	39
Shop Supplies         3044 Environmental - Haz Material         451         50%         226         Fixed Assets         0.00%         63.55%         36.45%         100.00%	143 8	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 5,19	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 13,85	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%			8,656
Hazardous Waste Disposal 3044 Environmental - Haz Material 100,940 50% 50,470 Fixed Assets 0.00% 63.55% 36.45% 100.00%			18,395
Vehicle Maintenance Cost 3044 Environmental - Haz Material 840 50% 420 Fixed Assets 0.00% 63.55% 36.45% 100.00%	267 15	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%			
Motor Vehicles Vehicle 224,580 0% 224,580 Indirect 7.45% 27.79% 64.75% 100.00% 16,7		62,418	145,422
Kyrene WRF Personnel         3034 Kyrene Water Reclamation Plant         131,152         0%         131,152         Treatment         0.00%         0.00%         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%	·	-	434,625
Kyrene WRF Capital Outlay         3034 Kyrene Water Reclamation Plant         72,100         0%         72,100         Treatment         0.00%         100.00%         100.00%	- /2,10	-	72,100
- 0% - Treatment 0.00% 0.00% 100.00% 100.00% 0.00% 0.00% 100.00% 0.00% 0.00% 100.00% 0.00% 0.00% 100.00% 0.00%		-	
		-	-
			2 524 524
Subordinate Debt         9,670,430         0%         9,670,430         Fixed Assets         0.00%         63.55%         36.45%         100.00%           Senior Debt         7,247,918         0%         7,247,918         Fixed Assets         0.00%         63.55%         36.45%         100.00%			3,524,531 2,641,610
3eilid beit 7,247,516 0% 7,247,516 Fixed Assets 0.00% 0.5.53% 50.45% 100.00% 0.00% 0.00% 0.00% 0.00%			
Projects Funded with Cash - 0% - 2025 CIP 0.00% 35.23% 64.77% 10.00%			
Frigets Funded with Cash - 2023 CIP 0.00% 94.77% 100.00% 9 94.77% 100.00%			-
Interfund Transfer (482,568) 0% (482,568) Indirect 7.45% 27.79% 64.75% 10.00% (3.5.68)			(312,476)
пкеники навыен (462,306) пишеск 7.43% 21.79% 04.75% 100.00% (35).	1) (134,121) (312,47	(134,121)	(312,470)
TOTAL EXPENDITURES 38,858,942 \$904,173 37,954,769 1,764,9	9 16,344,748 19,845,10	16,344,748 19,	19,845,101
% Allocation 4.	% 43.06% 52.29	43.06%	52.29%

Sewer Cost	Allocation Fun	ctions & Flow	Data	Schedule 2
<u>Function</u> Customer	<u>Volume</u>	<u>COD</u>	<u>TSS</u>	<u>Customer</u> X
Collection Treatment	X X	X	X	
% to Each Comp	onent_			
Customer				100.0%
Collection	100.0%			
Treatment	30.0%	40.0%	30.0%	

## Summary of Sewer Units of Service Schedule 3

							Strength (Concer	ntration)	Strength (Loadings	s)	Customer Units	
					Updated	Contributed						
	Annual Use	Percentage of	Infiltration &	Current Return	Return Flow	Volume 1,000					Number of	Number of
Sewer Unit of Service	1,000 gallons	Flow Billings	Inflow gallons	Flow Factor	Factor	gallons	COD (mg/L)	TSS (mg/L)	COD (lbs)	TSS (lbs)	Customers	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**

Sch		

					Commercial S	elf-	Commercial Laundry	Comm	nercial Restaurants	Commercial Restaurants 8	k Co	mmercial Food	Comn	nercial Food Sales	Co	mmercial	Co	mmercial	Commercial Other	Co	mmercial	
Revenue Requirements	Total	Single Far	nily	Multi-Family	Laundry 210	00	Dry Cleaners 2120	&	Bakeries 2500	Bakeries Guadalupe 2550	)	Sales 3500	Gı	uadalupe 3550	01	ther 4500	Rest	ricted 4510	Guadalupe 4550	Hos	pitals 4550	Industrial
Operations and Maintenance	\$ 21,036,422	\$ 6,034	,994 \$	4,169,951	\$ 25,3	359	\$ 18,103	\$	379,370	\$ 4,418	3 \$	432,938	\$	2,119	\$	6,554,005	\$	225	\$ 43,821	\$	8,778 \$	3,362,34
Stormwater	\$ 904,173	\$ 774	,574	43,043	\$ 2	205	\$ 151	\$	3,952	\$ -	\$	2,248	\$	-	\$	78,786	\$	22 \$	-	\$	255 \$	93
Debt Service	\$ 16,918,347	\$ 4,077	,852	3,682,031	\$ 21,6	542	\$ 12,736	\$	265,787	\$ 3,066	5 \$	306,476	\$	1,422	\$	5,549,440	\$	158	\$ 36,636	\$	7,179 \$	2,953,92
Rate Funded Capital	\$ -	\$	- 5	<b>;</b> -	\$	-	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	- \$	-	\$	- \$	-
Total Revenue Requirements	\$ 38,858,942	\$ 10,887	,421 \$	7,895,025	\$ 47,2	206	\$ 30,990	\$	649,109	\$ 7,484	4 \$	741,662	\$	3,541	\$	12,182,231	\$	405	\$ 80,457	\$	16,212 \$	6,317,20
Adjustments																						
Less: Other Revenue	\$ 332,512	\$ (379	,392) \$	176,387	\$ 1,2	209	\$ 578	\$	12,668	\$ 156	5 \$	15,374	\$	26	\$	312,614	\$	7 \$	1,768	\$	368 \$	190,74
Plus: Billing Unit & Other Adjustments	\$ 2,484,478	\$ 618	,998	479,748	\$ 3,3	111	\$ 1,956	\$	43,151	\$ 549	\$	47,564	\$	226	\$	843,499	\$	52	5,472	\$	1,263 \$	438,88
Rate Requirement	\$ 41,675,932	\$ 11,127	,027 \$	8,551,160	\$ 51,5	527	\$ 33,524	\$	704,928	\$ 8,188	3 \$	804,600	\$	3,793	\$	13,338,345	\$	464 \$	87,696	\$	17,844 \$	6,946,83
Rate Revenue (FY 2023* Units & Current Rates)	\$ 35,773,332	\$ 8,912	,784 \$	6,907,759	\$ 44,8	300	\$ 28,162	\$	621,319	\$ 7,899	9 \$	684,858	\$	3,258	\$	12,145,322	\$	744	78,789	\$	18,190 \$	6,319,45
Total Annualized Rate Revenue Req. (FY 2024)	\$ 41,675,932	\$ 11,127	,027	8,551,160	\$ 51,5	527	\$ 33,524	\$	704,928	\$ 8,188	3 \$	804,600	\$	3,793	\$	13,338,345	\$	464	\$ 87,696	\$	17,844 \$	6,946,83
\$ Adjustment Needed	\$ 5,902,600	\$ 2,214	,243	1,643,401	\$ 6,7	727	\$ 5,362	\$	83,609	\$ 289	\$	119,742	\$	536	\$	1,193,022	\$	(280) \$	8,908	\$	(346) \$	627,38
% Change Needed	16.5%	2	4.8%	23.8%	15	.0%	19.0%		13.5%	3.79	%	17.5%		16.4%		9.8%		-37.6%	11.3%		-1.9%	9.9

# APPENDIX F: SOLID WASTE COST OF SERVICE ALLOCATIONS

			FY 2025	FY 2025	Execution	
Expense Line Item	Unique ID	Code	Budget	Test Year	Adjustment	Expense for COSA
Dept 3711 - SW Special Events - Reimbursed						
Ironman	70923711	PS	\$ 1,000	\$ 1,000	\$ (50)	\$ 950
Dept 3712 - Solid Waste Administration	70020777		\$ -	\$ 	\$ -	\$ -
Salaries	60103712	PS	\$ 373,258	\$ 373,258	\$ (18,663)	·
Fica Taxes	61203712	PS	\$ 28,554	\$ 28,554	\$ (1,428)	\$ 27,126
Arizona State Retirement	61213712	PS	\$ 45,873	\$ 45,873	\$ (2,294)	
Employee Health Insurance	61233712	PS	\$ 51,009	\$ 51,009	\$ (2,550)	
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)	
Equipment + Machine Rental	69063712	OMF	\$ 2,000	\$ 2,000	\$ (100)	
Training + Seminars	74013712	OMF	\$ 8,741	\$ 8,741	\$ (437)	
Travel Expense	74033712	OMF	\$ 5,000	\$ 5,000	\$ (250)	
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)	
Support Services Charges	83093712	OMF	\$ 632,091	\$ 632,091	\$ (31,605)	
Risk Management Charges	83133712	OMF	\$ 54,096	\$ 54,096	\$ (2,705)	
Interactivity Charges	83153712	OMF	\$ 1,591,501	\$ 1,591,501	\$ (79,575)	\$ 1,511,926

Expense Line Item	Unique ID	Code	FY 2025 Budget	FY 2025 Test Year	Execution Adjustment	Ехр	ense 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

			FY 2025	FY 2025	Execution	
Expense Line Item	Unique ID	Code	Budget	Test Year	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)	
Holiday Pay	60153715	PS	\$ 4,829	\$ 4,829	\$ (241)	
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

			FY 2025	FY 2025	Execution	
Expense Line Item	Unique ID	Code	Budget	Test Year	Adjustment	Expense for COSA
Vehicle Maintenance Cost	83033715	СО	\$ 212,110	\$ 212,110	\$ -	\$ 212,110
Vehicle Fuel/Oil Costs	83063715	OMV	\$ 52,614	\$ 52,614		
Risk Management Charges	83133715	OMF	\$ 11,358	\$ 11,358		
Salaries	60103716	PS	\$ 529,461	\$ 529,461	\$ (26,473)	
Overtime	60123716	PS	\$ 5,076	\$ 5,076	\$ (254)	
Holiday Pay	60153716	PS	\$ 2,252	\$ 2,252	\$ (113)	\$ 2,139
Fica Taxes	61203716	PS	\$ 41,063	\$ 41,063	\$ (2,053)	
Arizona State Retirement	61213716	PS	\$ 65,969	\$ 65,969	\$ (3,298)	
Employee Health Insurance	61233716	PS	\$ 94,247	\$ 94,247	\$ (4,712)	\$ 89,535
Mediflex Reimbursed Expense	61273716	PS	\$ 4,746	\$ 4,746	\$ (237)	
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)	
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)	
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

			FY 2025	FY 2025	Execution	
Expense Line Item	Unique ID	Code	Budget	Test Year	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)	
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	\$ -	\$ -	\$ -	\$ -

Expense Line Item	Unique ID	Code		FY 2025 Budget		FY 2025 Test Year	Execution Adjustment	Exp	ense for COSA
Fica Taxes Vehicles	61203724	PS CO	\$ \$	- 2,666,100	\$ \$	2,666,100	\$ - -	\$	- 2,666,100
Transfers (Out) Cash-Funded Capital			\$	23,854,917	\$	23,854,917	\$ (2,181,182)	\$	21,673,735
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:

## Disposal Allocation Factors:

	Facto	ors
	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%	0.09
Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.09
Residential Recycling Direct	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.09
Commercial Recycling Direct	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.09
Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.09
Green Organics Direct	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.09
nert Direct	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.09
90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	0.09
ndirect	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	0.09
95/5 (Green)	95.0%	0.0%	0.0%	0.0%	0.0%	5.0%	0.09
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%	0.09
50/50 Refuse/Recycling	50.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.09
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%	0.09
Support Services 5-Year CIP	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%
Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	0.09
Weighted Revenues	108.8%	40.3%	30.4%	7.1%	16.6%	-103.1%	0.09

			Factors				
						_	
	Refuse	Commercial				Green	Inert
D :1 :: 1D ( D: 1		Frontload	Recycling	Recycling	Roll-Off	Organics	0.00
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%

Prepared by Stantec Consulting Services Inc. on 11/8/2024 Stantec | 56

Expense Line Item	Acct#	Code	Ex	FY 2025 opense for	Allocation Factor	Alloc % Collection	Alloc % Disposal	Y 2025 ollection	FY 2025 Disposal
Dept 3711 - SW Special Events - Reimbursed									
Ironman	70923711	PS	\$	950	Weighted Expense	57.4%	<b>42</b> .6%	\$ 545	\$ 405
Dept 3712 - Solid Waste Administration									
Salaries	60103712	PS	\$	354,595	Weighted Expense	57.4%	<b>42</b> .6%	\$ 203,377	\$ 151,218
Fica Taxes	61203712	PS	\$	27,126	Weighted Expense	57.4%	<b>42</b> .6%	\$ 15,558	\$ 11,568
Arizona State Retirement	61213712	PS	\$	43,579	Weighted Expense	57.4%	<b>42</b> .6%	\$ 24,995	\$ 18,585
Employee Health Insurance	61233712	PS	\$	48,459	Weighted Expense	57.4%	<b>42</b> .6%	\$ 27,793	\$ 20,665
Mediflex Reimbursed Expense	61273712	PS	\$	2,576	Weighted Expense	57.4%	<b>42</b> .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%	<b>42</b> .6%	\$ 1,288	\$ 958
Pre-medicare HRA Contribution	61423712	PS	\$	172,716	Weighted Expense	57.4%	<b>42</b> .6%	\$ 99,060	\$ 73,655
General Office Supplies	62013712	OMF	\$	10,125	Weighted Expense	57.4%	<b>42</b> .6%	\$ 5,807	\$ 4,318
First Aid Supplies	65133712	OMF	\$	1,140	Weighted Expense	57.4%	<b>42</b> .6%	\$ 654	\$ 486
Miscellaneous Supplies	65993712	OMF	\$	1,797	Weighted Expense	57.4%	<b>42</b> .6%	\$ 1,031	\$ 767
Legal Fees	66683712	OMF	\$	1,663	Weighted Expense	57.4%	<b>42</b> .6%	\$ 954	\$ 709
Software Purchases	66753712	OMF	\$	1,710	Weighted Expense	57.4%	<b>42</b> .6%	\$ 981	\$ 729
Software Maintenance	66833712	OMF	\$	197,838	Weighted Expense	57.4%	<b>42</b> .6%	\$ 113,469	\$ 84,369
Cell Phone Charges	67013712	OMF	\$	9,280	Weighted Expense	57.4%	<b>42</b> .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%	<b>42</b> .6%	\$ 8,308	\$ 6,177
Equipment + Machine Rental	69063712	OMF	\$	1,900	Weighted Expense	57.4%	<b>42</b> .6%	\$ 1,090	\$ 810
Training + Seminars	74013712	OMF	\$	8,304	Weighted Expense	57.4%	<b>42</b> .6%	\$ 4,763	\$ 3,541
Travel Expense	74033712	OMF	\$	4,750	Weighted Expense	57.4%	<b>42</b> .6%	\$ 2,724	\$ 2,026
Local Meetings	74043712	OMF	\$	950	Weighted Expense	57.4%	<b>42</b> .6%	\$ 545	\$ 405
Technology Costs	83013712	OMF	\$	282,962	Weighted Expense	57.4%	<b>42</b> .6%	\$ 162,292	\$ 120,670
Vehicle Maintenance Cost	83033712	CO	\$	5,013	Weighted Expense	57.4%	<b>42</b> .6%	\$ 2,875	\$ 2,138
Worker's Comp Claims	83043712	OMF	\$	38,526	Weighted Expense	57.4%	<b>42</b> .6%	\$ 22,097	\$ 16,430
Support Services Charges	83093712	OMF	\$	600,486	Weighted Expense	57.4%	<b>42</b> .6%	\$ 344,407	\$ 256,080
Risk Management Charges	83133712	OMF	\$	51,391	Weighted Expense	57.4%	<b>42</b> .6%	\$ 29,475	\$ 21,916
Interactivity Charges	83153712	OMF	\$	1,511,926	Weighted Expense	57.4%	<b>42</b> .6%	\$ 867,159	\$ 644,767

Expense Line Item	Acct#	Code	FY 2025 opense for	Allocation Factor	Alloc % Collection	Alloc % Disposal	FY 2025 ollection	Y 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

Expense Line Item	Acct#	Code	FY 2025 pense for	Allocation Factor	Alloc % Collection	Alloc % Disposal	FY 2025 ollection	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

				FY 2025		Alloc %	Alloc %		2025	Y 2025
Expense Line Item	Acct#	Code	E	xpense for	<b>Allocation Factor</b>	Collection	Disposal	Coll	ection	isposal
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
	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
·	83013715	OMF	\$	13,038	70/30 (C&D)	70.0%	30.0%	\$	9,126	\$ 3,911
•	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										
	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
	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
	61233716	PS	\$	89,535	95/5 (C&D)	95.0%	5.0%	\$	85,058	\$ 4,477
. ,	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
	63103716	OMF	\$	276	Collection Only	100.0%	0.0%	\$	276	\$ -
• •	63663716	OMF	\$	7,907	Collection Only	100.0%	0.0%	\$	7,907	\$ -
·	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
	66723716	OMF	\$	2,792	95/5 (C&D)	95.0%	5.0%	\$	2,652	\$ 140
	67013716	OMF	\$	798	95/5 (C&D)	95.0%	5.0%	\$	758	\$ 40
	74013716	OMF	\$	-	95/5 (C&D)	95.0%	5.0%	\$	-	\$ -
	83013716	OMF	\$	30,954	95/5 (C&D)	95.0%	5.0%	\$	29,406	\$ 1,548
	83033716	CO	\$	38,594	95/5 (C&D)	95.0%	5.0%	\$	36,664	\$ 1,930
	83043716	OMF	\$	3,665	95/5 (C&D)	95.0%	5.0%	\$	3,482	\$ 183
•	83063716	OMV	\$	16,339	95/5 (C&D)	95.0%	5.0%	\$	15,522	\$ 817
	83133716	OMF	\$	6,711	95/5 (C&D)	95.0%	5.0%	\$	6,375	 336

				FY 2025		Alloc %	Alloc %		FY 2025	FY 2025
Expense Line Item	Acct #	Code	E	xpense for	<b>Allocation Factor</b>	Collection	Disposal		Collection	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 %				<u>-</u>				_	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	Residentia Refuse		mmercial ontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics
Dept 3711 - SW Special Events - Reimbursed																
Ironman	PS	\$ 5	45 Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 2	6 \$	116	\$ 111	\$ 25	\$ 21	\$ 16
Dept 3712 - Solid Waste Administration																
Salaries	PS	\$ 203,3		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		4 \$	43,239				
Fica Taxes	PS	\$ 15,5		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		6 \$	3,308				\$ 463
Arizona State Retirement	PS	\$ 24,9		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		3 \$	5,314				\$ 744
Employee Health Insurance	PS	\$ 27,7		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 13,0		5,909				
Mediflex Reimbursed Expense	PS	\$ 1,4		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		5 \$	314				\$ 44
Defined Benefit- Ret Health	PS	\$ 16,9		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 7,9		3,599				\$ 504
Defined Contribution- Ret HRA	PS	\$ 1,2		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		6 \$	274		\$ 58		\$ 38
Pre-medicare HRA Contribution	PS	\$ 99,0		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		1 \$	21,061	,			
General Office Supplies	OMF	\$ 5,8	_ '	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		1 \$	1,235	, , ,			\$ 173
First Aid Supplies	OMF		54 Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		7 \$	139				\$ 19
Miscellaneous Supplies	OMF	\$ 1,0		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		5 \$	219				\$ 31
Legal Fees	OMF		54 Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		8 \$	203				\$ 28
Software Purchases	OMF		81 Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		1 \$	209		-		\$ 29
Software Maintenance	OMF	\$ 113,4		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		7 \$	24,124				
Cell Phone Charges	OMF	\$ 5,3		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 2,50		1,132		\$ 241		\$ 159
Membership + Subs	OMF	\$ 3,3		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		3 \$	707				\$ 99
Advertising	OMF	\$ 8,3		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		7 \$	1,766				\$ 247
Equipment + Machine Rental	OMF	\$ 1,0		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		2 \$	232				\$ 32
Training + Seminars	OMF	\$ 4,7		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		0 \$	1,013		\$ 216		\$ 142
Travel Expense	OMF	\$ 2,7		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		1 \$	579		\$ 124		\$ 81
Local Meetings	OMF		45 Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		6 \$	116				\$ 16
Technology Costs	OMF	\$ 162,2		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 76,3		34,504		\$ 7,360		
Vehicle Maintenance Cost	CO	\$ 2,8		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		2 \$	611			· · · · · · · · · · · · · · · · · · ·	\$ 86
Worker's Comp Claims	OMF	\$ 22,0		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%		1 \$	.,	\$ 4,494	\$ 1,002		\$ 658
Support Services Charges	OMF	\$ 344,4			0.0%	0.0%	0.0%	0.0%	0.0%	\$ 344,40			\$ -	\$ -	\$ -	
Risk Management Charges	OMF	\$ 29,4		47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 13,80				\$ 1,337		
Interactivity Charges	OMF	\$ 867,1	59 Residential Refuse Direct	t 100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 867,1	9 \$	-	\$ -	\$ -	\$ -	\$ -
Dept 3713 - Residential	D0		0.1	40.00/	0.00/	40.00/	0.00/	0.00/	0.00/	A 101.0	5 0		A 404 005	î		A 00.000
Salaries	PS	\$ 894,7		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 431,23			\$ 431,235		\$ -	
Overtime	PS	\$ 21,8		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%		3 \$		\$ 10,523		\$ -	\$ 787
Holiday Pay	PS	\$ 27,8		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%		5 \$		\$ 13,435		\$ -	\$ 1,004
Bilingual Pay	PS		99 Residential Collections	48.2%	0.0%	48.2%	0.0%	0.0%	3.6%		2 \$		\$ 192		\$ -	\$ 14
Fica Taxes	PS	\$ 72,2		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 34,8			\$ 34,837		\$ -	\$ 2,604
Arizona State Retirement	PS	\$ 116,1		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	7	2 \$		\$ 55,962	•	\$ -	\$ 4,183
Employee Health Insurance	PS PS	\$ 165,7 \$ 9.0		48.2% 48.2%	0.0%	48.2% 48.2%	0.0%	0.0%	3.6%		9 \$		\$ 79,909 \$ 4.346		\$ -	\$ 5,973 \$ 325
Mediflex Reimbursed Expense	PS PS	Ψ 0,0		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	7 .,-	6 \$				\$ -	-
Defined Contribution- Ret HRA	CO	\$ 30,9 \$ 525,8		48.2%	0.0%	48.2% 48.2%	0.0%	0.0%	3.6%	Ψ 11,01			, ,,,,	•	7	
Solid Waste Containers	OMF			48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	7,	7 \$			-	\$ -	\$ 18,944 \$ 244
Uniform Allowance	OMF	T -,.				-							7 -,		1.	
Operating + Maint. Supplies	OMF	Ψ ,,0		48.2% 48.2%	0.0%	48.2% 48.2%	0.0%	0.0%	3.6%	7	0 \$		7	•	7	7 -0.
Contracted Services		T -,.		_	0.0%	-	0.0%		3.6%	7 -,			-,		7	\$ 187
Cell Phone Charges Taxes + Licenses	OMF OMF	\$ 1,5 \$ 1,6		48.2% 48.2%	0.0%	48.2% 48.2%	0.0%	0.0%	3.6%		1 \$		\$ 731 \$ 808	\$ -	\$ -	\$ 55 \$ 60
Bad Debt Expense	OMF	\$ 1,0		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%		1 \$			-	+:	\$ 440
	OMF	\$ 12,2 \$ 64,2		48.2%	0.0%	48.2% 48.2%	0.0%	0.0%	3.6%	7	3 \$		\$ 5,891		\$ -	\$ 440
Technology Costs	CO	\$ 1,907,0		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 30,9			\$ 919,152		+:	\$ 2,315
Vehicle Maintenance Cost Worker's Comp Claims	OMV	\$ 1,907,0 \$ 1,0		48.2%	0.0%	48.2% 48.2%	0.0%	0.0%	3.6%		3 \$		\$ 919,152 \$ 513		\$ -	\$ 68,704
Vehicle Fuel/Oil Costs	OMV	\$ 270.9		48.2%	0.0%	48.2%	0.0%	0.0%	3.6%	\$ 130.59				-	ļ ·	\$ 9.761
	OMF	\$ 270,8			0.0%	0.0%	0.0%	0.0%	0.0%		9 \$				<u> </u>	, .
Risk Management Charges	OIVIF	φ 93,3	09 Residential Refuse Direc	A   100.0%	0.0%	U.U%	0.0%	U.U70	0.076	φ 93,3i	φ   φ	-	\$ -	\$ -	\$ -	\$ -

## 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 3714 - Commercial															
Salaries		\$ 598,025	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 504,762		\$ 93,264		\$ -
Overtime		\$ 14,402	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 12,156		\$ 2,246		\$ -
Holiday Pay		\$ 21,662	Commercial Collections	0.0%	84.4% 84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 18,284	·	\$ 3,378		\$ -
Bilingual Pay		\$ 1,796 \$ 48.645	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 1,515 \$ 41.058		\$ 280 \$ 7.586		\$ - \$ -
Fica Taxes Arizona State Retirement		\$ 48,645 \$ 78,142	Commercial Collections Commercial Collections	0.0%	84.4%	0.0%	15.6% 15.6%	0.0%	0.0%	\$ -	\$ 41,058 \$ 65,956		\$ 7,586 \$ 12,186		\$ -
Employee Health Insurance		\$ 106,860	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 90,195		\$ 12,166		\$ -
Mediflex Reimbursed Expense		\$ 5,861	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 90,195		\$ 16,665		\$ -
Defined Contribution- Ret HRA		\$ 5,001	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	Ψ 1,011	\$ -	7	\$ -	\$ -
Solid Waste Containers		\$ 160,000	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 135.048		\$ 24,952		\$ -
Uniform Allowance		\$ 160,000	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 135,046		\$ 24,952		\$ -
Operating + Maint. Supplies		\$ 3,467	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 2,927	· .	\$ 541	•	\$ -
Medical-Physical Exams		\$ 3,467	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 2,927		\$ 25		\$ -
Cell Phone Charges		\$ 1.064	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 898	•	7	\$ -	\$ -
Taxes + Licenses		\$ 1,004	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 1.043	\$ -		\$ -	\$ -
Bad Debt Expense		\$ 1,230	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 1,043			\$ -	\$ -
Technology Costs		\$ 40,676	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 34,333		\$ 6,344	·	\$ -
Vehicle Maintenance Cost		\$ 725,999	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 612,777		\$ 113,221		\$ -
Worker's Comp Claims		\$ 5,791	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 4.888		\$ 903		\$ -
Vehicle Fuel/Oil Costs		\$ 226,817	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 191,444		\$ 35,373		\$ -
Risk Management Charges		\$ 57,693	Commercial Collections	0.0%	84.4%	0.0%	15.6%	0.0%	0.0%	\$ -	\$ 48,696		\$ 8,997		\$ -
Dept 3715 - Roll-Off Tilt Frame	OWII	Ψ 01,000	Commercial Concoloris	0.070	04.470	0.070	10.070	0.070	0.070	Ψ	ψ 40,000	Ψ	φ 0,551	Ψ	_
Salaries	PS	\$ 127,721	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 127,721	\$ -
Overtime		\$ 2,295	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,295	
Holiday Pay		\$ 3,211	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 3,211	
Fica Taxes		\$ 10,191	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	,	\$ -
Arizona State Retirement		\$ 16,372	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 16,372	
Employee Health Insurance		\$ 28,433	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 28,433	
Mediflex Reimbursed Expense		\$ 1,353	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 1.353	
Uniform Allowance		\$ 1.005	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,005	
Operating + Maint. Supplies		\$ 2.448	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,448	
Taxes + Licenses		\$ 1.009	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,009	
Bad Debt Expense	OMF	\$ 1.879	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 1.879	\$ -
Technology Costs	OMF	\$ 9,126	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 9,126	\$ -
Vehicle Maintenance Cost	CO	\$ 148,477	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 148,477	
Vehicle Fuel/Oil Costs	OMV	\$ 34,988	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 34,988	\$ -
Risk Management Charges	OMF	\$ 7,553	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 7,553	\$ -
Dept 3716 - Support Services															
Salaries	PS	\$ 477,839	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 67,38	\$ 238,919	\$ 52,072	\$ 83,622	\$ 35,838	\$ -
Overtime	PS	\$ 4,581	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 64		\$ 499	\$ 802	\$ 344	\$ -
Holiday Pay		\$ 2,032	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 28	7 \$ 1,016			\$ 152	\$ -
Fica Taxes	PS	\$ 37,059	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 5,22	3 \$ 18,530	\$ 4,039	\$ 6,485	\$ 2,779	\$ -
Arizona State Retirement	PS	\$ 59,537	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 8,39	\$ 29,769	\$ 6,488	\$ 10,419	\$ 4,465	\$ -
Employee Health Insurance	PS	\$ 85,058	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 11,99	5 \$ 42,529	\$ 9,269	\$ 14,885	\$ 6,379	\$ -
Mediflex Reimbursed Expense	PS	\$ 4,283	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 60	\$ 2,142	\$ 467	\$ 750	\$ 321	\$ -
Defined Contribution- Ret HRA	PS	\$ 19,029	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 2,68	\$ 9,515	\$ 2,074	\$ 3,330	\$ 1,427	\$ -
Uniform Allowance	OMF	\$ 4,121	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 58	\$ 2,060	\$ 449	\$ 721	\$ 309	\$ -
Chemical Supplies	OMF	\$ 276	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 3	9 \$ 138	\$ 30	\$ 48	\$ 21	\$ -
Paint, Thinner, Etc.	OMF	\$ 7,907	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 1,11		\$ 862	\$ 1,384	\$ 593	\$ -
Park Electrical	OMV	\$ 226	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 3	2 \$ 113	\$ 25	\$ 39	\$ 17	\$ -
Electricity- Audit	OMF	\$ 23,773	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 3,35	3 \$ 11,886	\$ 2,591	\$ 4,160	\$ 1,783	\$ -
Contracted Services	OMF	\$ 2,652	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%		\$ 1,326				
Cell Phone Charges	OMF	\$ 758	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 10	7 \$ 379	\$ 83	\$ 133	\$ 57	\$ -
Technology Costs		\$ 29,406	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 4,14			\$ 5,146	\$ 2,205	\$ -
Vehicle Maintenance Cost	CO	\$ 36,664	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 5,17	18,332	\$ 3,995	\$ 6,416	\$ 2,750	\$ -
Worker's Comp Claims	OMF	\$ 3,482	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 49	\$ 1,741	\$ 379	\$ 609	\$ 261	\$ -
Vehicle Fuel/Oil Costs	OMV	\$ 15,522	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 2,18	9 \$ 7,761	\$ 1,692	\$ 2,716	\$ 1,164	\$ -
Risk Management Charges	OMF	\$ 6,375	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	\$ 89	9 \$ 3.188	\$ 695	\$ 1,116	\$ 478	\$ -

## Schedule 4 Collection Allocation

Expense Line item	Code	C	FY 2025 Collection Expenses	Allocation Factor	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	sidential Refuse	Commercial Frontload		dential ycling	Commer Recycli		Commercial Roll-Off		Green Organics
Dept 3717 - Education + Community Outreac	h																		
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		\$	-	\$	-   9		\$	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	\$ -	\$	-	\$	-   9	-	\$	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	\$ -	\$	-	\$	-   9	-	\$	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	\$ -	\$	-	\$	- 9	-	\$	1,428
Uniform Allowance	OMF	\$	1,663	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 1,496	\$ -	\$	-	\$	- 9	-	\$	166
Operating + Maint. Supplies	OMF	\$	6,052	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 5,446	\$ -	\$	-	\$	- 9	-	\$	605
Contracted Services	OMF	\$	11,505	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 10,354	\$ -	\$	-	\$	- 9	-	\$	1,150
Taxes + Licenses	OMF	\$	599	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 539	\$ -	\$	-	\$	- 9	-	\$	60
Technology Costs	OMF	\$	50,193	90/10 (Green)	90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	\$ 45,174	\$ -	\$	-	\$	- 9	-	\$	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	\$ -	\$	-	\$	- 9	-	\$	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	\$ -	\$	-	\$	- 9	-	\$	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	\$ -	\$	-	\$	- 9	-	\$	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	\$ -	\$	-	\$	- 9	-	\$	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%	\$ -	\$ -	\$	-	\$	- 9	-	\$	-
Salaries	PS																	1	
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
Total Cash Funded Capital		\$	246,635	Weighted Expense	47.0%	21.3%	20.3%	4.5%	3.9%	3.0%	\$ 115,976	7		50,160		,186	,		7,345
Debt Service		\$	246,635								\$ 115,976	\$ 52,436	\$	50,160	\$ 11	,186 \$	9,532	\$	7,345
Change of Fund Balance																			
Execution Adjustment																			
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

		FY 2025															
Expense Line item	Code	Disposal	Allocation Factor	Residential Refuse	Commercial Frontload	Residential Recycling	Commercial Recycling	Commercial Roll-Off	Green Organics	Inert	Residen Refus		Commercial Frontload	Residential Recycling	Commercia Recycling		nmercial oll-Off
		Expenses		Kelose	Homoud	Recycling	Recycling	KOII-OII	Organics		KEIDS		Homoda	Recycling	Recycling	, NO	JII-OII
Dept 3711 - SW Special Events - Reimbursed	PS	\$ 405	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$	207	\$ 124	\$ 32	6	0 \$	41
Dept 3712 - Solid Waste Administration	10	ÿ 403	Weighted Expense	31.070	30.7 70	0.070	0.170	10.270	0.070	0.070	<u> </u>	201	ÿ 124	9 32	ų.		41
Salaries	PS	\$ 151,218	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 77	7,137	\$ 46,408	\$ 12,111	S 17	3 \$	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 \$	1,177
Arizona State Retirement	PS	\$ 18,585	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%			\$ 5,703			1 \$	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	0,541	\$ 6,342	\$ 1,655	\$ 2	4 \$	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	6,420	\$ 3,863	\$ 1,008	\$ 1-	4 \$	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	7,572	\$ 22,604	\$ 5,899	\$ 8	4 \$	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				5 \$	439
First Aid Supplies	OMF	\$ 486	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$		\$ 149	\$ 39	\$	1 \$	49
Miscellaneous Supplies	OMF	\$ 767	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$		\$ 235			1 \$	78
Legal Fees	OMF	\$ 709	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$	362				1 \$	72
Software Purchases	OMF	\$ 729	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$	372		\$ 58		1 \$	74
Software Maintenance	OMF	\$ 84,369	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%				\$ 6,757		7 \$	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				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				7 \$	629
Equipment + Machine Rental	OMF	\$ 810	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$		\$ 249			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				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				2 \$	206
Local Meetings	OMF	\$ 405	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$	207				0 \$	41
Technology Costs	OMF	\$ 120,670	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%		1,555				8 \$	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				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%			\$ 5,042			9 \$	1,672
Support Services Charges	OMF	\$ 256,080	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%		-,	\$ 78,589			4 \$	26,060
Risk Management Charges	OMF	\$ 21,916	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%		1,179				5 \$	2,230
Interactivity Charges	OMF	\$ 644,767	Weighted Expense	51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$ 328	8,899	\$ 197,874	\$ 51,639	\$ 73	9 \$	65,615
Dept 3713 - Residential				100.00/	0.00/	0.007	0.00/	0.00/	0.00/	0.00/	<b>A</b> 00		<u> </u>	<u> </u>	î		
Salaries	PS	\$ 383,444	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		3,444	•	\$ -		\$	-
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%		1,946		\$ -	\$ -		-
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%		0,976		\$ -	\$ -	-	-
Arizona State Retirement	PS PS	\$ 49,760 \$ 71,054	Residential Refuse Direct Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		9,760 1,054		\$ - \$ -	\$ - \$ -	- T	-
Employee Health Insurance														-			
Mediflex Reimbursed Expense	PS	\$ 3,865 \$ 13.254	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		3,865		\$ - \$ -	\$ - \$ -		-
Defined Contribution- Ret HRA Uniform Allowance	PS OMF	\$ 13,254 \$ 2,905	Residential Refuse Direct Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		3,254 2.905		· .	-	- T	-
	OMF	\$ 2,905		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		7		7	7		-
Operating + Maint. Supplies	OMF	\$ 3,343	Residential Refuse Direct	0.0%	0.0%	84.4%	15.6%	0.0%	0.0%	0.0%	\$		-	\$ - \$ 88.203			-
Recycling Processing Contracted Services	OMF	\$ 104,500	Recycle Processing Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		2.225	7		, .	/ S	-
Landfill Usage Charges	OMV	\$ 1,355,379		61.8%	0.0%	38.2%	0.0%	0.0%	0.0%	0.0%		7.220		\$ - \$ 518.160		<u> </u>	-
- 3 - 3	OMF	\$ 1,355,379	Res Tipping (Cost Basis) Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 63	650		\$ 516,160	\$ -	<u> </u>	-
Cell Phone Charges Taxes + Licenses	OMF	\$ 718	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$			s -	\$ -		-
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		\$ - \$ -	\$ -	- T	-
Technology Costs	OMF	\$ 5,236	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		7,540	•	\$ - \$ -	\$ -		-
Vehicle Maintenance Cost	CO	\$ 27,540 \$ 817,289	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		7,540		\$ -	\$ -	-	-
Worker's Comp Claims	OMV	\$ 617,269	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ 617			\$ -	\$ -	<u> </u>	-
Vehicle Fuel/Oil Costs	OMV	\$ 456 \$ 116,118	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		6,118	•	\$ -	\$ -		-
Risk Management Charges	OMF	\$ 39.989	Residential Refuse Direct	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		9,989		\$ -	\$ -		-
Not management charges	Olvii	ψ 55,969	residential reluse Direct	100.070	0.070	0.070	0.070	0.070	0.070	0.070	Ψ 3	0,000	Ψ -	-	-	۳_	

## Schedule 5 Disposal Allocation

		FY 2025													
Expense Line item	Code	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 3714 - Commercial															
Salaries		\$ 256,297	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 256,297		\$ -	
Overtime		\$ 6,172	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 6,172		\$ -	\$ -
Holiday Pay		\$ 9,284 \$ 770	Commercial Frontload Direct Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 9,284 \$ 770		\$ -	\$ - \$ -
Bilingual Pay Fica Taxes		\$ 770 \$ 20,848	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 20.848		\$ - \$ -	\$ - \$ -
Arizona State Retirement		\$ 33,489	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 33,489		\$ -	\$ -
Employee Health Insurance		\$ 45,797	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 45,797		\$ -	\$ -
Mediflex Reimbursed Expense		\$ 2,512	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 2,512		\$ -	\$ -
Defined Contribution- Ret HRA	PS	\$ 2,021	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 2,021	\$ -	\$ -	\$ -
Uniform Allowance		\$ 2,411	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 2,411		\$ -	\$ -
Operating + Maint. Supplies		\$ 1,486	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 1,486		\$ -	\$ -
Landfill Usage Charges		\$ 1,145,950	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 1,145,950	\$ -	\$ -	\$ -
Medical-Physical Exams		\$ 68 \$ 456	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 68 \$ 456	\$ -	\$ -	\$ -
Cell Phone Charges Taxes + Licenses		\$ 456 \$ 530	Commercial Frontload Direct Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 456 \$ 530		\$ - \$ -	\$ - \$ -
Bad Debt Expense		\$ 916	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 916		\$ -	\$ - \$ -
Training + Seminars		\$ -	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -		\$ -	\$ -	\$ -
Technology Costs		\$ 17.433	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 17.433	\$ -	\$ -	S -
Vehicle Maintenance Cost		\$ 311,142	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 311,142		\$ -	\$ -
Worker's Comp Claims		\$ 2,482	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 2,482		\$ -	\$ -
Vehicle Fuel/Oil Costs		\$ 97,207	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 97,207	\$ -	\$ -	\$ -
Risk Management Charges	OMF	\$ 24,726	Commercial Frontload Direct	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ -	\$ 24,726	\$ -	\$ -	\$ -
Dept 3715 - Roll-Off Tilt Frame															
Salaries		\$ 54,738 \$ 984	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	
Overtime Holiday Pay		\$ 984 \$ 1,376	Commercial Roll-Off Direct Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0% 100.0%	0.0%	0.0%	\$ -	\$ -	\$ - \$ -	\$ -	
Fica Taxes		\$ 4,368	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	
Arizona State Retirement		\$ 7,017	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 7,017
Employee Health Insurance		\$ 12,185	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 12,185
Mediflex Reimbursed Expense		\$ 580	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 580
Uniform Allowance		\$ 431	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 431
Operating + Maint. Supplies Landfill Usage Charges		\$ 1,049 \$ 491,371	Commercial Roll-Off Direct Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0% 100.0%	0.0%	0.0%	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 1,049 \$ 491,371
Taxes + Licenses		\$ 491,371	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 491,371
Bad Debt Expense		\$ 805	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 805
Technology Costs		\$ 3,911	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 3,911
Vehicle Maintenance Cost		\$ 63,633	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 63,633
Vehicle Fuel/Oil Costs		\$ 14,995	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	
Risk Management Charges Dept 3716 - Support Services	OMF	\$ 3,237	Commercial Roll-Off Direct	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 3,237
Salaries	PS	\$ 25,149	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 3,547	\$ 12,575	\$ 2,741	\$ 4,401	\$ 1,886
Overtime		\$ 241	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 34			\$ 42	
Holiday Pay		\$ 107	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%		\$ 53	\$ 12		\$ 8
Fica Taxes		\$ 1,950	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 275				
Arizona State Retirement		\$ 3,134	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 442				
Employee Health Insurance		\$ 4,477	Support Services	14.1% 14.1%	50.0% 50.0%	10.9% 10.9%	17.5% 17.5%	7.5% 7.5%	0.0%	0.0%	\$ 631			\$ 783 \$ 39	
Mediflex Reimbursed Expense Defined Contribution- Ret HRA		\$ 225 \$ 1,002	Support Services Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 32 \$ 141				
Uniform Allowance		\$ 1,002	Support Services Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%		\$ 108			
Park Electrical		\$ 12	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%		\$ 6			\$ 1
Electricity- Audit		\$ 1,251	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 176				
Contracted Services		\$ 140	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%		\$ 70		\$ 24	
Cell Phone Charges		\$ 40	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%		7			\$ 3
Training + Seminars Technology Costs	OMF OMF	\$ 1,548	Support Services Support Services	14.1% 14.1%	50.0% 50.0%	10.9% 10.9%	17.5% 17.5%	7.5% 7.5%	0.0%	0.0%	\$ -		\$ - \$ 169		
Vehicle Maintenance Cost		\$ 1,930	Support Services Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 272				
Worker's Comp Claims		\$ 1,330	Support Services Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%		\$ 92			
Vehicle Fuel/Oil Costs		\$ 817	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 115			\$ 143	
Risk Management Charges		\$ 336	Support Services	14.1%	50.0%	10.9%	17.5%	7.5%	0.0%	0.0%	\$ 47	\$ 168	\$ 37	\$ 59	\$ 25
Dept 3717 - Education + Community Outrea															
Education Supplies		\$ 950	Recycle (95/5)	0.0%	0.0%	95.0%	5.0%	0.0%	0.0%	0.0%	\$ -		\$ 903		\$ -
Fire Dispatch - Exclusion		\$ -	Recycle (95/5)	0.0%	0.0%	95.0%	5.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Costs Risk Management Charges		\$ 8,679 \$ 319	Recycle (95/5) Recycle (95/5)	0.0%	0.0%	95.0% 95.0%	5.0% 5.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ 8,245 \$ 303		\$ - \$ -
Not management onarges	OWII	ψ 319	Necycle (30/3)	0.070	0.070	33.070	J.U /U	0.070	0.070	0.070	Ψ -		ψ 303	Ψ 10	

## 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	Roll-Off
Dept 3718 - Uncontained Refuse		\$ -		100.00/	0.00/	0.00/	0.00/	0.00/	0.00/	0.00/	\$		•			
Salaries	PS PS	\$ 266,399		100.0% 100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	266,399 435			-	\$ -
Wages Overtime	PS PS	\$ 435 \$ 5,730		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	5,730			\$ - \$ -	\$ - \$ -
Holiday Pay	PS	\$ 5,730		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	500			\$ -	\$ -
Bilingual Pay	PS	\$ 342		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	342			\$ -	\$ -
Fica Taxes	PS	\$ 20,915		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	20,915			\$ -	\$ -
Arizona State Retirement	PS	\$ 33.547		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	33.547			\$ -	\$ -
Employee Health Insurance	PS	\$ 45,213		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	45.213			\$ -	\$ -
Mediflex Reimbursed Expense	PS	\$ 2,705		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	2.705			\$ -	\$ -
Defined Contribution- Ret HRA	PS	\$ 6,122		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	6.122				\$ -
Uniform Allowance	OMF	\$ 713		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		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	95,226		\$ -	\$ -	\$ -
Vehicle Fuel/Oil Costs	OMV	\$ 35,733		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$	35,733	\$ -	\$ -	\$ -	\$ -
Support Services Charges	OMF	\$ 29,575		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											L					
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		76.3%	22.6%	0.3%	0.6%	0.2%	0.0%	0.0%	\$	655,299				
		\$ 8,965,208	1								\$	4,731,768	\$ 2,646,711	\$ 740,670	\$ 30,749	\$ 815,309
Transfers (Out)	check															
Cash-Funded Capital	CHECK															
Total Cash Funded Capital		\$ 183,382		51.0%	30.7%	8.0%	0.1%	10.2%	0.0%	0.0%	\$	93,544		, , , , , , , , , , , , , , , , , , , ,		,
Debt Service		\$ 183,382									\$	93,544	\$ 56,279	\$ 14,687	\$ 210	\$ 18,662
Change of Fund Balance																
E																
Execution Adjustment																
Total Test Year Expenses		\$ 9,148,590	1								\$	4,825,313	\$ 2,702,990	\$ 755,357	\$ 30,959	\$ 833,971

## **Schedule 6 Test Year Revenues**

Rate Revenue Line Item	Dept	Туре	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	Туре	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

			F	Y 2025								FY	Y 2025	FY 2025	FY 2025		FY 2025	FY 2025
Non-Rate Revenue Line It	e Cost Center #	Type		venue for COSA	Allocation Factor	Residential Refuse	Commercia I Frontload		Commercia I Recycling		Green Organics	Reside	ntial 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 \$	-   9		\$ -	\$ -	\$ -
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 \$	- :	Ψ -	\$ -	\$ -
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 \$	- \$	- 1	\$ -	\$ -	\$ -
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 \$	- 8	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	
Green Organics Collection	3713	Other Operating Revenue	\$	212,676	Green Organics Direct	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	\$	- \$	- 9		\$ -	\$ -	\$ 212,676
Recycle/Scrap Material Revenue		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								\$	55,464 \$	55,170	23,841	\$ 1,362	\$ 466	\$ 209,772
Interest Income																		
Interest Earned on Unrestricted I	unds	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
			\$	58,277								\$	28,784 \$	14,388	8,938	\$ 1,631	\$ 3,519	\$ 1,017
Change of Fund Balance				(500,000)		10.40/	0470	45.00/	0.00	0.00/	470		(005,005)   6	(447.007)	(04.000)	t (40.750)	(00.440)	(40.450)
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)
			\$	(598,662)								\$	(295,685) \$	(147,807)	(91,820)	\$ (16,752)	\$ (36,149)	\$ (10,450)
Total Non-Rate Revenues			\$	(194,310)								S	(211.437) \$	(78,248) \$	(59.041)	\$ (13,759)	\$ (32,163)	\$ 200,339