



City of Tempe, Arizona

2020 Water and Wastewater Rate Study – Final Report

October 26, 2020





October 26, 2020

Mr. Terry Piekarz
City of Tempe
Municipal Utilities Director
20 E. 6th Street
Tempe, AZ 85281

Re: 2020 Water and
Wastewater Rate Study

Dear Mr. Piekarz,

Stantec Consulting Services Inc. is pleased to present this Final Report of the 2020 Water and Wastewater Rate Study (Study) that we performed for the City of Tempe, Arizona (City). We appreciate the fine assistance provided by you and the members of the City staff who participated in this Study.

If you or others at the City have any questions, please do not hesitate to call me at (813) 204-3331, or email me at Andrew.Burnham@stantec.com. We appreciate the opportunity to be of service to the City and look forward to working with you again in the near future.

Sincerely,

A handwritten signature in blue ink, appearing to read "A. J. Burnham".

Andrew J. Burnham
Vice President

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Enclosure

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1. EXECUTIVE SUMMARY

1.1 BACKGROUND AND OBJECTIVES

The City of Tempe, Arizona (City or Utility) provides water and wastewater services to a diverse customer base of approximately 43,000 customers. The costs associated with providing these services are accounted for in a self-sufficient enterprise fund and are funded primarily through the rates, fees and charges paid by customers for services rendered. The City periodically conducts water and wastewater 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.

As such, the principal objectives of this rate study (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 and wastewater 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 – Complete cost of service allocations by reviewing test year revenue requirements, assessing billing determinants, allocating revenue requirements to functional categories and identifying customer classification (class) responsibilities for the system costs, proportional to the usage characteristics of each respective 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.

In addition to the principal objectives, this Study included a community stakeholder group formed by the City’s Municipal Utilities and Neighborhood Services departments. The group consisted of ten members who represent each of the City’s water customer classes, including single family, multi-family, commercial and industrial customers. The community stakeholder group allowed for the incorporation of feedback and enhanced transparency during the course of the Study. The stakeholder group attended the following meetings hosted by the City, with presentations prepared by Stantec, focused on the major components of the analysis:

1. Project Introduction and Rates 101 – June 2, 2020
2. Revenue Sufficiency Workshop – June 9, 2020
3. Cost of Service Workshop – July 7, 2020
4. Rate Structure Design – August 11, 2020

The meetings were centered on customer education about the rate-setting process. Meeting recordings and presentations were also made available to the greater community on the City’s website. Comments, questions and concerns of stakeholders were addressed during these meetings, and there has been an ongoing process of collecting and responding to customer feedback throughout the course of the Study.

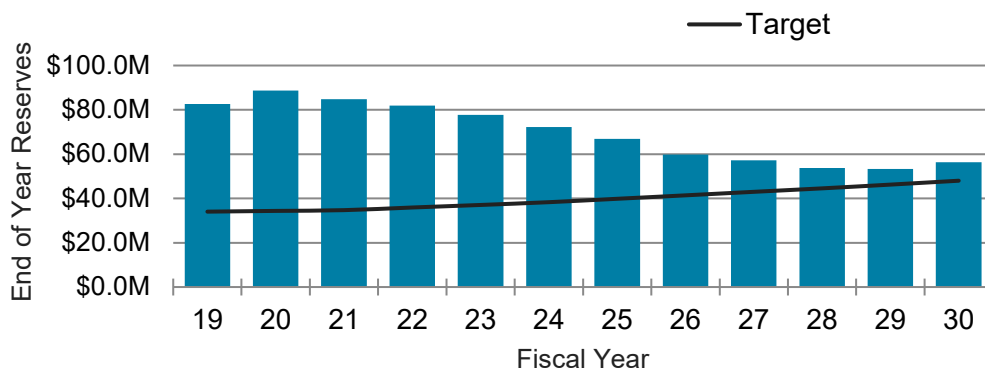
1.2 REVENUE SUFFICIENCY ANALYSIS

The revenue sufficiency analysis evaluated the sufficiency of the Utility’s revenues to meet all of 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 enough revenues to fund all the Utility’s revenue requirements for its water and wastewater systems. The process included a review of the base budget and expenditure data and assumptions supporting the analysis, as well as an evaluation of several alternative scenarios of annual rate revenue increases and capital spending for the water and wastewater systems.

Through this process, financial management plans and associated recommendations for annual water and wastewater rate revenue increases were developed to address current and projected costs facing the City. Stantec worked with the City to develop a sustainable financial management plan for the combined water and wastewater systems that utilized existing cash balances, above the minimum reserve fund policy level, 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 shows the projected amount of end of year reserve balances versus the City’s current minimum reserve fund balance policy.

Figure 1-1: Projected Water and Wastewater End of Year Reserves



The level of projected rate adjustments for the combined Utility are shown in Table 1-1. Stantec recommends that the City follow a plan of rate adjustments of 5.5 percent per year for water and 0.0 percent per year for wastewater, through Fiscal Year (FY) 2025, then a 3.0 percent rate adjustment each year thereafter.

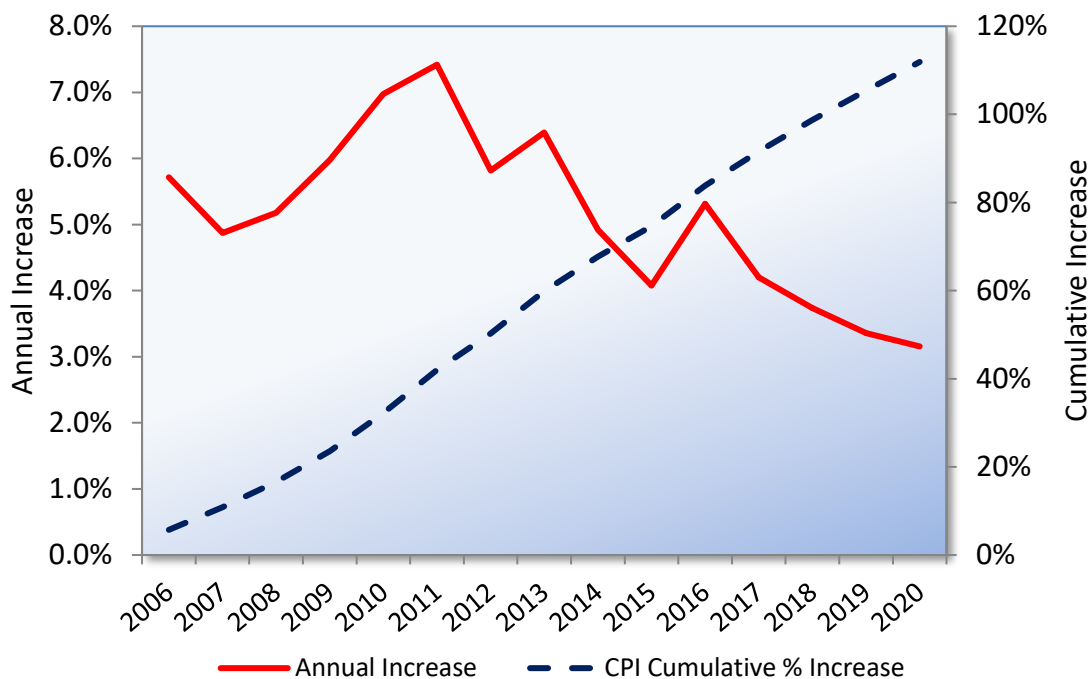
Table 1-1: Projected Monthly Utility Bills for the Average Residential User

| | FY 2020 (Current) | FY 2021* | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|------------------------------------|----------------------|----------|---------|---------|---------|---------|
| Water Rate Increase | 0.00% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| Wastewater Rate Increase | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Water Bill (10,000 gal) | \$32.26 | \$35.51 | \$37.47 | \$39.53 | \$41.67 | \$43.96 |
| Wastewater Bill (7,000 gal) | \$23.18 | \$23.18 | \$23.18 | \$23.18 | \$23.18 | \$23.18 |
| Total Bill | \$55.44 | \$58.69 | \$60.65 | \$62.71 | \$64.85 | \$67.14 |
| \$ Change | | \$3.25 | \$1.96 | \$2.06 | \$2.14 | \$2.29 |
| % Change | | 5.9% | 3.3% | 3.4% | 3.4% | 3.5% |

*Water bill includes recommended rate structure adjustments in FY 2021 as presented in Section 1.4.

Many utilities consider inflationary indices, such as the United States Consumer Price Index (U.S. CPI) Water & Sewerage Maintenance Series, as a basis for annual rate indexing adjustment policies. The recommended level of combined water and wastewater rate increases is less than the average annual change in the U.S. CPI Water & Sewerage Maintenance Series of approximately 5.0 percent per year. The Water & Sewerage Maintenance Series, shown in Figure 1-2, is one of more than 200 item categories that make up the U.S. CPI structure and represents the true change in the cost of water and wastewater service to municipal consumers. It is a measure of the national change in price of 5,000 gallons of water and wastewater over time.

Figure 1-2: U.S. CPI - Water & Sewerage Maintenance Series



1.3 COST OF SERVICE

The purpose of a cost of service analysis (COSA) is to proportionally distribute identified revenue requirements between the various types of customers served, based on accepted industry best practices. Such practices are documented by water industry publications such as Manual M1: Principles of Water Rates, Fees, and Charges (M1), published by the American Water Works Association (AWWA), which was utilized in this Study. The COSA conducted in this Study follows well-accepted industry standard practices by:

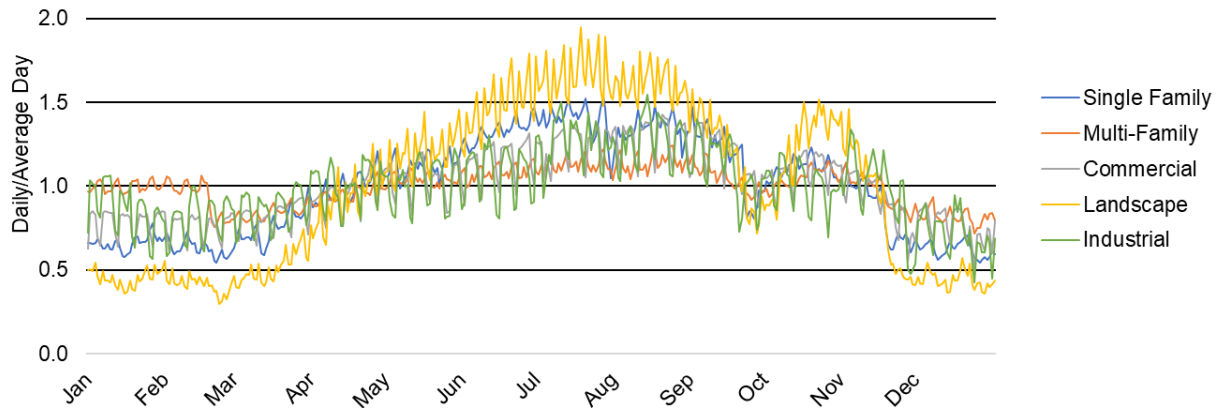
1. Allocating costs to individual functions or activities (such as supply, treatment, transmission, meters/services, etc.). This step is often called “functionalization” and it links costs with the functions utilities perform to meet customer demands.
2. Allocating, or assigning, the cost of each function to the appropriate cost components (such as average use, maximum day demands, peak hour demands, customer service, etc.). This links costs with the customer use characteristics that drive costs.
3. 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 some of the units of service for customers are empirically determined, based on meter size or billed water volume history, and some are based on other data sources, such as peak hour and maximum day demands.

These steps of the COSA focus on the water system. Wastewater system costs tend to be mostly driven by average daily sanitary system flows, wastewater strengths and infiltration/inflow (I/I) to the wastewater system from groundwater and stormwater sources. This year’s cost allocation analysis does not include a wastewater analysis, as the City is currently beginning a project that will enable the collection of local system data with regard to customer class-specific wastewater strength characteristics. This information is expected to be completed in advance of the next water and wastewater rate study, providing the foundation for a future cost of service study and update to wastewater rates.

This year’s cost allocation for the water system leveraged the City’s Advanced Metering Infrastructure (AMI). AMI data expands the data set that can be analyzed from 12 monthly data points per customer previously, to 8,760 hourly data points per customer each year. This data incorporates 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.

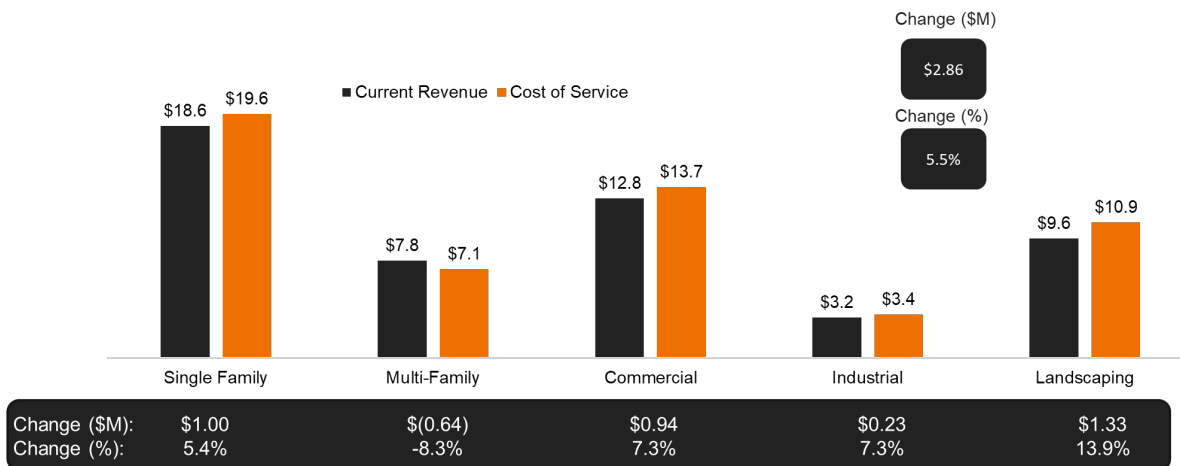
Figure 1-3 visually shows daily AMI data and demonstrates that, while all customer classes generally show higher usage during the summer months, some customer classes have a greater contribution to overall system peak demands during these months. Peaking factors, or the ratio between average daily water usage and maximum day or peak hour usage, are how a portion of the revenue requirement is proportionally allocated to each customer class.

Figure 1-3: 2019 Ratios of Daily Use to Average Day Use



The results of the COSA for the water system are depicted in Figure 1-4. The results confirmed that the City’s current rate structures produce revenues that are generally reflective of current cost of service revenue requirements. As seen in Figure 1-4, there are modest differences between the cost of service and current revenue recovery for certain customer classes. As such, while the Study recommends rates that will result in an overall increase in water rate revenue of 5.5 percent to meet system revenue requirements in FY 2021, 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 5.5 percent for water would be achieved through different adjustments by customer class, based on proportional cost allocations to each customer class.

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



1.4 RATE DESIGN

Stantec examined the City’s current water 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 monthly service charge, recognizing that utilities have substantial investments in capacity-related costs and other year-round fixed costs necessary to maintain a state of readiness to meet the demands of their customers when they occur.

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

1. Recover customer-related costs through a fixed customer component that is applied to each bill. Recover a portion of system costs in a fixed monthly service charge that scales based on average usage by meter size, increasing water fixed cost recovery to 22 percent of overall revenues.
2. Adjust the pricing of single family tiers to recover average day, maximum day and peak hour system costs based on average and peak usage that occur in each tier.
3. Continue to apply unique water usage rates to all monthly metered water volume, for all other customer classes, based on the respective cost requirements necessary to serve each class.

No changes are recommended for the City's current wastewater rates, given no changes to the wastewater revenue requirement in FY 2021 and because a wastewater cost of service analysis was not performed as part of the Study.

The current and recommended fixed monthly water service charges 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 Figure 1-5 and Table 1-3, respectively.

Table 1-2: Summary of Current and Recommended Water Fixed Monthly Service Charges

| Meter Size | Current Fixed Monthly Service Charge | Recommended Customer Component | Recommended Portion of Average Day Cost | Total Recommended Fixed Monthly Service Charge* |
|------------|--------------------------------------|--------------------------------|---|---|
| 5/8" | \$11.50 | \$7.44 | \$5.71 | \$13.15 |
| 3/4" | \$15.70 | \$7.44 | \$7.42 | \$14.85 |
| 1" | \$23.50 | \$7.44 | \$14.72 | \$22.15 |
| 1.5" | \$41.60 | \$7.44 | \$39.59 | \$47.00 |
| 2" | \$67.90 | \$7.44 | \$84.17 | \$91.60 |
| 3" | \$154.00 | \$7.44 | \$199.83 | \$207.25 |
| 4" | \$302.00 | \$7.44 | \$291.24 | \$298.70 |
| 6" | \$599.00 | \$7.44 | \$1,141.09 | \$1,148.55 |
| 8" | \$1,400.00 | \$7.44 | \$1,996.91 | \$2,004.35 |

*Total recommended fixed monthly service charges are rounded to the nearest \$0.05.

Figure 1-5: Summary of Current and Recommended Single Family Volumetric Rates

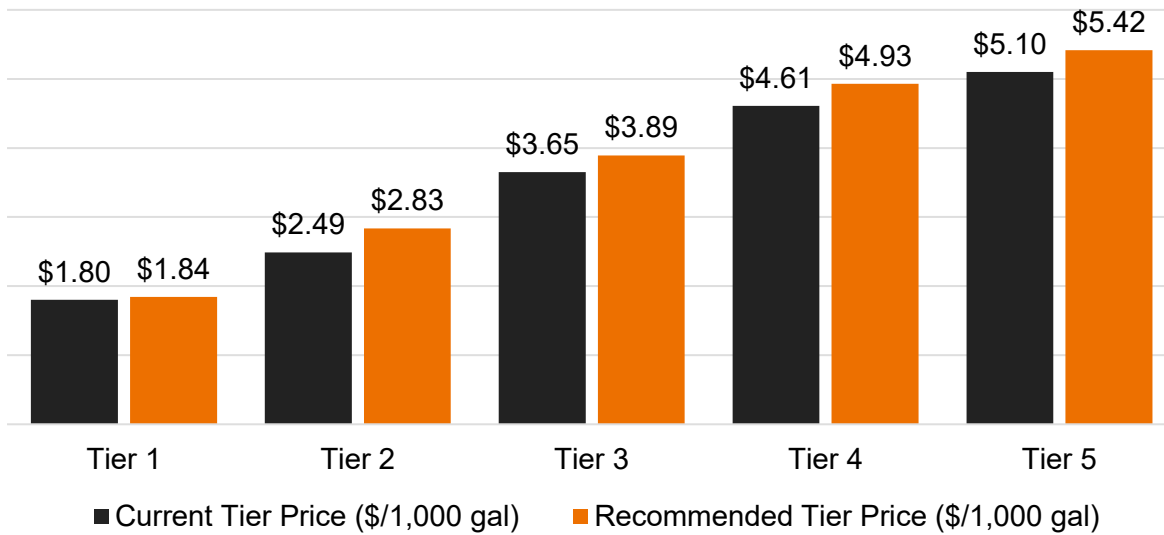


Table 1-3: Summary of Current and Recommended Non-Single Family Volumetric Rates

| Customer Class | Current Volumetric Rate (\$/1,000 gal) | Recommended Volumetric Rate (\$/1,000 gal) |
|----------------|--|--|
| Multi-Family | \$2.51 | \$2.05 |
| Commercial | \$2.59 | \$2.65 |
| Industrial | \$2.63 | \$2.77 |
| Landscape | \$3.51 | \$3.96 |

Table 1-4 presents a summary of the monthly impacts to single family residential customers with 5/8" meters at various levels of water use. These projections include the revenue requirement adjustments, customer class cost of service adjustments and rate structure modifications recommended herein. The table highlights that the typical residential user (10,000 gallons of water and 7,000 gallons of wastewater usage) would see a \$3.25 increase in their bill based on the identified rate structure modifications. For customers with 3/4" and 1" meters, bill impacts will be less at lower levels of usage due to the decrease in fixed charges for these meter sizes.

Table 1-4: Single Family Combined Water and Wastewater Bill Comparisons (5/8" Meter)

| Water Usage* (1,000 gal) | Current Bill | Bill with Recommended Rate Adjustments | \$ Change | % Change |
|-----------------------------|--------------|---|-----------|----------|
| 0 | \$21.80 | \$23.45 | \$1.65 | 7.6% |
| 1 | \$25.44 | \$27.13 | \$1.69 | 6.6% |
| 2 | \$27.24 | \$28.97 | \$1.73 | 6.4% |
| 3 | \$30.88 | \$32.65 | \$1.77 | 5.7% |
| 4 | \$34.52 | \$36.33 | \$1.81 | 5.2% |
| 5 | \$38.16 | \$40.01 | \$1.85 | 4.8% |
| 6 | \$39.96 | \$41.85 | \$1.89 | 4.7% |
| 7 | \$44.29 | \$46.52 | \$2.23 | 5.0% |
| 8 | \$48.62 | \$51.19 | \$2.57 | 5.3% |
| 9 | \$51.11 | \$54.02 | \$2.91 | 5.7% |
| 10 | \$55.44 | \$58.69 | \$3.25 | 5.9% |
| 11 | \$59.77 | \$63.36 | \$3.59 | 6.0% |
| 12 | \$62.26 | \$66.19 | \$3.93 | 6.3% |
| 13 | \$67.75 | \$71.92 | \$4.17 | 6.2% |
| 14 | \$73.24 | \$77.65 | \$4.41 | 6.0% |
| 15 | \$78.73 | \$83.38 | \$4.65 | 5.9% |
| 16 | \$82.38 | \$87.27 | \$4.89 | 5.9% |
| 17 | \$87.87 | \$93.00 | \$5.13 | 5.8% |
| 18 | \$91.52 | \$96.89 | \$5.37 | 5.9% |
| 19 | \$95.17 | \$100.78 | \$5.61 | 5.9% |
| 20 | \$98.82 | \$104.67 | \$5.85 | 5.9% |
| 30 | \$144.92 | \$153.97 | \$9.05 | 6.2% |
| 40 | \$191.02 | \$203.27 | \$12.25 | 6.4% |
| 50 | \$242.02 | \$257.47 | \$15.45 | 6.4% |
| 60 | \$293.02 | \$311.67 | \$18.65 | 6.4% |
| 70 | \$344.02 | \$365.87 | \$21.85 | 6.4% |
| 80 | \$395.02 | \$420.07 | \$25.05 | 6.3% |
| 90 | \$446.02 | \$474.27 | \$28.25 | 6.3% |
| 100 | \$497.02 | \$528.47 | \$31.45 | 6.3% |

*Wastewater charges are calculated based on 70 percent of winter average monthly water use, with a cap, or maximum, at 12,000 gallons.

2. INTRODUCTION

Stantec Consulting Services Inc. has conducted a comprehensive rate study (Study) for the water and wastewater utility of the City of Tempe (City or Utility). 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 and wastewater services to a diverse customer base of approximately 43,000 customers. The costs associated with providing these services are accounted for in a self-sufficient enterprise fund that is funded exclusively through the rates, fees and charges paid by customers for water and wastewater services rendered. The City periodically conducts water and wastewater 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., formerly Burton & Associates, was selected by the City in 2015 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 2017. This year, the City engaged with Stantec once again to update its prior study results.

2.2 OBJECTIVES

The principal objectives of this Study were:

Revenue Sufficiency Analysis – Conduct a revenue sufficiency analysis by developing and populating multi-year forecasting models for the City's water and wastewater 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 – Complete cost of service allocations by reviewing test year revenue requirements, assessing billing determinants, allocating revenue requirements to functional categories and identifying customer class responsibilities for the system costs, proportional to the usage characteristics of each respective 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.

In addition to the principal objectives, this year's Study included a community stakeholder group formed by Municipal Utilities and Neighborhood Services. The stakeholder group consisted of ten members who represent each of the City's water customer classes, including single family, multi-family, commercial and industrial customers. The stakeholder group allowed for the incorporation of feedback and enhanced transparency during the course of the Study. The group attended the following meetings hosted by the City, with presentations prepared by Stantec, focused on the major components of the analysis:

1. Project Introduction and Rates 101 – June 2, 2020
2. Revenue Sufficiency Workshop – June 9, 2020
3. Cost of Service Workshop – July 7, 2020
4. Rate Structure Design – August 11, 2020

The meetings were centered on customer education about the rate-setting process. Meeting recordings and presentations were also made available to the greater community on the City's website. Comments, questions and concerns of stakeholders were addressed during these meetings, and there has been an ongoing process of collecting and responding to customer feedback throughout the course of the Study.

3. REVENUE SUFFICIENCY ANALYSIS

3.1 DESCRIPTION

This section presents the financial management plan and corresponding plan of water and wastewater 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 and B include detailed supporting schedules for the financial management plans identified herein for the water and wastewater systems, respectively.

During the RSA, Stantec reviewed several alternative, multi-year financial management plans and corresponding water and wastewater 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 as the recommended financial management plan for the Utility, and the resulting plans of water and wastewater 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.

In order to initialize the RSA, Stantec obtained the City's historical and budgeted financial information regarding the operation of its water and wastewater systems, 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.

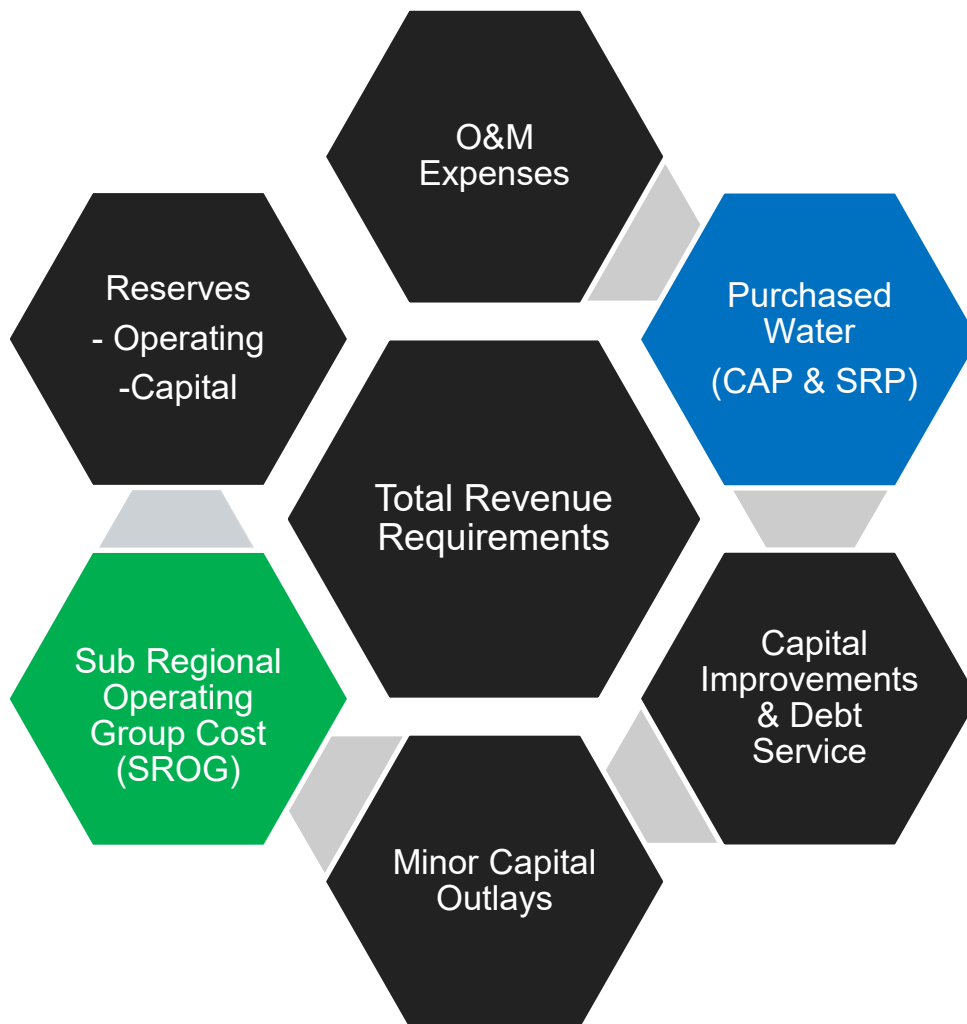
All of this information was entered into two discrete versions of Stantec's proprietary Financial Analysis and Management System (FAMS) interactive modeling system, one for the water system and one for the wastewater system. FAMS produced a 10-year projection of the sufficiency of the revenue provided by the existing rates of each system 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 system's annual financial requirements.

FAMS utilizes all projected available funds in each year of the projection period to pay for capital projects. The model is set up to reflect the rules of cash application as defined and applied by the City, and it 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 and sub-regional operating group (SROG) costs for the treatment and disposal of the City’s wastewater. These expenses make up a significant portion of the water and wastewater budgets, 7.2 percent and 40.5 percent, respectively. Increases to these costs are not determined or controlled by the City.

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



3.2 SOURCE DATA

The following presents the key source data relied on in conducting the RSA:

Beginning Fund Balances

The FY 2019 Comprehensive Annual Financial Report (CAFR) and supporting trial balance schedules provided by the City, were used to establish beginning FY 2020 balances, separated between the Utility's water and wastewater systems. Balances for the water and wastewater systems were comprised of revenue fund, capital fund and system development fee balances.

Revenues

The revenues utilized in the RSA reflect an evaluation of multiple years of historical results, FY 2020 unaudited actual results and FY 2021 Recommended Budget. Revenues consist of rate revenue, system development fees, interest income and other minor revenue from miscellaneous service charges. Rate revenue is based on FY 2020 unaudited actual results, adjusted annually based on assumed rate revenue adjustments, as well as changes in both customer accounts and billed volumes. The FY 2020 unaudited actual results and the FY 2021 budget were used to project all other revenue amounts, excluding interest income, which was calculated annually based on projected average fund balances and assumed interest rates, and revenue from system development fees, which is calculated based on assumed growth in new accounts and current fees.

Operating Expenditures

The Utility's operating expenditures include all operating and maintenance expenses, transfers, debt service requirements and minor capital outlay. The RSA based the operating expenditure projections on individual expense categories and expenses amounts contained in FY 2020 unaudited actual results and FY 2021 Recommended Budget, 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, and regional wastewater treatment expenses and purchased water costs that were projected separately.

The City's specific cost associated with SROG, which provides the treatment and disposal of the City's wastewater, were forecasted using guidance provided by SROG and in consultation with the City. Additionally, purchased water costs for the City were estimated based on pricing guidance provided by Central Arizona Project (CAP), Salt River Project (SRP) and delivery quantities projections from the City.

Capital Improvement Program

The City provided a full multi-year CIP, in project level detail, from FY 2020 through FY 2025. For the following five years of the analysis FY 2026 through FY 2030, the Utility provided specific estimates as to expected water treatment investment cost, while all other capital investments were estimated based on historical trends. Beginning in FY 2022, the RSA includes an annual cost inflation factor of 3.00 percent, based on recent increases observed in the Engineering News Record Construction Cost Index, to

account for inflation in future construction cost. 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 inflation) from FY 2020 through FY 2030 is approximately \$335 million and \$248 million for the water and wastewater systems, respectively. A list of projects and costs by year is included on Schedule 6 of Appendices A and B for the water and wastewater systems, respectively.

3.3 ASSUMPTIONS

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

Cost Escalation

Annual cost escalation factors for various types of operating and maintenance 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 various categories of expenses can be found on Schedule 5 of Appendices A and B for the water and wastewater systems, respectively.

Interest Earnings

The RSA reflects assumed interest earning rates of 1.00 percent in each year of the forecast period.

Customer Growth and Volume Forecast

New connection and billed volume growth projections were based on historical data for each customer class from FY 2017 through FY 2019, observance of local environmental and economic conditions in 2020, 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.

In addition to making normalizing adjustments for FY 2020 usage, observed trends in Spring 2020 indicated that commercial usage would be approximately 7.5 percent lower in FY 2020. Stantec projected usage would remain at this level in FY 2021 and return to normal levels in FY 2022.

Table 3-1 presents the assumed growth schedules, expressed in equivalent residential units (ERUs), by customer class, for the water and wastewater systems. The assumed growth is used in forecasting revenues from development fees and increases in fixed monthly service charge revenue and billed demands associated with system growth.

Table 3-1: Water and Wastewater Assumed Growth Schedule (in ERUs) by Customer Class

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|--------------------------|--------------|--------------|--------------|--------------|--------------|
| Water | | | | | |
| Single Family | 39,407 | 39,440 | 39,473 | 39,506 | 39,539 |
| Multi-Family | 11,936 | 11,996 | 12,056 | 12,116 | 12,177 |
| Commercial | 21,479 | 21,607 | 21,737 | 21,867 | 21,999 |
| Industrial | 1,383 | 1,383 | 1,383 | 1,383 | 1,383 |
| Landscape | 7,628 | 7,666 | 7,705 | 7,743 | 7,782 |
| Construction | 702 | 702 | 702 | 702 | 702 |
| Total ERUs | 82,535 | 82,794 | 83,055 | 83,317 | 83,581 |
| Annual ERU Growth | 0.24% | 0.31% | 0.32% | 0.32% | 0.32% |
| | | | | | |
| Wastewater | | | | | |
| Single Family | 36,106 | 36,166 | 36,227 | 36,287 | 36,348 |
| Multi-Family | 15,933 | 16,013 | 16,093 | 16,173 | 16,254 |
| Commercial | 22,996 | 23,134 | 23,272 | 23,412 | 23,553 |
| Industrial | 1,133 | 1,133 | 1,133 | 1,133 | 1,133 |
| Total ERUs | 76,168 | 76,446 | 76,725 | 77,006 | 77,288 |
| Annual ERU Growth | 0.23% | 0.36% | 0.37% | 0.37% | 0.37% |

*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 between one and three percent, year over year, for most customer classes in the long term. The multi-family customer class is the exception in that their usage per ERU will likely increase as City staff has indicated that new construction in this class is serving more units with smaller meters. 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 (1,000 gal)

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|----------------------------|---------------|--------------|---------------|---------------|---------------|
| Water | | | | | |
| Single Family | 4,716,429 | 4,673,156 | 4,630,280 | 4,587,797 | 4,545,704 |
| Multi-Family | 2,561,810 | 2,626,112 | 2,692,027 | 2,759,597 | 2,828,863 |
| Commercial | 4,006,086 | 4,289,057 | 4,271,644 | 4,254,301 | 4,237,029 |
| Industrial | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 |
| Landscape | 2,474,446 | 2,412,214 | 2,351,546 | 2,292,405 | 2,234,751 |
| Construction | 34,713 | 34,713 | 34,713 | 34,713 | 34,713 |
| Total Usage | 14,957,460 | 15,199,228 | 15,144,187 | 15,092,789 | 15,045,036 |
| Annual Usage Growth | -0.49% | 1.62% | -0.36% | -0.34% | -0.32% |
| | | | | | |
| Wastewater | | | | | |
| Single Family | 2,210,977 | 2,207,280 | 2,203,589 | 2,199,904 | 2,196,225 |
| Multi-Family | 2,742,477 | 2,774,564 | 2,807,026 | 2,839,869 | 2,873,095 |
| Commercial | 4,898,474 | 5,279,797 | 5,293,770 | 5,307,781 | 5,321,829 |
| Industrial | 715,087 | 715,087 | 715,087 | 715,087 | 715,087 |
| Total Usage | 10,567,015 | 10,976,727 | 11,019,473 | 11,062,641 | 11,106,236 |
| Annual Usage Growth | 0.23% | 3.88% | 0.39% | 0.39% | 0.39% |

Minimum Reserve Fund Balance Policy

Reserve balances for utilities are funds set aside for a specific cash flow requirement, financial need, project, task or legal covenant. These balances are maintained in order to meet short-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 an important component and consideration of developing 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 (i.e., 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 as a result 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

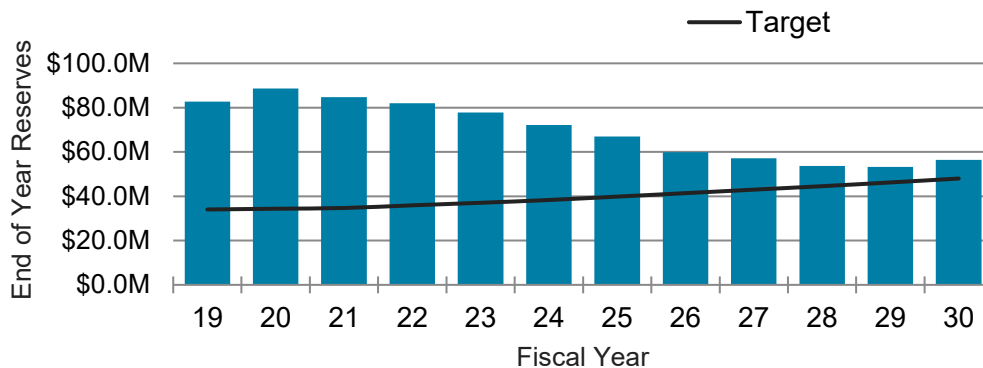
policies and practices. Decisions can be made to maintain, increase or spend down reserve balances, as appropriate, depending on the impact of such decisions to the upcoming budget period.

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 two percent of the book value of assets plus 25 percent 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) 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. The recommended financial plan presented herein utilizes existing excess reserves, in a sustainable manner, to avoid large rate spikes in the future, shown in Figure 3-2. Upon the full utilization of surplus balances, which are a non-recurring source of revenues, the recommended financial management rate plan uses gradual rate increases to build the annual revenues of the Utility toward sufficiency, with respect to projected annual expenditures over the next several years.

Figure 3-2: Projected Water and Wastewater End of Year Reserves



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 an interest rate of 3.00 percent, increasing to 4.50 percent by FY 2026 and each year thereafter. 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 complete schedule of assumed future borrowing can be found in Schedule 11 of Appendices A and B for the water and wastewater systems, respectively.

3.4 RESULTS

Based on the data, assumptions and policies presented herein, the City's current water and wastewater rates will not provide sufficient revenue to meet its ongoing debt service, capital investment, operations and maintenance and reserve requirements over an extended multi-year projection period. As such, the RSA developed a financial management plan, and corresponding plan of water and wastewater 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, which also provides the projected impact on monthly bills to an average residential customer.

Table 3-3: Projected Monthly Utility Bills for an Average Residential Customer

| | FY 2020 (Current) | FY 2021* | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|------------------------------------|----------------------|----------|---------|---------|---------|---------|
| Water Rate Increase | 0.00% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| Wastewater Rate Increase | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Water Bill (10,000 gal) | \$32.26 | \$35.51 | \$37.47 | \$39.53 | \$41.67 | \$43.96 |
| Wastewater Bill (7,000 gal) | \$23.18 | \$23.18 | \$23.18 | \$23.18 | \$23.18 | \$23.18 |
| Total Bill | \$55.44 | \$58.69 | \$60.65 | \$62.71 | \$64.85 | \$67.14 |
| \$ Change | | \$3.25 | \$1.96 | \$2.06 | \$2.14 | \$2.29 |
| % Change | | 5.9% | 3.3% | 3.4% | 3.4% | 3.5% |

*Water bill includes recommended rate structure adjustments taking effect January 2021.

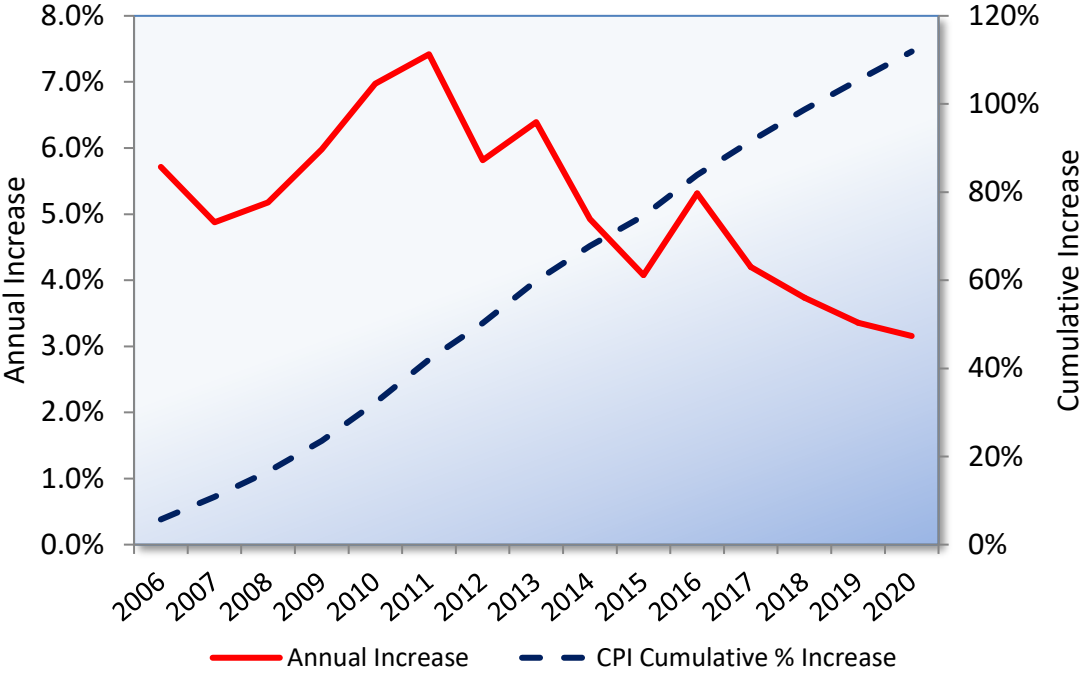
It is important to note that the projections of future conditions underlying this analysis are estimates. There are multiple factors beyond the City's control, such as: 1) weather, 2) regulatory changes, 3) national, regional and local economic conditions, 4) the rate of growth in new customers, 5) customer reaction to rate adjustments, 6) operating and capital cost inflation and 7) 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 course of 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 and B include detailed schedules presenting all components of the financial management plan developed for the Utility.

Local and National Water and Wastewater Cost Trends

The recommended annual rate adjustments identified herein are consistent with national trends and Stantec's industry experience. As demonstrated in Figure 3-3, the U.S. CPI Water & Sewerage Maintenance Series, which specifically measures the average national change in the cost of water and wastewater service to households, has risen at an average annual rate of approximately 5.0 percent during the past ten years. Moreover, many of Stantec's clients across the country are presently experiencing rate increase requirements in the range of 3.0 percent to 8.0 percent per year.

Figure 3-3: US CPI - Water & Sewerage Maintenance Series



4. COST OF SERVICE

The purpose of a cost of service analysis (COSA) is to proportionally distribute the revenue requirements between the various types of customers served based on accepted industry practices and actual customer usage patterns. Such practices are documented by water industry publications such as Manual M1: Principles of Water Rates, Fees, and Charges (M1), published by the AWWA, which was used to guide this Study. The COSA conducted in this Study follows well-accepted industry standard practices by:

1. Allocating costs to individual functions or activities (such as supply, treatment, transmission, meters/services, etc.). This step is often called “functionalization”, and it links costs with what utilities do to meet customer demands.
2. Allocating, or assigning the cost of each function, to the appropriate cost components (such as average use, maximum day demands, peak hour demands, customers, etc.). This links costs with the customer characteristics that drive costs.
3. Distributing the costs of each component to customer classes in accordance with their demands according to the units of service required for each customer. This step recognizes that some of the units of service for customers are empirically determined based on meter size or billed usage history, and other data sources (such as peak hour demands and maximum day demands).

These steps and the COSA presented herein are focused on the water system. Wastewater system costs tend to be driven by average daily sanitary system flows, wastewater strengths and infiltration/inflow (I/I). As such, the key cost allocation considerations focus on differentiating between volume and strength related costs, and on aligning the allocation of wastewater costs with indoor water usage to remove the impact of water consumption not associated with sanitary flows. This year’s cost allocation analysis does not include a wastewater analysis as the City is investigating options for obtaining local, customer class-specific, wastewater loading and return factors that would be utilized in a future cost of service study.

Cost of service studies reflect the analysis of conditions during a test year, selected to provide a normalized set of circumstances regarding key factors including operating and capital costs, consumption patterns and revenues, weather influences and other factors. Revenue requirements from FY 2021 were selected as the test year for the purposes of this COSA, while 2017-2019 system and customer usage data were used to allocate the revenue requirement. The results of COSA tend to change over time because these studies reflect the influences of changing technologies, regulatory requirements, system development and customer behavior.

4.1 COMPONENTS OF THE COSA

Below are summaries of the key components of the COSA. A detailed schedule in Appendix C provides the cost allocations for the water system supporting the rate structure refinements recommended in this Study.

Water System Functional Cost Allocations

The allocation of debt service, capital improvements and annual operating expenses reflected the specific activities or functional components of providing water service. Costs from the FY 2021 Line Item 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 operation and maintenance 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 2 of Appendix C.

Figure 4-1: Water System Functions

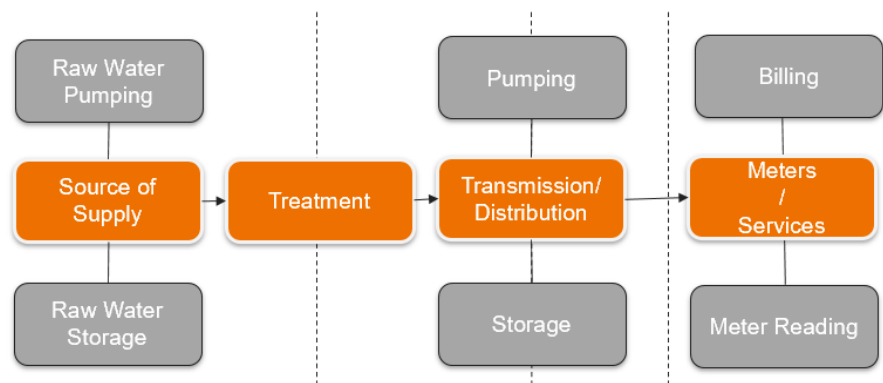
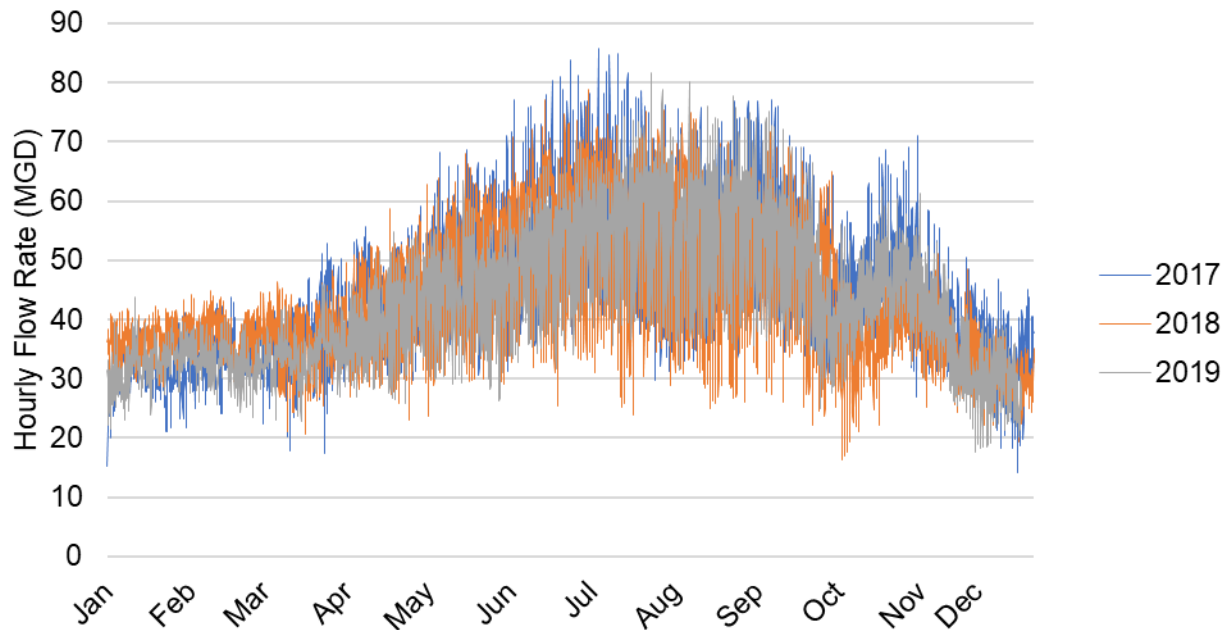


Table 4-1: FY 2021 Costs Allocated to Water System Functions

| Source of Supply | Treatment | Transmission/ Distribution | Customer | Total |
|------------------|-----------|----------------------------|----------|---------|
| \$8.4M | \$24.8M | \$22.2M | \$4.1M | \$59.5M |

Allocation of Functions to Units of Service

The next step in the process is the allocation of functional costs to units of service. 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 cost. Notably, the Utility makes significant investments in meeting the peak needs of customers where they occur, when they occur. In order to serve their customers, cities such as Tempe 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. This is best demonstrated by Figure 4-2, which shows the daily annual water production data for the last three years. The system as a whole experiences an approximate doubling of the daily demand in the summer months as compared to the winter months. The average of the three-year period 2017-2019 was used to create Table 4-2, which shows the relative allocation criteria by system functions to units of service.

Figure 4-2: Annual Water Production Data**Table 4-2: System Functional Allocations to Units of Service**

| | Source of Supply | Treatment | Transmission/ Distribution | Customer |
|-------------------------------|------------------|-----------|-------------------------------|----------|
| Base Capacity Average Day | 100.0% | 67.4% | 53.6% | |
| Extra Capacity Maximum Day | | 32.6% | 25.9% | |
| Extra Capacity Peak Hour | | | 20.5% | |
| Customer | | | | 100.0% |

Using these system functional allocations to unit of service factors from Table 4-2, functional costs from Table 4-1 were allocated to each unit of service, as shown in Table 4-3.

Table 4-3: System Functional Allocations to Units of Service*

| | Source of Supply | Treatment | Transmission/ Distribution | Customer | Total |
|-------------------------------|------------------|----------------|-------------------------------|---------------|----------------|
| Base Capacity Average Day | \$8.4M | \$16.7M | \$11.9M | | \$37.0M |
| Extra Capacity Maximum Day | | \$8.1M | \$5.7M | | \$13.9M |
| Extra Capacity Peak Hour | | | \$4.5M | | \$4.5M |
| Customer | | | | \$4.1M | \$4.1M |
| Total | \$8.4M | \$24.8M | \$22.2M | \$4.1M | \$59.5M |

*Values are rounded for presentation purposes.

Distribution to Customer Classes

The customer classes evaluated in this analysis are single family, multi-family, commercial, landscape 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' long-term use of the system. Additionally, the construction class has minimal use relative to the system as a whole, therefore this Study applied the revenue from this class as an offset to the revenue requirement of the system in total, shown in Table 4-7 of the COSA results.

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 meter size and total annual billed volume. Using the City's AMI data, an analysis was completed to determine the observed demand patterns between various types of customers. The AMI data set utilized in the Study is a significant advancement in that it expands the number of data points available from 12 per year per customer to 8,760 hourly per year per customer. This advancement provides the Utility the ability to understand customer-specific usage patterns and connect those patterns to the costs that the Utility incurs to provide service. Figures 4-3 and 4-4 visually display the daily and hourly data that were used to create the customer-specific peaking factors shown in Table 4-4.

Figure 4-3: 2019 Ratios of Daily Use to Average Day Use

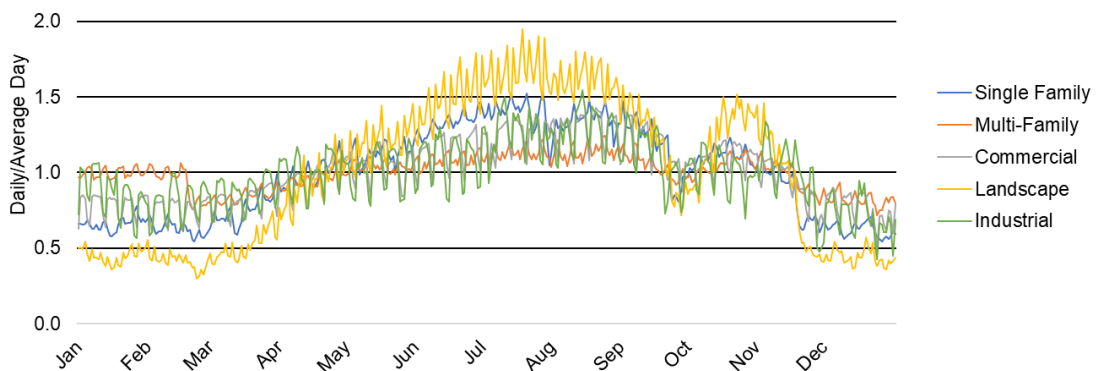


Figure 4-4: 2019 Ratio of Hourly Use to Average Day Use

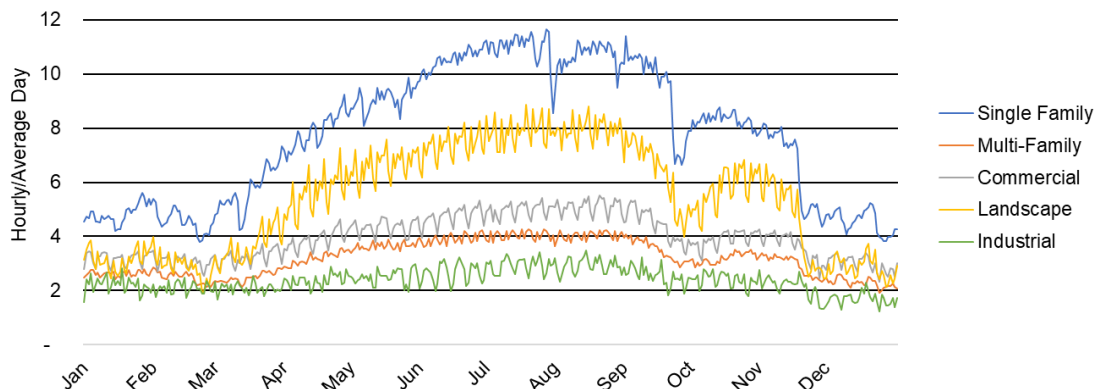


Table 4-4: Observed Peaking Factors by Customer Class

| | Peak Day | Peak Hour |
|---------------|----------|-----------|
| Single Family | 1.33 | 11.37 |
| Multi-Family | 1.14 | 3.63 |
| Commercial | 1.36 | 5.01 |
| Industrial | 1.21 | 3.30 |
| Landscape | 1.68 | 8.59 |

The Study used customer billing data to determine meter count and average daily usage by customer class. The capacity above the base average day capacity, called extra capacity in AWWA's M1, 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. These extra capacity estimates and the base average day capacity by customer class, are shown in Table 4-5.

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

| | # Meters | Base - Average Day Usage (1,000 gal) | Extra - Maximum Day Usage (1,000 gal) | Extra - Peak Hour Usage (1,000 gal) |
|---------------|---------------|---|--|---|
| Single Family | 34,677 | 12,922 | 4,264 | 129,734 |
| Multi-Family | 1,714 | 7,019 | 983 | 17,476 |
| Commercial | 3,712 | 10,976 | 3,951 | 40,061 |
| Industrial | 70 | 3,189 | 670 | 6,665 |
| Landscape | 1,650 | 6,779 | 4,610 | 46,845 |
| Total | 41,823 | 40,884 | 14,478 | 240,781 |

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

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

| | Single Family | Multi- Family | Commercial | Industrial | Landscape | Total |
|--------------|------------------|------------------|-----------------|----------------|-----------------|-----------------|
| Average Day | \$11.70M | \$6.36M | \$9.94M | \$2.89M | \$6.14M | \$37.02M |
| Maximum Day | \$4.08M | \$0.94M | \$3.78M | \$0.64M | \$4.41M | \$13.85M |
| Peak Hour | \$2.46M | \$0.33M | \$0.76M | \$0.13M | \$0.89M | \$4.57M |
| Customer | \$3.40M | \$0.17M | \$0.36M | \$0.01M | \$0.16M | \$4.10M |
| Total | \$21.64M | \$7.80M | \$14.84M | \$3.66M | \$11.60M | \$59.47M |

*Values are rounded for presentation purposes.

After determining the total cost to serve each customer class, offsetting revenues were allocated to each customer class and were deducted from the cost of service allocations to determine the revenue requirement, or net cost to serve each customer class. These results are presented in Table 4-7.

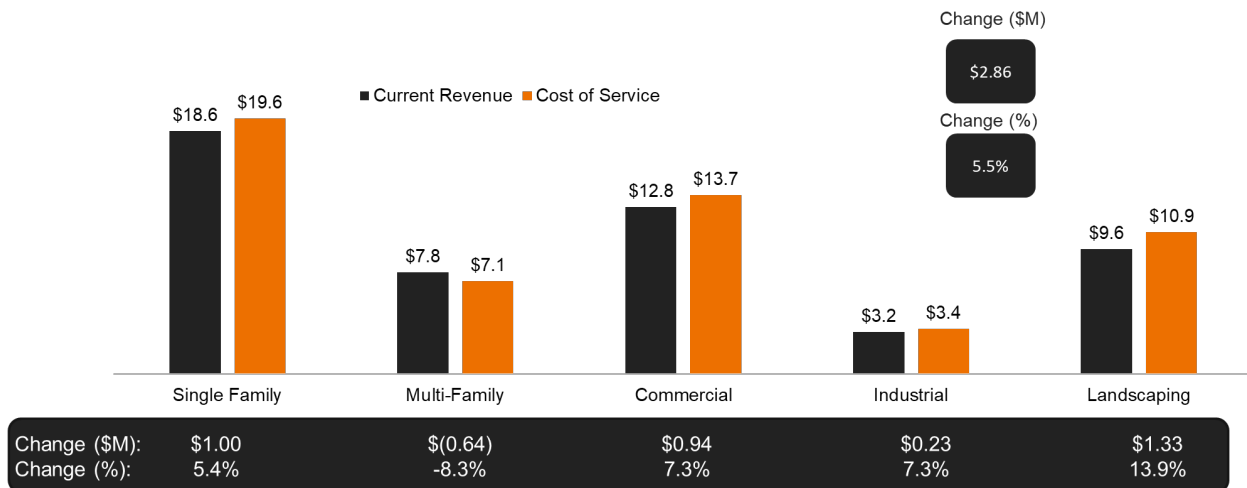
Table 4-7: Net Water System Cost of Service by Customer Class

| | Single Family | Multi-Family | Commercial | Industrial | Landscape | Total |
|----------------------------|----------------|---------------|----------------|---------------|----------------|----------------|
| Gross Cost of Service | \$21.6M | \$7.8M | \$14.8M | \$3.7M | \$11.6M | \$59.5M |
| Less: Offsetting Revenues | \$(2.0)M | \$(0.7)M | \$(1.1)M | \$(0.2)M | \$(0.7)M | \$(4.7)M |
| Net Cost of Service | \$19.6M | \$7.1M | \$13.7M | \$3.5M | \$10.9M | \$54.8M |

4.2 RESULTS

Figure 4-5 compares the above results with current revenues by customer class and confirms that the Utility’s current rate structures are generally reflective of current cost of service requirements. As can be seen in Figure 4-5, there are some modest differences between the cost of service results and current revenue recovery for certain customer classes. While Stantec is recommending rates that will result in an overall increase of revenue of 5.5 percent for the water utility, the recommended rates presented herein are calculated based on the respective net cost of service allocation to each customer class shown in Table 4-7. More specifically, the required overall system increase of 5.5 percent for the water 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: Cost of Service vs. Current Revenue by Customer Class



5. RATE DESIGN

Stantec has reviewed the City's current water rate structure, and while the conclusion is that it is generally proportional, the Study recommends modifications to the rate structure, consistent with the following general objectives:

1. Maintaining proportional recovery of the City's current cost of service and revenue requirements from each of the five customer classes.
2. Conformance to current accepted national and local industry best practices.
3. Promotion of efficient resource use and consideration of the impact of current and future water quality and environmental regulations.
4. Maintain revenue stability through fixed cost recovery.

The following sub-sections describe the basis of the recommended rate structure as well as the customer impacts of the FY 2021 rate recommendations. The recommended rate structure presented herein is intended for implementation on January 3, 2021, and includes the recommended FY 2021 rate revenue increases of 5.5 percent identified in the RSA for the water system and no change in rates for the wastewater system.

5.1 FIXED CHARGES

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 modify 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 averaged from FY 2017 through FY 2019.

The portion of the water revenue requirement that the Utility recovers through fixed charges is currently 19 percent of overall revenue. The Study recommends increasing the Utility's fixed cost recovery to 22 percent. Having higher fixed charges provides a level of revenue stability when changes in demand happen from year to year. The City's fixed cost recovery has diminished over the last several years due to increases in volumetric charges without an increase in fixed charges. The current and recommended fixed monthly service charges for the water system are shown in Table 5-1.

Table 5-1: Summary of Current and Recommended Water Fixed Monthly Service Charges

| Meter Size | Current Fixed Monthly Service Charge | FY17-19 Average Usage (1,000 gal/bill) | Recommended Customer Component | Recommended Portion of Average Day Cost | Total Recommended Fixed Monthly Service Charge* |
|------------|--------------------------------------|--|--------------------------------|---|---|
| 5/8" | \$11.50 | 10.7 | \$7.44 | \$5.71 | \$13.15 |
| 3/4" | \$15.70 | 13.9 | \$7.44 | \$7.42 | \$14.85 |
| 1" | \$23.50 | 27.5 | \$7.44 | \$14.72 | \$22.15 |
| 1.5" | \$41.60 | 73.9 | \$7.44 | \$39.59 | \$47.00 |
| 2" | \$67.90 | 157.1 | \$7.44 | \$84.17 | \$91.60 |
| 3" | \$154.00 | 373.0 | \$7.44 | \$199.83 | \$207.25 |
| 4" | \$302.00 | 543.6 | \$7.44 | \$291.24 | \$298.70 |
| 6" | \$599.00 | 2,129.7 | \$7.44 | \$1,141.09 | \$1,148.55 |
| 8" | \$1,400.00 | 2,447.1 | \$7.44 | \$1,996.91 | \$2,004.35 |

*Recommended fixed charges are rounded to the nearest \$0.05.

5.2 VOLUMETRIC CHARGES

In addition to fixed monthly service charges, water utilities often levy charges based on volumetric water consumption measured for each customer. The Utility's current monthly metered volume charges were last updated in 2017, as part of the water and wastewater rate study performed by Stantec. Table 5-2 presents the current volumetric water rates for the City. The City utilizes an inclining block water rate structure for the single family residential customer class and a uniform rate structure for all other customer classes. Inclining block rate structures are increasingly common across the country, as these rate structures provide the ability to recognize the cost of peak demands and have the ancillary benefit of promoting water efficiency.

Table 5-2: Summary of Current Volumetric Charges

| Customer Class | Current Volumetric Rate (\$/1,000 gal) |
|-----------------------|---|
| Single Family | Tier 1: \$1.80 |
| | Tier 2: \$2.49 |
| | Tier 3: \$3.65 |
| | Tier 4: \$4.61 |
| | Tier 5: \$5.10 |
| Multi-Family | \$2.51 |
| Commercial | \$2.59 |
| Industrial | \$2.63 |
| Landscape | \$3.51 |

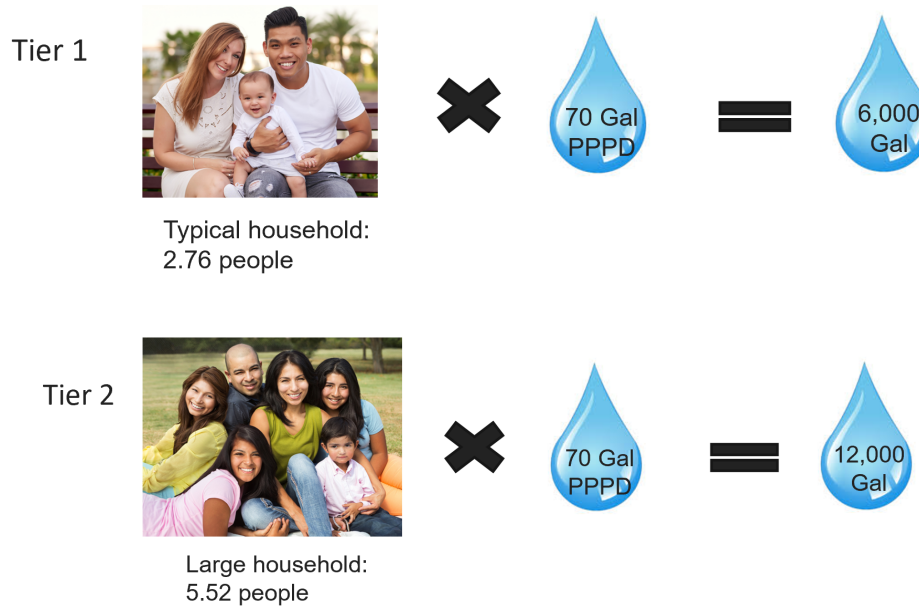
As it relates to the City's volume-based rates, Stantec recommends the following:

1. Do not change the single family tier structure (number of tiers and amount of water use in each tier). Figures 5-1 and 5-4 support the current tier structure using updated customer and service area data.
2. Price single family residential tiers based on an assignment of average day, maximum day and peak hour cost based on observed peaking behavior in tier volumes observed in FY 2017-FY 2019 billing data.
3. Continue to apply unique water usage rates to all metered volume for all other customers based on the respective cost requirements necessary to serve each customer class.

5.3 TIERED STRUCTURE FOR SINGLE FAMILY RESIDENTIAL

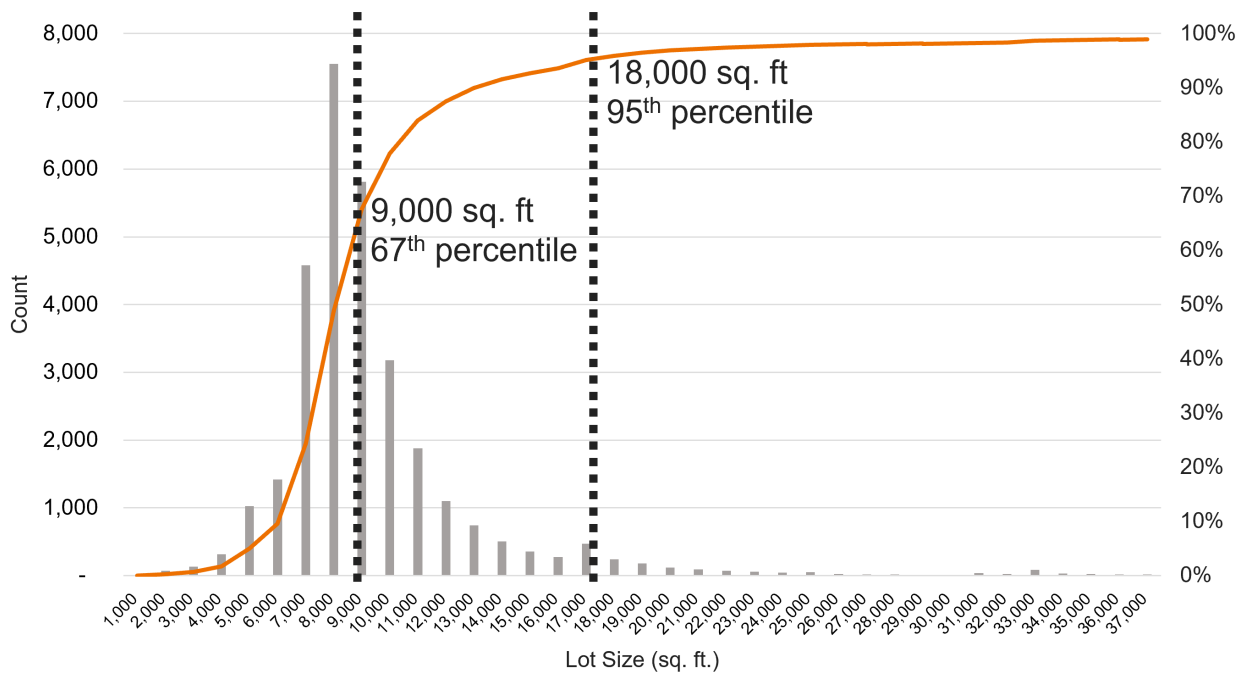
Stantec has updated the analysis of the City's single family inclining block tiers, which supports keeping the current tier structure in place. Figure 5-1 provides a summary of the residential water usage profiles used to establish the recommended Tier 1 and Tier 2 sizes of the inclining block rate structure presented herein. The summary illustrates continued support of the initial tier at 6,000 gallons per month, which is sufficient to provide an allowance for typical indoor domestic use of 70 gallons per capita per day (per the U.S. Environmental Protection Agency's (EPA) WaterSense estimate), and an assumed 2.76 persons per household in City (per the U.S. Census Bureau). This first tier essentially represents a standard "indoor use" allocation for a typical residential customer. Tier 2 spans the range from 7,000 to 12,000 gallons per month, providing an allowance for the indoor domestic use of larger families, which may in some cases also be for small amounts of outdoor uses by smaller families.

Figure 5-1: Single Family Tier 1 and Tier 2 Calculations



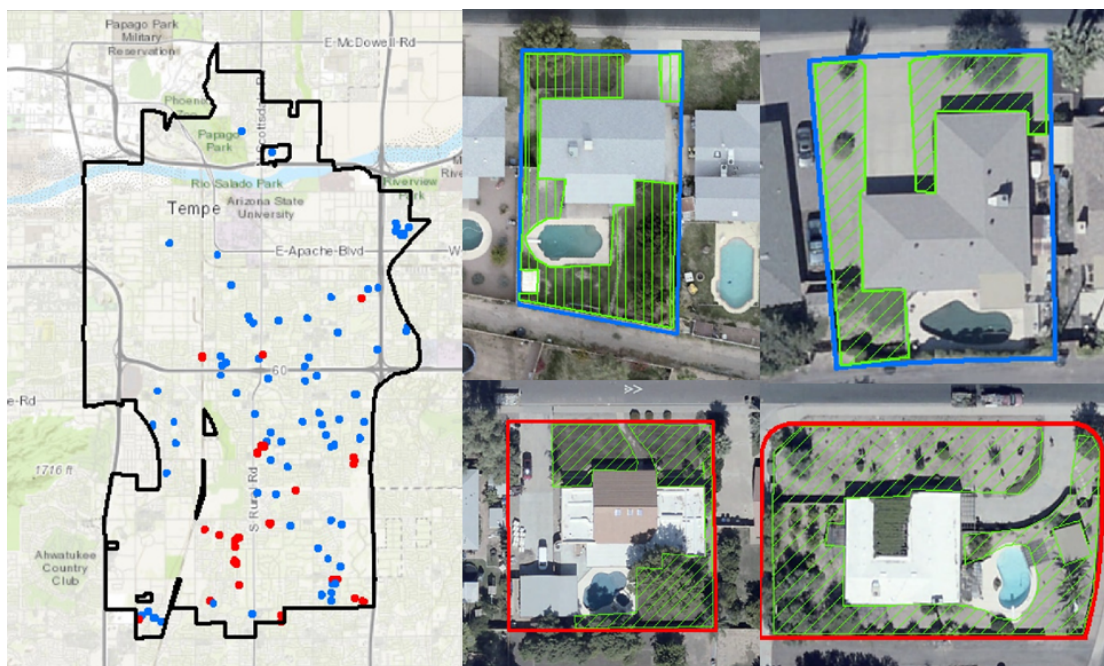
The next two tiers are intended to accommodate efficient amounts of discretionary irrigation (outdoor use) for a lot size in the 67th percentile (9,000 sq. ft.) and 95th percentile (18,000 sq. ft.). These property sizes were chosen to accommodate and represent the vast majority of single family homes in Tempe based on the developmental characteristics of single family residential lots in the City. Figure 5-2 details the residential property distribution used to determine the 67th and 95th percentile property sizes that were incorporated in the single family tier structure.

Figure 5-2: Single Family Parcel Distribution in Tempe



Once property sizes were determined, a geospatial analysis was performed on a statistically significant sample of parcels, at each of these two lot sizes, to determine the average amount of area that could be irrigated. This analysis is shown in Figure 5-3, which shows a map of the sampled parcels and the measured reasonable irrigation areas on several example parcels (shown in green shading). The measurement of reasonable irrigation area was customer-centric in that it includes any area that could reasonably be irrigated and was not covered by a hard surface.

Figure 5-3: Single Family Parcel Sampling



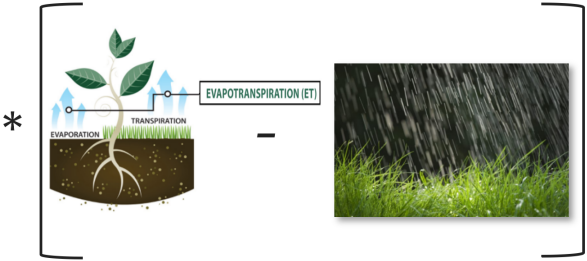
Additionally, the tier sizes to accommodate discretionary irrigation incorporate local evapotranspiration data (per a study performed by Arizona State University), local rainfall data (Tempe average for 2017-2019), local turf grass requirements (per the University of California Center for Landscape and Urban Horticulture) and allowances for irrigation system inefficiency. In doing so, the recommended Tiers 3 and 4 are sized for discretionary irrigation in the most customer-centric way possible utilizing readily available local data. Tier 3 is sized based on irrigation needs of a parcel at the 67th percentile and spans the range from 13,000 to 20,000 gallons per month. Tier 4 is sized based on additional irrigation needs of a parcel at the 95th percentile and spans the range from 21,000 to 40,000 gallons per month. Tier 5 is all usage above 40,000 gallons per month. Figure 5-4 presents the calculations used for Tiers 3 and 4 of the single family residential inclining block structure.

Figure 5-4: Single Family Tier 3 and Tier 4 Calculations

Tier 3



Parcel Size: 9,000
Landscape Area: 2,700



Evapotranspiration: 83 Inches Annual Rainfall: 4 Inches



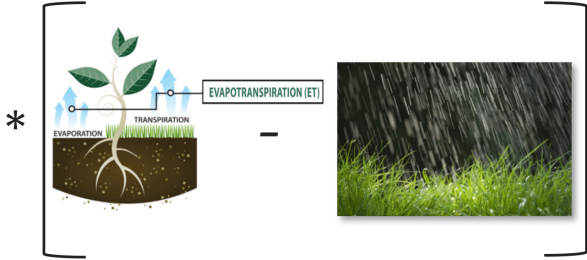
Irrigation System Efficiency: 90%

= 8,000 gal

Tier 4



Parcel Size: 18,000
Landscape Area: 8,100



Evapotranspiration: 83 Inches Annual Rainfall: 4 Inches

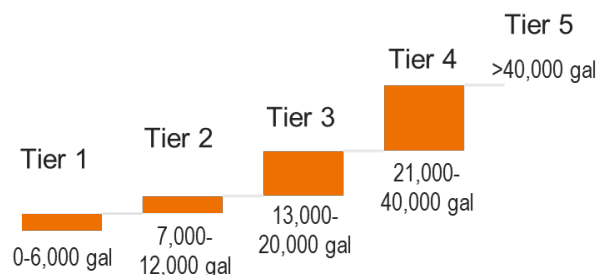


Irrigation System Efficiency: 85%

= 28,000 gal
Additional 20,000 gal

The five single family tier sizes are shown in Figure 5-5 and are the same tier sizes that are currently in place for the City.

Figure 5-5: Single Family Tier Sizes



The pricing of the single family residential inclining block structure is based on the proportional allocation of single family residential average day, maximum day and peak hour system cost to tiers based on the peaking nature of each tier's volume. Table 5-3 displays the cost components of the single family revenue requirement that will be recovered in the fixed monthly service charge and volumetric rates. Customer costs and a portion of average day costs are recovered in the fixed monthly service charge and the remaining portion of average day costs, plus maximum days costs and peak hour costs, are recovered in the volumetric rates.

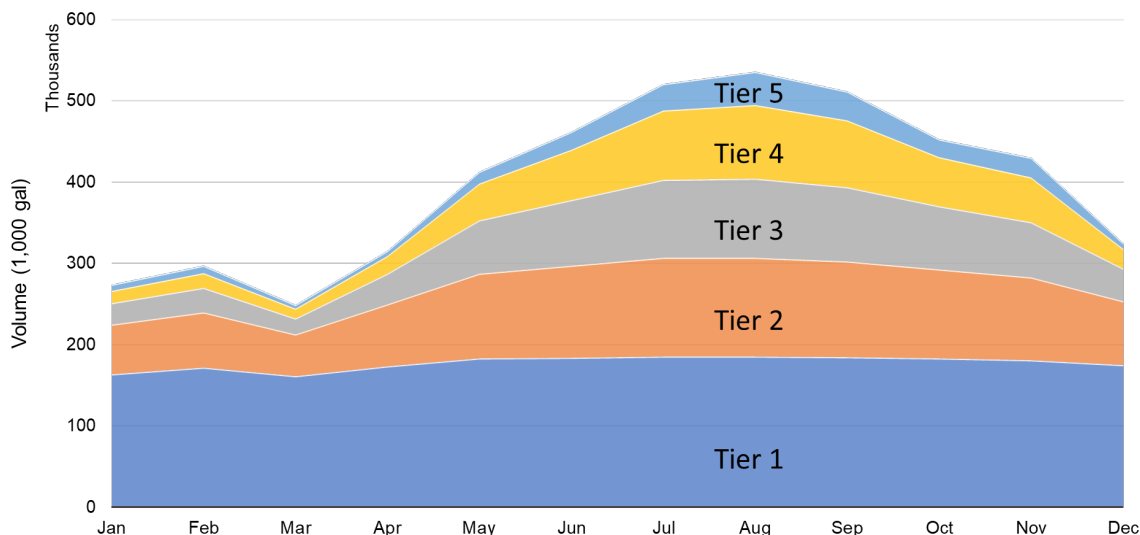
Table 5-3: Single Family Cost Components*

| | Average Day | Maximum Day | Peak Hour | Customer | Total |
|--|----------------|---------------|---------------|---------------|----------------|
| Cost Recovered from Fixed Monthly Service Charge | \$2.8M | | | \$3.1M | \$5.9M |
| Cost Recovered from Volumetric Rates | \$7.9M | \$3.7M | \$2.2M | | \$13.8M |
| Total Net Cost Recovery | \$10.6M | \$3.7M | \$2.2M | \$3.1M | \$19.6M |

*Values are rounded for presentation purposes.

Figure 5-6 displays the amount of volume in each of the five tiers throughout the year. Observationally, the higher the tier, the more peaking behavior that occurs. In Tier 1, almost no change in volume is observed throughout the year. As tier sizes increase, more peaking is observed throughout the year.

Figure 5-6: Single Family Residential Usage in 2019



Using the system peaking cost as identified in the COSA and attaching those costs to the volume that peaks the system by tier establishes a rational nexus that greatly enhances the defensibility and proportionality of the inclining block rate structure. Table 5-4 shows the distribution to tiers of average day volume, maximum day volume and peak hour volume. Average day costs were assigned equally to all tiers based on the proportional volume in each tier during the test year (FY 2019). Costs associated with meeting maximum day and peak hour demands were assigned to each tier based on the amount of billed volume change by tier between the maximum month volume and the minimum month volume, based on the average of three years' data (FY 2017-FY 2019).

Table 5-4: Single Family Tier Cost Allocations Metrics

| Tier | Average Day Allocation (2019) | Maximum Day Allocation (2017-2019 Average) | Peak Hour Allocation (2017-2019 Average) |
|--------|-------------------------------|--|--|
| Tier 1 | 45% | 6% | 6% |
| Tier 2 | 23% | 22% | 22% |
| Tier 3 | 15% | 26% | 26% |
| Tier 4 | 11% | 29% | 29% |
| Tier 5 | 6% | 17% | 17% |

The cost components recovered from volumetric rates from Table 5-3 were distributed by the tier allocation metrics shown in Table 5-4, resulting in the cost distribution to tier and component shown in Table 5-5.

Table 5-5: Single Family Tier Cost Distribution

| Tier | Average Day Cost | Maximum Day Cost | Peak Hour Cost |
|--------|------------------|------------------|----------------|
| Tier 1 | \$3.5M | \$0.2M | \$0.1M |
| Tier 2 | \$1.8M | \$0.8M | \$0.5M |
| Tier 3 | \$1.2M | \$1.0M | \$0.6M |
| Tier 4 | \$0.9M | \$1.1M | \$0.6M |
| Tier 5 | \$0.5M | \$0.6M | \$0.4M |

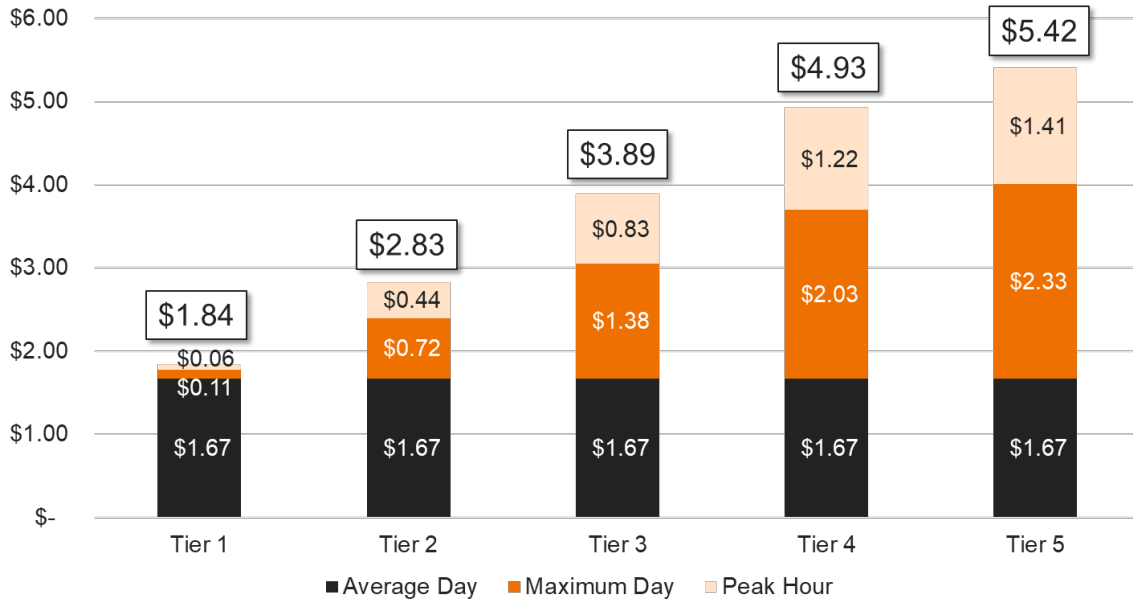
In order to convert the cost distribution in Table 5-5 to unit costs that can be applied to customers' billed monthly usage, the allocated costs by tier by cost component were divided by the volume by tier for the test year (FY 2019). The billable volume by tier, and resulting average day, maximum day and peak hour costs per 1,000 gallons by tier, are shown in Table 5-6.

Table 5-6: Single Family Tier Unit Cost by Tier and Component

| Tier | Tier Volume (1,000 gal) | Average Day Cost (cost per 1,000 gal) | Maximum Day Cost (cost per 1,000 gal) | Peak Hour Cost (cost per 1,000 gal) |
|--------|-------------------------|---------------------------------------|---------------------------------------|-------------------------------------|
| Tier 1 | 2,112,755 | \$1.67 | \$0.11 | \$0.06 |
| Tier 2 | 1,104,157 | \$1.67 | \$0.72 | \$0.44 |
| Tier 3 | 701,799 | \$1.67 | \$1.38 | \$0.83 |
| Tier 4 | 526,100 | \$1.67 | \$2.03 | \$1.22 |
| Tier 5 | 271,617 | \$1.67 | \$2.33 | \$1.41 |

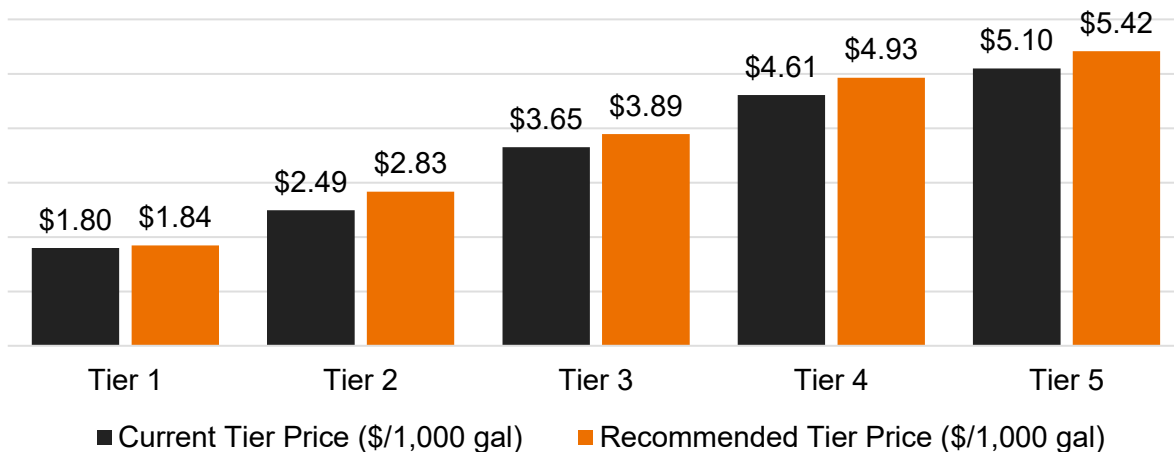
The result of the assignment of cost to tiers is in an inclining block rate structure that is directly proportional to the cost to provide service. The recommended tier prices, charged per 1,000 gallons, are shown in Figure 5-7.

Figure 5-7: Single Family Cost Component Allocation to Tiers



The current and recommended volumetric rates for the single family class are shown in Figure 5-8. It is important to note that the tier price is only applied to the volume within that tier, shown in Figure 5-5. In a month, the first 6,000 gallons of usage is charged at the Tier 1 rate, usage between 7,000 and 12,000 gallons is charged at the Tier 2 rate, usage between 13,000 and 20,000 gallons is charged at the Tier 3 rate, usage between 21,000 and 40,000 gallons is charged at the Tier 4 rate and all usage above 40,000 gallons is charged at the Tier 5 rate.

Figure 5-8: Summary of Current and Recommended Single Family Volumetric Rates



The current and recommended volumetric rates for non-single family customer classes are shown in Table 5-7 and calculated as follows:

$$\frac{\text{Customer Class Revenue Requirement} - \text{Revenue Recovered from Fixed Charges}}{\text{Billed Volume}}$$

Table 5-7: Summary of Current and Recommended Non-Single Family Volumetric Rates

| Customer Class | Current Volumetric Rate (\$/1,000 gal) | Recommended Volumetric Rate (\$/1,000 gal) |
|----------------|--|--|
| Multi-Family | \$2.51 | \$2.05 |
| Commercial | \$2.59 | \$2.65 |
| Industrial | \$2.63 | \$2.77 |
| Landscape | \$3.51 | \$3.96 |

5.4 BILL IMPACTS

Table 5-8 presents the monthly bill impact to single family residential customers with a 5/8" meter based on the recommended FY 2021 rate structure modifications, including the identified revenue increases from the RSA, recommended fixed charges and recommended tier prices. The table highlights the average usage of single family residential customers at 10,000 gallons of water use per month (assuming 7,000 gallons for wastewater charges purposes), and demonstrates that with the recommended rate structure modifications, this typical customer would see a \$3.25 increase per month in their combined water and wastewater bill. Customers with 3/4" and 1" meters will have lower bill impacts at lower usage levels due to the decrease in water fixed monthly service charges for these meter sizes. A schedule of the water rates recommended for FY 2021 are included in Appendix D of this report.

Table 5-8: Single Family Water and Wastewater Bill Comparisons (5/8" Meter)

| Water Usage* (1,000 gal) | Current Bill | Recommended Bill | \$ Change | % Change |
|---|---------------------|-------------------------|------------------|-----------------|
| 0 | \$21.80 | \$23.45 | \$1.65 | 7.6% |
| 1 | \$25.44 | \$27.13 | \$1.69 | 6.6% |
| 2 | \$27.24 | \$28.97 | \$1.73 | 6.4% |
| 3 | \$30.88 | \$32.65 | \$1.77 | 5.7% |
| 4 | \$34.52 | \$36.33 | \$1.81 | 5.2% |
| 5 | \$38.16 | \$40.01 | \$1.85 | 4.8% |
| 6 | \$39.96 | \$41.85 | \$1.89 | 4.7% |
| 7 | \$44.29 | \$46.52 | \$2.23 | 5.0% |
| 8 | \$48.62 | \$51.19 | \$2.57 | 5.3% |
| 9 | \$51.11 | \$54.02 | \$2.91 | 5.7% |
| 10 | \$55.44 | \$58.69 | \$3.25 | 5.9% |
| 11 | \$59.77 | \$63.36 | \$3.59 | 6.0% |
| 12 | \$62.26 | \$66.19 | \$3.93 | 6.3% |
| 13 | \$67.75 | \$71.92 | \$4.17 | 6.2% |
| 14 | \$73.24 | \$77.65 | \$4.41 | 6.0% |
| 15 | \$78.73 | \$83.38 | \$4.65 | 5.9% |
| 16 | \$82.38 | \$87.27 | \$4.89 | 5.9% |
| 17 | \$87.87 | \$93.00 | \$5.13 | 5.8% |
| 18 | \$91.52 | \$96.89 | \$5.37 | 5.9% |
| 19 | \$95.17 | \$100.78 | \$5.61 | 5.9% |
| 20 | \$98.82 | \$104.67 | \$5.85 | 5.9% |
| 30 | \$144.92 | \$153.97 | \$9.05 | 6.2% |
| 40 | \$191.02 | \$203.27 | \$12.25 | 6.4% |
| 50 | \$242.02 | \$257.47 | \$15.45 | 6.4% |
| 60 | \$293.02 | \$311.67 | \$18.65 | 6.4% |
| 70 | \$344.02 | \$365.87 | \$21.85 | 6.4% |
| 80 | \$395.02 | \$420.07 | \$25.05 | 6.3% |
| 90 | \$446.02 | \$474.27 | \$28.25 | 6.3% |
| 100 | \$497.02 | \$528.47 | \$31.45 | 6.3% |

*Wastewater charges are calculated based on 70 percent of winter average monthly water use, with a cap, or maximum, at 12,000 gallons.

Tables 5-9 and 5-10 display examples of customer bill impacts to commercial and industrial customers. Within these customer classes, meter sizes and usage can vary greatly between customers and these examples are illustrative to the bill impacts of these customer classes.

Table 5-9: Example Commercial Water and Wastewater Bill Comparison

| Water Usage (1,000 gal) | Wastewater Usage (1,000 gal) | Meter Size | Current Bill | Recommended Bill | \$ Change | % Change |
|-------------------------|------------------------------|------------|--------------|------------------|-----------|----------|
| 150 | 135 | 2" | \$942.10 | \$974.80 | \$32.70 | 3.5% |

Table 5-10: Example Industrial Water and Wastewater Bill Comparison

| Water Usage (1,000 gal) | Wastewater Usage (1,000 gal) | Meter Size | Current Bill | Recommended Bill | \$ Change | % Change |
|-------------------------|------------------------------|------------|--------------|------------------|-----------|----------|
| 15,000 | N/A | 8" | \$40,850 | \$43,554 | \$2,704 | 6.6% |

6. FLOOD IRRIGATION

The City offers flood irrigation services for 900 customers and 16 City parks through a flood irrigation program. Flood irrigation water is non-potable (non-treated) surface water sourced from Salt River Project, 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, however revenues and expenses are part of the Utility's overall budget. The cost of the flood irrigation program and system includes both operations 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 area.

City Council has established a policy target of having revenues from flood irrigation customers recover 50 percent of cost of this service. As of FY 2020, the cost recovery for flood irrigation is below the 50 percent policy target. Stantec recommends revenue adjustments that allow for the 50 percent policy target to be reached in FY 2021 and maintained throughout the forecast period. The forecast of revenues, revenue increases and expenses for this service are shown in Table 6-1 and Schedule 6 of Appendix C. A schedule of the flood irrigation rates recommended for FY 2021 are included in Appendix D of this report.

Table 6-1: Recommended Flood Irrigation Revenue Recovery

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|----------------------------|-----------|-----------|-----------|-----------|-----------|
| Revenue | \$448,673 | \$458,544 | \$468,540 | \$478,614 | \$488,904 |
| % Change in Revenue | 9.7% | 2.2% | 2.2% | 2.2% | 2.2% |
| Expenses | \$897,545 | \$916,624 | \$936,275 | \$956,515 | \$977,362 |
| % Cost Recovery | 50% | 50% | 50% | 50% | 50% |

Table 6-2 displays examples of customer impacts for two sample customers with differing lot sizes. This demonstrates the varied dollar bill impact of the 9.7 percent adjustment in FY 2021.

Table 6-2: Example Flood Irrigation Bill Comparison

| Lot Size | Current Bill | Recommended Bill | \$ Change | % Change |
|----------|--------------|------------------|-----------|----------|
| ½ Acre | \$276.69 | \$303.53 | \$26.84 | 9.7% |
| 1 Acre | \$552.73 | \$606.34 | \$53.61 | 9.7% |

7. CONCLUSIONS

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

1. The Utility's current water rates will not be sufficient to fund its future expenses, should they occur as planned. A key assumption in the development of the water rate increases presented in Section 3 of this report is the level of capital spending that is expected each year of the forecast. If capital spending is lower than forecasted, future rate increases may not be needed at the level reflected in this report.
2. The City's AMI data in this Study resulted in a more precise allocation of water system peaking costs to customer classes. While this presents a slight variance between current revenues and cost of service results by customer class, Stantec recommends making the cost of service-based rate changes in FY 2021 to proportionally recover costs from customer classes going forward based on a more detailed understanding of their use of the system.
3. The City's current wastewater rates are at a level that will allow the City to fund its expenses each year in the near-term. Stantec recommends the City evaluate the cost of service for the wastewater system in the future if the relevant customer class loading and return factors can be obtained and update its rates accordingly.
4. Stantec recommends increasing flood irrigation revenues to recover the policy target of 50 percent of costs for this service in FY 2021 and forward.

The City should continue to review the financial performance of the water and wastewater fund on an annual basis and evaluate its cost of service on a regular basis. This will allow 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 that will result in different proportionality of revenues to costs. In doing so, the City may consider necessary adjustments to its rates in the future.

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Additionally, the purpose of this document is to summarize Stantec’s analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliances on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the City of Tempe should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.

APPENDIX A: WATER SYSTEM SUPPORTING SCHEDULES

Supporting Schedules for the RSA

Schedule 1: Assumptions

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Account Growth | | | | | | | | | | | |
| Ending # of ERUs | 82,340 | 82,535 | 82,794 | 83,055 | 83,317 | 83,581 | 83,845 | 84,111 | 84,379 | 84,647 | 84,917 |
| ERU Growth | N/A | 194 | 260 | 261 | 262 | 263 | 265 | 266 | 267 | 269 | 270 |
| % Change in ERUs | N/A | 0.24% | 0.31% | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% |
| Consumption (tgal) | | | | | | | | | | | |
| SFRES Single Family | 4,760,103 | 4,716,429 | 4,673,156 | 4,630,280 | 4,587,797 | 4,545,704 | 4,503,997 | 4,462,673 | 4,421,728 | 4,381,158 | 4,340,961 |
| MFRES Multi-Family | 2,499,083 | 2,561,810 | 2,626,112 | 2,692,027 | 2,759,597 | 2,828,863 | 2,899,867 | 2,972,654 | 3,047,267 | 3,123,754 | 3,202,160 |
| COMML Commercial ¹ | 4,034,448 | 4,006,086 | 4,289,057 | 4,271,644 | 4,254,301 | 4,237,029 | 4,219,826 | 4,202,694 | 4,185,631 | 4,168,637 | 4,151,712 |
| INDUS Industrial | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 | 1,163,977 |
| LNDSC Landscape | 2,538,284 | 2,474,446 | 2,412,214 | 2,351,546 | 2,292,405 | 2,234,751 | 2,178,547 | 2,123,757 | 2,070,344 | 2,018,275 | 1,967,515 |
| CONST Construction | 34,713 | 34,713 | 34,713 | 34,713 | 34,713 | 34,713 | 34,713 | 34,713 | 34,713 | 34,713 | 34,713 |
| Total (tgal) | 15,030,607 | 14,957,460 | 15,199,228 | 15,144,187 | 15,092,789 | 15,045,036 | 15,000,927 | 14,960,467 | 14,923,660 | 14,890,514 | 14,861,039 |
| % Change in Usage | N/A | -0.49% | 1.62% | -0.36% | -0.34% | -0.32% | -0.29% | -0.27% | -0.25% | -0.22% | -0.20% |
| % Paying Capital Charges | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Capital Spending | | | | | | | | | | | |
| Annual Capital Budget (Future Year Dollars) | \$ 20,957,658 | \$ 29,442,382 | \$ 27,244,372 | \$ 28,047,576 | \$ 32,754,022 | \$ 29,069,601 | \$ 34,502,966 | \$ 25,793,982 | \$ 33,753,168 | \$ 33,821,298 | \$ 39,304,251 |
| Annual Percent Executed | 100% | 50% | 60% | 60% | 60% | 60% | 60% | 60% | 60% | 60% | 60% |
| Rate Increase Adoption Date | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 | 1/1/2024 | 1/1/2025 | 1/1/2026 | 1/1/2027 | 1/1/2028 | 1/1/2029 | 1/1/2030 |
| Average Annual Interest Earnings Rate | | | | | | | | | | | |
| On Fund Balances | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| Operating Budget Reserve | | | | | | | | | | | |
| Target (Percentage of Annual O&M) | 25% | 25% | 25% | 25% | 25% | 25% | 25% | 25% | 25% | 25% | 25% |
| Operating Budget Execution Percentage | | | | | | | | | | | |
| Personal Services | 100% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| Variable Operations and Maintenance | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Fixed Operations and Maintenance | 100% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| Capital Outlay | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

¹Commercial volume assumed to decrease 7.5% in FY 2021 and increase back to normal levels in FY 2022 due to COVID-19 impacts.

Fund Summary

| | | |
|------------------------------|-----------|-------------------|
| Revenue Fund | \$ | 50,455,078 |
| Water System Development Fee | | 2,378,922 |
| Capital Fund | | 6,468,200 |
| Total Available Funds | \$ | 59,302,200 |

Schedule 3: Cash In

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Rate Revenue Growth Assumptions | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| 1 % Change in Base Revenue | N/A | 0.24% | 0.31% | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% |
| 2 % Change in Usage Revenue | N/A | -0.49% | 1.62% | -0.36% | -0.34% | -0.32% | -0.29% | -0.27% | -0.25% | -0.22% | -0.20% |
| Assumed Rate Revenue Increases | | | | | | | | | | | |
| 3 Assumed Water Rate Increase | N/A | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| Water Rate Revenue | | | | | | | | | | | |
| 4 Base Rate Revenue | \$ 10,873,832 | \$ 11,196,776 | \$ 11,849,744 | \$ 12,540,862 | \$ 13,273,343 | \$ 14,046,615 | \$ 14,866,118 | \$ 15,733,520 | \$ 16,652,857 | \$ 17,623,414 | \$ 19,159,318 |
| 5 Usage Rate Revenue | 40,254,303 | 41,041,700 | 43,771,327 | 45,771,211 | 47,876,610 | 50,083,771 | 52,408,408 | 54,853,879 | 57,430,958 | 60,135,566 | 64,532,942 |
| 6 Total Water Rate Revenue | \$ 51,128,135 | \$ 52,238,476 | \$ 55,621,070 | \$ 58,312,073 | \$ 61,149,954 | \$ 64,130,386 | \$ 67,274,525 | \$ 70,587,399 | \$ 74,083,815 | \$ 77,758,980 | \$ 83,692,260 |
| Other Operating Revenue | | | | | | | | | | | |
| 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 | 3,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 9 Delinquent Collection Ch | 254,566 | 130,047 | 276,937 | 290,335 | 304,465 | 319,304 | 334,959 | 351,454 | 368,862 | 387,161 | 416,703 |
| 10 Fire Hydrant Meters | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 11 Meters | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 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 | 5,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 14 Reconnect Fee | 60,000 | 30,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 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 Proceeds on Sale of Assets | 28,426 | - | - | - | - | - | - | - | - | - | - |
| 17 Recycle/Scrap Material Rev | 53,830 | 53,830 | 53,830 | 53,830 | 53,830 | 53,830 | 53,830 | 53,830 | 53,830 | 53,830 | 53,830 |
| 18 Irrigation Billings | 275,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 19 Inspection Fee | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 20 Environmental Fines | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 21 Inspection Fee | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 22 Vehicle Salvage | 19,014 | 45,991 | 23,249 | 26,897 | 28,788 | 31,231 | 27,541 | 28,614 | 28,614 | 28,614 | 28,614 |
| 23 Total Other Operating Revenue | \$ 979,836 | \$ 849,868 | \$ 1,004,015 | \$ 1,021,062 | \$ 1,037,082 | \$ 1,054,365 | \$ 1,066,330 | \$ 1,083,898 | \$ 1,101,307 | \$ 1,119,605 | \$ 1,149,147 |
| Transfers In | | | | | | | | | | | |
| 24 Golf Fund Loan Payback (\$2.5M) | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 |
| 25 Total Transfers In | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 | \$ 182,406 |
| Interest Income | | | | | | | | | | | |
| 26 Unrestricted | \$ 512,585 | \$ 491,693 | \$ 439,570 | \$ 394,128 | \$ 351,559 | \$ 315,914 | \$ 293,862 | \$ 293,466 | \$ 306,852 | \$ 330,650 | \$ 380,903 |
| 27 Total Interest Income | \$ 512,585 | \$ 491,693 | \$ 439,570 | \$ 394,128 | \$ 351,559 | \$ 315,914 | \$ 293,862 | \$ 293,466 | \$ 306,852 | \$ 330,650 | \$ 380,903 |
| 28 Total Cash Inflows | \$ 52,802,962 | \$ 53,762,444 | \$ 57,247,061 | \$ 59,909,669 | \$ 62,721,001 | \$ 65,683,072 | \$ 68,817,123 | \$ 72,147,169 | \$ 75,674,379 | \$ 79,391,641 | \$ 85,404,716 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 Salaries | Customer Services | \$ 573,511 | \$ 682,272 | \$ 704,787 | \$ 725,931 | \$ 747,709 | \$ 770,140 | \$ 793,244 | \$ 817,041 | \$ 841,553 | \$ 866,799 | \$ 892,803 |
| 2 Wages | Customer Services | 23,098 | - | - | - | - | - | - | - | - | - | - |
| 3 Overtime | Customer Services | 2,928 | - | - | - | - | - | - | - | - | - | - |
| 4 Vacation Pay | Customer Services | 26,485 | - | - | - | - | - | - | - | - | - | - |
| 5 Sick Pay | Customer Services | 14,521 | - | - | - | - | - | - | - | - | - | - |
| 6 Holiday Pay | Customer Services | 803 | - | - | - | - | - | - | - | - | - | - |
| 7 Bilingual Pay | Customer Services | 1,713 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 |
| 8 Fica Taxes | Customer Services | 47,668 | 50,570 | 52,239 | 53,806 | 55,421 | 57,083 | 58,796 | 60,560 | 62,376 | 64,248 | 66,175 |
| 9 Arizona State Retirement | Customer Services | 78,247 | 83,273 | 93,533 | 105,131 | 118,041 | 132,536 | 148,812 | 167,086 | 187,604 | 210,642 | 236,508 |
| 10 Employee Health Insurance | Customer Services | 118,427 | 131,454 | 140,656 | 150,502 | 161,037 | 172,309 | 184,371 | 197,277 | 211,086 | 225,862 | 241,673 |
| 11 Mediflex Reimbursed Expns | Customer Services | 6,258 | 6,912 | 6,912 | 6,912 | 6,912 | 6,912 | 6,912 | 6,912 | 6,912 | 6,912 | 6,912 |
| 12 Defined Contribution- Ret | Customer Services | 6,105 | 6,555 | 6,699 | 6,867 | 7,025 | 7,186 | 7,351 | 7,521 | 7,694 | 7,870 | 8,052 |
| 13 LTD-ASRS | Customer Services | 1,136 | - | - | - | - | - | - | - | - | - | - |
| 14 General Office Supplies | Customer Services | 4,985 | 6,300 | 6,439 | 6,600 | 6,751 | 6,907 | 7,065 | 7,228 | 7,394 | 7,564 | 7,738 |
| 15 Uniform Allowance | Customer Services | 1,325 | 1,200 | 1,226 | 1,257 | 1,286 | 1,316 | 1,346 | 1,377 | 1,408 | 1,441 | 1,474 |
| 16 Hand Tools | Customer Services | 1,804 | - | - | - | - | - | - | - | - | - | - |
| 17 Minor Equipment | Customer Services | 1,282 | 3,000 | 3,066 | 3,143 | 3,215 | 3,289 | 3,365 | 3,442 | 3,521 | 3,602 | 3,685 |
| 18 Printing + Copier Supplies | Customer Services | 298 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 19 Operating + Maint. Supplie | Customer Services | 1,280 | 3,000 | 3,066 | 3,143 | 3,215 | 3,289 | 3,365 | 3,442 | 3,521 | 3,602 | 3,685 |
| 20 Food + Beverage Supplies | Customer Services | 102 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 21 Other Equipment + Supplies | Customer Services | 398 | 300 | 307 | 314 | 321 | 329 | 336 | 344 | 352 | 360 | 368 |
| 22 Contracted Services | Customer Services | 128,869 | 252,678 | 258,237 | 264,693 | 270,781 | 277,009 | 283,360 | 289,898 | 296,565 | 303,386 | 310,364 |
| 23 Software Purchases | Customer Services | 91 | - | - | - | - | - | - | - | - | - | - |
| 24 Training + Development | Customer Services | 1,430 | 1,800 | 1,840 | 1,886 | 1,929 | 1,973 | 2,019 | 2,065 | 2,113 | 2,161 | 2,211 |
| 25 Software Maintenance | Customer Services | 201,108 | 186,000 | 190,092 | 194,844 | 199,326 | 203,910 | 208,600 | 213,398 | 218,306 | 223,327 | 228,464 |
| 26 Bank Service Charges | Customer Services | 455,000 | 540,000 | 551,880 | 565,677 | 578,688 | 591,997 | 605,613 | 619,542 | 633,792 | 648,369 | 663,282 |
| 27 Cell Phone Charges | Customer Services | 5,902 | 7,200 | 7,358 | 7,542 | 7,716 | 7,893 | 8,075 | 8,261 | 8,451 | 8,645 | 8,844 |
| 28 Telecommunication Services | Customer Services | 1,443 | - | - | - | - | - | - | - | - | - | - |
| 29 Postage | Customer Services | 5,184 | - | - | - | - | - | - | - | - | - | - |
| 30 Postage - Exclusion | Customer Services | 121,849 | 180,000 | 183,960 | 188,559 | 192,896 | 197,332 | 201,871 | 206,514 | 211,264 | 216,123 | 221,094 |
| 31 Membership + Subs | Customer Services | 501 | 600 | 613 | 629 | 643 | 658 | 673 | 688 | 704 | 720 | 737 |
| 32 Outside Printing/Foms | Customer Services | - | 600 | 613 | 629 | 643 | 658 | 673 | 688 | 704 | 720 | 737 |
| 33 Duplicating | Customer Services | 2 | - | - | - | - | - | - | - | - | - | - |
| 34 Car Wash | Customer Services | 34 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 35 Equipment + Machine Rental | Customer Services | 101 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 36 Bad Debt Expense | Customer Services | 296,108 | 592,216 | 296,108 | 303,511 | 310,492 | 317,633 | 324,938 | 332,412 | 340,057 | 347,879 | 355,880 |
| 37 Training + Seminars | Customer Services | 3,013 | 6,000 | 6,132 | 6,285 | 6,430 | 6,578 | 6,729 | 6,884 | 7,042 | 7,204 | 7,370 |
| 38 Travel Expense | Customer Services | 3,063 | 4,059 | 4,148 | 4,251 | 4,349 | 4,449 | 4,552 | 4,656 | 4,763 | 4,873 | 4,985 |
| 39 Local Meetings | Customer Services | 570 | 1,800 | 1,840 | 1,886 | 1,929 | 1,973 | 2,019 | 2,065 | 2,113 | 2,161 | 2,211 |
| 40 Other Equipment | Customer Services | 311 | - | - | - | - | - | - | - | - | - | - |
| 41 Computer Equipment | Customer Services | 140 | - | - | - | - | - | - | - | - | - | - |
| 42 Construction | Customer Services | 7,425 | - | - | - | - | - | - | - | - | - | - |
| 43 Technology Costs | Customer Services | 422,543 | 576,397 | 589,077 | 603,804 | 617,692 | 631,899 | 646,432 | 661,300 | 676,510 | 692,070 | 707,988 |
| 44 Vehicle Maintenance Cost | Customer Services | 7,107 | 15,421 | 15,760 | 16,154 | 16,526 | 16,906 | 17,295 | 17,693 | 18,100 | 18,516 | 18,942 |
| 45 Worker's Comp Claims | Customer Services | - | 756 | 773 | 792 | 810 | 829 | 848 | 867 | 887 | 908 | 929 |
| 46 Vehicle Fuel/Oil Costs | Customer Services | 6,273 | 8,044 | 8,221 | 8,426 | 8,620 | 8,818 | 9,021 | 9,228 | 9,441 | 9,658 | 9,880 |
| 47 Telephone Costs | Customer Services | 7,688 | 10,487 | 10,718 | 10,985 | 11,238 | 11,497 | 11,761 | 12,032 | 12,308 | 12,591 | 12,881 |
| 48 Support Services Charges | Customer Services | 992 | 644 | 658 | 674 | 690 | 706 | 722 | 739 | 756 | 773 | 791 |
| 49 Risk Management Charges | Customer Services | 3,582 | 885 | 904 | 927 | 948 | 970 | 993 | 1,015 | 1,039 | 1,063 | 1,087 |
| 50 Interactivity Cr-General | Customer Services | (180,265) | (180,265) | (184,231) | (188,837) | (193,180) | (197,623) | (202,169) | (206,818) | (211,575) | (216,441) | (221,420) |
| 51 Interactivity Cr-Support Serv | Customer Services | (44,776) | (46,751) | (48,294) | (49,742) | (51,235) | (52,772) | (54,355) | (55,985) | (57,665) | (59,395) | (61,177) |
| 52 Salaries | Water Admin | 275,972 | 594,937 | 614,570 | 633,007 | 651,997 | 671,557 | 691,704 | 712,455 | 733,828 | 755,843 | 778,519 |
| 53 Wages | Water Admin | 7,434 | - | - | - | - | - | - | - | - | - | - |
| 54 Overtime | Water Admin | 9,023 | 5,404 | 5,404 | 5,404 | 5,404 | 5,404 | 5,404 | 5,404 | 5,404 | 5,404 | 5,404 |
| 55 Vacation Pay | Water Admin | 35,122 | - | - | - | - | - | - | - | - | - | - |
| 56 Sick Pay | Water Admin | 10,115 | - | - | - | - | - | - | - | - | - | - |
| 57 Holiday Pay | Water Admin | 913 | - | - | - | - | - | - | - | - | - | - |
| 58 Bilingual Pay | Water Admin | 480 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 |
| 59 Fica Taxes | Water Admin | 24,720 | 45,968 | 47,485 | 48,909 | 50,377 | 51,888 | 53,445 | 55,048 | 56,700 | 58,400 | 60,153 |
| 60 Arizona State Retirement | Water Admin | 38,701 | 73,430 | 82,476 | 92,703 | 104,087 | 116,869 | 131,221 | 147,334 | 165,427 | 185,742 | 208,551 |
| 61 Employee Health Insurance | Water Admin | 51,655 | 120,610 | 129,052 | 138,086 | 147,752 | 158,095 | 169,161 | 181,002 | 193,673 | 207,230 | 221,736 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 62 Mediflex Reimbursed Expens | Water Admin | 2,517 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 |
| 63 Defined Benefit- Ret Healt | Water Admin | 84,691 | 61,800 | 63,839 | 65,755 | 67,727 | 69,759 | 71,852 | 74,007 | 76,228 | 78,514 | 80,870 |
| 64 Defined Contribution- Ret | Water Admin | 3,720 | 3,496 | 3,573 | 3,662 | 3,746 | 3,833 | 3,921 | 4,011 | 4,103 | 4,198 | 4,294 |
| 65 Pre-medicare HRA Contribut | Water Admin | 508,541 | 516,811 | 528,181 | 541,386 | 553,837 | 566,576 | 579,607 | 592,938 | 606,575 | 620,527 | 634,799 |
| 66 LTD-ASRS | Water Admin | 565 | - | - | - | - | - | - | - | - | - | - |
| 67 General Office Supplies | Water Admin | 7,727 | 39,771 | 40,646 | 41,662 | 42,621 | 43,601 | 44,604 | 45,630 | 46,679 | 47,753 | 48,851 |
| 68 Uniform Allowance | Water Admin | 3,319 | 40,760 | 41,657 | 42,698 | 43,680 | 44,685 | 45,713 | 46,764 | 47,840 | 48,940 | 50,065 |
| 69 Chemical Supplies | Water Admin | - | 520 | 531 | 545 | 557 | 570 | 583 | 597 | 610 | 624 | 639 |
| 70 Minor Equipment | Water Admin | - | 360 | 368 | 377 | 386 | 395 | 404 | 413 | 423 | 432 | 442 |
| 71 Operating + Maint. Supplie | Water Admin | 5,502 | 77,726 | 79,436 | 81,422 | 83,295 | 85,211 | 87,171 | 89,176 | 91,227 | 93,325 | 95,471 |
| 72 Books + Publications | Water Admin | 90 | 1,800 | 1,840 | 1,886 | 1,929 | 1,973 | 2,019 | 2,065 | 2,113 | 2,161 | 2,211 |
| 73 Awards + Recognition | Water Admin | - | 8,000 | 8,176 | 8,380 | 8,573 | 8,770 | 8,972 | 9,178 | 9,390 | 9,605 | 9,826 |
| 74 Consultants | Water Admin | 33,823 | 160,000 | 163,520 | 167,608 | 171,463 | 175,407 | 179,441 | 183,568 | 187,790 | 192,109 | 196,528 |
| 75 Contracted Services | Water Admin | 43,321 | 112,685 | 115,164 | 118,043 | 120,758 | 123,535 | 126,377 | 129,283 | 132,257 | 135,299 | 138,411 |
| 76 Software Purchases | Water Admin | 453 | 826 | 845 | 866 | 886 | 906 | 927 | 948 | 970 | 992 | 1,015 |
| 77 Software Maintenance | Water Admin | 6,459 | - | - | - | - | - | - | - | - | - | - |
| 78 Cell Phone Charges | Water Admin | 53,472 | 44,000 | 44,968 | 46,092 | 47,152 | 48,237 | 49,346 | 50,481 | 51,642 | 52,830 | 54,045 |
| 79 Membership + Subs | Water Admin | 167,113 | 151,591 | 154,926 | 158,799 | 162,452 | 166,188 | 170,010 | 173,921 | 177,921 | 182,013 | 186,199 |
| 80 Advertising | Water Admin | - | 2,400 | 2,453 | 2,514 | 2,572 | 2,631 | 2,692 | 2,754 | 2,817 | 2,882 | 2,948 |
| 81 Duplicating | Water Admin | 10 | - | - | - | - | - | - | - | - | - | - |
| 82 Property Insurance Premium | Water Admin | 55,619 | 64,400 | 65,817 | 67,462 | 69,014 | 70,601 | 72,225 | 73,886 | 75,586 | 77,324 | 79,102 |
| 83 Equipment + Machine Rental | Water Admin | 3,547 | 4,000 | 4,088 | 4,190 | 4,287 | 4,385 | 4,482 | 4,589 | 4,695 | 4,803 | 4,913 |
| 84 Misc. Fees + Services | Water Admin | 8,600 | 8,000 | 8,176 | 8,380 | 8,573 | 8,770 | 8,972 | 9,178 | 9,390 | 9,605 | 9,826 |
| 85 Training + Seminars | Water Admin | (635) | 135,530 | 138,512 | 141,975 | 145,240 | 148,581 | 151,998 | 155,494 | 159,071 | 162,729 | 166,472 |
| 86 Travel Expense | Water Admin | 13,565 | 20,000 | 20,440 | 20,951 | 21,433 | 21,926 | 22,430 | 22,946 | 23,474 | 24,014 | 24,566 |
| 87 Local Meetings | Water Admin | 110 | 2,400 | 2,453 | 2,514 | 2,572 | 2,631 | 2,692 | 2,754 | 2,817 | 2,882 | 2,948 |
| 88 Other Equipment | Water Admin | - | 11,592 | 11,847 | 12,143 | 12,422 | 12,708 | 13,000 | 13,300 | 13,605 | 13,918 | 14,238 |
| 89 Computer Equipment | Water Admin | 7,415 | - | - | - | - | - | - | - | - | - | - |
| 90 Office Furniture | Water Admin | 4,757 | - | - | - | - | - | - | - | - | - | - |
| 91 Technology Costs | Water Admin | 254,382 | 361,136 | 369,081 | 378,308 | 387,009 | 395,910 | 405,016 | 414,332 | 423,861 | 433,610 | 443,583 |
| 92 Vehicle Maintenance Cost | Water Admin | 1,532 | 6,900 | 7,052 | 7,228 | 7,394 | 7,564 | 7,738 | 7,916 | 8,098 | 8,285 | 8,475 |
| 93 Worker's Comp Claims | Water Admin | 65,994 | 18,585 | 18,994 | 19,469 | 19,916 | 20,374 | 20,843 | 21,322 | 21,813 | 22,314 | 22,828 |
| 94 Vehicle Fuel/Oil Costs | Water Admin | - | 1,002 | 1,024 | 1,050 | 1,074 | 1,099 | 1,124 | 1,150 | 1,177 | 1,204 | 1,231 |
| 95 Telephone Costs | Water Admin | 11,341 | 16,659 | 17,026 | 17,451 | 17,853 | 18,263 | 18,683 | 19,113 | 19,553 | 20,002 | 20,462 |
| 96 Support Services Charges | Water Admin | 1,220,083 | 1,271,855 | 1,299,836 | 1,332,332 | 1,362,976 | 1,394,324 | 1,426,393 | 1,459,200 | 1,492,762 | 1,527,096 | 1,562,219 |
| 97 Risk Management Charges | Water Admin | 2,234 | 9,434 | 9,642 | 9,883 | 10,110 | 10,343 | 10,581 | 10,824 | 11,073 | 11,328 | 11,588 |
| 98 Interactivity Charges | Water Admin | 3,052,098 | 3,556,909 | 3,635,161 | 3,726,040 | 3,811,739 | 3,899,409 | 3,989,095 | 4,080,844 | 4,174,704 | 4,270,722 | 4,368,949 |
| 99 Hazardous Materials Supplies | Water Admin | - | 225 | 230 | 236 | 241 | 247 | 252 | 258 | 264 | 270 | 276 |
| 100 Shop Supplies | Water Admin | - | 475 | 485 | 498 | 509 | 521 | 533 | 545 | 558 | 570 | 583 |
| 101 Electricity | Water Admin | - | 2,613 | 2,670 | 2,737 | 2,800 | 2,864 | 2,930 | 2,997 | 3,066 | 3,137 | 3,209 |
| 102 Testing | Water Admin | - | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 103 Haz Waste Disposal City Buildings | Water Admin | - | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 104 Hazardous Waste Disposal | Water Admin | - | 106,253 | 108,590 | 111,305 | 113,865 | 116,484 | 119,163 | 121,904 | 124,707 | 127,576 | 130,510 |
| 105 Salaries | Warehouse | 76,748 | 88,727 | 91,655 | 94,405 | 97,237 | 100,154 | 103,159 | 106,253 | 109,441 | 112,724 | 116,106 |
| 106 Overtime | Warehouse | 4,342 | 389 | 389 | 389 | 389 | 389 | 389 | 389 | 389 | 389 | 389 |
| 107 Vacation Pay | Warehouse | 8,160 | - | - | - | - | - | - | - | - | - | - |
| 108 Sick Pay | Warehouse | 896 | - | - | - | - | - | - | - | - | - | - |
| 109 Holiday Pay | Warehouse | 328 | - | - | - | - | - | - | - | - | - | - |
| 110 Fica Taxes | Warehouse | 6,819 | 6,817 | 7,042 | 7,253 | 7,470 | 7,694 | 7,925 | 8,163 | 8,408 | 8,660 | 8,920 |
| 111 Arizona State Retirement | Warehouse | 10,891 | 10,890 | 12,232 | 13,748 | 15,437 | 17,332 | 19,461 | 21,850 | 24,533 | 27,546 | 30,929 |
| 112 Employee Health Insurance | Warehouse | 12,068 | 13,222 | 14,147 | 15,137 | 16,197 | 17,331 | 18,544 | 19,842 | 21,231 | 22,717 | 24,307 |
| 113 Mediflex Reimbursed Expens | Warehouse | 813 | 896 | 896 | 896 | 896 | 896 | 896 | 896 | 896 | 896 | 896 |
| 114 Defined Contribution- Ret | Warehouse | 1,499 | 1,530 | 1,563 | 1,602 | 1,639 | 1,677 | 1,715 | 1,755 | 1,795 | 1,836 | 1,879 |
| 115 LTD-ASRS | Warehouse | 158 | - | - | - | - | - | - | - | - | - | - |
| 116 General Office Supplies | Warehouse | 97 | - | - | - | - | - | - | - | - | - | - |
| 117 Uniform Allowance | Warehouse | 280 | - | - | - | - | - | - | - | - | - | - |
| 118 Minor Equipment | Warehouse | 58 | - | - | - | - | - | - | - | - | - | - |
| 119 Operating + Maint. Supplie | Warehouse | 396 | 3,080 | 3,148 | 3,226 | 3,301 | 3,377 | 3,454 | 3,534 | 3,615 | 3,698 | 3,783 |
| 120 Water, Refuse + Sewer | Warehouse | - | 840 | 876 | 914 | 953 | 994 | 1,037 | 1,081 | 1,128 | 1,176 | 1,227 |
| 121 Equipment + Machine Rental | Warehouse | 942 | 1,750 | 1,789 | 1,833 | 1,875 | 1,919 | 1,963 | 2,008 | 2,054 | 2,101 | 2,150 |
| 122 Misc. Fees + Services | Warehouse | 35 | - | - | - | - | - | - | - | - | - | - |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 123 Technology Costs | Warehouse | 5,055 | 6,896 | 7,048 | 7,224 | 7,390 | 7,560 | 7,734 | 7,912 | 8,094 | 8,280 | 8,471 |
| 124 Vehicle Maintenance Cost | Warehouse | 1,248 | 2,687 | 2,746 | 2,815 | 2,880 | 2,946 | 3,014 | 3,083 | 3,154 | 3,227 | 3,301 |
| 125 Vehicle Fuel/Oil Costs | Warehouse | 792 | 1,023 | 1,045 | 1,071 | 1,096 | 1,121 | 1,147 | 1,173 | 1,200 | 1,228 | 1,256 |
| 126 Telephone Costs | Warehouse | 573 | 781 | 798 | 818 | 837 | 856 | 876 | 896 | 917 | 938 | 960 |
| 127 Interactivity Cr-General | Warehouse | (73,569) | (70,325) | (71,872) | (73,669) | (75,363) | (77,096) | (78,870) | (80,684) | (82,539) | (84,438) | (86,380) |
| 128 Salaries | Security | 105,665 | 132,808 | 137,190 | 141,306 | 145,545 | 149,911 | 154,409 | 159,041 | 163,812 | 168,727 | 173,788 |
| 129 Overtime | Security | 256 | 3,882 | 3,882 | 3,882 | 3,882 | 3,882 | 3,882 | 3,882 | 3,882 | 3,882 | 3,882 |
| 130 Vacation Pay | Security | 11,908 | - | - | - | - | - | - | - | - | - | - |
| 131 Sick Pay | Security | 4,409 | - | - | - | - | - | - | - | - | - | - |
| 132 Holiday Pay | Security | 3,664 | 6,705 | 6,705 | 6,705 | 6,705 | 6,705 | 6,705 | 6,705 | 6,705 | 6,705 | 6,705 |
| 133 Fica Taxes | Security | 9,164 | 10,969 | 11,331 | 11,671 | 12,021 | 12,382 | 12,753 | 13,136 | 13,530 | 13,936 | 14,354 |
| 134 Arizona State Retirement | Security | 15,046 | 17,523 | 19,682 | 22,123 | 24,839 | 27,889 | 31,314 | 35,160 | 39,477 | 44,325 | 49,768 |
| 135 Employee Health Insurance | Security | 29,219 | 34,217 | 36,613 | 39,176 | 41,918 | 44,852 | 47,992 | 51,351 | 54,946 | 58,792 | 62,907 |
| 136 Mediflex Reimbursed Expens | Security | 1,559 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 |
| 137 Defined Contribution- Ret | Security | 4,498 | 4,589 | 4,689 | 4,807 | 4,917 | 5,030 | 5,146 | 5,264 | 5,385 | 5,509 | 5,636 |
| 138 LTD-ASRS | Security | 220 | - | - | - | - | - | - | - | - | - | - |
| 139 General Office Supplies | Security | 651 | - | - | - | - | - | - | - | - | - | - |
| 140 Uniform Allowance | Security | 1,137 | - | - | - | - | - | - | - | - | - | - |
| 141 Minor Equipment | Security | 993 | 2,100 | 2,146 | 2,200 | 2,250 | 2,302 | 2,355 | 2,409 | 2,465 | 2,521 | 2,579 |
| 142 Communication Equip Part | Security | 5,424 | - | - | - | - | - | - | - | - | - | - |
| 143 Operating + Maint. Supplie | Security | 305 | 1,190 | 1,216 | 1,247 | 1,275 | 1,305 | 1,335 | 1,365 | 1,397 | 1,429 | 1,462 |
| 144 Security | Security | 1,567 | - | - | - | - | - | - | - | - | - | - |
| 145 Contracted Services | Security | 10,624 | 70,000 | 71,540 | 73,329 | 75,015 | 76,740 | 78,505 | 80,311 | 82,158 | 84,048 | 85,981 |
| 146 Duplicating | Security | 5 | - | - | - | - | - | - | - | - | - | - |
| 147 Training + Seminars | Security | 2,204 | - | - | - | - | - | - | - | - | - | - |
| 148 Computer Equipment | Security | 307 | - | - | - | - | - | - | - | - | - | - |
| 149 Telephone Costs | Security | 527 | - | - | - | - | - | - | - | - | - | - |
| 150 Technology Costs | Security | 12,729 | 17,364 | 17,746 | 18,190 | 18,608 | 19,036 | 19,474 | 19,922 | 20,380 | 20,849 | 21,328 |
| 151 Vehicle Maintenance Cost | Security | 2,842 | 5,009 | 5,119 | 5,247 | 5,367 | 5,491 | 5,617 | 5,746 | 5,878 | 6,014 | 6,152 |
| 152 Vehicle Fuel/Oil Costs | Security | 2,110 | 2,461 | 2,515 | 2,578 | 2,638 | 2,698 | 2,760 | 2,824 | 2,889 | 2,955 | 3,023 |
| 153 Telephone Costs | Security | 1,527 | 2,083 | 2,128 | 2,182 | 2,232 | 2,283 | 2,336 | 2,389 | 2,444 | 2,500 | 2,558 |
| 154 Membership + Subs | Water Engineering | 240 | - | - | - | - | - | - | - | - | - | - |
| 155 Operating + Maint. Supplie | Eisendrath House | 63 | 4,000 | 4,088 | 4,190 | 4,287 | 4,385 | 4,486 | 4,589 | 4,695 | 4,803 | 4,913 |
| 156 Contracted Services | Eisendrath House | 1,289 | 2,000 | 2,044 | 2,095 | 2,143 | 2,193 | 2,243 | 2,295 | 2,347 | 2,401 | 2,457 |
| 157 Telecommunication Services | Eisendrath House | 776 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 158 Salaries | Tempe Town Lake Operat | 174,558 | 195,567 | 202,021 | 208,081 | 214,324 | 220,753 | 227,376 | 234,197 | 241,223 | 248,460 | 255,914 |
| 159 Overtime | Tempe Town Lake Operat | 6,701 | - | - | - | - | - | - | - | - | - | - |
| 160 Vacation Pay | Tempe Town Lake Operat | 12,085 | - | - | - | - | - | - | - | - | - | - |
| 161 Sick Pay | Tempe Town Lake Operat | 7,600 | - | - | - | - | - | - | - | - | - | - |
| 162 Holiday Pay | Tempe Town Lake Operat | 1,276 | - | - | - | - | - | - | - | - | - | - |
| 163 Bilingual Pay | Tempe Town Lake Operat | 415 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 |
| 164 Fica Taxes | Tempe Town Lake Operat | 14,829 | 14,982 | 15,476 | 15,941 | 16,419 | 16,911 | 17,419 | 17,941 | 18,480 | 19,034 | 19,605 |
| 165 Arizona State Retirement | Tempe Town Lake Operat | 24,439 | 23,933 | 26,882 | 30,215 | 33,925 | 38,091 | 42,769 | 48,021 | 53,918 | 60,539 | 67,973 |
| 166 Employee Health Insurance | Tempe Town Lake Operat | 26,750 | 29,105 | 31,142 | 33,322 | 35,655 | 38,151 | 40,821 | 43,679 | 46,736 | 50,008 | 53,508 |
| 167 Mediflex Reimbursed Expens | Tempe Town Lake Operat | 1,162 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 |
| 168 Defined Contribution- Ret HRA | Tempe Town Lake Operat | 17,315 | 4,370 | 4,466 | 4,578 | 4,683 | 4,791 | 4,901 | 5,014 | 5,129 | 5,247 | 5,368 |
| 169 LTD-ASRS | Tempe Town Lake Operat | 353 | - | - | - | - | - | - | - | - | - | - |
| 170 General Office Supplies | Tempe Town Lake Operat | 65 | - | - | - | - | - | - | - | - | - | - |
| 171 Uniform Allowance | Tempe Town Lake Operat | 480 | - | - | - | - | - | - | - | - | - | - |
| 172 Landscape Supplies | Tempe Town Lake Operat | - | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 173 Minor Equipment | Tempe Town Lake Operat | 4,180 | - | - | - | - | - | - | - | - | - | - |
| 174 Operating + Maint. Supplie | Tempe Town Lake Operat | 651 | 20,000 | 20,440 | 20,951 | 21,433 | 21,926 | 22,430 | 22,946 | 23,474 | 24,014 | 24,566 |
| 175 Water, Refuse + Sewer | Tempe Town Lake Operat | 1,714 | - | - | - | - | - | - | - | - | - | - |
| 176 ADWR Municipality Fees | Tempe Town Lake Operat | - | 3,000 | 3,066 | 3,143 | 3,215 | 3,289 | 3,365 | 3,442 | 3,521 | 3,602 | 3,685 |
| 177 Survey + Staking | Tempe Town Lake Operat | 15 | - | - | - | - | - | - | - | - | - | - |
| 178 Testing Bi-Lingual Program | Tempe Town Lake Operat | 768 | - | - | - | - | - | - | - | - | - | - |
| 179 Contracted Services | Tempe Town Lake Operat | 81,384 | 238,783 | 244,036 | 250,137 | 255,890 | 261,776 | 267,797 | 273,956 | 280,257 | 286,703 | 293,297 |
| 180 Software Lease/Rental | Tempe Town Lake Operat | 58 | - | - | - | - | - | - | - | - | - | - |
| 181 Duplicating | Tempe Town Lake Operat | - | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 182 Training + Seminars | Tempe Town Lake Operat | 529 | - | - | - | - | - | - | - | - | - | - |
| 183 Technology Costs | Tempe Town Lake Operat | 4,605 | 6,282 | 6,420 | 6,581 | 6,732 | 6,887 | 7,045 | 7,207 | 7,373 | 7,543 | 7,716 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 184 Telephone Costs | Tempe Town Lake Operat | 273 | 372 | 380 | 390 | 399 | 408 | 417 | 427 | 437 | 447 | 457 |
| 185 Reimbursement | Tempe Town Lake Operat | (385,643) | (458,046) | (468,123) | (479,826) | (490,862) | (502,152) | (513,701) | (525,517) | (537,603) | (549,968) | (562,618) |
| 186 Salaries | Plant Operations MGR | 94,230 | 102,295 | 105,671 | 108,841 | 112,106 | 115,469 | 118,933 | 122,501 | 126,176 | 129,962 | 133,861 |
| 187 Vacation Pay | Plant Operations MGR | 2,976 | - | - | - | - | - | - | - | - | - | - |
| 188 Fica Taxes | Plant Operations MGR | 7,528 | 7,726 | 7,981 | 8,220 | 8,467 | 8,721 | 8,983 | 9,252 | 9,530 | 9,816 | 10,110 |
| 189 Arizona State Retirement | Plant Operations MGR | 11,426 | 12,341 | 13,861 | 15,580 | 17,493 | 19,642 | 22,054 | 24,762 | 27,803 | 31,217 | 35,050 |
| 190 Employee Health Insurance | Plant Operations MGR | 1,255 | 123 | 132 | 141 | 151 | 161 | 173 | 185 | 198 | 211 | 226 |
| 191 Mediflex Reimbursed Expens | Plant Operations MGR | 533 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 |
| 192 LTD-ASRS | Plant Operations MGR | 163 | - | - | - | - | - | - | - | - | - | - |
| 193 General Office Supplies | Plant Operations MGR | 36 | - | - | - | - | - | - | - | - | - | - |
| 194 Uniform Allowance | Plant Operations MGR | 150 | - | - | - | - | - | - | - | - | - | - |
| 195 Operating + Maint. Supplie | Plant Operations MGR | 50 | 3,400 | 3,475 | 3,562 | 3,644 | 3,727 | 3,813 | 3,901 | 3,991 | 4,082 | 4,176 |
| 196 Training + Seminars | Plant Operations MGR | 5,895 | - | - | - | - | - | - | - | - | - | - |
| 197 Local Meetings | Plant Operations MGR | 112 | - | - | - | - | - | - | - | - | - | - |
| 198 Computer Equipment | Plant Operations MGR | 1,917 | - | - | - | - | - | - | - | - | - | - |
| 199 Technology Costs | Plant Operations MGR | 5,410 | 7,380 | 7,542 | 7,731 | 7,909 | 8,091 | 8,277 | 8,467 | 8,662 | 8,861 | 9,065 |
| 200 Vehicle Maintenance Cost | Plant Operations MGR | 986 | 667 | 682 | 699 | 715 | 731 | 748 | 765 | 783 | 801 | 819 |
| 201 Worker's Comp Claims | Plant Operations MGR | - | 127 | 130 | 133 | 136 | 139 | 142 | 146 | 149 | 152 | 156 |
| 202 Vehicle Fuel/Oil Costs | Plant Operations MGR | 422 | 581 | 594 | 609 | 623 | 637 | 652 | 667 | 682 | 698 | 714 |
| 203 Salaries | SCADA | 218,836 | 292,389 | 302,037 | 311,099 | 320,432 | 330,044 | 339,946 | 350,144 | 360,648 | 371,468 | 382,612 |
| 204 Overtime | SCADA | 8,791 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 |
| 205 Vacation Pay | SCADA | 13,899 | - | - | - | - | - | - | - | - | - | - |
| 206 Sick Pay | SCADA | 5,544 | - | - | - | - | - | - | - | - | - | - |
| 207 Holiday Pay | SCADA | 8,340 | 6,836 | 6,836 | 6,836 | 6,836 | 6,836 | 6,836 | 6,836 | 6,836 | 6,836 | 6,836 |
| 208 Fica Taxes | SCADA | 18,379 | 24,602 | 25,414 | 26,176 | 26,962 | 27,771 | 28,604 | 29,462 | 30,346 | 31,256 | 32,194 |
| 209 Arizona State Retirement | SCADA | 19,439 | 37,778 | 42,433 | 47,694 | 53,551 | 60,127 | 67,511 | 75,801 | 85,109 | 95,561 | 107,296 |
| 210 Employee Health Insurance | SCADA | 40,087 | 53,689 | 57,447 | 61,468 | 65,771 | 70,375 | 75,301 | 80,572 | 86,212 | 92,247 | 98,704 |
| 211 Mediflex Reimbursed Expens | SCADA | 2,033 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 |
| 212 ACR-ASRS | SCADA | 10,046 | - | - | - | - | - | - | - | - | - | - |
| 213 LTD-ASRS | SCADA | 283 | - | - | - | - | - | - | - | - | - | - |
| 214 General Office Supplies | SCADA | 1,758 | - | - | - | - | - | - | - | - | - | - |
| 215 Operating + Maint. Supplie | SCADA | 78 | 4,050 | 4,139 | 4,243 | 4,340 | 4,440 | 4,542 | 4,647 | 4,754 | 4,863 | 4,975 |
| 216 Contracted Services | SCADA | 32,178 | 59,500 | 60,809 | 62,329 | 63,763 | 65,229 | 66,730 | 68,264 | 69,834 | 71,441 | 73,084 |
| 217 Software Maintenance | SCADA | 48,917 | 52,500 | 53,655 | 54,996 | 56,261 | 57,555 | 58,879 | 60,233 | 61,619 | 63,036 | 64,486 |
| 218 Training + Seminars | SCADA | 105 | - | - | - | - | - | - | - | - | - | - |
| 219 Councilmember 5 | SCADA | 336 | - | - | - | - | - | - | - | - | - | - |
| 220 Water Treatment + Pump | SCADA | 732 | - | - | - | - | - | - | - | - | - | - |
| 221 Computer Equipment | SCADA | 7,553 | - | - | - | - | - | - | - | - | - | - |
| 222 Technology Costs | SCADA | 45,103 | 61,526 | 62,879 | 64,451 | 65,934 | 67,450 | 69,002 | 70,589 | 72,212 | 73,873 | 75,572 |
| 223 Telephone Costs | SCADA | 2,863 | 3,905 | 3,991 | 4,090 | 4,184 | 4,281 | 4,379 | 4,480 | 4,583 | 4,688 | 4,796 |
| 224 Salaries | JGM | 630,778 | 822,845 | 849,999 | 875,499 | 901,764 | 928,817 | 956,681 | 985,382 | 1,014,943 | 1,045,391 | 1,076,753 |
| 225 Overtime | JGM | 26,266 | 32,165 | 32,165 | 32,165 | 32,165 | 32,165 | 32,165 | 32,165 | 32,165 | 32,165 | 32,165 |
| 226 Vacation Pay | JGM | 52,719 | - | - | - | - | - | - | - | - | - | - |
| 227 Sick Pay | JGM | 41,947 | - | - | - | - | - | - | - | - | - | - |
| 228 Holiday Pay | JGM | 13,906 | 24,432 | 24,432 | 24,432 | 24,432 | 24,432 | 24,432 | 24,432 | 24,432 | 24,432 | 24,432 |
| 229 Bilingual Pay | JGM | 1,500 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 |
| 230 Fica Taxes | JGM | 56,248 | 67,310 | 69,531 | 71,617 | 73,766 | 75,979 | 78,258 | 80,606 | 83,024 | 85,515 | 88,080 |
| 231 Arizona State Retirement | JGM | 88,447 | 107,520 | 120,766 | 135,742 | 152,411 | 171,127 | 192,141 | 215,736 | 242,228 | 271,974 | 305,372 |
| 232 Employee Health Insurance | JGM | 124,479 | 165,541 | 177,129 | 189,528 | 202,795 | 216,990 | 232,180 | 248,432 | 265,823 | 284,430 | 304,340 |
| 233 Mediflex Reimbursed Expens | JGM | 5,664 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 |
| 234 Defined Contribution- Ret | JGM | 7,140 | 6,555 | 6,699 | 6,867 | 7,025 | 7,186 | 7,351 | 7,521 | 7,694 | 7,870 | 8,052 |
| 235 LTD-ASRS | JGM | 1,283 | - | - | - | - | - | - | - | - | - | - |
| 236 General Office Supplies | JGM | 10,165 | - | - | - | - | - | - | - | - | - | - |
| 237 Uniform Allowance | JGM | 4,592 | - | - | - | - | - | - | - | - | - | - |
| 238 Chemical Supplies | JGM | 1,392,654 | 1,680,000 | 1,716,960 | 1,759,884 | 1,800,361 | 1,841,770 | 1,884,130 | 1,927,465 | 1,971,797 | 2,017,148 | 2,063,543 |
| 239 Lab Supplies | JGM | 266 | - | - | - | - | - | - | - | - | - | - |
| 240 Oil + Lubricants | JGM | 2,178 | - | - | - | - | - | - | - | - | - | - |
| 241 Operating + Maint. Supplie | JGM | 317,693 | 400,000 | 408,800 | 419,020 | 428,657 | 438,517 | 448,602 | 458,920 | 469,475 | 480,273 | 491,320 |
| 242 Electricity- Audit | JGM | 621,296 | 825,703 | 852,951 | 881,099 | 910,175 | 940,211 | 971,238 | 1,003,288 | 1,036,397 | 1,070,598 | 1,105,928 |
| 243 Environmental Permits | JGM | 531 | - | - | - | - | - | - | - | - | - | - |
| 244 Sludge Disposal | JGM | 300,444 | 260,000 | 265,720 | 272,363 | 278,627 | 285,036 | 291,592 | 298,298 | 305,159 | 312,178 | 319,358 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 245 Water, Refuse + Sewer | JGM | 29,697 | 42,000 | 43,806 | 45,690 | 47,654 | 49,703 | 51,841 | 54,070 | 56,395 | 58,820 | 61,349 |
| 246 SRP Water | JGM | 487,909 | 451,500 | 461,433 | 472,969 | 483,847 | 494,976 | 506,360 | 518,006 | 529,920 | 542,109 | 554,577 |
| 247 Contracted Temporary Labor | JGM | 6,739 | - | - | - | - | - | - | - | - | - | - |
| 248 Contracted Services | JGM | 600,000 | 300,000 | 306,600 | 314,265 | 321,493 | 328,887 | 336,452 | 344,190 | 352,107 | 360,205 | 368,490 |
| 249 Landfill Usage Charges | JGM | 1,131 | - | - | - | - | - | - | - | - | - | - |
| 250 Hazardous Waste Disposal | JGM | 4,456 | 2,500 | 2,555 | 2,619 | 2,679 | 2,741 | 2,804 | 2,868 | 2,934 | 3,002 | 3,071 |
| 251 Duplicating | JGM | 23 | - | - | - | - | - | - | - | - | - | - |
| 252 Equipment + Machine Rental | JGM | 4,528 | - | - | - | - | - | - | - | - | - | - |
| 253 ProCard Disputed Items | JGM | 1 | - | - | - | - | - | - | - | - | - | - |
| 254 Misc. Fees + Services | JGM | 50 | - | - | - | - | - | - | - | - | - | - |
| 255 Training + Seminars | JGM | 4,956 | - | - | - | - | - | - | - | - | - | - |
| 256 Computer Equipment | JGM | 7,009 | - | - | - | - | - | - | - | - | - | - |
| 257 Technology Costs | JGM | 38,339 | 52,298 | 53,449 | 54,785 | 56,045 | 57,334 | 58,653 | 60,002 | 61,382 | 62,793 | 64,238 |
| 258 Vehicle Maintenance Cost | JGM | 13,638 | 9,853 | 10,070 | 10,322 | 10,559 | 10,802 | 11,050 | 11,304 | 11,564 | 11,830 | 12,102 |
| 259 Worker's Comp Claims | JGM | 268 | 716 | 732 | 750 | 767 | 785 | 803 | 821 | 840 | 860 | 879 |
| 260 Vehicle Fuel/Oil Costs | JGM | 2,718 | 3,965 | 4,052 | 4,154 | 4,249 | 4,347 | 4,447 | 4,549 | 4,654 | 4,761 | 4,870 |
| 261 Telephone Costs | JGM | 4,907 | 6,694 | 6,841 | 7,012 | 7,174 | 7,339 | 7,507 | 7,680 | 7,857 | 8,037 | 8,222 |
| 262 Risk Management Charges | JGM | 1,561 | - | - | - | - | - | - | - | - | - | - |
| 263 Loan Repayment | JGM | 34,201 | 35,551 | 36,333 | 37,241 | 38,098 | 38,974 | 39,871 | 40,788 | 41,726 | 42,686 | 43,667 |
| 264 Salaries | STWTP | 752,100 | 911,405 | 941,481 | 969,726 | 998,818 | 1,028,782 | 1,059,646 | 1,091,435 | 1,124,178 | 1,157,903 | 1,192,640 |
| 265 Overtime | STWTP | 21,354 | 17,747 | 17,747 | 17,747 | 17,747 | 17,747 | 17,747 | 17,747 | 17,747 | 17,747 | 17,747 |
| 266 Vacation Pay | STWTP | 39,057 | - | - | - | - | - | - | - | - | - | - |
| 267 Sick Pay | STWTP | 35,292 | - | - | - | - | - | - | - | - | - | - |
| 268 Holiday Pay | STWTP | 17,455 | 13,370 | 13,370 | 13,370 | 13,370 | 13,370 | 13,370 | 13,370 | 13,370 | 13,370 | 13,370 |
| 269 Fica Taxes | STWTP | 63,776 | 72,102 | 74,481 | 76,716 | 79,017 | 81,388 | 83,829 | 86,344 | 88,935 | 91,603 | 94,351 |
| 270 Arizona State Retirement | STWTP | 104,193 | 115,176 | 129,366 | 145,407 | 163,263 | 183,312 | 205,822 | 231,097 | 259,476 | 291,340 | 327,116 |
| 271 Employee Health Insurance | STWTP | 169,441 | 207,196 | 221,700 | 237,219 | 253,824 | 271,592 | 290,603 | 310,945 | 332,711 | 356,001 | 380,921 |
| 272 Mediflex Reimbursed Expens | STWTP | 6,777 | 8,320 | 8,320 | 8,320 | 8,320 | 8,320 | 8,320 | 8,320 | 8,320 | 8,320 | 8,320 |
| 273 Defined Contribution- Ret | STWTP | 9,996 | 10,925 | 11,165 | 11,444 | 11,708 | 11,977 | 12,252 | 12,534 | 12,823 | 13,117 | 13,419 |
| 274 LTD-ASRS | STWTP | 1,512 | - | - | - | - | - | - | - | - | - | - |
| 275 General Office Supplies | STWTP | 4,725 | - | - | - | - | - | - | - | - | - | - |
| 276 Graphics Supplies | STWTP | 150 | - | - | - | - | - | - | - | - | - | - |
| 277 Uniform Allowance | STWTP | 6,518 | - | - | - | - | - | - | - | - | - | - |
| 278 Chemical Supplies | STWTP | 1,360,821 | 1,750,000 | 1,788,500 | 1,833,213 | 1,875,376 | 1,918,510 | 1,962,636 | 2,007,776 | 2,053,955 | 2,101,196 | 2,149,524 |
| 279 Lab Supplies | STWTP | 2,054 | - | - | - | - | - | - | - | - | - | - |
| 280 Operating + Maint. Supplie | STWTP | 461,856 | 500,000 | 511,000 | 523,775 | 535,822 | 548,146 | 560,753 | 573,650 | 586,844 | 600,342 | 614,150 |
| 281 Electricity- Audit | STWTP | 880,647 | 1,037,919 | 1,072,170 | 1,107,552 | 1,144,101 | 1,181,857 | 1,220,858 | 1,261,146 | 1,302,764 | 1,345,755 | 1,390,165 |
| 282 Environmental Permits | STWTP | 531 | - | - | - | - | - | - | - | - | - | - |
| 283 Sludge Disposal | STWTP | 255,340 | 75,000 | 76,650 | 78,566 | 80,373 | 82,222 | 84,113 | 86,048 | 88,027 | 90,051 | 92,122 |
| 284 Water, Refuse + Sewer | STWTP | 25,161 | 17,292 | 18,036 | 18,811 | 19,620 | 20,464 | 21,344 | 22,261 | 23,219 | 24,217 | 25,258 |
| 285 SRP Water | STWTP | 487,909 | 451,500 | 461,433 | 472,969 | 483,847 | 494,976 | 506,360 | 518,006 | 529,920 | 542,109 | 554,577 |
| 286 Contracted Services | STWTP | 270,835 | 350,000 | 357,700 | 366,643 | 375,075 | 383,702 | 392,527 | 401,555 | 410,791 | 420,239 | 429,905 |
| 287 Equipment + Machine Rental | STWTP | 2,524 | - | - | - | - | - | - | - | - | - | - |
| 288 Training + Seminars | STWTP | 2,054 | - | - | - | - | - | - | - | - | - | - |
| 289 Computer Equipment | STWTP | 7,203 | - | - | - | - | - | - | - | - | - | - |
| 290 Technology Costs | STWTP | 50,795 | 69,290 | 70,814 | 72,585 | 74,254 | 75,962 | 77,709 | 79,496 | 81,325 | 83,195 | 85,109 |
| 291 Vehicle Maintenance Cost | STWTP | 11,088 | 15,683 | 16,028 | 16,429 | 16,807 | 17,193 | 17,589 | 17,993 | 18,407 | 18,830 | 19,263 |
| 292 Worker's Comp Claims | STWTP | 1,272 | 14,840 | 15,166 | 15,546 | 15,903 | 16,269 | 16,643 | 17,026 | 17,418 | 17,818 | 18,228 |
| 293 Vehicle Fuel/Oil Costs | STWTP | 5,005 | 6,027 | 6,160 | 6,314 | 6,459 | 6,607 | 6,759 | 6,915 | 7,074 | 7,237 | 7,403 |
| 294 Telephone Costs | STWTP | 2,727 | 3,719 | 3,801 | 3,896 | 3,985 | 4,077 | 4,171 | 4,267 | 4,365 | 4,465 | 4,568 |
| 295 Loan Repayment | STWTP | 43,302 | 45,011 | 46,001 | 47,151 | 48,236 | 49,345 | 50,480 | 51,641 | 52,829 | 54,044 | 55,287 |
| 296 Salaries | Wells Field | 186,231 | 323,289 | 333,958 | 343,976 | 354,296 | 364,924 | 375,872 | 387,148 | 398,763 | 410,726 | 423,047 |
| 297 Overtime | Wells Field | 34,830 | - | - | - | - | - | - | - | - | - | - |
| 298 Vacation Pay | Wells Field | 12,003 | - | - | - | - | - | - | - | - | - | - |
| 299 Sick Pay | Wells Field | 5,518 | - | - | - | - | - | - | - | - | - | - |
| 300 Holiday Pay | Wells Field | 3,874 | - | - | - | - | - | - | - | - | - | - |
| 301 Fica Taxes | Wells Field | 17,534 | 24,732 | 25,548 | 26,315 | 27,104 | 27,917 | 28,755 | 29,617 | 30,506 | 31,421 | 32,364 |
| 302 Arizona State Retirement | Wells Field | 29,313 | 39,505 | 44,372 | 49,874 | 55,999 | 62,875 | 70,596 | 79,266 | 88,999 | 99,929 | 112,200 |
| 303 Employee Health Insurance | Wells Field | 41,012 | 68,283 | 73,063 | 78,177 | 83,650 | 89,505 | 95,770 | 102,474 | 109,648 | 117,323 | 125,536 |
| 304 Mediflex Reimbursed Expens | Wells Field | 1,355 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 |
| 305 Defined Contribution- Ret HRA | Wells Field | 1,428 | 2,185 | 2,233 | 2,289 | 2,342 | 2,395 | 2,450 | 2,507 | 2,565 | 2,623 | 2,684 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 306 LTD-ASRS | Wells Field | 417 | - | - | - | - | - | - | - | - | - | - |
| 307 General Office Supplies | Wells Field | 135 | - | - | - | - | - | - | - | - | - | - |
| 308 Uniform Allowance | Wells Field | 1,401 | - | - | - | - | - | - | - | - | - | - |
| 309 Chemical Supplies | Wells Field | 8,034 | 15,000 | 15,330 | 15,713 | 16,075 | 16,444 | 16,823 | 17,210 | 17,605 | 18,010 | 18,424 |
| 310 Landscaping Supplies | Wells Field | 4,910 | - | - | - | - | - | - | - | - | - | - |
| 311 Gasoline + Diesel Fuels | Wells Field | 3,010 | 3,000 | 3,060 | 3,072 | 3,066 | 3,066 | 3,066 | 3,066 | 3,066 | 3,066 | 3,066 |
| 312 Oil + Lubricants | Wells Field | - | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 313 Hand Tools | Wells Field | 723 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 314 Minor Equipment | Wells Field | 8,841 | 4,000 | 4,088 | 4,190 | 4,287 | 4,385 | 4,486 | 4,589 | 4,695 | 4,803 | 4,913 |
| 315 Shop Supplies | Wells Field | 87 | - | - | - | - | - | - | - | - | - | - |
| 316 Electrical Supplies | Wells Field | - | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 317 Communication Equip Part | Wells Field | 203 | - | - | - | - | - | - | - | - | - | - |
| 318 Comm. Parts - Telephone | Wells Field | 1,378 | - | - | - | - | - | - | - | - | - | - |
| 319 Operating + Maint. Supplie | Wells Field | 27,762 | 50,000 | 51,100 | 52,378 | 53,582 | 54,815 | 56,075 | 57,365 | 58,684 | 60,034 | 61,415 |
| 320 Other Equipment + Supplies | Wells Field | 625 | - | - | - | - | - | - | - | - | - | - |
| 321 Miscellaneous Supplies | Wells Field | 945 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 322 Electricity | Wells Field | 241,025 | 482,050 | 497,958 | 514,390 | 531,365 | 548,900 | 567,014 | 585,725 | 605,054 | 625,021 | 645,647 |
| 323 Water, Refuse + Sewer | Wells Field | 5,686 | 8,000 | 8,344 | 8,703 | 9,077 | 9,467 | 9,874 | 10,299 | 10,742 | 11,204 | 11,686 |
| 324 SRP Water | Wells Field | 20,079 | - | - | - | - | - | - | - | - | - | - |
| 325 Contracted Services | Wells Field | 144,600 | 152,100 | 155,446 | 159,332 | 162,997 | 166,746 | 170,581 | 174,504 | 178,518 | 182,624 | 186,824 |
| 326 Training + Development | Wells Field | 100 | - | - | - | - | - | - | - | - | - | - |
| 327 Equipment + Machine Rental | Wells Field | 408 | - | - | - | - | - | - | - | - | - | - |
| 328 Training + Seminars | Wells Field | 200 | - | - | - | - | - | - | - | - | - | - |
| 329 Vehicle Maintenance Cost | Wells Field | 2,444 | 4,450 | 4,548 | 4,662 | 4,769 | 4,878 | 4,991 | 5,105 | 5,223 | 5,343 | 5,466 |
| 330 Vehicle Fuel/Oil Costs | Wells Field | 1,062 | 1,110 | 1,134 | 1,163 | 1,190 | 1,217 | 1,245 | 1,274 | 1,303 | 1,333 | 1,363 |
| 331 Salaries | D&C Admin | 1,308,317 | 1,765,095 | 1,823,343 | 1,878,043 | 1,934,385 | 1,992,416 | 2,052,189 | 2,113,754 | 2,177,167 | 2,242,482 | 2,309,756 |
| 332 Wages | D&C Admin | 9,518 | - | - | - | - | - | - | - | - | - | - |
| 333 Overtime | D&C Admin | 143,330 | 163,762 | 163,762 | 163,762 | 163,762 | 163,762 | 163,762 | 163,762 | 163,762 | 163,762 | 163,762 |
| 334 Vacation Pay | D&C Admin | 110,702 | - | - | - | - | - | - | - | - | - | - |
| 335 Sick Pay | D&C Admin | 59,308 | - | - | - | - | - | - | - | - | - | - |
| 336 Holiday Pay | D&C Admin | 6,048 | 1,673 | 1,673 | 1,673 | 1,673 | 1,673 | 1,673 | 1,673 | 1,673 | 1,673 | 1,673 |
| 337 Bilingual Pay | D&C Admin | 1,955 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 |
| 338 Fica Taxes | D&C Admin | 121,021 | 147,593 | 152,463 | 157,037 | 161,748 | 166,601 | 171,599 | 176,747 | 182,049 | 187,511 | 193,136 |
| 339 Arizona State Retirement | D&C Admin | 189,491 | 235,299 | 264,288 | 297,060 | 333,539 | 374,498 | 420,486 | 472,122 | 530,098 | 595,194 | 668,284 |
| 340 Employee Health Insurance | D&C Admin | 286,938 | 376,332 | 402,675 | 430,862 | 461,023 | 493,294 | 527,825 | 564,773 | 604,307 | 646,608 | 691,871 |
| 341 Mediflex Reimbursed Expens | D&C Admin | 13,304 | 17,472 | 17,472 | 17,472 | 17,472 | 17,472 | 17,472 | 17,472 | 17,472 | 17,472 | 17,472 |
| 342 Defined Contribution- Ret | D&C Admin | 23,616 | 22,943 | 23,447 | 24,033 | 24,586 | 25,152 | 25,730 | 26,322 | 26,927 | 27,547 | 28,180 |
| 343 ACR-ASRS | D&C Admin | 3,992 | - | - | - | - | - | - | - | - | - | - |
| 344 LTD-ASRS | D&C Admin | 2,760 | - | - | - | - | - | - | - | - | - | - |
| 345 General Office Supplies | D&C Admin | 2,378 | - | - | - | - | - | - | - | - | - | - |
| 346 Uniform Allowance | D&C Admin | 8,497 | - | - | - | - | - | - | - | - | - | - |
| 347 Minor Equipment | D&C Admin | 3,645 | - | - | - | - | - | - | - | - | - | - |
| 348 Operating + Maint. Supplie | D&C Admin | 955 | 700 | 715 | 733 | 750 | 767 | 785 | 803 | 822 | 840 | 860 |
| 349 Water, Refuse + Sewer | D&C Admin | 411 | 2,800 | 2,920 | 3,046 | 3,177 | 3,314 | 3,456 | 3,605 | 3,760 | 3,921 | 4,090 |
| 350 Contracted Services | D&C Admin | 1,034 | 1,400 | 1,431 | 1,467 | 1,500 | 1,535 | 1,570 | 1,606 | 1,643 | 1,681 | 1,720 |
| 351 Software Purchases | D&C Admin | 25 | - | - | - | - | - | - | - | - | - | - |
| 352 Medical-Physical Exams | D&C Admin | 280 | - | - | - | - | - | - | - | - | - | - |
| 353 Cell Phone Charges | D&C Admin | 1,008 | 840 | 858 | 880 | 900 | 921 | 942 | 964 | 986 | 1,009 | 1,032 |
| 354 Advertising | D&C Admin | 577 | - | - | - | - | - | - | - | - | - | - |
| 355 Duplicating | D&C Admin | 9 | - | - | - | - | - | - | - | - | - | - |
| 356 Equipment + Machine Rental | D&C Admin | 2,132 | - | - | - | - | - | - | - | - | - | - |
| 357 Misc. Fees + Services | D&C Admin | 139 | - | - | - | - | - | - | - | - | - | - |
| 358 Training + Seminars | D&C Admin | 2,058 | - | - | - | - | - | - | - | - | - | - |
| 359 Office Furniture | D&C Admin | 2,887 | - | - | - | - | - | - | - | - | - | - |
| 360 Technology Costs | D&C Admin | 66,894 | 91,251 | 93,258 | 95,590 | 97,788 | 100,037 | 102,338 | 104,692 | 107,100 | 109,563 | 112,083 |
| 361 Worker's Comp Claims | D&C Admin | 4,776 | 26,953 | 27,546 | 28,234 | 28,884 | 29,548 | 30,228 | 30,923 | 31,634 | 32,362 | 33,106 |
| 362 Telephone Costs | D&C Admin | 4,198 | 5,727 | 5,853 | 5,999 | 6,137 | 6,278 | 6,423 | 6,570 | 6,721 | 6,876 | 7,034 |
| 363 Risk Management Charges | D&C Admin | 3,244 | 554 | 566 | 580 | 593 | 607 | 621 | 635 | 650 | 665 | 680 |
| 364 Vehicle Maintenance Cost | D&C Admin | (192) | - | - | - | - | - | - | - | - | - | - |
| 365 General Office Supplies | D&C | 35 | - | - | - | - | - | - | - | - | - | - |
| 366 Uniform Allowance | D&C | 8,653 | - | - | - | - | - | - | - | - | - | - |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 367 Propane Gas | D&C | 149 | - | - | - | - | - | - | - | - | - | - |
| 368 Hand Tools | D&C | 4,454 | 7,000 | 7,154 | 7,333 | 7,502 | 7,674 | 7,851 | 8,031 | 8,216 | 8,405 | 8,598 |
| 369 Minor Equipment | D&C | 11,484 | 3,500 | 3,577 | 3,666 | 3,751 | 3,837 | 3,925 | 4,016 | 4,108 | 4,202 | 4,299 |
| 370 Building Materials | D&C | 67 | - | - | - | - | - | - | - | - | - | - |
| 371 Plumbing Materials | D&C | 91 | - | - | - | - | - | - | - | - | - | - |
| 372 Operating + Maint. Supplie | D&C | 74,624 | 49,000 | 50,078 | 51,330 | 52,511 | 53,718 | 54,954 | 56,218 | 57,511 | 58,833 | 60,187 |
| 373 Street Repair Materials | D&C | 15,006 | 14,000 | 14,308 | 14,666 | 15,003 | 15,348 | 15,701 | 16,062 | 16,432 | 16,810 | 17,196 |
| 374 Other Equipment + Supplies | D&C | 3,500 | - | - | - | - | - | - | - | - | - | - |
| 375 Miscellaneous Supplies | D&C | 10 | - | - | - | - | - | - | - | - | - | - |
| 376 Electricity | D&C | 24,837 | 29,400 | 30,370 | 31,372 | 32,408 | 33,477 | 34,582 | 35,723 | 36,902 | 38,120 | 39,378 |
| 377 Water, Refuse + Sewer | D&C | 5,040 | 8,750 | 9,126 | 9,519 | 9,928 | 10,355 | 10,800 | 11,265 | 11,749 | 12,254 | 12,781 |
| 378 Contracted Services | D&C | 10,845 | 65,870 | 67,319 | 69,002 | 70,589 | 72,213 | 73,874 | 75,573 | 77,311 | 79,089 | 80,908 |
| 379 Landfill Usage Charges | D&C | 5,458 | 5,600 | 5,723 | 5,866 | 6,001 | 6,139 | 6,280 | 6,425 | 6,573 | 6,724 | 6,878 |
| 380 Software Maintenance | D&C | 2,100 | 10,500 | 10,731 | 10,999 | 11,252 | 11,511 | 11,776 | 12,047 | 12,324 | 12,607 | 12,897 |
| 381 Membership + Subs | D&C | 175 | - | - | - | - | - | - | - | - | - | - |
| 382 Duplicating | D&C | 61 | - | - | - | - | - | - | - | - | - | - |
| 383 Restitution Reimbursement | D&C | (2,986) | - | - | - | - | - | - | - | - | - | - |
| 384 Equipment + Machinery Repa | D&C | 4,896 | 4,200 | 4,292 | 4,400 | 4,501 | 4,604 | 4,710 | 4,819 | 4,929 | 5,043 | 5,159 |
| 385 Equipment + Machine Rental | D&C | 61 | - | - | - | - | - | - | - | - | - | - |
| 386 Misc. Fees + Services | D&C | 1,980 | 1,400 | 1,431 | 1,467 | 1,500 | 1,535 | 1,570 | 1,606 | 1,643 | 1,681 | 1,720 |
| 387 Training + Seminars | D&C | 13,766 | - | - | - | - | - | - | - | - | - | - |
| 388 Travel Expense | D&C | 487 | - | - | - | - | - | - | - | - | - | - |
| 389 Other Equipment | D&C | 5,847 | 7,700 | 7,869 | 8,066 | 8,252 | 8,441 | 8,636 | 8,834 | 9,037 | 9,245 | 9,458 |
| 390 Vehicle Maintenance Cost | D&C | 76,140 | 99,392 | 101,578 | 104,118 | 106,512 | 108,962 | 111,468 | 114,032 | 116,655 | 119,338 | 122,083 |
| 391 Worker's Comp Claims | D&C | 3,728 | - | - | - | - | - | - | - | - | - | - |
| 392 Vehicle Fuel/Oil Costs | D&C | 37,918 | 44,891 | 45,879 | 47,026 | 48,107 | 49,214 | 50,346 | 51,503 | 52,688 | 53,900 | 55,140 |
| 393 Risk Management Charges | D&C | 102,308 | 152,295 | 155,645 | 159,536 | 163,206 | 166,959 | 170,800 | 174,728 | 178,747 | 182,858 | 187,064 |
| 394 Salaries | Irrigation | 303,356 | 354,726 | 366,432 | 377,425 | 388,748 | 400,410 | 412,422 | 424,795 | 437,539 | 450,665 | 464,185 |
| 395 Overtime | Irrigation | 6,914 | 11,091 | 11,091 | 11,091 | 11,091 | 11,091 | 11,091 | 11,091 | 11,091 | 11,091 | 11,091 |
| 396 Vacation Pay | Irrigation | 16,090 | - | - | - | - | - | - | - | - | - | - |
| 397 Sick Pay | Irrigation | 12,786 | - | - | - | - | - | - | - | - | - | - |
| 398 Holiday Pay | Irrigation | 5,214 | 4,993 | 4,993 | 4,993 | 4,993 | 4,993 | 4,993 | 4,993 | 4,993 | 4,993 | 4,993 |
| 399 Bilingual Pay | Irrigation | 1,500 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 |
| 400 Fica Taxes | Irrigation | 24,557 | 28,400 | 29,337 | 30,217 | 31,124 | 32,058 | 33,019 | 34,010 | 35,030 | 36,081 | 37,163 |
| 401 Arizona State Retirement | Irrigation | 41,572 | 45,365 | 50,954 | 57,272 | 64,305 | 72,202 | 81,068 | 91,024 | 102,201 | 114,752 | 128,843 |
| 402 Employee Health Insurance | Irrigation | 96,583 | 120,155 | 128,566 | 137,565 | 147,195 | 157,499 | 168,524 | 180,320 | 192,943 | 206,449 | 220,900 |
| 403 Mediflex Reimbursed Expens | Irrigation | 4,547 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 | 5,120 |
| 404 Defined Contribution- Ret HRA | Irrigation | 6,962 | 6,555 | 6,699 | 6,867 | 7,025 | 7,186 | 7,351 | 7,521 | 7,694 | 7,870 | 8,052 |
| 405 LTD-ASRS | Irrigation | 604 | - | - | - | - | - | - | - | - | - | - |
| 406 General Office Supplies | Irrigation | 473 | - | - | - | - | - | - | - | - | - | - |
| 407 Uniform Allowance | Irrigation | 4,572 | - | - | - | - | - | - | - | - | - | - |
| 408 Electrical Supplies | Irrigation | 187 | - | - | - | - | - | - | - | - | - | - |
| 409 Operating + Maint. Supplie | Irrigation | 27,106 | 13,271 | 13,563 | 13,902 | 14,222 | 14,549 | 14,884 | 15,226 | 15,576 | 15,934 | 16,301 |
| 410 SRP Water | Irrigation | 21,869 | 70,000 | 71,540 | 73,329 | 75,015 | 76,740 | 78,505 | 80,311 | 82,158 | 84,048 | 85,981 |
| 411 Contracted Services | Irrigation | - | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 412 Cell Phone Charges | Irrigation | 480 | - | - | - | - | - | - | - | - | - | - |
| 413 Training + Seminars | Irrigation | 210 | - | - | - | - | - | - | - | - | - | - |
| 414 Technology Costs | Irrigation | 14,572 | 19,878 | 20,315 | 20,823 | 21,302 | 21,792 | 22,293 | 22,806 | 23,331 | 23,867 | 24,416 |
| 415 Vehicle Maintenance Cost | Irrigation | 16,074 | 21,799 | 22,279 | 22,836 | 23,361 | 23,898 | 24,448 | 25,010 | 25,585 | 26,174 | 26,776 |
| 416 Vehicle Fuel/Oil Costs | Irrigation | 9,874 | 12,079 | 12,345 | 12,653 | 12,944 | 13,242 | 13,547 | 13,858 | 14,177 | 14,503 | 14,837 |
| 417 Telephone Costs | Irrigation | 1,363 | 1,859 | 1,900 | 1,947 | 1,992 | 2,038 | 2,085 | 2,133 | 2,182 | 2,232 | 2,283 |
| 418 Risk Management Charges | Irrigation | 25,450 | 57,213 | 58,472 | 59,933 | 61,312 | 62,722 | 64,165 | 65,641 | 67,150 | 68,695 | 70,275 |
| 419 Interactivity Cr-Labor | Irrigation | (109,000) | (109,000) | (111,398) | (114,183) | (116,809) | (119,496) | (122,244) | (125,056) | (127,932) | (130,875) | (133,885) |
| 420 Salaries | GIS/Eng | 391,274 | 412,916 | 426,542 | 439,338 | 452,519 | 466,094 | 480,077 | 494,479 | 509,314 | 524,593 | 540,331 |
| 421 Wages | GIS/Eng | 42,611 | - | - | - | - | - | - | - | - | - | - |
| 422 Overtime | GIS/Eng | 469 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 |
| 423 Vacation Pay | GIS/Eng | 24,031 | - | - | - | - | - | - | - | - | - | - |
| 424 Sick Pay | GIS/Eng | 3,324 | - | - | - | - | - | - | - | - | - | - |
| 425 Holiday Pay | GIS/Eng | 1,059 | 599 | 599 | 599 | 599 | 599 | 599 | 599 | 599 | 599 | 599 |
| 426 Bilingual Pay | GIS/Eng | 145 | - | - | - | - | - | - | - | - | - | - |
| 427 Fica Taxes | GIS/Eng | 34,319 | 31,753 | 32,801 | 33,785 | 34,798 | 35,842 | 36,917 | 38,025 | 39,166 | 40,341 | 41,551 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 428 Arizona State Retirement | GIS/Eng | 50,619 | 50,722 | 56,971 | 64,035 | 71,899 | 80,728 | 90,641 | 101,772 | 114,270 | 128,302 | 144,058 |
| 429 Employee Health Insurance | GIS/Eng | 63,691 | 69,171 | 74,012 | 79,193 | 84,737 | 90,668 | 97,015 | 103,806 | 111,073 | 118,848 | 127,167 |
| 430 Mediflex Reimbursed Expens | GIS/Eng | 2,562 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 |
| 431 Defined Contribution- Ret | GIS/Eng | 4,498 | 4,589 | 4,689 | 4,807 | 4,917 | 5,030 | 5,146 | 5,264 | 5,385 | 5,509 | 5,636 |
| 432 ACR-ASRS | GIS/Eng | 4,531 | - | - | - | - | - | - | - | - | - | - |
| 433 LTD-ASRS | GIS/Eng | 735 | - | - | - | - | - | - | - | - | - | - |
| 434 General Office Supplies | GIS/Eng | 1,054 | - | - | - | - | - | - | - | - | - | - |
| 435 Comm. Parts - Telephone | GIS/Eng | - | 196 | 200 | 205 | 210 | 215 | 220 | 225 | 230 | 235 | 241 |
| 436 Operating + Maint. Supplie | GIS/Eng | 423 | - | - | - | - | - | - | - | - | - | - |
| 437 Other Equipment + Supplies | GIS/Eng | 431 | 3,500 | 3,577 | 3,666 | 3,751 | 3,837 | 3,925 | 4,016 | 4,108 | 4,202 | 4,299 |
| 438 Contracted Temporary Labor | GIS/Eng | 7,350 | - | - | - | - | - | - | - | - | - | - |
| 439 Contracted Services | GIS/Eng | 46,858 | 42,000 | 42,924 | 43,997 | 45,009 | 46,044 | 47,103 | 48,187 | 49,295 | 50,429 | 51,589 |
| 440 Software Purchases | GIS/Eng | 1,223 | 193 | 197 | 202 | 206 | 211 | 216 | 221 | 226 | 231 | 236 |
| 441 Software Maintenance | GIS/Eng | 4,022 | 7,140 | 7,297 | 7,480 | 7,652 | 7,828 | 8,008 | 8,192 | 8,380 | 8,573 | 8,770 |
| 442 Cell Phone Charges | GIS/Eng | 302 | - | - | - | - | - | - | - | - | - | - |
| 443 Equipment Maintenance | GIS/Eng | 32 | - | - | - | - | - | - | - | - | - | - |
| 444 Duplicating | GIS/Eng | 2 | - | - | - | - | - | - | - | - | - | - |
| 445 Training + Seminars | GIS/Eng | 2,317 | 350 | 358 | 367 | 375 | 384 | 393 | 402 | 411 | 420 | 430 |
| 446 Computer Equipment | GIS/Eng | 6,313 | - | - | - | - | - | - | - | - | - | - |
| 447 Office Furniture | GIS/Eng | 672 | - | - | - | - | - | - | - | - | - | - |
| 448 Technology Costs | GIS/Eng | 30,468 | 41,562 | 42,476 | 43,538 | 44,539 | 45,564 | 46,612 | 47,684 | 48,781 | 49,903 | 51,050 |
| 449 Vehicle Maintenance Cost | GIS/Eng | 3,839 | 5,996 | 6,127 | 6,281 | 6,425 | 6,573 | 6,724 | 6,879 | 7,037 | 7,199 | 7,364 |
| 450 Vehicle Fuel/Oil Costs | GIS/Eng | 1,695 | 2,680 | 2,739 | 2,808 | 2,872 | 2,938 | 3,006 | 3,075 | 3,146 | 3,218 | 3,292 |
| 451 Telephone Costs | GIS/Eng | 1,527 | 2,083 | 2,128 | 2,182 | 2,232 | 2,283 | 2,336 | 2,389 | 2,444 | 2,500 | 2,558 |
| 452 Support Service Charges | GIS/Eng | 277,525 | 301,899 | 308,541 | 316,254 | 323,528 | 330,969 | 338,581 | 346,369 | 354,335 | 362,485 | 370,822 |
| 453 Risk Management Charges | GIS/Eng | 2,103 | 2,962 | 3,028 | 3,103 | 3,175 | 3,248 | 3,322 | 3,399 | 3,477 | 3,557 | 3,639 |
| 454 Salaries | Env Admin | 178,056 | 188,584 | 194,807 | 200,651 | 206,671 | 212,871 | 219,257 | 225,835 | 232,610 | 239,588 | 246,776 |
| 455 Wages | Env Admin | 986 | - | - | - | - | - | - | - | - | - | - |
| 456 Overtime | Env Admin | 115 | - | - | - | - | - | - | - | - | - | - |
| 457 Vacation Pay | Env Admin | 36,844 | - | - | - | - | - | - | - | - | - | - |
| 458 Sick Pay | Env Admin | 25,866 | - | - | - | - | - | - | - | - | - | - |
| 459 Holiday Pay | Env Admin | 1,008 | - | - | - | - | - | - | - | - | - | - |
| 460 Fica Taxes | Env Admin | 18,216 | 14,327 | 14,800 | 15,244 | 15,701 | 16,172 | 16,657 | 17,157 | 17,672 | 18,202 | 18,748 |
| 461 Arizona State Retirement | Env Admin | 24,581 | 22,886 | 25,706 | 28,893 | 32,441 | 36,425 | 40,898 | 45,920 | 51,559 | 57,891 | 65,000 |
| 462 Employee Health Insurance | Env Admin | 16,500 | 16,253 | 17,391 | 18,608 | 19,911 | 21,304 | 22,796 | 24,391 | 26,099 | 27,926 | 29,880 |
| 463 Mediflex Reimbursed Expens | Env Admin | 1,404 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 |
| 464 Defined Contribution- Ret | Env Admin | 1,776 | 2,185 | 2,233 | 2,289 | 2,342 | 2,395 | 2,450 | 2,507 | 2,565 | 2,623 | 2,684 |
| 465 LTD-ASRS | Env Admin | 352 | - | - | - | - | - | - | - | - | - | - |
| 466 General Office Supplies | Env Admin | 14,108 | - | - | - | - | - | - | - | - | - | - |
| 467 Uniform Allowance | Env Admin | 92 | - | - | - | - | - | - | - | - | - | - |
| 468 Operating + Maint. Supplie | Env Admin | 1,829 | 1,600 | 1,635 | 1,676 | 1,715 | 1,754 | 1,794 | 1,836 | 1,878 | 1,921 | 1,965 |
| 469 Books + Publications | Env Admin | - | 1,500 | 1,533 | 1,571 | 1,607 | 1,644 | 1,682 | 1,721 | 1,761 | 1,801 | 1,842 |
| 470 Security | Env Admin | 22 | - | - | - | - | - | - | - | - | - | - |
| 471 Contracted Services | Env Admin | 230 | 6,000 | 6,132 | 6,285 | 6,430 | 6,578 | 6,729 | 6,884 | 7,042 | 7,204 | 7,370 |
| 472 Software Purchases | Env Admin | 58 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 473 Software Maintenance | Env Admin | - | 65,000 | 66,430 | 68,091 | 69,657 | 71,259 | 72,898 | 74,575 | 76,290 | 78,044 | 79,839 |
| 474 Membership + Subs | Env Admin | 65 | - | - | - | - | - | - | - | - | - | - |
| 475 Duplicating | Env Admin | 20 | - | - | - | - | - | - | - | - | - | - |
| 476 Equipment + Machine Rental | Env Admin | 1,732 | - | - | - | - | - | - | - | - | - | - |
| 477 Training + Seminars | Env Admin | 2,296 | - | - | - | - | - | - | - | - | - | - |
| 478 Computer Equipment | Env Admin | 651 | - | - | - | - | - | - | - | - | - | - |
| 479 Office Furniture | Env Admin | 19,573 | - | - | - | - | - | - | - | - | - | - |
| 480 Technology Costs | Env Admin | 9,976 | 13,609 | 13,908 | 14,256 | 14,584 | 14,919 | 15,263 | 15,614 | 15,973 | 16,340 | 16,716 |
| 481 Vehicle Maintenance Cost | Env Admin | 896 | 1,730 | 1,768 | 1,812 | 1,854 | 1,897 | 1,940 | 1,985 | 2,030 | 2,077 | 2,125 |
| 482 Worker's Comp Claims | Env Admin | - | 9,942 | 10,161 | 10,415 | 10,654 | 10,899 | 11,150 | 11,406 | 11,669 | 11,937 | 12,212 |
| 483 Vehicle Fuel/Oil Costs | Env Admin | 206 | 290 | 296 | 304 | 311 | 318 | 325 | 333 | 340 | 348 | 356 |
| 484 Telephone Costs | Env Admin | 1,090 | 1,487 | 1,520 | 1,558 | 1,594 | 1,630 | 1,668 | 1,706 | 1,745 | 1,785 | 1,826 |
| 485 Salaries | Env Regulatory | 145,425 | 210,397 | 217,340 | 223,860 | 230,576 | 237,493 | 244,618 | 251,957 | 259,515 | 267,301 | 275,320 |
| 486 Overtime | Env Regulatory | 505 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 |
| 487 Vacation Pay | Env Regulatory | 23,292 | - | - | - | - | - | - | - | - | - | - |
| 488 Sick Pay | Env Regulatory | 8,670 | - | - | - | - | - | - | - | - | - | - |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 489 Holiday Pay | Env Regulatory | 711 | - | - | - | - | - | - | - | - | - | - |
| 490 Bilingual Pay | Env Regulatory | 548 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 |
| 491 Fica Taxes | Env Regulatory | 13,363 | 16,281 | 16,818 | 17,323 | 17,843 | 18,378 | 18,929 | 19,497 | 20,082 | 20,684 | 21,305 |
| 492 Arizona State Retirement | Env Regulatory | 19,348 | 26,008 | 29,212 | 32,834 | 36,867 | 41,394 | 46,477 | 52,184 | 58,593 | 65,788 | 73,866 |
| 493 Employee Health Insurance | Env Regulatory | 21,824 | 33,713 | 36,072 | 38,597 | 41,299 | 44,190 | 47,284 | 50,593 | 54,135 | 57,924 | 61,979 |
| 494 Mediflex Reimbursed Expens | Env Regulatory | 1,041 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 495 Defined Contribution- Ret | Env Regulatory | 1,874 | 2,185 | 2,233 | 2,289 | 2,342 | 2,395 | 2,450 | 2,507 | 2,565 | 2,623 | 2,684 |
| 496 LTD-ASRS | Env Regulatory | 284 | - | - | - | - | - | - | - | - | - | - |
| 497 General Office Supplies | Env Regulatory | 180 | - | - | - | - | - | - | - | - | - | - |
| 498 Uniform Allowance | Env Regulatory | 138 | - | - | - | - | - | - | - | - | - | - |
| 499 Operating + Maint. Supplie | Env Regulatory | 53 | - | - | - | - | - | - | - | - | - | - |
| 500 Books + Publications | Env Regulatory | 60 | - | - | - | - | - | - | - | - | - | - |
| 501 Environmental Permits | Env Regulatory | 21,815 | 50,000 | 51,100 | 52,378 | 53,582 | 54,815 | 56,075 | 57,365 | 58,684 | 60,034 | 61,415 |
| 502 Contracted Services | Env Regulatory | 300 | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 503 Software Purchases | Env Regulatory | 2,267 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 504 Software Maintenance | Env Regulatory | - | 4,575 | 4,676 | 4,793 | 4,903 | 5,016 | 5,131 | 5,249 | 5,370 | 5,493 | 5,619 |
| 505 Membership + Subs | Env Regulatory | 3,238 | - | - | - | - | - | - | - | - | - | - |
| 506 Advertising | Env Regulatory | 312 | 2,250 | 2,300 | 2,357 | 2,411 | 2,467 | 2,523 | 2,581 | 2,641 | 2,702 | 2,764 |
| 507 Duplicating | Env Regulatory | 1,203 | 1,250 | 1,278 | 1,309 | 1,340 | 1,370 | 1,402 | 1,434 | 1,467 | 1,501 | 1,535 |
| 508 Training + Seminars | Env Regulatory | 2,390 | - | - | - | - | - | - | - | - | - | - |
| 509 Travel Expense | Env Regulatory | 635 | - | - | - | - | - | - | - | - | - | - |
| 510 Computer Equipment | Env Regulatory | 927 | - | - | - | - | - | - | - | - | - | - |
| 511 Technology Costs | Env Regulatory | 9,814 | 13,388 | 13,682 | 14,024 | 14,347 | 14,677 | 15,014 | 15,359 | 15,713 | 16,074 | 16,444 |
| 512 Vehicle Maintenance Cost | Env Regulatory | 1,098 | 298 | 304 | 312 | 319 | 326 | 334 | 341 | 349 | 357 | 365 |
| 513 Vehicle Fuel/Oil Costs | Env Regulatory | 50 | 72 | 74 | 75 | 77 | 79 | 81 | 83 | 85 | 86 | 88 |
| 514 Telephone Costs | Env Regulatory | 818 | 1,116 | 1,140 | 1,169 | 1,195 | 1,223 | 1,251 | 1,280 | 1,309 | 1,339 | 1,370 |
| 515 Salaries | Env Compliance | 124,705 | 157,810 | 163,018 | 167,908 | 172,945 | 178,134 | 183,478 | 188,982 | 194,652 | 200,491 | 206,506 |
| 516 Overtime | Env Compliance | 2,257 | 6,655 | 6,655 | 6,655 | 6,655 | 6,655 | 6,655 | 6,655 | 6,655 | 6,655 | 6,655 |
| 517 Vacation Pay | Env Compliance | 13,270 | - | - | - | - | - | - | - | - | - | - |
| 518 Sick Pay | Env Compliance | 6,690 | - | - | - | - | - | - | - | - | - | - |
| 519 Holiday Pay | Env Compliance | 332 | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 |
| 520 Bilingual Pay | Env Compliance | 450 | 519 | 519 | 519 | 519 | 519 | 519 | 519 | 519 | 519 | 519 |
| 521 Fica Taxes | Env Compliance | 10,789 | 12,654 | 13,072 | 13,464 | 13,868 | 14,284 | 14,713 | 15,154 | 15,609 | 16,077 | 16,559 |
| 522 Arizona State Retirement | Env Compliance | 17,317 | 20,214 | 22,704 | 25,519 | 28,653 | 32,172 | 36,122 | 40,558 | 45,539 | 51,131 | 57,410 |
| 523 Employee Health Insurance | Env Compliance | 31,701 | 37,607 | 40,240 | 43,057 | 46,071 | 49,296 | 52,746 | 56,439 | 60,389 | 64,617 | 69,140 |
| 524 Mediflex Reimbursed Expens | Env Compliance | 1,128 | 1,344 | 1,344 | 1,344 | 1,344 | 1,344 | 1,344 | 1,344 | 1,344 | 1,344 | 1,344 |
| 525 Defined Contribution- Ret | Env Compliance | 2,438 | 2,622 | 2,680 | 2,747 | 2,810 | 2,874 | 2,941 | 3,008 | 3,077 | 3,148 | 3,221 |
| 526 LTD-ASRS | Env Compliance | 253 | - | - | - | - | - | - | - | - | - | - |
| 527 General Office Supplies | Env Compliance | 479 | - | - | - | - | - | - | - | - | - | - |
| 528 Uniform Allowance | Env Compliance | 1,025 | - | - | - | - | - | - | - | - | - | - |
| 529 Minor Equipment | Env Compliance | 2,757 | 2,100 | 2,146 | 2,200 | 2,250 | 2,302 | 2,355 | 2,409 | 2,465 | 2,521 | 2,579 |
| 530 Operating + Maint. Supplie | Env Compliance | 6,099 | 2,100 | 2,146 | 2,200 | 2,250 | 2,302 | 2,355 | 2,409 | 2,465 | 2,521 | 2,579 |
| 531 Books + Publications | Env Compliance | 2 | - | - | - | - | - | - | - | - | - | - |
| 532 Event Reimbursement- M + E | Env Compliance | (259) | - | - | - | - | - | - | - | - | - | - |
| 533 Other Equipment + Supplies | Env Compliance | 910 | - | - | - | - | - | - | - | - | - | - |
| 534 Electricity | Env Compliance | 290 | 435 | 449 | 464 | 480 | 495 | 512 | 529 | 546 | 564 | 583 |
| 535 Water, Refuse + Sewer | Env Compliance | 545 | 750 | 782 | 816 | 851 | 888 | 926 | 966 | 1,007 | 1,050 | 1,096 |
| 536 Contracted Services | Env Compliance | 22,080 | 30,000 | 30,660 | 31,427 | 32,149 | 32,889 | 33,645 | 34,419 | 35,211 | 36,021 | 36,849 |
| 537 Software Purchases | Env Compliance | - | 750 | 767 | 786 | 804 | 822 | 841 | 860 | 880 | 901 | 921 |
| 538 Software Maintenance | Env Compliance | 29,751 | 25,500 | 26,061 | 26,713 | 27,327 | 27,955 | 28,598 | 29,256 | 29,929 | 30,617 | 31,322 |
| 539 Cell Phone Charges | Env Compliance | 21 | - | - | - | - | - | - | - | - | - | - |
| 540 Fire Dispatch - Exclusion | Env Compliance | 1 | - | - | - | - | - | - | - | - | - | - |
| 541 Membership + Subs | Env Compliance | 1,911 | - | - | - | - | - | - | - | - | - | - |
| 542 Duplicating | Env Compliance | 20 | - | - | - | - | - | - | - | - | - | - |
| 543 Equipment + Machinery Repa | Env Compliance | 307 | 900 | 920 | 943 | 964 | 987 | 1,009 | 1,033 | 1,056 | 1,081 | 1,105 |
| 544 Misc. Fees + Services | Env Compliance | 144 | - | - | - | - | - | - | - | - | - | - |
| 545 Training + Seminars | Env Compliance | 2,702 | - | - | - | - | - | - | - | - | - | - |
| 546 Local Meetings | Env Compliance | 6 | - | - | - | - | - | - | - | - | - | - |
| 547 Office Furniture | Env Compliance | 2,032 | - | - | - | - | - | - | - | - | - | - |
| 548 Technology Costs | Env Compliance | 10,351 | 14,120 | 14,430 | 14,791 | 15,131 | 15,479 | 15,835 | 16,199 | 16,572 | 16,953 | 17,343 |
| 549 Vehicle Maintenance Cost | Env Compliance | 1,588 | 2,437 | 2,491 | 2,553 | 2,611 | 2,672 | 2,733 | 2,796 | 2,860 | 2,926 | 2,993 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 550 Vehicle Fuel/Oil Costs | Env Compliance | 2,429 | 2,883 | 2,946 | 3,020 | 3,089 | 3,160 | 3,233 | 3,307 | 3,383 | 3,461 | 3,541 |
| 551 Telephone Costs | Env Compliance | 1,145 | 1,562 | 1,596 | 1,636 | 1,674 | 1,712 | 1,752 | 1,792 | 1,833 | 1,875 | 1,918 |
| 552 Risk Management Charges | Env Compliance | 33,101 | 12,497 | 12,771 | 13,091 | 13,392 | 13,700 | 14,015 | 14,337 | 14,667 | 15,004 | 15,349 |
| 553 Salaries | Env Sample & Monitor | 79,400 | 102,165 | 105,536 | 108,702 | 111,963 | 115,322 | 118,782 | 122,345 | 126,016 | 129,796 | 133,690 |
| 554 Overtime | Env Sample & Monitor | 7,850 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 |
| 555 Vacation Pay | Env Sample & Monitor | 8,115 | - | - | - | - | - | - | - | - | - | - |
| 556 Sick Pay | Env Sample & Monitor | 1,714 | - | - | - | - | - | - | - | - | - | - |
| 557 Holiday Pay | Env Sample & Monitor | 518 | - | - | - | - | - | - | - | - | - | - |
| 558 Fica Taxes | Env Sample & Monitor | 7,028 | 8,579 | 8,862 | 9,128 | 9,402 | 9,684 | 9,974 | 10,274 | 10,582 | 10,899 | 11,226 |
| 559 Arizona State Retirement | Env Sample & Monitor | 11,280 | 13,704 | 15,393 | 17,301 | 19,426 | 21,811 | 24,490 | 27,497 | 30,874 | 34,665 | 38,922 |
| 560 Employee Health Insurance | Env Sample & Monitor | 18,483 | 23,668 | 25,324 | 27,097 | 28,994 | 31,023 | 33,195 | 35,519 | 38,005 | 40,665 | 43,512 |
| 561 Mediflex Reimbursed Expens | Env Sample & Monitor | 734 | 960 | 960 | 960 | 960 | 960 | 960 | 960 | 960 | 960 | 960 |
| 562 Defined Contribution- Ret | Env Sample & Monitor | 1,336 | 1,311 | 1,340 | 1,373 | 1,405 | 1,437 | 1,470 | 1,504 | 1,539 | 1,574 | 1,610 |
| 563 LTD-ASRS | Env Sample & Monitor | 164 | - | - | - | - | - | - | - | - | - | - |
| 564 General Office Supplies | Env Sample & Monitor | 1,643 | - | - | - | - | - | - | - | - | - | - |
| 565 Uniform Allowance | Env Sample & Monitor | 909 | - | - | - | - | - | - | - | - | - | - |
| 566 Lab Supplies | Env Sample & Monitor | 84 | 8,700 | 8,891 | 9,114 | 9,323 | 9,538 | 9,757 | 9,982 | 10,211 | 10,446 | 10,686 |
| 567 Minor Equipment | Env Sample & Monitor | 15,828 | 15,300 | 15,637 | 16,028 | 16,396 | 16,773 | 17,159 | 17,554 | 17,957 | 18,370 | 18,793 |
| 568 Operating + Maint. Supplie | Env Sample & Monitor | 6,931 | 2,130 | 2,177 | 2,231 | 2,283 | 2,335 | 2,389 | 2,444 | 2,500 | 2,557 | 2,616 |
| 569 Cell Phone Charges | Env Sample & Monitor | 8 | - | - | - | - | - | - | - | - | - | - |
| 570 Duplicating | Env Sample & Monitor | 2 | - | - | - | - | - | - | - | - | - | - |
| 571 Equipment + Machinery Repa | Env Sample & Monitor | 4,190 | 7,200 | 7,358 | 7,542 | 7,716 | 7,893 | 8,075 | 8,261 | 8,451 | 8,645 | 8,844 |
| 572 Training + Seminars | Env Sample & Monitor | 492 | - | - | - | - | - | - | - | - | - | - |
| 573 Technology Costs | Env Sample & Monitor | 11,331 | 15,457 | 15,797 | 16,192 | 16,565 | 16,946 | 17,335 | 17,734 | 18,142 | 18,559 | 18,986 |
| 574 Vehicle Maintenance Cost | Env Sample & Monitor | 2,163 | 1,983 | 2,026 | 2,077 | 2,125 | 2,174 | 2,224 | 2,275 | 2,327 | 2,381 | 2,435 |
| 575 Vehicle Fuel/Oil Costs | Env Sample & Monitor | 1,668 | 1,889 | 1,931 | 1,979 | 2,024 | 2,071 | 2,119 | 2,167 | 2,217 | 2,268 | 2,320 |
| 576 Telephone Costs | Env Sample & Monitor | 246 | 335 | 342 | 351 | 359 | 367 | 375 | 384 | 393 | 402 | 411 |
| 577 Hand Tools | Field Ops Admin | 68 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 578 Minor Equipment | Field Ops Admin | 44 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 579 Operating + Maint. Supplie | Field Ops Admin | 3,747 | 5,500 | 5,621 | 5,762 | 5,894 | 6,030 | 6,168 | 6,310 | 6,455 | 6,604 | 6,756 |
| 580 Contracted Services | Field Ops Admin | 172,889 | 144,914 | 148,102 | 151,804 | 155,296 | 158,867 | 162,521 | 166,259 | 170,083 | 173,995 | 177,997 |
| 581 Landfill use charges | Field Ops Admin | 707 | 2,500 | 2,555 | 2,619 | 2,679 | 2,741 | 2,804 | 2,868 | 2,934 | 3,002 | 3,071 |
| 582 Cell Phone Charges | Field Ops Admin | 240 | - | - | - | - | - | - | - | - | - | - |
| 583 Duplicating | Field Ops Admin | 12 | - | - | - | - | - | - | - | - | - | - |
| 584 Equipment + Machinery Repa | Field Ops Admin | 239 | 7,000 | 7,154 | 7,333 | 7,502 | 7,674 | 7,851 | 8,031 | 8,216 | 8,405 | 8,598 |
| 585 Misc. Fees + Services | Field Ops Admin | 37 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 586 Storm + Sanitary Sewers | Field Ops Admin | 565 | - | - | - | - | - | - | - | - | - | - |
| 587 Computer Equipment | Field Ops Admin | 110 | - | - | - | - | - | - | - | - | - | - |
| 588 Vehicle Maintenance Cost | Field Ops Admin | 18,375 | - | - | - | - | - | - | - | - | - | - |
| 589 Vehicle Fuel/Oil Costs | Field Ops Admin | 5,265 | - | - | - | - | - | - | - | - | - | - |
| 590 Heavy Equipment | Field Ops Admin | - | 207,900 | 212,474 | 217,786 | 222,795 | 227,919 | 233,161 | 238,524 | 244,010 | 249,622 | 255,363 |
| 591 Operating + Maint. Supplie | Kyrene | 743 | 15,000 | 15,330 | 15,713 | 16,075 | 16,444 | 16,823 | 17,210 | 17,605 | 18,010 | 18,424 |
| 592 Electricity- Audit | Kyrene | 70,427 | 87,615 | 90,506 | 93,493 | 96,578 | 99,765 | 103,058 | 106,459 | 109,972 | 113,601 | 117,350 |
| 593 Electricity | Kyrene | 249 | 525 | 542 | 560 | 579 | 598 | 618 | 638 | 659 | 681 | 703 |
| 594 Environmental Permits | Kyrene | 4,915 | - | - | - | - | - | - | - | - | - | - |
| 595 Water, Refuse + Sewer | Kyrene | 15,752 | 13,500 | 14,081 | 14,686 | 15,317 | 15,976 | 16,663 | 17,380 | 18,127 | 18,906 | 19,719 |
| 596 Contracted Services | Kyrene | 9,504 | 2,500 | 2,555 | 2,619 | 2,679 | 2,741 | 2,804 | 2,868 | 2,934 | 3,002 | 3,071 |
| 597 Hazardous Waste Disposal | Kyrene | 2,688 | - | - | - | - | - | - | - | - | - | - |
| 598 Vehicle Maintenance Cost | Kyrene | (54) | 493 | 504 | 516 | 528 | 540 | 553 | 566 | 579 | 592 | 606 |
| 599 Vehicle Fuel/Oil Costs | Kyrene | 828 | 926 | 946 | 970 | 992 | 1,015 | 1,038 | 1,062 | 1,086 | 1,111 | 1,137 |
| 600 Loan Repayment | Kyrene | 2,362 | 2,456 | 2,510 | 2,572 | 2,631 | 2,692 | 2,754 | 2,817 | 2,882 | 2,948 | 3,016 |
| 601 Salaries | Field Fac | 48,694 | - | - | - | - | - | - | - | - | - | - |
| 602 Overtime | Field Fac | 5,418 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 |
| 603 Vacation Pay | Field Fac | 4,792 | - | - | - | - | - | - | - | - | - | - |
| 604 Sick Pay | Field Fac | 849 | - | - | - | - | - | - | - | - | - | - |
| 605 Holiday Pay | Field Fac | 170 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 |
| 606 Fica Taxes | Field Fac | 4,346 | 1,367 | 1,412 | 1,454 | 1,498 | 1,542 | 1,589 | 1,636 | 1,686 | 1,736 | 1,788 |
| 607 Arizona State Retirement | Field Fac | 7,241 | 2,183 | 2,452 | 2,756 | 3,094 | 3,474 | 3,901 | 4,380 | 4,918 | 5,522 | 6,200 |
| 608 Employee Health Insurance | Field Fac | 10,856 | - | - | - | - | - | - | - | - | - | - |
| 609 Mediflex Reimbursed Expens | Field Fac | 484 | - | - | - | - | - | - | - | - | - | - |
| 610 Defined Contribution- Ret | Field Fac | 357 | - | - | - | - | - | - | - | - | - | - |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 611 LTD-ASRS | Field Fac | 109 | - | - | - | - | - | - | - | - | - | - |
| 612 General Office Supplies | Field Fac | 150 | - | - | - | - | - | - | - | - | - | - |
| 613 Uniform Allowance | Field Fac | 200 | - | - | - | - | - | - | - | - | - | - |
| 614 Chemical Supplies | Field Fac | 111,236 | 145,000 | 148,190 | 151,895 | 155,388 | 158,962 | 162,618 | 166,359 | 170,185 | 174,099 | 178,103 |
| 615 Landscaping Supplies | Field Fac | 3,150 | - | - | - | - | - | - | - | - | - | - |
| 616 Gasoline + Diesel Fuels | Field Fac | 872 | 2,500 | 2,550 | 2,560 | 2,555 | 2,555 | 2,555 | 2,555 | 2,555 | 2,555 | 2,555 |
| 617 Hand Tools | Field Fac | 515 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 618 Minor Equipment | Field Fac | 7,498 | 1,500 | 1,533 | 1,571 | 1,607 | 1,644 | 1,682 | 1,721 | 1,761 | 1,801 | 1,842 |
| 619 Shop Supplies | Field Fac | 324 | - | - | - | - | - | - | - | - | - | - |
| 620 Electrical Supplies | Field Fac | - | 4,000 | 4,088 | 4,190 | 4,287 | 4,385 | 4,486 | 4,589 | 4,695 | 4,803 | 4,913 |
| 621 Communication Equip Part | Field Fac | 2,229 | - | - | - | - | - | - | - | - | - | - |
| 622 Comm. Parts - Telephone | Field Fac | 32 | - | - | - | - | - | - | - | - | - | - |
| 623 Operating + Maint. Supplie | Field Fac | 9,231 | 11,150 | 11,395 | 11,680 | 11,949 | 12,224 | 12,505 | 12,792 | 13,087 | 13,388 | 13,696 |
| 624 Other Equipment + Supplies | Field Fac | - | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 625 Miscellaneous Supplies | Field Fac | 154 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 626 Electricity | Field Fac | 14,550 | 21,750 | 22,468 | 23,209 | 23,975 | 24,766 | 25,584 | 26,428 | 27,300 | 28,201 | 29,131 |
| 627 Water, Refuse + Sewer | Field Fac | 6,147 | 8,750 | 9,126 | 9,519 | 9,928 | 10,355 | 10,800 | 11,265 | 11,749 | 12,254 | 12,781 |
| 628 SRP Water | Field Fac | - | 2,000 | 2,044 | 2,095 | 2,143 | 2,193 | 2,243 | 2,295 | 2,347 | 2,401 | 2,457 |
| 629 Contracted Services | Field Fac | 46,973 | 40,000 | 40,880 | 41,902 | 42,866 | 43,852 | 44,860 | 45,892 | 46,948 | 48,027 | 49,132 |
| 630 Equipment + Machine Rental | Field Fac | 531 | - | - | - | - | - | - | - | - | - | - |
| 631 Technology Costs | Field Fac | 18,675 | 25,475 | 26,035 | 26,686 | 27,300 | 27,928 | 28,570 | 29,227 | 29,900 | 30,587 | 31,291 |
| 632 Vehicle Maintenance Cost | Field Fac | 3,253 | 3,392 | 3,466 | 3,553 | 3,634 | 3,718 | 3,804 | 3,891 | 3,981 | 4,072 | 4,166 |
| 633 Vehicle Fuel/Oil Costs | Field Fac | 2,304 | 2,470 | 2,524 | 2,587 | 2,647 | 2,708 | 2,770 | 2,834 | 2,899 | 2,966 | 3,034 |
| 634 Telephone Costs | Field Fac | 1,363 | 1,860 | 1,900 | 1,948 | 1,993 | 2,039 | 2,085 | 2,133 | 2,182 | 2,233 | 2,284 |
| 635 Risk Management Charges | Field Fac | 28,762 | - | - | - | - | - | - | - | - | - | - |
| 636 Salaries | Lab | 194,157 | 278,218 | 287,399 | 296,021 | 304,902 | 314,049 | 323,470 | 333,174 | 343,170 | 353,465 | 364,069 |
| 637 Salaries | Lab | 57,237 | 118,841 | 122,762 | 126,445 | 130,238 | 134,146 | 138,170 | 142,315 | 146,585 | 150,982 | 155,512 |
| 638 Vacation Pay | Lab | 15,863 | - | - | - | - | - | - | - | - | - | - |
| 639 Sick Pay | Lab | 5,164 | - | - | - | - | - | - | - | - | - | - |
| 640 Holiday Pay | Lab | 397 | 713 | 713 | 713 | 713 | 713 | 713 | 713 | 713 | 713 | 713 |
| 641 Bilingual Pay | Lab | 202 | - | - | - | - | - | - | - | - | - | - |
| 642 Fica Taxes | Lab | 16,240 | 21,338 | 22,042 | 22,703 | 23,385 | 24,086 | 24,809 | 25,553 | 26,319 | 27,109 | 27,922 |
| 643 Fica Taxes | Lab | 6,498 | 9,092 | 9,392 | 9,673 | 9,963 | 10,262 | 10,570 | 10,887 | 11,214 | 11,550 | 11,897 |
| 644 Arizona State Retirement | Lab | 25,996 | 34,086 | 38,285 | 43,032 | 48,317 | 54,250 | 60,912 | 68,392 | 76,790 | 86,220 | 96,808 |
| 645 Arizona State Retirement | Lab | 9,955 | 14,522 | 16,311 | 18,334 | 20,585 | 23,113 | 25,951 | 29,138 | 32,716 | 36,734 | 41,245 |
| 646 Employee Health Insurance | Lab | 31,207 | 49,278 | 52,727 | 56,418 | 60,368 | 64,593 | 69,115 | 73,953 | 79,130 | 84,669 | 90,596 |
| 647 Employee Health Insurance | Lab | 12,439 | 27,512 | 29,437 | 31,498 | 33,703 | 36,062 | 38,586 | 41,287 | 44,177 | 47,270 | 50,579 |
| 648 Mediflex Reimbursed Expens | Lab | 1,840 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 |
| 649 Defined Contribution- Ret | Lab | 3,481 | 3,278 | 3,350 | 3,433 | 3,512 | 3,593 | 3,676 | 3,760 | 3,847 | 3,935 | 4,026 |
| 650 LTD-ASRS | Lab | 378 | - | - | - | - | - | - | - | - | - | - |
| 651 General Office Supplies | Lab | 35 | - | - | - | - | - | - | - | - | - | - |
| 652 Uniform Allowance | Lab | 754 | - | - | - | - | - | - | - | - | - | - |
| 653 Uniform Allowance | Lab | 514 | - | - | - | - | - | - | - | - | - | - |
| 654 Lab Supplies | Lab | 104,974 | 112,750 | 115,231 | 118,111 | 120,828 | 123,607 | 126,450 | 129,358 | 132,333 | 135,377 | 138,491 |
| 655 Minor Equipment | Lab | 626 | - | - | - | - | - | - | - | - | - | - |
| 656 Operating + Maint. Supplie | Lab | 16 | - | - | - | - | - | - | - | - | - | - |
| 657 Awards + Recognition | Lab | 43 | - | - | - | - | - | - | - | - | - | - |
| 658 Other Equipment + Supplies | Lab | - | 450 | 460 | 471 | 482 | 493 | 505 | 516 | 528 | 540 | 553 |
| 659 Testing | Lab | 84,313 | 92,500 | 94,535 | 96,898 | 99,127 | 101,407 | 103,739 | 106,125 | 108,566 | 111,063 | 113,618 |
| 660 Contracted Services | Lab | 65,601 | 37,500 | 38,325 | 39,283 | 40,187 | 41,111 | 42,056 | 43,024 | 44,013 | 45,026 | 46,061 |
| 661 Software Maintenance | Lab | 8,211 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 662 Cell Phone Charges | Lab | - | 300 | 307 | 314 | 321 | 329 | 336 | 344 | 352 | 360 | 368 |
| 663 Membership + Subs | Lab | 33 | 33 | 33 | 34 | 35 | 36 | 36 | 37 | 38 | 39 | 40 |
| 664 Duplicating | Lab | 7 | - | - | - | - | - | - | - | - | - | - |
| 665 Equipment + Machinery Repa | Lab | - | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 666 Equipment + Machine Rental | Lab | 60 | - | - | - | - | - | - | - | - | - | - |
| 667 Taxes + Licenses | Lab | 4,182 | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 668 Training + Seminars | Lab | 3,941 | - | - | - | - | - | - | - | - | - | - |
| 669 Local Meetings | Lab | 18 | - | - | - | - | - | - | - | - | - | - |
| 670 Other Equipment | Lab | 86,742 | - | - | - | - | - | - | - | - | - | - |
| 671 Computer Equipment | Lab | 27 | - | - | - | - | - | - | - | - | - | - |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------------------------|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 672 Office Furniture | Lab | 3,710 | - | - | - | - | - | - | - | - | - | - |
| 673 Technology Costs | Lab | 11,813 | 16,114 | 16,468 | 16,880 | 17,268 | 17,665 | 18,071 | 18,487 | 18,912 | 19,347 | 19,792 |
| 674 Vehicle Maintenance Cost | Lab | (192) | - | - | - | - | - | - | - | - | - | - |
| 675 Telephone Costs | Lab | 1,636 | 2,231 | 2,280 | 2,337 | 2,391 | 2,446 | 2,502 | 2,560 | 2,618 | 2,679 | 2,740 |
| 676 Salaries | Water Res Admin | 17,484 | 98,194 | 101,434 | 104,477 | 107,612 | 110,840 | 114,165 | 117,590 | 121,118 | 124,752 | 128,494 |
| 677 Wages | Water Res Admin | 9,256 | - | - | - | - | - | - | - | - | - | - |
| 678 Vacation Pay | Water Res Admin | 5,435 | - | - | - | - | - | - | - | - | - | - |
| 679 Sick Pay | Water Res Admin | 732 | - | - | - | - | - | - | - | - | - | - |
| 680 Fica Taxes | Water Res Admin | 2,528 | 7,512 | 7,760 | 7,993 | 8,232 | 8,479 | 8,734 | 8,996 | 9,266 | 9,544 | 9,830 |
| 681 Arizona State Retirement | Water Res Admin | 2,638 | 11,999 | 13,477 | 15,148 | 17,009 | 19,097 | 21,443 | 24,076 | 27,032 | 30,352 | 34,079 |
| 682 Employee Health Insurance | Water Res Admin | 965 | 15,428 | 16,508 | 17,664 | 18,900 | 20,223 | 21,639 | 23,153 | 24,774 | 26,508 | 28,364 |
| 683 Mediflex Reimbursed Expens | Water Res Admin | 145 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 |
| 684 LTD-ASRS | Water Res Admin | 43 | - | - | - | - | - | - | - | - | - | - |
| 685 Books + Publications | Water Res Admin | 613 | - | - | - | - | - | - | - | - | - | - |
| 686 Legal Fees | Water Res Admin | 6,202 | - | - | - | - | - | - | - | - | - | - |
| 687 Contracted Services | Water Res Admin | - | 42,000 | 42,924 | 43,997 | 45,009 | 46,044 | 47,103 | 48,187 | 49,295 | 50,429 | 51,589 |
| 688 Misc. Fees + Services | Water Res Admin | - | 25,000 | 25,550 | 26,189 | 26,791 | 27,407 | 28,038 | 28,683 | 29,342 | 30,017 | 30,707 |
| 689 Technology Costs | Water Res Admin | 3,963 | 5,406 | 5,525 | 5,663 | 5,793 | 5,927 | 6,063 | 6,202 | 6,345 | 6,491 | 6,640 |
| 690 Telephone Costs | Water Res Admin | 545 | 744 | 760 | 779 | 797 | 816 | 834 | 854 | 873 | 893 | 914 |
| 691 ACR-ASRS | Water Res Admin | 964 | - | - | - | - | - | - | - | - | - | - |
| 692 ADWR Municipality Fees | Water Res Admin | 25,598 | - | - | - | - | - | - | - | - | - | - |
| 693 Workers' Comp Claims | Water Res Admin | 125 | - | - | - | - | - | - | - | - | - | - |
| 694 Salaries | Conservation | 117,405 | 308,737 | 318,925 | 328,493 | 338,348 | 348,498 | 358,953 | 369,722 | 380,814 | 392,238 | 404,005 |
| 695 Wages | Conservation | 54,157 | - | - | - | - | - | - | - | - | - | - |
| 696 Overtime | Conservation | 256 | - | - | - | - | - | - | - | - | - | - |
| 697 Vacation Pay | Conservation | 5,810 | - | - | - | - | - | - | - | - | - | - |
| 698 Sick Pay | Conservation | 3,706 | - | - | - | - | - | - | - | - | - | - |
| 699 Fica Taxes | Conservation | 13,086 | 23,619 | 24,398 | 25,130 | 25,884 | 26,661 | 27,461 | 28,284 | 29,133 | 30,007 | 30,907 |
| 700 Arizona State Retirement | Conservation | 18,151 | 37,597 | 42,229 | 47,465 | 53,294 | 59,839 | 67,187 | 75,437 | 84,701 | 95,102 | 106,781 |
| 701 Employee Health Insurance | Conservation | 35,423 | 73,752 | 78,915 | 84,439 | 90,349 | 96,674 | 103,441 | 110,682 | 118,430 | 126,720 | 135,590 |
| 702 Mediflex Reimbursed Expens | Conservation | 1,694 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 703 ACR-ASRS | Conservation | 785 | - | - | - | - | - | - | - | - | - | - |
| 704 LTD-ASRS | Conservation | 263 | - | - | - | - | - | - | - | - | - | - |
| 705 General Office Supplies | Conservation | 927 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 706 Uniform Allowance | Conservation | 773 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 707 Landscaping Supplies | Conservation | 3,890 | 2,000 | 2,044 | 2,095 | 2,143 | 2,193 | 2,243 | 2,295 | 2,347 | 2,401 | 2,457 |
| 708 Operating + Maint. Supplie | Conservation | 825 | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 709 Books + Publications | Conservation | 446 | - | - | - | - | - | - | - | - | - | - |
| 710 Other Equipment + Supplies | Conservation | 1,342 | 3,000 | 3,066 | 3,143 | 3,215 | 3,289 | 3,365 | 3,442 | 3,521 | 3,602 | 3,685 |
| 711 Conservation Rebate | Conservation | 52,716 | 120,000 | 122,640 | 125,706 | 128,597 | 131,555 | 134,581 | 137,676 | 140,843 | 144,082 | 147,396 |
| 712 Events/Promotions | Conservation | 10,270 | 7,300 | 7,461 | 7,647 | 7,823 | 8,003 | 8,187 | 8,375 | 8,568 | 8,765 | 8,967 |
| 713 Contracted Temporary Labor | Conservation | 68,323 | - | - | - | - | - | - | - | - | - | - |
| 714 Landscape Maint. Contract | Conservation | 150,558 | 110,000 | 112,420 | 115,231 | 117,881 | 120,592 | 123,366 | 126,203 | 129,106 | 132,075 | 135,113 |
| 715 Contracted Services | Conservation | 67,485 | - | - | - | - | - | - | - | - | - | - |
| 716 Software Purchases | Conservation | 5,053 | 150 | 153 | 157 | 161 | 164 | 168 | 172 | 176 | 180 | 184 |
| 717 Cell Phone Charges | Conservation | - | 600 | 613 | 629 | 643 | 658 | 673 | 688 | 704 | 720 | 737 |
| 718 Multifamily Rebates | Conservation | 13,637 | 40,000 | 40,880 | 41,902 | 42,866 | 43,852 | 44,860 | 45,892 | 46,948 | 48,027 | 49,132 |
| 719 Neighborhood Grants | Conservation | 25,360 | 34,173 | 34,925 | 35,798 | 36,621 | 37,464 | 38,325 | 39,207 | 40,108 | 41,031 | 41,975 |
| 720 Advertising | Conservation | 9,212 | 4,500 | 4,599 | 4,714 | 4,822 | 4,933 | 5,047 | 5,163 | 5,282 | 5,403 | 5,527 |
| 721 Misc. Fees + Services | Conservation | 75 | - | - | - | - | - | - | - | - | - | - |
| 722 Special Projects | Conservation | - | 60,000 | 61,320 | 62,853 | 64,299 | 65,777 | 67,290 | 68,838 | 70,421 | 72,041 | 73,698 |
| 723 Training + Seminars | Conservation | 3,253 | - | - | - | - | - | - | - | - | - | - |
| 724 Computer Equipment | Conservation | - | 1,100 | 1,124 | 1,152 | 1,179 | 1,206 | 1,234 | 1,262 | 1,291 | 1,321 | 1,351 |
| 725 Office Furniture | Conservation | 10,512 | - | - | - | - | - | - | - | - | - | - |
| 726 Personalized Home Water Report | Conservation | - | 10,000 | 10,220 | 10,476 | 10,716 | 10,963 | 11,215 | 11,473 | 11,737 | 12,007 | 12,283 |
| 727 Indust/Comm Landscape Rebate | Conservation | 6,054 | 40,000 | 40,880 | 41,902 | 42,866 | 43,852 | 44,860 | 45,892 | 46,948 | 48,027 | 49,132 |
| 728 Industrial Grants | Conservation | - | 60,000 | 61,320 | 62,853 | 64,299 | 65,777 | 67,290 | 68,838 | 70,421 | 72,041 | 73,698 |
| 729 Technology Costs | Conservation | 15,601 | 21,282 | 21,750 | 22,294 | 22,807 | 23,331 | 23,868 | 24,417 | 24,978 | 25,553 | 26,141 |
| 730 Vehicle Maintenance Cost | Conservation | 1,433 | 7,614 | 7,782 | 7,976 | 8,159 | 8,347 | 8,539 | 8,736 | 8,936 | 9,142 | 9,352 |
| 731 Vehicle Fuel/Oil Costs | Conservation | 581 | 896 | 916 | 939 | 960 | 982 | 1,005 | 1,028 | 1,052 | 1,076 | 1,101 |
| 732 Telephone Costs | Conservation | 545 | 744 | 760 | 779 | 797 | 816 | 834 | 854 | 873 | 893 | 914 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|--------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 733 Support Services Charges | Conservation | 63,250 | 67,610 | 69,097 | 70,825 | 72,454 | 74,120 | 75,825 | 77,569 | 79,353 | 81,178 | 83,045 |
| 734 Parking | Conservation | 6 | - | - | - | - | - | - | - | - | - | - |
| 735 Travel Expense | Conservation | 117 | - | - | - | - | - | - | - | - | - | - |
| 736 Water Treatment + Pump | Conservation | 4,180 | - | - | - | - | - | - | - | - | - | - |
| 737 Office Equipment | Conservation | - | 3,126 | 3,195 | 3,275 | 3,350 | 3,427 | 3,506 | 3,586 | 3,669 | 3,753 | 3,840 |
| 738 SRP Water | CAP | - | 40,000 | 40,880 | 41,902 | 42,866 | 43,852 | 44,860 | 45,892 | 46,948 | 48,027 | 49,132 |
| 739 Contracted Services | CAP | - | 20,000 | 20,440 | 20,951 | 21,433 | 21,926 | 22,430 | 22,946 | 23,474 | 24,014 | 24,566 |
| 740 Salaries | Stormwater | 2,976 | - | - | - | - | - | - | - | - | - | - |
| 741 Fica Taxes | Stormwater | 212 | - | - | - | - | - | - | - | - | - | - |
| 742 Arizona State Retirement | Stormwater | 359 | - | - | - | - | - | - | - | - | - | - |
| 743 Employee Health Insurance | Stormwater | 789 | - | - | - | - | - | - | - | - | - | - |
| 744 Mediflex Reimbursed Expens | Stormwater | 25 | - | - | - | - | - | - | - | - | - | - |
| 745 Defined Contribution- Ret | Stormwater | 86 | - | - | - | - | - | - | - | - | - | - |
| 746 LTD-ASRS | Stormwater | 5 | - | - | - | - | - | - | - | - | - | - |
| 747 Support Services Charges | Stormwater | 156,078 | 168,950 | 172,667 | 176,984 | 181,054 | 185,218 | 189,478 | 193,836 | 198,295 | 202,855 | 207,521 |
| 748 Fiscal Agent Fees | | 81,570 | 123,046 | 125,753 | 128,897 | 131,862 | 134,895 | 137,997 | 141,171 | 144,418 | 147,740 | 151,138 |
| 749 Vehicles | | 119,175 | 735,300 | 442,282 | 319,590 | 512,300 | 626,416 | 672,187 | 563,214 | 390,044 | 284,952 | 1,010,031 |
| 750 CAP Water | | 1,085,461 | 1,150,470 | 1,169,345 | 1,173,838 | 1,195,099 | 1,216,672 | 1,195,522 | 1,195,522 | 1,195,522 | 1,195,522 | 1,216,672 |
| 751 Total Expenses | | \$ 29,397,208 | \$ 35,614,717 | \$ 36,074,958 | \$ 37,070,596 | \$ 38,407,107 | \$ 39,716,409 | \$ 40,969,379 | \$ 42,147,527 | \$ 43,324,681 | \$ 44,637,998 | \$ 46,876,094 |
| Total Expenses by Category | | | | | | | | | | | | |
| 752 Personal Services | | \$ 10,694,660 | \$ 12,597,379 | \$ 13,147,035 | \$ 13,705,857 | \$ 14,297,090 | \$ 14,926,204 | \$ 15,596,538 | \$ 16,311,781 | \$ 17,076,012 | \$ 17,893,749 | \$ 18,769,992 |
| 753 Variable Operations & Maintenance | | 5,260,952 | 6,295,650 | 6,433,583 | 6,573,979 | 6,725,002 | 6,879,522 | 6,994,570 | 7,134,102 | 7,277,051 | 7,423,501 | 7,594,691 |
| 754 Operations & Maintenance | | 13,322,422 | 15,986,388 | 16,052,057 | 16,471,170 | 16,872,714 | 17,284,267 | 17,706,084 | 18,138,430 | 18,581,575 | 19,035,796 | 19,501,379 |
| 755 Capital Outlay | | 119,175 | 735,300 | 442,282 | 319,590 | 512,300 | 626,416 | 672,187 | 563,214 | 390,044 | 284,952 | 1,010,031 |
| 756 Total Expenses | | \$ 29,397,208 | \$ 35,614,717 | \$ 36,074,958 | \$ 37,070,596 | \$ 38,407,107 | \$ 39,716,409 | \$ 40,969,379 | \$ 42,147,527 | \$ 43,324,681 | \$ 44,637,998 | \$ 46,876,094 |
| Expense Execution Factors | | | | | | | | | | | | |
| 757 Personal Services | | 100% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| 758 Variable Operations & Maintenance | | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 759 Operations & Maintenance | | 100% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| 760 Capital Outlay | | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Total Expenses at Execution | | | | | | | | | | | | |
| 761 Personal Services | | \$ 10,694,660 | \$ 11,967,510 | \$ 12,489,683 | \$ 13,020,565 | \$ 13,582,236 | \$ 14,179,894 | \$ 14,816,711 | \$ 15,496,192 | \$ 16,222,212 | \$ 16,999,062 | \$ 17,831,493 |
| 762 Variable Operations & Maintenance | | 5,260,952 | 6,295,650 | 6,433,583 | 6,573,979 | 6,725,002 | 6,879,522 | 6,994,570 | 7,134,102 | 7,277,051 | 7,423,501 | 7,594,691 |
| 763 Fixed Operations & Maintenance | | 13,322,422 | 15,187,069 | 15,249,455 | 15,647,612 | 16,029,079 | 16,420,054 | 16,820,780 | 17,231,509 | 17,652,496 | 18,084,006 | 18,526,310 |
| 764 Capital Outlay | | 119,175 | 735,300 | 442,282 | 319,590 | 512,300 | 626,416 | 672,187 | 563,214 | 390,044 | 284,952 | 1,010,031 |
| 765 Total Expenses at Execution | | \$ 29,397,208 | \$ 34,185,528 | \$ 34,615,003 | \$ 35,561,745 | \$ 36,848,616 | \$ 38,105,885 | \$ 39,304,248 | \$ 40,425,016 | \$ 41,541,802 | \$ 42,791,521 | \$ 44,962,525 |
| Transfers Out | | | | | | | | | | | | |
| 766 Interfund Transfer | | \$ 395,800 | 395,800 | 395,800 | 395,800 | 395,800 | 395,800 | 395,800 | 395,800 | 395,800 | 395,800 | 395,800 |
| 767 Household Products Collection Center | | 200,000 | - | - | - | - | - | - | - | - | - | - |
| 768 Total Transfers Out | | \$ 595,800 | \$ 395,800 | \$ 395,800 | \$ 395,800 | \$ 395,800 | \$ 395,800 | \$ 395,800 | \$ 395,800 | \$ 395,800 | \$ 395,800 | \$ 395,800 |
| Debt Service | | | | | | | | | | | | |
| 769 Existing Senior Debt | | \$ 4,817,530 | \$ 4,773,533 | \$ 4,784,496 | \$ 4,730,563 | \$ 4,606,603 | \$ 4,604,121 | \$ 4,604,252 | \$ 4,659,120 | \$ 4,669,303 | \$ 4,674,794 | \$ 4,066,947 |
| 770 Existing Subordinate Debt | | 16,385,525 | 16,647,683 | 16,121,615 | 15,546,490 | 15,062,812 | 13,518,815 | 11,506,568 | 8,843,868 | 8,819,075 | 6,801,350 | 5,107,269 |
| 771 New Debt Service (FY 2020 Projects) | | - | 1,083,660 | 1,367,714 | 1,368,686 | 1,371,203 | 1,370,359 | 1,371,639 | 1,372,302 | 1,372,311 | 1,371,666 | 1,373,109 |
| 771 Cumulative New Debt Service | | - | 699,213 | 2,360,520 | 4,214,230 | 6,335,099 | 8,521,304 | 10,894,625 | 13,034,765 | 15,252,078 | 17,726,240 | 20,449,079 |
| 772 Total Debt Service | | \$ 21,203,055 | \$ 23,204,089 | \$ 24,634,345 | \$ 25,859,969 | \$ 27,375,716 | \$ 28,014,599 | \$ 28,377,084 | \$ 27,910,055 | \$ 30,112,767 | \$ 30,574,050 | \$ 30,996,404 |
| 773 Total Cash Outflows before Capital | | \$ 51,196,063 | \$ 57,785,418 | \$ 59,645,148 | \$ 61,817,514 | \$ 64,620,133 | \$ 66,516,284 | \$ 68,077,132 | \$ 68,730,871 | \$ 72,050,369 | \$ 73,761,371 | \$ 76,354,730 |

Schedule 5: Cost Escalation Factors

| Expense Line Item Description | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel Services | 3.30% | 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% |
| General Inflation | 2.20% | 2.50% | 2.30% | 2.30% | 2.30% | 2.30% | 2.30% | 2.30% | 2.30% |
| Electricity | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% |
| Water | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% |
| Gasoline | 2.00% | 0.40% | -0.20% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| No Escalation | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Retirement | 12.32% | 12.40% | 12.28% | 12.28% | 12.28% | 12.28% | 12.28% | 12.28% | 12.28% |
| <i>Weighted Average Increase in O&M Expenses¹</i> | 2.16% | 3.13% | 3.10% | 3.15% | 3.08% | 3.18% | 3.24% | 3.29% | 3.40% |

¹The Weighted Average Increase in O&M Expenses is reflective of the cost escalation factors presented on this schedule and the cost execution factors on Schedule 1.

Schedule 6. Capital Improvement Program

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 2020 Projects | \$ 20,957,658 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 CAP Water Lease - WMAT Quant. Settlement Agr. - Capital Fund | | 3,117,758 | - | - | - | - | - | - | - | - | - |
| 3 CAP Water Lease - WMAT Quant. Settlement Agr. - Water Fund | | - | 779,439 | 779,439 | 779,439 | 779,439 | - | - | - | - | - |
| 4 Flood Irrigation Infrastructure Asset Maintenance | | 1,342,259 | 100,000 | 500,000 | 500,000 | 500,000 | - | - | - | - | - |
| 5 Meter Replacement Program | | 493,969 | 300,000 | 300,000 | 300,000 | 300,000 | - | - | - | - | - |
| 6 SCADA and Security Improvements | | 936,000 | - | - | - | - | - | - | - | - | - |
| 7 SCADA and Security Improvements - Cash | | 2,365,000 | 442,000 | 692,000 | 442,000 | 442,000 | - | - | - | - | - |
| 8 Utility Billing System Upgrade | | 250,000 | - | - | - | 680,000 | - | - | - | - | - |
| 9 Water System Pumping Stations, Reservoirs & Tanks - Bonds | | 14,309,000 | 6,897,000 | 1,068,000 | 576,000 | 1,255,000 | - | - | - | - | - |
| 10 Water System Pumping Stations, Reservoirs & Tanks - Cash | | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | - | - | - | - | - |
| 11 Water Transmission & Distribution System - Bonds | | 21,990,683 | 12,363,341 | 9,616,560 | 9,297,810 | 15,402,500 | - | - | - | - | - |
| 12 Water Transmission & Distribution System - Cash | | 900,000 | 500,000 | 1,000,000 | 500,000 | 500,000 | - | - | - | - | - |
| 13 Water Treatment Plant Asset Maintenance & Upgrades - Bonds | | 8,400,000 | 18,255,180 | 22,455,000 | 32,012,000 | 19,125,000 | 24,616,000 | 11,005,000 | 20,736,000 | 19,490,000 | 25,197,000 |
| 14 Water Treatment Plant Asset Maintenance & Upgrades - Cash | | - | - | - | - | - | - | - | - | - | - |
| 15 Water Utility Buildings Asset Management | | 1,624,576 | 1,554,784 | 1,118,399 | 1,178,890 | 1,178,890 | - | - | - | - | - |
| 16 Water Utility Archaeological Program | | 1,000,000 | - | - | - | - | - | - | - | - | - |
| 17 Wells - Asset Maintenance & New Production - Bonds | | 1,553,519 | 2,291,000 | 5,927,000 | 3,757,000 | 2,263,000 | - | - | - | - | - |
| 18 Wells - Asset Maintenance & New Production - Impact Fees | | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | - | - | - | - | - |
| 19 Unspecified | | | | | | | | | | | |
| 20 Unspecified Capital | | - | - | - | - | - | 22,000,000 | 22,000,000 | 22,000,000 | 22,000,000 | 22,000,000 |
| 21 Unspecified Cash | | - | - | - | - | - | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 22 Total CIP Budget (in current dollars) | \$ 20,957,658 | \$ 58,884,764 | \$ 44,084,744 | \$ 44,058,398 | \$ 49,945,139 | \$ 43,027,829 | \$ 49,616,000 | \$ 36,005,000 | \$ 45,736,000 | \$ 44,490,000 | \$ 50,197,000 |
| 23 Cumulative Projected Cost Escalation ¹ | 0.0% | 0.0% | 3.0% | 6.1% | 9.3% | 12.6% | 15.9% | 19.4% | 23.0% | 26.7% | 30.5% |
| 24 Resulting CIP Funding Level | \$ 20,957,658 | \$ 58,884,764 | \$ 45,407,286 | \$ 46,745,960 | \$ 54,590,037 | \$ 48,449,335 | \$ 57,504,944 | \$ 42,989,970 | \$ 56,255,280 | \$ 56,368,830 | \$ 65,507,085 |
| 25 Annual CIP Execution Percentage | 100% | 50% | 60% | 60% | 60% | 60% | 60% | 60% | 60% | 60% | 60% |
| 26 Final CIP Funding Level | \$ 20,957,658 | \$ 29,442,382 | \$ 27,244,372 | \$ 28,047,576 | \$ 32,754,022 | \$ 29,069,601 | \$ 34,502,966 | \$ 25,793,982 | \$ 33,753,168 | \$ 33,821,298 | \$ 39,304,251 |

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

Schedule 7: Pro Forma

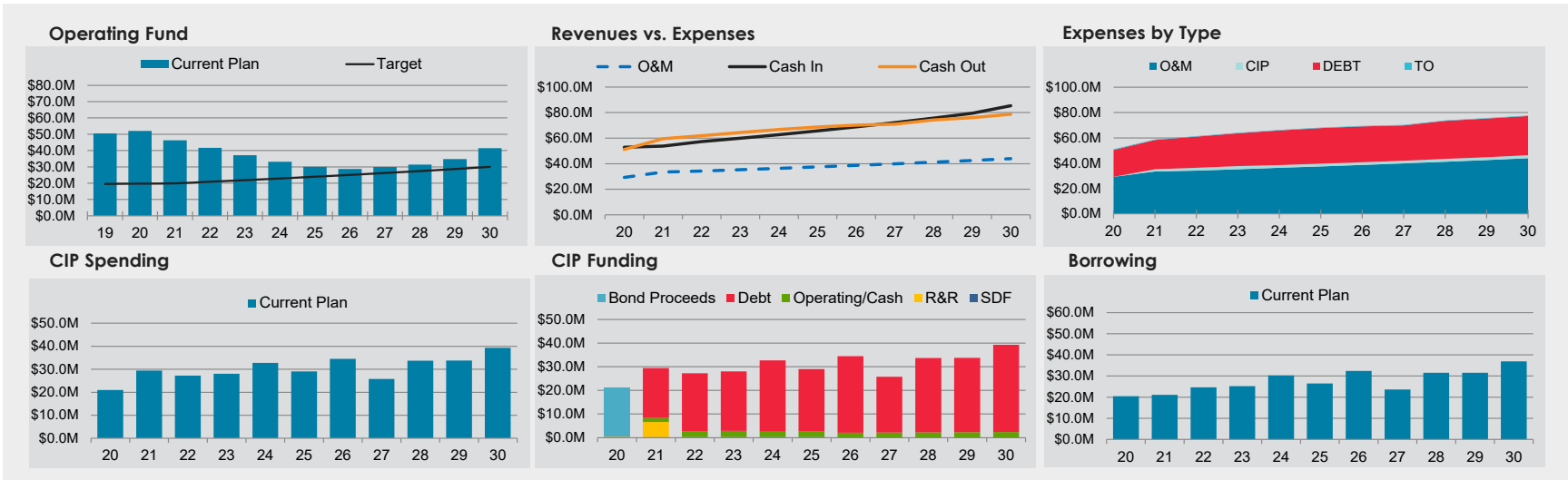
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | |
|--|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 Operating Revenue | | | | | | | | | | | | |
| 2 Water Rate Revenue | \$ 51,128,135 | \$ 51,128,135 | \$ 53,651,337 | \$ 57,125,423 | \$ 59,889,199 | \$ 62,799,194 | \$ 65,864,858 | \$ 69,094,024 | \$ 72,496,488 | \$ 76,081,846 | \$ 79,862,008 | |
| 3 Change in Revenue From Growth | - | (170,228) | 717,496 | (124,463) | (118,898) | (112,474) | (105,116) | (96,736) | (87,243) | (76,538) | (64,516) | |
| 4 Subtotal | \$ 51,128,135 | \$ 50,957,907 | \$ 54,368,833 | \$ 57,000,959 | \$ 59,770,301 | \$ 62,686,720 | \$ 65,759,742 | \$ 68,997,288 | \$ 72,409,244 | \$ 76,005,307 | \$ 79,797,492 | |
| 5 <i>Weighted Average Rate Increase</i> | 0.00% | 2.73% | 2.72% | 2.72% | 2.73% | 2.72% | 2.72% | 2.72% | 2.72% | 2.72% | 5.51% | |
| 6 Additional Rate Revenue From Rate Increase | - | 1,389,825 | 1,479,825 | 1,551,412 | 1,631,314 | 1,706,192 | 1,789,833 | 1,877,962 | 1,976,313 | 2,068,740 | 4,396,950 | |
| 7 Price Elasticity Adjustment | - | (109,255) | (227,588) | (240,298) | (251,660) | (262,526) | (275,049) | (287,850) | (301,743) | (315,067) | (502,181) | |
| 8 Total Rate Revenue | \$ 51,128,135 | \$ 52,238,476 | \$ 55,621,070 | \$ 58,312,073 | \$ 61,149,954 | \$ 64,130,386 | \$ 67,274,525 | \$ 70,587,399 | \$ 74,083,815 | \$ 77,758,980 | \$ 83,692,260 | |
| 9 Plus: Other Operating Revenue | 979,836 | 849,868 | 1,004,015 | 1,021,062 | 1,037,082 | 1,054,365 | 1,066,330 | 1,083,898 | 1,101,307 | 1,119,605 | 1,149,147 | |
| 10 Equals: Total Operating Revenue | \$ 52,107,971 | \$ 53,088,345 | \$ 56,625,086 | \$ 59,333,135 | \$ 62,187,036 | \$ 65,184,752 | \$ 68,340,855 | \$ 71,671,297 | \$ 75,185,121 | \$ 78,878,585 | \$ 84,841,407 | |
| 11 Less: Operating Expenses | | | | | | | | | | | | |
| 12 Personal Services | \$ (10,694,660) | \$ (11,967,510) | \$ (12,489,683) | \$ (13,020,565) | \$ (13,582,236) | \$ (14,179,894) | \$ (14,816,711) | \$ (15,496,192) | \$ (16,222,212) | \$ (16,999,062) | \$ (17,831,493) | |
| 13 Variable Operations & Maintenance Costs | (5,260,952) | (6,295,650) | (6,433,583) | (6,573,979) | (6,725,002) | (6,879,522) | (6,994,570) | (7,134,102) | (7,277,051) | (7,423,501) | (7,594,691) | |
| 14 Operations & Maintenance Costs | (13,322,422) | (15,187,069) | (15,249,455) | (15,647,612) | (16,029,079) | (16,420,054) | (16,820,780) | (17,231,509) | (17,652,496) | (18,084,006) | (18,526,310) | |
| 15 Equals: Net Operating Income | \$ 22,829,937 | \$ 19,638,117 | \$ 22,452,364 | \$ 24,090,980 | \$ 25,850,720 | \$ 27,705,283 | \$ 29,708,794 | \$ 31,809,495 | \$ 34,033,363 | \$ 36,372,016 | \$ 40,888,913 | |
| 16 Plus: Non-Operating Income/(Expense) | | | | | | | | | | | | |
| 17 Interest Income | \$ 512,585 | \$ 491,693 | \$ 439,570 | \$ 394,128 | \$ 351,559 | \$ 315,914 | \$ 293,862 | \$ 293,466 | \$ 306,852 | \$ 330,650 | \$ 380,903 | |
| 18 Water System Development Fee | 482,700 | 320,353 | 427,707 | 429,833 | 431,970 | 434,119 | 436,279 | 438,452 | 440,637 | 442,833 | 445,042 | |
| 19 Transfers In | 182,406 | 182,406 | 182,406 | 182,406 | 182,406 | 182,406 | 182,406 | 182,406 | 182,406 | 182,406 | 182,406 | |
| 20 Equals: Net Income | \$ 24,007,628 | \$ 20,632,569 | \$ 23,502,047 | \$ 25,097,346 | \$ 26,816,655 | \$ 28,637,721 | \$ 30,621,341 | \$ 32,723,819 | \$ 34,963,257 | \$ 37,327,905 | \$ 41,897,264 | |
| 21 Less: Revenues Excluded From Coverage Test | | | | | | | | | | | | |
| 22 System Development Fee | \$ (482,700) | \$ (320,353) | \$ (427,707) | \$ (429,833) | \$ (431,970) | \$ (434,119) | \$ (436,279) | \$ (438,452) | \$ (440,637) | \$ (442,833) | \$ (445,042) | |
| 23 Transfers In | (182,406) | (182,406) | (182,406) | (182,406) | (182,406) | (182,406) | (182,406) | (182,406) | (182,406) | (182,406) | (182,406) | |
| 24 Equals: Net Income Available For Debt Service | \$ 23,342,522 | \$ 20,129,810 | \$ 22,891,934 | \$ 24,485,108 | \$ 26,202,279 | \$ 28,021,197 | \$ 30,002,655 | \$ 32,102,961 | \$ 34,340,214 | \$ 36,702,666 | \$ 41,269,816 | |
| 25 Senior Lien Debt Service Coverage Test | | | | | | | | | | | | |
| 26 Net Income Available for Senior-Lien Debt Service | \$ 23,342,522 | \$ 20,129,810 | \$ 22,891,934 | \$ 24,485,108 | \$ 26,202,279 | \$ 28,021,197 | \$ 30,002,655 | \$ 32,102,961 | \$ 34,340,214 | \$ 36,702,666 | \$ 41,269,816 | |
| 27 Existing Senior-Lien Debt | 4,817,530 | 5,857,194 | 6,152,209 | 6,099,250 | 5,977,805 | 5,974,479 | 5,975,891 | 6,031,422 | 6,041,614 | 6,046,460 | 5,440,056 | |
| 28 Cumulative New Senior Lien Debt Service (calculated) | - | 699,213 | 2,360,520 | 4,214,230 | 6,335,099 | 8,521,304 | 10,894,625 | 13,034,765 | 15,252,078 | 17,726,240 | 20,449,079 | |
| 29 Total Annual Senior-Lien Debt Service | Req. 1.00 | \$ 4,817,530 | \$ 6,556,407 | \$ 8,512,730 | \$ 10,313,480 | \$ 12,312,905 | \$ 14,495,784 | \$ 16,870,517 | \$ 19,066,187 | \$ 21,293,692 | \$ 23,772,700 | \$ 25,889,135 |
| 30 <i>Calculated Senior-Lien Debt Service Coverage</i> | 1.00 | 4.85 | 3.07 | 2.69 | 2.37 | 2.13 | 1.93 | 1.78 | 1.68 | 1.61 | 1.54 | 1.59 |
| 31 Subordinate Debt Service Coverage Test | | | | | | | | | | | | |
| 32 Net Income Available for Subordinate Debt Service | \$ 18,524,992 | \$ 13,573,403 | \$ 14,379,204 | \$ 14,171,628 | \$ 13,889,374 | \$ 13,525,413 | \$ 13,132,139 | \$ 13,036,774 | \$ 13,046,523 | \$ 12,929,966 | \$ 15,380,681 | |
| 33 Existing Subordinate Debt | 16,385,525 | 16,647,683 | 16,121,615 | 15,546,490 | 15,062,812 | 13,518,815 | 11,506,568 | 8,843,868 | 8,819,075 | 6,801,350 | 5,107,269 | |
| 34 Total Annual Subordinate Debt Service | Req. 1.00 | \$ 16,385,525 | \$ 16,647,683 | \$ 16,121,615 | \$ 15,546,490 | \$ 15,062,812 | \$ 13,518,815 | \$ 11,506,568 | \$ 8,843,868 | \$ 8,819,075 | \$ 6,801,350 | \$ 5,107,269 |
| 35 <i>Calculated Subordinate Debt Service Coverage</i> | 1.00 | 1.13 | 0.82 | 0.89 | 0.91 | 0.92 | 1.00 | 1.14 | 1.47 | 1.48 | 1.90 | 3.01 |
| 36 Total All-In Debt Service Coverage Test | | | | | | | | | | | | |
| 37 Net Income Available for Subordinate Debt Service | \$ 23,342,522 | \$ 20,129,810 | \$ 22,891,934 | \$ 24,485,108 | \$ 26,202,279 | \$ 28,021,197 | \$ 30,002,655 | \$ 32,102,961 | \$ 34,340,214 | \$ 36,702,666 | \$ 41,269,816 | |
| 38 Total Senior-Lien Debt Service | 4,817,530 | 6,556,407 | 8,512,730 | 10,313,480 | 12,312,905 | 14,495,784 | 16,870,517 | 19,066,187 | 21,293,692 | 23,772,700 | 25,889,135 | |
| 39 Total Subordinate Debt Service | 16,385,525 | 16,647,683 | 16,121,615 | 15,546,490 | 15,062,812 | 13,518,815 | 11,506,568 | 8,843,868 | 8,819,075 | 6,801,350 | 5,107,269 | |
| 40 Total Annual Debt Service | \$ 21,203,055 | \$ 23,204,089 | \$ 24,634,345 | \$ 25,859,969 | \$ 27,375,716 | \$ 28,014,599 | \$ 28,377,084 | \$ 27,910,055 | \$ 30,112,767 | \$ 30,574,050 | \$ 30,996,404 | |
| 41 <i>Calculated All-In Debt Service Coverage</i> | 1.10 | 0.87 | 0.93 | 0.95 | 0.96 | 1.00 | 1.06 | 1.15 | 1.14 | 1.20 | 1.33 | |
| 42 Cash Flow Test | | | | | | | | | | | | |
| 43 Net Income Available For Debt Service | \$ 23,342,522 | \$ 20,129,810 | \$ 22,891,934 | \$ 24,485,108 | \$ 26,202,279 | \$ 28,021,197 | \$ 30,002,655 | \$ 32,102,961 | \$ 34,340,214 | \$ 36,702,666 | \$ 41,269,816 | |
| 44 Less: Non-Operating Expenditures | | | | | | | | | | | | |
| 45 Net Interfund Transfers (In - Out) | (413,394) | (213,394) | (213,394) | (213,394) | (213,394) | (213,394) | (213,394) | (213,394) | (213,394) | (213,394) | (213,394) | |
| 46 Less: Net Debt Service Payment | (21,203,055) | (23,204,089) | (24,634,345) | (25,859,969) | (27,375,716) | (28,014,599) | (28,377,084) | (27,910,055) | (30,112,767) | (30,574,050) | (30,996,404) | |
| 47 Net Cash Flow | \$ 1,606,899 | \$ (4,022,973) | \$ (2,398,087) | \$ (1,907,846) | \$ (1,899,131) | \$ (833,212) | \$ 739,991 | \$ 3,416,298 | \$ 3,624,010 | \$ 5,630,270 | \$ 9,049,987 | |
| 48 Unrestricted Reserve Fund Test | | | | | | | | | | | | |
| 49 Balance At Beginning Of Fiscal Year | \$ 50,455,078 | \$ 52,061,977 | \$ 46,276,716 | \$ 41,637,218 | \$ 37,188,326 | \$ 33,123,528 | \$ 30,059,263 | \$ 28,713,053 | \$ 29,980,151 | \$ 31,390,162 | \$ 34,739,831 | |
| 50 Cash Flow Surplus/(Deficit) | 1,606,899 | - | - | - | - | - | 739,991 | 3,416,298 | 3,624,010 | 5,630,270 | 9,049,987 | |
| 51 Reserve Fund Balance Used For Cash Flow Deficit | - | (4,022,973) | (2,398,087) | (1,907,846) | (1,899,131) | (833,212) | - | - | - | - | - | |
| 52 Projects Designated To Be Paid With Cash | - | (1,762,288) | (2,241,411) | (2,541,045) | (2,165,667) | (2,231,053) | (2,086,200) | (2,149,200) | (2,214,000) | (2,280,600) | (2,349,000) | |
| 53 Balance At End Of Fiscal Year | \$ 52,061,977 | \$ 46,276,716 | \$ 41,637,218 | \$ 37,188,326 | \$ 33,123,528 | \$ 30,059,263 | \$ 28,713,053 | \$ 29,980,151 | \$ 31,390,162 | \$ 34,739,831 | \$ 41,440,811 | |
| 54 Minimum Working Capital Reserve Target | 19,702,197 | 19,885,700 | 20,875,715 | 21,843,418 | 22,854,603 | 23,950,732 | 25,048,203 | 26,242,982 | 27,394,367 | 28,671,579 | 30,000,692 | |
| 55 Excess/(Deficiency) Of Working Capital To Target | \$ 32,359,780 | \$ 26,391,016 | \$ 20,761,503 | \$ 15,344,908 | \$ 10,268,925 | \$ 6,108,531 | \$ 3,664,850 | \$ 3,737,169 | \$ 3,995,795 | \$ 6,068,253 | \$ 11,440,126 | |

CITY OF TEMPE, AZ - WATER

Financial Analysis & Management System | By Stantec

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| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2025 | FY 2030 |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Water Rate Increases | 0.00% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 41.57% | 85.04% |
| Single Family Water Bill | \$32.26 | \$35.51 | \$37.47 | \$39.53 | \$41.67 | \$43.96 | \$46.40 | \$48.92 | \$51.60 | \$54.47 | \$57.50 | | |



Schedule 9: Capital Project Funding Summary

| Final Capital Projects Funding Sources | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Water System Development Fee | \$ 349,585 | \$ 250,000 | \$ 309,000 | \$ 318,300 | \$ 327,900 | \$ 337,800 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Bond Proceeds Fund | 20,422,249 | - | - | - | - | - | - | - | - | - | - |
| Capital Fund | 185,824 | 6,346,129 | 31,731 | 159 | 1 | - | - | - | - | - | - |
| Senior-Lien Debt Proceeds | - | 21,083,965 | 24,662,230 | 25,188,072 | 30,260,455 | 26,500,748 | 32,416,766 | 23,644,782 | 31,539,168 | 31,540,698 | 36,955,251 |
| Projects Designated To Be Paid With Cash | - | 1,762,288 | 2,241,411 | 2,541,045 | 2,165,667 | 2,231,053 | 2,086,200 | 2,149,200 | 2,214,000 | 2,280,600 | 2,349,000 |
| Total Projects Paid | \$ 20,957,658 | \$ 29,442,382 | \$ 27,244,372 | \$ 28,047,576 | \$ 32,754,022 | \$ 29,069,601 | \$ 34,502,966 | \$ 25,793,982 | \$ 33,753,168 | \$ 33,821,298 | \$ 39,304,251 |

Schedule 10: Funding Summary by Fund

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Water System Development Fee | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | \$ 2,378,922 | \$ 2,536,491 | \$ 2,632,561 | \$ 2,778,187 | \$ 2,918,059 | \$ 3,051,830 | \$ 3,179,148 | \$ 3,649,401 | \$ 4,126,539 | \$ 4,610,644 | \$ 5,101,798 |
| Annual Revenues | 482,700 | 320,353 | 427,707 | 429,833 | 431,970 | 434,119 | 436,279 | 438,452 | 440,637 | 442,833 | 445,042 |
| Less: Annual Expenses | - | - | - | - | - | - | - | - | - | - | - |
| Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 2,861,622 | \$ 2,856,844 | \$ 3,060,268 | \$ 3,208,020 | \$ 3,350,029 | \$ 3,485,948 | \$ 3,615,428 | \$ 4,087,853 | \$ 4,567,176 | \$ 5,053,478 | \$ 5,546,841 |
| Less: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Total Amount Available For Projects | 2,861,622 | 2,856,844 | 3,060,268 | 3,208,020 | 3,350,029 | 3,485,948 | 3,615,428 | 4,087,853 | 4,567,176 | 5,053,478 | 5,546,841 |
| Amount Paid For Projects | (349,585) | (250,000) | (309,000) | (318,300) | (327,900) | (337,800) | - | - | - | - | - |
| Subtotal | \$ 2,512,036 | \$ 2,606,844 | \$ 2,751,268 | \$ 2,889,720 | \$ 3,022,129 | \$ 3,148,148 | \$ 3,615,428 | \$ 4,087,853 | \$ 4,567,176 | \$ 5,053,478 | \$ 5,546,841 |
| Add Back: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Plus: Interest Earnings | 24,455 | 25,717 | 26,919 | 28,340 | 29,701 | 31,000 | 33,973 | 38,686 | 43,469 | 48,321 | 53,243 |
| Less: Interest Allocated To Cash Flow | - | - | - | - | - | - | - | - | - | - | - |
| Balance At End Of Fiscal Year | \$ 2,536,491 | \$ 2,632,561 | \$ 2,778,187 | \$ 2,918,059 | \$ 3,051,830 | \$ 3,179,148 | \$ 3,649,401 | \$ 4,126,539 | \$ 4,610,644 | \$ 5,101,798 | \$ 5,600,084 |
| Bond Proceeds Fund | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Annual Revenues | 20,422,249 | - | - | - | - | - | - | - | - | - | - |
| Less: Annual Expenses | - | - | - | - | - | - | - | - | - | - | - |
| Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 20,422,249 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Less: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Total Amount Available For Projects | 20,422,249 | - | - | - | - | - | - | - | - | - | - |
| Amount Paid For Projects | (20,422,249) | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Add Back: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Plus: Interest Earnings | - | - | - | - | - | - | - | - | - | - | - |
| Less: Interest Allocated To Cash Flow | - | - | - | - | - | - | - | - | - | - | - |
| Balance At End Of Fiscal Year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Fund | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | \$ 6,468,200 | \$ 6,346,129 | \$ 31,731 | \$ 159 | \$ 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Annual Revenues | - | - | - | - | - | - | - | - | - | - | - |
| Less: Annual Expenses | - | - | - | - | - | - | - | - | - | - | - |
| Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 6,468,200 | \$ 6,346,129 | \$ 31,731 | \$ 159 | \$ 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Less: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Total Amount Available For Projects | 6,468,200 | 6,346,129 | 31,731 | 159 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amount Paid For Projects | (185,824) | (6,346,129) | (31,731) | (159) | (1) | (0) | (0) | (0) | (0) | (0) | (0) |
| Subtotal | \$ 6,282,376 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Add Back: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Plus: Interest Earnings | 63,753 | 31,731 | 159 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Interest Allocated To Cash Flow | - | - | - | - | - | - | - | - | - | - | - |
| Balance At End Of Fiscal Year | \$ 6,346,129 | \$ 31,731 | \$ 159 | \$ 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

Schedule 10: Funding Summary by Fund

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue Fund | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | \$ 50,455,078 | \$ 52,061,977 | \$ 46,276,716 | \$ 41,637,218 | \$ 37,188,326 | \$ 33,123,528 | \$ 30,059,263 | \$ 28,713,053 | \$ 29,980,151 | \$ 31,390,162 | \$ 34,739,831 |
| Net Cash Flow | 1,606,899 | (4,022,973) | (2,398,087) | (1,907,846) | (1,899,131) | (833,212) | 739,991 | 3,416,298 | 3,624,010 | 5,630,270 | 9,049,987 |
| Less: Cash-Funded Capital Projects | - | (1,762,288) | (2,241,411) | (2,541,045) | (2,165,667) | (2,231,053) | (2,086,200) | (2,149,200) | (2,214,000) | (2,280,600) | (2,349,000) |
| Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 52,061,977 | \$ 46,276,716 | \$ 41,637,218 | \$ 37,188,326 | \$ 33,123,528 | \$ 30,059,263 | \$ 28,713,053 | \$ 29,980,151 | \$ 31,390,162 | \$ 34,739,831 | \$ 41,440,818 |
| Less: Restricted Funds | (19,702,197) | (19,885,700) | (20,875,715) | (21,843,418) | (22,854,603) | (23,950,732) | (25,048,203) | (26,242,982) | (27,394,367) | (28,671,579) | (30,000,692) |
| Total Amount Available For Projects | 32,359,780 | 26,391,016 | 20,761,503 | 15,344,908 | 10,268,925 | 6,108,531 | 3,664,850 | 3,737,169 | 3,995,795 | 6,068,253 | 11,440,126 |
| Amount Paid For Projects | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 32,359,780 | \$ 26,391,016 | \$ 20,761,503 | \$ 15,344,908 | \$ 10,268,925 | \$ 6,108,531 | \$ 3,664,850 | \$ 3,737,169 | \$ 3,995,795 | \$ 6,068,253 | \$ 11,440,126 |
| Add Back: Restricted Funds | 19,702,197 | 19,885,700 | 20,875,715 | 21,843,418 | 22,854,603 | 23,950,732 | 25,048,203 | 26,242,982 | 27,394,367 | 28,671,579 | 30,000,692 |
| Plus: Interest Earnings | 512,585 | 491,693 | 439,570 | 394,128 | 351,559 | 315,914 | 293,862 | 293,466 | 306,852 | 330,650 | 380,903 |
| Less: Interest Allocated To Cash Flow | (512,585) | (491,693) | (439,570) | (394,128) | (351,559) | (315,914) | (293,862) | (293,466) | (306,852) | (330,650) | (380,903) |
| Balance At End Of Fiscal Year | \$ 52,061,977 | \$ 46,276,716 | \$ 41,637,218 | \$ 37,188,326 | \$ 33,123,528 | \$ 30,059,263 | \$ 28,713,053 | \$ 29,980,151 | \$ 31,390,162 | \$ 34,739,831 | \$ 41,440,818 |

Schedule 11: Long-Term Borrowing

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|-------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Term (Years) | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Interest Rate | 3.00% | 3.25% | 3.50% | 3.75% | 4.00% | 4.25% | 4.50% | 4.50% | 4.50% | 4.50% | 4.50% |
| Sources of Funds | | | | | | | | | | | |
| Par Amount | \$ - | \$ 21,514,250 | \$ 25,165,541 | \$ 25,702,114 | \$ 30,878,015 | \$ 27,041,579 | \$ 33,078,333 | \$ 24,127,329 | \$ 32,182,825 | \$ 32,184,386 | \$ 37,709,440 |
| Uses of Funds | | | | | | | | | | | |
| Proceeds | \$ - | \$ 21,083,965 | \$ 24,662,230 | \$ 25,188,072 | \$ 30,260,455 | \$ 26,500,748 | \$ 32,416,766 | \$ 23,644,782 | \$ 31,539,168 | \$ 31,540,698 | \$ 36,955,251 |
| Cost of Issuance | - | 430,285 | 503,311 | 514,042 | 617,560 | 540,832 | 661,567 | 482,547 | 643,657 | 643,688 | 754,189 |
| Underwriter's Discount | - | - | - | - | - | - | - | - | - | - | - |
| Bond Insurance | - | - | - | - | - | - | - | - | - | - | - |
| Capitalized Interest | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service Surety | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Other Costs | - | - | - | - | - | - | - | - | - | - | - |
| Total Uses | \$ - | \$ 21,514,250 | \$ 25,165,541 | \$ 25,702,114 | \$ 30,878,015 | \$ 27,041,579 | \$ 33,078,333 | \$ 24,127,329 | \$ 32,182,825 | \$ 32,184,386 | \$ 37,709,440 |
| 1 Year Interest | - | 699,213 | 880,794 | 963,829 | 1,235,121 | 1,149,267 | 1,488,525 | 1,085,730 | 1,448,227 | 1,448,297 | 1,696,925 |
| Annual Debt Service | \$ - | \$ 1,479,726 | \$ 1,770,675 | \$ 1,849,578 | \$ 2,272,058 | \$ 2,034,063 | \$ 2,542,935 | \$ 1,854,816 | \$ 2,474,091 | \$ 2,474,212 | \$ 2,898,956 |
| Total Debt Service | - | 29,594,522 | 35,413,491 | 36,991,561 | 45,441,168 | 40,681,262 | 50,858,694 | 37,096,321 | 49,481,830 | 49,484,230 | 57,979,127 |
| Cumulative New Annual Senior Lien Debt Service¹ | \$ - | \$ 699,213 | \$ 2,360,520 | \$ 4,214,230 | \$ 6,335,099 | \$ 8,521,304 | \$ 10,894,625 | \$ 13,034,765 | \$ 15,252,078 | \$ 17,726,240 | \$ 20,449,079 |

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

APPENDIX B: WASTEWATER SYSTEM SUPPORTING SCHEDULES

Supporting Schedules for the RSA

Schedule 1: Assumptions

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Account Growth</u> | | | | | | | | | | | |
| Ending # of ERUs | 75,990 | 76,168 | 76,446 | 76,725 | 77,006 | 77,288 | 77,571 | 77,855 | 78,141 | 78,428 | 78,717 |
| ERU Growth | N/A | 178 | 278 | 279 | 280 | 282 | 283 | 285 | 286 | 287 | 289 |
| % Change in ERUs | N/A | 0.23% | 0.36% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% |
| <u>Consumption (tgal)</u> | | | | | | | | | | | |
| SFRES Single Family | 2,216,525 | 2,210,977 | 2,207,280 | 2,203,589 | 2,199,904 | 2,196,225 | 2,192,553 | 2,188,886 | 2,185,226 | 2,181,572 | 2,177,924 |
| MFRES Multi-Family | 2,710,761 | 2,742,477 | 2,774,564 | 2,807,026 | 2,839,869 | 2,873,095 | 2,906,710 | 2,940,719 | 2,975,125 | 3,009,934 | 3,045,150 |
| COMML Commercial ¹ | 4,900,156 | 4,898,474 | 5,279,797 | 5,293,770 | 5,307,781 | 5,321,829 | 5,335,914 | 5,350,037 | 5,364,196 | 5,378,394 | 5,392,629 |
| INDUS Industrial | 715,087 | 715,087 | 715,087 | 715,087 | 715,087 | 715,087 | 715,087 | 715,087 | 715,087 | 715,087 | 715,087 |
| Total (tgal) | 10,542,529 | 10,567,015 | 10,976,727 | 11,019,473 | 11,062,641 | 11,106,236 | 11,150,264 | 11,194,729 | 11,239,635 | 11,284,987 | 11,330,790 |
| % Change in Usage | N/A | 0.23% | 3.88% | 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% |
| <u>Capital Spending</u> | | | | | | | | | | | |
| Annual Capital Budget (Future Year Dollars) | \$ 16,907,725 | \$ 17,292,889 | \$ 17,454,108 | \$ 23,289,891 | \$ 42,650,519 | \$ 44,743,430 | \$ 16,098,510 | \$ 17,121,960 | \$ 17,084,700 | \$ 17,598,630 | \$ 18,126,450 |
| Annual Percent Executed | 100% | 50% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% |
| Rate Increase Adoption Date | 1/1/2020 | 1/1/2021 | 1/1/2022 | 1/1/2023 | 1/1/2024 | 1/1/2025 | 1/1/2026 | 1/1/2027 | 1/1/2028 | 1/1/2029 | 1/1/2030 |
| <u>Average Annual Interest Earnings Rate</u> | | | | | | | | | | | |
| On Fund Balances | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| <u>Operating Budget Reserve</u> | | | | | | | | | | | |
| Target (Percentage of Annual O&M) | 25% | 25% | 25% | 25% | 25% | 25% | 25% | 25% | 25% | 25% | 25% |
| <u>Operating Budget Execution Percentage</u> | | | | | | | | | | | |
| Personal Services | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| Variable Operations and Maintenance | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Fixed 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% |

¹Commercial volume assumed to decrease 7.5% in FY 2021 and increase back to normal levels in FY 2022 due to COVID-19 impacts.

Fund Summary

| | | |
|------------------------------|-----------|-------------------|
| Revenue Fund | \$ | 32,247,675 |
| Sewer System Development Fee | | 2,309,325 |
| Capital Fund | | 4,977,800 |
| Total Available Funds | \$ | 39,534,800 |

Schedule 3: Cash In

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Rate Revenue Growth Assumptions | | | | | | | | | | | |
| 1 Sewer | | | | | | | | | | | |
| 2 % Change in Base Revenue | N/A | 0.23% | 0.36% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% |
| 3 % Change in Usage Revenue | N/A | 0.23% | 3.88% | 0.39% | 0.39% | 0.39% | 0.40% | 0.40% | 0.40% | 0.40% | 0.41% |
| 4 Assumed Rate Revenue Increases | | | | | | | | | | | |
| 5 Assumed Sewer Rate Increase | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| 6 Sewer Rate Revenue | | | | | | | | | | | |
| 7 Base Rate Revenue | \$ 9,528,945 | \$ 9,551,280 | \$ 9,586,118 | \$ 9,621,121 | \$ 9,656,292 | \$ 9,691,631 | \$ 9,871,847 | \$ 10,205,297 | \$ 10,550,484 | \$ 10,906,502 | \$ 11,444,352 |
| 8 Usage Rate Revenue | 22,025,731 | 22,076,888 | 22,932,870 | 23,022,174 | 23,112,362 | 23,203,443 | 23,607,331 | 24,341,553 | 25,100,122 | 25,881,042 | 27,049,085 |
| 9 Total Sewer Rate Revenue | \$ 31,554,677 | \$ 31,628,168 | \$ 32,518,987 | \$ 32,643,295 | \$ 32,768,654 | \$ 32,895,075 | \$ 33,479,178 | \$ 34,546,850 | \$ 35,650,606 | \$ 36,787,544 | \$ 38,493,436 |
| 10 Other Operating Revenue | | | | | | | | | | | |
| 11 Delinquent Collection Ch | \$ 151,683 | \$ 76,018 | \$ 156,319 | \$ 156,916 | \$ 157,519 | \$ 158,127 | \$ 160,935 | \$ 166,067 | \$ 171,373 | \$ 176,838 | \$ 185,038 |
| 12 Taps & Manholes-Wastewtr | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 13 Fats Oils + Grease (FOG) | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 |
| 14 Vehicle Salvage | 19,335 | 19,014 | 45,991 | 23,249 | 26,897 | 28,788 | 31,231 | 27,541 | 28,614 | 28,614 | 28,614 |
| 15 Total Other Operating Revenue | \$ 421,018 | \$ 345,032 | \$ 452,310 | \$ 430,165 | \$ 434,416 | \$ 436,914 | \$ 442,166 | \$ 443,608 | \$ 449,987 | \$ 455,452 | \$ 463,652 |
| 16 Transfers In | | | | | | | | | | | |
| 17 UDA Surcharge | \$ - | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 |
| 18 Total Transfers In | \$ - | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 | \$ 480,000 |
| 19 Interest Income | | | | | | | | | | | |
| 20 Unrestricted | \$ 344,180 | \$ 375,345 | \$ 393,948 | \$ 404,348 | \$ 398,089 | \$ 379,773 | \$ 340,122 | \$ 291,486 | \$ 247,479 | \$ 204,160 | \$ 167,222 |
| 21 Total Interest Income | \$ 344,180 | \$ 375,345 | \$ 393,948 | \$ 404,348 | \$ 398,089 | \$ 379,773 | \$ 340,122 | \$ 291,486 | \$ 247,479 | \$ 204,160 | \$ 167,222 |
| 22 Total Cash Inflows | \$ 32,319,874 | \$ 32,828,546 | \$ 33,845,246 | \$ 33,957,808 | \$ 34,081,160 | \$ 34,191,762 | \$ 34,741,465 | \$ 35,761,944 | \$ 36,828,071 | \$ 37,927,156 | \$ 39,604,311 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 Salaries | Customer Services | \$ 382,341 | \$ 454,848 | \$ 469,858 | \$ 483,954 | \$ 498,472 | \$ 513,427 | \$ 528,829 | \$ 544,694 | \$ 561,035 | \$ 577,866 | \$ 595,202 |
| 2 Wages | Customer Services | 23,098 | - | - | - | - | - | - | - | - | - | - |
| 3 Overtime | Customer Services | 2,928 | - | - | - | - | - | - | - | - | - | - |
| 4 Vacation Pay | Customer Services | 26,485 | - | - | - | - | - | - | - | - | - | - |
| 5 Sick Pay | Customer Services | 14,521 | - | - | - | - | - | - | - | - | - | - |
| 6 Holiday Pay | Customer Services | 803 | - | - | - | - | - | - | - | - | - | - |
| 7 Bilingual Pay | Customer Services | 1,142 | 1,016 | 1,016 | 1,016 | 1,016 | 1,016 | 1,016 | 1,016 | 1,016 | 1,016 | 1,016 |
| 8 Fica Taxes | Customer Services | 31,779 | 33,714 | 34,826 | 35,871 | 36,947 | 38,055 | 39,197 | 40,373 | 41,584 | 42,832 | 44,117 |
| 9 Arizona State Retirement | Customer Services | 52,165 | 55,516 | 62,355 | 70,087 | 78,694 | 88,357 | 99,208 | 111,390 | 125,069 | 140,428 | 157,672 |
| 10 Employee Health Insurance | Customer Services | 78,951 | 87,636 | 93,771 | 100,334 | 107,358 | 114,873 | 122,914 | 131,518 | 140,724 | 150,575 | 161,115 |
| 11 Mediflex Reimbursed Expens | Customer Services | 4,172 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 |
| 12 Defined Contribution- Ret | Customer Services | 4,070 | 4,370 | 4,466 | 4,578 | 4,683 | 4,791 | 4,901 | 5,014 | 5,129 | 5,247 | 5,368 |
| 13 LTD-ASRS | Customer Services | 757 | - | - | - | - | - | - | - | - | - | - |
| 14 General Office Supplies | Customer Services | 3,323 | 4,200 | 4,292 | 4,400 | 4,501 | 4,604 | 4,710 | 4,819 | 4,929 | 5,043 | 5,159 |
| 15 Uniform Allowance | Customer Services | 883 | 800 | 818 | 838 | 857 | 877 | 897 | 918 | 939 | 961 | 983 |
| 16 Hand Tools | Customer Services | 1,203 | - | - | - | - | - | - | - | - | - | - |
| 17 Minor Equipment | Customer Services | 855 | 2,000 | 2,044 | 2,095 | 2,143 | 2,193 | 2,243 | 2,295 | 2,347 | 2,401 | 2,457 |
| 18 Printing + Copier Supplies | Customer Services | 298 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 19 Operating + Maint. Supplie | Customer Services | 853 | 2,000 | 2,044 | 2,095 | 2,143 | 2,193 | 2,243 | 2,295 | 2,347 | 2,401 | 2,457 |
| 20 Food + Beverage Supplies | Customer Services | 102 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 21 Other Equipment + Supplies | Customer Services | 265 | 200 | 204 | 210 | 214 | 219 | 224 | 229 | 235 | 240 | 246 |
| 22 Contracted Services | Customer Services | 85,913 | 168,452 | 172,158 | 176,462 | 180,521 | 184,672 | 188,920 | 193,265 | 197,710 | 202,258 | 206,909 |
| 23 Software Purchases | Customer Services | 91 | - | - | - | - | - | - | - | - | - | - |
| 24 Training + Development | Customer Services | 954 | 1,200 | 1,226 | 1,257 | 1,286 | 1,316 | 1,346 | 1,377 | 1,408 | 1,441 | 1,474 |
| 25 Software Maintenance | Customer Services | 134,072 | 124,000 | 126,728 | 129,896 | 132,884 | 135,940 | 139,067 | 142,265 | 145,537 | 148,885 | 152,309 |
| 26 Bank Service Charges | Customer Services | 303,334 | 360,000 | 367,920 | 377,118 | 385,792 | 394,665 | 403,742 | 413,028 | 422,528 | 432,246 | 442,188 |
| 27 Cell Phone Charges | Customer Services | 3,934 | 4,800 | 4,906 | 5,028 | 5,144 | 5,262 | 5,383 | 5,507 | 5,634 | 5,763 | 5,896 |
| 28 Telecommunication Services | Customer Services | 1,443 | - | - | - | - | - | - | - | - | - | - |
| 29 Postage | Customer Services | 5,184 | - | - | - | - | - | - | - | - | - | - |
| 30 Postage - Exclusion | Customer Services | 81,233 | 120,000 | 122,640 | 125,706 | 128,597 | 131,555 | 134,581 | 137,676 | 140,843 | 144,082 | 147,396 |
| 31 Membership + Subs | Customer Services | 334 | 400 | 409 | 419 | 429 | 439 | 449 | 459 | 469 | 480 | 491 |
| 32 Outside Printing/Forms | Customer Services | - | 400 | 409 | 419 | 429 | 439 | 449 | 459 | 469 | 480 | 491 |
| 33 Duplicating | Customer Services | 2 | - | - | - | - | - | - | - | - | - | - |
| 34 Car Wash | Customer Services | 34 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 35 Equipment + Machine Rental | Customer Services | 101 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 36 Training + Seminars | Customer Services | 2,009 | 4,000 | 4,088 | 4,190 | 4,287 | 4,385 | 4,486 | 4,589 | 4,695 | 4,803 | 4,913 |
| 37 Travel Expense | Customer Services | 3,063 | 4,059 | 4,148 | 4,251 | 4,349 | 4,449 | 4,552 | 4,656 | 4,763 | 4,873 | 4,985 |
| 38 Local Meetings | Customer Services | 380 | 1,200 | 1,226 | 1,257 | 1,286 | 1,316 | 1,346 | 1,377 | 1,408 | 1,441 | 1,474 |
| 39 Other Equipment | Customer Services | 311 | - | - | - | - | - | - | - | - | - | - |
| 40 Computer Equipment | Customer Services | 140 | - | - | - | - | - | - | - | - | - | - |
| 41 Construction | Customer Services | 7,425 | - | - | - | - | - | - | - | - | - | - |
| 42 Technology Costs | Customer Services | 281,695 | 384,264 | 392,718 | 402,536 | 411,795 | 421,266 | 430,955 | 440,867 | 451,007 | 461,380 | 471,992 |
| 43 Vehicle Maintenance Cost | Customer Services | 4,738 | 10,281 | 10,507 | 10,770 | 11,017 | 11,271 | 11,530 | 11,795 | 12,066 | 12,344 | 12,628 |
| 44 Worker's Comp Claims | Customer Services | - | 504 | 515 | 528 | 540 | 553 | 565 | 578 | 592 | 605 | 619 |
| 45 Vehicle Fuel/Oil Costs | Customer Services | 4,182 | 5,362 | 5,480 | 5,617 | 5,747 | 5,879 | 6,014 | 6,152 | 6,294 | 6,439 | 6,587 |
| 46 Telephone Costs | Customer Services | 5,125 | 6,991 | 7,145 | 7,324 | 7,492 | 7,664 | 7,841 | 8,021 | 8,205 | 8,394 | 8,587 |
| 47 Support Services Charges | Customer Services | 662 | 429 | 439 | 450 | 460 | 471 | 481 | 492 | 504 | 515 | 527 |
| 48 Risk Management Charges | Customer Services | 2,388 | 590 | 603 | 618 | 632 | 647 | 662 | 677 | 692 | 708 | 725 |
| 49 Interactivity Cr-General | Customer Services | (120,177) | (120,177) | (122,821) | (125,891) | (128,787) | (131,749) | (134,779) | (137,879) | (141,050) | (144,294) | (147,613) |
| 50 Interactivity Cr-Support Serv | Customer Services | (29,851) | (31,167) | (32,196) | (33,162) | (34,156) | (35,181) | (36,237) | (37,324) | (38,443) | (39,597) | (40,785) |
| 51 Salaries | Water Admin | 68,993 | 148,734 | 153,642 | 158,252 | 162,999 | 167,889 | 172,926 | 178,114 | 183,457 | 188,961 | 194,630 |
| 52 Wages | Water Admin | 1,859 | - | - | - | - | - | - | - | - | - | - |
| 53 Overtime | Water Admin | 2,256 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 |
| 54 Vacation Pay | Water Admin | 8,780 | - | - | - | - | - | - | - | - | - | - |
| 55 Sick Pay | Water Admin | 2,529 | - | - | - | - | - | - | - | - | - | - |
| 56 Holiday Pay | Water Admin | 228 | - | - | - | - | - | - | - | - | - | - |
| 57 Bilingual Pay | Water Admin | 120 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 |
| 58 Fica Taxes | Water Admin | 6,180 | 11,492 | 11,871 | 12,227 | 12,594 | 12,972 | 13,361 | 13,762 | 14,175 | 14,600 | 15,038 |
| 59 Arizona State Retirement | Water Admin | 9,675 | 18,357 | 20,619 | 23,176 | 26,022 | 29,217 | 32,805 | 36,834 | 41,357 | 46,435 | 52,138 |
| 60 Employee Health Insurance | Water Admin | 12,914 | 30,152 | 32,263 | 34,521 | 36,938 | 39,524 | 42,290 | 45,251 | 48,418 | 51,807 | 55,434 |
| 61 Mediflex Reimbursed Expens | Water Admin | 629 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|
| 62 Defined Benefit- Ret Heat | Water Admin | 21,173 | 15,450 | 15,960 | 16,439 | 16,932 | 17,440 | 17,963 | 18,502 | 19,057 | 19,629 | 20,217 |
| 63 Defined Contribution- Ret | Water Admin | 930 | 874 | 893 | 916 | 937 | 958 | 980 | 1,003 | 1,026 | 1,049 | 1,074 |
| 64 Pre-medicare HRA Contribut | Water Admin | 127,135 | 129,203 | 132,045 | 135,346 | 138,459 | 141,644 | 144,902 | 148,234 | 151,644 | 155,132 | 158,700 |
| 65 LTD-ASRS | Water Admin | 141 | - | - | - | - | - | - | - | - | - | - |
| 66 General Office Supplies | Water Admin | 1,932 | 9,943 | 10,162 | 10,416 | 10,655 | 10,900 | 11,151 | 11,407 | 11,670 | 11,938 | 12,213 |
| 67 Uniform Allowance | Water Admin | 830 | 10,190 | 10,414 | 10,675 | 10,920 | 11,171 | 11,428 | 11,691 | 11,960 | 12,235 | 12,516 |
| 68 Chemical Supplies | Water Admin | - | 130 | 133 | 136 | 139 | 143 | 146 | 149 | 153 | 156 | 160 |
| 69 Minor Equipment | Water Admin | - | 90 | 92 | 94 | 96 | 99 | 101 | 103 | 106 | 108 | 111 |
| 70 Operating + Maint. Supplie | Water Admin | 1,375 | 19,432 | 19,859 | 20,356 | 20,824 | 21,303 | 21,793 | 22,294 | 22,807 | 23,331 | 23,868 |
| 71 Books + Publications | Water Admin | 22 | 450 | 460 | 471 | 482 | 493 | 505 | 516 | 528 | 540 | 553 |
| 72 Awards + Recognition | Water Admin | - | 2,000 | 2,044 | 2,095 | 2,143 | 2,193 | 2,243 | 2,295 | 2,347 | 2,401 | 2,457 |
| 73 Consultants | Water Admin | 8,456 | 40,000 | 40,880 | 41,902 | 42,866 | 43,852 | 44,860 | 45,892 | 46,948 | 48,027 | 49,132 |
| 74 Contracted Services | Water Admin | 10,830 | 28,171 | 28,791 | 29,511 | 30,189 | 30,884 | 31,594 | 32,321 | 33,064 | 33,825 | 34,603 |
| 75 Software Purchases | Water Admin | 113 | 207 | 211 | 216 | 221 | 226 | 232 | 237 | 242 | 248 | 254 |
| 76 Software Maintenance | Water Admin | 1,615 | - | - | - | - | - | - | - | - | - | - |
| 77 Cell Phone Charges | Water Admin | 13,368 | 11,000 | 11,242 | 11,523 | 11,788 | 12,059 | 12,337 | 12,620 | 12,911 | 13,208 | 13,511 |
| 78 Membership + Subs | Water Admin | 41,778 | 37,898 | 38,732 | 39,700 | 40,613 | 41,547 | 42,503 | 43,480 | 44,480 | 45,503 | 46,550 |
| 79 Advertising | Water Admin | - | 600 | 613 | 629 | 643 | 658 | 673 | 688 | 704 | 720 | 737 |
| 80 Duplicating | Water Admin | 3 | - | - | - | - | - | - | - | - | - | - |
| 81 Property Insurance Premium | Water Admin | 13,905 | 16,100 | 16,454 | 16,866 | 17,253 | 17,650 | 18,056 | 18,472 | 18,896 | 19,331 | 19,776 |
| 82 Equipment + Machine Rental | Water Admin | 887 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 83 Misc. Fees + Services | Water Admin | 2,150 | 2,000 | 2,044 | 2,095 | 2,143 | 2,193 | 2,243 | 2,295 | 2,347 | 2,401 | 2,457 |
| 84 Training + Seminars | Water Admin | (159) | 33,883 | 34,628 | 35,494 | 36,310 | 37,145 | 38,000 | 38,874 | 39,768 | 40,682 | 41,618 |
| 85 Travel Expense | Water Admin | 3,391 | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 86 Local Meetings | Water Admin | 27 | 600 | 613 | 629 | 643 | 658 | 673 | 688 | 704 | 720 | 737 |
| 87 Other Equipment | Water Admin | - | 2,898 | 2,962 | 3,036 | 3,106 | 3,177 | 3,250 | 3,325 | 3,401 | 3,480 | 3,560 |
| 88 Computer Equipment | Water Admin | 1,854 | - | - | - | - | - | - | - | - | - | - |
| 89 Office Furniture | Water Admin | 1,189 | - | - | - | - | - | - | - | - | - | - |
| 90 Technology Costs | Water Admin | 63,596 | 90,284 | 92,270 | 94,577 | 96,752 | 98,978 | 101,254 | 103,583 | 105,965 | 108,403 | 110,896 |
| 91 Vehicle Maintenance Cost | Water Admin | 383 | 1,725 | 1,763 | 1,807 | 1,849 | 1,891 | 1,935 | 1,979 | 2,025 | 2,071 | 2,119 |
| 92 Worker's Comp Claims | Water Admin | 16,498 | 4,646 | 4,748 | 4,867 | 4,979 | 5,094 | 5,211 | 5,331 | 5,453 | 5,579 | 5,707 |
| 93 Vehicle Fuel/Oil Costs | Water Admin | - | 251 | 256 | 263 | 269 | 275 | 281 | 288 | 294 | 301 | 308 |
| 94 Telephone Costs | Water Admin | 2,835 | 4,165 | 4,256 | 4,363 | 4,463 | 4,566 | 4,671 | 4,778 | 4,888 | 5,001 | 5,116 |
| 95 Support Services Charges | Water Admin | 305,021 | 317,964 | 324,959 | 333,083 | 340,744 | 348,581 | 356,598 | 364,800 | 373,191 | 381,774 | 390,555 |
| 96 Risk Management Charges | Water Admin | 559 | 2,359 | 2,410 | 2,471 | 2,528 | 2,586 | 2,645 | 2,706 | 2,768 | 2,832 | 2,897 |
| 97 Interactivity Charges | Water Admin | 763,025 | 889,227 | 908,790 | 931,510 | 952,935 | 974,852 | 997,274 | 1,020,211 | 1,043,676 | 1,067,680 | 1,092,237 |
| 98 Hazardous Materials Supplies | Water Admin | - | 225 | 230 | 236 | 241 | 247 | 252 | 258 | 264 | 270 | 276 |
| 99 Shop Supplies | Water Admin | - | 475 | 485 | 498 | 509 | 521 | 533 | 545 | 558 | 570 | 583 |
| 100 Electricity | Water Admin | - | 2,613 | 2,670 | 2,737 | 2,800 | 2,864 | 2,930 | 2,997 | 3,066 | 3,137 | 3,209 |
| 101 Testing | Water Admin | - | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 102 Haz Waste Disposal City Buildings | Water Admin | - | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 103 Hazardous Waste Disposal | Water Admin | - | 106,253 | 108,590 | 111,305 | 113,865 | 116,484 | 119,163 | 121,904 | 124,707 | 127,576 | 130,510 |
| 104 Salaries | Warehouse | 32,892 | 38,026 | 39,281 | 40,459 | 41,673 | 42,923 | 44,211 | 45,537 | 46,903 | 48,310 | 49,760 |
| 105 Overtime | Warehouse | 1,861 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 |
| 106 Vacation Pay | Warehouse | 3,497 | - | - | - | - | - | - | - | - | - | - |
| 107 Sick Pay | Warehouse | 384 | - | - | - | - | - | - | - | - | - | - |
| 108 Holiday Pay | Warehouse | 141 | - | - | - | - | - | - | - | - | - | - |
| 109 Fica Taxes | Warehouse | 2,923 | 2,921 | 3,018 | 3,108 | 3,202 | 3,298 | 3,397 | 3,498 | 3,603 | 3,712 | 3,823 |
| 110 Arizona State Retirement | Warehouse | 4,668 | 4,667 | 5,242 | 5,892 | 6,616 | 7,428 | 8,340 | 9,364 | 10,514 | 11,806 | 13,255 |
| 111 Employee Health Insurance | Warehouse | 5,172 | 5,666 | 6,063 | 6,487 | 6,942 | 7,427 | 7,947 | 8,504 | 9,099 | 9,736 | 10,417 |
| 112 Mediflex Reimbursed Expens | Warehouse | 349 | 384 | 384 | 384 | 384 | 384 | 384 | 384 | 384 | 384 | 384 |
| 113 Defined Contribution- Ret | Warehouse | 643 | 656 | 670 | 687 | 702 | 719 | 735 | 752 | 769 | 787 | 805 |
| 114 LTD-ASRS | Warehouse | 68 | - | - | - | - | - | - | - | - | - | - |
| 115 General Office Supplies | Warehouse | 41 | - | - | - | - | - | - | - | - | - | - |
| 116 Uniform Allowance | Warehouse | 120 | - | - | - | - | - | - | - | - | - | - |
| 117 Minor Equipment | Warehouse | 25 | - | - | - | - | - | - | - | - | - | - |
| 118 Operating + Maint. Supplie | Warehouse | 170 | 1,320 | 1,349 | 1,383 | 1,415 | 1,447 | 1,480 | 1,514 | 1,549 | 1,585 | 1,621 |
| 119 Water, Refuse + Sewer | Warehouse | - | 360 | 375 | 392 | 408 | 426 | 444 | 463 | 483 | 504 | 526 |
| 120 Equipment + Machine Rental | Warehouse | 404 | 750 | 767 | 786 | 804 | 822 | 841 | 860 | 880 | 901 | 921 |
| 121 Misc. Fees + Services | Warehouse | 15 | - | - | - | - | - | - | - | - | - | - |
| 122 Technology Costs | Warehouse | 2,167 | 2,956 | 3,021 | 3,096 | 3,167 | 3,240 | 3,315 | 3,391 | 3,469 | 3,549 | 3,630 |
| 123 Vehicle Maintenance Cost | Warehouse | 535 | 1,152 | 1,177 | 1,206 | 1,234 | 1,263 | 1,292 | 1,321 | 1,352 | 1,383 | 1,415 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 124 Vehicle Fuel/Oil Costs | Warehouse | 339 | 438 | 448 | 459 | 470 | 481 | 492 | 503 | 514 | 526 | 538 |
| 125 Telephone Costs | Warehouse | 246 | 335 | 342 | 351 | 359 | 367 | 375 | 384 | 393 | 402 | 411 |
| 126 Interactivity Cr-General | Warehouse | (31,530) | (30,139) | (30,802) | (31,572) | (32,298) | (33,041) | (33,801) | (34,579) | (35,374) | (36,188) | (37,020) |
| 127 Salaries | Security | 45,285 | 56,918 | 58,796 | 60,560 | 62,376 | 64,248 | 66,175 | 68,160 | 70,205 | 72,311 | 74,481 |
| 128 Overtime | Security | 110 | 1,664 | 1,664 | 1,664 | 1,664 | 1,664 | 1,664 | 1,664 | 1,664 | 1,664 | 1,664 |
| 129 Vacation Pay | Security | 5,103 | - | - | - | - | - | - | - | - | - | - |
| 130 Sick Pay | Security | 1,890 | - | - | - | - | - | - | - | - | - | - |
| 131 Holiday Pay | Security | 1,570 | 2,874 | 2,874 | 2,874 | 2,874 | 2,874 | 2,874 | 2,874 | 2,874 | 2,874 | 2,874 |
| 132 Fica Taxes | Security | 3,928 | 4,701 | 4,856 | 5,002 | 5,152 | 5,306 | 5,466 | 5,630 | 5,798 | 5,972 | 6,152 |
| 133 Arizona State Retirement | Security | 6,448 | 7,510 | 8,435 | 9,481 | 10,645 | 11,953 | 13,420 | 15,068 | 16,919 | 18,996 | 21,329 |
| 134 Employee Health Insurance | Security | 12,523 | 14,665 | 15,691 | 16,790 | 17,965 | 19,222 | 20,568 | 22,008 | 23,548 | 25,197 | 26,960 |
| 135 Mediflex Reimbursed Expens | Security | 668 | 768 | 768 | 768 | 768 | 768 | 768 | 768 | 768 | 768 | 768 |
| 136 Defined Contribution- Ret | Security | 1,928 | 1,967 | 2,010 | 2,060 | 2,107 | 2,156 | 2,205 | 2,256 | 2,308 | 2,361 | 2,415 |
| 137 LTD-ASRS | Security | 94 | - | - | - | - | - | - | - | - | - | - |
| 138 General Office Supplies | Security | 279 | - | - | - | - | - | - | - | - | - | - |
| 139 Uniform Allowance | Security | 487 | - | - | - | - | - | - | - | - | - | - |
| 140 Minor Equipment | Security | 426 | 900 | 920 | 943 | 964 | 987 | 1,009 | 1,033 | 1,056 | 1,081 | 1,105 |
| 141 Communication Equip Part | Security | 2,325 | - | - | - | - | - | - | - | - | - | - |
| 142 Operating + Maint. Supplie | Security | 131 | 510 | 521 | 534 | 547 | 559 | 572 | 585 | 599 | 612 | 626 |
| 143 Security | Security | 672 | - | - | - | - | - | - | - | - | - | - |
| 144 Contracted Services | Security | 4,553 | 30,000 | 30,660 | 31,427 | 32,149 | 32,889 | 33,645 | 34,419 | 35,211 | 36,021 | 36,849 |
| 145 Duplicating | Security | 2 | - | - | - | - | - | - | - | - | - | - |
| 146 Training + Seminars | Security | 945 | - | - | - | - | - | - | - | - | - | - |
| 147 Computer Equipment | Security | 131 | - | - | - | - | - | - | - | - | - | - |
| 148 Telephone Costs | Security | 226 | - | - | - | - | - | - | - | - | - | - |
| 149 Technology Costs | Security | 5,455 | 7,442 | 7,606 | 7,796 | 7,975 | 8,158 | 8,346 | 8,538 | 8,734 | 8,935 | 9,141 |
| 150 Vehicle Maintenance Cost | Security | 1,218 | 2,147 | 2,194 | 2,249 | 2,300 | 2,353 | 2,407 | 2,463 | 2,519 | 2,577 | 2,637 |
| 151 Vehicle Fuel/Oil Costs | Security | 904 | 1,055 | 1,078 | 1,105 | 1,130 | 1,156 | 1,183 | 1,210 | 1,238 | 1,266 | 1,296 |
| 152 Telephone Costs | Security | 654 | 893 | 912 | 935 | 956 | 978 | 1,001 | 1,024 | 1,048 | 1,072 | 1,096 |
| 153 Salaries | SCADA | 93,787 | 125,309 | 129,445 | 133,328 | 137,328 | 141,448 | 145,691 | 150,062 | 154,564 | 159,201 | 163,977 |
| 154 Overtime | SCADA | 3,767 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 | 9,982 |
| 155 Vacation Pay | SCADA | 5,957 | - | - | - | - | - | - | - | - | - | - |
| 156 Sick Pay | SCADA | 2,376 | - | - | - | - | - | - | - | - | - | - |
| 157 Holiday Pay | SCADA | 3,574 | 2,930 | 2,930 | 2,930 | 2,930 | 2,930 | 2,930 | 2,930 | 2,930 | 2,930 | 2,930 |
| 158 Fica Taxes | SCADA | 7,877 | 10,544 | 10,892 | 11,218 | 11,555 | 11,902 | 12,259 | 12,627 | 13,005 | 13,395 | 13,797 |
| 159 Arizona State Retirement | SCADA | 8,331 | 16,191 | 18,185 | 20,440 | 22,950 | 25,769 | 28,933 | 32,486 | 36,475 | 40,955 | 45,984 |
| 160 Employee Health Insurance | SCADA | 17,180 | 23,009 | 24,620 | 26,343 | 28,188 | 30,161 | 32,272 | 34,531 | 36,948 | 39,534 | 42,302 |
| 161 Mediflex Reimbursed Expens | SCADA | 871 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 |
| 162 ACR-ASRS | SCADA | 4,305 | - | - | - | - | - | - | - | - | - | - |
| 163 LTD-ASRS | SCADA | 121 | - | - | - | - | - | - | - | - | - | - |
| 164 General Office Supplies | SCADA | 753 | - | - | - | - | - | - | - | - | - | - |
| 165 Operating + Maint. Supplie | SCADA | 34 | 1,736 | 1,774 | 1,818 | 1,860 | 1,903 | 1,947 | 1,991 | 2,037 | 2,084 | 2,132 |
| 166 Contracted Services | SCADA | 13,791 | 25,500 | 26,061 | 26,713 | 27,327 | 27,955 | 28,598 | 29,256 | 29,929 | 30,617 | 31,322 |
| 167 Software Maintenance | SCADA | 20,965 | 22,500 | 22,995 | 23,570 | 24,112 | 24,667 | 25,234 | 25,814 | 26,408 | 27,015 | 27,637 |
| 168 Training + Seminars | SCADA | 45 | - | - | - | - | - | - | - | - | - | - |
| 169 Councilmember 5 | SCADA | 144 | - | - | - | - | - | - | - | - | - | - |
| 170 Water Treatment + Pump | SCADA | 314 | - | - | - | - | - | - | - | - | - | - |
| 171 Computer Equipment | SCADA | 3,237 | - | - | - | - | - | - | - | - | - | - |
| 172 Technology Costs | SCADA | 19,330 | 26,368 | 26,948 | 27,622 | 28,257 | 28,907 | 29,572 | 30,252 | 30,948 | 31,660 | 32,388 |
| 173 Telephone Costs | SCADA | 1,227 | 1,673 | 1,710 | 1,753 | 1,793 | 1,835 | 1,877 | 1,920 | 1,964 | 2,009 | 2,055 |
| 174 Salaries | D&C Admin | 560,707 | 756,469 | 781,433 | 804,876 | 829,022 | 853,893 | 879,509 | 905,895 | 933,071 | 961,064 | 989,896 |
| 175 Wages | D&C Admin | 4,079 | - | - | - | - | - | - | - | - | - | - |
| 176 Overtime | D&C Admin | 61,427 | 70,184 | 70,184 | 70,184 | 70,184 | 70,184 | 70,184 | 70,184 | 70,184 | 70,184 | 70,184 |
| 177 Vacation Pay | D&C Admin | 47,444 | - | - | - | - | - | - | - | - | - | - |
| 178 Sick Pay | D&C Admin | 25,418 | - | - | - | - | - | - | - | - | - | - |
| 179 Holiday Pay | D&C Admin | 2,592 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 717 |
| 180 Bilingual Pay | D&C Admin | 838 | 1,039 | 1,039 | 1,039 | 1,039 | 1,039 | 1,039 | 1,039 | 1,039 | 1,039 | 1,039 |
| 181 Fica Taxes | D&C Admin | 51,866 | 63,254 | 65,341 | 67,302 | 69,321 | 71,400 | 73,542 | 75,749 | 78,021 | 80,362 | 82,773 |
| 182 Arizona State Retirement | D&C Admin | 81,211 | 100,843 | 113,266 | 127,311 | 142,945 | 160,499 | 180,208 | 202,338 | 227,185 | 255,083 | 286,407 |
| 183 Employee Health Insurance | D&C Admin | 122,974 | 161,285 | 172,575 | 184,655 | 197,581 | 211,412 | 226,211 | 242,045 | 258,989 | 277,118 | 296,516 |
| 184 Mediflex Reimbursed Expens | D&C Admin | 5,702 | 7,488 | 7,488 | 7,488 | 7,488 | 7,488 | 7,488 | 7,488 | 7,488 | 7,488 | 7,488 |
| 185 Defined Contribution- Ret | D&C Admin | 10,121 | 9,833 | 10,049 | 10,300 | 10,537 | 10,779 | 11,027 | 11,281 | 11,540 | 11,806 | 12,077 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 186 ACR-ASRS | D&C Admin | 1,711 | - | - | - | - | - | - | - | - | - | - |
| 187 LTD-ASRS | D&C Admin | 1,183 | - | - | - | - | - | - | - | - | - | - |
| 188 General Office Supplies | D&C Admin | 1,019 | - | - | - | - | - | - | - | - | - | - |
| 189 Uniform Allowance | D&C Admin | 3,642 | - | - | - | - | - | - | - | - | - | - |
| 190 Minor Equipment | D&C Admin | 1,562 | - | - | - | - | - | - | - | - | - | - |
| 191 Operating + Maint. Supplie | D&C Admin | 409 | 300 | 307 | 314 | 321 | 329 | 336 | 344 | 352 | 360 | 368 |
| 192 Water, Refuse + Sewer | D&C Admin | 176 | 1,200 | 1,252 | 1,305 | 1,362 | 1,420 | 1,481 | 1,545 | 1,611 | 1,681 | 1,753 |
| 193 Contracted Services | D&C Admin | 443 | 600 | 613 | 629 | 643 | 658 | 673 | 688 | 704 | 720 | 737 |
| 194 Software Purchases | D&C Admin | 11 | - | - | - | - | - | - | - | - | - | - |
| 195 Medical-Physical Exams | D&C Admin | 120 | - | - | - | - | - | - | - | - | - | - |
| 196 Cell Phone Charges | D&C Admin | 432 | 360 | 368 | 377 | 386 | 395 | 404 | 413 | 423 | 432 | 442 |
| 197 Advertising | D&C Admin | 247 | - | - | - | - | - | - | - | - | - | - |
| 198 Duplicating | D&C Admin | 4 | - | - | - | - | - | - | - | - | - | - |
| 199 Equipment + Machine Rental | D&C Admin | 914 | - | - | - | - | - | - | - | - | - | - |
| 200 Misc. Fees + Services | D&C Admin | 59 | - | - | - | - | - | - | - | - | - | - |
| 201 Training + Seminars | D&C Admin | 882 | - | - | - | - | - | - | - | - | - | - |
| 202 Office Furniture | D&C Admin | 1,237 | - | - | - | - | - | - | - | - | - | - |
| 203 Technology Costs | D&C Admin | 28,669 | 39,107 | 39,968 | 40,967 | 41,909 | 42,873 | 43,859 | 44,868 | 45,900 | 46,956 | 48,036 |
| 204 Worker's Comp Claims | D&C Admin | 2,047 | 11,551 | 11,805 | 12,100 | 12,379 | 12,663 | 12,955 | 13,253 | 13,558 | 13,869 | 14,188 |
| 205 Telephone Costs | D&C Admin | 1,799 | 2,454 | 2,508 | 2,571 | 2,630 | 2,691 | 2,753 | 2,816 | 2,881 | 2,947 | 3,015 |
| 206 Risk Management Charges | D&C Admin | 1,390 | 237 | 243 | 249 | 254 | 260 | 266 | 272 | 279 | 285 | 291 |
| 207 Vehicle Maintenance Cost | D&C Admin | (82) | - | - | - | - | - | - | - | - | - | - |
| 208 General Office Supplies | D&C | 15 | - | - | - | - | - | - | - | - | - | - |
| 209 Uniform Allowance | D&C | 3,708 | - | - | - | - | - | - | - | - | - | - |
| 210 Propane Gas | D&C | 64 | - | - | - | - | - | - | - | - | - | - |
| 211 Hand Tools | D&C | 1,909 | 3,000 | 3,066 | 3,143 | 3,215 | 3,289 | 3,365 | 3,442 | 3,521 | 3,602 | 3,685 |
| 212 Minor Equipment | D&C | 4,922 | 1,500 | 1,533 | 1,571 | 1,607 | 1,644 | 1,682 | 1,721 | 1,761 | 1,801 | 1,842 |
| 213 Building Materials | D&C | 29 | - | - | - | - | - | - | - | - | - | - |
| 214 Plumbing Materials | D&C | 39 | - | - | - | - | - | - | - | - | - | - |
| 215 Operating + Maint. Supplie | D&C | 31,982 | 21,000 | 21,462 | 21,999 | 22,505 | 23,022 | 23,552 | 24,093 | 24,647 | 25,214 | 25,794 |
| 216 Street Repair Materials | D&C | 6,431 | 6,000 | 6,132 | 6,285 | 6,430 | 6,578 | 6,729 | 6,884 | 7,042 | 7,204 | 7,370 |
| 217 Other Equipment + Supplies | D&C | 1,500 | - | - | - | - | - | - | - | - | - | - |
| 218 Miscellaneous Supplies | D&C | 4 | - | - | - | - | - | - | - | - | - | - |
| 219 Electricity | D&C | 10,645 | 12,600 | 13,016 | 13,445 | 13,889 | 14,347 | 14,821 | 15,310 | 15,815 | 16,337 | 16,876 |
| 220 Water, Refuse + Sewer | D&C | 2,160 | 3,750 | 3,911 | 4,079 | 4,255 | 4,438 | 4,629 | 4,828 | 5,035 | 5,252 | 5,478 |
| 221 Contracted Services | D&C | 4,648 | 28,230 | 28,851 | 29,572 | 30,253 | 30,948 | 31,660 | 32,388 | 33,133 | 33,895 | 34,675 |
| 222 Landfill Usage Charges | D&C | 2,339 | 2,400 | 2,453 | 2,514 | 2,572 | 2,631 | 2,692 | 2,754 | 2,817 | 2,882 | 2,948 |
| 223 Software Maintenance | D&C | 900 | 4,500 | 4,599 | 4,714 | 4,822 | 4,933 | 5,047 | 5,163 | 5,282 | 5,403 | 5,527 |
| 224 Membership + Subs | D&C | 75 | - | - | - | - | - | - | - | - | - | - |
| 225 Duplicating | D&C | 26 | - | - | - | - | - | - | - | - | - | - |
| 226 Restitution Reimbursement | D&C | (1,280) | - | - | - | - | - | - | - | - | - | - |
| 227 Equipment + Machinery Repa | D&C | 2,098 | 1,800 | 1,840 | 1,886 | 1,929 | 1,973 | 2,019 | 2,065 | 2,113 | 2,161 | 2,211 |
| 228 Equipment + Machine Rental | D&C | 26 | - | - | - | - | - | - | - | - | - | - |
| 229 Misc. Fees + Services | D&C | 848 | 600 | 613 | 629 | 643 | 658 | 673 | 688 | 704 | 720 | 737 |
| 230 Training + Seminars | D&C | 5,900 | - | - | - | - | - | - | - | - | - | - |
| 231 Travel Expense | D&C | 209 | - | - | - | - | - | - | - | - | - | - |
| 232 Other Equipment | D&C | 2,506 | 3,300 | 3,373 | 3,457 | 3,536 | 3,618 | 3,701 | 3,786 | 3,873 | 3,962 | 4,053 |
| 233 Vehicle Maintenance Cost | D&C | 32,632 | 42,596 | 43,534 | 44,622 | 45,648 | 46,698 | 47,772 | 48,871 | 49,995 | 51,145 | 52,321 |
| 234 Worker's Comp Claims | D&C | 1,598 | - | - | - | - | - | - | - | - | - | - |
| 235 Vehicle Fuel/Oil Costs | D&C | 16,251 | 19,239 | 19,662 | 20,154 | 20,617 | 21,092 | 21,577 | 22,073 | 22,581 | 23,100 | 23,631 |
| 236 Risk Management Charges | D&C | 43,846 | 65,269 | 66,705 | 68,373 | 69,945 | 71,554 | 73,200 | 74,883 | 76,606 | 78,368 | 80,170 |
| 237 Salaries | GIS/Eng | 167,689 | 176,964 | 182,804 | 188,288 | 193,937 | 199,755 | 205,747 | 211,920 | 218,277 | 224,826 | 231,570 |
| 238 Wages | GIS/Eng | 18,262 | - | - | - | - | - | - | - | - | - | - |
| 239 Overtime | GIS/Eng | 201 | 666 | 666 | 666 | 666 | 666 | 666 | 666 | 666 | 666 | 666 |
| 240 Vacation Pay | GIS/Eng | 10,299 | - | - | - | - | - | - | - | - | - | - |
| 241 Sick Pay | GIS/Eng | 1,425 | - | - | - | - | - | - | - | - | - | - |
| 242 Holiday Pay | GIS/Eng | 454 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 |
| 243 Bilingual Pay | GIS/Eng | 62 | - | - | - | - | - | - | - | - | - | - |
| 244 Fica Taxes | GIS/Eng | 14,708 | 13,608 | 14,057 | 14,479 | 14,913 | 15,361 | 15,822 | 16,296 | 16,785 | 17,289 | 17,807 |
| 245 Arizona State Retirement | GIS/Eng | 21,694 | 21,738 | 24,416 | 27,444 | 30,814 | 34,598 | 38,846 | 43,617 | 48,973 | 54,987 | 61,739 |
| 246 Employee Health Insurance | GIS/Eng | 27,296 | 29,645 | 31,720 | 33,940 | 36,316 | 38,858 | 41,578 | 44,488 | 47,603 | 50,935 | 54,500 |
| 247 Mediflex Reimbursed Expens | GIS/Eng | 1,098 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | |
|-------------------|----------------------------|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 248 | Defined Contribution- Ret | GIS/Eng | 1,928 | 1,967 | 2,010 | 2,060 | 2,107 | 2,156 | 2,205 | 2,256 | 2,308 | 2,361 | 2,415 |
| 249 | ACR-ASRS | GIS/Eng | 1,942 | - | - | - | - | - | - | - | - | - | - |
| 250 | LTD-ASRS | GIS/Eng | 315 | - | - | - | - | - | - | - | - | - | - |
| 251 | General Office Supplies | GIS/Eng | 452 | - | - | - | - | - | - | - | - | - | - |
| 252 | Comm. Parts - Telephone | GIS/Eng | - | 84 | 86 | 88 | 90 | 92 | 94 | 96 | 99 | 101 | 103 |
| 253 | Operating + Maint. Supplie | GIS/Eng | 181 | - | - | - | - | - | - | - | - | - | - |
| 254 | Other Equipment + Supplies | GIS/Eng | 185 | 1,500 | 1,533 | 1,571 | 1,607 | 1,644 | 1,682 | 1,721 | 1,761 | 1,801 | 1,842 |
| 255 | Contracted Temporary Labor | GIS/Eng | 3,150 | - | - | - | - | - | - | - | - | - | - |
| 256 | Contracted Services | GIS/Eng | 20,082 | 18,000 | 18,396 | 18,856 | 19,290 | 19,733 | 20,187 | 20,651 | 21,126 | 21,612 | 22,109 |
| 257 | Software Purchases | GIS/Eng | 524 | 83 | 84 | 86 | 88 | 90 | 93 | 95 | 97 | 99 | 101 |
| 258 | Software Maintenance | GIS/Eng | 1,724 | 3,060 | 3,127 | 3,206 | 3,279 | 3,355 | 3,432 | 3,511 | 3,591 | 3,674 | 3,759 |
| 259 | Cell Phone Charges | GIS/Eng | 129 | - | - | - | - | - | - | - | - | - | - |
| 260 | Equipment Maintenance | GIS/Eng | 14 | - | - | - | - | - | - | - | - | - | - |
| 261 | Duplicating | GIS/Eng | 1 | - | - | - | - | - | - | - | - | - | - |
| 262 | Training + Seminars | GIS/Eng | 993 | 150 | 153 | 157 | 161 | 164 | 168 | 172 | 176 | 180 | 184 |
| 263 | Computer Equipment | GIS/Eng | 2,706 | - | - | - | - | - | - | - | - | - | - |
| 264 | Office Furniture | GIS/Eng | 288 | - | - | - | - | - | - | - | - | - | - |
| 265 | Technology Costs | GIS/Eng | 13,058 | 17,812 | 18,204 | 18,659 | 19,088 | 19,527 | 19,976 | 20,436 | 20,906 | 21,387 | 21,879 |
| 266 | Vehicle Maintenance Cost | GIS/Eng | 1,645 | 2,570 | 2,626 | 2,692 | 2,754 | 2,817 | 2,882 | 2,948 | 3,016 | 3,085 | 3,156 |
| 267 | Vehicle Fuel/Oil Costs | GIS/Eng | 726 | 1,149 | 1,174 | 1,203 | 1,231 | 1,259 | 1,288 | 1,318 | 1,348 | 1,379 | 1,411 |
| 268 | Telephone Costs | GIS/Eng | 654 | 893 | 912 | 935 | 956 | 978 | 1,001 | 1,024 | 1,048 | 1,072 | 1,096 |
| 269 | Support Service Charges | GIS/Eng | 118,939 | 129,385 | 132,232 | 135,537 | 138,655 | 141,844 | 145,106 | 148,444 | 151,858 | 155,351 | 158,924 |
| 270 | Risk Management Charges | GIS/Eng | 901 | 1,270 | 1,298 | 1,330 | 1,361 | 1,392 | 1,424 | 1,457 | 1,490 | 1,524 | 1,559 |
| 271 | Salaries | Env Regulatory | 145,425 | 210,397 | 217,340 | 223,860 | 230,576 | 237,493 | 244,618 | 251,957 | 259,515 | 267,301 | 275,320 |
| 272 | Overtime | Env Regulatory | 505 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 |
| 273 | Vacation Pay | Env Regulatory | 23,292 | - | - | - | - | - | - | - | - | - | - |
| 274 | Sick Pay | Env Regulatory | 8,670 | - | - | - | - | - | - | - | - | - | - |
| 275 | Holiday Pay | Env Regulatory | 711 | - | - | - | - | - | - | - | - | - | - |
| 276 | Bilingual Pay | Env Regulatory | 548 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 |
| 277 | Fica Taxes | Env Regulatory | 13,363 | 16,281 | 16,818 | 17,323 | 17,843 | 18,378 | 18,929 | 19,497 | 20,082 | 20,684 | 21,305 |
| 278 | Arizona State Retirement | Env Regulatory | 19,348 | 26,008 | 29,212 | 32,834 | 36,867 | 41,394 | 46,477 | 52,184 | 58,593 | 65,788 | 73,866 |
| 279 | Employee Health Insurance | Env Regulatory | 21,824 | 33,713 | 36,072 | 38,597 | 41,299 | 44,190 | 47,284 | 50,593 | 54,135 | 57,924 | 61,979 |
| 280 | Mediflex Reimbursed Expens | Env Regulatory | 1,041 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 281 | Defined Contribution- Ret | Env Regulatory | 1,874 | 2,185 | 2,233 | 2,289 | 2,342 | 2,395 | 2,450 | 2,507 | 2,565 | 2,623 | 2,684 |
| 282 | LTD-ASRS | Env Regulatory | 284 | - | - | - | - | - | - | - | - | - | - |
| 283 | General Office Supplies | Env Regulatory | 180 | - | - | - | - | - | - | - | - | - | - |
| 284 | Uniform Allowance | Env Regulatory | 138 | - | - | - | - | - | - | - | - | - | - |
| 285 | Operating + Maint. Supplie | Env Regulatory | 53 | - | - | - | - | - | - | - | - | - | - |
| 286 | Books + Publications | Env Regulatory | 60 | - | - | - | - | - | - | - | - | - | - |
| 287 | Environmental Permits | Env Regulatory | 21,815 | 50,000 | 51,100 | 52,378 | 53,582 | 54,815 | 56,075 | 57,365 | 58,684 | 60,034 | 61,415 |
| 288 | Contracted Services | Env Regulatory | 300 | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 289 | Software Purchases | Env Regulatory | 2,267 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 290 | Software Maintenance | Env Regulatory | - | 4,575 | 4,676 | 4,793 | 4,903 | 5,016 | 5,131 | 5,249 | 5,370 | 5,493 | 5,619 |
| 291 | Membership + Subs | Env Regulatory | 3,238 | - | - | - | - | - | - | - | - | - | - |
| 292 | Advertising | Env Regulatory | 312 | 2,250 | 2,300 | 2,357 | 2,411 | 2,467 | 2,523 | 2,581 | 2,641 | 2,702 | 2,764 |
| 293 | Duplicating | Env Regulatory | 1,203 | 1,250 | 1,278 | 1,309 | 1,340 | 1,370 | 1,402 | 1,434 | 1,467 | 1,501 | 1,535 |
| 294 | Training + Seminars | Env Regulatory | 2,390 | - | - | - | - | - | - | - | - | - | - |
| 295 | Travel Expense | Env Regulatory | 635 | - | - | - | - | - | - | - | - | - | - |
| 296 | Computer Equipment | Env Regulatory | 927 | - | - | - | - | - | - | - | - | - | - |
| 297 | Technology Costs | Env Regulatory | 9,814 | 13,388 | 13,682 | 14,024 | 14,347 | 14,677 | 15,014 | 15,359 | 15,713 | 16,074 | 16,444 |
| 298 | Vehicle Maintenance Cost | Env Regulatory | 1,098 | 298 | 304 | 312 | 319 | 326 | 334 | 341 | 349 | 357 | 365 |
| 299 | Vehicle Fuel/Oil Costs | Env Regulatory | 50 | 72 | 74 | 75 | 77 | 79 | 81 | 83 | 85 | 86 | 88 |
| 300 | Telephone Costs | Env Regulatory | 818 | 1,116 | 1,140 | 1,169 | 1,195 | 1,223 | 1,251 | 1,280 | 1,309 | 1,339 | 1,370 |
| 301 | Salaries | Env Compliance | 290,979 | 368,223 | 380,374 | 391,786 | 403,539 | 415,645 | 428,115 | 440,958 | 454,187 | 467,813 | 481,847 |
| 302 | Overtime | Env Compliance | 5,266 | 15,528 | 15,528 | 15,528 | 15,528 | 15,528 | 15,528 | 15,528 | 15,528 | 15,528 | 15,528 |
| 303 | Vacation Pay | Env Compliance | 30,963 | - | - | - | - | - | - | - | - | - | - |
| 304 | Sick Pay | Env Compliance | 15,609 | - | - | - | - | - | - | - | - | - | - |
| 305 | Holiday Pay | Env Compliance | 775 | 998 | 998 | 998 | 998 | 998 | 998 | 998 | 998 | 998 | 998 |
| 306 | Bilingual Pay | Env Compliance | 1,050 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 |
| 307 | Fica Taxes | Env Compliance | 25,173 | 29,527 | 30,501 | 31,416 | 32,359 | 33,329 | 34,329 | 35,359 | 36,420 | 37,512 | 38,638 |
| 308 | Arizona State Retirement | Env Compliance | 40,406 | 47,165 | 52,976 | 59,545 | 66,857 | 75,067 | 84,286 | 94,636 | 106,257 | 119,305 | 133,956 |
| 309 | Employee Health Insurance | Env Compliance | 73,969 | 87,751 | 93,893 | 100,466 | 107,498 | 115,023 | 123,075 | 131,690 | 140,908 | 150,772 | 161,326 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------------|----------------------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 310 Mediflex Reimbursed Expens | Env Compliance | 2,631 | 3,136 | 3,136 | 3,136 | 3,136 | 3,136 | 3,136 | 3,136 | 3,136 | 3,136 | 3,136 |
| 311 Defined Contribution- Ret | Env Compliance | 5,690 | 6,118 | 6,253 | 6,409 | 6,556 | 6,707 | 6,861 | 7,019 | 7,181 | 7,346 | 7,515 |
| 312 LTD-ASRS | Env Compliance | 589 | - | - | - | - | - | - | - | - | - | - |
| 313 General Office Supplies | Env Compliance | 1,118 | - | - | - | - | - | - | - | - | - | - |
| 314 Uniform Allowance | Env Compliance | 2,392 | - | - | - | - | - | - | - | - | - | - |
| 315 Minor Equipment | Env Compliance | 6,433 | 4,900 | 5,008 | 5,133 | 5,251 | 5,372 | 5,495 | 5,622 | 5,751 | 5,883 | 6,019 |
| 316 Operating + Maint. Supplie | Env Compliance | 14,230 | 4,900 | 5,008 | 5,133 | 5,251 | 5,372 | 5,495 | 5,622 | 5,751 | 5,883 | 6,019 |
| 317 Books + Publications | Env Compliance | 4 | - | - | - | - | - | - | - | - | - | - |
| 318 Event Reimbursement- M + E | Env Compliance | (604) | - | - | - | - | - | - | - | - | - | - |
| 319 Other Equipment + Supplies | Env Compliance | 2,124 | - | - | - | - | - | - | - | - | - | - |
| 320 Electricity | Env Compliance | 677 | 1,015 | 1,048 | 1,083 | 1,119 | 1,156 | 1,194 | 1,233 | 1,274 | 1,316 | 1,359 |
| 321 Water, Refuse + Sewer | Env Compliance | 1,271 | 1,750 | 1,825 | 1,904 | 1,986 | 2,071 | 2,160 | 2,253 | 2,350 | 2,451 | 2,556 |
| 322 Contracted Services | Env Compliance | 51,520 | 70,000 | 71,540 | 73,329 | 75,015 | 76,740 | 78,505 | 80,311 | 82,158 | 84,048 | 85,981 |
| 323 Software Purchases | Env Compliance | - | 1,750 | 1,789 | 1,833 | 1,875 | 1,919 | 1,963 | 2,008 | 2,054 | 2,101 | 2,150 |
| 324 Software Maintenance | Env Compliance | 69,419 | 59,500 | 60,809 | 62,329 | 63,763 | 65,229 | 66,730 | 68,264 | 69,834 | 71,441 | 73,084 |
| 325 Cell Phone Charges | Env Compliance | 48 | - | - | - | - | - | - | - | - | - | - |
| 326 Fire Dispatch - Exclusion | Env Compliance | 2 | - | - | - | - | - | - | - | - | - | - |
| 327 Membership + Subs | Env Compliance | 4,459 | - | - | - | - | - | - | - | - | - | - |
| 328 Duplicating | Env Compliance | 46 | - | - | - | - | - | - | - | - | - | - |
| 329 Equipment + Machinery Repa | Env Compliance | 716 | 2,100 | 2,146 | 2,200 | 2,250 | 2,302 | 2,355 | 2,409 | 2,465 | 2,521 | 2,579 |
| 330 Misc. Fees + Services | Env Compliance | 336 | - | - | - | - | - | - | - | - | - | - |
| 331 Training + Seminars | Env Compliance | 6,304 | - | - | - | - | - | - | - | - | - | - |
| 332 Local Meetings | Env Compliance | 14 | - | - | - | - | - | - | - | - | - | - |
| 333 Office Furniture | Env Compliance | 4,741 | - | - | - | - | - | - | - | - | - | - |
| 334 Technology Costs | Env Compliance | 24,152 | 32,946 | 33,670 | 34,512 | 35,306 | 36,118 | 36,949 | 37,798 | 38,668 | 39,557 | 40,467 |
| 335 Vehicle Maintenance Cost | Env Compliance | 3,704 | 5,686 | 5,811 | 5,956 | 6,093 | 6,234 | 6,377 | 6,524 | 6,674 | 6,827 | 6,984 |
| 336 Vehicle Fuel/Oil Costs | Env Compliance | 5,668 | 6,726 | 6,874 | 7,046 | 7,208 | 7,374 | 7,544 | 7,717 | 7,895 | 8,076 | 8,262 |
| 337 Telephone Costs | Env Compliance | 2,671 | 3,644 | 3,724 | 3,817 | 3,905 | 3,995 | 4,087 | 4,181 | 4,277 | 4,376 | 4,476 |
| 338 Risk Management Charges | Env Compliance | 77,235 | 29,159 | 29,800 | 30,545 | 31,248 | 31,966 | 32,701 | 33,454 | 34,223 | 35,010 | 35,815 |
| 339 Salaries | Env Sample & Monitor | 185,266 | 238,384 | 246,251 | 253,639 | 261,248 | 269,085 | 277,158 | 285,472 | 294,037 | 302,858 | 311,943 |
| 340 Overtime | Env Sample & Monitor | 18,317 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 | 23,292 |
| 341 Vacation Pay | Env Sample & Monitor | 18,936 | - | - | - | - | - | - | - | - | - | - |
| 342 Sick Pay | Env Sample & Monitor | 4,000 | - | - | - | - | - | - | - | - | - | - |
| 343 Holiday Pay | Env Sample & Monitor | 1,209 | - | - | - | - | - | - | - | - | - | - |
| 344 Fica Taxes | Env Sample & Monitor | 16,398 | 20,018 | 20,678 | 21,299 | 21,938 | 22,596 | 23,274 | 23,972 | 24,691 | 25,432 | 26,195 |
| 345 Arizona State Retirement | Env Sample & Monitor | 26,320 | 31,977 | 35,916 | 40,370 | 45,327 | 50,893 | 57,143 | 64,160 | 72,039 | 80,886 | 90,818 |
| 346 Employee Health Insurance | Env Sample & Monitor | 43,127 | 55,224 | 59,090 | 63,226 | 67,652 | 72,388 | 77,455 | 82,877 | 88,678 | 94,886 | 101,528 |
| 347 Mediflex Reimbursed Expens | Env Sample & Monitor | 1,712 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 |
| 348 Defined Contribution- Ret | Env Sample & Monitor | 3,116 | 3,059 | 3,126 | 3,204 | 3,278 | 3,354 | 3,431 | 3,510 | 3,590 | 3,673 | 3,757 |
| 349 LTD-ASRS | Env Sample & Monitor | 382 | - | - | - | - | - | - | - | - | - | - |
| 350 General Office Supplies | Env Sample & Monitor | 3,834 | - | - | - | - | - | - | - | - | - | - |
| 351 Uniform Allowance | Env Sample & Monitor | 2,120 | - | - | - | - | - | - | - | - | - | - |
| 352 Lab Supplies | Env Sample & Monitor | 197 | 20,300 | 20,747 | 21,265 | 21,754 | 22,255 | 22,767 | 23,290 | 23,826 | 24,374 | 24,934 |
| 353 Minor Equipment | Env Sample & Monitor | 36,932 | 35,700 | 36,485 | 37,398 | 38,258 | 39,138 | 40,038 | 40,959 | 41,901 | 42,864 | 43,850 |
| 354 Operating + Maint. Supplie | Env Sample & Monitor | 16,171 | 4,970 | 5,079 | 5,206 | 5,326 | 5,449 | 5,574 | 5,702 | 5,833 | 5,967 | 6,105 |
| 355 Cell Phone Charges | Env Sample & Monitor | 20 | - | - | - | - | - | - | - | - | - | - |
| 356 Duplicating | Env Sample & Monitor | 5 | - | - | - | - | - | - | - | - | - | - |
| 357 Equipment + Machinery Repa | Env Sample & Monitor | 9,776 | 16,800 | 17,170 | 17,599 | 18,004 | 18,418 | 18,841 | 19,275 | 19,718 | 20,171 | 20,635 |
| 358 Training + Seminars | Env Sample & Monitor | 1,148 | - | - | - | - | - | - | - | - | - | - |
| 359 Technology Costs | Env Sample & Monitor | 26,440 | 36,067 | 36,860 | 37,782 | 38,651 | 39,540 | 40,449 | 41,379 | 42,331 | 43,305 | 44,301 |
| 360 Vehicle Maintenance Cost | Env Sample & Monitor | 5,047 | 4,626 | 4,728 | 4,846 | 4,958 | 5,072 | 5,188 | 5,308 | 5,430 | 5,555 | 5,682 |
| 361 Vehicle Fuel/Oil Costs | Env Sample & Monitor | 3,893 | 4,408 | 4,505 | 4,617 | 4,724 | 4,832 | 4,943 | 5,057 | 5,174 | 5,292 | 5,414 |
| 362 Telephone Costs | Env Sample & Monitor | 573 | 781 | 798 | 818 | 837 | 856 | 876 | 896 | 917 | 938 | 960 |
| 363 Salaries | SROG | (12,330) | - | - | - | - | - | - | - | - | - | - |
| 364 Overtime | SROG | (13,308) | - | - | - | - | - | - | - | - | - | - |
| 365 Fica Taxes | SROG | (1,859) | - | - | - | - | - | - | - | - | - | - |
| 366 Arizona State Retirement | SROG | (3,079) | - | - | - | - | - | - | - | - | - | - |
| 367 Employee Health Insurance | SROG | (3,570) | - | - | - | - | - | - | - | - | - | - |
| 368 Mediflex Reimbursed Expens | SROG | (177) | - | - | - | - | - | - | - | - | - | - |
| 369 Defined Contribution-Ret HRA | SROG | (195) | - | - | - | - | - | - | - | - | - | - |
| 370 LTD-ASRS | SROG | (44) | - | - | - | - | - | - | - | - | - | - |
| 371 Testing | SROG | 85,061 | 200,000 | 204,400 | 209,510 | 214,329 | 219,258 | 224,301 | 229,460 | 234,738 | 240,137 | 245,660 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 372 WW Plant-Regional Op Exp | SROG | 5,295,645 | 4,642,153 | 5,015,028 | 5,235,939 | 5,466,709 | 5,514,816 | 5,563,346 | 5,612,304 | 5,661,692 | 5,711,515 | 5,761,776 |
| 373 Hand Tools | Field Ops Admin | 68 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 374 Minor Equipment | Field Ops Admin | 44 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 375 Operating + Maint. Supplie | Field Ops Admin | 3,747 | 5,500 | 5,621 | 5,762 | 5,894 | 6,030 | 6,168 | 6,310 | 6,455 | 6,604 | 6,756 |
| 376 Contracted Services | Field Ops Admin | 172,889 | 144,914 | 148,102 | 151,804 | 155,296 | 158,867 | 162,521 | 166,259 | 170,083 | 173,995 | 177,997 |
| 377 Landfill use charges | Field Ops Admin | 707 | 2,500 | 2,555 | 2,619 | 2,679 | 2,741 | 2,804 | 2,868 | 2,934 | 3,002 | 3,071 |
| 378 Cell Phone Charges | Field Ops Admin | 240 | - | - | - | - | - | - | - | - | - | - |
| 379 Duplicating | Field Ops Admin | 12 | - | - | - | - | - | - | - | - | - | - |
| 380 Equipment + Machinery Repa | Field Ops Admin | 239 | 7,000 | 7,154 | 7,333 | 7,502 | 7,674 | 7,851 | 8,031 | 8,216 | 8,405 | 8,598 |
| 381 Misc. Fees + Services | Field Ops Admin | 37 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 382 Storm + Sanitary Sewers | Field Ops Admin | 565 | - | - | - | - | - | - | - | - | - | - |
| 383 Computer Equipment | Field Ops Admin | 110 | - | - | - | - | - | - | - | - | - | - |
| 384 Vehicle Maintenance Cost | Field Ops Admin | 18,375 | - | - | - | - | - | - | - | - | - | - |
| 385 Vehicle Fuel/Oil Costs | Field Ops Admin | 5,265 | - | - | - | - | - | - | - | - | - | - |
| 386 Heavy Equipment | Field Ops Admin | - | 207,900 | 212,474 | 217,786 | 222,795 | 227,919 | 233,161 | 238,524 | 244,010 | 249,622 | 255,363 |
| 387 Operating + Maint. Supplie | Kyrene | 743 | 15,000 | 15,330 | 15,713 | 16,075 | 16,444 | 16,823 | 17,210 | 17,605 | 18,010 | 18,424 |
| 388 Electricity- Audit | Kyrene | 70,427 | 87,615 | 90,506 | 93,493 | 96,578 | 99,765 | 103,058 | 106,459 | 109,972 | 113,601 | 117,350 |
| 389 Electricity | Kyrene | 249 | 525 | 542 | 560 | 579 | 598 | 618 | 638 | 659 | 681 | 703 |
| 390 Environmental Permits | Kyrene | 4,915 | - | - | - | - | - | - | - | - | - | - |
| 391 Water, Refuse + Sewer | Kyrene | 15,752 | 13,500 | 14,081 | 14,686 | 15,317 | 15,976 | 16,663 | 17,380 | 18,127 | 18,906 | 19,719 |
| 392 Contracted Services | Kyrene | 9,504 | 2,500 | 2,555 | 2,619 | 2,679 | 2,741 | 2,804 | 2,868 | 2,934 | 3,002 | 3,071 |
| 393 Hazardous Waste Disposal | Kyrene | 2,688 | - | - | - | - | - | - | - | - | - | - |
| 394 Vehicle Maintenance Cost | Kyrene | (54) | 493 | 504 | 516 | 528 | 540 | 553 | 566 | 579 | 592 | 606 |
| 395 Vehicle Fuel/Oil Costs | Kyrene | 828 | 926 | 946 | 970 | 992 | 1,015 | 1,038 | 1,062 | 1,086 | 1,111 | 1,137 |
| 396 Loan Repayment | Kyrene | 2,362 | 2,456 | 2,510 | 2,572 | 2,631 | 2,692 | 2,754 | 2,817 | 2,882 | 2,948 | 3,016 |
| 397 Salaries | Field Fac | 48,694 | - | - | - | - | - | - | - | - | - | - |
| 398 Overtime | Field Fac | 5,418 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 | 16,637 |
| 399 Vacation Pay | Field Fac | 4,792 | - | - | - | - | - | - | - | - | - | - |
| 400 Sick Pay | Field Fac | 849 | - | - | - | - | - | - | - | - | - | - |
| 401 Holiday Pay | Field Fac | 170 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 |
| 402 Fica Taxes | Field Fac | 4,346 | 1,367 | 1,412 | 1,454 | 1,498 | 1,542 | 1,589 | 1,636 | 1,686 | 1,736 | 1,788 |
| 403 Arizona State Retirement | Field Fac | 7,241 | 2,183 | 2,452 | 2,756 | 3,094 | 3,474 | 3,901 | 4,380 | 4,918 | 5,522 | 6,200 |
| 404 Employee Health Insurance | Field Fac | 10,856 | - | - | - | - | - | - | - | - | - | - |
| 405 Mediflex Reimbursed Expns | Field Fac | 484 | - | - | - | - | - | - | - | - | - | - |
| 406 Defined Contribution- Ret | Field Fac | 357 | - | - | - | - | - | - | - | - | - | - |
| 407 LTD-ASRS | Field Fac | 109 | - | - | - | - | - | - | - | - | - | - |
| 408 General Office Supplies | Field Fac | 150 | - | - | - | - | - | - | - | - | - | - |
| 409 Uniform Allowance | Field Fac | 200 | - | - | - | - | - | - | - | - | - | - |
| 410 Chemical Supplies | Field Fac | 111,236 | 145,000 | 148,190 | 151,895 | 155,388 | 158,962 | 162,618 | 166,359 | 170,185 | 174,099 | 178,103 |
| 411 Landscaping Supplies | Field Fac | 3,150 | - | - | - | - | - | - | - | - | - | - |
| 412 Gasoline + Diesel Fuels | Field Fac | 872 | 2,500 | 2,550 | 2,560 | 2,555 | 2,555 | 2,555 | 2,555 | 2,555 | 2,555 | 2,555 |
| 413 Hand Tools | Field Fac | 515 | 250 | 256 | 262 | 268 | 274 | 280 | 287 | 293 | 300 | 307 |
| 414 Minor Equipment | Field Fac | 7,498 | 1,500 | 1,533 | 1,571 | 1,607 | 1,644 | 1,682 | 1,721 | 1,761 | 1,801 | 1,842 |
| 415 Shop Supplies | Field Fac | 324 | - | - | - | - | - | - | - | - | - | - |
| 416 Electrical Supplies | Field Fac | - | 4,000 | 4,088 | 4,190 | 4,287 | 4,385 | 4,486 | 4,589 | 4,695 | 4,803 | 4,913 |
| 417 Communication Equip Part | Field Fac | 2,229 | - | - | - | - | - | - | - | - | - | - |
| 418 Comm. Parts - Telephone | Field Fac | 32 | - | - | - | - | - | - | - | - | - | - |
| 419 Operating + Maint. Supplie | Field Fac | 9,231 | 11,150 | 11,395 | 11,680 | 11,949 | 12,224 | 12,505 | 12,792 | 13,087 | 13,388 | 13,696 |
| 420 Other Equipment + Supplies | Field Fac | - | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 421 Miscellaneous Supplies | Field Fac | 154 | 500 | 511 | 524 | 536 | 548 | 561 | 574 | 587 | 600 | 614 |
| 422 Electricity | Field Fac | 14,550 | 21,750 | 22,468 | 23,209 | 23,975 | 24,766 | 25,584 | 26,428 | 27,300 | 28,201 | 29,131 |
| 423 Water, Refuse + Sewer | Field Fac | 6,147 | 8,750 | 9,126 | 9,519 | 9,928 | 10,355 | 10,800 | 11,265 | 11,749 | 12,254 | 12,781 |
| 424 SRP Water | Field Fac | - | 2,000 | 2,044 | 2,095 | 2,143 | 2,193 | 2,243 | 2,295 | 2,347 | 2,401 | 2,457 |
| 425 Contracted Services | Field Fac | 46,973 | 40,000 | 40,880 | 41,902 | 42,866 | 43,852 | 44,860 | 45,892 | 46,948 | 48,027 | 49,132 |
| 426 Equipment + Machine Rental | Field Fac | 531 | - | - | - | - | - | - | - | - | - | - |
| 427 Technology Costs | Field Fac | 18,675 | 25,475 | 26,035 | 26,686 | 27,300 | 27,928 | 28,570 | 29,227 | 29,900 | 30,587 | 31,291 |
| 428 Vehicle Maintenance Cost | Field Fac | 3,253 | 3,392 | 3,466 | 3,553 | 3,634 | 3,718 | 3,804 | 3,891 | 3,981 | 4,072 | 4,166 |
| 429 Vehicle Fuel/Oil Costs | Field Fac | 2,304 | 2,470 | 2,524 | 2,587 | 2,647 | 2,708 | 2,770 | 2,834 | 2,899 | 2,966 | 3,034 |
| 430 Telephone Costs | Field Fac | 1,363 | 1,860 | 1,900 | 1,948 | 1,993 | 2,039 | 2,085 | 2,133 | 2,182 | 2,233 | 2,284 |
| 431 Risk Management Charges | Field Fac | 28,762 | - | - | - | - | - | - | - | - | - | - |
| 432 Salaries | Lab | 194,157 | 278,218 | 287,399 | 296,021 | 304,902 | 314,049 | 323,470 | 333,174 | 343,170 | 353,465 | 364,069 |
| 433 Salaries | Lab | 57,237 | 118,841 | 122,762 | 126,445 | 130,238 | 134,146 | 138,170 | 142,315 | 146,585 | 150,982 | 155,512 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------|------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 434 Vacation Pay | Lab | 15,863 | - | - | - | - | - | - | - | - | - | - |
| 435 Sick Pay | Lab | 5,164 | - | - | - | - | - | - | - | - | - | - |
| 436 Holiday Pay | Lab | 397 | 713 | 713 | 713 | 713 | 713 | 713 | 713 | 713 | 713 | 713 |
| 437 Bilingual Pay | Lab | 202 | - | - | - | - | - | - | - | - | - | - |
| 438 Fica Taxes | Lab | 16,240 | 21,338 | 22,042 | 22,703 | 23,385 | 24,066 | 24,809 | 25,553 | 26,319 | 27,109 | 27,922 |
| 439 Fica Taxes | Lab | 6,498 | 9,092 | 9,392 | 9,673 | 9,963 | 10,262 | 10,570 | 10,887 | 11,214 | 11,550 | 11,897 |
| 440 Arizona State Retirement | Lab | 25,996 | 34,086 | 38,285 | 43,032 | 48,317 | 54,250 | 60,912 | 68,392 | 76,790 | 86,220 | 96,808 |
| 441 Arizona State Retirement | Lab | 9,955 | 14,522 | 16,311 | 18,334 | 20,585 | 23,113 | 25,951 | 29,138 | 32,716 | 36,734 | 41,245 |
| 442 Employee Health Insurance | Lab | 31,207 | 49,278 | 52,727 | 56,418 | 60,368 | 64,593 | 69,115 | 73,953 | 79,130 | 84,669 | 90,596 |
| 443 Employee Health Insurance | Lab | 12,439 | 27,512 | 29,437 | 31,498 | 33,703 | 36,062 | 38,586 | 41,287 | 44,177 | 47,270 | 50,579 |
| 444 Mediflex Reimbursed Expens | Lab | 1,840 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 |
| 445 Defined Contribution- Ret | Lab | 3,481 | 3,278 | 3,350 | 3,433 | 3,512 | 3,593 | 3,676 | 3,760 | 3,847 | 3,935 | 4,026 |
| 446 LTD-ASRS | Lab | 378 | - | - | - | - | - | - | - | - | - | - |
| 447 General Office Supplies | Lab | 35 | - | - | - | - | - | - | - | - | - | - |
| 448 Uniform Allowance | Lab | 754 | - | - | - | - | - | - | - | - | - | - |
| 449 Uniform Allowance | Lab | 514 | - | - | - | - | - | - | - | - | - | - |
| 450 Lab Supplies | Lab | 104,974 | 112,750 | 115,231 | 118,111 | 120,828 | 123,607 | 126,450 | 129,358 | 132,333 | 135,377 | 138,491 |
| 451 Minor Equipment | Lab | 626 | - | - | - | - | - | - | - | - | - | - |
| 452 Operating + Maint. Supplie | Lab | 16 | - | - | - | - | - | - | - | - | - | - |
| 453 Awards + Recognition | Lab | 43 | - | - | - | - | - | - | - | - | - | - |
| 454 Other Equipment + Supplies | Lab | - | 450 | 460 | 471 | 482 | 493 | 505 | 516 | 528 | 540 | 553 |
| 455 Testing | Lab | 84,313 | 92,500 | 94,535 | 96,898 | 99,127 | 101,407 | 103,739 | 106,125 | 108,566 | 111,063 | 113,618 |
| 456 Contracted Services | Lab | 65,601 | 37,500 | 38,325 | 39,283 | 40,187 | 41,111 | 42,056 | 43,024 | 44,013 | 45,026 | 46,061 |
| 457 Software Maintenance | Lab | 8,211 | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 458 Cell Phone Charges | Lab | - | 300 | 307 | 314 | 321 | 329 | 336 | 344 | 352 | 360 | 368 |
| 459 Membership + Subs | Lab | 33 | 33 | 33 | 34 | 35 | 36 | 36 | 37 | 38 | 39 | 40 |
| 460 Duplicating | Lab | 7 | - | - | - | - | - | - | - | - | - | - |
| 461 Equipment + Machinery Repa | Lab | - | 1,000 | 1,022 | 1,048 | 1,072 | 1,096 | 1,122 | 1,147 | 1,174 | 1,201 | 1,228 |
| 462 Equipment + Machine Rental | Lab | 60 | - | - | - | - | - | - | - | - | - | - |
| 463 Taxes + Licenses | Lab | 4,182 | 5,000 | 5,110 | 5,238 | 5,358 | 5,481 | 5,608 | 5,737 | 5,868 | 6,003 | 6,141 |
| 464 Training + Seminars | Lab | 3,941 | - | - | - | - | - | - | - | - | - | - |
| 465 Local Meetings | Lab | 18 | - | - | - | - | - | - | - | - | - | - |
| 466 Other Equipment | Lab | 86,742 | - | - | - | - | - | - | - | - | - | - |
| 467 Computer Equipment | Lab | 27 | - | - | - | - | - | - | - | - | - | - |
| 468 Office Furniture | Lab | 3,710 | - | - | - | - | - | - | - | - | - | - |
| 469 Technology Costs | Lab | 11,813 | 16,114 | 16,468 | 16,880 | 17,268 | 17,665 | 18,071 | 18,487 | 18,912 | 19,347 | 19,792 |
| 470 Vehicle Maintenance Cost | Lab | (192) | - | - | - | - | - | - | - | - | - | - |
| 471 Telephone Costs | Lab | 1,636 | 2,231 | 2,280 | 2,337 | 2,391 | 2,446 | 2,502 | 2,560 | 2,618 | 2,679 | 2,740 |
| 472 Wages | Tampa Grease Cooperati | 37,422 | - | - | - | - | - | - | - | - | - | - |
| 473 Overtime | Tampa Grease Cooperati | 661 | - | - | - | - | - | - | - | - | - | - |
| 474 Vacation Pay | Tampa Grease Cooperati | 6,580 | - | - | - | - | - | - | - | - | - | - |
| 475 Sick Pay | Tampa Grease Cooperati | 4,220 | - | - | - | - | - | - | - | - | - | - |
| 476 Holiday Pay | Tampa Grease Cooperati | 525 | - | - | - | - | - | - | - | - | - | - |
| 477 Mediflex Reimbursed Expens | Tampa Grease Cooperati | 1,590 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 |
| 478 Defined Contribution- Ret HRA | Tampa Grease Cooperati | 1,964 | 2,185 | 2,233 | 2,289 | 2,342 | 2,395 | 2,450 | 2,507 | 2,565 | 2,623 | 2,684 |
| 479 LTD-ASRS | Tampa Grease Cooperati | 287 | - | - | - | - | - | - | - | - | - | - |
| 480 General Office Supplies | Tampa Grease Cooperati | 97 | - | - | - | - | - | - | - | - | - | - |
| 481 Contracted Services | Tampa Grease Cooperati | 2,100 | - | - | - | - | - | - | - | - | - | - |
| 482 Fats, Oil + Grease | Tampa Grease Cooperati | 189,669 | 200,000 | 204,400 | 209,510 | 214,329 | 219,258 | 224,301 | 229,460 | 234,738 | 240,137 | 245,660 |
| 483 Software Purchases | Tampa Grease Cooperati | 58 | - | - | - | - | - | - | - | - | - | - |
| 484 Software Maintenance | Tampa Grease Cooperati | 42,000 | - | - | - | - | - | - | - | - | - | - |
| 485 Duplicating | Tampa Grease Cooperati | 3 | - | - | - | - | - | - | - | - | - | - |
| 486 Salaries | Stormwater | 2,976 | - | - | - | - | - | - | - | - | - | - |
| 487 Fica Taxes | Stormwater | 212 | - | - | - | - | - | - | - | - | - | - |
| 488 Arizona State Retirement | Stormwater | 359 | - | - | - | - | - | - | - | - | - | - |
| 489 Employee Health Insurance | Stormwater | 789 | - | - | - | - | - | - | - | - | - | - |
| 490 Mediflex Reimbursed Expens | Stormwater | 25 | - | - | - | - | - | - | - | - | - | - |
| 491 Defined Contribution- Ret | Stormwater | 86 | - | - | - | - | - | - | - | - | - | - |
| 492 LTD-ASRS | Stormwater | 5 | - | - | - | - | - | - | - | - | - | - |
| 493 Support Services Charges | Stormwater | 156,078 | 168,950 | 172,667 | 176,984 | 181,054 | 185,218 | 189,478 | 193,836 | 198,295 | 202,855 | 207,521 |
| 494 Fiscal Agent Fees | Stormwater | 56,649 | 85,454 | 87,334 | 89,517 | 91,576 | 93,682 | 95,837 | 98,041 | 100,296 | 102,603 | 104,963 |
| 495 Vehicles | Stormwater | 119,175 | 502,500 | 350,612 | 75,260 | 189,660 | 145,096 | 307,096 | 46,256 | 173,212 | 129,208 | 729,615 |

Schedule 4: Cash Out

| Expense Line Item | Department | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 496 Kyrene | | - | - | - | - | - | - | 3,200,000 | 3,273,600 | 3,348,893 | 3,425,917 | 3,504,713 |
| 497 Total Expenses | | \$ 13,749,684 | \$ 15,068,268 | \$ 15,608,209 | \$ 15,894,726 | \$ 16,585,305 | \$ 16,951,164 | \$ 20,742,207 | \$ 21,004,061 | \$ 21,677,029 | \$ 22,204,133 | \$ 23,402,699 |
| Total Expenses by Category | | | | | | | | | | | | |
| 498 Personal Services | | \$ 3,947,968 | \$ 4,561,228 | \$ 4,760,584 | \$ 4,963,134 | \$ 5,177,616 | \$ 5,405,923 | \$ 5,649,278 | \$ 5,909,033 | \$ 6,186,684 | \$ 6,483,883 | \$ 6,802,466 |
| 499 Variable Operations & Maintenance | | 138,292 | 185,520 | 189,991 | 194,984 | 199,788 | 204,720 | 3,409,778 | 3,488,566 | 3,569,181 | 3,651,664 | 3,736,058 |
| 500 Operations & Maintenance | | 9,544,249 | 9,819,020 | 10,307,022 | 10,661,347 | 11,018,242 | 11,195,426 | 11,376,055 | 11,560,205 | 11,747,953 | 11,939,378 | 12,134,560 |
| 501 Capital Outlay | | 119,175 | 502,500 | 350,612 | 75,260 | 189,660 | 145,096 | 307,096 | 46,256 | 173,212 | 129,208 | 729,615 |
| 502 Total Expenses | | \$ 13,749,684 | \$ 15,068,268 | \$ 15,608,209 | \$ 15,894,726 | \$ 16,585,305 | \$ 16,951,164 | \$ 20,742,207 | \$ 21,004,061 | \$ 21,677,029 | \$ 22,204,133 | \$ 23,402,699 |
| Expense Execution Factors | | | | | | | | | | | | |
| 503 Personal Services | | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| 504 Variable Operations & Maintenance | | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 505 Operations & Maintenance | | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| 506 Capital Outlay | | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Total Expenses at Execution | | | | | | | | | | | | |
| 507 Personal Services | | \$ 3,750,570 | \$ 4,333,167 | \$ 4,522,554 | \$ 4,714,978 | \$ 4,918,735 | \$ 5,135,627 | \$ 5,366,814 | \$ 5,613,582 | \$ 5,877,349 | \$ 6,159,689 | \$ 6,462,343 |
| 508 Variable Operations & Maintenance | | 138,292 | 185,520 | 189,991 | 194,984 | 199,788 | 204,720 | 3,409,778 | 3,488,566 | 3,569,181 | 3,651,664 | 3,736,058 |
| 509 Operations & Maintenance | | 9,067,036 | 9,328,069 | 9,791,671 | 10,128,280 | 10,467,330 | 10,635,654 | 10,807,253 | 10,982,195 | 11,160,556 | 11,342,409 | 11,527,832 |
| 510 Capital Outlay | | 119,175 | 502,500 | 350,612 | 75,260 | 189,660 | 145,096 | 307,096 | 46,256 | 173,212 | 129,208 | 729,615 |
| 511 Total Expenses at Execution | | \$ 13,075,073 | \$ 14,349,256 | \$ 14,854,829 | \$ 15,113,502 | \$ 15,775,512 | \$ 16,121,097 | \$ 19,890,941 | \$ 20,130,599 | \$ 20,780,297 | \$ 21,282,970 | \$ 22,455,848 |
| Transfers Out | | | | | | | | | | | | |
| 512 Interfund Transfer | | 98,950 | 101,325 | 103,554 | 106,143 | 108,584 | 111,082 | 113,636 | 116,250 | 118,924 | 121,659 | 124,457 |
| 513 Household Products Collection Center | | 80,000 | - | - | - | - | - | - | - | - | - | - |
| 514 Total Transfers Out | | \$ 178,950 | \$ 101,325 | \$ 103,554 | \$ 106,143 | \$ 108,584 | \$ 111,082 | \$ 113,636 | \$ 116,250 | \$ 118,924 | \$ 121,659 | \$ 124,457 |
| Debt Service | | | | | | | | | | | | |
| 515 Existing Senior Debt | | \$ 1,851,410 | \$ 1,707,230 | \$ 1,710,429 | \$ 1,705,412 | \$ 1,758,247 | \$ 1,757,954 | \$ 1,758,623 | \$ 1,790,805 | \$ 1,791,535 | \$ 1,795,406 | \$ 1,290,484 |
| 516 Existing Subordinate Debt | | 12,873,801 | 13,528,991 | 12,894,084 | 12,596,864 | 11,245,881 | 8,323,473 | 6,504,811 | 4,142,337 | 4,117,853 | 2,335,276 | 1,702,173 |
| 517 New Debt Service (FY 2020 Projects) | | - | 892,148 | 1,126,001 | 1,126,802 | 1,128,874 | 1,128,179 | 1,129,233 | 1,129,779 | 1,129,786 | 1,129,255 | 1,130,443 |
| 518 Cumulative New Debt Service | | - | 357,134 | 1,328,249 | 2,777,707 | 5,272,466 | 8,605,719 | 10,801,708 | 12,086,570 | 13,402,256 | 14,739,555 | 16,117,010 |
| 519 Total Debt Service | | \$ 14,725,211 | \$ 16,485,503 | \$ 17,058,764 | \$ 18,206,785 | \$ 19,405,468 | \$ 19,815,325 | \$ 20,194,375 | \$ 19,149,490 | \$ 20,441,431 | \$ 19,999,492 | \$ 20,240,111 |
| 520 Total Cash Outflows before Capital | | \$ 27,979,234 | \$ 30,936,084 | \$ 32,017,146 | \$ 33,426,429 | \$ 35,289,564 | \$ 36,047,504 | \$ 40,198,952 | \$ 39,396,340 | \$ 41,340,652 | \$ 41,404,121 | \$ 42,820,416 |

Schedule 5: Cost Escalation Factors

| Expense Line Item Description | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel Services | 3.30% | 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% |
| General Inflation | 2.20% | 2.50% | 2.30% | 2.30% | 2.30% | 2.30% | 2.30% | 2.30% | 2.30% |
| Electricity | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% | 3.30% |
| Water | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% |
| Gasoline | 2.00% | 0.40% | -0.20% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| No Escalation | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Retirement | 12.32% | 12.40% | 12.28% | 12.28% | 12.28% | 12.28% | 12.28% | 12.28% | 12.28% |
| <i>Weighted Average Increase in O&M Expenses¹</i> | 4.75% | 3.68% | 3.64% | 2.50% | 22.58% | 2.56% | 2.60% | 2.65% | 2.71% |

¹The Weighted Average Increase in O&M Expenses is reflective of the cost escalation factors presented on this schedule and the cost execution factors on Schedule 1.

Schedule 6: Capital Improvement Program

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 2020 Projects | \$ 16,907,725 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 Rio Salado Siphon Capacity Relief Project | - | 1,054,436 | 50,000 | 250,000 | 4,800,000 | 1,681,088 | - | - | - | - | - |
| 3 Sewer Capacity Projects - 21st St, Hardy Dr & 23rd St | - | 752,813 | - | - | - | - | - | - | - | - | - |
| 4 SROG - SAI, SRO, and 91st Ave WWTP - Bonds | - | 5,020,881 | 6,439,350 | 7,933,364 | 12,531,143 | 20,213,404 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| 5 SROG - SAI, SRO, and 91st Ave WWTP - Impact Fees | - | 1,649,000 | - | - | - | - | - | - | - | - | - |
| 6 Wastewater Collection System Upgrades and Improvements | - | 10,419,768 | 5,595,467 | 4,901,275 | 3,550,000 | 4,428,870 | 4,800,000 | 5,300,000 | 4,800,000 | 4,800,000 | 4,800,000 |
| 7 Wastewater Collection System Upgrades and Improvements - Cash | - | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 8 Wastewater Conveyance System - Mechanical Stations Upgrades & Imp | - | 5,784,745 | 3,528,295 | 6,623,750 | 3,358,750 | 2,882,500 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 9 Water Reclamation Facilities Upgrades & Improvements | - | 1,076,425 | 2,200,000 | 3,500,000 | 17,425,000 | 12,400,000 | - | - | - | - | - |
| 10 Water Reclamation Facilities Upgrades & Improvements - Impact Fees | - | 1,857,829 | - | - | - | - | - | - | - | - | - |
| 11 Total CIP Budget (in current dollars) | \$ 16,907,725 | \$ 27,915,897 | \$ 18,113,112 | \$ 23,508,389 | \$ 41,964,893 | \$ 41,905,862 | \$ 14,600,000 | \$ 15,100,000 | \$ 14,600,000 | \$ 14,600,000 | \$ 14,600,000 |
| 12 Cumulative Projected Cost Escalation ¹ | 0.0% | 0.0% | 3.0% | 6.1% | 9.3% | 12.6% | 15.9% | 19.4% | 23.0% | 26.7% | 30.5% |
| 13 Resulting CIP Funding Level | \$ 16,907,725 | \$ 27,915,897 | \$ 18,656,505 | \$ 24,942,401 | \$ 45,867,628 | \$ 47,186,001 | \$ 16,921,400 | \$ 18,029,400 | \$ 17,958,000 | \$ 18,498,200 | \$ 19,053,000 |
| 14 Annual CIP Execution Percentage | 100% | 50% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% |
| 15 Final CIP Funding Level | \$ 16,907,725 | \$ 17,292,889 | \$ 17,454,108 | \$ 23,289,891 | \$ 42,650,519 | \$ 44,743,430 | \$ 16,098,510 | \$ 17,121,960 | \$ 17,084,700 | \$ 17,598,630 | \$ 18,126,450 |

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

Schedule 7: Pro Forma

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--|---------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 Operating Revenue | | | | | | | | | | | |
| 2 Sewer Rate Revenue | \$ 31,554,677 | \$ 31,554,677 | \$ 31,628,168 | \$ 32,518,987 | \$ 32,643,295 | \$ 32,768,654 | \$ 32,895,075 | \$ 33,978,588 | \$ 35,062,186 | \$ 36,180,933 | \$ 37,336,304 |
| 3 Change in Revenue From Growth | - | 73,492 | 890,819 | 124,308 | 125,359 | 126,420 | 127,492 | 132,293 | 137,131 | 142,147 | 147,348 |
| 4 Subtotal | \$ 31,554,677 | \$ 31,628,168 | \$ 32,518,987 | \$ 32,643,295 | \$ 32,768,654 | \$ 32,895,075 | \$ 33,022,567 | \$ 34,110,881 | \$ 35,199,318 | \$ 36,323,080 | \$ 37,483,652 |
| 5 <i>Weighted Average Rate Increase</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.49% | 1.49% | 1.49% | 1.49% | 3.01% |
| 6 Additional Rate Revenue From Rate Increase | - | - | - | - | - | - | 491,267 | 506,934 | 524,563 | 539,812 | 1,127,721 |
| 7 Price Elasticity Adjustment | - | - | - | - | - | - | (34,656) | (70,964) | (73,274) | (75,348) | (117,937) |
| 8 Total Rate Revenue | \$ 31,554,677 | \$ 31,628,168 | \$ 32,518,987 | \$ 32,643,295 | \$ 32,768,654 | \$ 32,895,075 | \$ 33,479,178 | \$ 34,546,850 | \$ 35,650,606 | \$ 36,787,544 | \$ 38,493,436 |
| 9 Plus: Other Operating Revenue | 421,018 | 345,032 | 452,310 | 430,165 | 434,416 | 436,914 | 442,166 | 443,608 | 449,987 | 455,452 | 463,652 |
| 10 Equals: Total Operating Revenue | \$ 31,975,695 | \$ 31,973,200 | \$ 32,971,297 | \$ 33,073,460 | \$ 33,203,070 | \$ 33,331,989 | \$ 33,921,343 | \$ 34,990,458 | \$ 36,100,593 | \$ 37,242,996 | \$ 38,957,088 |
| 11 Less: Operating Expenses | | | | | | | | | | | |
| 12 Personal Services | \$ (3,750,570) | \$ (4,333,167) | \$ (4,522,554) | \$ (4,714,978) | \$ (4,918,735) | \$ (5,135,627) | \$ (5,366,814) | \$ (5,613,582) | \$ (5,877,349) | \$ (6,159,689) | \$ (6,462,343) |
| 13 Variable Operations & Maintenance Costs | (138,292) | (185,520) | (189,991) | (194,984) | (199,788) | (204,720) | (3,409,778) | (3,488,566) | (3,569,181) | (3,651,664) | (3,736,058) |
| 14 Operations & Maintenance Costs | (9,067,036) | (9,328,069) | (9,791,671) | (10,128,280) | (10,467,330) | (10,635,654) | (10,807,253) | (10,982,195) | (11,160,556) | (11,342,409) | (11,527,832) |
| 15 Equals: Net Operating Income | \$ 19,019,796 | \$ 18,126,444 | \$ 18,467,080 | \$ 18,035,219 | \$ 17,617,218 | \$ 17,355,988 | \$ 14,337,499 | \$ 14,906,115 | \$ 15,493,507 | \$ 16,089,234 | \$ 17,230,855 |
| 16 Plus: Non-Operating Income/(Expense) | | | | | | | | | | | |
| 17 Interest Income | \$ 344,180 | \$ 375,345 | \$ 393,948 | \$ 404,348 | \$ 398,089 | \$ 379,773 | \$ 340,122 | \$ 291,486 | \$ 247,479 | \$ 204,160 | \$ 167,222 |
| 18 Sewer System Development Fee | 367,707 | 236,712 | 369,218 | 370,981 | 372,753 | 374,535 | 376,327 | 378,128 | 379,938 | 381,759 | 383,589 |
| 19 Transfers In | - | 480,000 | 480,000 | 480,000 | 480,000 | 480,000 | 480,000 | 480,000 | 480,000 | 480,000 | 480,000 |
| 20 Equals: Net Income | \$ 19,731,683 | \$ 19,218,502 | \$ 19,710,247 | \$ 19,290,548 | \$ 18,868,061 | \$ 18,590,296 | \$ 15,533,947 | \$ 16,055,729 | \$ 16,600,924 | \$ 17,155,153 | \$ 18,261,667 |
| 21 Less: Revenues Excluded From Coverage Test | | | | | | | | | | | |
| 22 System Development Fee | \$ (367,707) | \$ (236,712) | \$ (369,218) | \$ (370,981) | \$ (372,753) | \$ (374,535) | \$ (376,327) | \$ (378,128) | \$ (379,938) | \$ (381,759) | \$ (383,589) |
| 23 Transfers In | - | (480,000) | (480,000) | (480,000) | (480,000) | (480,000) | (480,000) | (480,000) | (480,000) | (480,000) | (480,000) |
| 24 Equals: Net Income Available For Debt Service | \$ 19,363,976 | \$ 18,501,790 | \$ 18,861,029 | \$ 18,439,567 | \$ 18,015,307 | \$ 17,735,761 | \$ 14,677,621 | \$ 15,197,601 | \$ 15,740,986 | \$ 16,293,394 | \$ 17,398,078 |
| 25 Senior Lien Debt Service Coverage Test | | | | | | | | | | | |
| 26 Net Income Available for Senior-Lien Debt Service | \$ 19,363,976 | \$ 18,501,790 | \$ 18,861,029 | \$ 18,439,567 | \$ 18,015,307 | \$ 17,735,761 | \$ 14,677,621 | \$ 15,197,601 | \$ 15,740,986 | \$ 16,293,394 | \$ 17,398,078 |
| 27 Existing Senior-Lien Debt | 1,851,410 | 2,599,378 | 2,836,431 | 2,832,214 | 2,887,121 | 2,886,133 | 2,887,856 | 2,920,584 | 2,921,321 | 2,924,661 | 2,420,928 |
| 28 Cumulative New Senior Lien Debt Service (calculated) | - | 357,134 | 1,328,249 | 2,777,707 | 5,272,466 | 8,605,719 | 10,801,708 | 12,086,570 | 13,402,256 | 14,739,555 | 16,117,010 |
| 29 Total Annual Senior-Lien Debt Service | Req. \$ 1,851,410 | \$ 2,956,512 | \$ 4,164,679 | \$ 5,609,921 | \$ 8,159,587 | \$ 11,491,852 | \$ 13,689,564 | \$ 15,007,154 | \$ 16,323,577 | \$ 17,664,216 | \$ 18,537,938 |
| 30 <i>Calculated Senior-Lien Debt Service Coverage</i> | 1.00 10.46 | 6.26 | 4.53 | 3.29 | 2.21 | 1.54 | 1.07 | 1.01 | 0.96 | 0.92 | 0.94 |
| 31 Subordinate Debt Service Coverage Test | | | | | | | | | | | |
| 32 Net Income Available for Subordinate Debt Service | \$ 17,512,566 | \$ 15,545,278 | \$ 14,696,349 | \$ 12,829,646 | \$ 9,855,721 | \$ 6,243,909 | \$ 988,057 | \$ 190,447 | \$ (582,592) | \$ (1,370,822) | \$ (1,139,860) |
| 33 Existing Subordinate Debt | 12,873,801 | 13,528,991 | 12,894,084 | 12,596,864 | 11,245,881 | 8,323,473 | 6,504,811 | 4,142,337 | 4,117,853 | 2,335,276 | 1,702,173 |
| 34 Total Annual Subordinate Debt Service | Req. \$ 12,873,801 | \$ 13,528,991 | \$ 12,894,084 | \$ 12,596,864 | \$ 11,245,881 | \$ 8,323,473 | \$ 6,504,811 | \$ 4,142,337 | \$ 4,117,853 | \$ 2,335,276 | \$ 1,702,173 |
| 35 <i>Calculated Subordinate Debt Service Coverage</i> | 1.00 1.36 | 1.15 | 1.14 | 1.02 | 0.88 | 0.75 | 0.15 | 0.05 | (0.14) | (0.59) | (0.67) |
| 36 Total All-In Debt Service Coverage Test | | | | | | | | | | | |
| 37 Net Income Available for Subordinate Debt Service | \$ 19,363,976 | \$ 18,501,790 | \$ 18,861,029 | \$ 18,439,567 | \$ 18,015,307 | \$ 17,735,761 | \$ 14,677,621 | \$ 15,197,601 | \$ 15,740,986 | \$ 16,293,394 | \$ 17,398,078 |
| 38 Total Senior-Lien Debt Service | 1,851,410 | 2,956,512 | 4,164,679 | 5,609,921 | 8,159,587 | 11,491,852 | 13,689,564 | 15,007,154 | 16,323,577 | 17,664,216 | 18,537,938 |
| 39 Total Subordinate Debt Service | 12,873,801 | 13,528,991 | 12,894,084 | 12,596,864 | 11,245,881 | 8,323,473 | 6,504,811 | 4,142,337 | 4,117,853 | 2,335,276 | 1,702,173 |
| 40 Total Annual Debt Service | \$ 14,725,211 | \$ 16,485,503 | \$ 17,058,764 | \$ 18,206,785 | \$ 19,405,468 | \$ 19,815,325 | \$ 20,194,375 | \$ 19,149,490 | \$ 20,441,431 | \$ 19,999,492 | \$ 20,240,111 |
| 41 <i>Calculated All-In Debt Service Coverage</i> | 1.32 | 1.12 | 1.11 | 1.01 | 0.93 | 0.90 | 0.73 | 0.79 | 0.77 | 0.81 | 0.86 |
| 42 Cash Flow Test | | | | | | | | | | | |
| 43 Net Income Available For Debt Service | \$ 19,363,976 | \$ 18,501,790 | \$ 18,861,029 | \$ 18,439,567 | \$ 18,015,307 | \$ 17,735,761 | \$ 14,677,621 | \$ 15,197,601 | \$ 15,740,986 | \$ 16,293,394 | \$ 17,398,078 |
| 44 Less: Non-Operating Expenditures | | | | | | | | | | | |
| 45 Net Interfund Transfers (In - Out) | (178,950) | 378,675 | 376,446 | 373,857 | 371,416 | 368,918 | 366,364 | 363,750 | 361,076 | 358,341 | 355,543 |
| 46 Less: Net Debt Service Payment | (14,725,211) | (16,485,503) | (17,058,764) | (18,206,785) | (19,405,468) | (19,815,325) | (20,194,375) | (19,149,490) | (20,441,431) | (19,999,492) | (20,240,111) |
| 47 Capital Outlay | (119,175) | (502,500) | (350,612) | (75,260) | (189,660) | (145,096) | (307,096) | (46,256) | (173,212) | (129,208) | (729,615) |
| 48 Net Cash Flow | \$ 4,340,641 | \$ 1,892,462 | \$ 1,828,099 | \$ 531,379 | \$ (1,208,404) | \$ (1,855,742) | \$ (5,457,487) | \$ (3,634,396) | \$ (4,512,580) | \$ (3,476,965) | \$ (3,216,105) |
| 49 Unrestricted Reserve Fund Test | | | | | | | | | | | |
| 50 Balance At Beginning Of Fiscal Year | \$ 32,247,675 | \$ 36,588,316 | \$ 38,480,778 | \$ 40,308,877 | \$ 40,560,681 | \$ 39,057,166 | \$ 36,897,404 | \$ 31,126,987 | \$ 27,170,212 | \$ 22,325,531 | \$ 18,506,477 |
| 51 Cash Flow Surplus/(Deficit) | 4,340,641 | 1,892,462 | 1,828,099 | 531,379 | - | - | - | - | - | - | (2,706,259) |
| 52 Projects Designated To Be Paid With Cash | - | - | - | (279,575) | (295,110) | (304,020) | (312,930) | (322,380) | (332,100) | (342,090) | (352,350) |
| 53 Balance At End Of Fiscal Year | \$ 36,588,316 | \$ 38,480,778 | \$ 40,308,877 | \$ 40,560,681 | \$ 39,057,166 | \$ 36,897,404 | \$ 31,126,987 | \$ 27,170,212 | \$ 22,325,531 | \$ 18,506,477 | \$ 14,938,022 |
| 54 Minimum Working Capital Reserve Target | 14,669,128 | 14,824,792 | 15,033,250 | 15,211,006 | 15,453,760 | 15,889,725 | 16,347,349 | 16,739,509 | 17,149,937 | 17,566,766 | 17,996,631 |
| 55 Excess/(Deficiency) Of Working Capital To Target | \$ 21,919,188 | \$ 23,655,985 | \$ 25,275,626 | \$ 25,349,675 | \$ 23,603,406 | \$ 21,007,679 | \$ 14,779,638 | \$ 10,430,703 | \$ 5,175,594 | \$ 939,710 | \$ (3,058,609) |

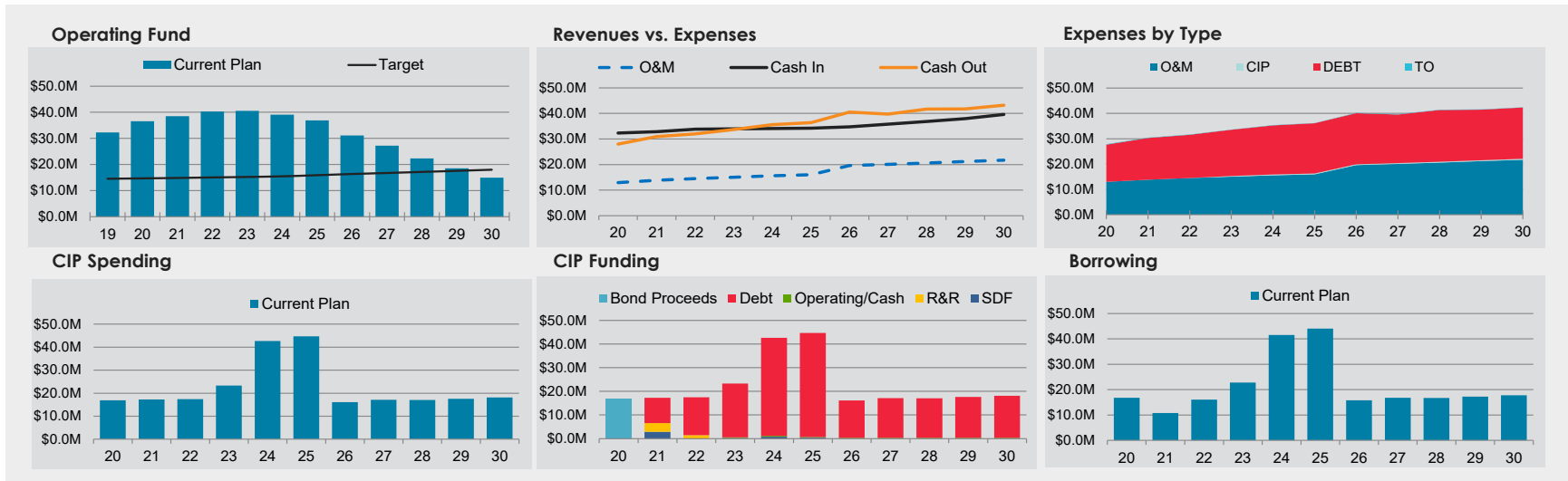


CITY OF TEMPE, AZ - SEWER



CALC SAVE CTRL LAST OVR

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2025 | FY 2030 |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Sewer Rate Increases | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 0.00% | 16.02% |
| Single Family Water Bill | \$23.18 | \$23.18 | \$23.18 | \$23.18 | \$23.18 | \$23.18 | \$23.91 | \$24.65 | \$25.40 | \$26.16 | \$26.93 | | |



Schedule 9: Capital Project Funding Summary

| Final Capital Projects Funding Sources | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Sewer System Development Fee | \$ 81,722 | \$ 2,856,546 | \$ 46,350 | \$ 238,725 | \$ 846,760 | \$ 376,905 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Bond Proceeds Fund | 16,813,081 | - | - | - | - | - | - | - | - | - | - |
| Capital Fund | 12,922 | 3,667,366 | 1,379,035 | 6,895 | 34 | - | - | - | - | - | - |
| Senior-Lien Debt Proceeds | - | 10,768,978 | 16,028,723 | 22,764,696 | 41,508,615 | 44,062,505 | 15,785,580 | 16,799,580 | 16,752,600 | 17,256,540 | 17,774,100 |
| Projects Designated To Be Paid With Cash | - | - | - | 279,575 | 295,110 | 304,020 | 312,930 | 322,380 | 332,100 | 342,090 | 352,350 |
| Total Projects Paid | \$ 16,907,725 | \$ 17,292,889 | \$ 17,454,108 | \$ 23,289,891 | \$ 42,650,519 | \$ 44,743,430 | \$ 16,098,510 | \$ 17,121,960 | \$ 17,084,700 | \$ 17,598,630 | \$ 18,126,450 |

Schedule 10: Funding Summary by Fund

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|-----------------|--------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| Sewer System Development Fee | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | \$ 2,309,325 | \$ 2,619,833 | \$ 13,099 | \$ 337,713 | \$ 474,007 | \$ 2,370 | \$ 12 | \$ 378,220 | \$ 762,021 | \$ 1,151,479 | \$ 1,546,661 |
| Annual Revenues | 367,707 | 236,712 | 369,218 | 370,981 | 372,753 | 374,535 | 376,327 | 378,128 | 379,938 | 381,759 | 383,589 |
| Less: Annual Expenses | - | - | - | - | - | - | - | - | - | - | - |
| Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 2,677,032 | \$ 2,856,546 | \$ 382,317 | \$ 708,693 | \$ 846,760 | \$ 376,905 | \$ 376,338 | \$ 756,348 | \$ 1,141,959 | \$ 1,533,238 | \$ 1,930,251 |
| Less: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Total Amount Available For Projects | 2,677,032 | 2,856,546 | 382,317 | 708,693 | 846,760 | 376,905 | 376,338 | 756,348 | 1,141,959 | 1,533,238 | 1,930,251 |
| Amount Paid For Projects | (81,722) | (2,856,546) | (46,350) | (238,725) | (846,760) | (376,905) | - | - | - | - | - |
| Subtotal | \$ 2,595,310 | \$ - | \$ 335,967 | \$ 469,968 | \$ - | \$ - | \$ 376,338 | \$ 756,348 | \$ 1,141,959 | \$ 1,533,238 | \$ 1,930,251 |
| Add Back: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Plus: Interest Earnings | 24,523 | 13,099 | 1,745 | 4,038 | 2,370 | 12 | 1,882 | 5,673 | 9,520 | 13,424 | 17,385 |
| Less: Interest Allocated To Cash Flow | - | - | - | - | - | - | - | - | - | - | - |
| Balance At End Of Fiscal Year | \$ 2,619,833 | \$ 13,099 | \$ 337,713 | \$ 474,007 | \$ 2,370 | \$ 12 | \$ 378,220 | \$ 762,021 | \$ 1,151,479 | \$ 1,546,661 | \$ 1,947,635 |
| Bond Proceeds Fund | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Annual Revenues | 16,813,081 | - | - | - | - | - | - | - | - | - | - |
| Less: Annual Expenses | - | - | - | - | - | - | - | - | - | - | - |
| Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 16,813,081 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Less: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Total Amount Available For Projects | 16,813,081 | - | - | - | - | - | - | - | - | - | - |
| Amount Paid For Projects | (16,813,081) | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Add Back: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Plus: Interest Earnings | - | - | - | - | - | - | - | - | - | - | - |
| Less: Interest Allocated To Cash Flow | - | - | - | - | - | - | - | - | - | - | - |
| Balance At End Of Fiscal Year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Fund | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | \$ 4,977,800 | \$ 5,014,592 | \$ 1,379,035 | \$ 6,895 | \$ 34 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Annual Revenues | - | - | - | - | - | - | - | - | - | - | - |
| Less: Annual Expenses | - | - | - | - | - | - | - | - | - | - | - |
| Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 4,977,800 | \$ 5,014,592 | \$ 1,379,035 | \$ 6,895 | \$ 34 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Less: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Total Amount Available For Projects | 4,977,800 | 5,014,592 | 1,379,035 | 6,895 | 34 | - | - | - | - | - | - |
| Amount Paid For Projects | (12,922) | (3,667,366) | (1,379,035) | (6,895) | (34) | - | - | - | - | - | - |
| Subtotal | \$ 4,964,878 | \$ 1,347,226 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Add Back: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| Plus: Interest Earnings | 49,713 | 31,809 | 6,895 | 34 | - | - | - | - | - | - | - |
| Less: Interest Allocated To Cash Flow | - | - | - | - | - | - | - | - | - | - | - |
| Balance At End Of Fiscal Year | \$ 5,014,592 | \$ 1,379,035 | \$ 6,895 | \$ 34 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

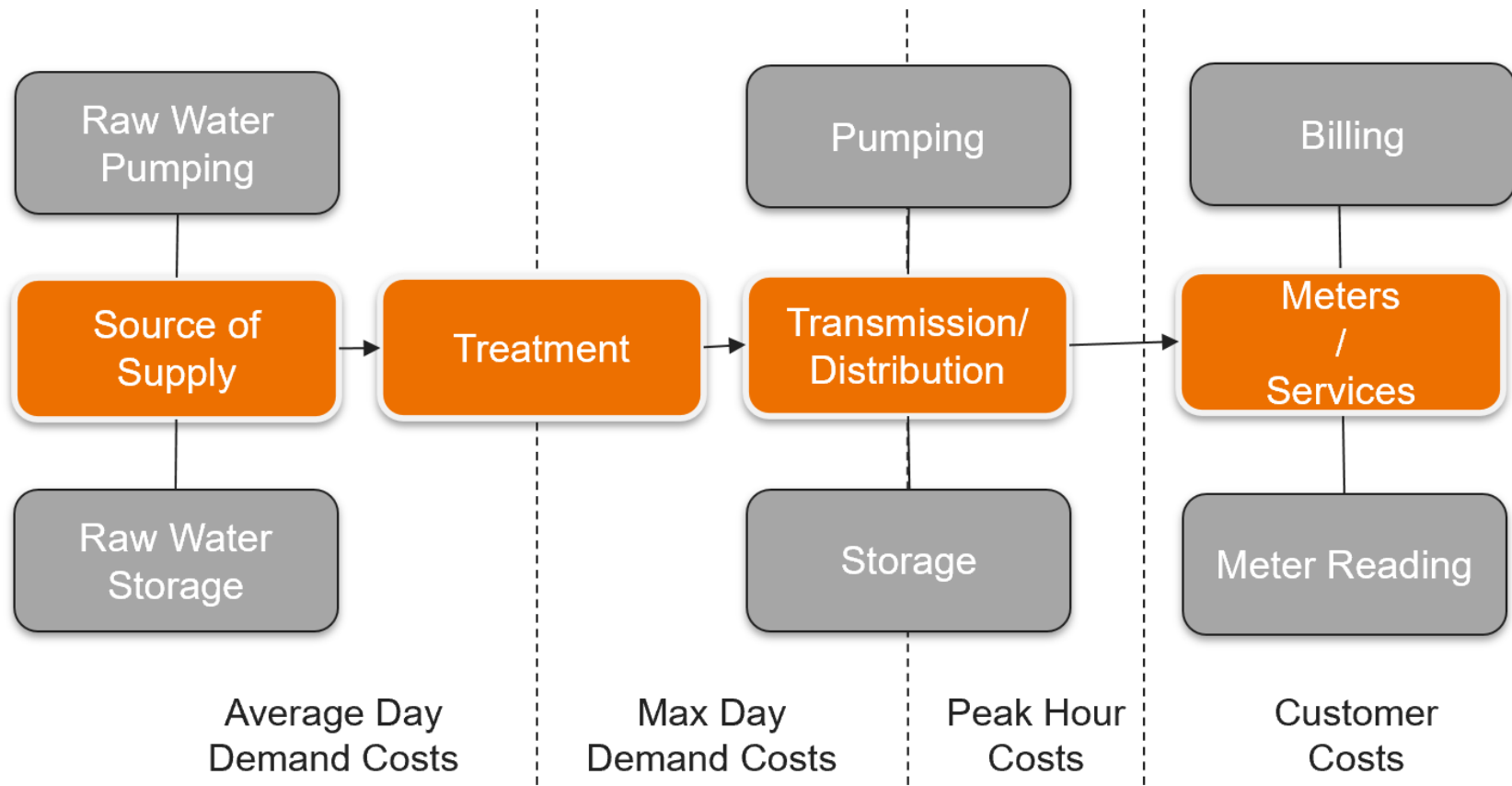
Schedule 11: Long-Term Borrowing

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|-------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Term (Years) | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Interest Rate | 3.00% | 3.25% | 3.50% | 3.75% | 4.00% | 4.25% | 4.50% | 4.50% | 4.50% | 4.50% | 4.50% |
| Sources of Funds | | | | | | | | | | | |
| Par Amount | \$ - | \$ 10,988,753 | \$ 16,355,840 | \$ 23,229,281 | \$ 42,355,729 | \$ 44,961,739 | \$ 16,107,735 | \$ 17,142,429 | \$ 17,094,490 | \$ 17,608,714 | \$ 18,136,837 |
| Uses of Funds | | | | | | | | | | | |
| Proceeds | \$ - | \$ 10,768,978 | \$ 16,028,723 | \$ 22,764,696 | \$ 41,508,615 | \$ 44,062,505 | \$ 15,785,580 | \$ 16,799,580 | \$ 16,752,600 | \$ 17,256,540 | \$ 17,774,100 |
| Cost of Issuance | - | 219,775 | 327,117 | 464,586 | 847,115 | 899,235 | 322,155 | 342,849 | 341,890 | 352,174 | 362,737 |
| Underwriter's Discount | - | - | - | - | - | - | - | - | - | - | - |
| Bond Insurance | - | - | - | - | - | - | - | - | - | - | - |
| Capitalized Interest | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service Surety | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Other Costs | - | - | - | - | - | - | - | - | - | - | - |
| Total Uses | \$ - | \$ 10,988,753 | \$ 16,355,840 | \$ 23,229,281 | \$ 42,355,729 | \$ 44,961,739 | \$ 16,107,735 | \$ 17,142,429 | \$ 17,094,490 | \$ 17,608,714 | \$ 18,136,837 |
| 1 Year Interest | - | 357,134 | 572,454 | 871,098 | 1,694,229 | 1,910,874 | 724,848 | 771,409 | 769,252 | 792,392 | 816,158 |
| Annual Debt Service | \$ - | \$ 755,794 | \$ 1,150,815 | \$ 1,671,628 | \$ 3,116,609 | \$ 3,382,015 | \$ 1,238,301 | \$ 1,317,844 | \$ 1,314,158 | \$ 1,353,690 | \$ 1,394,290 |
| Total Debt Service | - | 15,115,883 | 23,016,290 | 33,432,556 | 62,332,174 | 67,640,292 | 24,766,011 | 26,356,877 | 26,283,170 | 27,073,801 | 27,885,802 |
| Cumulative New Annual Senior Lien Debt Service¹ | \$ - | \$ 357,134 | \$ 1,328,249 | \$ 2,777,707 | \$ 5,272,466 | \$ 8,605,719 | \$ 10,801,708 | \$ 12,086,570 | \$ 13,402,256 | \$ 14,739,555 | \$ 16,117,010 |

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

APPENDIX C: WATER COST OF SERVICE ALLOCATION

Supporting Schedules for the COSA



Schedule 2: Budget Functionalization

| Description | Department | FY 2021 Expense | Transmission/ | | | | | Supply \$ Allocation | Treatment \$ Allocation | Transmission/ Distribution \$ Allocation | Meters/Services \$ Allocation | |
|-------------------------------|-------------------|-----------------|-------------------------|---------------------|------------------------|---------------------------|------------------------------|----------------------|-------------------------|--|-------------------------------|--------------------|
| | | | Allocation Basis/Factor | Supply % Allocation | Treatment % Allocation | Distribution % Allocation | Meters/Services % Allocation | | | | | Total % Allocation |
| Salaries | Customer Services | 648,158 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 648,158 |
| Bilingual Pay | Customer Services | 1,447 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 1,447 |
| Fica Taxes | Customer Services | 48,042 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 48,042 |
| Arizona State Retirement | Customer Services | 79,110 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 79,110 |
| Employee Health Insurance | Customer Services | 124,881 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 124,881 |
| Mediflex Reimbursed Expens | Customer Services | 6,566 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 6,566 |
| Defined Contribution- Ret | Customer Services | 6,227 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 6,227 |
| General Office Supplies | Customer Services | 5,985 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 5,985 |
| Uniform Allowance | Customer Services | 1,140 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 1,140 |
| Minor Equipment | Customer Services | 2,850 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 2,850 |
| Printing + Copier Supplies | Customer Services | 475 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 475 |
| Operating + Maint. Supplie | Customer Services | 2,850 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 2,850 |
| Food + Beverage Supplies | Customer Services | 238 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 238 |
| Other Equipment + Supplies | Customer Services | 285 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 285 |
| Contracted Services | Customer Services | 240,044 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 240,044 |
| Training + Development | Customer Services | 1,710 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 1,710 |
| Software Maintenance | Customer Services | 176,700 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 176,700 |
| Bank Service Charges | Customer Services | 513,000 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 513,000 |
| Cell Phone Charges | Customer Services | 6,840 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 6,840 |
| Postage - Exclusion | Customer Services | 171,000 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 171,000 |
| Membership + Subs | Customer Services | 570 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 570 |
| Outside Printing/Forms | Customer Services | 570 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 570 |
| Car Wash | Customer Services | 238 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 238 |
| Equipment + Machine Rental | Customer Services | 238 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 238 |
| Bad Debt Expense | Customer Services | 562,605 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 562,605 |
| Training + Seminars | Customer Services | 5,700 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 5,700 |
| Travel Expense | Customer Services | 3,856 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 3,856 |
| Local Meetings | Customer Services | 1,710 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 1,710 |
| Technology Costs | Customer Services | 547,577 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 547,577 |
| Vehicle Maintenance Cost | Customer Services | 14,650 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 14,650 |
| Worker's Comp Claims | Customer Services | 718 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 718 |
| Vehicle Fuel/Oil Costs | Customer Services | 7,641 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 7,641 |
| Telephone Costs | Customer Services | 9,962 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 9,962 |
| Support Services Charges | Customer Services | 612 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 612 |
| Risk Management Charges | Customer Services | 841 | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | 841 |
| Interactivity Cr-General | Customer Services | (171,252) | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | (171,252) |
| Interactivity Cr-Support Serv | Customer Services | (44,413) | Meter/Services | 0.00% | 0.00% | 0.00% | 100.00% | 100% | - | - | - | (44,413) |
| Salaries | Water Admin | 565,190 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 104,706 | 265,199 | 126,821 | 68,463 |
| Overtime | Water Admin | 5,134 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 951 | 2,409 | 1,152 | 622 |
| Bilingual Pay | Water Admin | 526 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 97 | 247 | 118 | 64 |
| Fica Taxes | Water Admin | 43,670 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 8,090 | 20,491 | 9,799 | 5,290 |
| Arizona State Retirement | Water Admin | 69,758 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 12,923 | 32,732 | 15,653 | 8,450 |
| Employee Health Insurance | Water Admin | 114,579 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 21,227 | 53,763 | 25,710 | 13,879 |
| Mediflex Reimbursed Expens | Water Admin | 4,864 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 901 | 2,282 | 1,091 | 589 |
| Defined Benefit- Ret Healt | Water Admin | 58,710 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 10,877 | 27,548 | 13,174 | 7,112 |
| Defined Contribution- Ret | Water Admin | 3,321 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 615 | 1,558 | 745 | 402 |
| Pre-medicare HRA Contribut | Water Admin | 490,971 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 90,957 | 230,374 | 110,167 | 59,473 |
| General Office Supplies | Water Admin | 37,783 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 7,000 | 17,728 | 8,478 | 4,577 |
| Uniform Allowance | Water Admin | 38,722 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 7,174 | 18,169 | 8,689 | 4,691 |
| Chemical Supplies | Water Admin | 520 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 96 | 244 | 117 | 63 |
| Minor Equipment | Water Admin | 342 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 63 | 160 | 77 | 41 |
| Operating + Maint. Supplie | Water Admin | 73,840 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 13,680 | 34,647 | 16,569 | 8,945 |
| Books + Publications | Water Admin | 1,710 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 317 | 802 | 384 | 207 |
| Awards + Recognition | Water Admin | 7,600 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 1,408 | 3,566 | 1,705 | 921 |
| Consultants | Water Admin | 152,000 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 28,159 | 71,322 | 34,107 | 18,412 |
| Contracted Services | Water Admin | 107,051 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 19,832 | 50,230 | 24,021 | 12,967 |
| Software Purchases | Water Admin | 785 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 145 | 368 | 176 | 95 |
| Cell Phone Charges | Water Admin | 41,800 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 7,744 | 19,613 | 9,379 | 5,063 |
| Membership + Subs | Water Admin | 144,012 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 26,679 | 67,573 | 32,314 | 17,445 |
| Advertising | Water Admin | 2,280 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 422 | 1,070 | 512 | 276 |
| Property Insurance Premium | Water Admin | 61,180 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 11,334 | 28,707 | 13,728 | 7,411 |
| Equipment + Machine Rental | Water Admin | 3,800 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 704 | 1,783 | 853 | 460 |

Schedule 2: Budget Functionalization

| Description | Department | FY 2021 Expense | Allocation Basis/Factor | Supply % Allocation | Treatment % Allocation | Transmission/ | | Total % Allocation | Supply \$ Allocation | Treatment \$ Allocation | Transmission/ | |
|-----------------------------------|----------------------------|-----------------|-------------------------|---------------------|------------------------|---------------------------|------------------------------|--------------------|----------------------|-------------------------|----------------------------|-------------------------------|
| | | | | | | Distribution % Allocation | Meters/Services % Allocation | | | | Distribution \$ Allocation | Meters/Services \$ Allocation |
| Misc. Fees + Services | Water Admin | 7,600 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 1,408 | 3,566 | 1,705 | 921 |
| Training + Seminars | Water Admin | 128,754 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 23,853 | 60,414 | 28,891 | 15,596 |
| Travel Expense | Water Admin | 19,000 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 3,520 | 8,915 | 4,263 | 2,302 |
| Local Meetings | Water Admin | 2,280 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 422 | 1,070 | 512 | 276 |
| Other Equipment | Water Admin | 11,012 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 2,040 | 5,167 | 2,471 | 1,334 |
| Technology Costs | Water Admin | 343,079 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 63,558 | 160,980 | 76,982 | 41,558 |
| Vehicle Maintenance Cost | Water Admin | 6,555 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 1,214 | 3,076 | 1,471 | 794 |
| Worker's Comp Claims | Water Admin | 17,656 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 3,271 | 8,284 | 3,962 | 2,139 |
| Vehicle Fuel/Oil Costs | Water Admin | 952 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 176 | 447 | 214 | 115 |
| Telephone Costs | Water Admin | 15,826 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 2,932 | 7,426 | 3,551 | 1,917 |
| Support Services Charges | Water Admin | 1,208,262 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 223,841 | 566,942 | 271,118 | 146,361 |
| Risk Management Charges | Water Admin | 8,963 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 1,660 | 4,205 | 2,011 | 1,086 |
| Interactivity Charges | Water Admin | 3,379,063 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 626,001 | 1,585,527 | 758,217 | 409,318 |
| Hazardous Materials Supplies | HPCC | 214 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 214 | - | - | - |
| Shop Supplies | HPCC | 451 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 451 | - | - | - |
| Electricity | HPCC | 2,482 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 2,482 | - | - | - |
| Testing | HPCC | 475 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 475 | - | - | - |
| Haz Waste Disposal City Buildings | HPCC | 4,750 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 4,750 | - | - | - |
| Hazardous Waste Disposal | HPCC | 100,940 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 100,940 | - | - | - |
| Salaries | Warehouse | 84,291 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 75,862 | 8,429 |
| Overtime | Warehouse | 369 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 332 | 37 |
| Fica Taxes | Warehouse | 6,476 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 5,828 | 648 |
| Arizona State Retirement | Warehouse | 10,345 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 9,311 | 1,035 |
| Employee Health Insurance | Warehouse | 12,561 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 11,304 | 1,256 |
| Mediflex Reimbursed Expens | Warehouse | 851 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 766 | 85 |
| Defined Contribution- Ret | Warehouse | 1,453 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 1,308 | 145 |
| Operating + Maint. Supplie | Warehouse | 2,926 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 2,633 | 293 |
| Water, Refuse + Sewer | Warehouse | 798 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 718 | 80 |
| Equipment + Machine Rental | Warehouse | 1,663 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 1,496 | 166 |
| Technology Costs | Warehouse | 6,552 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 5,896 | 655 |
| Vehicle Maintenance Cost | Warehouse | 2,553 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 2,298 | 255 |
| Vehicle Fuel/Oil Costs | Warehouse | 972 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 874 | 97 |
| Telephone Costs | Warehouse | 742 | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | 668 | 74 |
| Interactivity Cr-General | Warehouse | (66,809) | Transmission/Meters | 0.00% | 0.00% | 90.00% | 10.00% | 100% | - | - | (60,128) | (6,681) |
| Salaries | Security | 126,167 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 37,850 | 88,317 | - | - |
| Overtime | Security | 3,688 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 1,106 | 2,582 | - | - |
| Holiday Pay | Security | 6,370 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 1,911 | 4,459 | - | - |
| Fica Taxes | Security | 10,421 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 3,126 | 7,294 | - | - |
| Arizona State Retirement | Security | 16,647 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 4,994 | 11,653 | - | - |
| Employee Health Insurance | Security | 32,507 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 9,752 | 22,755 | - | - |
| Mediflex Reimbursed Expens | Security | 1,702 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 511 | 1,192 | - | - |
| Defined Contribution- Ret | Security | 4,359 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 1,308 | 3,051 | - | - |
| Minor Equipment | Security | 1,995 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 599 | 1,397 | - | - |
| Operating + Maint. Supplie | Security | 1,131 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 339 | 791 | - | - |
| Contracted Services | Security | 66,500 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 19,950 | 46,550 | - | - |
| Technology Costs | Security | 16,496 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 4,949 | 11,547 | - | - |
| Vehicle Maintenance Cost | Security | 4,758 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 1,427 | 3,331 | - | - |
| Vehicle Fuel/Oil Costs | Security | 2,338 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 701 | 1,637 | - | - |
| Telephone Costs | Security | 1,978 | Supply/Treatment 1 | 30.00% | 70.00% | 0.00% | 0.00% | 100% | 594 | 1,385 | - | - |
| Operating + Maint. Supplie | Eisendrath House | 3,800 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 704 | 1,783 | 853 | 460 |
| Contracted Services | Eisendrath House | 1,900 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 352 | 892 | 426 | 230 |
| Telecommunication Services | Eisendrath House | 950 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 176 | 446 | 213 | 115 |
| Salaries | Tempe Town Lake Operations | 185,789 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 34,419 | 87,176 | 41,689 | 22,505 |
| Bilingual Pay | Tempe Town Lake Operations | 263 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 49 | 123 | 59 | 32 |
| Fica Taxes | Tempe Town Lake Operations | 14,233 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 2,637 | 6,678 | 3,194 | 1,724 |
| Arizona State Retirement | Tempe Town Lake Operations | 22,736 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 4,212 | 10,668 | 5,102 | 2,754 |
| Employee Health Insurance | Tempe Town Lake Operations | 27,650 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 5,122 | 12,974 | 6,204 | 3,349 |
| Mediflex Reimbursed Expens | Tempe Town Lake Operations | 1,216 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 225 | 571 | 273 | 147 |
| Defined Contribution- Ret HRA | Tempe Town Lake Operations | 4,152 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 769 | 1,948 | 932 | 503 |
| Landscape Supplies | Tempe Town Lake Operations | 4,750 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 880 | 2,229 | 1,066 | 575 |
| Operating + Maint. Supplie | Tempe Town Lake Operations | 19,000 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 3,520 | 8,915 | 4,263 | 2,302 |
| ADWR Municipality Fees | Tempe Town Lake Operations | 2,850 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 528 | 1,337 | 640 | 345 |

Schedule 2: Budget Functionalization

| Description | Department | FY 2021 Expense | Allocation Basis/Factor | Supply % Allocation | Treatment % Allocation | Transmission/ | | Total % Allocation | Supply \$ Allocation | Treatment \$ Allocation | Transmission/ | |
|----------------------------|----------------------------|-----------------|-------------------------|---------------------|------------------------|---------------------------|------------------------------|--------------------|----------------------|-------------------------|----------------------------|-------------------------------|
| | | | | | | Distribution % Allocation | Meters/Services % Allocation | | | | Distribution \$ Allocation | Meters/Services \$ Allocation |
| Contracted Services | Tempe Town Lake Operations | 226,844 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 42,025 | 106,440 | 50,901 | 27,478 |
| Duplicating | Tempe Town Lake Operations | 475 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 88 | 223 | 107 | 58 |
| Technology Costs | Tempe Town Lake Operations | 5,968 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 1,106 | 2,800 | 1,339 | 723 |
| Telephone Costs | Tempe Town Lake Operations | 353 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 65 | 166 | 79 | 43 |
| Reimbursement | Tempe Town Lake Operations | (435,144) | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | (80,614) | (204,179) | (97,641) | (52,710) |
| Salaries | Plant Operations MGR | 97,180 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 97,180 | - | - |
| Fica Taxes | Plant Operations MGR | 7,340 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 7,340 | - | - |
| Arizona State Retirement | Plant Operations MGR | 11,724 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 11,724 | - | - |
| Employee Health Insurance | Plant Operations MGR | 117 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 117 | - | - |
| Mediflex Reimbursed Expens | Plant Operations MGR | 608 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 608 | - | - |
| Operating + Maint. Supplie | Plant Operations MGR | 3,230 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 3,230 | - | - |
| Technology Costs | Plant Operations MGR | 7,011 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 7,011 | - | - |
| Vehicle Maintenance Cost | Plant Operations MGR | 634 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 634 | - | - |
| Worker's Comp Claims | Plant Operations MGR | 121 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 121 | - | - |
| Vehicle Fuel/Oil Costs | Plant Operations MGR | 552 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 552 | - | - |
| Salaries | SCADA | 277,769 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 17,999 | 102,095 | 157,676 | - |
| Overtime | SCADA | 22,127 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 1,434 | 8,133 | 12,561 | - |
| Holiday Pay | SCADA | 6,494 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 421 | 2,387 | 3,686 | - |
| Fica Taxes | SCADA | 23,372 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 1,514 | 8,590 | 13,267 | - |
| Arizona State Retirement | SCADA | 35,889 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 2,326 | 13,191 | 20,373 | - |
| Employee Health Insurance | SCADA | 51,004 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 3,305 | 18,747 | 28,952 | - |
| Mediflex Reimbursed Expens | SCADA | 2,554 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 165 | 939 | 1,450 | - |
| Operating + Maint. Supplie | SCADA | 3,848 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 249 | 1,414 | 2,184 | - |
| Contracted Services | SCADA | 56,525 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 3,663 | 20,776 | 32,086 | - |
| Software Maintenance | SCADA | 49,875 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 3,232 | 18,332 | 28,312 | - |
| Technology Costs | SCADA | 58,450 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 3,787 | 21,483 | 33,179 | - |
| Telephone Costs | SCADA | 3,709 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 240 | 1,363 | 2,106 | - |
| Salaries | JGM | 781,703 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 781,703 | - | - |
| Overtime | JGM | 30,557 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 30,557 | - | - |
| Holiday Pay | JGM | 23,210 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 23,210 | - | - |
| Bilingual Pay | JGM | 1,644 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 1,644 | - | - |
| Fica Taxes | JGM | 63,945 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 63,945 | - | - |
| Arizona State Retirement | JGM | 102,144 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 102,144 | - | - |
| Employee Health Insurance | JGM | 157,264 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 157,264 | - | - |
| Mediflex Reimbursed Expens | JGM | 7,296 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 7,296 | - | - |
| Defined Contribution- Ret | JGM | 6,227 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 6,227 | - | - |
| Chemical Supplies | JGM | 1,680,000 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 1,680,000 | - | - |
| Operating + Maint. Supplie | JGM | 380,000 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 380,000 | - | - |
| Electricity- Audit | JGM | 784,418 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 784,418 | - | - |
| Sludge Disposal | JGM | 247,000 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 247,000 | - | - |
| Water, Refuse + Sewer | JGM | 39,900 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 39,900 | - | - |
| SRP Water | JGM | 451,500 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 451,500 | - | - |
| Contracted Services | JGM | 285,000 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 285,000 | - | - |
| Hazardous Waste Disposal | JGM | 2,375 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 2,375 | - | - |
| Technology Costs | JGM | 49,683 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 49,683 | - | - |
| Vehicle Maintenance Cost | JGM | 9,360 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 9,360 | - | - |
| Worker's Comp Claims | JGM | 680 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 680 | - | - |
| Vehicle Fuel/Oil Costs | JGM | 3,767 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 3,767 | - | - |
| Telephone Costs | JGM | 6,359 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 6,359 | - | - |
| Loan Repayment | JGM | 33,773 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 33,773 | - | - |
| Salaries | STWTP | 865,835 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 865,835 | - | - |
| Overtime | STWTP | 16,860 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 16,860 | - | - |
| Holiday Pay | STWTP | 12,702 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 12,702 | - | - |
| Fica Taxes | STWTP | 68,497 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 68,497 | - | - |
| Arizona State Retirement | STWTP | 109,417 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 109,417 | - | - |
| Employee Health Insurance | STWTP | 196,836 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 196,836 | - | - |
| Mediflex Reimbursed Expens | STWTP | 7,904 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 7,904 | - | - |
| Defined Contribution- Ret | STWTP | 10,379 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 10,379 | - | - |
| Chemical Supplies | STWTP | 1,750,000 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 1,750,000 | - | - |
| Operating + Maint. Supplie | STWTP | 475,000 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 475,000 | - | - |
| Electricity- Audit | STWTP | 986,023 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 986,023 | - | - |
| Sludge Disposal | STWTP | 71,250 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 71,250 | - | - |

Schedule 2: Budget Functionalization

| Description | Department | FY 2021 Expense | Allocation Basis/Factor | Supply % Allocation | Treatment % Allocation | Transmission/ | | Total % Allocation | Supply \$ Allocation | Treatment \$ Allocation | Transmission/ | |
|-------------------------------|-------------|-----------------|---------------------------|---------------------|------------------------|---------------------------|------------------------------|--------------------|----------------------|-------------------------|----------------------------|-------------------------------|
| | | | | | | Distribution % Allocation | Meters/Services % Allocation | | | | Distribution \$ Allocation | Meters/Services \$ Allocation |
| Water, Refuse + Sewer | STWTP | 16,427 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 16,427 | - | - |
| SRP Water | STWTP | 451,500 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 451,500 | - | - |
| Contracted Services | STWTP | 332,500 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 332,500 | - | - |
| Technology Costs | STWTP | 65,826 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 65,826 | - | - |
| Vehicle Maintenance Cost | STWTP | 14,899 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 14,899 | - | - |
| Worker's Comp Claims | STWTP | 14,098 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 14,098 | - | - |
| Vehicle Fuel/Oil Costs | STWTP | 5,726 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 5,726 | - | - |
| Telephone Costs | STWTP | 3,533 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 3,533 | - | - |
| Loan Repayment | STWTP | 42,760 | Treatment | 0.00% | 100.00% | 0.00% | 0.00% | 100% | - | 42,760 | - | - |
| Salaries | Wells Field | 307,125 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 307,125 | - | - | - |
| Fica Taxes | Wells Field | 23,495 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 23,495 | - | - | - |
| Arizona State Retirement | Wells Field | 37,530 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 37,530 | - | - | - |
| Employee Health Insurance | Wells Field | 64,869 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 64,869 | - | - | - |
| Mediflex Reimbursed Expens | Wells Field | 2,432 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 2,432 | - | - | - |
| Defined Contribution- Ret HRA | Wells Field | 2,076 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 2,076 | - | - | - |
| Chemical Supplies | Wells Field | 15,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 15,000 | - | - | - |
| Gasoline + Diesel Fuels | Wells Field | 3,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 3,000 | - | - | - |
| Oil + Lubricants | Wells Field | 950 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 950 | - | - | - |
| Hand Tools | Wells Field | 475 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 475 | - | - | - |
| Minor Equipment | Wells Field | 3,800 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 3,800 | - | - | - |
| Electrical Supplies | Wells Field | 950 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 950 | - | - | - |
| Operating + Maint. Supplie | Wells Field | 47,500 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 47,500 | - | - | - |
| Miscellaneous Supplies | Wells Field | 950 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 950 | - | - | - |
| Electricity | Wells Field | 482,050 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 482,050 | - | - | - |
| Water, Refuse + Sewer | Wells Field | 7,600 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 7,600 | - | - | - |
| Contracted Services | Wells Field | 144,495 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 144,495 | - | - | - |
| Vehicle Maintenance Cost | Wells Field | 4,228 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 4,228 | - | - | - |
| Vehicle Fuel/Oil Costs | Wells Field | 1,055 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 1,055 | - | - | - |
| Salaries | D&C Admin | 1,676,840 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 1,676,840 | - |
| Overtime | D&C Admin | 155,573 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 155,573 | - |
| Holiday Pay | D&C Admin | 1,589 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 1,589 | - |
| Bilingual Pay | D&C Admin | 2,302 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 2,302 | - |
| Fica Taxes | D&C Admin | 140,213 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 140,213 | - |
| Arizona State Retirement | D&C Admin | 223,534 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 223,534 | - |
| Employee Health Insurance | D&C Admin | 357,515 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 357,515 | - |
| Mediflex Reimbursed Expens | D&C Admin | 16,598 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 16,598 | - |
| Defined Contribution- Ret | D&C Admin | 21,795 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 21,795 | - |
| Operating + Maint. Supplie | D&C Admin | 665 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 665 | - |
| Water, Refuse + Sewer | D&C Admin | 2,660 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 2,660 | - |
| Contracted Services | D&C Admin | 1,330 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 1,330 | - |
| Cell Phone Charges | D&C Admin | 798 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 798 | - |
| Technology Costs | D&C Admin | 86,688 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 86,688 | - |
| Worker's Comp Claims | D&C Admin | 25,605 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 25,605 | - |
| Telephone Costs | D&C Admin | 5,440 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 5,440 | - |
| Risk Management Charges | D&C Admin | 526 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 526 | - |
| Hand Tools | D&C | 6,650 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 6,650 | - |
| Minor Equipment | D&C | 3,325 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 3,325 | - |
| Operating + Maint. Supplie | D&C | 46,550 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 46,550 | - |
| Street Repair Materials | D&C | 13,300 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 13,300 | - |
| Electricity | D&C | 29,400 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 29,400 | - |
| Water, Refuse + Sewer | D&C | 8,313 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 8,313 | - |
| Contracted Services | D&C | 62,577 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 62,577 | - |
| Landfill Usage Charges | D&C | 5,320 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 5,320 | - |
| Software Maintenance | D&C | 9,975 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 9,975 | - |
| Equipment + Machinery Repa | D&C | 3,990 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 3,990 | - |
| Misc. Fees + Services | D&C | 1,330 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 1,330 | - |
| Other Equipment | D&C | 7,315 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 7,315 | - |
| Vehicle Maintenance Cost | D&C | 94,422 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 94,422 | - |
| Vehicle Fuel/Oil Costs | D&C | 42,646 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 42,646 | - |
| Risk Management Charges | D&C | 144,680 | Transmission/Distribution | 0.00% | 0.00% | 100.00% | 0.00% | 100% | - | - | 144,680 | - |
| Salaries | Irrigation | 336,990 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 320,140 | - | - | 16,849 |
| Overtime | Irrigation | 10,536 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 10,010 | - | - | 527 |

Schedule 2: Budget Functionalization

| Description | Department | FY 2021 Expense | Allocation Basis/Factor | Supply % Allocation | Treatment % Allocation | Transmission/ | | Total % Allocation | Supply \$ Allocation | Treatment \$ Allocation | Transmission/ | |
|-------------------------------|----------------|-----------------|-------------------------|---------------------|------------------------|---------------------------|------------------------------|--------------------|----------------------|-------------------------|----------------------------|-------------------------------|
| | | | | | | Distribution % Allocation | Meters/Services % Allocation | | | | Distribution \$ Allocation | Meters/Services \$ Allocation |
| Holiday Pay | Irrigation | 4,743 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 4,506 | - | - | 237 |
| Bilingual Pay | Irrigation | 1,644 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 1,562 | - | - | 82 |
| Fica Taxes | Irrigation | 26,980 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 25,631 | - | - | 1,349 |
| Arizona State Retirement | Irrigation | 43,097 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 40,942 | - | - | 2,155 |
| Employee Health Insurance | Irrigation | 114,147 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 108,440 | - | - | 5,707 |
| Mediflex Reimbursed Expens | Irrigation | 4,864 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 4,621 | - | - | 243 |
| Defined Contribution- Ret HRA | Irrigation | 6,227 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 5,916 | - | - | 311 |
| Operating + Maint. Supplie | Irrigation | 12,607 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 11,977 | - | - | 630 |
| SRP Water | Irrigation | 70,000 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 66,500 | - | - | 3,500 |
| Contracted Services | Irrigation | 475 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 451 | - | - | 24 |
| Technology Costs | Irrigation | 18,884 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 17,940 | - | - | 944 |
| Vehicle Maintenance Cost | Irrigation | 20,709 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 19,674 | - | - | 1,035 |
| Vehicle Fuel/Oil Costs | Irrigation | 11,475 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 10,901 | - | - | 574 |
| Telephone Costs | Irrigation | 1,766 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 1,678 | - | - | 88 |
| Risk Management Charges | Irrigation | 54,352 | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | 51,635 | - | - | 2,718 |
| Interactivity Cr-Labor | Irrigation | (103,550) | Irrigation | 95.00% | 0.00% | 0.00% | 5.00% | 100% | (98,373) | - | - | (5,178) |
| Salaries | GIS/Eng | 392,270 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 372,657 | 19,614 |
| Overtime | GIS/Eng | 1,476 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 1,402 | 74 |
| Holiday Pay | GIS/Eng | 569 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 541 | 28 |
| Fica Taxes | GIS/Eng | 30,165 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 28,657 | 1,508 |
| Arizona State Retirement | GIS/Eng | 48,186 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 45,777 | 2,409 |
| Employee Health Insurance | GIS/Eng | 65,712 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 62,426 | 3,286 |
| Mediflex Reimbursed Expens | GIS/Eng | 2,554 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 2,426 | 128 |
| Defined Contribution- Ret | GIS/Eng | 4,359 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 4,141 | 218 |
| Comm. Parts - Telephone | GIS/Eng | 186 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 177 | 9 |
| Other Equipment + Supplies | GIS/Eng | 3,325 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 3,159 | 166 |
| Contracted Services | GIS/Eng | 39,900 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 37,905 | 1,995 |
| Software Purchases | GIS/Eng | 183 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 174 | 9 |
| Software Maintenance | GIS/Eng | 6,783 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 6,444 | 339 |
| Training + Seminars | GIS/Eng | 333 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 316 | 17 |
| Technology Costs | GIS/Eng | 39,484 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 37,510 | 1,974 |
| Vehicle Maintenance Cost | GIS/Eng | 5,696 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 5,411 | 285 |
| Vehicle Fuel/Oil Costs | GIS/Eng | 2,546 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 2,419 | 127 |
| Telephone Costs | GIS/Eng | 1,978 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 1,879 | 99 |
| Support Service Charges | GIS/Eng | 286,804 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 272,464 | 14,340 |
| Risk Management Charges | GIS/Eng | 2,814 | GIS | 0.00% | 0.00% | 95.00% | 5.00% | 100% | - | - | 2,674 | 141 |
| Salaries | Env Admin | 179,155 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 11,460 | 65,009 | 100,399 | 2,287 |
| Fica Taxes | Env Admin | 13,611 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 871 | 4,939 | 7,627 | 174 |
| Arizona State Retirement | Env Admin | 21,742 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 1,391 | 7,889 | 12,184 | 277 |
| Employee Health Insurance | Env Admin | 15,440 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 988 | 5,603 | 8,653 | 197 |
| Mediflex Reimbursed Expens | Env Admin | 1,216 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 78 | 441 | 681 | 16 |
| Defined Contribution- Ret | Env Admin | 2,076 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 133 | 753 | 1,163 | 26 |
| Operating + Maint. Supplie | Env Admin | 1,520 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 97 | 552 | 852 | 19 |
| Books + Publications | Env Admin | 1,425 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 91 | 517 | 799 | 18 |
| Contracted Services | Env Admin | 5,700 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 365 | 2,068 | 3,194 | 73 |
| Software Purchases | Env Admin | 475 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 30 | 172 | 266 | 6 |
| Software Maintenance | Env Admin | 61,750 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 3,950 | 22,407 | 34,605 | 788 |
| Technology Costs | Env Admin | 12,929 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 827 | 4,691 | 7,245 | 165 |
| Vehicle Maintenance Cost | Env Admin | 1,644 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 105 | 596 | 921 | 21 |
| Worker's Comp Claims | Env Admin | 9,445 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 604 | 3,427 | 5,293 | 121 |
| Vehicle Fuel/Oil Costs | Env Admin | 276 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 18 | 100 | 154 | 4 |
| Telephone Costs | Env Admin | 1,413 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 90 | 513 | 792 | 18 |
| Salaries | Env Regulatory | 199,877 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 12,786 | 72,528 | 112,012 | 2,551 |
| Overtime | Env Regulatory | 2,107 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 135 | 765 | 1,181 | 27 |
| Bilingual Pay | Env Regulatory | 822 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 53 | 298 | 461 | 10 |
| Fica Taxes | Env Regulatory | 15,467 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 989 | 5,612 | 8,668 | 197 |
| Arizona State Retirement | Env Regulatory | 24,708 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 1,581 | 8,965 | 13,846 | 315 |
| Employee Health Insurance | Env Regulatory | 32,027 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 2,049 | 11,621 | 17,948 | 409 |
| Mediflex Reimbursed Expens | Env Regulatory | 1,520 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 97 | 552 | 852 | 19 |
| Defined Contribution- Ret | Env Regulatory | 2,076 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 133 | 753 | 1,163 | 26 |
| Environmental Permits | Env Regulatory | 47,500 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 3,039 | 17,236 | 26,619 | 606 |
| Contracted Services | Env Regulatory | 4,750 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 304 | 1,724 | 2,662 | 61 |

Schedule 2: Budget Functionalization

| Description | Department | FY 2021 Expense | Allocation Basis/Factor | Transmission/ | | | | | Supply \$ Allocation | Treatment \$ Allocation | Distribution/ \$ Allocation | Meters/Services \$ Allocation |
|----------------------------|----------------------|-----------------|-------------------------|---------------------|------------------------|---------------------------|------------------------------|--------------------|----------------------|-------------------------|-----------------------------|-------------------------------|
| | | | | Supply % Allocation | Treatment % Allocation | Distribution % Allocation | Meters/Services % Allocation | Total % Allocation | | | | |
| Software Purchases | Env Regulatory | 238 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 15 | 86 | 133 | 3 |
| Software Maintenance | Env Regulatory | 4,346 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 278 | 1,577 | 2,436 | 55 |
| Advertising | Env Regulatory | 2,138 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 137 | 776 | 1,198 | 27 |
| Duplicating | Env Regulatory | 1,188 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 76 | 431 | 665 | 15 |
| Technology Costs | Env Regulatory | 12,718 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 814 | 4,615 | 7,127 | 162 |
| Vehicle Maintenance Cost | Env Regulatory | 283 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 18 | 103 | 158 | 4 |
| Vehicle Fuel/Oil Costs | Env Regulatory | 68 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 4 | 25 | 38 | 1 |
| Telephone Costs | Env Regulatory | 1,060 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 68 | 385 | 594 | 14 |
| Salaries | Env Compliance | 149,919 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 9,590 | 54,400 | 84,016 | 1,913 |
| Overtime | Env Compliance | 6,322 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 404 | 2,294 | 3,543 | 81 |
| Holiday Pay | Env Compliance | 406 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 26 | 147 | 228 | 5 |
| Bilingual Pay | Env Compliance | 493 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 32 | 179 | 276 | 6 |
| Fica Taxes | Env Compliance | 12,022 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 769 | 4,362 | 6,737 | 153 |
| Arizona State Retirement | Env Compliance | 19,203 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 1,228 | 6,968 | 10,761 | 245 |
| Employee Health Insurance | Env Compliance | 35,727 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 2,285 | 12,964 | 20,022 | 456 |
| Mediflex Reimbursed Expens | Env Compliance | 1,277 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 82 | 463 | 716 | 16 |
| Defined Contribution- Ret | Env Compliance | 2,491 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 159 | 904 | 1,396 | 32 |
| Minor Equipment | Env Compliance | 1,995 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 128 | 724 | 1,118 | 25 |
| Operating + Maint. Supplie | Env Compliance | 1,995 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 128 | 724 | 1,118 | 25 |
| Electricity | Env Compliance | 435 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 28 | 158 | 244 | 6 |
| Water, Refuse + Sewer | Env Compliance | 713 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 46 | 259 | 399 | 9 |
| Contracted Services | Env Compliance | 28,500 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 1,823 | 10,342 | 15,972 | 364 |
| Software Purchases | Env Compliance | 713 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 46 | 259 | 399 | 9 |
| Software Maintenance | Env Compliance | 24,225 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 1,550 | 8,790 | 13,576 | 309 |
| Equipment + Machinery Repa | Env Compliance | 855 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 55 | 310 | 479 | 11 |
| Technology Costs | Env Compliance | 13,414 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 858 | 4,867 | 7,517 | 171 |
| Vehicle Maintenance Cost | Env Compliance | 2,315 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 148 | 840 | 1,297 | 30 |
| Vehicle Fuel/Oil Costs | Env Compliance | 2,739 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 175 | 994 | 1,535 | 35 |
| Telephone Costs | Env Compliance | 1,484 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 95 | 538 | 831 | 19 |
| Risk Management Charges | Env Compliance | 11,872 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 759 | 4,308 | 6,653 | 152 |
| Salaries | Env Sample & Monitor | 97,056 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 6,209 | 35,218 | 54,391 | 1,239 |
| Overtime | Env Sample & Monitor | 9,483 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 607 | 3,441 | 5,314 | 121 |
| Fica Taxes | Env Sample & Monitor | 8,150 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 521 | 2,957 | 4,567 | 104 |
| Arizona State Retirement | Env Sample & Monitor | 13,019 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 833 | 4,724 | 7,296 | 166 |
| Employee Health Insurance | Env Sample & Monitor | 22,484 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 1,438 | 8,159 | 12,600 | 287 |
| Mediflex Reimbursed Expens | Env Sample & Monitor | 912 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 58 | 331 | 511 | 12 |
| Defined Contribution- Ret | Env Sample & Monitor | 1,245 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 80 | 452 | 698 | 16 |
| Lab Supplies | Env Sample & Monitor | 8,265 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 529 | 2,999 | 4,632 | 105 |
| Minor Equipment | Env Sample & Monitor | 14,535 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 930 | 5,274 | 8,145 | 186 |
| Operating + Maint. Supplie | Env Sample & Monitor | 2,024 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 129 | 734 | 1,134 | 26 |
| Equipment + Machinery Repa | Env Sample & Monitor | 6,840 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 438 | 2,482 | 3,833 | 87 |
| Technology Costs | Env Sample & Monitor | 14,684 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 939 | 5,328 | 8,229 | 187 |
| Vehicle Maintenance Cost | Env Sample & Monitor | 1,884 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 120 | 683 | 1,056 | 24 |
| Vehicle Fuel/Oil Costs | Env Sample & Monitor | 1,795 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 115 | 651 | 1,006 | 23 |
| Telephone Costs | Env Sample & Monitor | 318 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 20 | 115 | 178 | 4 |
| Hand Tools | Field Ops Admin | 475 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 88 | 223 | 107 | 58 |
| Minor Equipment | Field Ops Admin | 950 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 176 | 446 | 213 | 115 |
| Operating + Maint. Supplie | Field Ops Admin | 5,225 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 968 | 2,452 | 1,172 | 633 |
| Contracted Services | Field Ops Admin | 137,668 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 25,504 | 64,597 | 30,891 | 16,676 |
| Landfill use charges | Field Ops Admin | 2,375 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 440 | 1,114 | 533 | 288 |
| Equipment + Machinery Repa | Field Ops Admin | 6,650 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 1,232 | 3,120 | 1,492 | 806 |
| Misc. Fees + Services | Field Ops Admin | 475 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 88 | 223 | 107 | 58 |
| Heavy Equipment | Field Ops Admin | 197,505 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 36,590 | 92,673 | 44,318 | 23,924 |
| Operating + Maint. Supplie | Kyrene | 14,250 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 2,640 | 6,686 | 3,198 | 1,726 |
| Electricity- Audit | Kyrene | 83,234 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 15,420 | 39,055 | 18,677 | 10,082 |
| Electricity | Kyrene | 525 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 97 | 246 | 118 | 64 |
| Water, Refuse + Sewer | Kyrene | 12,825 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 2,376 | 6,018 | 2,878 | 1,554 |
| Contracted Services | Kyrene | 2,375 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 440 | 1,114 | 533 | 288 |
| Vehicle Maintenance Cost | Kyrene | 468 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 87 | 220 | 105 | 57 |
| Vehicle Fuel/Oil Costs | Kyrene | 879 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 163 | 413 | 197 | 107 |
| Loan Repayment | Kyrene | 2,333 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 432 | 1,095 | 523 | 283 |
| Overtime | Field Fac | 15,805 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 11,064 | - | 4,742 | - |

Schedule 2: Budget Functionalization

| Description | Department | FY 2021 Expense | Allocation Basis/Factor | Supply % Allocation | Treatment % Allocation | Transmission/ | | Total % Allocation | Supply \$ Allocation | Treatment \$ Allocation | Transmission/ | |
|----------------------------|-----------------|-----------------|-------------------------|---------------------|------------------------|---------------------------|------------------------------|--------------------|----------------------|-------------------------|----------------------------|-------------------------------|
| | | | | | | Distribution % Allocation | Meters/Services % Allocation | | | | Distribution \$ Allocation | Meters/Services \$ Allocation |
| Holiday Pay | Field Fac | 1,167 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 817 | - | 350 | - |
| Fica Taxes | Field Fac | 1,298 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 909 | - | 389 | - |
| Arizona State Retirement | Field Fac | 2,074 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 1,452 | - | 622 | - |
| Chemical Supplies | Field Fac | 145,000 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 101,500 | - | 43,500 | - |
| Gasoline + Diesel Fuels | Field Fac | 2,500 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 1,750 | - | 750 | - |
| Hand Tools | Field Fac | 238 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 166 | - | 71 | - |
| Minor Equipment | Field Fac | 1,425 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 998 | - | 428 | - |
| Electrical Supplies | Field Fac | 3,800 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 2,660 | - | 1,140 | - |
| Operating + Maint. Supplie | Field Fac | 10,593 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 7,415 | - | 3,178 | - |
| Other Equipment + Supplies | Field Fac | 950 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 665 | - | 285 | - |
| Miscellaneous Supplies | Field Fac | 475 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 333 | - | 143 | - |
| Electricity | Field Fac | 21,750 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 15,225 | - | 6,525 | - |
| Water, Refuse + Sewer | Field Fac | 8,313 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 5,819 | - | 2,494 | - |
| SRP Water | Field Fac | 2,000 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 1,400 | - | 600 | - |
| Contracted Services | Field Fac | 38,000 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 26,600 | - | 11,400 | - |
| Technology Costs | Field Fac | 24,201 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 16,941 | - | 7,260 | - |
| Vehicle Maintenance Cost | Field Fac | 3,222 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 2,255 | - | 967 | - |
| Vehicle Fuel/Oil Costs | Field Fac | 2,347 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 1,643 | - | 704 | - |
| Telephone Costs | Field Fac | 1,767 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 1,237 | - | 530 | - |
| Salaries | Lab | 264,307 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 185,015 | - | 79,292 | - |
| Salaries | Lab | 112,898 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 79,029 | - | 33,870 | - |
| Holiday Pay | Lab | 677 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 474 | - | 203 | - |
| Fica Taxes | Lab | 20,271 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 14,190 | - | 6,081 | - |
| Fica Taxes | Lab | 8,637 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 6,046 | - | 2,591 | - |
| Arizona State Retirement | Lab | 32,381 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 22,667 | - | 9,714 | - |
| Arizona State Retirement | Lab | 13,796 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 9,657 | - | 4,139 | - |
| Employee Health Insurance | Lab | 46,814 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 32,770 | - | 14,044 | - |
| Employee Health Insurance | Lab | 26,136 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 18,295 | - | 7,841 | - |
| Mediflex Reimbursed Expens | Lab | 2,432 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 1,702 | - | 730 | - |
| Defined Contribution- Ret | Lab | 3,114 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 2,180 | - | 934 | - |
| Lab Supplies | Lab | 107,113 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 74,979 | - | 32,134 | - |
| Other Equipment + Supplies | Lab | 428 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 299 | - | 128 | - |
| Testing | Lab | 87,875 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 61,513 | - | 26,363 | - |
| Contracted Services | Lab | 35,625 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 24,938 | - | 10,688 | - |
| Software Maintenance | Lab | 950 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 665 | - | 285 | - |
| Cell Phone Charges | Lab | 285 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 200 | - | 86 | - |
| Membership + Subs | Lab | 31 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 22 | - | 9 | - |
| Equipment + Machinery Repa | Lab | 950 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 665 | - | 285 | - |
| Taxes + Licenses | Lab | 4,750 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 3,325 | - | 1,425 | - |
| Technology Costs | Lab | 15,308 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 10,715 | - | 4,592 | - |
| Telephone Costs | Lab | 2,119 | Supply/Transmission | 70.00% | 0.00% | 30.00% | 0.00% | 100% | 1,484 | - | 636 | - |
| Salaries | Water Res Admin | 93,284 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 93,284 | - | - | - |
| Fica Taxes | Water Res Admin | 7,136 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 7,136 | - | - | - |
| Arizona State Retirement | Water Res Admin | 11,399 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 11,399 | - | - | - |
| Employee Health Insurance | Water Res Admin | 14,657 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 14,657 | - | - | - |
| Mediflex Reimbursed Expens | Water Res Admin | 608 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 608 | - | - | - |
| Contracted Services | Water Res Admin | 39,900 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 39,900 | - | - | - |
| Misc. Fees + Services | Water Res Admin | 23,750 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 23,750 | - | - | - |
| Technology Costs | Water Res Admin | 5,136 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 5,136 | - | - | - |
| Telephone Costs | Water Res Admin | 707 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 707 | - | - | - |
| Salaries | Conservation | 293,300 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 293,300 | - | - | - |
| Fica Taxes | Conservation | 22,438 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 22,438 | - | - | - |
| Arizona State Retirement | Conservation | 35,717 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 35,717 | - | - | - |
| Employee Health Insurance | Conservation | 70,064 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 70,064 | - | - | - |
| Mediflex Reimbursed Expens | Conservation | 3,040 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 3,040 | - | - | - |
| General Office Supplies | Conservation | 950 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 950 | - | - | - |
| Uniform Allowance | Conservation | 950 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 950 | - | - | - |
| Landscaping Supplies | Conservation | 1,900 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 1,900 | - | - | - |
| Operating + Maint. Supplie | Conservation | 4,750 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 4,750 | - | - | - |
| Other Equipment + Supplies | Conservation | 2,850 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 2,850 | - | - | - |
| Conservation Rebate | Conservation | 114,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 114,000 | - | - | - |
| Events/Promotions | Conservation | 6,935 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 6,935 | - | - | - |

Schedule 2: Budget Functionalization

| Description | Department | FY 2021 Expense | Allocation Basis/Factor | Supply % Allocation | Treatment % Allocation | Transmission/ | | Total % Allocation | Supply \$ Allocation | Treatment \$ Allocation | Transmission/ | |
|--------------------------------|--------------|----------------------|-------------------------|---------------------|------------------------|---------------------------|------------------------------|--------------------|----------------------|-------------------------|---------------------------|------------------------------|
| | | | | | | Distribution % Allocation | Meters/Services % Allocation | | | | Distribution % Allocation | Meters/Services % Allocation |
| Landscape Maint. Contract | Conservation | 104,500 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 104,500 | - | - | - |
| Software Purchases | Conservation | 143 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 143 | - | - | - |
| Cell Phone Charges | Conservation | 570 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 570 | - | - | - |
| Multifamily Rebates | Conservation | 38,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 38,000 | - | - | - |
| Neighborhood Grants | Conservation | 32,464 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 32,464 | - | - | - |
| Advertising | Conservation | 4,275 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 4,275 | - | - | - |
| Special Projects | Conservation | 57,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 57,000 | - | - | - |
| Computer Equipment | Conservation | 1,045 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 1,045 | - | - | - |
| Personalized Home Water Report | Conservation | 9,500 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 9,500 | - | - | - |
| Indust/Comm Landscape Rebate | Conservation | 38,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 38,000 | - | - | - |
| Industrial Grants | Conservation | 57,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 57,000 | - | - | - |
| Technology Costs | Conservation | 20,218 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 20,218 | - | - | - |
| Vehicle Maintenance Cost | Conservation | 7,233 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 7,233 | - | - | - |
| Vehicle Fuel/Oil Costs | Conservation | 851 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 851 | - | - | - |
| Telephone Costs | Conservation | 707 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 707 | - | - | - |
| Support Services Charges | Conservation | 64,230 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 64,230 | - | - | - |
| Office Equipment | Conservation | 2,970 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 2,970 | - | - | - |
| SRP Water | CAP | 40,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 40,000 | - | - | - |
| Contracted Services | CAP | 19,000 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 19,000 | - | - | - |
| Support Services Charges | Stormwater | 160,503 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 29,734 | 75,311 | 36,015 | 19,442 |
| Fiscal Agent Fees | Debt | 116,894 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 7,574 | 42,965 | 66,355 | - |
| Vehicles | | 735,300 | Fixed Assets | 6.40% | 36.29% | 56.04% | 1.28% | 100% | 47,037 | 266,813 | 412,066 | 9,385 |
| CAP Water | | 1,150,470 | Supply | 100.00% | 0.00% | 0.00% | 0.00% | 100% | 1,150,470 | - | - | - |
| Transfers | | | N/A | 0.00% | 0.00% | 0.00% | 0.00% | 0% | - | - | - | - |
| Interfund Transfer | | 395,800 | Indirect | 18.53% | 46.92% | 22.44% | 12.11% | 100% | 73,325 | 185,718 | 88,812 | 47,945 |
| Debt Service | | | N/A | 0.00% | 0.00% | 0.00% | 0.00% | 0% | - | - | - | - |
| Subordinate Debt | | 16,647,683 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 1,078,714 | 6,118,917 | 9,450,051 | - |
| Senior Debt | | 5,857,194 | Modified Fixed Assets | 6.48% | 36.76% | 56.76% | 0.00% | 100% | 379,526 | 2,152,833 | 3,324,834 | - |
| Model Calculated New Debt | | 699,213 | 5 Year CIP Projects | 9.82% | 45.57% | 43.38% | 1.23% | 100% | 68,645 | 318,657 | 303,341 | 8,570 |
| Projects Funded with Cash | | 1,762,288 | 2021 CIP | 3.42% | 19.43% | 77.15% | 0.00% | 100% | 60,352 | 342,340 | 1,359,596 | - |
| TOTAL EXPENDITURES | | \$ 59,547,706 | | | | | | | \$ 8,398,776 | \$ 24,789,803 | \$ 22,256,918 | \$ 4,102,209 |
| % Allocation | | | | | | | | | 14.10% | 41.63% | 37.38% | 6.89% |

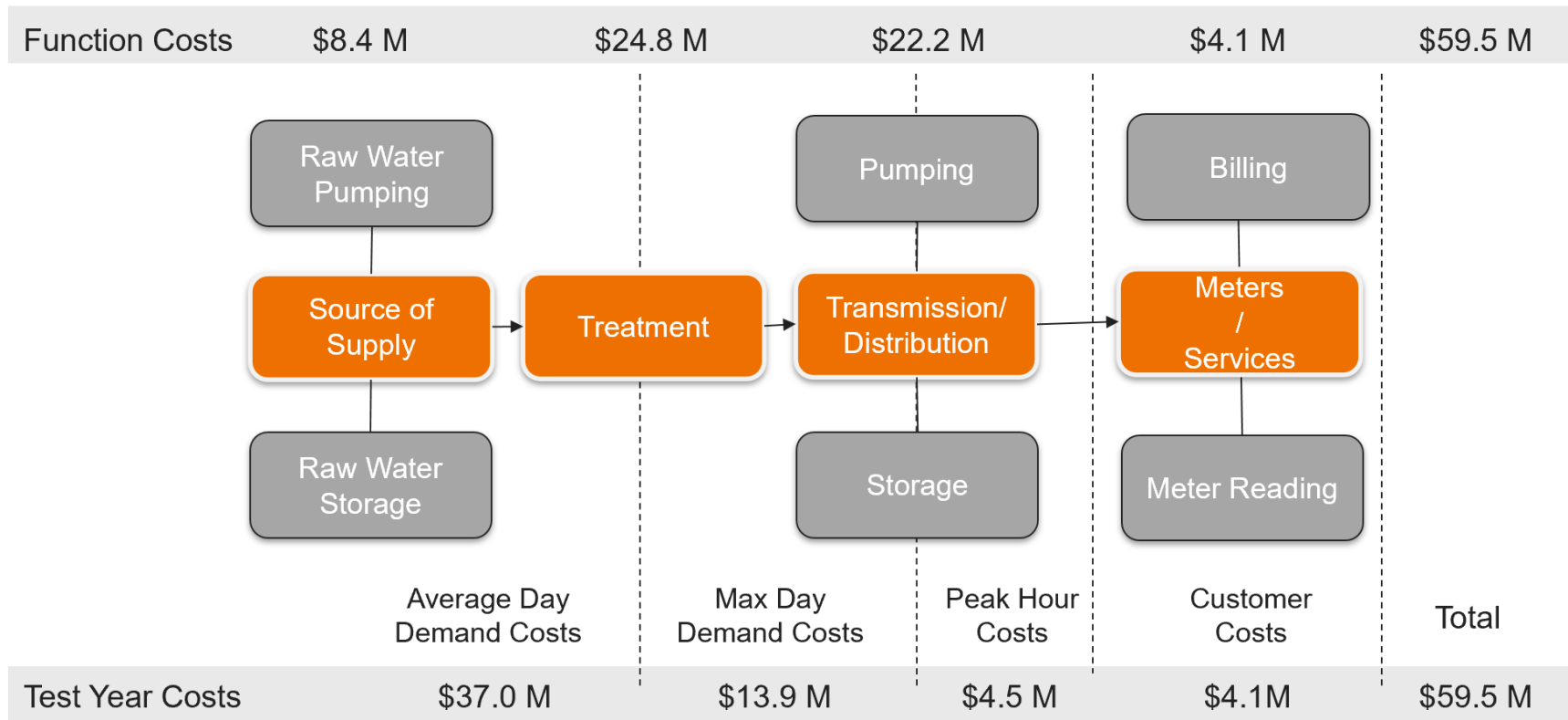
Schedule 3: Functions to Units of Service

| Function | Base Capacity - Avg | Extra Capacity - Max | Extra Capacity - Peak | Customers |
|-------------------------------------|--------------------------------|-----------------------------|------------------------------|------------------|
| | <u>Day</u> | <u>Day</u> | <u>Hour</u> | |
| Supply | X | | | |
| Treatment | X | X | | |
| Transmission/Distribution | X | X | X | |
| Meters/Services | | | | X |
| <u>% to Each Component</u> | | | | |
| Supply | 100% | | | |
| Treatment | 67% | 33% | | |
| Transmission/Distribution | 54% | 26% | 21% | |
| Meters/Services | | | | 100% |
| | AVERAGE DAY¹ | MAX DAY² | PEAK HOUR³ | |
| Representative Water System Demands | 43.96 | 65.23 | 82.08 | |

¹Max month factor used is 2017-2019 average.

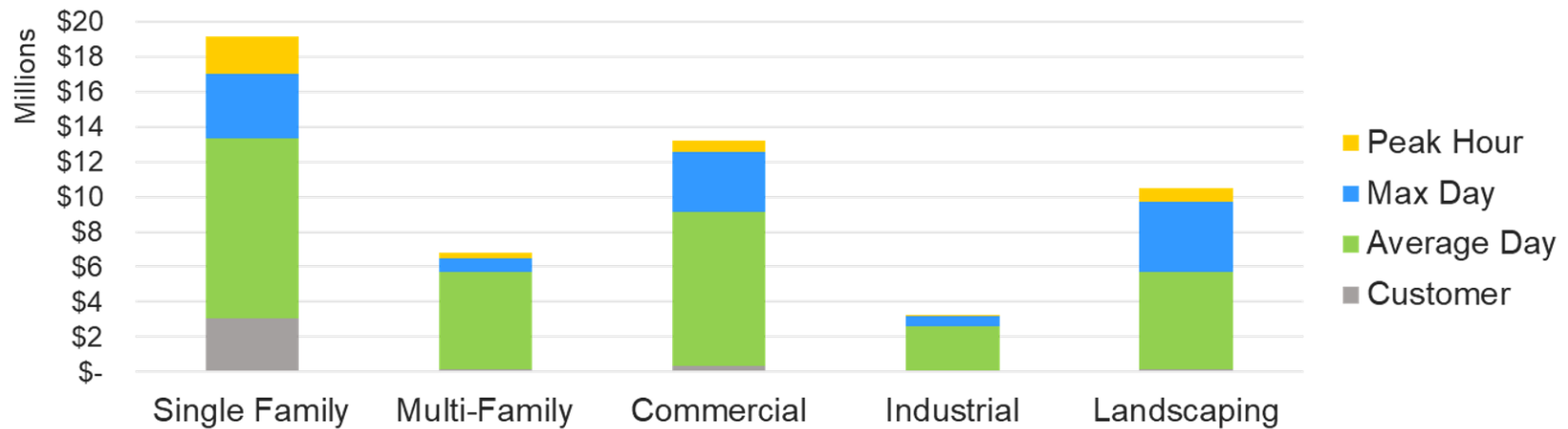
²Max day factor used is 2017-2019 average.

³Peak hour factor used is 2017-2019 average.



| Customer Type | # of Accounts | Total Water Use (kgal/day) | Extra Max Day Use (kgal/day) | Extra Peak Hour Use (kgal/day) |
|---------------|---------------|----------------------------|------------------------------|--------------------------------|
| Single Family | 34,677 | 12,922 | 4,264 | 129,734 |
| Multi-Family | 1,714 | 7,019 | 983 | 17,476 |
| Commercial | 3,712 | 10,976 | 3,951 | 40,061 |
| Industrial | 70 | 3,189 | 670 | 6,665 |
| Landscape | 1,650 | 6,779 | 4,610 | 46,845 |

Cost of Service by Cost Component and Class



Schedule 5: Cost of Service Results

| Revenue Requirements | Total | Single Family | Multi-Family | Commercial | Industrial | Landscaping |
|---|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| Operations and Maintenance | \$ 34,581,328 | \$ 13,232,634 | \$ 4,495,365 | \$ 8,416,211 | \$ 2,075,665 | \$ 6,361,453 |
| Plus: Debt Service | \$ 23,204,089 | \$ 7,802,963 | \$ 3,073,671 | \$ 5,981,307 | \$ 1,477,640 | \$ 4,868,508 |
| Plus: Rate Funded Capital | \$ 1,762,288 | \$ 609,164 | \$ 226,712 | \$ 446,677 | \$ 108,684 | \$ 371,051 |
| Total Revenue Requirements | \$ 59,547,706 | \$ 21,644,761 | \$ 7,795,748 | \$ 14,844,195 | \$ 3,661,990 | \$ 11,601,012 |
| Adjustments | | | | | | |
| Less: Other Revenue | \$ 5,783,325 | \$ 2,184,596 | \$ 839,810 | \$ 1,386,058 | \$ 343,027 | \$ 1,029,834 |
| Plus: Billing Unit Adjustment | \$ 1,049,150 | \$ 157,648 | \$ 178,331 | \$ 267,835 | \$ 125,888 | \$ 319,448 |
| Total Rate Requirement | \$ 54,813,532 | \$ 19,617,813 | \$ 7,134,270 | \$ 13,725,973 | \$ 3,444,851 | \$ 10,890,626 |
| Current Rate Revenue (FY 2019 w/ FY 2021 Units) | \$ 51,952,362 | \$ 18,618,010 | \$ 7,776,551 | \$ 12,787,618 | \$ 3,209,963 | \$ 9,560,220 |
| Total Rate Revenue Req. (FY 2021) | \$ 54,813,532 | \$ 19,617,813 | \$ 7,134,270 | \$ 13,725,973 | \$ 3,444,851 | \$ 10,890,626 |
| Over/(Under) Recovery \$ | \$ 2,861,169 | \$ 999,802 | \$ (642,281) | \$ 938,354 | \$ 234,888 | \$ 1,330,406 |
| Over/(Under) Recovery % | 5.5% | 5.4% | -8.3% | 7.3% | 7.3% | 13.9% |

Schedule 6: Flood Irrigation Cost Recovery

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|
| Adjustment Factor: | 9.7% | 2.2% | 2.2% | 2.2% | 2.2% |
| Revenue | | | | | |
| Flood Irrigation Revenue | \$329,100 | \$336,340 | \$343,672 | \$351,061 | \$358,609 |
| Transfer in from GF | \$119,573 | \$122,204 | \$124,868 | \$127,552 | \$130,295 |
| Total Revenue | \$448,673 | \$458,544 | \$468,540 | \$478,614 | \$488,904 |
| Cost Recovery: | 50.0% | 50.0% | 50.0% | 50.0% | 50.0% |
| Expenses | | | | | |
| Capital Expenses | \$261,597 | \$261,597 | \$261,597 | \$261,597 | \$261,597 |
| Operating Costs | \$635,948 | \$655,027 | \$674,677 | \$694,918 | \$715,765 |
| Total Expenses | \$897,545 | \$916,624 | \$936,275 | \$956,515 | \$977,362 |

APPENDIX D: WATER RATE SCHEDULES

Recommended Monthly Service Charges

| Meter Size | Total Recommended FY 2021 Fixed Charge |
|------------|--|
| 5/8" | \$13.15 |
| 3/4" | \$14.85 |
| 1" | \$22.15 |
| 1.5" | \$47.00 |
| 2" | \$91.60 |
| 3" | \$207.25 |
| 4" | \$298.70 |
| 6" | \$1,148.55 |
| 8" | \$2,004.35 |

Recommended Water Volumetric Charges

| Customer Class | Recommended FY 2021 Volumetric Rate (\$/1,000 gal) |
|----------------|--|
| Single Family | |
| Tier 1 | \$1.84 |
| Tier 2 | \$2.83 |
| Tier 3 | \$3.89 |
| Tier 4 | \$4.93 |
| Tier 5 | \$5.42 |
| Multi-Family | \$2.05 |
| Commercial | \$2.65 |
| Industrial | \$2.77 |
| Landscape | \$3.96 |
| Construction* | \$4.29 |

Recommended Flood Irrigation Rates

| Parcel Area (square feet) | Recommended FY 2021 Semi- Annual Fee |
|--------------------------------------|---|
| Up to 13,068 | \$182.50 |
| 13,069 to 17,424 | \$243.00 |
| 17,425 to 21,780 | \$303.53 |
| 21,781 to 26,136 | \$364.04 |
| 26,137 to 30,492 | \$423.83 |
| 30,493 to 34,848 | \$485.08 |
| 34,849 plus | \$485.08 plus \$60.63 per each 4,355 square foot increment or portion thereof in excess of 34,848 square feet |