



CITY OF HOUSTON, TEXAS

Solid Waste Cost of Service and Enterprise Fund Study

May 4, 2026



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List of Abbreviations

Abbreviation	Term/Phrase/Name
City	City of Houston
Burns & McDonnell	Burns & McDonnell Engineering Company, Inc.
Study	Solid Waste Cost of Service and Enterprise Fund Study
SWMD	Solid Waste Management Department
FY	Fiscal Year
Department	Solid Waste Management Department
CPI-U	Consumer Price Index for Urban Consumers
FAMS	Fixed Asset Management System
GASB	Governmental Accounting Standards Board
GAAP	Generally Accepted Accounting Principles
AICPA	American Institute of Certified Public Accountants
Partnership	The Recycling Partnership
CLF	The Closed Loop Fund
EPA	Environmental Protection Agency
SWIFR	Solid Waste Infrastructure for Recycling
W.A.T.E.R.	Water Aid to Elderly Residents





The City of Houston Solid Waste Management Department (SWMD) has expanded beyond its core services over time.

The SWMD provides a wide range of services that not only benefit single-family residents, but also multi-family residents and businesses. A reliable funding source is needed to improve the sustainability and service standards of the SWMD.

Current solid waste operations and financing are not sustainable.

Maintenance and improvements to SWMD's critical infrastructure have been deferred for decades and contribute to inefficient service. A 2023 study identified \$55 million of improvements needed citywide.

The annual cost of the SWMD's services are projected at more than **\$160 million in Fiscal Year (FY) 2026 and \$235 million in FY30**, not including variable costs such as additional cleanup needed for significant storms.

SWMD operations are currently funded by the City's General Fund, which is largely funded by taxes and used for a variety of services such as public safety, parks and recreation, and transportation. The **amount received from the General Fund is insufficient to meet the current and future needs of the SWMD.**

PRIMARY SERVICES PROVIDED

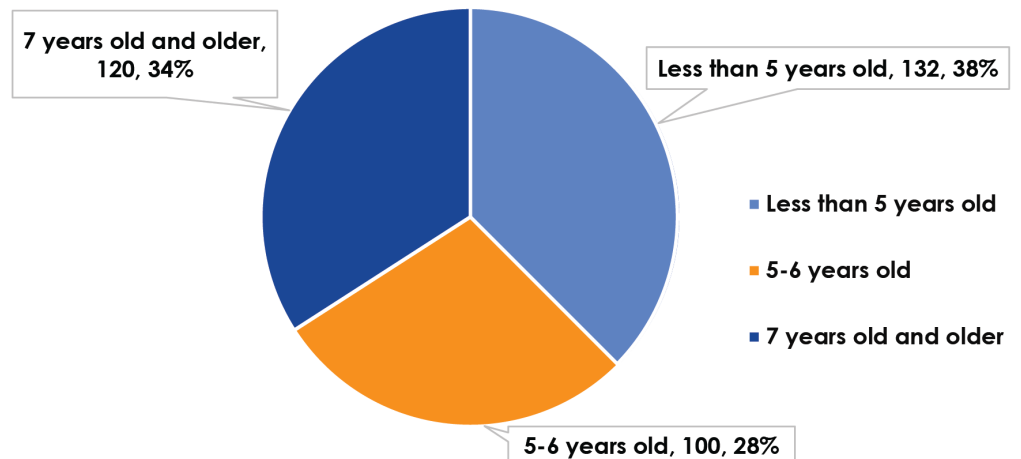


Existing staffing and equipment are not sufficient to meet today's demand.

The SWMD currently averages collection rates of 85% for residential garbage, 65% for recycling and heavy trash. **To achieve an industry-standard 99% collection rate across all services, additional vehicles and staff are needed** to service 114 additional weekly routes.

To maintain reliable service and avoid disruptions, the **industry best practice is to replace vehicles every 7 years. Currently, 34% of the SWMD fleet is at or past this age**, and the fleet's average age is 6.5 years.

CURRENT AGE OF SWMD FLEET VEHICLES





What steps can be taken to improve the sustainability of the SWMD?

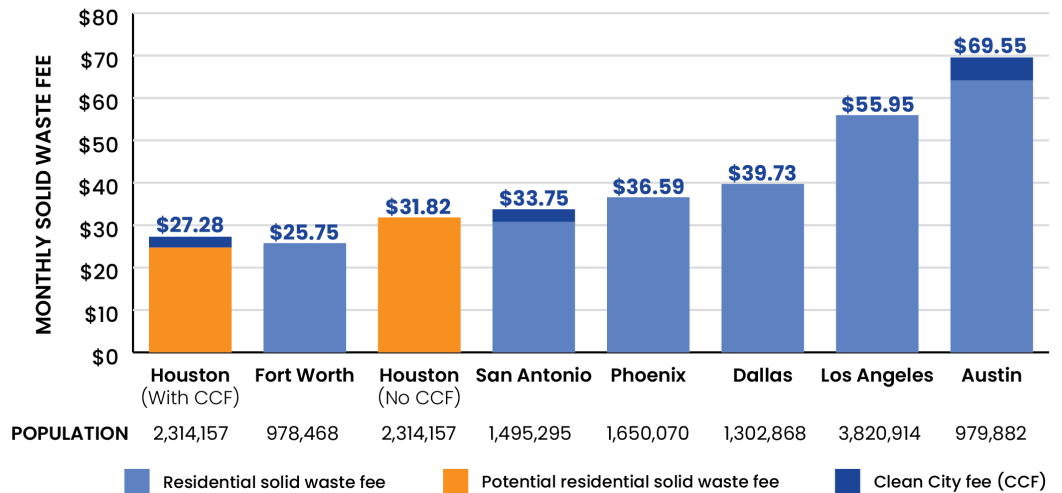
The implementation of fees to recover the cost of service would allow the SWMD to hire more staff, purchase and replace vehicles, make facility improvements, build reserve funds, and improve and expand services. Long-term, a reliable revenue stream would also help the SWMD invest in its facilities and explore additional sources of revenue generation which could help offset fees.

Operating the SWMD more like a business through a Special Revenue or Enterprise Fund, which would be self-sustaining through revenue from fees, would **increase accountability** and allow the department to **plan for future needs** such as large storms and declining landfill capacity.

Most large cities charge a residential solid waste fee that covers the cost of service. Many cities also charge a Clean City fee (CCF) to fund services that benefit all residents and businesses.

The potential rates projected by the City of Houston for each household would be **\$27.28 total, consisting of a residential solid waste fee of \$24.72 and a CCF of \$2.56.** This rate is lower than nearly all the other benchmarked large cities in the southwest region of the United States.

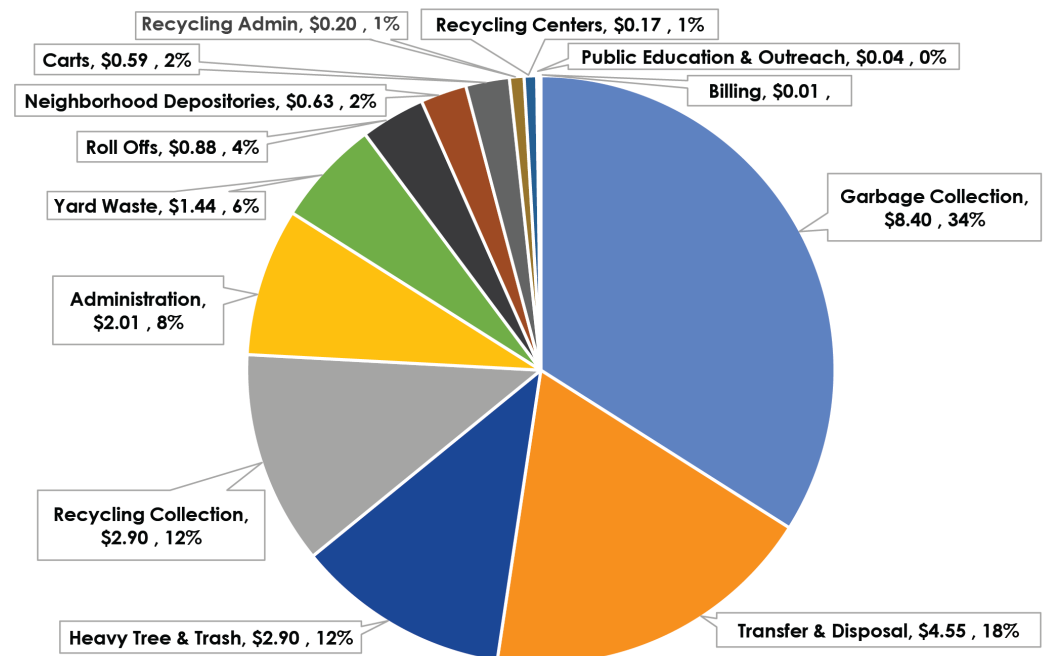
COMPARISON OF 2026-2027 RESIDENTIAL SOLID WASTE FEES AMONG LARGE CITIES IN THE SOUTHWEST



Implementation of fees is an investment in the safety, health and environmental well-being of our community.

By funding a unified waste management system, we can proactively **mitigate public health risks and environmental hazards.** This initiative provides residents with an effective system to responsibly manage all types of waste, preventing pollution in our neighborhoods. **The result is a cleaner, safer, and sustainable city for all residents to enjoy.**

COST OF SERVICES BREAKDOWN FOR THE RESIDENTIAL SOLID WASTE FEE



1.0 Introduction

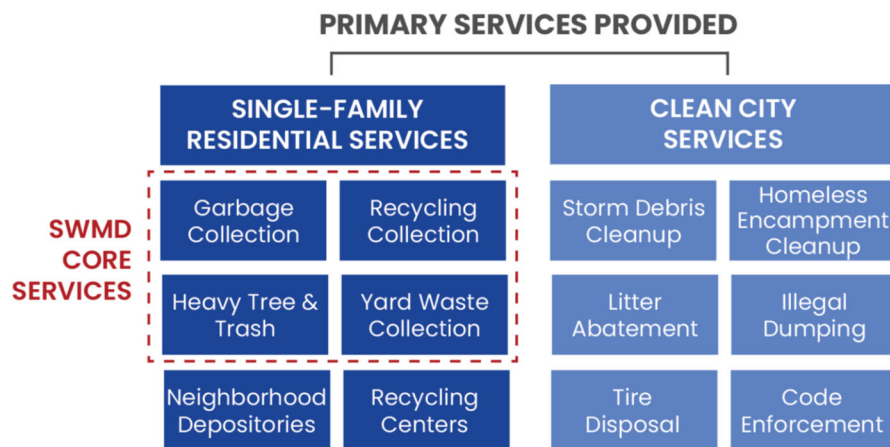
The City of Houston (City) is evaluating potential strategies to enhance the long-term sustainability of the Solid Waste Management Department (SWMD) and has engaged Burns & McDonnell Engineering Company, Inc. (Burns & McDonnell) to conduct a Solid Waste Cost of Service and Enterprise Fund Study (Study). To improve the reliability and efficiency of solid waste services, steps must be taken to protect the financial and operational sustainability of the SWMD. This section describes the purpose and project approach and provides a guide to the Study.

1.1 Purpose

The SWMD relies on the General Fund to support its operations, as there is currently no solid waste rate in place to generate revenue. However, the funding received from the General Fund is insufficient to meet the needs of the SWMD. Residents frequently experience delays in collection, as the SWMD lacks sufficient staff and equipment to provide reliable service. Additionally, the SWMD has lacked the funding to properly maintain its critical infrastructure and the ability to plan for its long-term disposal options and needs.

The SWMD provides a wide range of services that not only benefit single-family residents, but also multi-family residents and businesses, as shown in Figure 1-1. Despite efforts to purchase additional vehicles, the SWMD’s current levels of personnel, equipment, and infrastructure are insufficient to deliver its core services and support auxiliary services that have become the responsibility of the SWMD over time. These auxiliary services include department-run neighborhood depositories and recycling centers and services that support a clean City (such as illegal dumping collections, litter abatement, storm debris removal, homeless encampment cleanup, code enforcement, and managing the proper disposal of tires). The SWMD also provides dumpster permits and carts to commercial businesses.

Figure 1-1: Primary Services Provided by the SWMD

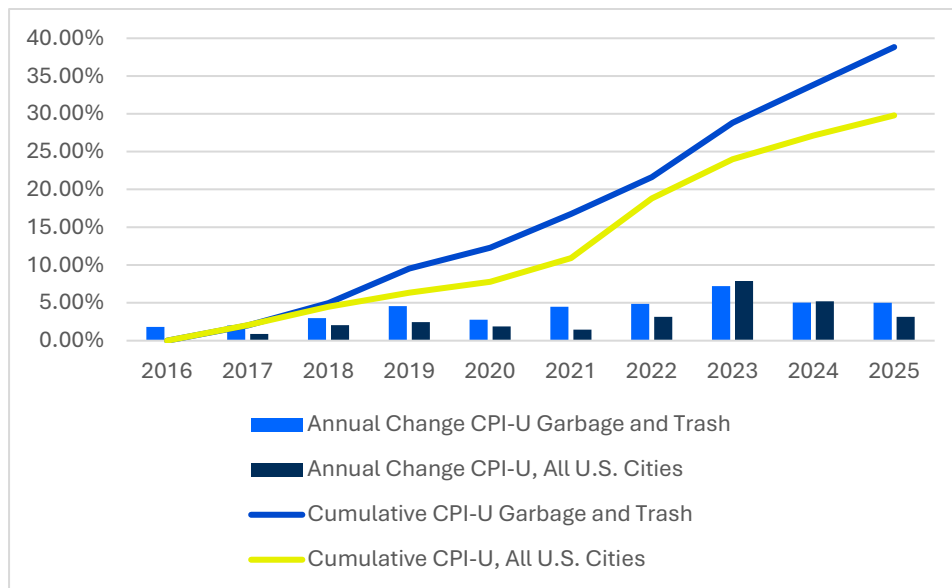


The City is considering implementing solid waste and Clean City fees and transitioning to an Enterprise Fund. As an Enterprise Fund, the SWMD would operate as a self-sustaining operation within the City and no longer rely upon the General Fund. Having a consistent revenue stream would enable the SWMD to operate as an independent business and deliver more efficient and reliable services. The revenue generated from fees would also allow for improvements to the City’s capital assets and the establishment of reserve funds,

including a storm debris reserve fund. This Study aims to provide the City with an understanding of the costs of its solid waste services and offer insights on the implementation of solid waste fees and the establishment of an Enterprise Fund to ensure the system’s financial integrity.

The need for the City to implement a residential solid waste rate is also reflected in recent significant cost increases that have affected the overall economy. While the overall economy has been significantly impacted by the financial effects of inflation, multiple factors have directly affected the solid waste industry. The solid waste industry is financially sensitive to the impacts of vehicle and salary costs, as these expenses typically represent a significant percentage of a solid waste operation's budget. This is especially true for the City, as it operates a collection-focused system. Since 2016, the Consumer Price Index for Urban Consumers (CPI-U) specific to Garbage and Trash has grown at a higher rate than the CPI-U for all items, as is shown in Figure 1-2.

Figure 1-2: Comparison of CPI-U Garbage & Trash and CPI-U, All U.S. Cities



The demand for commercial truck drivers has increased significantly over the past several years, resulting in higher salaries. Furthermore, supply chain issues, higher material costs, technological enhancements, and fuel efficiency standards have increased the costs of collection vehicles.

1.2 Study Approach

Throughout the Study, Burns & McDonnell worked with the SWMD to evaluate current systems and identify the department's needs. The Study process included collaboration with city staff, a detailed evaluation of strategies, and the development of a cost-of-service model.

As part of the planning process, various estimates and assumptions have been made. Estimates and projections prepared by Burns & McDonnell relating to construction costs and schedules, operation and maintenance costs, inflation, equipment characteristics and performance, and operating results are based on Burns & McDonnell’s experience, qualifications, and judgment as a design and consulting professional. Since Burns & McDonnell has no control over weather, cost and availability of labor, material and equipment, labor productivity, construction contractors’ procedures and methods, unavoidable delays, construction

contractors' methods of determining prices, economic conditions, competitive bidding or market conditions, changes in law, duties and tariffs, and other factors affecting such cost opinions or projections, Burns & McDonnell does not guarantee that actual rates, costs, performance, schedules, and related items will not vary from cost estimates and projections prepared by Consultant.

1.3 Study Overview

The Study is organized into six sections, including this section, as well as an Executive Summary and Appendices. The sections of the Study are listed in Table 1-1.

Table 1-1: Study Overview

Section	Title	Description
ES	Executive Summary	Highlights key findings of the Study.
1.0	Introduction	Describes the purpose, project approach, and guide to the Study sections.
2.0	Enterprise Fund Analysis	Evaluates the feasibility of establishing an Enterprise Fund. The cost of service analysis assumes that the SWMD will establish a solid waste enterprise.
3.0	Cost of Service and Financial Analysis	Financial evaluation of the current cost of service and forecast of costs, as well as evaluation of the current revenue generated.
4.0	Additional Revenue Sources or Enhancements	Evaluates potential revenue sources or enhancements.
5.0	Financial Benchmarking	Compares residential rates from other communities to those of the City.
6.0	Proposed Rates	Presents the methodology, assumptions, and data behind the solid waste rate recommendations.
A	Appendix A	Presents financial schedules and worksheets from the Cost of Service Model.

2.0 Enterprise Fund Analysis

The SWMD requested that Burns & McDonnell provide preliminary information regarding the transition of solid waste services from the General Fund to an Enterprise Fund or Special Revenue Fund. This section discusses the rationale and merits of utilizing an Enterprise Fund or Special Revenue Fund structure. It provides a high-level discussion of how the SWMD could establish an Enterprise Fund or Special Revenue Fund for solid waste services. The cost of service analysis and proposed rates presented in Sections 3.0 and 6.0 assume that the SWMD will establish an enterprise fund in the future.

2.1 Establishing an Enterprise Fund

The City published “City of Houston, Texas Financial Policies,” which provides the basic financial and budgetary policies¹. The document notes that each department is responsible for “establishing, executing, and maintaining the financial policies and procedures at the detail level within their specific business units.” The document outlines policies for capital asset management, debt management, and accounting, auditing, control, and financial reporting. Additionally, the document states that Enterprise and Special Revenue Funds require a “written methodology for determining minimum and maximum cash reserves” needed to operate the business unit without interruption.

Establishing an Enterprise Fund requires a beginning balance to support operations. The City’s Combined Utility System and Airport maintain 300 and 450 days, respectively, of operating expenses on hand and are required to maintain a minimum reserve balance of 60 days. Special Revenue Funds also required a written methodology for establishing minimum and maximum cash reserves. In 2019, the City approved that any fiscal year-end balances that exceed the maximum cash reserve of certain Special Revenue Funds can be transferred to the General Fund.

To build funds for transitioning to an Enterprise Fund, a Special Revenue Fund could be established while the SWMD generates self-sustaining funding through user fees. Special Revenue Funds beginning balances should be sufficient to cover the operational needs while a revenue generation transition is established. A timeline could be established for when the SWMD is expected to transition to an Enterprise Fund fully. Generally, starting a new Enterprise or Special Revenue Fund is timed to coincide with the annual budgeting process, allowing for the reflection of planned changes in the pending budget.

2.2 Enterprise Fund Basics

Solid waste collection and disposal represent basic utility services, similar to those for water, wastewater, gas, and electricity. These services are best funded through user fees, rather than property taxes, since fees are based on the level of service rather than the value of property. The SWMD has not implemented user fees for residential collection services; instead, it relies on the General Fund to fund its operations. In addition to funding residential collection operations, the General Fund also supports the SWMD in operating the neighborhood depositories, recycling centers and environmental centers. Benefits of establishing an Enterprise Fund for solid waste services include the following:

- **Clearly capture costs and revenues.** Establishing an Enterprise Fund for solid waste that captures all of the utility’s direct and indirect costs will provide the SWMD with a clearer and more objective

¹ City of Houston, Texas Financial Policies. 2020. [COH Financial Policies 1123.pdf](#)

picture of what it costs to provide solid waste services to their customers. An Enterprise Fund would enable the SWMD to understand whether the established user fees adequately recover the cost of providing service. Communities with Enterprise Funds in place for solid waste services can efficiently monitor the need for rate increases over time and provide specific and detailed information to elected officials and the public on the costs that necessitate rate increases.

- **Increase accountability.** By implementing an Enterprise Fund, the SWMD places a greater incentive on solid waste services to operate efficiently. Enterprise Funds are typically established for government operations that have revenue from user fees. Operations that have Enterprise Funds must operate like a business and ensure that costs do not exceed revenue.
- **Establish operating reserves.** It is typical for enterprise-funded programs to establish an operating reserve between 15 and 25 percent of the annual operating budget or 90 days' worth of operating expenses. Since solid waste services are currently part of the General Fund, there is not a designated operating reserve, and the General Fund would be responsible for any budget shortfalls that may occur or capital improvement projects.
- **Obligated to recover costs.** Enterprise Funds must generate enough revenue to recover the cost of providing services and prepare a balanced budget.
- **Properly allocate costs as services increase.** Should the SWMD begin to provide new services, such as residential hauling, transfer station options, or solid waste facility ownership, the need for an Enterprise Fund will increase. Transferring ownership of equipment and infrastructure from the General Fund to an Enterprise Fund would allow the SWMD to devise a process for fairly allocating actual costs to solid waste services.
- **Monitor billing information.** Customer billing information must be continuously monitored to ensure that customers receiving service are being charged appropriately for that service. Aligning the revenue stream and billing information with the solid waste operation would enable solid waste services to monitor revenue continuously.

2.3 Special Revenue, Capital and Debt Fund Basics

Special Revenue Funds are characterized by a designated revenue source that is allocated exclusively to the designated Special Revenue Fund. Special Revenue Funds and Enterprise Funds share some similarities, such as increased financial transparency through the clear identification of revenues and expenditures outside a General Fund. A key distinction between Special Revenue and Enterprise Funds is that user fees typically fund Enterprise Funds, whereas user fees do not typically fund Special Revenue Funds.

An example of a Special Revenue Fund is the Storm Debris Clean-Up Fund. The SWMD could establish a Storm Debris Cleanup Fund and build the necessary funds for storm debris cleanup as needed. Then, replenish the fund over time based on a projected cost of service. Customers would pay for ongoing solid waste services, such as recycling and trash pickup, and a portion of those fees would be allocated to a Special Revenue Fund for storm debris cleanup. Storm debris cleanup may also be funded through a Clean City fee, as it benefits all residents and businesses within the City. Similarly, the SWMD could establish additional Special Revenue Funds for other activities, such as Low-Income Customer Assistance/Account Bad Debt funding.

Additionally, Capital Projects Funds can be established to fund capital improvement projects through dedicated financial resources. Debt Service Funds can also be explicitly established for debt servicing activities. All three types of funds can enhance financial accountability by allocating revenue and expenditures to specific categories for effective financial management.

2.4 How to Convert to an Enterprise Fund

There are four basic steps that a community must take in converting to an Enterprise Fund from a General Fund. The four steps are as follows:

1. Identify and capture source data;
2. Establish internal controls;
3. Design reports to collect and manage information; and
4. Provide for an ongoing review of the process.

2.4.1 Identify and Capture Source Data

The first step in establishing a solid waste Enterprise Fund is to identify and then capture all necessary data that the SWMD wants to record in the solid waste Enterprise Fund. In this step, the SWMD will need to determine the costs (including salaries, equipment, fuel, etc.) as well as the assets and liabilities that will be transferred. These costs are accounted for in Section. 3.0.

In conversations with other communities that have converted to enterprise funds, the transfer was a relatively easy step. For most communities, the conversion involved changing the prefix of the account number to designate that the particular cost was now recorded in the Solid Waste Enterprise Fund, rather than the General Fund.

One of the more detailed and potentially challenging components during this step is assigning fixed assets, including buildings, vehicles, and other equipment, to the Solid Waste Enterprise Fund. This potential issue is further described in Section. 2.5.2.

2.4.2 Establish Internal Controls

With the creation of an Enterprise Fund, as solid waste services will assume greater responsibility for accounting for revenue and expenditures, the SWMD needs to identify any changes in operating procedures so that the necessary safeguards can be implemented. This will not only protect the SWMD's assets from potential misuse but also protect employees from being tempted to misappropriate funds or falsely accused of such activities.

In identifying the internal controls that should be established, the SWMD must provide an adequate separation of duties. Once these controls have been implemented, they must be documented in the SWMD's policy and procedures handbook, providing a reference guide for employees. To ensure that proper controls are installed, the SWMD's auditor should review them for thoroughness and accuracy. The following is a list of financial controls that may be established:

- Segregation of duties
- Regular reconciliation of financial records
- Detailed documentation of all financial transactions
- Establish an approval process for all expenditures and financial commitments
- Regular performance monitoring

- Access control of sensitive data and inventory
- Internal audits by the Controller’s Office and Finance Department
- Compliance with all relevant local, state and federal regulations and standards related to solid waste and environmental quality, including but not limited to the Governmental Accounting Standards Board (GASB), Generally Accepted Accounting Principles (GAAP), and American Institute of Certified Public Accountants (AICPA).
- Staff training on risk mitigation, conflicts of interest, control procedures, fraud prevention, and ethical behavior for all staff position types
- Fraud detection mechanisms for detecting and reporting suspicious activities such as unusual transaction patterns or conflicts of interest, such as vendor relation conflicts, non-adherence to contracts, and external or internal illegal dumping

2.4.3 Design Reports to Collect and Manage Information

The third step in converting it to a solid waste Enterprise Fund is to ensure that the reports designed for use within the fund not only collect the necessary information but also provide the staff with the information that will help them effectively manage the solid waste Enterprise Fund. Two types of reports will be critical to properly managing the enterprise fund's financial and operational reports. Examples are provided in Table 2-1.

Table 2-1: Reports Critical for Enterprise Fund Management

Financial Reports	Operational Reports
<ul style="list-style-type: none"> • Monthly Listings of Expenditures by Account • Fixed Asset Reports • Annual Budgets • Income Statements • Balance Sheets • Statements of Changes in Fund Equity • Statement of Cash Flows 	<ul style="list-style-type: none"> • Vehicle Maintenance Reports • Solid Waste/Recyclables Reports (e.g., tonnage) • Labor Reports • Overtime Reports

2.4.4 Provide an Ongoing Review of the Process

Once the SWMD’s Solid Waste Enterprise Fund is operational, it will be essential to monitor its performance. This will include monitoring the entire process to make sure the system is accomplishing the following goals:

- The system is capturing the proper data (step 1);
- The internal controls are in place and perform adequately (step 2); and
- The reports are compiling the necessary financial and operational data to help the managers operate the solid waste utility (step 3).

During the first couple of years of operation, the SWMD must review the Enterprise Fund’s performance to ensure it is successfully meeting the three goals listed above.

2.5 Issues for Consideration

This section discusses issues that will need further consideration and evaluation if the City chooses to transition to an Enterprise Fund for solid waste services.

2.5.1 Accounting for Future General Fund Transfers

The SWMD already provides interfund transfers to the General Fund for services provided by the General Fund, such as accounting, payroll, legal, and human resources, to support day-to-day operations. In discussions with City SWMD staff, no other General Fund services were identified as needing transfer of a portion of the revenue to the community's General Fund to account for their proportionate share of these overhead costs.

2.5.2 Transfer of Assets

If an Enterprise Fund is established for solid waste services, the City would need to transfer solid waste assets (e.g., buildings, vehicles, equipment) and liabilities (e.g., debt) from the General Fund to the Solid Waste Enterprise Fund. Upon this transfer, the SWMD may be required to compensate the General Fund for the depreciated value of the assets being transferred to the Enterprise Fund. The Enterprise Fund would then be responsible for funding the future capital needs for these operations. The SWMD would need to determine the best way to compensate the General Fund and the valuation of the assets being transferred. It is typical for communities to value assets based on their book value at the time of transfer.

The City published the "Fixed Asset Accounting and Management Procedures Manual."² Section 11, titled "Transfer of Fixed Assets," provides instructions on transferring fixed assets using the Fixed Asset Management System (FAMS). The system enables mass transfers/updates of assets between funds and departments by following the procedure outlined in the manual. The manual states that "to avoid distortion of the financial statements, only the depreciated (net book) value of the transferred asset, rather than its original cost, will be reported by the receiving entity." The SWMD should not incur facility fixed asset costs until an Enterprise Fund transition is completed.

Based on the information provided by the City, the fixed assets book value totals \$91,485,189 as of fiscal year (FY) 2025, including land, buildings, improvements, vehicles, computers, communications, infrastructure, Capital Improvement Projects and furniture, fixtures and equipment. Table 2-2 summarizes the current book values related to the SWMD.

² Fixed Asset Accounting and Management Procedures Manual. 2005. [COH Financial Policies 1123.pdf](#)

Table 2-2: Fixed Asset Current Book Values as of FY 2025

Fixed Asset Type	Current Book Value
Vehicles	\$52,427,339
Buildings	\$22,451,683
Land	\$7,031,416
Capital Improvement Projects	\$5,367,946
Infrastructure	\$2,631,185
Improvements	\$1,178,721
Furniture, Fixtures and Equipment	\$396,900
Computer	\$0
Communications	\$0
Total¹	\$91,485,189

1. Values may not add due to rounding.

The solid waste assets to be transferred, however, have been neglected for many years and require significant repair and investment. As shown in Table 2-3, the cost of the liabilities associated with solid waste assets exceeds the assets' book values.

Table 2-3: Liabilities Associated with Solid Waste Asset Values as of FY 2025

Asset	Book Value	Liabilities	Net Asset Value
Land	\$7,031,416	\$0	\$7,031,416
Buildings	\$22,451,683	(\$55,672,602)	(\$33,220,919)
Improvements	\$1,178,721	\$0	\$1,178,721
Furniture, Fixtures, and Equipment	\$396,900	\$0	\$396,900
Vehicles	\$52,427,339	(\$50,977,000)	\$1,450,339
Computer	\$0	\$0	\$0
Communications	\$0	\$0	\$0
Infrastructure	\$2,631,185	\$0	\$2,631,185
CIP	\$5,367,946	(\$23,817,000)	(\$18,449,054)
Total¹	\$91,485,189	(\$130,466,602)	(\$38,981,413)

1. Values may not add due to rounding.

For this reason, the City may consider transferring assets at no cost to the SWMD. However, the assets do have value and the SWMD has incurred a significant amount of debt for the purchase and maintenance of vehicles and other capital projects, as shown in Table 2-4. Nearly \$268,907,000 will need to be paid through 2051. As an alternative to the General Fund being compensated for the transfer of assets to either a Special Revenue Fund or an existing or new Enterprise Fund, the SWMD may be obligated to repay its outstanding debt. In this event, the SWMD may need to redirect funds previously planned for contributions to reserves or capital improvements to meet this debt obligation. It is important to note that the total debt owed by the SWMD may differ at the time of transition to a Special Revenue Fund or Enterprise Fund.

Table 2-4: SWMD Outstanding Debt

Year	Remaining Debt Amortization
2026	\$16,586,311
2027	\$16,534,275
2028	\$16,839,552
2029	\$16,491,097
2030	\$15,420,075
2031	\$14,848,576
2032	\$13,596,870
2033	\$13,497,610
2034	\$15,623,939
2035	\$11,551,082
2036	\$9,883,901
2037	\$9,843,833
2038	\$9,359,580
2039	\$9,475,632
2040	\$9,563,867
2041	\$7,715,314
2042	\$9,511,725
2043	\$9,443,696
2044	\$6,372,264
2045	\$5,920,771
2046	\$5,237,752
2047	\$5,368,494
2048	\$5,503,117
2049	\$5,641,845
2050	\$5,362,488
2051	\$3,712,558
TOTAL	\$268,906,223

2.6 Customer Billing

Currently, the Water Department manages billing for the SWMD and does not charge for the service. This is due to the SWMD's billing being limited to permits, non-resident garbage fees, extra container garbage fees, container lease fees, and other administration and new customer fees. If the SWMD increases user fees and/or transitions to an Enterprise Fund with higher user fees, customer billing needs and costs will also increase. Many cities utilize one department's billing process for all city user fees. Some cities charge each department based on a proportion of the total user fees' revenue or a percentage allocation of the total cost, calculated based on the total number of accounts. In general, billing based on a proportion of the user fee's total revenue compared to the total cost distribution more equitably. In addition, the City should establish policies for handling past-due accounts. To promote fee equity and support low-income residents, the City may consider implementing subsidized rates for eligible residents, enacting policies to allocate user

payments proportionately to underpaid accounts or establishing low-income customer assistance programs to mitigate bad debt.

2.7 SWMD Services to Other City Departments

The SWMD provides roll-off collection services to other city departments. However, the SWMD does not charge such services. Section 3.0 presents the cost of providing roll-off services. Burns and McDonnell projected that the cost of providing roll-off services in FY 2027 will be \$4,349,390. Should the City choose to expand roll-off services and establish roll-off rates, revenue gained from this service may be charged back to the respective City departments.

2.8 Integration with Existing Combined Utility System Fund

If the City chooses to not transition to a new Enterprise Fund or Special Revenue Fund for solid waste services, the City may instead choose to incorporate solid waste services into the City's existing Combined Utility System Fund. Per the Texas State Government Code Chapter 1502, a Combined Utility System Fund may include any combination of the following utilities:

- Electric system
- Water system
- Sewer system
- Solid waste disposal system
- Drainage utility system
- Natural gas system

Ultimately, the City has multiple options to transition solid waste services away from the General Fund and to improve the sustainability and service standards of the SWMD. The needs of both the SWMD and City should be considered before choosing a path forward.

3.0 Cost of Service and Financial Analysis

This section describes the tasks involved in conducting the solid waste cost-of-service analysis. Before describing each task in detail, Burns & McDonnell provides a brief overview of the overall rate analysis methodology and outlines the cost of service for solid waste services.

3.1 Methodology Overview

This overview provides the background necessary to understand how data compiled in each task provides the information required to determine the cost of service and rates that will adequately recover the cost of service. Figure 3-1 provides a visualization of the cost-of-service study process.

Figure 3-1: Cost of Service Study Methodology



- Development of the Test Year Revenue Requirement** – The first task in conducting the cost of service analysis is the development of an annual revenue requirement for a Test Year. The revenue requirement represents the total revenue that solid waste operations will need to generate during a year to cover all expenses associated with providing solid waste services. Burns & McDonnell worked with City staff to select a period that reflected the typical annual operation of the solid waste system. City staff and Burns & McDonnell selected the FY 2026 Budget as the basis for the Test Year. Burns & McDonnell then reviewed the financial data and collaborated with City staff to make adjustments to the costs, ensuring they were representative of a typical year. The City plans to transition first to a Special Revenue Fund and then to an Enterprise Fund. Additional costs required to complete these transitions, such as hiring additional staff, purchasing new equipment, and establishing several reserve funds, have been factored into the project's future costs. The resulting Test Year was used as the basis for forecasting expenses for the subsequent five fiscal years, 2027 through 2031.
- Development of the Revenue Requirement Forecast** – After developing the revenue requirement for the Test Year, Burns & McDonnell worked with City staff to project changes in costs due to inflation, salary increases, new equipment, and capital fund plans. These projected changes, applied to each of the Test Year costs, resulted in the 5-year revenue requirement forecast.
- Allocation of Costs to Cost Centers** – Burns & McDonnell collaborated with staff to assign and allocate costs to various cost centers. The cost centers represent the primary solid waste services provided by the City and are listed in Section 3.2.5.
- Allocation to Customer Classes** – Burns & McDonnell grouped the cost centers based on the customer classes that represent customers in the City's system. While many of the customer

classes are ratepayers, residential customers and Clean City customers are not currently ratepayers. The revenue from ratepayers must recover all the expenses incurred by the City to provide solid waste services. The customer classes include single-family, multifamily, commercial front load, commercial cart, and roll-off.

- **Determination of Billing Units** – Burns & McDonnell identified the appropriate billing units for each customer class. For example, the single-family rate is charged per household per month and applies to single-family households. Therefore, the single-family customer was utilized as the billing unit for this customer class. Billing units include only active accounts that generate revenue, excluding vacant residences that do not receive services.
- **Calculation of the Cost of Service** – Burns & McDonnell distributed the costs for both customer classes across the appropriate billing units to determine the respective cost of service.
- **Revenue Reconciliation and Rate Development** – Section 3.5 addresses revenue reconciliation under current rates. The revenue reconciliation compares the revenue generated using the current rate structure to the revenue requirement, determining which services the City is over- or under-recovering the cost of.

3.2 Test Year Revenue Requirement

3.2.1 Selection of Test Year

In developing the Test Year revenue requirement for the City, Burns & McDonnell used the FY 2026 Budget as the basis for the Test Year. Burns & McDonnell and City staff reviewed each line of the budget to determine whether any additional adjustments were required to represent a typical year. In addition to these adjustments, anticipated costs required to transition to an Enterprise Fund, build reserve funds, improve service levels, and streamline residential solid waste fees have been factored into the budget. These additional costs are outlined in Table 3-1. Schedule 1 in Appendix A provides the detailed Test Year.

Table 3-1: Additional Costs Included in Test Year

Additional Costs Included in Test Year	Reasoning Behind Added Costs
Indirect costs	Costs required to transition to a Special Revenue Fund, and then an Enterprise Fund.
Transfers to Water Billing	
Debt Repayment	
Operating Reserve Fund	Planned reserve funds.
Debt Service Reserve Fund	
Capital Improvement Reserve Fund	
Storm Debris Clean Up Reserve Fund	
Additional personnel and vehicles ¹	Additional personnel and vehicles are needed to improve service.
Container Lease Fund costs	Plan to remove the separate container lease fee, if a residential solid waste fee is implemented.

1. Using internal analysis completed by the SWMD, the cost of hiring an additional 297 staff members and purchasing 234 vehicles has been included in the cost of service analysis.

3.2.2 Relationship Between the Budget and the Revenue Requirement

Burns & McDonnell would like to emphasize that there is a fundamental difference between a budget and a revenue requirement. The budget represents the costs associated with operations that directly support solid waste programs. The City, like most other municipal operations, has several operational budgets within the SWMD. However, there are typically more service offerings than budgets and people and other resources

may often be shared between operations. The revenue requirement shows the cost for each service offering, independent of the budgets.

In addition, the revenue requirement focuses on the revenue that must be generated through solid waste rates. The revenue requirement is net of non-rate revenues that are included in the budget. These revenue offsets reduce the overall amount that the City must recover from solid waste service rates. Categories of the revenue offsets include the following:

- Licenses and Permits
- Charges for Services
- Direct Interfund Services
- Other Fines and Forfeits
- Miscellaneous/Other
- Other Resources

3.2.3 Development of the Revenue Requirement Forecast

In addition to developing the Test Year revenue requirement, Burns & McDonnell forecasted the annual revenue requirement for FY 2027 through FY 2031. To develop this forecast, Burns & McDonnell projected how costs would change annually due to factors such as inflation, as presented in Table 3-2.

Table 3-2: Inflation Factors

Category	Inflation Rate				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
General	3.0%	3.0%	3.0%	3.0%	3.0%
Salary ¹	6.3%	6.7%	7.5%	8.2%	8.4%
Benefits	5.8%	6.2%	7.5%	8.2%	8.4%
Headcount	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment Maintenance	5.6%	5.7%	6.4%	7.2%	7.4%
Vehicles	3.0%	3.0%	3.0%	3.0%	3.0%
Health Insurance	4.4%	4.5%	4.5%	4.5%	4.5%
Overtime	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%

The annual Revenue Requirement Forecast is presented in Table 3-3 and categorized by the operating components of the Solid Waste budget.

Table 3-3: 5-Year Revenue Requirement Forecast (FY 2027-2031)

Operating Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personnel	\$48,216,351	\$50,831,482	\$53,994,493	\$57,697,267	\$61,782,496
Supplies	\$457,089	\$469,302	\$481,881	\$494,837	\$508,182
Other Services and Charges	\$69,600,623	\$71,652,595	\$73,766,127	\$75,943,064	\$78,185,309
Debt Service and Other Uses	\$20,691,582	\$20,810,957	\$20,933,912	\$21,060,556	\$21,191,000
Non-Capital Equipment	\$26,780	\$27,583	\$28,411	\$29,263	\$30,141
Equipment	\$10,150,158	\$11,510,927	\$13,757,794	\$16,255,452	\$26,147,928
Reserve Funds ¹	\$5,553,585	\$12,999,544	\$19,753,318	\$27,164,447	\$37,048,814
Special Revenue Funds	\$7,855,631	\$8,091,300	\$8,334,039	\$8,584,060	\$8,841,582
Total Expenditures²	\$162,551,800	\$176,393,690	\$191,049,974	\$207,228,945	\$233,735,453
Revenue Offsets ³	(\$8,881,895)	(\$5,826,195)	(\$5,826,195)	(\$5,826,195)	(\$5,826,195)
Solid Waste Revenue Requirement²	\$153,669,905	\$170,567,495	\$185,223,779	\$201,402,750	\$227,909,258

1. Reserve Funds explained in Section 3.2.4.
2. Value may not calculate exactly due to rounding.
3. Revenue Offsets include all revenues not generated through fees.

3.2.4 Reserve Fund Planning

To transition to an Enterprise Fund, the SWMD is setting aside funding for various reserve funds. These reserve funds include operating, debt service, capital improvement, and storm debris reserves. Table 3-4 describes the purpose of each planned reserve fund.

Table 3-4: Reserve Funds

Reserve Fund	Purpose
Operating Reserve	Ensures the SWMD can fund itself for 90 days in the event of a revenue reduction.
Debt Service Reserve	Supports the SWMD's ability to pay off debts.
Capital Improvement Reserve	Supports the SWMD's ability to invest in capital improvement projects.
Storm Debris Reserve	Supports the SWMD's ability to respond to the City's storm debris cleanup needs.

The SWMD will not have sufficient funds to fully fund each reserve in FY 2027; however, it will gradually increase its contributions to each reserve over time as more revenue is generated. Table 3-5 outlines the SWMD's contributions to the various reserve funds over the five-year forecast, the beginning balance of each fund, as well as the target balance for each reserve fund and the cumulative balance of each reserve fund. It is essential to note that, as the City typically experiences annual storms that necessitate storm debris cleanup, a 20 percent annual drawdown of the storm debris reserve has been applied in this analysis, based on discussions with City staff. The SWMD's actual annual use of the reserve may vary from year to year. The operating, debt service, and capital improvement reserves will need to be built up through FY 2031. The SWMD will begin to draw on its reserves for funding in FY 2032.

Table 3-5: Reserve Fund Planning

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Operating Reserve					
Target Reserve Balance	\$36,209,110	\$40,656,024	\$43,715,880	\$47,089,355	\$51,185,965
Beginning Balance ¹	\$19,533,398	\$21,343,853	\$25,409,892	\$31,969,163	\$41,391,637
Contribution	\$1,810,455	\$4,066,038	\$6,559,271	\$9,422,474	\$10,247,685
Cumulative Reserve Balance	\$21,343,853	\$25,409,892	\$31,969,163	\$41,391,637	\$51,639,322
Debt Service Reserve					
Target Reserve Balance	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441
Beginning Balance	\$0	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087
Contribution	\$735,622	\$2,206,866	\$2,942,488	\$3,678,110	\$5,149,354
Cumulative Reserve Balance	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087	\$14,712,441
Capital Improvement Reserve					
Target Reserve Balance	\$10,150,158	\$11,510,927	\$13,757,794	\$16,255,452	\$26,147,928
Beginning Balance	\$0	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569
Contribution	\$507,508	\$1,726,639	\$2,751,559	\$4,063,863	\$9,151,775
Cumulative Reserve Balance	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569	\$18,201,344
Storm Debris Reserve					
Target Reserve Balance	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000
Beginning Balance ¹	\$50,000,000	\$52,500,000	\$37,600,000	\$36,080,000	\$36,864,000
20% Draw Down	(\$10,500,000)	(\$9,400,000)	(\$9,020,000)	(\$9,216,000)	(\$9,872,800)
Contribution	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
Cumulative Reserve Balance ²	\$42,000,000	\$37,600,000	\$36,080,000	\$36,864,000	\$39,491,200
Total Reserve Fund Contribution	\$5,553,585	\$12,999,544	\$19,753,318	\$27,164,447	\$37,048,814

1. Beginning fund balance in FY 2027 includes potential funding of reserves from debt that may be issued by the City.

2. The cumulative balance of the storm debris reserve fund included an estimated annual drawdown of 20 percent.

There is an opportunity for the City to issue debt to the SWMD to support its transition to an Enterprise Fund. As is shown in Table 3-5, the issued debt may be used to partially fund the operating reserve and entirely fund the storm debris reserve.

3.2.5 Allocation of Costs to Cost Centers

Burns & McDonnell allocated the costs from Table 3-3 to the cost centers identified with City staff during the cost-of-service kick-off meeting. This allocation is based on a combined impact of breaking out staff and budgeted costs associated with the involved programs. Figure 3-2 provides insight into the process of allocating costs to the various cost centers.

Figure 3-2: Revenue Requirement and Cost Center Development

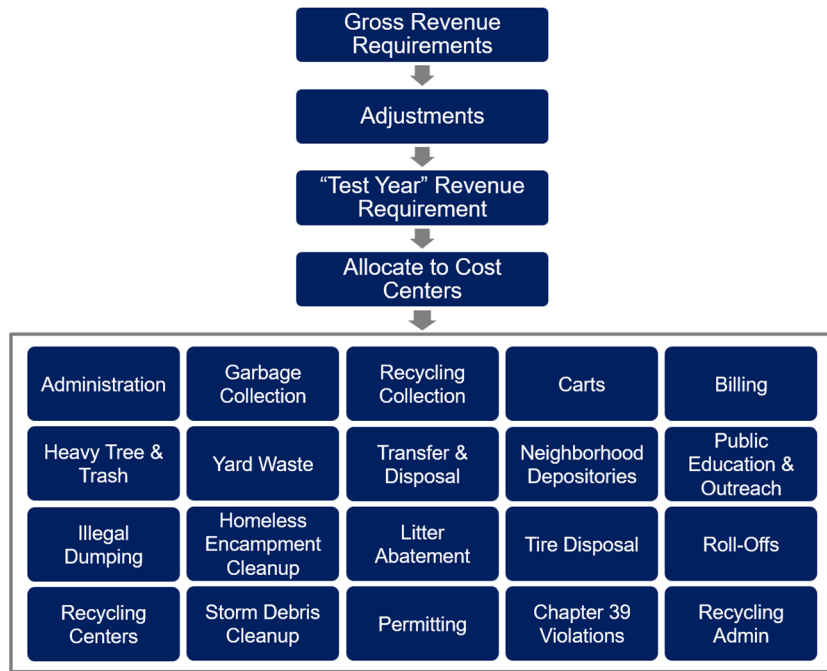


Table 3-6 shows the five-year forecast organized by cost center, with the cost centers identified in the first column. Schedule 4 in Appendix A provides further details on the five-year revenue requirement by cost center.

Table 3-6: Revenue Requirement by Cost Center

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$37,024,030	\$41,323,514	\$45,121,226	\$49,299,308	\$52,707,216
Garbage Collection	\$39,833,124	\$42,545,964	\$45,585,418	\$49,136,167	\$58,793,545
Recycling Collection	\$13,725,236	\$15,279,085	\$17,102,561	\$19,442,524	\$23,795,385
Carts	\$2,809,911	\$6,041,792	\$6,223,277	\$6,410,170	\$6,605,193
Billing	\$241,054	\$246,052	\$249,888	\$253,560	\$257,395
Illegal Dumping	\$2,884,000	\$2,970,520	\$3,059,636	\$3,151,425	\$3,245,967
Heavy Tree & Trash	\$13,702,002	\$14,438,912	\$15,358,894	\$16,320,138	\$18,717,423
Yard Waste	\$6,794,114	\$7,089,843	\$7,393,893	\$7,704,495	\$8,907,327
Transfer & Disposal	\$22,660,415	\$23,340,228	\$24,040,434	\$24,761,647	\$25,504,497
Neighborhood Depositories	\$2,954,262	\$3,433,401	\$4,438,298	\$5,479,565	\$7,104,289
Public Education & Outreach	\$198,501	\$203,071	\$206,811	\$210,437	\$216,977
Recycling Centers	\$804,400	\$822,603	\$837,347	\$851,675	\$874,625
Homeless Encampment Cleanup	\$1,050,073	\$1,053,215	\$1,056,699	\$1,060,254	\$1,076,708
Litter Abatement	\$0	\$0	\$0	\$0	\$0
Tire Disposal	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Roll Offs	\$3,200,526	\$3,266,888	\$3,317,827	\$3,366,577	\$3,417,495
Storm Debris Cleanup	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
Permitting	\$1,536,107	\$1,567,957	\$1,592,406	\$1,615,803	\$1,640,242
Chapter 39 Violations	\$616,512	\$629,295	\$639,107	\$648,498	\$658,306
Recycling Admin	\$935,639	\$1,115,155	\$1,300,057	\$1,490,506	\$1,686,669
Solid Waste Revenue Requirement¹	\$153,669,905	\$170,567,495	\$185,223,779	\$201,402,750	\$227,909,258

1. Values may not calculate exactly due to rounding.

3.2.6 Allocation to Customer Classes

After calculating the costs for each cost center over the five-year forecast, the costs were then allocated to customer classes. This helps identify the appropriate customers to be charged for each service provided. The following lists the customer classes for solid waste services:

- Residential
- Clean City Fee
- Commercial Carts
- Dumpster Permits
- Roll-Off

The City may choose to implement both a residential solid waste rate and a clean city fee, or only the residential solid waste rate. However, by implementing a clean city fee, the City effectively recovers \$33.6 million in costs that would have otherwise needed to be recovered through residential and commercial rates. This helps to lower residential rates and spreads the cost of services that benefit all residents and businesses in the City to all water billing customers. In Sections 3.3, 3.4, and 3.5, the financial impacts of implementing (including) and not implementing (excluding) the clean city fee are presented.

Since the residential solid waste rate and the clean city fee have not been implemented, Table 3-7 presents the services that would be provided through each of these charges.

Table 3-7: Services to be Provided Through Residential Solid Waste Rate & Clean City Fee

Residential Solid Waste Rate	Clean City Fee
<ul style="list-style-type: none"> • Garbage Collection • Recycling Collection • Heavy Tree & Trash Collection • Yard Waste Collection • Neighborhood Depositories • Recycling Centers 	<ul style="list-style-type: none"> • Illegal Dumping • Homeless Encampment Cleanup • Litter Abatement • Tire Disposal • Storm Debris Cleanup • Code Enforcement

Table 3-8 summarizes how the expenses associated with each cost center were allocated to the customer classes.

Table 3-8: Recovery Basis for Cost Centers by Customer Class (Including Clean City Fee)

Cost Center	Residential	Clean City Fee	Commercial Carts	Dumpster Permits	Roll-Off
Administration	25.6%	73.5%	0.1%	0.8%	0.0%
Garbage Collection	99.9%	0.0%	0.1%	0.0%	0.0%
Recycling Collection	100.0%	0.0%	0.0%	0.0%	0.0%
Carts	99.9%	0.0%	0.1%	0.0%	0.0%
Billing	25.6%	73.5%	0.1%	0.8%	0.0%
Illegal Dumping	0.0%	100.0%	0.0%	0.0%	0.0%
Heavy Tree & Trash	100.0%	0.0%	0.0%	0.0%	0.0%
Yard Waste	100.0%	0.0%	0.0%	0.0%	0.0%
Transfer & Disposal	94.9%	0.0%	0.1%	0.0%	5.0%
Neighborhood Depositories	100.0%	0.0%	0.0%	0.0%	0.0%
Public Education & Outreach	100.0%	0.0%	0.0%	0.0%	0.0%
Recycling Centers	100.0%	0.0%	0.0%	0.0%	0.0%
Homeless Encampment Cleanup	0.0%	100.0%	0.0%	0.0%	0.0%
Litter Abatement	0.0%	100.0%	0.0%	0.0%	0.0%
Tire Disposal	0.0%	100.0%	0.0%	0.0%	0.0%
Roll Offs	0.0%	0.0%	0.0%	0.0%	100.0%
Storm Debris Cleanup	0.0%	100.0%	0.0%	0.0%	0.0%
Permitting	0.0%	0.0%	0.0%	100.0%	0.0%

Cost Center	Residential	Clean City Fee	Commercial Carts	Dumpster Permits	Roll-Off
Chapter 39 Violations	0.0%	100.0%	0.0%	0.0%	0.0%
Recycling Admin	100.0%	0.0%	0.0%	0.0%	0.0%

The City may choose not to implement both a residential solid waste rate and a Clean City fee. Table 3-9 summarizes how each cost center's expenses are allocated to the customer classes, in the event that a Clean City fee is not implemented.

Table 3-9: Recovery Basis for Cost Centers by Customer Class (Without Clean City Fee)

Cost Center	Residential	Clean City Fee	Commercial Carts	Dumpster Permits	Roll-Off
Administration	96.7%	0.0%	0.3%	2.8%	0.2%
Garbage Collection	99.9%	0.0%	0.1%	0.0%	0.0%
Recycling Collection	100.0%	0.0%	0.0%	0.0%	0.0%
Carts	99.9%	0.0%	0.1%	0.0%	0.0%
Billing	96.7%	0.0%	0.3%	2.8%	0.2%
Illegal Dumping	96.7%	0.0%	0.3%	2.8%	0.2%
Heavy Tree & Trash	100.0%	0.0%	0.0%	0.0%	0.0%
Yard Waste	100.0%	0.0%	0.0%	0.0%	0.0%
Transfer & Disposal	94.9%	0.0%	0.1%	0.0%	5.0%
Neighborhood Depositories	100.0%	0.0%	0.0%	0.0%	0.0%
Public Education & Outreach	100.0%	0.0%	0.0%	0.0%	0.0%
Recycling Centers	100.0%	0.0%	0.0%	0.0%	0.0%
Homeless Encampment Cleanup	96.7%	0.0%	0.3%	2.8%	0.2%
Litter Abatement	96.7%	0.0%	0.3%	2.8%	0.2%
Tire Disposal	96.7%	0.0%	0.3%	2.8%	0.2%
Roll Offs	0.0%	0.0%	0.0%	0.0%	100.0%
Storm Debris Cleanup	96.7%	0.0%	0.3%	2.8%	0.2%
Permitting	0.0%	0.0%	0.0%	100.0%	0.0%
Chapter 39 Violations	96.7%	0.0%	0.3%	2.8%	0.2%
Recycling Admin	100.0%	0.0%	0.0%	0.0%	0.0%

3.2.7 Determination of Billing Units

To calculate the appropriate user fees, it is necessary to determine the accurate number of annual billing units for each customer class. This section identifies the projected billing units that are used to determine the cost of service for each customer class. Burns & McDonnell received billing data for each customer class and held discussions with City staff to determine the appropriate growth rate for the cost-of-service study. Based on data from the U.S. Census Bureau, the annual growth rate by customer class is summarized in Table 3-10.

Table 3-10: Customer Growth Rates

Customer Class	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential	0.7%	0.7%	0.7%	0.7%	0.7%
Commercial Carts	0.7%	0.7%	0.7%	0.7%	0.7%
Dumpster Permits	0.7%	0.7%	0.7%	0.7%	0.7%
Roll-Off	0.7%	0.7%	0.7%	0.7%	0.7%
Clean City Fee	0.7%	0.7%	0.7%	0.7%	0.7%

3.2.7.1 Residential

The City does not currently charge residential customers a solid waste fee; however, customers are charged for additional carts. The current fee for an additional cart is a monthly payment of \$20.05. Single-family residents receive multiple collection services, including garbage, recycling, yard waste, and heavy tree and trash collection. They can also access neighborhood depositories and recycling centers. Correspondingly, the appropriate billing unit for this customer class is the number of active single-family accounts served by the City, as well as the number of additional carts in use. Table 3-11 provides the billing unit forecast for the single-family customer class, based on the annual growth rates presented in Table 3-10.

Table 3-11: Residential Billing Unit Forecast

Customer Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Curbside	394,046	396,880	399,734	402,609	405,505
Additional Cart	5,462	5,501	5,541	5,581	5,621
Total	399,508	402,381	405,275	408,190	411,126

3.2.7.2 Commercial Carts

The City provides garbage collection services via 96-gallon carts for commercial customers, charging a monthly fee of \$29.42 per cart. The appropriate billing unit for this customer class is the total number of active commercial carts serviced by the SWMD. Table 3-12 provides the billing unit forecast for the commercial cart customer class, based on the annual growth rates presented in Table 3-10.

Table 3-12: Commercial Cart Billing Unit Forecast

Customer Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Commercial Cart	1,144	1,152	1,161	1,169	1,177

3.2.7.3 Dumpster Permits

The City requires all businesses with an on-site dumpster to purchase an annual dumpster permit. If a business has one dumpster, it pays an annual cost of \$165.54 for one dumpster and \$264.88 for two dumpsters. Correspondingly, the appropriate billing unit for this customer class is the total number of active dumpster permits. Table 3-13 presents the billing unit forecast for the dumpster permit customer class, based on the annual growth rates presented in Table 3-10.

Table 3-13: Dumpster Permit Billing Unit Forecast

Customer Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Dumpster Permits	11,582	11,665	11,749	11,833	11,919

3.2.7.4 Roll-Off

The SWMD's current roll-off operations are limited to servicing the needs of the SWMD and other City departments. No fees are currently in place. Correspondingly, the appropriate billing units for this customer class are the total annual number of SWMD and Non-SWMD collections or pulls. Table 3-14 provides the billing unit forecast for the roll-off customer class, based on the annual growth rates presented in Table 3-10.

Table 3-14: Roll-Off Billing Unit Forecast

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
SWMD	13,639	13,737	13,836	13,936	14,036
Non-SWMD	653	657	662	667	672
Total Annual Pulls	14,292	14,395	14,498	14,603	14,708

3.2.7.5 Clean City Fee

The City does not currently charge a Clean City fee; however, people living in single-family homes, apartments, and businesses all benefit from multiple services that support a clean City, including the cleanup of illegal dumping, litter, storm debris, and homeless encampments, as well as the management of proper tire disposal. Correspondingly, the appropriate billing unit for this customer class is the total number of residents and businesses who receive a monthly water bill. Table 3-15 presents the billing unit forecast for the Clean City customer class, based on the annual growth rates presented in Table 3-10.

Table 3-15: Clean City Fee Billing Unit Forecast

Customer Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Water Service Accounts	1,128,955	1,137,074	1,145,252	1,153,489	1,161,785

3.3 Cost of Service Forecast (Including Clean City Fee)

Burns & McDonnell determined the cost of service for the various solid waste services provided by the City, including the implementation of the Clean City fee. The cost of service is not the rate Burns & McDonnell recommends be adopted by the City. The recommended rates are provided in Section 6.0.

3.3.1 Residential Cost of Service (Including Clean City Fee)

Table 3-16 shows the projected cost of service for residential customers if a Clean City fee is implemented. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per household per month.

Table 3-16: Residential Cost of Service (Including Clean City Fee)

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$9,495,810	\$10,598,529	\$11,572,555	\$12,644,136	\$13,518,186
Garbage Collection	\$39,775,775	\$42,484,708	\$45,519,787	\$49,065,423	\$58,708,896
Recycling Collection	\$13,725,236	\$15,279,085	\$17,102,561	\$19,442,524	\$23,795,385
Carts	\$2,805,865	\$6,033,093	\$6,214,317	\$6,400,941	\$6,595,683
Billing	\$61,825	\$63,107	\$64,091	\$65,032	\$66,016
Heavy Tree & Trash	\$13,702,002	\$14,438,912	\$15,358,894	\$16,320,138	\$18,717,423
Yard Waste	\$6,794,114	\$7,089,843	\$7,393,893	\$7,704,495	\$8,907,327
Transfer & Disposal	\$21,496,400	\$22,141,292	\$22,805,531	\$23,489,697	\$24,194,388
Neighborhood Depositories	\$2,954,262	\$3,433,401	\$4,438,298	\$5,479,565	\$7,104,289
Public Education & Outreach	\$198,501	\$203,071	\$206,811	\$210,437	\$216,977
Recycling Centers	\$804,400	\$822,603	\$837,347	\$851,675	\$874,625
Roll-Offs ¹	\$4,150,759	\$4,248,273	\$4,331,839	\$4,414,472	\$4,499,894
Recycling Admin	\$935,639	\$1,115,155	\$1,300,057	\$1,490,506	\$1,686,669
Total Revenue Requirement²	\$116,900,588	\$127,951,073	\$137,145,980	\$147,579,043	\$168,885,758
Single-Family Households	394,046	396,880	399,734	402,609	405,505
Cost per Household per Month²	\$24.72	\$26.87	\$28.59	\$30.55	\$34.71

1. Cost of servicing roll-off containers at Neighborhood Depositories and Recycling Centers.
2. Values may not calculate exactly due to rounding.

3.3.2 Commercial Carts Cost of Service (Including Clean City Fee)

Table 3-17 shows the projected cost of service for commercial cart customers, if a Clean City fee is implemented. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per customer per month.

Table 3-17: Commercial Cart Fee Cost of Service (Including Clean City Fee)

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$27,572	\$30,774	\$33,603	\$36,714	\$39,252
Garbage Collection	\$57,350	\$61,256	\$65,632	\$70,744	\$84,648
Carts	\$4,046	\$8,699	\$8,960	\$9,229	\$9,510
Billing	\$180	\$183	\$186	\$189	\$192
Transfer & Disposal	\$30,994	\$31,924	\$32,882	\$33,868	\$34,884
Total Revenue Requirement¹	\$120,142	\$132,836	\$141,262	\$150,744	\$168,486
Commercial Customers	1,144	1,152	1,161	1,169	1,177
Cost per Customer per Month¹	\$8.75	\$9.61	\$10.14	\$10.75	\$11.92

1. Values may not calculate exactly due to rounding.

3.3.3 Dumpster Permits Cost of Service (Including Clean City Fee)

Table 3-18 shows the projected cost of service for dumpster permit customers, should a Clean City fee be implemented. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per dumpster permit. It is important to note that, unlike other fees charged by the City, dumpster permits are issued on an annual basis.

Table 3-18: Dumpster Permits Cost of Service (Including Clean City Fee)

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$279,099	\$311,510	\$340,138	\$371,634	\$397,323
Billing	\$1,817	\$1,855	\$1,884	\$1,911	\$1,940
Permitting	\$1,536,107	\$1,567,957	\$1,592,406	\$1,615,803	\$1,640,242
Total Revenue Requirement¹	\$1,817,022	\$1,881,321	\$1,934,427	\$1,989,348	\$2,039,505
Dumpster Permits	11,582	11,665	11,749	11,833	11,919
Cost per Permit per Year^{1,2}	\$156.89	\$161.28	\$164.65	\$168.11	\$171.12

1. Values may not calculate exactly due to rounding.

2. As dumpster permits are issued on an annual basis, the cost per year rather than the cost per month has been presented.

3.3.4 Roll-Off Cost of Service (Including Clean City Fee)

Table 3-19 shows the projected cost of service per roll-off pull, if the City implements a Clean City fee. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per pull.

Table 3-19: Roll-Off Cost of Service (Including Clean City Fee)

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$718	\$802	\$875	\$956	\$1,022
Billing	\$5	\$5	\$5	\$5	\$5
Transfer & Disposal	\$51,740	\$53,293	\$54,891	\$56,538	\$58,234
Roll Offs	\$146,155	\$149,186	\$151,512	\$153,738	\$156,063
Total Revenue Requirement¹	\$198,619	\$203,285	\$207,283	\$211,237	\$215,325
Annual Roll-Off Pulls	653	657	662	667	672
Cost per Pull¹	\$304.32	\$309.25	\$313.08	\$316.77	\$320.60

1. Values may not calculate exactly due to rounding.

3.3.5 Clean City Fee Cost of Service

Table 3-20 shows the projected cost of service for Clean City fee customers. If a Clean City fee is not implemented, all expenditures will be allocated to other customer classes. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per water service account per month.

Table 3-20: Clean City Fee Cost of Service

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$27,205,820	\$30,365,147	\$33,155,763	\$36,225,881	\$38,730,064
Billing	\$177,130	\$180,803	\$183,622	\$186,320	\$189,138
Illegal Dumping	\$2,884,000	\$2,970,520	\$3,059,636	\$3,151,425	\$3,245,967
Homeless Encampment Cleanup	\$1,050,073	\$1,053,215	\$1,056,699	\$1,060,254	\$1,076,708
Litter Abatement	\$0	\$0	\$0	\$0	\$0
Tire Disposal	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Storm Debris Cleanup	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
Chapter 39 Violations	\$616,512	\$629,295	\$639,107	\$648,498	\$658,306
Total Revenue Requirement¹	\$34,633,535	\$40,398,979	\$45,794,826	\$51,472,377	\$56,600,183
Water Service Accounts	1,128,955	1,137,074	1,145,252	1,153,489	1,161,785
Cost per Account per Month¹	\$2.56	\$2.96	\$3.33	\$3.72	\$4.06

1. Values may not calculate exactly due to rounding.

3.4 Cost of Service Forecast (Excluding Clean City Fee)

Burns & McDonnell determined the cost of service for the various solid waste services provided by the City, excluding the implementation of the Clean City fee. The cost of service is not the rate Burns & McDonnell recommends be adopted by the City. The recommended rates are provided in Section 6.0.

3.4.1 Residential Cost of Service (Excluding Clean City Fee)

Table 3-21 shows the projected cost of service for residential customers, if a Clean City fee is not implemented. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per household per month.

Table 3-21: Residential Cost of Service (Excluding Clean City Fee)

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$35,808,277	\$39,966,580	\$43,639,587	\$47,680,473	\$50,976,477
Garbage Collection	\$39,775,775	\$42,484,708	\$45,519,787	\$49,065,423	\$58,708,896
Recycling Collection	\$13,725,236	\$15,279,085	\$17,102,561	\$19,442,524	\$23,795,385
Carts	\$2,805,865	\$6,033,093	\$6,214,317	\$6,400,941	\$6,595,683
Billing	\$233,138	\$237,972	\$241,683	\$245,234	\$248,943
Illegal Dumping	\$2,789,299	\$2,872,977	\$2,959,167	\$3,047,942	\$3,139,380
Heavy Tree & Trash	\$13,702,002	\$14,438,912	\$15,358,894	\$16,320,138	\$18,717,423
Yard Waste	\$6,794,114	\$7,089,843	\$7,393,893	\$7,704,495	\$8,907,327
Transfer & Disposal	\$21,496,400	\$22,141,292	\$22,805,531	\$23,489,697	\$24,194,388
Neighborhood Depositories	\$2,954,262	\$3,433,401	\$4,438,298	\$5,479,565	\$7,104,289
Public Education & Outreach	\$198,501	\$203,071	\$206,811	\$210,437	\$216,977
Recycling Centers	\$804,400	\$822,603	\$837,347	\$851,675	\$874,625
Homeless Encampment Cleanup	\$1,015,592	\$1,018,631	\$1,022,000	\$1,025,439	\$1,041,352
Tire Disposal	\$193,433	\$193,433	\$193,433	\$193,433	\$193,433
Roll Offs	\$4,203,705	\$4,310,034	\$4,401,849	\$4,493,161	\$4,586,423
Storm Debris Cleanup	\$2,417,908	\$4,835,816	\$7,253,724	\$9,671,631	\$12,089,539
Chapter 39 Violations	\$596,267	\$608,631	\$618,121	\$627,203	\$636,689
Recycling Admin	\$935,639	\$1,115,155	\$1,300,057	\$1,490,506	\$1,686,669
Total Revenue Requirement¹	\$150,449,813	\$167,085,238	\$181,507,057	\$197,439,919	\$223,713,898
Single-Family Households	394,046	396,880	399,734	402,609	405,505
Cost per Household per Month¹	\$31.82	\$35.08	\$37.84	\$40.87	\$45.97

1. Values may not calculate exactly due to rounding.

3.4.2 Commercial Cart Cost of Service (Excluding Clean City Fee)

The projected cost of service for commercial cart customers, if the Clean City fee is not implemented, is presented in Table 3-22. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per customer per month.

Table 3-22: Commercial Cart Cost of Service (Excluding Clean City Fee)

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$103,975	\$116,049	\$126,714	\$138,447	\$148,018
Garbage Collection	\$57,350	\$61,256	\$65,632	\$70,744	\$84,648
Carts	\$4,046	\$8,699	\$8,960	\$9,229	\$9,510
Billing	\$677	\$691	\$702	\$712	\$723
Illegal Dumping	\$8,099	\$8,342	\$8,592	\$8,850	\$9,116
Transfer & Disposal	\$30,994	\$31,924	\$32,882	\$33,868	\$34,884
Homeless Encampment Cleanup	\$2,949	\$2,958	\$2,968	\$2,978	\$3,024
Tire Disposal	\$562	\$562	\$562	\$562	\$562
Storm Debris Cleanup	\$7,021	\$14,042	\$21,062	\$28,083	\$35,104
Chapter 39 Violations	\$1,731	\$1,767	\$1,795	\$1,821	\$1,849
Total Revenue Requirement¹	\$217,403	\$246,289	\$269,868	\$295,294	\$327,437
Commercial Customers	1,144	1,152	1,161	1,169	1,177
Cost per Customer per Month¹	\$15.83	\$17.81	\$19.38	\$21.05	\$23.17

1. Values may not calculate exactly due to rounding.

3.4.3 Dumpster Permits Cost of Service (Excluding Clean City Fee)

Table 3-23 presents the projected cost of service for dumpster permit customers, should a Clean City fee not be implemented. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per dumpster permit. It is important to note that, unlike other fees charged by the City, dumpster permits are issued on an annual basis.

Table 3-23: Dumpster Permits Cost of Service (Excluding Clean City Fee)

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$1,052,469	\$1,174,688	\$1,282,645	\$1,401,413	\$1,498,289
Billing	\$6,852	\$6,994	\$7,103	\$7,208	\$7,317
Illegal Dumping	\$81,982	\$84,442	\$86,975	\$89,584	\$92,272
Homeless Encampment Cleanup	\$29,850	\$29,939	\$30,038	\$30,139	\$30,607
Tire Disposal	\$5,685	\$5,685	\$5,685	\$5,685	\$5,685
Storm Debris Cleanup	\$71,067	\$142,133	\$213,200	\$284,266	\$355,333
Permitting	\$1,536,107	\$1,567,957	\$1,592,406	\$1,615,803	\$1,640,242
Chapter 39 Violations	\$17,525	\$17,889	\$18,168	\$18,435	\$18,713
Total Revenue Requirement¹	\$2,801,537	\$3,029,728	\$3,236,220	\$3,452,535	\$3,648,458
Dumpster Permits	11,582	11,665	11,749	11,833	11,919
Cost per Permit per Year^{1,2}	\$241.89	\$259.73	\$275.45	\$291.76	\$306.12

1. Values may not calculate exactly due to rounding.

2. As dumpster permits are issued on an annual basis, the cost per year rather than the cost per month has been presented.

3.4.4 Roll-Off Cost of Service (Excluding Clean City Fee)

Table 3-24 presents the projected cost of service per roll-off pull, if the City does not implement a Clean City fee. The cost of service is first presented as the revenue requirement by cost center, followed by the cost of service per pull.

Table 3-24: Roll-Off Cost of Service (Excluding Clean City Fee)

Cost Center	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$2,708	\$3,023	\$3,301	\$3,606	\$3,856
Billing	\$18	\$18	\$18	\$19	\$19
Illegal Dumping	\$211	\$217	\$224	\$231	\$237
Transfer & Disposal	\$51,740	\$53,293	\$54,891	\$56,538	\$58,234
Homeless Encampment Cleanup	\$77	\$77	\$77	\$78	\$79
Tire Disposal	\$15	\$15	\$15	\$15	\$15
Roll Offs	\$146,155	\$149,186	\$151,512	\$153,738	\$156,063
Storm Debris Cleanup	\$183	\$366	\$549	\$732	\$914
Chapter 39 Violations	\$45	\$46	\$47	\$47	\$48
Total Revenue Requirement¹	\$201,152	\$206,240	\$210,633	\$215,003	\$219,466
Annual Roll-Off Pulls	653	657	662	667	672
Cost per Pull¹	\$308.20	\$313.74	\$318.14	\$322.42	\$326.76

1. Values may not calculate exactly due to rounding.

3.5 Net Revenue from Current Rates

Burns & McDonnell evaluated the net rate revenue by comparing the Revenue Requirement to the projected revenue using the current rate structure. This analysis simulates the SWMD's position, should a transition to a Special Revenue Fund or Reserve Fund occur and the SWMD lose its support from the General Fund. A positive number indicates that the City is generating enough revenue from customers to fully cover the cost of service. A negative number means the City's FY 2026 existing rates do not fully cover the cost of service.

3.5.1 Net Revenue from Current Rates (Including Clean City Fee)

Table 3-25 summarizes the net revenue from the current rates evaluation for each customer class and Schedule 6 in Appendix A provides additional detail. The Clean City fee is included in this analysis. In 2031, Burns & McDonnell projects that the SWMD will have a negative cumulative net revenue of nearly one billion dollars. This demonstrates the SWMD's critical need for a residential solid waste rate.

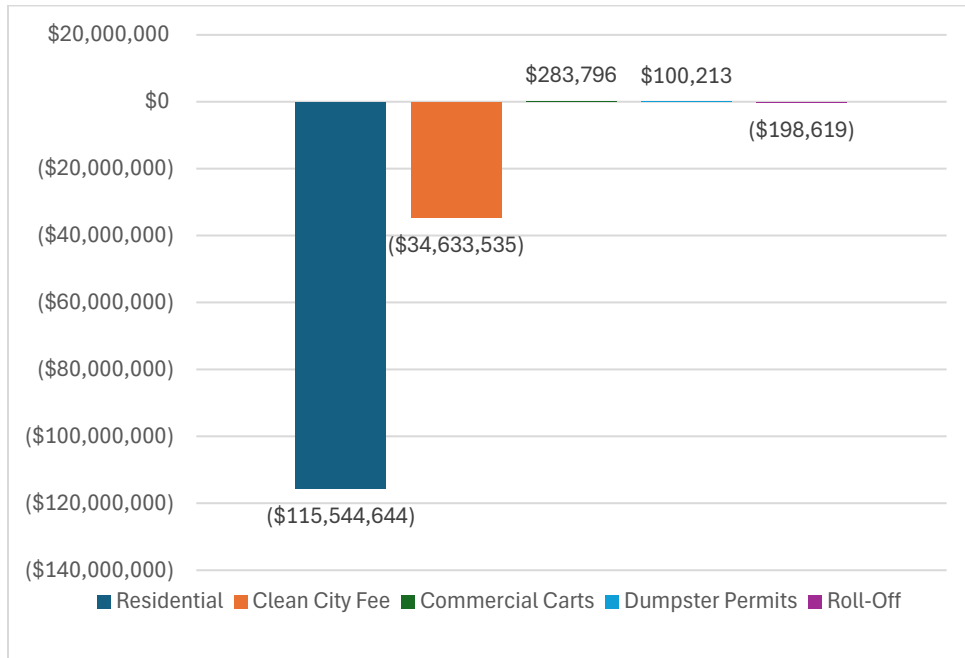
Table 3-25: Net Revenue from Current Rates (Including Clean City Fee)

Customer Class	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Revenue	\$1,355,944	\$1,365,696	\$1,375,518	\$1,385,411	\$1,395,375
Revenue Requirement	(\$116,900,588)	(\$127,951,073)	(\$137,145,980)	(\$147,579,043)	(\$168,885,758)
Net Revenue¹	(\$115,544,644)	(\$126,585,377)	(\$135,770,461)	(\$146,193,632)	(\$167,490,383)
Clean City Fee					
Revenue	\$0	\$0	\$0	\$0	\$0
Revenue Requirement	(\$34,633,535)	(\$40,398,979)	(\$45,794,826)	(\$51,472,377)	(\$56,600,183)
Net Revenue¹	(\$34,633,535)	(\$40,398,979)	(\$45,794,826)	(\$51,472,377)	(\$56,600,183)
Commercial Carts					
Revenue	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Revenue Requirement	(\$120,142)	(\$132,836)	(\$141,262)	(\$150,744)	(\$168,486)
Net Revenue¹	\$283,796	\$274,007	\$268,507	\$261,972	\$247,198
Dumpster Permits					
Revenue	\$1,917,235	\$1,931,024	\$1,944,912	\$1,958,900	\$1,972,989
Revenue Requirement	(\$1,817,022)	(\$1,881,321)	(\$1,934,427)	(\$1,989,348)	(\$2,039,505)
Net Revenue¹	\$100,213	\$49,703	\$10,485	(\$30,448)	(\$66,516)
Roll-Off					
Revenue	\$0	\$0	\$0	\$0	\$0
Revenue Requirement	(\$198,619)	(\$203,285)	(\$207,283)	(\$211,237)	(\$215,325)
Net Revenue¹	(\$198,619)	(\$203,285)	(\$207,283)	(\$211,237)	(\$215,325)
Total					
Revenue ¹	\$3,677,117	\$3,703,563	\$3,730,199	\$3,757,027	\$3,784,048
Revenue Requirement ¹	(\$153,669,905)	(\$170,567,495)	(\$185,223,779)	(\$201,402,750)	(\$227,909,258)
Total Net Revenue¹	(\$149,992,788)	(\$166,863,932)	(\$181,493,579)	(\$197,645,723)	(\$224,125,209)
Cumulative Net Revenue¹	(\$149,992,788)	(\$316,856,720)	(\$498,350,299)	(\$695,996,022)	(\$920,121,232)

1. Values may not calculate exactly due to rounding.

As there is not currently a residential solid waste fee, Clean City fee, or roll-off service rates in place, the City's total revenue does not cover the total revenue requirement. Figure 3-3 shows the net revenue by customer class for FY 2027.

Figure 3-3: FY 2027 Net Revenue by Customer Class (Including Clean City Fee)



3.5.2 Net Revenue from Current Rates (Excluding Clean City Fee)

The net revenue analysis, not including the Clean City Fee, is summarized in Table 3-26. In 2031, Burns & McDonnell projects that the SWMD will have a negative cumulative net revenue of nearly one billion dollars. This demonstrates the SWMD’s critical need for a residential solid waste rate.

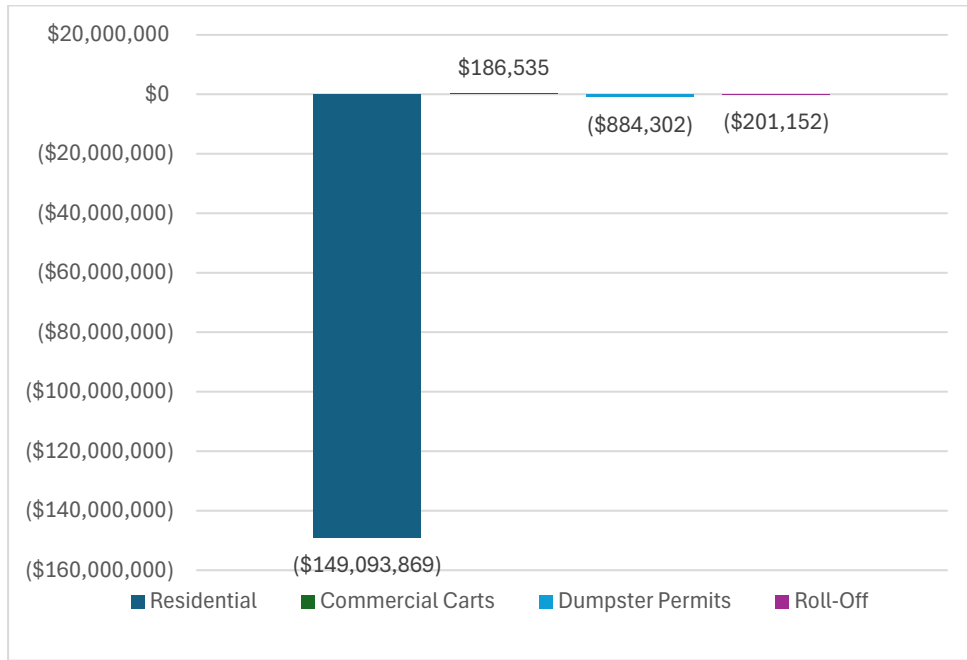
Table 3-26: Net Revenue from Current Rates (Excluding Clean City Fee)

Customer Class	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Revenue	\$1,355,944	\$1,365,696	\$1,375,518	\$1,385,411	\$1,395,375
Revenue Requirement	(\$150,449,813)	(\$167,085,238)	(\$181,507,057)	(\$197,439,919)	(\$223,713,898)
Net Revenue¹	(\$149,093,869)	(\$165,719,542)	(\$180,131,539)	(\$196,054,507)	(\$222,318,522)
Commercial Carts					
Revenue	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Revenue Requirement	(\$217,403)	(\$246,289)	(\$269,868)	(\$295,294)	(\$327,437)
Net Revenue¹	\$186,535	\$160,554	\$139,901	\$117,422	\$88,248
Dumpster Permits					
Revenue	\$1,917,235	\$1,931,024	\$1,944,912	\$1,958,900	\$1,972,989
Revenue Requirement	(\$2,801,537)	(\$3,029,728)	(\$3,236,220)	(\$3,452,535)	(\$3,648,458)
Net Revenue¹	(\$884,302)	(\$1,098,704)	(\$1,291,308)	(\$1,493,635)	(\$1,675,469)
Roll-Off					
Revenue	\$0	\$0	\$0	\$0	\$0
Revenue Requirement	(\$201,152)	(\$206,240)	(\$210,633)	(\$215,003)	(\$219,466)
Net Revenue¹	(\$201,152)	(\$206,240)	(\$210,633)	(\$215,003)	(\$219,466)
Total					
Revenue ¹	\$3,677,117	\$3,703,563	\$3,730,199	\$3,757,027	\$3,784,048
Revenue Requirement ¹	(\$153,669,905)	(\$170,567,495)	(\$185,223,779)	(\$201,402,750)	(\$227,909,258)
Total Net Revenue¹	(\$149,992,788)	(\$166,863,932)	(\$181,493,579)	(\$197,645,723)	(\$224,125,209)
Cumulative Net Revenue¹	(\$149,992,788)	(\$316,856,720)	(\$498,350,299)	(\$695,996,022)	(\$920,121,232)

1. Values may not calculate exactly due to rounding.

Figure 3-4 shows the net revenue by customer class for FY 2027, without the Clean City fee.

Figure 3-4: FY 2027 Net Revenue by Customer Class (Excluding Clean City Fee)



3.6 Financial Impacts of Key Administrative & Operational Changes

Since March 2025, the Mayor and SWMD have made significant efforts to reduce costs and improve operational efficiencies. Burns & McDonnell reviewed the proposed changes and updated the financial analysis accordingly, which has led to decreases in the cost of service, as shown in Table 3-27. All financial information presented in this Study reflects the SWMD’s updated financial information. This section provides a high-level overview of the impacts of these changes.

Table 3-27: Reduction in Cost of Service Due to SWMD Efforts

Cost of Service	Before	After
Residential Cost of Service per Household	\$29.21	\$24.72
Clean City Fee Cost of Service per Account	\$3.65	\$2.56

Differences between the FY 2027 expenditures projected before and after the operational efficiencies were implemented are presented by operating component in Table 3-28. It is important to note that in the previous iteration of the model, FY 2027 was the second year of the forecast. This impacts the level of reserve fund contribution.

Table 3-28: Difference in FY 2027 Expenditures – Before and After Operational Efficiencies

Operating Component	Before	After
Personnel	\$55,012,325	\$48,216,351
Supplies	\$738,257	\$457,089
Other Services and Charges	\$73,480,783	\$69,600,623
Debt Service and Other Uses	\$20,810,957	\$20,691,582
Non-Capital Equipment	\$140,453	\$26,780
Equipment	\$15,920,633	\$10,150,158
Reserve Funds ¹	\$13,769,057	\$5,553,585
Special Revenue Funds	\$5,250,480	\$7,855,631
Total Expenditures¹	\$185,122,945	\$162,551,800

1. This table does not include revenue offsets.

While the department's adjustments to personnel, equipment, routing, and overall spending have helped to meet some of the SWMD's needs, additional funding remains a dire need to meet service demands.

3.7 Key Findings

Each of the following key findings supports the corresponding recommendation in the subsequent section:

1. **Lack of User Fees Leads to Significant Shortfalls.** The SWMD is currently generating insufficient revenue to cover the cost of providing solid waste services that benefit not only single-family residents but also multifamily residents and businesses.
2. **Additional Revenue Generation Needed.** In addition to covering the cost of residential and Clean City services, further revenue generation is necessary to offset the expenses associated with issuing dumpster permits and providing roll-off services.

3.8 Recommendations

Each of the following is a recommendation regarding the City's cost of service.

1. **Implement Residential Solid Waste Rate and Clean City Fee.** The City should consider implementing a residential solid waste rate and a Clean City fee.
2. **Expansion of Roll-Off Services and Implementation of Roll-Off Service Rates.** The City should consider expanding roll-off services for commercial customers and implementing roll-off service rates as an opportunity to generate additional revenue.

4.0 Additional Revenue Sources or Enhancements

This section identifies and summarizes potential options that the City may consider for additional cost recovery and revenue generation for its solid waste operations. The additional revenue sources presented in this section are based on discussions with the City and other recent research and studies conducted by Burns & McDonnell for solid waste operations.

4.1 Roll-Off Service Expansion

The City's current roll-off operation is limited to servicing the SWMD and other City departments. Expanding the operation in order to provide commercial roll-off service may be a significant source of revenue generation for the City. Table 4-1 presents potential fees that the City may introduce if it expands roll-off services.

Table 4-1: Potential Roll-Off Service Fees

Charge	Definition	Benefit of Charge
Delivery Fee	A fee is charged to all roll-off customers upon delivery of a roll-off container. This fee is typically the same for all roll-off container sizes.	Covers the personnel and equipment costs associated with delivering the roll-off container to the customer.
Haul Rate	The rate charged for hauling material to the transfer station or landfill. This fee oftentimes changes based on the size of containers.	More material can be disposed of in larger containers and, therefore, the haul rate for larger containers may be higher than for smaller containers.
Rental Rate	Customers are charged a daily or monthly rental rate.	It can help to ensure that containers are returned to the City when they are no longer in use.
Per Ton Rate	Covers the disposal cost per ton. Some cities only charge a per-ton rate if customers dispose of more than a certain number of tons.	May incentivize customers to dispose of less material.
Overfill Charge	An overfill charge is applied when a customer fills the container with debris that exceeds the fill line or the top of the container.	Incentivizes customers to request the correct container size for their project or operational needs rather than try to overfill a smaller container to save money.
Minimum Disposal	The minimum disposal charge to be paid by the customer is based on the container size, regardless of the actual weight of the material.	May help to ensure that disposal trips are profitable for the City and that customers request the correct container size.
Inactivity Fee	An inactivity charge may be assessed to customers who do not request a collection within a specified timeframe (e.g., 7 days, 14 days, 1 month).	City has a limited number of roll-off containers so having an inactive container reduces potential revenue generation.

Charge	Definition	Benefit of Charge
Container Fee	Bundle of several miscellaneous fees into a single container fee, including relocation, inaccessibility, fuel surcharge, container maintenance, or container depreciation fees.	May help to ensure proper handling and maintenance for roll-off containers.

4.2 Transfer Station Operations

The City owns three transfer stations: the Northwest Transfer Station, Southeast Transfer Station, and Southwest Transfer Station. However, these transfer stations are not operated by the City. Currently, the City only receives a portion of the total revenue share. The City may consider taking over operations at one or more of the transfer stations to increase its revenue share.

4.3 Grant Funding Opportunities

If the City chooses to expand its residential or commercial recycling programs in the future, or implement other recycling or waste diversion initiatives, it may seek grant funding for these activities. Grants and other private funding sources are often provided on a competitive basis. If a project can secure grant funding, it will typically allow for a reduction in capital or operating costs. Grant funding from The Recycling Partnership (Partnership), the Closed Loop Fund (CLF), and the Environmental Protection Agency (EPA) would be applicable to the City only if the City chooses to implement a recycling program in the future.

- **The Recycling Partnership.** The Partnership is an industry-funded, national nonprofit dedicated to improving curbside residential recycling in the U.S. In recent years, they have prioritized providing grant funding to communities in Texas. The Partnership provides resources for communities (4,000 or more households) to start programs with recycling carts or switch from bins to carts. Should the City decide to establish a residential recycling program in the future, the Partnership could assist with the purchase of the carts. To accelerate the local adoption of recycling best management practices at the community level, the Partnership utilizes highly leveraged grants in conjunction with technical assistance.
 - For more information: <https://recyclingpartnership.org/grants/>
- **The Closed Loop Fund (CLF).** The CLF was created to increase recycling rates and is funded by consumer goods companies and retailers. The CLF provides zero-interest loans to municipalities and low-interest loans to private companies.
 - For more information: <https://www.closedlooppartners.com/closed-loop-local-recycling-fund-apply-for-funding/>
- **Environmental Protection Agency (EPA).** The EPA has historically awarded Solid Waste Infrastructure for Recycling (SWIFR) grants to local governments to support compost, MRF, and curbside recycling collection programs. Future grant funding opportunities through the EPA should be monitored.
 - For more information: <https://www.epa.gov/infrastructure/solid-waste-infrastructure-recycling-grant-program>

4.4 Key Findings

The following key findings support the corresponding recommendations in the subsequent section:

1. **Potential Revenue Generation Through Roll-Off Service Expansion.** While expanding roll-off services will require an upfront investment in equipment and personnel, implementing additional services and charging various fees may generate significant revenue for the SWMD.
2. **Potential Increase in Revenue Through Transfer Station Operation.** Taking over operations at one or more transfer stations in the City may lead to an increase in revenue.
3. **Opportunities for Grant Funding.** There are various opportunities for grant funding, particularly in regard to the City's recycling program.

4.5 Recommendations

1. **Roll-Off Service Expansion and Fee Implementation.** The City should consider expanding roll-off services for commercial customers and implementing various fees for roll-off services.
2. **Transfer Station Operations.** The City should consider operating one or more transfer stations within the City.
3. **Monitor Potential Grant Funding Opportunities.** The City should monitor potential opportunities for grant funding to support its various services.

5.0 Financial Benchmarking

To cover the cost of providing garbage collection services to residents, many cities charge a monthly fee to residents. Burns & McDonnell completed a benchmark analysis of the residential solid waste rates and Clean City fees charged by large cities in the United States. Burns & McDonnell selected the cities of Austin, Chicago, Dallas, Fort Worth, Los Angeles, New York, Phoenix, and San Antonio for benchmark analysis in collaboration with City staff.

5.1 Methodology

In order to complete this analysis, residential solid waste rate and Clean City fee data were compiled from publicly available sources. These sources included city websites, ordinances, and city council resolutions. It is essential to note that not all benchmarked cities charge both a residential solid waste rate and a Clean City fee. For this reason, some cities are excluded from both analyses.

Additionally, unlike the other benchmarked cities, the cities of New York and Chicago do not charge garbage fees that attempt to cover the cost of service. New York City does not currently charge residents a fee for curbside garbage, recycling, compost, and bulk collection services. The City of Chicago provides garbage, recycling, brush, and bulk item collection services to residents living in homes with one to four dwelling units. Each dwelling unit is charged \$9.50 per month; however, it is stated on the City of Chicago's website that the fee only covers one quarter of garbage collection costs³. Based on this information, the cost of service would be approximately \$38.00 per dwelling unit. Due to these key differences from the other benchmarked cities, the benchmarked cities identified in this analysis have been limited to large cities in the Southwestern United States, including Austin, Dallas, Fort Worth, Los Angeles, Phoenix, and San Antonio.

5.2 Residential Benchmarking

The residential benchmark analysis compared the cities' current residential services rates and current populations, as presented in Table 5-1. The rates of benchmarked communities represent the monthly fee residents pay for curbside garbage and recycling collection from 90- to 96-gallon containers. Since the City does not currently have a solid waste rate in place, the City's FY 2027 cost of service, both with and without the implementation of the Clean City fee, has been benchmarked alongside the other cities.

³ Garbage Fee FAQ. City of Chicago. https://www.chicago.gov/city/en/depts/fin/supp_info/garbage-fee-faq.html

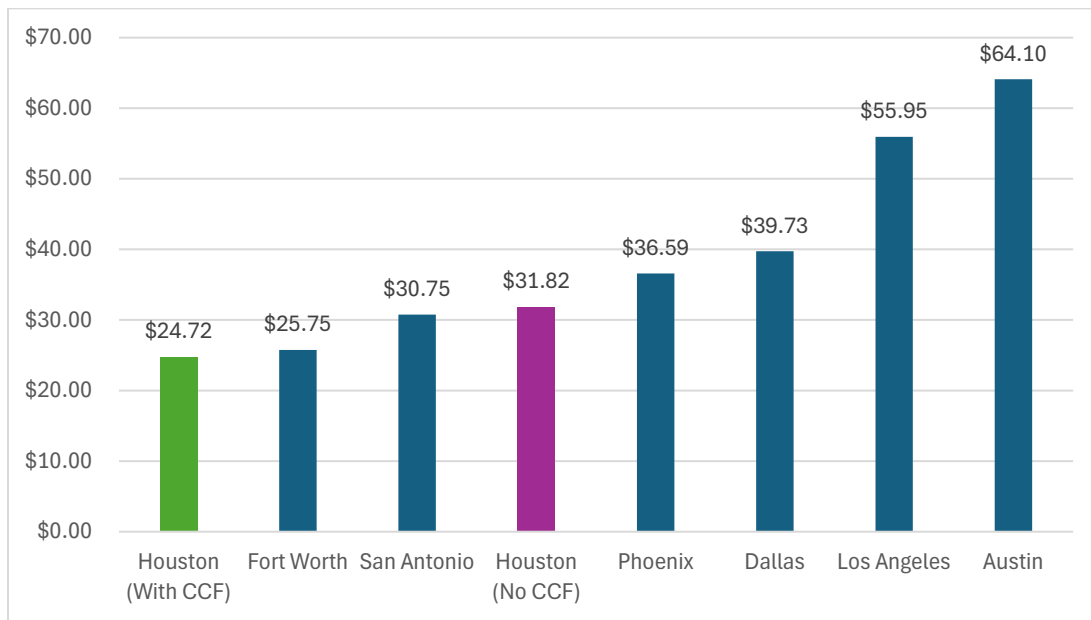
Table 5-1: FY 2026 Residential Solid Waste Rates of Large Southwestern Cities

City	Population ³	Rate
Houston, TX	2,311,461	\$24.72 ¹
		\$31.82 ²
Los Angeles, CA	3,820,963	\$55.95
Phoenix, AZ	1,650,051	\$36.59
San Antonio, TX	1,495,312	\$30.75
Dallas, TX	1,302,859	\$39.73
Austin, TX	979,700	\$64.10
Fort Worth, TX	976,932	\$25.75

1. Current cost of service, if a Clean City fee is also implemented.
2. Current cost of service, if a Clean City fee is not implemented.
3. Population data obtained from the U.S Census Bureau.

Figure 5-1 presents the residential solid waste rates for each benchmarked city, ordered from lowest to highest.

Figure 5-1: FY 2026 Residential Solid Waste Rate Benchmarking



The City’s residential cost of service, if the Clean City fee is also implemented, is lower than the residential solid waste fees of all the benchmarked cities. While the City of Fort Worth’s 96-gallon rate is only slightly higher than the City’s residential cost of service, the City of Fort Worth owns a landfill and has leveraged revenue generated through the landfill to keep residential rates low. As discussed in Section 4.2, if the City takes control over transfer station operations and additional revenue is able to be generated, the City may be able to leverage this additional revenue to keep rates low.

The City’s residential solid waste rate, if the Clean City fee was also implemented, would need to be 24 percent higher than the cost of service to match the solid waste rate of San Antonio and 159 percent higher to match that of Austin.

5.3 Clean City Fee Benchmarking

Of the benchmark cities, only Austin, Fort Worth, and San Antonio charge residents and businesses a separate fee for solid waste services that benefit the entire city. Table 5-2 presents the city-wide “Clean City” fees charged by benchmark cities, along with the name of each fee.

Table 5-2: FY 2026 Clean City Fee Benchmarking

City	Type of Fee	Monthly Residential Fee
Houston (Cost of Service)	Clean City Fee	\$2.56 ¹
Austin	Clean Community Fee	\$5.45
Fort Worth	Environmental Protection Fee	\$2.25
San Antonio	Environmental Fee	\$3.00

1. Current cost of service of Clean City services.

The City’s Clean City fee would fund services that benefit the entire City, including illegal dumping, homeless encampment cleanup, litter abatement, tire disposal, and storm debris cleanup. Other benchmarked cities also fund these services through their clean city fees, as shown in Table 5-3.

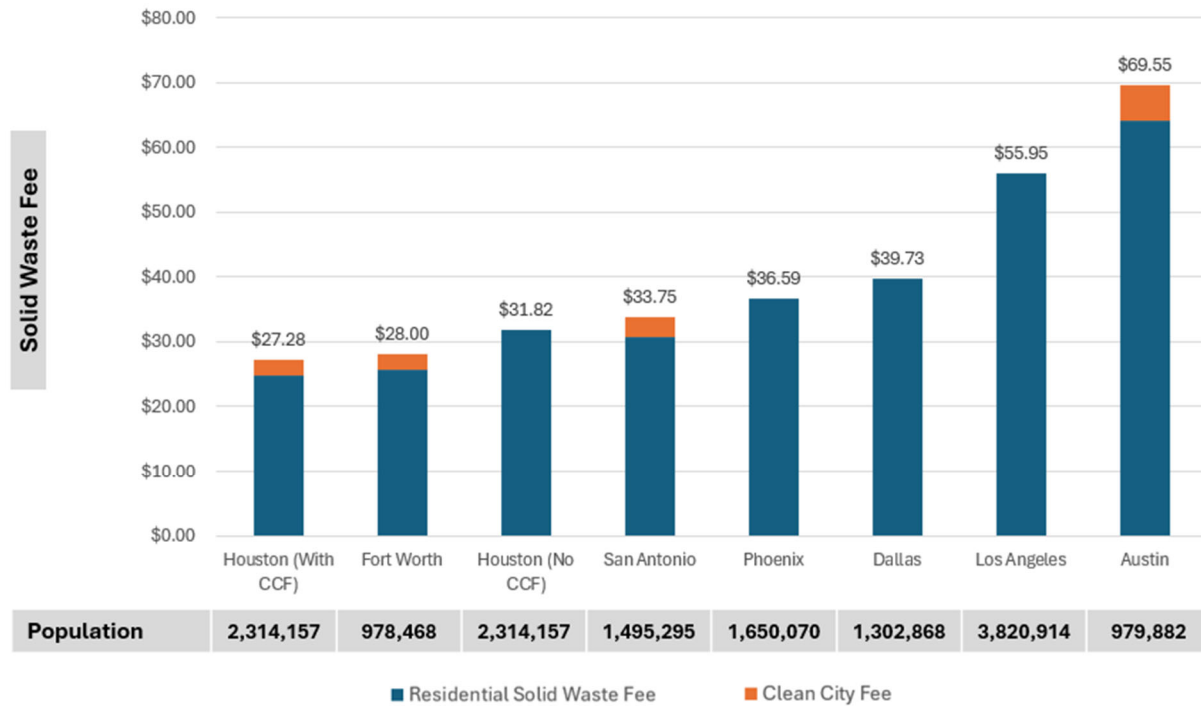
Table 5-3: Services Included with Clean City Fee

City	Services Included with Fee				
	Illegal Dumping	Homeless Encampment Cleanup	Litter Abatement	Tire Disposal	Storm Debris Cleanup
Houston, TX	●	●	●	●	●
Austin, TX			●		
Fort Worth, TX		●	●		
San Antonio, TX	●				●

5.4 Total Residential Solid Waste Charge Benchmarking

In cities with both a residential solid waste fee and a Clean City fee in place, single-family residents are charged both fees. Figure 5-2 presents the total amount charged to residents in each benchmarked city for solid waste services.

Figure 5-2: FY 2026 Total Residential Solid Waste Charge Benchmarking



5.5 Key Findings

The following key findings support the corresponding recommendations in the subsequent section:

1. **Competitive Residential Solid Waste Rate.** The FY 2027 cost of service for residential solid waste customers in the City is less than the solid waste fees charged in all the benchmarked cities.
2. **Competitive Clean City Fee.** The FY 2027 Clean City fee cost of service aligns with the city-wide fees charged by the cities of Austin, Fort Worth, and San Antonio.

5.6 Recommendations

1. **Residential Solid Waste Rate Should Cover Cost of Service.** The City should consider implementing a residential solid waste fee that covers the full cost of service of providing residential solid waste services.
2. **Clean City Fee Should Cover Cost of Service.** The City should consider implementing a Clean City fee that covers the full cost of service of providing Clean City services.

6.0 Proposed Rates

This section focuses on two potential rate implementation options for the City's consideration. A third option is also included should the City choose to implement lower rates for residential and/or Clean City services. The revenue for FY 2027 through FY 2031 reflects the proposed rates and projected service level demand for Options 1 and 2.

6.1 Policy Considerations

Potential support for elderly and/or low-income residents, the Sponsorship program, as well as the City's plan to expand roll-off services for commercial customers, have been considered in this proposed rate analysis.

6.1.1 Support for Elderly and/or Low-Income Residents

To support the City's elderly and/or low-income residents, the City may consider offering a reduced residential solid waste fee. The City of Denver, for example, offers a discounted solid waste fee for low-income households. Denver residents can fill out an Affordability Rebate if their annual household income is below a specified limit. If the City were to offer a reduced fee, the discount would need to be supplemented through a higher single-family base fee or other forms of revenue generation. The City may also choose to establish a program similar to the Water Aid to Elderly Residents (W.A.T.E.R.) Fund, through which donations can be made to support low-income seniors with utility bill payments. A reduced fee, referred to as "Reduced Residential Rate" is included in this analysis for residents eligible for W.A.T.E.R. Fund support.

6.1.2 Sponsorship Program

Through the City's Sponsorship program, homeowners' associations can opt out of receiving solid waste services from the City and instead obtain these services through a private contractor. Historically, each service unit within a homeowner's association that opts out of City-provided services has received a monthly reimbursement of \$6.00 to cover the higher cost of privatized services. If the proposed rates are implemented, the 46,330 residents who are part of the Sponsorship program would be charged the Clean City fee, as the services paid for through the Clean City fee are distinct from collection services and benefit all residents and businesses within the City. Households would no longer receive the sponsorship reimbursement; however, homeowners' associations would maintain the option to choose their community's solid waste service provider. Residents who are part of the Sponsorship program have not been factored into the billing units for the residential solid waste rate, as the SWMD would need time after implementing a residential solid waste rate to improve service levels before accepting additional customers.

6.1.3 Roll-Off Service Expansion

As discussed in Section 4.1, the City is considering expanding roll-off services. Proposed roll-off service rates are included in this analysis. However, the billing units have not been adjusted to account for expanded services. If roll-off services are expanded, the City may choose to re-evaluate rates and associated adjustments. Additionally, the City currently services roll-off containers used by other departments within the City. If the City continues not to charge a fee for these services, the cost of providing these services may be covered by the Clean City fee.

6.2 Approach to Proposed Rates

Burns & McDonnell's primary rate recommendations aim to cover the cost of providing each solid waste service, as outlined in Section 3.0, through each year of the five-year forecast. A third, policy-focused option has also been provided that aims to minimize a financial shock to households by slowing building up rates to cover the cost of service. It is important to note that, as Option 3 is policy-focused, a comprehensive financial analysis has not been included. This section outlines three potential rate implementation options for the City's consideration, as shown in Table 6-1.

Table 6-1: Proposed Rate Implementation Options

Option	Proposed Rate Implementation Options	Reasons for Consideration
1	Implement rates that are equal to the cost of service, and adjust rates in subsequent years to maintain parity with the cost of service on an annual basis.	<ul style="list-style-type: none"> Lower initial customer rate Annual increases to match costs More price uncertainty
2	Implement rates that exceed the projected cost of service in FY 2027, while continuing to implement planned 3 percent rate increases in subsequent years.	<ul style="list-style-type: none"> Higher initial customer rate Annual 3 percent increases to account for inflation Greater price certainty
3	Implement rates that are below the cost of service at the time of implementation but increase on an annual basis to eventually reach the cost of service.	<ul style="list-style-type: none"> Reduced financial impact to households Annual increases to eventually reach cost of service

6.3 Annual Rate Adjustment Summary (Option 1)

The first option presented for the City's consideration is to implement and maintain solid waste rates at the cost of service. Using this methodology, Table 6-2 shows the base fee percentage increases by customer class for FY 2027 through FY 2031.

Table 6-2: Proposed Rate Increase Percentages (Option 1)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential	N/A ¹	8.7%	6.4%	6.8%	13.6%
Additional Cart ²	0.0%	0.0%	0.0%	0.0%	0.0%
Tags for Bags ²	0.0%	0.0%	0.0%	0.0%	0.0%
Clean City	N/A ¹	15.8%	12.5%	11.6%	9.2%
Commercial Cart	0.0%	0.0%	0.0%	0.0%	0.0%
Dumpster Permit	0.0%	0.0%	0.0%	1.6%	1.8%
Roll-Off ³	N/A ¹	3.0%	3.0%	3.0%	3.0%

1. "N/A" indicates that a rate is not currently in place.
2. Increases in the Additional Residential Cart rate and fee for Tags for Bags are not planned for in this analysis.
3. It is recommended that the proposed roll-off rates increase by 3.0 percent annually to account for projected growth, regardless of the proposed rate implementation option.

6.3.2 Residential (Option 1)

Table 6-3 presents the proposed residential rates based on the percentage increases identified in Table 6-2. Since residential and reduced residential solid waste rates are not currently in place, proposed residential

solid waste rates for FY 2027 are included in Table 6-3 as well. To compensate for the revenue loss due to the reduced residential rate, the proposed full residential rate is slightly higher than the cost of service.

Table 6-3: Proposed Monthly Rates for Residential Customers (Option 1)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential	N/A ¹	\$25.00	\$27.17	\$28.91	\$30.89	\$35.10
Reduced Residential ²	N/A ¹	\$23.00	\$25.17	\$26.91	\$28.89	\$33.10
Additional Cart	\$20.05	\$20.05	\$20.05	\$20.05	\$20.05	\$20.05
Tags for Bags	\$2.64	\$2.64	\$2.64	\$2.64	\$2.64	\$2.64

1. "N/A" indicates that a rate is not currently in place.
2. Reduced residential rate is \$2.00 less than the full residential rate.

6.3.3 Clean City Fee (Option 1)

Table 6-4 presents the proposed Clean City fee for FY 2027, as well as the proposed fees based on the percentage increases for years FY 2028 through FY 2031, identified in Table 6-2.

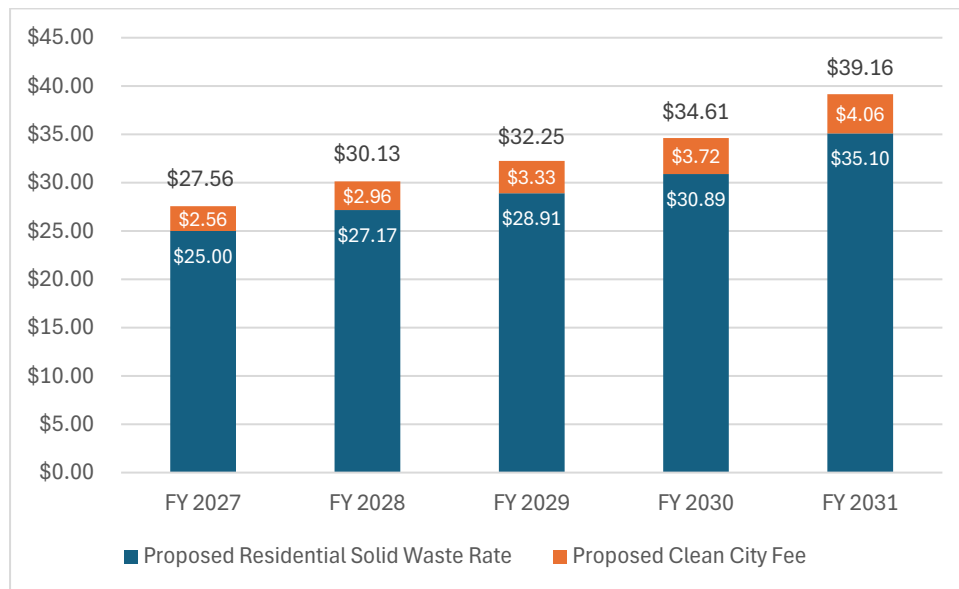
Table 6-4: Proposed Monthly Rates for Clean City Customers (Option 1)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Clean City	N/A ¹	\$2.56	\$2.96	\$3.33	\$3.72	\$4.06

1. "N/A" indicates that a rate is not currently in place.

Both the residential solid waste rate and the Clean City fee will be charged to City residents on a monthly basis. Figure 6-1 shows the total amount charged to residents each month for each year of the forecast.

Figure 6-1: Total Monthly Cost of Residential Solid Waste Rate & Clean City Fee (Option 1)¹



1. Values may not calculate exactly due to rounding.

6.3.4 Commercial Carts (Option 1)

The proposed commercial cart rates, based on the percentage increases identified in Table 6-2, are presented in Table 6-5.

Table 6-5: Proposed Monthly Rates for Commercial Cart Customers (Option 1)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Commercial Cart	\$29.42	\$29.42	\$29.42	\$29.42	\$29.42	\$29.42

6.3.5 Dumpster Permits (Option 1)

Table 6-6 presents the proposed dumpster permit rates based on the percentage increases identified in Table 6-2.

Table 6-6: Proposed Annual Rates for Dumpster Permit Customers (Option 1)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Dumpster Permit Rate (One Dumpster)	\$165.54	\$165.54	\$165.54	\$165.54	\$168.11	\$171.12
Dumpster Permit Rate (Two Dumpsters)	\$264.88	\$264.88	\$264.88	\$264.88	\$269.00	\$273.81

6.3.6 Roll-Off (Option 1)

The proposed roll-off rates for FY 2027, as well as the proposed rates based on the percentage increases for years FY 2028 through FY 2031 identified in Table 6-2, are shown in Table 6-7.

Table 6-7: Proposed Rates for Roll-Off Customers (Option 1)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Delivery Fee	N/A ¹	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Haul Rate - Scheduled	N/A ¹	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Haul Rate - Unscheduled	N/A ¹	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Container Fee – 10 CY	N/A ¹	\$125.00	\$128.75	\$132.61	\$136.59	\$140.69
Container Fee – 20 CY	N/A ¹	\$130.00	\$133.90	\$137.92	\$142.05	\$146.32
Container Fee – 30 CY	N/A ¹	\$135.00	\$139.05	\$143.22	\$147.52	\$151.94
Container Fee – 40 CY	N/A ¹	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Per Ton Rate	N/A ¹	\$32.00	\$32.96	\$33.95	\$34.97	\$36.02

1. "N/A" indicates that a rate is not currently in place.

6.3.7 Net Revenue from Proposed Rates (Option 1)

Burns & McDonnell evaluated the net rate revenue by comparing the Revenue Requirement to the projected revenue using the proposed rate structure. Table 6-8 summarizes this evaluation for each customer class and Schedule 12 in Appendix A provides additional detail. A positive number means the City is generating enough revenue from the customer to fully cover the cost of service. A negative number means the proposed rates do not fully cover the cost of service.

Table 6-8: Net Revenue by Customer Class – Proposed Rates (Option 1)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Revenue	\$117,016,089	\$128,182,091	\$137,471,608	\$148,013,129	\$169,550,382
Revenue Requirement	(\$116,900,588)	(\$127,951,073)	(\$137,145,980)	(\$147,579,043)	(\$168,885,758)
Net Revenue¹	\$115,501	\$231,017	\$325,629	\$434,086	\$664,624
Clean City Fee					
Revenue	\$34,656,932	\$40,426,272	\$45,825,764	\$51,507,150	\$56,638,420
Revenue Requirement	(\$34,633,535)	(\$40,398,979)	(\$45,794,826)	(\$51,472,377)	(\$56,600,183)
Net Revenue¹	\$23,397	\$27,292	\$30,938	\$34,773	\$38,238
Commercial Cart					
Revenue	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Revenue Requirement	(\$120,142)	(\$132,836)	(\$141,262)	(\$150,744)	(\$168,486)
Net Revenue¹	\$283,796	\$274,007	\$268,507	\$261,972	\$247,198
Dumpster Permits					
Revenue	\$1,917,235	\$1,931,024	\$1,944,912	\$1,989,348	\$2,039,505
Revenue Requirement	(\$1,817,022)	(\$1,881,321)	(\$1,934,427)	(\$1,989,348)	(\$2,039,505)
Net Revenue¹	\$100,213	\$49,703	\$10,485	\$0	\$0
Roll-Off					
Revenue	\$223,210	\$231,560	\$240,222	\$249,208	\$258,530
Revenue Requirement	(\$198,619)	(\$203,285)	(\$207,283)	(\$211,237)	(\$215,325)
Net Revenue^{1,2}	\$24,591	\$28,275	\$32,938	\$37,971	\$43,205
Total Revenue ¹	\$154,217,403	\$171,177,789	\$185,892,275	\$202,171,552	\$228,902,522
Total Revenue Requirement ¹	(\$153,669,905)	(\$170,567,495)	(\$185,223,779)	(\$201,402,750)	(\$227,909,258)
Total Net Revenue¹	\$547,498	\$610,294	\$668,497	\$768,801	\$993,265
Cumulative Net Revenue ¹	\$547,498	\$1,157,793	\$1,826,289	\$2,595,091	\$3,588,356

1. Values may not calculate exactly due to rounding.

6.3.8 Financial Policies (Option 1)

As an Enterprise Fund, the SWMD will be required to have an operating reserve of 90 days' worth, or 25 percent, of total annual operating expenses, presented in Table 6-9 for the five years of the forecast. With the proposed rates and planned funding of four reserve funds, the City would be operating above the annual reserve requirement in FY 2031.

Table 6-9: Operating Reserve Fund Policy (Option 1)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Target Balance ¹	\$36,209,110	\$40,656,024	\$43,715,880	\$47,089,355	\$51,185,965
Beginning Fund Balance ²	\$19,533,398	\$21,343,853	\$25,409,892	\$31,969,163	\$41,391,637
Operating Reserve Contribution ³	\$1,810,455	\$4,066,038	\$6,559,271	\$9,422,474	\$10,247,685
Total Net Revenue ⁴	\$547,498	\$610,294	\$668,497	\$768,801	\$993,265
Ending Fund Balance⁵	\$21,891,352	\$26,020,186	\$32,637,660	\$42,160,438	\$52,632,587
Over/Under Reserve Requirement	(\$14,317,758)	(\$14,635,837)	(\$11,078,220)	(\$4,928,917)	\$1,446,622

1. Target fund balance is 90 days' worth of total annual operating expenses.
2. Beginning fund balance in FY 2027 includes potential funding from debt issued by City.
3. Funding of operating reserve included in total revenue requirement. Reserve funding isolated for further analysis.
4. Total net revenue from rates is in addition to the reserve contribution.
5. Values may not calculate exactly due to rounding.

In addition to an operating reserve, debt service, capital improvement, and storm debris reserves are the types of reserves that are recommended and needed by the City. The debt service reserve will support the SWMD's ability to pay off debt, the capital improvement reserve will allow for the SWMD to invest in capital improvement projects, and the storm debris reserve will support the SWMD's storm debris efforts. As the frequency of major storms continues to increase, it is critical that the SWMD is prepared to engage in storm debris cleanup efforts around the City. In this analysis, it is estimated that 20 percent of the storm debris reserve will be used each year. However, the SWMD's actual use of the fund may be higher or lower than 20 percent throughout each year of the forecast and beyond. Each reserve fund's target reserve balance, beginning balance, annual contribution, and cumulative balance is shown in Table 6-10

Table 6-10: Additional Reserve Fund Policies (Option 1)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Debt Service Reserve Fund					
Target Reserve Balance	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441
Beginning Balance	\$0	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087
Contribution	\$735,622	\$2,206,866	\$2,942,488	\$3,678,110	\$5,149,354
Cumulative Reserve Balance	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087	\$14,712,441
Capital Improvement Reserve Fund					
Target Reserve Balance	\$10,150,158	\$11,510,927	\$13,757,794	\$16,255,452	\$26,147,928
Beginning Balance	\$0	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569
Contribution	\$507,508	\$1,726,639	\$2,751,559	\$4,063,863	\$9,151,775
Cumulative Reserve Balance	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569	\$18,201,344
Storm Debris Reserve Fund					
Target Reserve Balance	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000
Beginning Balance	\$50,000,000	\$42,000,000	\$37,600,000	\$36,080,000	\$36,864,000
Contribution	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
20% Draw Down	(\$10,500,000)	(\$9,400,000)	(\$9,020,000)	(\$9,216,000)	(\$9,872,800)
Cumulative Reserve Balance	\$42,000,000	\$37,600,000	\$36,080,000	\$36,864,000	\$39,491,200

6.4 Annual Rate Adjustment Summary (Option 2)

The second option presented for the City's consideration is implementing the residential solid waste rate, Clean City fee, and roll-off service rates in FY 2027 at a level that is higher than the cost of service and then continuing to increase rates by 3 percent or at the rate of inflation each year. Table 6-11 shows the base fee percentage increases by customer class for FY 2027 through FY 2031.

Table 6-11: Proposed Rate Increase Percentages (Option 2)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential	N/A ¹	3.0%	3.0%	3.0%	3.0%
Additional Cart ²	0.0%	0.0%	0.0%	0.0%	0.0%
Tags for Bags ²	0.0%	0.0%	0.0%	0.0%	0.0%
Clean City	N/A ¹	3.0%	3.0%	3.0%	3.0%
Commercial Cart	0.0%	0.0%	0.0%	0.0%	0.0%
Dumpster Permit	0.0%	0.0%	0.0%	3.0%	3.0%
Roll-Off ³	N/A ¹	3.0%	3.0%	3.0%	3.0%

1. "N/A" indicates that a rate is not currently in place.
2. Increases in the Additional Residential Cart rate and fee for Tags for Bags are not planned for in this analysis.
3. It is recommended that the proposed roll-off rates increase by 3.0 percent annually to account for projected growth, regardless of the proposed rate implementation option.

6.4.2 Residential (Option 2)

Table 6-12 presents the proposed residential rates based on the percentage increases identified in Table 6-11. Since residential and reduced residential solid waste rates are not currently in place, proposed residential solid waste rates for FY 2027 are included in Table 6-12 as well.

Table 6-12: Proposed Monthly Rates for Residential Customers (Option 2)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential	N/A ¹	\$31.10	\$32.03	\$32.99	\$33.98	\$35.00
Reduced Residential ²	N/A ¹	\$29.10	\$30.03	\$30.99	\$31.98	\$33.00
Additional Cart	\$20.05	\$20.05	\$20.05	\$20.05	\$20.05	\$20.05
Tags for Bags	\$2.64	\$2.64	\$2.64	\$2.64	\$2.64	\$2.64

1. "N/A" indicates that a rate is not currently in place.
2. Reduced residential rate is \$2.00 less than the full residential rate.

6.4.3 Clean City Fee (Option 2)

Table 6-13 presents the proposed Clean City fee for FY 2027, as well as the proposed fees based on the percentage increases for years FY 2028 through FY 2031 identified in Table 6-11.

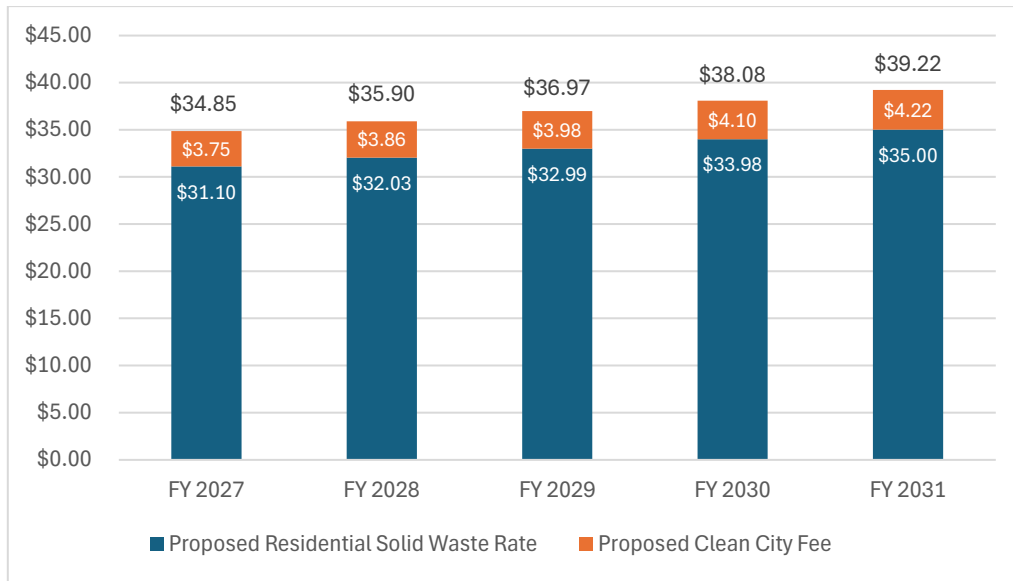
Table 6-13: Proposed Monthly Rates for Clean City Customers (Option 2)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Clean City	N/A ¹	\$3.75	\$3.86	\$3.98	\$4.10	\$4.22

1. "N/A" indicates that a rate is not currently in place.

Both the residential solid waste rate and the Clean City fee would be charged to City residents monthly. Figure 6-2 shows the total amount charged to residents each month for each year of the forecast.

Figure 6-2: Total Monthly Cost of Residential Solid Waste Rate & Clean City Fee (Option 2)



1. Values may not calculate exactly due to rounding.

6.4.4 Commercial Carts (Option 2)

The proposed commercial cart rates, based on the percentage increases identified in Table 6-11, are presented in Table 6-14.

Table 6-14: Proposed Monthly Rates for Commercial Cart Customers (Option 2)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Commercial Cart	\$29.42	\$29.42	\$29.42	\$29.42	\$29.42	\$29.42

6.4.5 Dumpster Permits (Option 2)

Table 6-15 presents the proposed dumpster permit rates based on the percentage increases identified in Table 6-11.

Table 6-15: Proposed Annual Rates for Dumpster Permit Customers (Option 2)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Dumpster Permit Rate (One Dumpster)	\$165.54	\$165.54	\$165.54	\$165.54	\$170.51	\$175.62
Dumpster Permit Rate (Two Dumpsters)	\$264.88	\$264.88	\$264.88	\$264.88	\$272.83	\$281.01

6.4.6 Roll-Off (Option 2)

The proposed roll-off rates for FY 2027, as well as the proposed rates based on the percentage increases for years FY 2028 through FY 2031 identified in Table 6-11, are shown in Table 6-16.

Table 6-16: Proposed Rates for Roll-Off Customers (Option 2)

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Delivery Fee	N/A ¹	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Haul Rate - Scheduled	N/A ¹	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Haul Rate - Unscheduled	N/A ¹	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Container Fee – 10 CY	N/A ¹	\$125.00	\$128.75	\$132.61	\$136.59	\$140.69
Container Fee – 20 CY	N/A ¹	\$130.00	\$133.90	\$137.92	\$142.05	\$146.32
Container Fee – 30 CY	N/A ¹	\$135.00	\$139.05	\$143.22	\$147.52	\$151.94
Container Fee – 40 CY	N/A ¹	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Per Ton Rate	N/A ¹	\$32.00	\$32.96	\$33.95	\$34.97	\$36.02

1. "N/A" indicates that a rate is not currently in place.

6.4.7 Net Revenue from Proposed Rates (Option 2)

Burns & McDonnell evaluated the net rate revenue by comparing the Revenue Requirement to the projected revenue using the proposed rate structure. Table 6-17 summarizes this evaluation for each customer class. A positive number means the City is generating enough revenue from the customer to fully cover the cost of service. A negative number means the proposed rates do not fully cover the cost of service.

It is important to note that the proposed rates have been designed so that the SWMD remains net positive in each year of the forecast. This strategy and the decision to set rates higher than the cost of service in 2027 have resulted in a larger quantity of excess revenue than shown in Option 1. The excess revenue generated through the proposed rates would be used to fund reserves and capital projects.

Table 6-17: Net Revenue by Customer Class – Proposed Rates (Option 2)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Revenue	\$145,860,240	\$151,352,750	\$157,050,984	\$162,962,638	\$169,095,699
Revenue Requirement	(\$116,900,588)	(\$127,951,073)	(\$137,145,980)	(\$147,579,043)	(\$168,885,758)
Net Revenue¹	\$28,959,652	\$23,401,677	\$19,905,004	\$15,383,595	\$209,941
Clean City Fee					
Revenue	\$50,802,957	\$52,703,388	\$54,674,909	\$56,720,182	\$58,841,964
Revenue Requirement	(\$34,633,535)	(\$40,398,979)	(\$45,794,826)	(\$51,472,377)	(\$56,600,183)
Net Revenue¹	\$16,169,422	\$12,304,408	\$8,880,083	\$5,247,805	\$2,241,781
Commercial Cart					
Revenue	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Revenue Requirement	(\$120,142)	(\$132,836)	(\$141,262)	(\$150,744)	(\$168,486)
Net Revenue¹	\$283,796	\$274,007	\$268,507	\$261,972	\$247,198
Dumpster Permits					
Revenue	\$1,917,235	\$1,931,024	\$1,944,912	\$2,017,667	\$2,093,144
Revenue Requirement	(\$1,817,022)	(\$1,881,321)	(\$1,934,427)	(\$1,989,348)	(\$2,039,505)
Net Revenue¹	\$100,213	\$49,703	\$10,485	\$28,319	\$53,639
Roll-Off					
Revenue	\$223,210	\$231,560	\$240,222	\$249,208	\$258,530
Revenue Requirement	(\$198,619)	(\$203,285)	(\$207,283)	(\$211,237)	(\$215,325)
Net Revenue¹	\$24,591	\$28,275	\$32,938	\$37,971	\$43,205
Total Revenue¹	\$199,207,580	\$206,625,564	\$214,320,796	\$222,362,411	\$230,705,021
Total Revenue Requirement¹	(\$153,669,905)	(\$170,567,495)	(\$185,223,779)	(\$201,402,750)	(\$227,909,258)
Total Net Revenue¹	\$45,537,674	\$36,058,069	\$29,097,018	\$20,959,661	\$2,795,764

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Cumulative Net Revenue ¹	\$45,537,674	\$81,595,744	\$110,692,762	\$131,652,423	\$134,448,187

1. Values may not calculate exactly due to rounding.

6.4.8 Financial Policy (Option 2)

As an Enterprise Fund, the SWMD will be required to have an operating reserve of 90 days' worth of total annual operating expenses, presented in Table 6-18 for the five years of the forecast. With the proposed rates and planned funding of four reserve funds, the City would be operating above the annual reserve requirement.

Table 6-18: Operating Reserve Fund Policy (Option 2)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Target Balance ¹	\$36,209,110	\$40,656,024	\$43,715,880	\$47,089,355	\$51,185,965
Beginning Fund Balance ²	\$19,533,398	\$21,343,853	\$25,409,892	\$31,969,163	\$41,391,637
Operating Reserve Contribution ³	\$1,810,455	\$4,066,038	\$6,559,271	\$9,422,474	\$10,247,685
Total Net Revenue ⁴	\$45,537,674	\$36,058,069	\$29,097,018	\$20,959,661	\$2,795,764
Ending Fund Balance⁵	\$66,881,528	\$61,467,961	\$61,066,181	\$62,351,298	\$54,435,086
Over/Under Reserve Requirement	\$30,672,418	\$20,811,938	\$17,350,301	\$15,261,943	\$3,249,121

1. Target fund balance is 90 days' worth of total annual operating expenses.
2. Beginning fund balance in FY 2027 includes potential funding from debt issued by City.
3. Funding of operating reserve included in total revenue requirement. Reserve funding isolated for further analysis.
4. Total net revenue from rates is in addition to the reserve contribution,
5. Values may not calculate exactly due to rounding.

In addition to an operating reserve, debt service, capital improvement, and storm debris reserves are the types of reserves that are recommended and needed by the City. The debt service reserve will support the SWMD's ability to pay off debt, the capital improvement reserve will allow for the SWMD to invest in capital improvement projects, and the storm debris reserve will support the SWMD's storm debris efforts. As the frequency of major storms continues to increase, it is critical that the SWMD is prepared to engage in storm debris cleanup efforts around the City. In this analysis, it is estimated that 20 percent of the storm debris reserve will be used each year. However, the SWMD's actual use of the fund may be higher or lower than 20 percent throughout each year of the forecast and beyond. Each reserve fund's target reserve balance, beginning balance, annual contribution, and cumulative balance is shown in Table 6-19.

Table 6-19: Additional Reserve Fund Policies (Option 2)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Debt Service Reserve Fund					
Target Reserve Balance	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441
Beginning Balance	\$0	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087
Contribution	\$735,622	\$2,206,866	\$2,942,488	\$3,678,110	\$5,149,354
Cumulative Reserve Balance	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087	\$14,712,441
Capital Improvement Reserve Fund					
Target Reserve Balance	\$10,150,158	\$11,510,927	\$13,757,794	\$16,255,452	\$26,147,928
Beginning Balance	\$0	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569
Contribution	\$507,508	\$1,726,639	\$2,751,559	\$4,063,863	\$9,151,775
Cumulative Reserve Balance	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569	\$18,201,344
Storm Debris Reserve Fund					
Target Reserve Balance	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000
Beginning Balance	\$50,000,000	\$42,000,000	\$37,600,000	\$36,080,000	\$36,864,000
Contribution	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
20% Draw Down	(\$10,500,000)	(\$9,400,000)	(\$9,020,000)	(\$9,216,000)	(\$9,872,800)
Cumulative Reserve Balance	\$42,000,000	\$37,600,000	\$36,080,000	\$36,864,000	\$39,491,200

6.5 Annual Rate Adjustment Summary (Option 3)

The industry standard, in regard to residential solid waste rates, is to charge customers the full cost of service. However, every dollar of revenue is beneficial as the City seeks to improve the solid waste program's financial sustainability without imposing significant financial strain on residents. Instead of implementing a residential solid waste rate that aligns with the cost of service, the City may implement a lower rate and increase rates annually to eventually cover the full cost of providing service.

Table 6-20 presents the total revenue that would be generated if a range of monthly fees were charged to all residential customers.

Table 6-20: Scaled Residential Revenue Generation (FY 2027)

Monthly Fee	Annual Revenue
\$1.00	\$4,728,552
\$5.00	\$23,642,760
\$10.00	\$47,285,520
\$15.00	\$70,928,280
\$20.00	\$94,571,040
\$25.00	\$118,213,800
\$30.00	\$141,856,560
\$35.00	\$165,499,320

Table 6-21 presents the total revenue that would be generated if a range of monthly fees were charged to all water customers who would be charged a Clean City fee.

Table 6-21: Scaled Clean City Revenue Generation (FY 2027)

Monthly Fee	Annual Revenue
\$1.00	\$13,547,460
\$1.50	\$20,321,190
\$2.00	\$27,094,920
\$2.50	\$33,868,650
\$3.00	\$40,642,380
\$3.50	\$47,416,110
\$4.00	\$54,189,840
\$4.50	\$60,963,570

To minimize financial impacts to households, the City may consider implementing a residential fee that only covers the cost of administration. If the City chooses to transition to a special revenue fund, the remainder of the cost would remain covered by the General Fund. However, if the SWMD were to join a combined utility system, the remaining cost would be covered by the utility. Over time, the City can increase fees to cover a larger portion of operational costs and better reflect the cost of providing the service. Table 6-22 presents the monthly fee that would need to be charged to customers to cover administration costs, both including and excluding a Clean City fee.

Table 6-22: Fee Needed to Cover Administration Costs (FY 2027)

Fee Type	Monthly Administration Cost Including Clean City Fee	Monthly Administration Cost Excluding Clean City Fee
Residential	\$2.01	\$7.57
Clean City Fee	\$2.56	\$0.00
Total Monthly Fee Paid by Residents	\$4.57	\$7.57

Should the City decide to take this approach, a schedule of annual rate increases and timeline for achieving full cost of service recovery would need to be determined. Additionally, as lower rates will lead to less revenue being generated, the City will need to make adjustments to planned contributions to reserves and capital improvement projections.

6.6 Implementation and Timeline

Residents may expect solid waste collection services to improve as soon as a residential solid waste fee is implemented. However, improvements will occur over time as the revenue generated from fees will help the SWMD to hire additional personnel, purchase additional collection vehicles, repair and maintain infrastructure, and build reserve funds. To monitor service improvements over time, the SWMD will establish performance metrics with the goal of achieving a 99 percent collection rate five years after implementing a residential solid waste fee.

6.7 Key Findings

This section presents Burns & McDonnell’s key findings based on the proposed rate analysis.

1. **Multiple Options for Proposed Rates.** The City may consider multiple strategies for implementing solid waste rates and subsequent rate increases. Both options presented produce similar results for the City. Ultimately, the choice in rate implementation will be a policy decision for City Council.
2. **Proposed Rates & Reserve Funding.** In addition to the revenue from proposed rates, reserve fund planning and funding will support the SWMD’s financial success.

6.8 Recommendations

The choice of what rate methodology to use is ultimately a policy decision for the Mayor and City Council, based on what will be in the best interest of the City.

If the City chooses to implement solid waste rates in line with Option 1, the following recommendations are offered in Table 6-23 for City consideration:

Table 6-23: Option 1 Proposed Rates

Rate	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Residential	\$25.00	\$27.17	\$28.91	\$30.89	\$35.10
Reduced Residential	\$23.00	\$25.17	\$26.91	\$28.89	\$33.10
Clean City					
Clean City	\$2.56	\$2.96	\$3.33	\$3.72	\$4.06
Dumpster Permits					
Dumpster Permit Rate (One Dumpster)	\$165.54	\$165.54	\$165.54	\$168.11	\$171.12
Dumpster Permit Rate (Two Dumpsters)	\$264.88	\$264.88	\$264.88	\$269.00	\$273.81
Roll-Off¹					
Delivery Fee	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Haul Rate - Scheduled	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Haul Rate - Unscheduled	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Container Fee – 10 CY	\$125.00	\$128.75	\$132.61	\$136.59	\$140.69
Container Fee – 20 CY	\$130.00	\$133.90	\$137.92	\$142.05	\$146.32
Container Fee – 30 CY	\$135.00	\$139.05	\$143.22	\$147.52	\$151.94
Container Fee – 40 CY	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57

Rate	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Per Ton Rate	\$32.00	\$32.96	\$33.95	\$34.97	\$36.02

1. Proposed roll-off rates do not vary between Option 1 and Option 2.

If the City chooses to implement solid waste rates in line with Option 2, the following recommendations are offered in Table 6-24 for City consideration:

Table 6-24: Option 2 Proposed Rates

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Residential	\$31.10	\$32.03	\$32.99	\$33.98	\$35.00
Reduced Residential	\$29.10	\$30.03	\$30.99	\$31.98	\$33.00
Clean City					
Clean City	\$3.75	\$3.86	\$3.98	\$4.10	\$4.22
Dumpster Permits					
Dumpster Permit Rate (One Dumpster)	\$165.54	\$165.54	\$165.54	\$170.51	\$175.62
Dumpster Permit Rate (Two Dumpsters)	\$264.88	\$264.88	\$264.88	\$272.83	\$281.01
Roll-Off¹					
Delivery Fee	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Haul Rate - Scheduled	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Haul Rate - Unscheduled	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Container Fee – 10 CY	\$125.00	\$128.75	\$132.61	\$136.59	\$140.69
Container Fee – 20 CY	\$130.00	\$133.90	\$137.92	\$142.05	\$146.32
Container Fee – 30 CY	\$135.00	\$139.05	\$143.22	\$147.52	\$151.94
Container Fee – 40 CY	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Per Ton Rate	\$32.00	\$32.96	\$33.95	\$34.97	\$36.02

1. Proposed roll-off rates do not vary between Option 1 and Option 2.

Appendix A – Financial Schedules & Worksheets

Index	Document Name	Description
Schedule 1	Test Year	Reflects the baseline cost of all operations.
Schedule 2	Forecast	Reflects the projected costs between FY 2027 - FY 2031. See the "Inputs" worksheet for the basis of these cost escalations. Please draw your attention to the selections for the cost escalations to provide any feedback on how the revenue requirement is expected to increase year over year.
Schedule 3	Year 1 Allocations	Reflects how costs are allocated across the various cost centers of the operation for the first year of the forecast. Allocation methodology is identified in the "Year 1 Allocation Summary" worksheet and is consistent across Years 2 - 5 in the model. Please draw your attention to the selections for the allocations to provide any feedback on how dollars are allocated to the various cost centers.
Schedule 4	Revenue Requirement	Compiles the results of the Year 1 - 5 sheets into a single matrix.
Schedule 5	Current Revenue	Reflects projected revenue based on current collection rates and the "Projected Billing Units" worksheet.
Schedule 6	Net Revenue	Reflects net revenue calculations broken down by customer class.
Schedule 7	Residential COS	Reflects residential costs across the various cost centers broken down by the number of customer accounts.
Schedule 8	Clean City Fee COS	Reflects Clean City Fee costs across the various cost centers broken down by the number of customer accounts.
Schedule 9	Commercial Cart COS	Reflects commercial cart costs across the various cost centers broken down by container size and collection frequency.
Schedule 10	Dumpster Permit COS	Reflects dumpster permit costs across the various cost centers broken down by container size and collection frequency.
Schedule 11	Roll-off COS	Reflects roll-off costs across the various cost centers broken down by container size and collection frequency.
Schedule 12	Proposed Rates - Option 1	Reflects net revenue calculations broken down by customer class, based on proposed rates. Option 1.
Schedule 13	Proposed Rates - Option 2	Reflects net revenue calculations broken down by customer class, based on proposed rates. Option 2.
Worksheet 1	Inputs	Reflects assumptions of inflation and forecasting growth rates used throughout the model.
Worksheet 2	Personnel	Reflects all current and planned hires and the basis of allocation across the various cost centers of the operation. Please confirm that the staffing mix and allocations are reflective of the current solid waste operations.
Worksheet 3	Equipment Replacement	Reflects the current and planned equipment stock and the basis of allocation across the various cost centers of the operation.
Worksheet 4	Year 1 Allocation Summary	Reflects the basis of allocation in the Year 1 as informed by the "Personnel," "Equipment Replacement," and "Inputs" worksheets. Allocation methodology is consistent across Years 2 -5 Allocation Summary tables.
Worksheet 5	Projected Billing Units	Reflects model assumptions of current billing units and projected growth. Please identify any billing units that seem over or understated to make sure we have the customers broken down accurately based on the current service demand.

Account	Description	FY 2023 Actuals	FY 2024 Estimate	FY 2025 Budget	FY 2026 Budget	Adjustments	Test Year
Personnel							
500010	Salary Base Pay - Civilian	\$19,912,748	\$21,278,421	\$21,333,786	\$24,419,804		\$24,419,804
500030	Salary part Time - Civilian	\$190,363	\$214,783	\$214,960	\$234,926		\$234,926
500040	Salary Assignment Pay - Classified	\$5,136	\$4,325	\$0	\$0		\$0
500060	Overtime - Civilian	\$7,116,933	\$5,768,031	\$4,000,000	\$4,000,000	\$2,104,951	\$6,104,951
500090	Premium Pay - Civilian	\$116,811	\$212,631	\$0	\$0		\$0
500110	Bilingual Pay - Civilian	\$10,597	\$13,446	\$32,403	\$61,880		\$61,880
500180	Temporary Employees	\$9,202	\$0	\$0	\$0		\$0
500210	Pay for Performance-Municipal	\$0	\$250,101	\$50,000	\$25,000	\$175,000	\$200,000
500250	Interfund HOPE Union Business Usage	\$0	\$3,989	\$0	\$0	\$41,234	\$41,234
501070	Pension - Civilian	\$1,742,043	\$1,804,267	\$1,815,453	\$2,085,368		\$2,085,368
501075	Pension Legacy-Civilian	\$4,218,800	\$4,377,503	\$4,394,632	\$4,634,601		\$4,634,601
501120	Termination Pay - Civilian	\$509,854	\$255,814	\$251,000	\$255,000	\$200,000	\$455,000
502010	FICA - Civilian	\$2,028,464	\$2,121,933	\$1,954,526	\$2,193,816		\$2,193,816
503010	Health Ins-Act Civilian	\$3,799,582	\$3,963,100	\$4,515,783	\$4,110,235		\$4,110,235
503015	Basic Life Insurance - Active Civilian	\$10,383	\$12,376	\$12,802	\$14,671		\$14,671
503050	Health/Life Insurance - Retiree Civilian	\$1,795	\$3,035	\$0	\$0		\$0
503060	Long Term Disability-Civilian	\$32,045	\$33,894	\$33,015	\$35,134		\$35,134
503090	Workers Compensation-Civilian-Admin	\$124,800	\$122,848	\$160,482	\$170,792		\$170,792
503100	Workers Compensation-Civilian-Claim	\$838,850	\$735,704	\$164,000	\$450,000	\$600,000	\$1,050,000
504020	Compensation Contingency	\$0	\$0	\$0	\$0		\$0
504030	Unemployment Claims - Administration	\$35,572	\$15,811	\$10,154	\$75,000		\$75,000
501050	Employee Awards				\$15,000		\$15,000
	Subtotal:	\$40,703,979	\$41,192,012	\$38,942,996	\$42,781,227	\$3,121,185	\$45,902,412
Supplies							
511010	Chemical, Gases & Sp	\$18	\$866	\$300	\$300		\$300
511015	Cleaning & Sanitary	\$75,308	\$76,000	\$79,886	\$23,800		\$23,800
511020	Construction Material	\$24,942	\$10,000	\$500	\$4,960		\$4,960
511025	Electrical Hardware	\$7,843	\$1,000	\$0	\$0		\$0
511030	Mechanical Hardware	\$89,785	\$69,763	\$1,000	\$10,000		\$10,000
511035	Meters, Hydrants & Plumbing Supplies	\$0	\$0	\$0	\$0		\$0
511040	Audiovisual Supplies	\$0	\$3,000	\$0	\$1,000		\$1,000
511045	Computer Supplies	\$14,723	\$16,000	\$15,797	\$5,000	\$5,000	\$10,000
511050	Paper & Printing Sup	\$0	\$2,100	\$7,138	\$1,000	\$9,000	\$10,000
511055	Publications & Print	\$1,524	\$500	\$0	\$100	\$15,000	\$15,100
511060	Postage	\$0	\$0	\$0	\$0	\$5,000	\$5,000
511070	Misc Office Supplies	\$72,372	\$55,228	\$48,996	\$5,000	\$20,000	\$25,000
511090	Medical & Surgical Supplies	\$0	\$2,800	\$9,650	\$0	\$5,000	\$5,000
511095	Small Technical & Scientific Equipment	\$0	\$4,200	\$0	\$0		\$0
511110	Fuel	\$0	\$0	\$0	\$0		\$0
511115	Vehicle Repair & Maintenance Supplies	\$494	\$1,000	\$0	\$0		\$0
511120	Clothing	\$108,432	\$230,000	\$300,000	\$150,000	\$50,000	\$200,000
511125	Food Supplies	\$8,236	\$21,020	\$15,000	\$5,200	\$9,800	\$15,000
511130	Weapons Munitions & Supplies	\$4,428	\$2,000	\$0	\$0		\$0
511135	Recreational Supplies	\$865	\$0	\$0	\$0		\$0
511140	Landscaping & Gardening Supplies	\$7,740	\$0	\$0	\$0		\$0
511145	Small Tools & Minor Equipment	\$23,672	\$36,000	\$82,700	\$10,072	\$10,000	\$20,072
511150	Miscellaneous Parts & Supplies	\$73,856	\$120,000	\$76,411	\$28,998	\$21,002	\$50,000
511160	Protective Gear			\$0	\$0	\$50,000	\$50,000
	Subtotal:	\$514,237	\$651,477	\$637,378	\$245,430	\$199,802	\$445,232

Other Services and Charges							
520100	Temporary Personnel	\$3,336,926	\$4,078,932	\$1,293,726	\$1,074,474	\$1,125,600	\$2,200,074
520101	Janitorial Services	\$3,812	\$0	\$0	\$0	\$10,000	\$10,000
520102	Security Services	\$0	\$8,500	\$0	\$0	\$100,000	\$100,000
520107	Computer Info/Contr	\$319,467	\$0	\$0	\$0	\$0	\$0
520108	Information Resource Services	\$0	\$0	\$0	\$0	\$0	\$0
520109	Medical, Dental & Laboratory Services	\$0	\$0	\$0	\$0	\$0	\$0
520110	Management Consulting	\$37,080	\$1,533,950	\$1,469,950	\$0	\$0	\$0
520112	Banking Services	\$20,343	\$5,243	\$0	\$600	\$5,000	\$5,600
520114	Miscellaneous Support	\$88,111	\$102,000	\$80,000	\$20,000	\$40,000	\$60,000
520115	Real Estate Lease/Office Rental	(\$5,882)	\$7,418	\$7,418	\$7,418	\$0	\$7,418
520116	Parking Services Contract	\$65	\$21,000	\$35,000	\$500	\$0	\$500
520118	Refuse Disposal	\$18,834,587	\$17,738,677	\$15,999,016	\$16,600,403	\$5,400,000	\$22,000,403
520119	Computer Eq/SW Mnt	\$7,441	\$9,000	\$194,449	\$65,000	\$0	\$65,000
520121	Application Services	\$859,997	\$859,997	\$980,148	\$990,000	\$1,510,000	\$2,500,000
520123	Vehicle & Motor Equipment Services	\$2,370	\$0	\$0	\$0	\$0	\$0
520124	Other Equipment Serv	\$17,286	(\$5,275)	\$0	\$0	\$0	\$0
520132	Contracts/Sponsorships	\$4,258,492	\$6,418,656	\$3,172,000	\$3,166,000	\$0	\$3,166,000
520139	Motor Pool Charges	\$6,698	\$12,158	\$12,000	\$29,000	\$0	\$29,000
520141	Engineering Services	\$35,494	\$0	\$0	\$0	\$100,000	\$100,000
520157	Computer Software Ma	\$14,977	\$2,469	\$0	\$27,000	\$15,000	\$42,000
520520	Printing & Reproduction Services	\$1,755	\$3,000	\$6,650	\$1,500	\$28,500	\$30,000
520605	Advertising Services	\$27,276	\$106,000	\$10,000	\$5,000	\$100,000	\$105,000
520765	Membership & Profess	\$10,874	\$14,000	\$29,000	\$6,000	\$0	\$6,000
520805	Education & Training	\$118,826	\$168,000	\$43,000	\$10,000	\$15,000	\$25,000
520815	Tuition Reimbursement	\$0	\$8,000	\$16,800	\$10,000	(\$10,000)	\$0
520905	Travel - Training Re	\$32,093	\$53,000	\$35,000	\$5,000	\$20,000	\$25,000
520910	Travel - Non-Training Related	\$14,710	\$12,000	\$23,216	\$4,169	\$0	\$4,169
521320	Early Payment Discount	(\$5,980)	(\$4,070)	\$0	\$0	\$0	\$0
521405	Building Maintenance Services	\$213,134	\$69,066	\$33,000	\$68,030	\$432,000	\$500,030
521410	Sewer Services	\$96,667	\$99,600	\$100,000	\$10,000	\$90,000	\$100,000
521435	Water Services	\$88	\$0	\$0	\$0	\$100,000	\$100,000
521610	Voice Services	\$22	\$0	\$0	\$0	\$0	\$0
521705	Equipment Rental	\$138,263	\$90,000	\$113,000	\$50,000	\$90,000	\$140,000
521715	Office Equipment Rental	\$31,389	\$13,000	\$27,000	\$15,000	\$0	\$15,000
521725	Other Rental	\$3,187	\$0	\$0	\$0	\$0	\$0
521730	Parking Space Rental	\$137	\$2,572	\$0	\$0	\$0	\$0
522305	Freight Charges	\$18	\$500	\$0	\$0	\$0	\$0
522430	Misc Other Services & Charges	\$410,775	\$680,550	\$675,682	\$100,000	\$0	\$100,000
522435	Interest Charges Past Due Accounts	\$7,056	\$293	\$0	\$0	\$300	\$300
522715	Interfund Electricity	\$203,102	\$198,190	\$190,698	\$315,211	\$0	\$315,211
522720	Interfund Payroll services	\$0	(\$3,981)	\$0	\$0	\$0	\$0
522721	Interfund HR Client Services	\$844,045	\$961,325	\$893,385	\$1,014,962	\$0	\$1,014,962
522722	Interfund KRONOS Service Chargeback	\$12,847	\$31,559	\$30,522	\$31,566	\$0	\$31,566
522723	Interfund Drainage Chrg	\$67,902	\$67,900	\$67,900	\$67,900	\$0	\$67,900
522724	Interfund - Application Services Exp	\$792,659	\$1,074,137	\$1,321,302	\$1,387,499	\$0	\$1,387,499
522725	Interfund Postage	\$25,437	\$25,979	\$24,879	\$25,000	\$0	\$25,000
522726	Interfund - Data Services Exp	\$417,971	\$396,296	\$432,652	\$545,213	\$0	\$545,213
522727	Interfund - Voice Services Exp	\$280,372	\$259,201	\$329,754	\$356,717	\$0	\$356,717
522728	Interfund - Wireless Services Exp	\$67,425	\$76,782	\$79,468	\$103,141	\$0	\$103,141
522729	Interfund - Voice Labor Exp	\$5,559	\$16,854	\$16,807	\$19,261	\$0	\$19,261
522731	Interfund Vehicle Accidents	\$115,674	\$23,757	\$25,348	\$127,404	\$0	\$127,404
522733	Interfund HR Onboard	\$30,648	\$51,500	\$58,604	\$49,400	\$0	\$49,400
522735	Interfund Parking - HF	\$22,442	\$58,371	\$58,371	\$25,000	\$0	\$25,000
522775	Intfd parking - Hobb	\$12,489	\$9,977	\$18,685	\$19,000	\$0	\$19,000
522780	Interfund Metro Passes	\$0	\$2,357	\$2,357	\$2,500	\$0	\$2,500
522795	Other Interfund Services	\$0	\$422,451	\$0	\$960,644	\$0	\$960,644
522805	Interfund Network Services	\$29,482	\$33,172	\$26,466	\$28,176	\$0	\$28,176
522815	Intfd Print Shop Ser	\$53,089	\$72,830	\$6,460	\$30,000	\$0	\$30,000
522821	Interfund Permit Ctr Point of Sale Chgb	\$1,473	\$2,424	\$2,000	\$1,900	\$0	\$1,900
522822	Interfund Insurance	\$237,311	\$303,257	\$346,354	\$278,968	\$0	\$278,968
522830	Interfund GIS Services	\$71,402	\$78,249	\$94,327	\$102,445	\$0	\$102,445
522840	Houston Permitting Center Rent Chargeback	\$0	\$0	\$0	\$0	\$0	\$0
522844	Interfund Vehicle Services - Tires	\$1,541,871	\$1,679,172	\$1,735,508	\$1,961,195	\$0	\$1,961,195
522845	Interfund Vehicle Services	\$16,232,913	\$18,766,538	\$19,586,892	\$20,189,213	\$0	\$20,189,213
522846	Interfund Vehicle Fuel	\$5,632,662	\$5,125,288	\$5,355,449	\$4,242,687	\$0	\$4,242,687
522847	Interfund Natural Gas	\$14,279	\$12,777	\$15,089	\$6,613	\$0	\$6,613
522850	Interfund Radio System Access	\$239,591	\$272,268	\$226,556	\$277,358	\$0	\$277,358
522910	Indir. Cost- Exp.	\$0	\$0	\$0	\$0	\$0	\$0
	Illegal Dumping					\$2,800,000	\$2,800,000
	Tire Processing					\$200,000	\$200,000
	Supplemental Residential					\$0	\$0
	Sponsorships					\$0	\$0
	Roll-Off Pulls					\$0	\$0
	Homeless Encampment Cleanup					\$1,000,000	\$1,000,000
520117	Security Equipment Services				\$1,550	\$0	\$1,550
520515	Print Shop Services				\$1,400	\$0	\$1,400
	Subtotal:	\$55,890,200	\$62,126,866	\$55,301,888	\$54,437,017	\$13,171,400	\$67,608,417

Debt Service and Other Uses						
532020	Transfers to Capital Projects	\$118,501	\$118,501	\$0	\$0	\$0
532025	Transfers to Special Revenues	\$0	\$3,863,244	\$3,863,244	\$3,863,244	\$3,863,244
532120	Transfer to Fleet/Equipment	\$0	\$1,344,671	\$0	\$0	\$0
	Indirect Costs				\$2,000,000	\$2,000,000
	Transfers to Water Billing					\$0
	Transfer of Assets					\$0
	Debt Repayment					\$0
	Subtotal:	\$118,501	\$5,326,416	\$3,863,244	\$3,863,244	\$2,000,000
Non-Capital Equipment						
551010	Non-Capital Office Furniture & Equipment	\$460	\$64,240	\$92,390	\$19,000	\$19,000
551015	Non-Capital Computer Equipment	\$3,733	\$20,000	\$40,000	\$7,000	\$7,000
551040	Non-Capital Other	\$290,451	\$2,411,339	\$0	\$0	\$0
551045	Non-Cap Veh/Roll Stk	\$0	\$0	\$0	\$0	\$0
	Subtotal:	\$294,644	\$2,495,579	\$132,390	\$26,000	\$0
Equipment						
560210	Cap Exp - Furniture Fixtures and Equipment	\$0	\$648,944	\$648,944	\$29,000	\$29,000
560220	Cap Exp - Vehicles	\$0	\$0	\$0	\$0	\$0
560810	Cap Exp-Controlled Equipment	\$2,900	\$237,641	\$35,551	\$19,000	\$19,000
	Facility Needs					\$0
	Fleet Replacement					\$10,195,000
	Additional Fleet Vehicles					\$0
	Subtotal:	\$2,900	\$886,585	\$684,495	\$48,000	\$10,243,000
Reserve Funds						
	Operating Reserve Fund					\$0
	Debt Service Reserve Fund					\$0
	Capital Improvement Reserve Fund					\$0
	Storm Debris Clean Up Reserve Fund					\$0
	Subtotal:	\$0	\$0	\$0	\$0	\$0
Special Revenue Funds						
	Recycling Revenue Fund	\$3,025,531	\$3,476,925	\$3,265,206	\$3,653,470	\$3,653,470
	Container Lease Fund	\$3,079,997	\$3,692,043	\$4,949,081	\$3,973,356	\$3,973,356
	Subtotal:	\$6,105,528	\$7,168,968	\$8,214,287	\$7,626,826	\$0
	Total Expenditures	\$97,524,462	\$112,678,935	\$99,562,391	\$101,400,918	\$18,492,387
Revenue						
Licenses and Permits						
421320	Dumpster Permits	(\$1,923,168)	(\$1,900,000)	(\$2,209,000)	(\$2,330,000)	\$2,330,000
421630	Administrative Fee - Licenses & Permits	(\$291,352)	(\$318,000)	(\$320,000)	(\$340,000)	(\$340,000)
421600	Jitney Permit & Inspection Fees			\$0	\$0	\$0
	Subtotal:	(\$2,214,520)	(\$2,218,000)	(\$2,529,000)	(\$2,670,000)	\$2,330,000
Charges for Service						
426100	Non-Resident Garbage Fee	(\$710,621)	(\$731,000)	(\$740,000)	(\$752,000)	\$752,000
426110	Extra Container Garbage Fee	(\$2,243,004)	(\$2,333,000)	(\$2,333,000)	(\$2,542,000)	\$2,542,000
426115	Container Lease Fees	(\$138)	\$0	\$0	\$0	\$0
453133	E-Billing Credit			\$0	\$0	\$0
	Subtotal:	(\$2,953,763)	(\$3,064,000)	(\$3,073,000)	(\$3,294,000)	\$3,294,000
Direct Interfund Services						
424110	Other Interfund Services	\$0	(\$422,451)	(\$422,451)	(\$422,451)	(\$422,451)
	Subtotal:	\$0	(\$422,451)	(\$422,451)	(\$422,451)	\$0
Other Fines and Forfeits						
428080	Returned Check Charges	(\$24)	(\$500)	(\$500)	(\$500)	(\$500)
	Subtotal:	(\$24)	(\$500)	(\$500)	(\$500)	\$0
Miscellaneous/Other						
434205	Sale of Scrap Metal	\$0	\$0	\$0	\$0	\$0
434255	Sale of Recyclable Materials	\$0	\$0	\$0	\$0	\$0
434305	Judgements & Claims	\$0	(\$10,312)	(\$1,000)	(\$1,000)	(\$1,000)
434510	Prior Year Revenue	(\$203,834)	(\$250,386)	(\$110,289)	(\$110,289)	\$110,289
452020	Recoveries & Refunds	\$0	(\$11,017)	(\$1,000)	(\$1,000)	(\$1,000)
452030	Miscellaneous Revenue	(\$2,035)	(\$6,285)	(\$13,000)	(\$13,000)	(\$13,000)
434505	Prior Year Expenditure Recovery			\$0	\$0	\$0
	Retirement of Vehicles					\$0
	Subtotal:	(\$205,869)	(\$278,000)	(\$125,289)	(\$125,289)	\$110,289
	Total Revenue	(\$5,374,176)	(\$5,982,951)	(\$6,150,240)	(\$6,512,240)	\$5,734,289
Revenue Offsets						
Licenses and Permits						
421325	Solid Waste Scrap Tire Program Fee	(\$85,703)	(\$100,000)	(\$88,000)	\$0	\$0
	Subtotal:	(\$85,703)	(\$100,000)	(\$88,000)	\$0	\$0
Charges for Services						
456165	New Customer Fees	(\$51,184)	(\$39,417)	(\$18,000)	\$0	\$0
	Subtotal:	(\$51,184)	(\$39,417)	(\$18,000)	\$0	\$0
Interest						
432010	Interest on Pooled Investments	(\$103,607)	(\$80,000)	(\$80,000)	\$0	\$0
	Subtotal:	(\$103,607)	(\$80,000)	(\$80,000)	\$0	\$0
Miscellaneous/Other						
434205	Sale of Scrap Metal	(\$3,589)	(\$10,000)	(\$10,000)	\$0	\$0
434255	Sale of Recyclable Materials	(\$117,918)	(\$118,648)	(\$104,400)	\$0	\$0
452030	Miscellaneous Revenue	(\$1,041,508)	(\$258,525)	(\$150,000)	\$0	\$0
	Recycling Revenue Fund Revenue		(\$4,469,834)	(\$4,313,644)	(\$5,048,244)	(\$5,048,244)
	Container Lease Fund Revenue		(\$4,770,872)	(\$4,835,000)	(\$5,744,000)	(\$5,744,000)
	Container Lease Fund Beginning Fund Balance			(\$2,328,349)	(\$3,055,700)	(\$3,055,700)
	Subtotal:	(\$1,163,015)	(\$9,627,879)	(\$11,741,393)	(\$13,847,944)	\$0
Other Resources						
434235	Sale of Capital Assets	(\$2,830)	\$0	\$0		\$0
490010	Transfer from General Fund	\$0	(\$3,863,244)	(\$3,863,244)	\$0	\$0
490110	Transfer from Grant	(\$7,951)	\$0	\$0		\$0
	Subtotal:	(\$10,781)	(\$3,863,244)	(\$3,863,244)	\$0	\$0
	Total Revenue Offsets	(\$1,414,290)	(\$13,710,540)	(\$15,790,637)	(\$13,847,944)	\$0
	Total Revenue Requirement	\$96,841,524	\$100,154,412	\$85,835,801	\$88,667,560	\$24,226,676

Account	Description	Test Year	Basis of Inflation	Budget Classification	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personnel									
500010	Salary Base Pay - Civilian	\$24,419,804	Salary (Adjusted)	Personnel	\$25,958,989	\$27,700,349	\$29,773,598	\$32,210,628	\$34,903,205
500030	Salary part Time - Civilian	\$234,926	Salary (Adjusted)	Personnel	\$249,733	\$266,486	\$286,431	\$309,876	\$335,780
500040	Salary Assignment Pay - Classified	\$0	Salary (Adjusted)	Personnel	\$0	\$0	\$0	\$0	\$0
500060	Overtime - Civilian	\$6,104,951	Overtime	Personnel	\$6,043,901	\$5,983,462	\$5,923,628	\$5,864,392	\$5,805,748
500090	Premium Pay - Civilian	\$0	Salary (Adjusted)	Personnel	\$0	\$0	\$0	\$0	\$0
500110	Bilingual Pay - Civilian	\$61,880	Salary (Adjusted)	Personnel	\$65,780	\$70,193	\$75,447	\$81,622	\$88,445
500180	Temporary Employees	\$0	Salary (Adjusted)	Personnel	\$0	\$0	\$0	\$0	\$0
500210	Pay for Performance-Municipal	\$200,000	Salary (Adjusted)	Personnel	\$212,606	\$226,868	\$243,848	\$263,807	\$285,860
500250	Interfund HOPE Union Business Usage	\$41,234	Benefits (Adjusted)	Personnel	\$43,621	\$46,323	\$49,790	\$53,865	\$58,368
501070	Pension - Civilian	\$2,085,368	Benefits (Adjusted)	Personnel	\$2,206,100	\$2,342,715	\$2,518,057	\$2,724,165	\$2,951,886
501075	Pension Legacy-Civilian	\$4,634,601	Benefits (Adjusted)	Personnel	\$4,902,920	\$5,206,539	\$5,596,226	\$6,054,289	\$6,560,384
501120	Termination Pay - Civilian	\$455,000	Benefits (Adjusted)	Personnel	\$481,342	\$511,150	\$549,407	\$594,377	\$644,063
502010	FICA - Civilian	\$2,193,816	Benefits (Adjusted)	Personnel	\$2,320,826	\$2,464,546	\$2,649,007	\$2,865,834	\$3,105,397
503010	Health Ins-Act Civilian	\$4,110,235	Health Ins	Personnel	\$4,291,085	\$4,484,184	\$4,685,972	\$4,896,841	\$5,117,199
503015	Basic Life Insurance - Active Civilian	\$14,671	Benefits (Adjusted)	Personnel	\$15,520	\$16,481	\$17,715	\$19,165	\$20,767
503050	Health/Life Insurance - Retiree Civilian	\$0	Benefits (Adjusted)	Personnel	\$0	\$0	\$0	\$0	\$0
503060	Long Term Disability-Civilian	\$35,134	Benefits (Adjusted)	Personnel	\$37,168	\$39,470	\$42,424	\$45,896	\$49,733
503090	Workers Compensation-Civilian-Admin	\$170,792	Benefits (Adjusted)	Personnel	\$180,680	\$191,869	\$206,229	\$223,110	\$241,760
503100	Workers Compensation-Civilian-Claim	\$1,050,000	Benefits (Adjusted)	Personnel	\$1,110,790	\$1,179,576	\$1,267,863	\$1,371,640	\$1,486,299
504020	Compensation Contingency	\$0	Benefits (Adjusted)	Personnel	\$0	\$0	\$0	\$0	\$0
504030	Unemployment Claims - Administration	\$75,000	Benefits (Adjusted)	Personnel	\$79,342	\$84,255	\$90,562	\$97,974	\$106,164
501050	Employee Awards	\$15,000	Salary (Adjusted)	Personnel	\$15,945	\$17,015	\$18,289	\$19,786	\$21,439
Subtotal:		\$45,902,412			\$48,216,351	\$50,831,482	\$53,994,493	\$57,697,267	\$61,782,496
Supplies									
511010	Chemical, Gases & Sp	\$300	General	Supplies	\$309	\$318	\$328	\$338	\$348
511015	Cleaning & Sanitary	\$23,800	General	Supplies	\$24,514	\$25,249	\$26,007	\$26,787	\$27,591
511020	Construction Material	\$4,960	General	Supplies	\$5,109	\$5,262	\$5,420	\$5,583	\$5,750
511025	Electrical Hardware	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
511030	Mechanical Hardware	\$10,000	General	Supplies	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
511035	Meters, Hydrants & Plumbing Supplies	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
511040	Audiovisual Supplies	\$1,000	General	Supplies	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159
511045	Computer Supplies	\$10,000	General	Supplies	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
511050	Paper & Printing Sup	\$10,000	General	Supplies	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
511055	Publications & Print	\$15,100	General	Supplies	\$15,553	\$16,020	\$16,500	\$16,995	\$17,505
511060	Postage	\$5,000	General	Supplies	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796
511070	Misc Office Supplies	\$25,000	General	Supplies	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982
511090	Medical & Surgical Supplies	\$5,000	General	Supplies	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796
511095	Small Technical & Scientific Equipment	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
511110	Fuel	\$0	Fuel (Adjusted)	Fleet	\$0	\$0	\$0	\$0	\$0
511115	Vehicle Repair & Maintenance Supplies	\$0	Equipment Maintenance (Adjusted)	Fleet	\$0	\$0	\$0	\$0	\$0
511120	Clothing	\$200,000	General	Supplies	\$206,000	\$212,180	\$218,545	\$225,102	\$231,855
511125	Food Supplies	\$15,000	General	Supplies	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389
511130	Weapons Munitions & Supplies	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
511135	Recreational Supplies	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
511140	Landscaping & Gardening Supplies	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
511145	Small Tools & Minor Equipment	\$20,072	General	Supplies	\$20,674	\$21,294	\$21,933	\$22,591	\$23,269
511150	Miscellaneous Parts & Supplies	\$50,000	General	Supplies	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964
511160	Protective Gear	\$50,000	Not Used	Supplies	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Subtotal:		\$445,232			\$457,089	\$469,302	\$481,881	\$494,837	\$508,182

Other Services and Charges									
520100	Temporary Personnel	\$2,200,074	General	Personnel	\$2,266,076	\$2,334,059	\$2,404,080	\$2,476,203	\$2,550,489
520101	Janitorial Services	\$10,000	General	Maintenance	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
520102	Security Services	\$100,000	General	Maintenance	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
520107	Computer Info/Contr	\$0	General	Professional Services	\$0	\$0	\$0	\$0	\$0
520108	Information Resource Services	\$0	General	Professional Services	\$0	\$0	\$0	\$0	\$0
520109	Medical, Dental & Laboratory Services	\$0	General	Professional Services	\$0	\$0	\$0	\$0	\$0
520110	Management Consulting	\$0	General	Professional Services	\$0	\$0	\$0	\$0	\$0
520112	Banking Services	\$5,600	General	Professional Services	\$5,768	\$5,941	\$6,119	\$6,303	\$6,492
520114	Miscellaneous Support	\$60,000	General	Professional Services	\$61,800	\$63,654	\$65,564	\$67,531	\$69,556
520115	Real Estate Lease/Office Rental	\$7,418	General	Contracts	\$7,641	\$7,870	\$8,106	\$8,349	\$8,599
520116	Parking Services Contract	\$500	General	Contracts	\$515	\$530	\$546	\$563	\$580
520118	Refuse Disposal	\$22,000,403	General	Disposal	\$22,660,415	\$23,340,228	\$24,040,434	\$24,761,647	\$25,504,497
520119	Computer Eq/SW Mnt	\$65,000	General	Maintenance	\$66,950	\$68,959	\$71,027	\$73,158	\$75,353
520121	Application Services	\$2,500,000	General	Professional Services	\$2,575,000	\$2,652,250	\$2,731,818	\$2,813,772	\$2,898,185
520123	Vehicle & Motor Equipment Services	\$0	General	Fleet	\$0	\$0	\$0	\$0	\$0
520124	Other Equipment Serv	\$0	General	Professional Services	\$0	\$0	\$0	\$0	\$0
520132	Contracts/Sponsorships	\$3,166,000	General	Contracts	\$3,260,980	\$3,358,809	\$3,459,574	\$3,563,361	\$3,670,262
520139	Motor Pool Charges	\$29,000	General	Fleet	\$29,870	\$30,766	\$31,689	\$32,640	\$33,619
520141	Engineering Services	\$100,000	General	Professional Services	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
520157	Computer Software Ma	\$42,000	General	Maintenance	\$43,260	\$44,558	\$45,895	\$47,271	\$48,690
520520	Printing & Reproduction Services	\$30,000	General	Professional Services	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778
520605	Advertising Services	\$105,000	General	Professional Services	\$108,150	\$111,395	\$114,736	\$118,178	\$121,724
520765	Membership & Profess	\$6,000	General	Personnel	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956
520805	Education & Training	\$25,000	General	Personnel	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982
520815	Tuition Reimbursement	\$0	General	Personnel	\$0	\$0	\$0	\$0	\$0
520905	Travel - Training Tie	\$25,000	General	Personnel	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982
520910	Travel - Non-Training Related	\$4,169	General	Personnel	\$4,294	\$4,423	\$4,556	\$4,692	\$4,833
521320	Early Payment Discount	\$0	General	GAAP	\$0	\$0	\$0	\$0	\$0
521405	Building Maintenance Services	\$500,030	General	Maintenance	\$515,031	\$530,482	\$546,396	\$562,788	\$579,672
521410	Sewer Services	\$100,000	General	Utilities	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
521435	Water Services	\$100,000	General	Utilities	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
521610	Voice Services	\$0	General	Utilities	\$0	\$0	\$0	\$0	\$0
521705	Equipment Rental	\$140,000	General	Rentals	\$144,200	\$148,526	\$152,982	\$157,571	\$162,298
521715	Office Equipment Rental	\$15,000	General	Rentals	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389
521725	Other Rental	\$0	General	Rentals	\$0	\$0	\$0	\$0	\$0
521730	Parking Space Rental	\$0	General	Rentals	\$0	\$0	\$0	\$0	\$0
522305	Freight Charges	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
522430	Misc Other Services & Charges	\$100,000	General	Professional Services	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
522435	Interest Charges Past Due Accounts	\$300	General	Utilities	\$309	\$318	\$328	\$338	\$348
522715	Interfund Electricity	\$315,211	General	Utilities	\$324,667	\$334,407	\$344,440	\$354,773	\$365,416
522720	Interfund Payroll services	\$0	General	GAAP	\$0	\$0	\$0	\$0	\$0
522721	Interfund HR Client Services	\$1,014,962	General	Personnel	\$1,045,411	\$1,076,773	\$1,109,076	\$1,142,349	\$1,176,619
522722	Interfund KRONOS Service Chargeback	\$31,566	General	Personnel	\$32,513	\$33,488	\$34,493	\$35,528	\$36,594
522723	Interfund Drainage Chrg	\$67,900	General	Utilities	\$69,937	\$72,035	\$74,196	\$76,422	\$78,715
522724	Interfund - Application Services Exp	\$1,387,499	General	Professional Services	\$1,429,124	\$1,471,998	\$1,516,158	\$1,561,642	\$1,608,492
522725	Interfund Postage	\$25,000	General	Supplies	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982
522726	Interfund - Data Services Exp	\$545,213	General	Professional Services	\$561,569	\$578,416	\$595,769	\$613,642	\$632,051
522727	Interfund - Voice Services Exp	\$356,717	General	Professional Services	\$367,419	\$378,441	\$389,794	\$401,488	\$413,533
522728	Interfund - Wireless Services Exp	\$103,141	General	Professional Services	\$106,235	\$109,422	\$112,705	\$116,086	\$119,569
522729	Interfund - Voice Labor Exp	\$19,261	General	Supplies	\$19,839	\$20,434	\$21,047	\$21,678	\$22,329
522731	Interfund Vehicle Accidents	\$127,404	General	Insurance	\$131,226	\$135,163	\$139,218	\$143,394	\$147,696
522733	Interfund HR Onboard	\$49,400	General	Personnel	\$50,882	\$52,408	\$53,981	\$55,600	\$57,268
522735	Interfund Parking - HF	\$25,000	General	Supplies	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982
522775	Infnd parking - Hobb	\$19,000	General	Supplies	\$19,570	\$20,157	\$20,762	\$21,385	\$22,026
522780	Interfund Metro Passes	\$2,500	General	Personnel	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898
522795	Other Interfund Services	\$960,644	General	Supplies	\$989,463	\$1,019,147	\$1,049,722	\$1,081,213	\$1,113,650
522805	Interfund Network Services	\$28,176	General	Professional Services	\$29,021	\$29,892	\$30,789	\$31,712	\$32,664
522815	Infnd Print Shop Ser	\$30,000	General	Professional Services	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778
522821	Interfund Permit Ctr Point of Sale Chgb	\$1,900	General	City Transfers	\$1,957	\$2,016	\$2,076	\$2,138	\$2,203
522822	Interfund Insurance	\$278,968	General	Insurance	\$287,337	\$295,957	\$304,836	\$313,981	\$323,400
522830	Interfund GIS Services	\$102,445	General	Supplies	\$105,518	\$108,684	\$111,944	\$115,303	\$118,762
522840	Houston Permitting Center Rent Chargeback	\$0	General	GAAP	\$0	\$0	\$0	\$0	\$0
522844	Interfund Vehicle Services - Tires	\$1,961,195	General	Fleet	\$2,020,031	\$2,080,632	\$2,143,051	\$2,207,342	\$2,273,563
522845	Interfund Vehicle Services	\$20,189,213	General	Fleet	\$20,794,889	\$21,418,736	\$22,061,298	\$22,723,137	\$23,404,831
522846	Interfund Vehicle Fuel	\$4,242,687	General	Fleet	\$4,369,968	\$4,501,067	\$4,636,099	\$4,775,182	\$4,918,437
522847	Interfund Natural Gas	\$6,613	General	Fleet	\$6,811	\$7,016	\$7,226	\$7,443	\$7,666
522850	Interfund Radio System Access	\$277,358	General	Supplies	\$285,679	\$294,249	\$303,077	\$312,169	\$321,534
522910	Indir. Cost- Exp.	\$0	General	GAAP	\$0	\$0	\$0	\$0	\$0
	Illegal Dumping	\$2,800,000	General	Disposal	\$2,884,000	\$2,970,520	\$3,059,636	\$3,151,425	\$3,245,967
	Tire Processing	\$200,000	Not Used	Disposal	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
	Supplemental Residential	\$0	No Inflation	Utilities	\$0	\$0	\$0	\$0	\$0
	Sponsorships	\$0	No Inflation	Utilities	\$0	\$0	\$0	\$0	\$0
	Roll-Off Pulls	\$0	No Inflation	Disposal	\$0	\$0	\$0	\$0	\$0
	Homeless Encampment Cleanup	\$1,000,000	No Inflation	Disposal	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
520117	Security Equipment Services	\$1,550	General	Maintenance	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550
520515	Print Shop Services	\$1,400	General	Professional Services	\$1,442	\$1,485	\$1,530	\$1,576	\$1,623
	Subtotal:	\$67,608,417			\$69,600,623	\$71,652,595	\$73,766,127	\$75,943,064	\$78,185,309
Debt Service and Other Uses									
532020	Transfers to Capital Projects	\$0	General	City Transfers	\$0	\$0	\$0	\$0	\$0
532025	Transfers to Special Revenues	\$3,863,244	General	City Transfers	\$3,979,141	\$4,098,516	\$4,221,471	\$4,348,115	\$4,478,559
532120	Transfer to Fleet/Equipment	\$0	General	City Transfers	\$0	\$0	\$0	\$0	\$0
	Indirect Costs	\$2,000,000	General	City Transfers	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
	Transfers to Water Billing	\$0	Not Used	City Transfers	\$0	\$0	\$0	\$0	\$0
	Transfer of Assets	\$0	Not Used	City Transfers	\$0	\$0	\$0	\$0	\$0
	Debt Repayment	\$0	Not Used	City Transfers	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441
	Subtotal:	\$5,863,244			\$20,691,582	\$20,810,957	\$20,933,912	\$21,060,556	\$21,191,000
Non-Capital Equipment									
551010	Non-Capital Office Furniture & Equipment	\$19,000	General	Supplies	\$19,570	\$20,157	\$20,762	\$21,385	\$22,026
551015	Non-Capital Computer Equipment	\$7,000	General	Supplies	\$7,210	\$7,426	\$7,649	\$7,879	\$8,115
551040	Non-Capital Other	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
551045	Non-Cap Veh/Roll Stk	\$0	General	Supplies	\$0	\$0	\$0	\$0	\$0
	Subtotal:	\$26,000			\$26,780	\$27,583	\$28,411	\$29,263	\$30,141
Equipment									
560210	Cap Exp - Furniture Fixtures and Equipment	\$29,000	General	Capital Projects and Purchases	\$29,870	\$30,766	\$31,689	\$32,640	\$33,619
560220	Cap Exp - Vehicles	\$0	Vehicles	Capital Projects and Purchases	\$0	\$0	\$0	\$0	\$0
560810	Cap Exp-Controlled Equipment	\$19,000	Vehicles	Capital Projects and Purchases	\$19,570	\$20,157	\$20,762	\$21,385	\$22,026
	Facility Needs	\$0	General	Capital Projects and Purchases	\$0	\$0	\$0	\$0	\$0
	Fleet Replacement	\$10,195,000	Not Used	Capital Projects and Purchases	\$10,100,718	\$11,460,004	\$13,705,343	\$16,201,427	\$26,092,283
	Additional Fleet Vehicles	\$0	Not Used	Capital Projects and Purchases	\$0	\$0	\$0	\$0	\$0
	Subtotal:	\$10,243,000			\$10,150,158	\$11,510,927	\$13,757,794	\$16,255,452	\$26,147,928
Reserve Funds									
	Operating Reserve Fund	\$0	Not Used	Reserves	\$1,810,455	\$4,066,038	\$6,559,271	\$9,422,474	\$10,247,685
	Debt Service Reserve Fund	\$0	Not Used	Reserves	\$735,622	\$2,206,866	\$2,942,488	\$3,678,110	\$5,149,354
	Capital Improvement Reserve Fund	\$0	Not Used	Reserves	\$507,508	\$1,726,639	\$2,751,559	\$4,063,863	\$9,151,775
	Storm Debris Clean Up Reserve Fund	\$0	Not Used	Reserves	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
	Subtotal:	\$0			\$5,553,585	\$12,999,544	\$19,753,318	\$27,164,447	\$37,048,814
Special Revenue Funds									
	Recycling Revenue Fund	\$3,653,470	General	City Transfers	\$3,763,074	\$3,875,966	\$3,992,245	\$4,112,013	\$4,235,373
	Container Lease Fund	\$3,973,356	General	Disposal	\$4,092,557	\$4,215,333	\$4,341,793	\$4,472,407	\$4,606,209
	Subtotal:	\$7,626,826			\$7,855,631	\$8,091,300	\$8,334,039	\$8,584,060	\$8,841,582
	Total Expenditures	\$130,088,305			\$162,551,800	\$176,393,690	\$191,049,974	\$207,228,945	\$233,735,453

Revenue

Licenses and Permits									
421320	Dumpster Permits	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
421630	Administrative Fee - Licenses & Permits	(\$340,000)	No Inflation	(\$340,000)	(\$340,000)	(\$340,000)	(\$340,000)	(\$340,000)	(\$340,000)
421600	Itinerary Permit & Inspection Fees	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal:		(\$340,000)		(\$340,000)	(\$340,000)	(\$340,000)	(\$340,000)	(\$340,000)	(\$340,000)
Charges for Service									
426100	Non-Resident Garbage Fee	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
426110	Extra Container Garbage Fee	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
426115	Container Lease Fees	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
453133	E-Billing Credit	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal:		\$0		\$0	\$0	\$0	\$0	\$0	\$0
Direct Interfund Services									
424110	Other Interfund Services	(\$422,451)	No Inflation	(\$422,451)	(\$422,451)	(\$422,451)	(\$422,451)	(\$422,451)	(\$422,451)
Subtotal:		(\$422,451)		(\$422,451)	(\$422,451)	(\$422,451)	(\$422,451)	(\$422,451)	(\$422,451)
Other Fines and Forfeits									
428080	Returned Check Charges	(\$500)	No Inflation	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)
Subtotal:		(\$500)		(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)
Miscellaneous/Other									
434205	Sale of Scrap Metal	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
434255	Sale of Recyclable Materials	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
434305	Judgements & Claims	(\$1,000)	No Inflation	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
434510	Prior Year Revenue	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
452020	Recoveries & Refunds	(\$1,000)	No Inflation	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
452030	Miscellaneous Revenue	(\$13,000)	No Inflation	(\$13,000)	(\$13,000)	(\$13,000)	(\$13,000)	(\$13,000)	(\$13,000)
434505	Prior Year Expenditure Recovery	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
	Retirement of Vehicles	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal:		(\$15,000)		(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)
Total Revenue		(\$777,951)		(\$777,951)	(\$777,951)	(\$777,951)	(\$777,951)	(\$777,951)	(\$777,951)
Revenue Offsets									
Licenses and Permits									
421325	Solid Waste Scrap Tire Program Fee	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal:		\$0		\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services									
456165	New Customer Fees	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal:		\$0		\$0	\$0	\$0	\$0	\$0	\$0
Interest									
432010	Interest on Pooled Investments	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal:		\$0		\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous/Other									
434205	Sale of Scrap Metal	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
434255	Sale of Recyclable Materials	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
452030	Miscellaneous Revenue	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
	Recycling Revenue Fund Revenue	(\$5,048,244)	No Inflation	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)
	Container Lease Fund Revenue	(\$5,744,000)	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
	Container Lease Fund Beginning Fund Balance	(\$3,055,700)	No Inflation	(\$3,055,700)	\$0	\$0	\$0	\$0	\$0
Subtotal:		(\$13,847,944)		(\$8,103,944)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)
Other Resources									
434235	Sale of Capital Assets	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
490010	Transfer from General Fund	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
490110	Transfer from Grant	\$0	No Inflation	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal:		\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Offsets		(\$13,847,944)		(\$8,103,944)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)	(\$5,048,244)
Total Revenue + Revenue Offsets		(\$14,625,895)		(\$8,881,895)	(\$5,826,195)	(\$5,826,195)	(\$5,826,195)	(\$5,826,195)	(\$5,826,195)
Total Revenue Requirement		\$115,462,410		\$153,669,905	\$170,567,495	\$185,223,779	\$201,402,750	\$227,909,258	

Account	Description	PY 2027	Basis of Allocation	Administ	Garbage	Recycling	Carts	Billing	Illegal Dis	Heavy Tre	Yard Wast	Transfer #	Neighbor	Public Edu	Recycling	Homeless	Litter Aba	Tire Dispd	Roll Off	Storm De	Permittin	Chapter 3	Recycling	
Personnel																								
500021	Salary Base Pay - Civilian	\$25,858,989	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	3%	1%	0%	
500030	Salary part Time - Civilian	\$249,733	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	3%	1%	0%	
500040	Salary Assignment Pay - Classified	\$0	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	3%	1%	0%	
500060	Overtime - Civilian	\$6,043,901	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
500090	Premium Pay - Civilian	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
500110	Billing Pay - Civilian	\$65,780	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%
500480	Temporary Employees	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
500210	Pay For Performance-Municipal	\$212,606	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
500250	Interfund HQPE Union Business Usage	\$43,621	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%
501070	Pension - Civilian	\$2,206,100	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%
501075	Pension Legacy-Civilian	\$4,902,920	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%
501120	Termination Pay - Civilian	\$481,342	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
502010	ICA - Civilian	\$2,320,826	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
503010	Health Ins Act Civilian	\$9,291,085	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
503015	Basic Life Insurance - Active Civilian	\$15,520	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
503050	Health/Life Insurance - Retiree Civilian	\$0	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
503060	Long Term Disability-Civilian	\$37,168	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
503080	Workers Compensation-Civilian-Admin	\$180,680	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
503400	Workers Compensation-Civilian-Claim	\$1,110,790	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%
504020	Compensation Contingency	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
504030	Unemployment Claims - Administration	\$79,342	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%
501050	Employer Awards	\$15,945	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%
Subtotal:		\$48,216,351																						
Supplies																								
511010	Chemical, Gases & Sp	\$309	Equipment Maintena	3%	63%	18%	0%	0%	0%	8%	5%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511015	Cleaning & Sanitary	\$24,514	Personnel	12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	6%	3%	1%	0%
511020	Construction Material	\$5,109	Equipment Maintena	3%	63%	18%	0%	0%	0%	8%	5%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511025	Electrical Hardware	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511030	Mechanical Hardware	\$10,300	Equipment Maintena	3%	63%	18%	0%	0%	0%	8%	5%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511035	Meters, Hydrants & Plumbing Supplies	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511040	Audiovisual Supplies	\$1,030	Direct - Administrato	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511045	Computer Supplies	\$10,300	Equipment Maintena	3%	63%	18%	0%	0%	0%	8%	5%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511050	Paper & Printing Sup	\$10,300	Direct - Administrato	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511055	Publications & Print	\$15,553	Direct - Administrato	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511060	Postage	\$5,150	Direct - Administrato	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511070	Misc Office Supplies	\$25,750	Direct - Administrato	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511090	Medical & Surgical Supplies	\$5,150	Direct - Garbage Coll	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511095	Small Technical & Scientific Equipment	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511110	Fuel	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511115	Vehicle Repair & Maintenance Supplies	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511120	Clothing	\$206,000	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	6%	3%	1%	0%
511125	Food Supplies	\$15,450	Direct - Administrato	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511130	Weapons Munitions & Supplies	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511135	Recreational Supplies	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511140	Landscaping & Gardening Supplies	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511145	Small Tools & Minor Equipment	\$20,674	Equipment Maintena	3%	63%	18%	0%	0%	0%	8%	5%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511150	Miscellaneous Parts & Supplies	\$51,500	Equipment Maintena	3%	63%	18%	0%	0%	0%	8%	5%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
511160	Protective Gear	\$50,000	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%
Subtotal:		\$457,089																						

Total	Administration	Garbage Collection	Recycling Collection	Carts	Billing	Illegal Dumping	Heavy Tree & Trash	Yard Waste	Transfer & Disposal	Neighborhood Depositories	Public Education & Outreach	Recycling Centers	Homeless Encampment Cleanup	Litter Abatement	Tire Disposal	Roll Offs	Storm Debris Cleanup	Permitting	Chapter 39 Violations	Recycling Admin	Total	Check
100%	\$3,079,302	\$7,855,857	\$3,663,692	\$1,052	\$119,954	\$0	\$5,111,025	\$2,175,024	\$0	\$804,474	\$94,079	\$387,530	\$3,156	\$0	\$0	\$1,592,653	\$0	\$764,401	\$206,790	\$0	\$25,958,989	\$0
100%	\$29,624	\$75,576	\$35,246	\$10	\$1,154	\$0	\$49,170	\$20,924	\$0	\$7,739	\$905	\$3,728	\$30	\$0	\$0	\$15,322	\$0	\$7,354	\$2,951	\$0	\$249,733	\$0
100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$716,939	\$1,829,040	\$852,999	\$245	\$27,928	\$0	\$1,189,974	\$506,400	\$0	\$187,302	\$21,904	\$90,227	\$735	\$0	\$0	\$370,809	\$0	\$177,972	\$74,428	\$0	\$6,043,901	\$0
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$7,803	\$19,907	\$9,284	\$3	\$304	\$0	\$12,951	\$5,512	\$0	\$2,039	\$238	\$982	\$8	\$0	\$0	\$4,036	\$0	\$1,937	\$777	\$0	\$65,780	\$0
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$25,220	\$64,340	\$30,006	\$9	\$982	\$0	\$41,860	\$17,814	\$0	\$6,589	\$771	\$3,174	\$26	\$0	\$0	\$13,044	\$0	\$6,260	\$2,513	\$0	\$212,606	\$0
100%	\$5,174	\$13,201	\$6,156	\$2	\$202	\$0	\$8,589	\$3,655	\$0	\$1,352	\$168	\$661	\$5	\$0	\$0	\$2,676	\$0	\$1,284	\$516	\$0	\$43,821	\$0
100%	\$261,692	\$667,622	\$331,355	\$89	\$10,194	\$0	\$434,356	\$184,842	\$0	\$68,367	\$7,995	\$32,934	\$268	\$0	\$0	\$135,350	\$0	\$64,962	\$26,072	\$0	\$2,206,000	\$0
100%	\$581,593	\$1,483,750	\$661,968	\$199	\$22,656	\$0	\$965,328	\$410,801	\$0	\$151,942	\$17,769	\$73,193	\$596	\$0	\$0	\$300,807	\$0	\$144,374	\$57,684	\$0	\$4,902,920	\$0
100%	\$57,098	\$145,666	\$67,934	\$20	\$2,224	\$0	\$94,771	\$40,330	\$0	\$14,917	\$1,744	\$7,186	\$59	\$0	\$0	\$29,532	\$0	\$14,174	\$5,689	\$0	\$481,342	\$0
100%	\$275,201	\$702,342	\$327,547	\$94	\$10,724	\$0	\$456,944	\$194,455	\$0	\$71,923	\$8,411	\$34,667	\$282	\$0	\$0	\$142,389	\$0	\$68,380	\$27,428	\$0	\$2,300,806	\$0
100%	\$509,016	\$1,298,593	\$605,618	\$174	\$18,809	\$0	\$844,865	\$359,537	\$0	\$132,982	\$15,251	\$64,000	\$522	\$0	\$0	\$263,270	\$0	\$126,357	\$50,713	\$0	\$4,291,081	\$0
100%	\$1,841	\$4,697	\$2,150	\$1	\$72	\$0	\$3,056	\$1,300	\$0	\$481	\$56	\$232	\$1	\$0	\$0	\$952	\$0	\$457	\$183	\$0	\$15,520	\$0
100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$4,469	\$11,248	\$5,246	\$2	\$172	\$0	\$7,318	\$3,114	\$0	\$1,152	\$135	\$555	\$5	\$0	\$0	\$2,280	\$0	\$1,094	\$439	\$0	\$37,548	\$0
100%	\$21,433	\$54,678	\$25,590	\$7	\$835	\$0	\$35,574	\$15,138	\$0	\$5,999	\$655	\$2,697	\$22	\$0	\$0	\$11,085	\$0	\$5,320	\$2,135	\$0	\$180,680	\$0
100%	\$131,764	\$336,153	\$156,770	\$45	\$5,133	\$0	\$118,702	\$93,070	\$0	\$34,424	\$4,026	\$16,582	\$135	\$0	\$0	\$68,150	\$0	\$32,709	\$13,128	\$0	\$1,110,790	\$0
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$9,412	\$24,011	\$11,198	\$3	\$387	\$0	\$15,622	\$6,648	\$0	\$2,459	\$288	\$1,194	\$10	\$0	\$0	\$4,968	\$0	\$2,436	\$988	\$0	\$79,342	\$0
100%	\$1,861	\$4,976	\$2,250	\$1	\$74	\$0	\$3,139	\$1,336	\$0	\$494	\$58	\$238	\$2	\$0	\$0	\$978	\$0	\$471	\$188	\$0	\$15,945	\$0
100%	\$5,719,512	\$14,591,506	\$6,804,961	\$1,954	\$222,802	\$0	\$9,493,243	\$4,039,899	\$0	\$1,494,234	\$174,742	\$719,799	\$5,862	\$0	\$0	\$2,958,202	\$0	\$1,419,802	\$569,833	\$0	\$48,216,351	\$0
100%	\$11	\$34	\$56	\$0	\$0	\$0	\$24	\$16	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39	(\$0)
100%	\$2,908	\$7,419	\$3,460	\$1	\$113	\$0	\$4,827	\$2,054	\$0	\$760	\$89	\$366	\$3	\$0	\$0	\$1,504	\$0	\$722	\$290	\$0	\$24,514	\$0
100%	\$174	\$3,202	\$920	\$2	\$0	\$0	\$389	\$259	\$0	\$154	\$1	\$2	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,109	(\$0)
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$351	\$6,456	\$1,855	\$4	\$0	\$0	\$785	\$522	\$0	\$311	\$2	\$4	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,300	(\$0)
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$1,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,030	\$0
100%	\$351	\$6,456	\$1,855	\$4	\$0	\$0	\$785	\$522	\$0	\$311	\$2	\$4	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,300	(\$0)
100%	\$10,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,300	\$0
100%	\$15,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,533	\$0
100%	\$5,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,150	\$0
100%	\$25,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,750	\$0
100%	\$0	\$5,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,150	\$0
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$24,436	\$62,341	\$29,074	\$8	\$952	\$0	\$40,559	\$17,260	\$0	\$6,384	\$747	\$3,075	\$25	\$0	\$0	\$12,639	\$0	\$6,066	\$2,435	\$0	\$206,000	\$0
100%	\$15,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,450	\$0
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$709	\$12,959	\$1,723	\$7	\$0	\$0	\$1,575	\$1,048	\$0	\$623	\$5	\$7	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100%	\$1,757	\$32,281	\$9,275	\$18	\$0	\$0	\$3,924	\$2,610	\$0	\$1,553	\$12	\$18	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,757	(\$0)
100%	\$5,931	\$15,131	\$7,057	\$2	\$231	\$0	\$9,844	\$4,189	\$0	\$1,550	\$181	\$746	\$6	\$0	\$0	\$3,068	\$0	\$1,472	\$591	\$0	\$50,000	\$0
100%	\$109,858	\$151,589	\$57,275	\$45	\$1,296	\$0	\$62,711	\$28,479	\$0	\$11,654	\$1,039	\$4,222	\$136	\$0	\$0	\$17,210	\$0	\$8,260	\$3,315	\$0	\$457,089	(\$0)

Account	Description	FY 2027	Basis of Allocation	Administ	Garbage	Recycling	Carts	Billing	Illegal Dump	Heavy Tra	Tire Wash	Transfer	Neighbor	Public Edu	Recycling	Homeless	Litter Aba	Tire Dispos	Roll Off	Storm De	Permittin	Chapter 3	Recycling		
520100	Temporary Personnel	\$2,266,076	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	3%	1%	0%	
520101	Janitorial Services	\$10,300	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
520102	Security Services	\$103,000	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
520107	Computer Info/Contr	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520108	Information Resource Services	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520109	Medical, Dental & Laboratory Services	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520110	Management Consulting	\$0	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520112	Banking Services	\$5,768	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520114	Miscellaneous Support	\$61,800	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520115	Real Estate Lease/Office Rental	\$7,641	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520116	Parking Services Contract	\$515	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520118	Refuse Disposal	\$22,660,415	Direct - Transfer & Di		0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520119	Computer Eq/SW Maint	\$66,950	Equipment Maintenance		3%	63%	18%	0%	0%	8%	5%	0%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520121	Application Services	\$2,375,000	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520123	Vehicle & Motor Equipment Services	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520124	Other Equipment Serv	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520132	Contracts Sponsorships	\$3,260,980	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520139	Motor Pool Charges	\$29,870	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520141	Engineering Services	\$103,000	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520157	Computer Software Ma	\$43,260	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520520	Printing & Reproduction Services	\$83,900	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520605	Advertising Services	\$108,150	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520765	Membership & Profess	\$6,180	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520805	Education & Training	\$25,750	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
520815	Tuition Reimbursement	\$0	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
520905	Travel - Training Related	\$25,750	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
520910	Travel - Non-Training Related	\$4,294	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521120	Early Payment Discount	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521405	Building Maintenance Services	\$151,031	Equipment Maintenance		3%	63%	18%	0%	0%	8%	5%	0%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521410	Lewis Services	\$103,000	Equipment Maintenance		3%	63%	18%	0%	0%	8%	5%	0%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521435	Water Services	\$103,000	Equipment Maintenance		3%	63%	18%	0%	0%	8%	5%	0%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521610	Voice Services	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521705	Equipment Rental	\$144,200	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521715	Office Equipment Rental	\$18,450	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521725	Other Rental	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
521730	Parking Space Rental	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522305	Freight Charges	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522430	Misc Other services & Charges	\$693,000	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522435	Interest Charges Post Due Accounts	\$309	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522715	Interfund Electricity	\$324,667	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522720	Interfund Payroll services	\$0	Not Used		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522721	Interfund HR Client Services	\$1,045,411	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
522722	Interfund KRONOS Service Chargeback	\$32,515	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
522723	Interfund Drainage Chg	\$68,937	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522724	Interfund - Application Services Exp	\$1,429,124	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522725	Interfund Postage	\$25,750	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522726	Interfund - Data Services Exp	\$464,569	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522727	Interfund - Voice Services Exp	\$367,419	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522728	Interfund - Wireless Services Exp	\$106,235	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
522729	Interfund - Voice Labor Exp	\$19,839	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522731	Interfund Vehicle Accidents	\$193,236	Direct - Garbage Coll		0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522733	Interfund HR Onboard	\$50,882	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
522735	Interfund Parking - HF	\$25,750	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522775	Infld parking - Hobbs	\$18,570	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522780	Interfund Metro Passes	\$2,575	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522795	Other Interfund Services	\$989,463	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522805	Interfund Network Services	\$29,024	Personnel		12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	0%	0%	0%	0%	3%	1%	0%
522815	Infld Print Shop Ser	\$30,900	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522821	Interfund Permit Cit Point of Sale Chgb	\$1,957	Direct - Administrator		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
522822	Interfund Insurance	\$287,337	Direct - Administrator		100%	0%																			

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$37,024,030	\$41,323,514	\$45,121,226	\$49,299,308	\$52,707,216
Garbage Collection	\$39,833,124	\$42,545,964	\$45,585,418	\$49,136,167	\$58,793,545
Recycling Collection	\$13,725,236	\$15,279,085	\$17,102,561	\$19,442,524	\$23,795,385
Carts	\$2,809,911	\$6,041,792	\$6,223,277	\$6,410,170	\$6,605,193
Billing	\$241,054	\$246,052	\$249,888	\$253,560	\$257,395
Illegal Dumping	\$2,884,000	\$2,970,520	\$3,059,636	\$3,151,425	\$3,245,967
Heavy Tree & Trash	\$13,702,002	\$14,438,912	\$15,358,894	\$16,320,138	\$18,717,423
Yard Waste	\$6,794,114	\$7,089,843	\$7,393,893	\$7,704,495	\$8,907,327
Transfer & Disposal	\$22,660,415	\$23,340,228	\$24,040,434	\$24,761,647	\$25,504,497
Neighborhood Depositories	\$2,954,262	\$3,433,401	\$4,438,298	\$5,479,565	\$7,104,289
Public Education & Outreach	\$198,501	\$203,071	\$206,811	\$210,437	\$216,977
Recycling Centers	\$804,400	\$822,603	\$837,347	\$851,675	\$874,625
Homeless Encampment Cleanup	\$1,050,073	\$1,053,215	\$1,056,699	\$1,060,254	\$1,076,708
Litter Abatement	\$0	\$0	\$0	\$0	\$0
Tire Disposal	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Roll Offs	\$3,200,526	\$3,266,888	\$3,317,827	\$3,366,577	\$3,417,495
Storm Debris Cleanup	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
Permitting	\$1,536,107	\$1,567,957	\$1,592,406	\$1,615,803	\$1,640,242
Chapter 39 Violations	\$616,512	\$629,295	\$639,107	\$648,498	\$658,306
Recycling Admin	\$935,639	\$1,115,155	\$1,300,057	\$1,490,506	\$1,686,669
Total Revenue Requirement	\$153,669,905	\$170,567,495	\$185,223,779	\$201,402,750	\$227,909,258

Current Revenue - Current Rates					
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Collection and Disposal	\$0	\$0	\$0	\$0	\$0
Additional Residential Garbage Container	\$1,314,158	\$1,323,609	\$1,333,129	\$1,342,717	\$1,352,374
Tags for Bags	\$41,786	\$42,087	\$42,389	\$42,694	\$43,001
Residential Subtotal	\$1,355,944	\$1,365,696	\$1,375,518	\$1,385,411	\$1,395,375
Clean City Fee					
Collection and Disposal	\$0	\$0	\$0	\$0	\$0
Sponsorships Subtotal	\$0	\$0	\$0	\$0	\$0
Commercial Carts					
Collection and Disposal	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Commercial Carts Subtotal	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Dumpster Permits					
Collection and Disposal	\$1,917,235	\$1,931,024	\$1,944,912	\$1,958,900	\$1,972,989
Dumpster Permit Subtotal	\$1,917,235	\$1,931,024	\$1,944,912	\$1,958,900	\$1,972,989
Roll-Off					
Collection and Disposal	\$0	\$0	\$0	\$0	\$0
Roll-Off Subtotal	\$0	\$0	\$0	\$0	\$0
Total	\$3,677,117	\$3,703,563	\$3,730,199	\$3,757,027	\$3,784,048

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Revenue	\$1,355,944	\$1,365,696	\$1,375,518	\$1,385,411	\$1,395,375
Revenue Requirement	(\$116,900,588)	(\$127,951,073)	(\$137,145,980)	(\$147,579,043)	(\$168,885,758)
Net Revenue	(\$115,544,644)	(\$126,585,377)	(\$135,770,461)	(\$146,193,632)	(\$167,490,383)
Clean City Fee					
Revenue	\$0	\$0	\$0	\$0	\$0
Revenue Requirement	(\$34,633,535)	(\$40,398,979)	(\$45,794,826)	(\$51,472,377)	(\$56,600,183)
Net Revenue	(\$34,633,535)	(\$40,398,979)	(\$45,794,826)	(\$51,472,377)	(\$56,600,183)
Commercial Carts					
Revenue	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Revenue Requirement	(\$120,142)	(\$132,836)	(\$141,262)	(\$150,744)	(\$168,486)
Net Revenue	\$283,796	\$274,007	\$268,507	\$261,972	\$247,198
Dumpster Permits					
Revenue	\$1,917,235	\$1,931,024	\$1,944,912	\$1,958,900	\$1,972,989
Revenue Requirement	(\$1,817,022)	(\$1,881,321)	(\$1,934,427)	(\$1,989,348)	(\$2,039,505)
Net Revenue	\$100,213	\$49,703	\$10,485	(\$30,448)	(\$66,516)
Roll-Off					
Revenue	\$0	\$0	\$0	\$0	\$0
Revenue Requirement	(\$198,619)	(\$203,285)	(\$207,283)	(\$211,237)	(\$215,325)
Net Revenue	(\$198,619)	(\$203,285)	(\$207,283)	(\$211,237)	(\$215,325)
Total					
Total Revenue	\$3,677,117	\$3,703,563	\$3,730,199	\$3,757,027	\$3,784,048
Total Revenue Requirement	(\$153,669,905)	(\$170,567,495)	(\$185,223,779)	(\$201,402,750)	(\$227,909,258)
Total Operating Expenditures					
Total Operating Expenditures	(\$146,848,056)	(\$164,882,762)	(\$177,292,180)	(\$190,973,494)	(\$207,587,524)
Total Non-Operating Expenditures (Capital & Reserves)					
Total Non-Operating Expenditures (Capital & Reserves)	(\$15,703,744)	(\$24,510,471)	(\$33,511,112)	(\$43,419,898)	(\$63,196,743)
Total Net Revenue					
Total Net Revenue	(\$149,992,788)	(\$166,863,932)	(\$181,493,579)	(\$197,645,723)	(\$224,125,209)
Cumulative Net Revenue					
Cumulative Net Revenue	(\$149,992,788)	(\$316,856,720)	(\$498,350,299)	(\$695,996,022)	(\$920,121,232)
Reserve Fund Payments from Total Revenue Requirement					
Reserve Fund Payments from Total Revenue Requirement	\$5,553,585	\$12,999,544	\$19,753,318	\$27,164,447	\$37,048,814
Beginning Fund Balance					
Beginning Fund Balance	\$75,086,983	(\$61,906,261)	(\$209,016,875)	(\$363,346,007)	(\$523,942,916)
Net Revenue					
Net Revenue	(\$149,992,788)	(\$166,863,932)	(\$181,493,579)	(\$197,645,723)	(\$224,125,209)
Ending Fund Balance					
Ending Fund Balance	(\$74,905,805)	(\$228,770,193)	(\$390,510,454)	(\$560,991,730)	(\$748,068,125)
Reserve Requirement (90 Days)					
Reserve Requirement (90 Days)	\$36,209,110	\$40,656,024	\$43,715,880	\$47,089,355	\$51,185,965

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$9,495,810	\$10,598,529	\$11,572,555	\$12,644,136	\$13,518,186
Garbage Collection	\$39,775,775	\$42,484,708	\$45,519,787	\$49,065,423	\$58,708,896
Recycling Collection	\$13,725,236	\$15,279,085	\$17,102,561	\$19,442,524	\$23,795,385
Carts	\$2,805,865	\$6,033,093	\$6,214,317	\$6,400,941	\$6,595,683
Billing	\$61,825	\$63,107	\$64,091	\$65,032	\$66,016
Heavy Tree & Trash	\$13,702,002	\$14,438,912	\$15,358,894	\$16,320,138	\$18,717,423
Yard Waste	\$6,794,114	\$7,089,843	\$7,393,893	\$7,704,495	\$8,907,327
Transfer & Disposal	\$21,496,400	\$22,141,292	\$22,805,531	\$23,489,697	\$24,194,388
Neighborhood Depositories	\$2,954,262	\$3,433,401	\$4,438,298	\$5,479,565	\$7,104,289
Public Education & Outreach	\$198,501	\$203,071	\$206,811	\$210,437	\$216,977
Recycling Centers	\$804,400	\$822,603	\$837,347	\$851,675	\$874,625
Roll Offs	\$4,150,759	\$4,248,273	\$4,331,839	\$4,414,472	\$4,499,894
Recycling Admin	\$935,639	\$1,115,155	\$1,300,057	\$1,490,506	\$1,686,669
Total Revenue Requirement	\$116,900,588	\$127,951,073	\$137,145,980	\$147,579,043	\$168,885,758

Households	394,046	396,880	399,734	402,609	405,505
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Cost per Household					
Administration	\$2.01	\$2.23	\$2.41	\$2.62	\$2.78
Garbage Collection	\$8.41	\$8.92	\$9.49	\$10.16	\$12.06
Recycling Collection	\$2.90	\$3.21	\$3.57	\$4.02	\$4.89
Carts	\$0.59	\$1.27	\$1.30	\$1.32	\$1.36
Billing	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Heavy Tree & Trash	\$2.90	\$3.03	\$3.20	\$3.38	\$3.85
Yard Waste	\$1.44	\$1.49	\$1.54	\$1.59	\$1.83
Transfer & Disposal	\$4.55	\$4.65	\$4.75	\$4.86	\$4.97
Neighborhood Depositories	\$0.62	\$0.72	\$0.93	\$1.13	\$1.46
Public Education & Outreach	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04
Recycling Centers	\$0.17	\$0.17	\$0.17	\$0.18	\$0.18
Roll Offs	\$0.88	\$0.89	\$0.90	\$0.91	\$0.92
Recycling Admin	\$0.20	\$0.23	\$0.27	\$0.31	\$0.35
Residential Cost per Household	\$24.72	\$26.87	\$28.59	\$30.55	\$34.71

	FY 2027	FY 2028	FY 2029	FY 2030
Administration	\$27,205,820	\$30,365,147	\$33,155,763	\$36,225,881
Billing	\$177,130	\$180,803	\$183,622	\$186,320
Illegal Dumping	\$2,884,000	\$2,970,520	\$3,059,636	\$3,151,425
Homeless Encampment Cleanup	\$1,050,073	\$1,053,215	\$1,056,699	\$1,060,254
Tire Disposal	\$200,000	\$200,000	\$200,000	\$200,000
Storm Debris Cleanup	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000
Chapter 39 Violations	\$616,512	\$629,295	\$639,107	\$648,498
Total Revenue Requirement	\$34,633,535	\$40,398,979	\$45,794,826	\$51,472,377

Accounts	1,128,955	1,137,074	1,145,252	1,153,489
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Cost per Account				
Administration	\$2.01	\$2.23	\$2.41	\$2.62
Billing	\$0.01	\$0.01	\$0.01	\$0.01
Illegal Dumping	\$0.21	\$0.22	\$0.22	\$0.23
Homeless Encampment Cleanup	\$0.08	\$0.08	\$0.08	\$0.08
Litter Abatement	\$0.00	\$0.00	\$0.00	\$0.00
Tire Disposal	\$0.01	\$0.01	\$0.01	\$0.01
Storm Debris Cleanup	\$0.18	\$0.37	\$0.55	\$0.72
Chapter 39 Violations	\$0.05	\$0.05	\$0.05	\$0.05
Clean City Fee Cost per Account	\$2.56	\$2.96	\$3.33	\$3.72

FY 2031
\$38,730,064
\$189,138
\$3,245,967
\$1,076,708
\$200,000
\$12,500,000
\$658,306
\$56,600,183

1,161,785

\$2.78
\$0.01
\$0.23
\$0.08
\$0.00
\$0.01
\$0.90
\$0.05
\$4.06

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$27,572	\$30,774	\$33,603	\$36,714	\$39,252
Garbage Collection	\$57,350	\$61,256	\$65,632	\$70,744	\$84,648
Carts	\$4,046	\$8,699	\$8,960	\$9,229	\$9,510
Billing	\$180	\$183	\$186	\$189	\$192
Transfer & Disposal	\$30,994	\$31,924	\$32,882	\$33,868	\$34,884
Total Revenue Requirement	\$120,142	\$132,836	\$141,262	\$150,744	\$168,486

Customer Count	1,144	1,152	1,161	1,169	1,177
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Cost per Customer					
Administration	\$2.01	\$2.23	\$2.41	\$2.62	\$2.78
Garbage Collection	\$4.18	\$4.43	\$4.71	\$5.04	\$5.99
Carts	\$0.29	\$0.63	\$0.64	\$0.66	\$0.67
Billing	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Transfer & Disposal	\$2.26	\$2.31	\$2.36	\$2.41	\$2.47
Commercial Cart Cost per Customer	\$8.75	\$9.61	\$10.14	\$10.75	\$11.92

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$279,099	\$311,510	\$340,138	\$371,634	\$397,323
Billing	\$1,817	\$1,855	\$1,884	\$1,911	\$1,940
Permitting	\$1,536,107	\$1,567,957	\$1,592,406	\$1,615,803	\$1,640,242
Total Revenue Requirement	\$1,817,022	\$1,881,321	\$1,934,427	\$1,989,348	\$2,039,505

Permit Count	11,582	11,665	11,749	11,833	11,919
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Cost per Dumpster Permit					
Administration	\$24.10	\$26.70	\$28.95	\$31.41	\$33.34
Billing	\$0.16	\$0.16	\$0.16	\$0.16	\$0.16
Permitting	\$132.63	\$134.42	\$135.54	\$136.55	\$137.62
Cost per Dumpster Permit	\$156.89	\$161.28	\$164.65	\$168.11	\$171.12

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$15,728	\$17,554	\$19,168	\$20,943	\$22,390
Billing	\$102	\$105	\$106	\$108	\$109
Transfer & Disposal	\$1,133,021	\$1,167,011	\$1,202,022	\$1,238,082	\$1,275,225
Roll Offs	\$3,200,526	\$3,266,888	\$3,317,827	\$3,366,577	\$3,417,495
Total Revenue Requirement (Including ND & RCs)	\$4,349,377	\$4,451,558	\$4,539,123	\$4,625,710	\$4,715,219

Pulls per Year	14,292	14,395	14,498	14,603	14,708
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Cost per Pull (Including Disposal)					
Cost per Pull	\$304.32	\$309.25	\$313.08	\$316.77	\$320.60

Cost Breakdown: SWD vs Non-SWD					
Annual Cost to SWMD	\$4,150,759	\$4,248,273	\$4,331,839	\$4,414,472	\$4,499,894
Neighborhood Depositories	\$3,356,285	\$3,435,135	\$3,502,706	\$3,569,522	\$3,638,594
Recycling Centers	\$794,474	\$813,139	\$829,134	\$844,950	\$861,300
Annual Cost to Other Departments	\$198,619	\$203,285	\$207,283	\$211,237	\$215,325
Regulatory Affairs	\$3,678	\$3,765	\$3,839	\$3,912	\$3,988
Houston Police Department	\$7,356	\$7,529	\$7,677	\$7,824	\$7,975
Parks and Recreation	\$139,769	\$143,052	\$145,866	\$148,649	\$151,525
Houston Fire Department	\$3,678	\$3,765	\$3,839	\$3,912	\$3,988
Furniture Bank	\$29,425	\$30,116	\$30,709	\$31,294	\$31,900
Facility Maintenance	\$14,712	\$15,058	\$15,354	\$15,647	\$15,950

% of Cost to Other Departments vs SWMD	4.57%	4.57%	4.57%	4.57%	4.57%
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Updated Total Revenue Requirement (Only Cost of Servicing Other Departments)	\$198,619	\$203,285	\$207,283	\$211,237	\$215,325
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Other Department Pulls per Year	653	657	662	667	672
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Cost per Pull	\$304.32	\$309.25	\$313.08	\$316.77	\$320.60
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	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administration	\$718	\$802	\$875	\$956	\$1,022
Billing	\$5	\$5	\$5	\$5	\$5
Transfer & Disposal	\$51,740	\$53,293	\$54,891	\$56,538	\$58,234
Roll Offs	\$146,155	\$149,186	\$151,512	\$153,738	\$156,063
Total Revenue Requirement	\$198,619	\$203,285	\$207,283	\$211,237	\$215,325

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential Rate Increase		8.7%	6.4%	6.8%	13.6%
Proposed Residential Rate (Initial)	\$25.00	\$27.17	\$28.91	\$30.89	\$35.10
Reduced Residential Rate Increase					
Proposed Reduced Residential Rate (Initial)	\$23.00	\$25.17	\$26.91	\$28.89	\$33.10
Additional Residential Garbage Container Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%
Proposed Additional Residential Garbage Container Rate	\$20.05	\$20.05	\$20.05	\$20.05	\$20.05
Tags for Bags Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%
Proposed Tags for Bags Rate (Initial)	\$2.64	\$2.64	\$2.64	\$2.64	\$2.64
Clean City Fee Change		15.8%	12.5%	11.6%	9.2%
Proposed Clean City Fee	\$2.56	\$2.96	\$3.33	\$3.72	\$4.06
Commercial Cart Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%
Proposed Commercial Cart Rate (Initial)	\$29.42	\$29.42	\$29.42	\$29.42	\$29.42
Dumpster Permit Rate Increase	0.0%	0.0%	0.0%	1.6%	1.8%
Proposed Dumpster Permit Rate (One Dumpster)	\$165.54	\$165.54	\$165.54	\$168.11	\$171.12
Proposed Dumpster Permit Rate (Two Dumpsters)	\$264.88	\$264.88	\$264.88	\$269.00	\$273.81
Roll Off Delivery Fee Increase		3.0%	3.0%	3.0%	3.0%
Proposed Roll Off Delivery Fee (Initial)	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Proposed Roll Off Haul Rate (Initial)					
Scheduled Collection	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Unscheduled Collection	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Proposed Roll Off Container Fee (Initial)					
10 CY	\$125.00	\$128.75	\$132.61	\$136.59	\$140.69
20 CY	\$130.00	\$133.90	\$137.92	\$142.05	\$146.32
30 CY	\$135.00	\$139.05	\$143.22	\$147.52	\$151.94
40 CY	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Proposed Roll Off Per Ton Rate (Initial)	\$32.00	\$32.96	\$33.95	\$34.97	\$36.02

Revenue - Future Rates					
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Collection and Disposal	\$115,200,499	\$126,353,443	\$135,629,809	\$146,158,083	\$167,681,994
Additional Residential Garbage Container	\$1,314,158	\$1,323,609	\$1,333,129	\$1,342,717	\$1,352,374
Tags for Bags	\$501,432	\$505,038	\$508,670	\$512,329	\$516,014
Residential Subtotal	\$117,016,089	\$128,182,091	\$137,471,608	\$148,013,129	\$169,550,382
Clean City Fee					
Collection and Disposal	\$34,656,932	\$40,426,272	\$45,825,764	\$51,507,150	\$56,638,420
Sponsorships Subtotal	\$34,656,932	\$40,426,272	\$45,825,764	\$51,507,150	\$56,638,420
Commercial Cart					
Collection and Disposal	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Commercial Carts Subtotal	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Dumpster Permits					
Collection and Disposal	\$1,917,235	\$1,931,024	\$1,944,912	\$1,989,348	\$2,039,505
Dumpster Permit Subtotal	\$1,917,235	\$1,931,024	\$1,944,912	\$1,989,348	\$2,039,505
Roll Off					
Collection and Disposal	\$223,210	\$231,560	\$240,222	\$249,208	\$258,530
Roll-Off Subtotal	\$223,210	\$231,560	\$240,222	\$249,208	\$258,530
Total Revenue	\$154,217,403	\$171,177,789	\$185,892,275	\$202,171,552	\$228,902,522

Net Revenue - Future Rates					
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Revenue	\$117,016,089	\$128,182,091	\$137,471,608	\$148,013,129	\$169,550,382
Revenue Requirement	(\$116,900,588)	(\$127,951,073)	(\$137,145,980)	(\$147,579,043)	(\$168,885,758)
Net Revenue	\$115,501	\$231,017	\$325,629	\$434,086	\$664,624
Clean City Fee					
Revenue	\$34,656,932	\$40,426,272	\$45,825,764	\$51,507,150	\$56,638,420
Revenue Requirement	(\$34,633,535)	(\$40,398,979)	(\$45,794,826)	(\$51,472,377)	(\$56,600,183)
Net Revenue	\$23,397	\$27,292	\$30,938	\$34,773	\$38,238
Commercial Cart					
Revenue	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Revenue Requirement	(\$120,142)	(\$132,836)	(\$141,262)	(\$150,744)	(\$168,486)
Net Revenue	\$283,796	\$274,007	\$268,507	\$261,972	\$247,198
Dumpster Permits					
Revenue	\$1,917,235	\$1,931,024	\$1,944,912	\$1,989,348	\$2,039,505
Revenue Requirement	(\$1,817,022)	(\$1,881,321)	(\$1,934,427)	(\$1,989,348)	(\$2,039,505)
Net Revenue	\$100,213	\$49,703	\$10,485	\$0	\$0
Roll Off					
Revenue	\$223,210	\$231,560	\$240,222	\$249,208	\$258,530
Revenue Requirement	(\$198,619)	(\$203,285)	(\$207,283)	(\$211,237)	(\$215,325)
Net Revenue	\$24,591	\$28,275	\$32,938	\$37,971	\$43,205
Total Revenue					
Total Revenue	\$154,217,403	\$171,177,789	\$185,892,275	\$202,171,552	\$228,902,522
Total Revenue Requirement	(\$153,669,905)	(\$170,567,495)	(\$185,223,779)	(\$201,402,750)	(\$227,909,258)
Total Operating Expenditures					
Total Operating Expenditures	(\$146,848,056)	(\$164,882,762)	(\$177,292,180)	(\$190,973,494)	(\$207,587,524)
Total Non-Operating Expenditures (Capital & Reserves)					
Total Non-Operating Expenditures (Capital & Reserves)	(\$15,703,744)	(\$24,510,471)	(\$33,511,112)	(\$43,419,898)	(\$63,196,743)
Total Net Revenue					
Total Net Revenue	\$547,498	\$610,294	\$668,497	\$768,801	\$993,265
Cumulative Net Revenue					
Cumulative Net Revenue	\$547,498	\$1,157,793	\$1,826,289	\$2,595,091	\$3,588,356
Target Operating Reserve (90 Day Reserve Requirement)					
Target Operating Reserve (90 Day Reserve Requirement)	\$36,209,110	\$40,656,024	\$43,715,880	\$47,089,355	\$51,185,965
Beginning Fund Balance	\$19,533,398	\$21,343,853	\$25,409,892	\$31,969,163	\$41,391,637
Operating Reserve Fund Payment (from Total Revenue Requirement)	\$1,810,455	\$4,066,038	\$6,559,271	\$9,422,474	\$10,247,685
Projected Cumulative Reserve Balance	\$21,343,853	\$25,409,892	\$31,969,163	\$41,391,637	\$51,639,322
Target Debt Service Reserve					
Target Debt Service Reserve	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441
Beginning Fund Balance	\$0	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087
Debt Service Reserve Fund Payment (from Total Revenue Requirement)	\$735,622	\$2,206,866	\$2,942,488	\$3,678,110	\$5,149,354
Projected Cumulative Reserve Balance	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087	\$14,712,441
Target Capital Improvement Reserve					
Target Capital Improvement Reserve	\$10,150,158	\$11,510,927	\$13,757,794	\$16,255,452	\$26,147,928
Beginning Fund Balance	\$0	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569
Capital Improvement Reserve Fund Payment (from Total Revenue Requirement)	\$507,508	\$1,726,639	\$2,751,559	\$4,063,863	\$9,151,775
Projected Cumulative Reserve Balance	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569	\$18,201,344
Target Storm Debris Reserve					
Target Storm Debris Reserve	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000
Beginning Fund Balance	\$50,000,000	\$52,500,000	\$37,600,000	\$36,080,000	\$36,864,000
Storm Debris Reserve Fund Payment (from Total Revenue Requirement)	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
Projected Cumulative Reserve Balance After Use	\$52,500,000	\$37,600,000	\$36,080,000	\$36,864,000	\$39,491,200
Total Reserve Fund Payments from Total Revenue Requirement					
Total Reserve Fund Payments from Total Revenue Requirement	\$5,553,585	\$12,999,544	\$19,753,318	\$27,164,447	\$37,048,814
Total Net Revenue					
Total Net Revenue	\$547,498	\$610,294	\$668,497	\$768,801	\$993,265
Year End Working Capital					
Year End Working Capital	\$21,891,352	\$26,020,186	\$32,637,660	\$42,160,438	\$52,632,587
Over/Under Reserve Requirement					
Over/Under Reserve Requirement	(\$14,317,758)	(\$14,635,837)	(\$11,078,220)	(\$4,928,917)	\$1,446,622

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential Rate Increase		3.0%	3.0%	3.0%	3.0%
Proposed Residential Rate (Initial)	\$31.10	\$32.03	\$32.99	\$33.98	\$35.00
Reduced Residential Rate Increase					
Proposed Reduced Residential Rate (Initial)	\$29.10	\$30.03	\$30.99	\$31.98	\$33.00
Additional Residential Garbage Container Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%
Proposed Additional Residential Garbage Container Rate	\$20.05	\$20.05	\$20.05	\$20.05	\$20.05
Tags for Bags Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%
Proposed Tags for Bags Rate (Initial)	\$2.64	\$2.64	\$2.64	\$2.64	\$2.64
Clean City Fee Change		3.0%	3.0%	3.0%	3.0%
Proposed Clean City Fee	\$3.75	\$3.86	\$3.98	\$4.10	\$4.22
Commercial Cart Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%
Proposed Commercial Cart Rate (Initial)	\$29.42	\$29.42	\$29.42	\$29.42	\$29.42
Dumpster Permit Rate Increase	0.0%	0.0%	0.0%	3.0%	3.0%
Proposed Dumpster Permit Rate (One Dumpster)	\$165.54	\$165.54	\$165.54	\$170.51	\$175.62
Proposed Dumpster Permit Rate (Two Dumpsters)	\$264.88	\$264.88	\$264.88	\$272.83	\$281.01
Roll Off Delivery Fee Increase		3.0%	3.0%	3.0%	3.0%
Proposed Roll Off Delivery Fee (Initial)	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Proposed Roll Off Haul Rate (Initial)					
Scheduled Collection	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Unscheduled Collection	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65
Proposed Roll Off Container Fee (Initial)					
10 CY	\$125.00	\$128.75	\$132.61	\$136.59	\$140.69
20 CY	\$130.00	\$133.90	\$137.92	\$142.05	\$146.32
30 CY	\$135.00	\$139.05	\$143.22	\$147.52	\$151.94
40 CY	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Proposed Roll Off Per Ton Rate (Initial)	\$32.00	\$32.96	\$33.95	\$34.97	\$36.02

Revenue - Future Rates					
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Collection and Disposal	\$144,044,650	\$149,524,103	\$155,209,184	\$161,107,592	\$167,227,312
Additional Residential Garbage Container	\$1,314,158	\$1,323,609	\$1,333,129	\$1,342,717	\$1,352,374
Tags for Bags	\$501,432	\$505,038	\$508,670	\$512,329	\$516,014
Residential Subtotal	\$145,860,240	\$151,352,750	\$157,050,984	\$162,962,638	\$169,095,699
Clean City Fee					
Collection and Disposal	\$50,802,957	\$52,703,388	\$54,674,909	\$56,720,182	\$58,841,964
Sponsorships Subtotal	\$50,802,957	\$52,703,388	\$54,674,909	\$56,720,182	\$58,841,964
Commercial Cart					
Collection and Disposal	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Commercial Carts Subtotal	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Dumpster Permits					
Collection and Disposal	\$1,917,235	\$1,931,024	\$1,944,912	\$2,017,667	\$2,093,144
Dumpster Permit Subtotal	\$1,917,235	\$1,931,024	\$1,944,912	\$2,017,667	\$2,093,144
Roll Off					
Collection and Disposal	\$223,210	\$231,560	\$240,222	\$249,208	\$258,530
Roll-Off Subtotal	\$223,210	\$231,560	\$240,222	\$249,208	\$258,530
Total Revenue	\$199,207,580	\$206,625,564	\$214,320,796	\$222,362,411	\$230,705,021

Net Revenue - Future Rates					
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential					
Revenue	\$145,860,240	\$151,352,750	\$157,050,984	\$162,962,638	\$169,095,699
Revenue Requirement	(\$116,900,588)	(\$127,951,073)	(\$137,145,980)	(\$147,579,043)	(\$168,885,758)
Net Revenue	\$28,959,652	\$23,401,677	\$19,905,004	\$15,383,595	\$209,941
Clean City Fee					
Revenue	\$50,802,957	\$52,703,388	\$54,674,909	\$56,720,182	\$58,841,964
Revenue Requirement	(\$34,633,535)	(\$40,398,979)	(\$45,794,826)	(\$51,472,377)	(\$56,600,183)
Net Revenue	\$16,169,422	\$12,304,408	\$8,880,083	\$5,247,805	\$2,241,781
Commercial Cart					
Revenue	\$403,938	\$406,843	\$409,769	\$412,716	\$415,685
Revenue Requirement	(\$120,142)	(\$132,836)	(\$141,262)	(\$150,744)	(\$168,486)
Net Revenue	\$283,796	\$274,007	\$268,507	\$261,972	\$247,198
Dumpster Permits					
Revenue	\$1,917,235	\$1,931,024	\$1,944,912	\$2,017,667	\$2,093,144
Revenue Requirement	(\$1,817,022)	(\$1,881,321)	(\$1,934,427)	(\$1,989,348)	(\$2,039,505)
Net Revenue	\$100,213	\$49,703	\$10,485	\$28,319	\$53,639
Roll Off					
Revenue	\$223,210	\$231,560	\$240,222	\$249,208	\$258,530
Revenue Requirement	(\$198,619)	(\$203,285)	(\$207,283)	(\$211,237)	(\$215,325)
Net Revenue	\$24,591	\$28,275	\$32,938	\$37,971	\$43,205
Total Revenue					
Total Revenue	\$199,207,580	\$206,625,564	\$214,320,796	\$222,362,411	\$230,705,021
Total Revenue Requirement	(\$153,669,905)	(\$170,567,495)	(\$185,223,779)	(\$201,402,750)	(\$227,909,258)
Total Operating Expenditures					
Total Operating Expenditures	(\$146,848,056)	(\$164,882,762)	(\$177,292,180)	(\$190,973,494)	(\$207,587,524)
Total Non-Operating Expenditures (Capital & Reserves)					
Total Non-Operating Expenditures (Capital & Reserves)	(\$15,703,744)	(\$24,510,471)	(\$33,511,112)	(\$43,419,898)	(\$63,196,743)
Total Net Revenue					
Total Net Revenue	\$45,537,674	\$36,058,069	\$29,097,018	\$20,959,661	\$2,795,764
Cumulative Net Revenue					
Cumulative Net Revenue	\$45,537,674	\$81,595,744	\$110,692,762	\$131,652,423	\$134,448,187
Target Operating Reserve (90 Day Reserve Requirement)					
Target Operating Reserve (90 Day Reserve Requirement)	\$36,209,110	\$40,656,024	\$43,715,880	\$47,089,355	\$51,185,965
Beginning Fund Balance	\$19,533,398	\$21,343,853	\$25,409,892	\$31,969,163	\$41,391,637
Operating Reserve Fund Payment (from Total Revenue Requirement)	\$1,810,455	\$4,066,038	\$6,559,271	\$9,422,474	\$10,247,685
Projected Cumulative Reserve Balance	\$21,343,853	\$25,409,892	\$31,969,163	\$41,391,637	\$51,639,322
Target Debt Service Reserve					
Target Debt Service Reserve	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441	\$14,712,441
Beginning Fund Balance	\$0	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087
Debt Service Reserve Fund Payment (from Total Revenue Requirement)	\$735,622	\$2,206,866	\$2,942,488	\$3,678,110	\$5,149,354
Projected Cumulative Reserve Balance	\$735,622	\$2,942,488	\$5,884,976	\$9,563,087	\$14,712,441
Target Capital Improvement Reserve					
Target Capital Improvement Reserve	\$10,150,158	\$11,510,927	\$13,757,794	\$16,255,452	\$26,147,928
Beginning Fund Balance	\$0	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569
Capital Improvement Reserve Fund Payment (from Total Revenue Requirement)	\$507,508	\$1,726,639	\$2,751,559	\$4,063,863	\$9,151,775
Projected Cumulative Reserve Balance	\$507,508	\$2,234,147	\$4,985,706	\$9,049,569	\$18,201,344
Target Storm Debris Reserve					
Target Storm Debris Reserve	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000
Beginning Fund Balance	\$50,000,000	\$42,000,000	\$37,600,000	\$36,080,000	\$36,864,000
Storm Debris Reserve Fund Payment (from Total Revenue Requirement)	\$2,500,000	\$5,000,000	\$7,500,000	\$10,000,000	\$12,500,000
Projected Cumulative Reserve Balance After Use	\$42,000,000	\$37,600,000	\$36,080,000	\$36,864,000	\$39,491,200
Total Reserve Fund Payments from Total Revenue Requirement					
Total Reserve Fund Payments from Total Revenue Requirement	\$5,553,585	\$12,999,544	\$19,753,318	\$27,164,447	\$37,048,814
Total Net Revenue					
Total Net Revenue	\$45,537,674	\$36,058,069	\$29,097,018	\$20,959,661	\$2,795,764
Year End Working Capital					
Year End Working Capital	\$66,881,528	\$61,467,961	\$61,066,181	\$62,351,298	\$54,435,086
Over/Under Reserve Requirement					
Over/Under Reserve Requirement	\$30,672,418	\$20,811,938	\$17,350,301	\$15,261,943	\$3,249,121

Basis of Test Year	FY 2026
First Year of Forecast	FY 2027
Year of Enterprise Fund Establishment	FY 2027
Beginning Fund Balance	\$0

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Operating Reserve Requirement	90 Days	90 Days	90 Days	90 Days	90 Days

Inflation and Customer Growth Rates

Category	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Notes
No Inflation	0.0%	0.0%	0.0%	0.0%	0.0%	
Not Used	0.0%	0.0%	0.0%	0.0%	0.0%	
General	3.0%	3.0%	3.0%	3.0%	3.0%	
Salary (Base)	3.5%	3.5%	3.0%	3.0%	3.0%	
Salary (Adjusted)	6.3%	6.7%	7.5%	8.2%	8.4%	
Benefits (Base)	3.0%	3.0%	3.0%	3.0%	3.0%	
Benefits (Adjusted)	5.8%	6.2%	7.5%	8.2%	8.4%	
Headcount	3.0%	3.0%	3.0%	3.0%	3.0%	
Equipment Maintenance (Base)	3.0%	3.0%	3.0%	3.0%	3.0%	
Equipment Maintenance (Adjusted)	5.6%	5.7%	6.4%	7.2%	7.4%	
Vehicles	3.0%	3.0%	3.0%	3.0%	3.0%	
Health Ins	4.4%	4.5%	4.5%	4.5%	4.5%	
Other	0.0%	0.0%	0.0%	0.0%	0.0%	
Overtime	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	
Sponsorships	3.0%	3.0%	-1.0%	-1.0%	-1.0%	

Customer Classes	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Notes
Residential	0.7%	0.7%	0.7%	0.7%	0.7%	A.
Clean City Fee	0.7%	0.7%	0.7%	0.7%	0.7%	A.
Commercial Carts	0.7%	0.7%	0.7%	0.7%	0.7%	A.
Dumpster Permits	0.7%	0.7%	0.7%	0.7%	0.7%	A.
Roll-Off	0.7%	0.7%	0.7%	0.7%	0.7%	A.

A. Average year over year population % change from U.S. Census Bureau.

DP05: ACS Demographic and ... - Census Bureau Table

Customer Class	# of Carts
Residential	391,232
Additional Carts	5,423
Commercial Cart	1,136

Customer Class	Customer Count
Residential	399,571
Dumpster Permit	11,499
Commercial Cart	1,136
Sponsorships	46,330
Tire Permit	1,167
Generator	969
Transporter	97
Generator Transporter	101

Admin Fees	
Tags for Bags	\$5
Licenses & Permits	\$33.10

Dead Animal Collection	
Collection per Animal	\$119.19

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personnel Adjustment	2.7%	3.1%	4.4%	5.0%	5.2%
Equipment Replacement Adjustment	3.5%	3.8%	5.0%	5.8%	6.0%
Equipment Maintenance Adjustment	2.5%	2.6%	3.3%	4.0%	4.3%

Incremental Borrowing Rates

30 Years	4.420%
20 Years	3.997%
15 Years	3.663%
10 Years	3.451%
5 Years	3.636%

Vehicle Replacement Debt Payment	
Interest Rate:	5%

Facility Needs Assessment Debt Payment	
Interest Rate:	5%

Dumpster Permits	# of Dumpsters	
	1	2
Annual Cost of Permit	\$165.54	\$264.88

Container Fees	
Extra Capacity Container Garbage Fee	\$20.05
Non-residential Garbage Fee	\$29.42
Container Lease and Management	\$1.27

Tags for Bags	
5 Tags	\$2.64

Tire Permit Fees	
Tire Generator Registration	\$79.30
Annual Tire Transporter Permit (1 Truck)	\$205.92
Annual Tire Transporter Permit (Each Additional Truck)	\$51.80

Sponsorship	
Reimbursement per Service Unit	\$6.00

Special Revenue Fund Budgets	
	FY 2025
Container Lease Fund	\$7,163,349
Recycling Revenue Fund	\$9,047,452
Total	16,210,801

% of Combined Budget	
Container Lease Fund	44%
Recycling Revenue Fund	56%

Cost Centers	
Administration	
Garbage Collection	
Recycling Collection	
Carts	
Billing	
Illegal Dumping	
Heavy Tree & Trash	
Yard Waste	
Transfer & Disposal	
Neighborhood Depositories	
Public Education & Outreach	
Recycling Centers	
Homeless Encampment Cleanup	
Litter Abatement	
Tire Disposal	
Roll Offs	
Storm Debris Cleanup	
Permitting	
Chapter 39 Violations	
Recycling Admin	
Blank	
Blank	
Residential	
Clean City Fee	
Commercial Carts	
Dumpster Permits	
Tire Permits	
Roll-Off	

Unit	Status	Department	Department Description	Equipment Type	Equipment Description	Equipment Make	Equipment Model	Equipment Year	Purchase Price	Useful Life	Impact Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Notes
48848	Active	2100010002	SWM-OFFICE OF THE DIREC	1430	Sedan, Intermediate	CHEVROLET	MALIBU	2020	\$17,320	7	FY 2027	\$2,474	\$2,474	\$2,474	\$2,474	\$2,474	
52727	Active	2100010002	SWM-OFFICE OF THE DIREC	1431	Sedan Intermediate Hybrid	TOYOTA	CAMRY	2024	\$30,263	7	FY 2027	\$4,323	\$4,323	\$4,323	\$4,323	\$4,323	
50785	Active	2100010002	SWM-OFFICE OF THE DIREC	1550	Utility, 2x4 Full Size	FORD	EXPLORER	2021	\$28,089	7	FY 2027	\$4,013	\$4,013	\$4,013	\$4,013	\$4,013	
42687	Active	2100010002	SWM-OFFICE OF THE DIREC	1551	Utility, 2x4 Mini	JEEP	PATRIOT	2014	\$17,351	7	FY 2027	\$2,479	\$2,479	\$2,479	\$2,479	\$2,479	
53088	Active	2100010002	SWM-OFFICE OF THE DIREC	1961	Sedan Invtg/Hybrid	TOYOTA	CAMRY	2024	\$30,263	7	FY 2027	\$4,323	\$4,323	\$4,323	\$4,323	\$4,323	
52403	Active	2100010002	SWM-OFFICE OF THE DIREC	2021	Truck P/U 4x4 1/2 T	FORD	F150	2023	\$50,264	7	FY 2027	\$7,181	\$7,181	\$7,181	\$7,181	\$7,181	
39810	Active	2100010002	SWM-OFFICE OF THE DIREC	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2009	\$19,828	7	FY 2027	\$2,833	\$2,833	\$2,833	\$2,833	\$2,833	
48849	Active	2100010003	SWM-ADMINISTRATIVE SUP	1430	Sedan, Intermediate	CHEVROLET	MALIBU	2020	\$17,320	7	FY 2027	\$2,474	\$2,474	\$2,474	\$2,474	\$2,474	
48850	Active	2100010003	SWM-ADMINISTRATIVE SUP	1430	Sedan, Intermediate	CHEVROLET	MALIBU	2020	\$17,320	7	FY 2027	\$2,474	\$2,474	\$2,474	\$2,474	\$2,474	
48876	Active	2100010003	SWM-ADMINISTRATIVE SUP	1430	Sedan, Intermediate	CHEVROLET	MALIBU	2020	\$17,320	7	FY 2027	\$2,474	\$2,474	\$2,474	\$2,474	\$2,474	
52657	Active	2100010003	SWM-ADMINISTRATIVE SUP	1431	Sedan Intermediate Hybrid	TOYOTA	CAMRY	2024	\$30,263	7	FY 2027	\$4,323	\$4,323	\$4,323	\$4,323	\$4,323	
52658	Active	2100010003	SWM-ADMINISTRATIVE SUP	1431	Sedan Intermediate Hybrid	TOYOTA	CAMRY	2024	\$30,263	7	FY 2027	\$4,323	\$4,323	\$4,323	\$4,323	\$4,323	
52659	Active	2100010003	SWM-ADMINISTRATIVE SUP	1431	Sedan Intermediate Hybrid	TOYOTA	CAMRY	2024	\$30,263	7	FY 2027	\$4,323	\$4,323	\$4,323	\$4,323	\$4,323	
48385	Active	2100010003	SWM-ADMINISTRATIVE SUP	1561	Utility, 4x4 Mini	DODGE	DURANGO	2019	\$26,395	7	FY 2027	\$3,771	\$3,771	\$3,771	\$3,771	\$3,771	
40762	Active	2100010003	SWM-ADMINISTRATIVE SUP	1730	Van, Cargo 3/4T	FORD	E350	2010	\$20,213	7	FY 2027	\$2,888	\$2,888	\$2,888	\$2,888	\$2,888	
49851	Active	2100010003	SWM-ADMINISTRATIVE SUP	2041	Truck, P/U Crew 3/4T	CHEVROLET	SILVERADO	2020	\$0	7	FY 2027	\$0	\$0	\$0	\$0	\$0	Lease
49322	Active	2100010003	SWM-ADMINISTRATIVE SUP	2045	Truck, P/U Ext 2x4 3/4T	CHEVROLET	SILVERADO	2019	\$26,780	7	FY 2027	\$3,826	\$3,826	\$3,826	\$3,826	\$3,826	
50705	Active	2100010003	SWM-ADMINISTRATIVE SUP	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
42425	Active	2100020001	SWM-MAINTENANCE	1450	Sedan, Full Size Executive	LINCOLN	TOWN CAR	2011	\$46,957	7	FY 2027	\$6,708	\$6,708	\$6,708	\$6,708	\$6,708	
40717	Active	2100020001	SWM-MAINTENANCE	1551	Utility, 2x4 Mini	FORD	ESCAPE	2010	\$17,508	7	FY 2027	\$2,501	\$2,501	\$2,501	\$2,501	\$2,501	
39901	Active	2100020001	SWM-MAINTENANCE	1800	Mobile Home	CUSTOM	MOBILE HOME	2005	\$0	7	FY 2027	\$0	\$0	\$0	\$0	\$0	
36886	Active	2100020001	SWM-MAINTENANCE	2020	Truck, P/U 2x4 1/2 T	FORD	F150	2007	\$15,608	7	FY 2027	\$2,230	\$2,230	\$2,230	\$2,230	\$2,230	
36978	Active	2100020001	SWM-MAINTENANCE	2020	Truck, P/U 2x4 1/2 T	FORD	F150	2007	\$15,608	7	FY 2027	\$2,230	\$2,230	\$2,230	\$2,230	\$2,230	
53281	Active	2100020001	SWM-MAINTENANCE	2020	Truck P/U 2x4 1/2 T	FORD	F150	2024	\$50,341	7	FY 2027	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	
52238	Active	2100020001	SWM-MAINTENANCE	2021	Truck P/U 4x4 1/2 T	FORD	F150	2023	\$50,264	7	FY 2027	\$7,181	\$7,181	\$7,181	\$7,181	\$7,181	
52311	Active	2100020001	SWM-MAINTENANCE	2021	Truck P/U 4x4 1/2 T	FORD	F150	2023	\$50,264	7	FY 2027	\$7,181	\$7,181	\$7,181	\$7,181	\$7,181	
49462	Active	2100020001	SWM-MAINTENANCE	2031	Truck, P/U 2x4 1/2T Crew	CHEVROLET	SILVERADO	2020	\$0	7	FY 2027	\$0	\$0	\$0	\$0	\$0	Rental
49463	Active	2100020001	SWM-MAINTENANCE	2031	Truck, P/U 2x4 1/2T Crew	CHEVROLET	SILVERADO	2020	\$0	7	FY 2027	\$0	\$0	\$0	\$0	\$0	Rental
39120	Active	2100020001	SWM-MAINTENANCE	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2008	\$15,843	7	FY 2027	\$2,263	\$2,263	\$2,263	\$2,263	\$2,263	
39240	Active	2100020001	SWM-MAINTENANCE	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2008	\$17,862	7	FY 2027	\$2,523	\$2,523	\$2,523	\$2,523	\$2,523	
53485	Active	2100020001	SWM-MAINTENANCE	2040	Truck, P/U 2x4 3/4T	FORD	F250	2009	\$18,626	7	FY 2027	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	
48436	Active	2100020001	SWM-MAINTENANCE	2043	Truck, P/U Crew 3/4T	CHEVROLET	SILVERADO	2019	\$0	7	FY 2027	\$0	\$0	\$0	\$0	\$0	Lease
49320	Active	2100020001	SWM-MAINTENANCE	2045	Truck, P/U Ext 2x4 3/4T	CHEVROLET	SILVERADO	2019	\$26,780	7	FY 2027	\$3,826	\$3,826	\$3,826	\$3,826	\$3,826	
49321	Active	2100020001	SWM-MAINTENANCE	2045	Truck, P/U Ext 2x4 3/4T	CHEVROLET	SILVERADO	2019	\$26,780	7	FY 2027	\$3,826	\$3,826	\$3,826	\$3,826	\$3,826	
49324	Active	2100020001	SWM-MAINTENANCE	2045	Truck, P/U Ext 2x4 3/4T	CHEVROLET	SILVERADO	2019	\$26,780	7	FY 2027	\$3,826	\$3,826	\$3,826	\$3,826	\$3,826	
53898	Active	2100020001	SWM-MAINTENANCE	3065	Roll Off	AUTOCAR	DC64	2024	\$281,103	7	FY 2027	\$40,158	\$40,158	\$40,158	\$40,158	\$40,158	
53899	Active	2100020001	SWM-MAINTENANCE	3065	Roll Off	AUTOCAR	DC64	2024	\$281,103	7	FY 2027	\$40,158	\$40,158	\$40,158	\$40,158	\$40,158	
53945	Active	2100020001	SWM-MAINTENANCE	3065	Roll Off	AUTOCAR	DC64	2023	\$268,697	7	FY 2027	\$38,385	\$38,385	\$38,385	\$38,385	\$38,385	
53946	Active	2100020001	SWM-MAINTENANCE	3065	Roll Off	AUTOCAR	DC64	2024	\$281,103	7	FY 2027	\$40,158	\$40,158	\$40,158	\$40,158	\$40,158	
52255	Active	2100060004	SWM-N, DEPOSITORIES	2021	Truck P/U 4x4 1/2 T	FORD	F150	2023	\$50,264	7	FY 2027	\$7,181	\$7,181	\$7,181	\$7,181	\$7,181	
39614	Active	2100060004	SWM-N, DEPOSITORIES	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2009	\$18,626	7	FY 2027	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	
46282	Active	2100060004	SWM-N, DEPOSITORIES	2040	Truck, P/U 3/4 T	FORD	F250	2019	\$24,910	7	FY 2027	\$3,559	\$3,559	\$3,559	\$3,559	\$3,559	
50711	Active	2100060004	SWM-N, DEPOSITORIES	3030	ASL	FREIGHTLIN	108SD	2023	\$142,337	7	FY 2027	\$20,334	\$20,334	\$20,334	\$20,334	\$20,334	
46784	Active	2100060004	SWM-N, DEPOSITORIES	3040	Rear Loader	FREIGHTLIN	108SD	2020	\$141,858	7	FY 2027	\$20,265	\$20,265	\$20,265	\$20,265	\$20,265	
39774	Active	2100060004	SWM-N, DEPOSITORIES	2401	Knuckleboom Mq.	FREIGHTLIN	M2106	2010	\$140,227	7	FY 2027	\$20,032	\$20,032	\$20,032	\$20,032	\$20,032	
52366	Active	2100060004	SWM-N, DEPOSITORIES	3060	Grapple	FREIGHTLIN	M2106	2024	\$291,233	7	FY 2027	\$41,605	\$41,605	\$41,605	\$41,605	\$41,605	
46536	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	FREIGHTLIN	114SD	2016	\$153,729	7	FY 2027	\$21,961	\$21,961	\$21,961	\$21,961	\$21,961	
47689	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	FREIGHTLIN	108SD	2019	\$140,778	7	FY 2027	\$20,111	\$20,111	\$20,111	\$20,111	\$20,111	
48829	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	FREIGHTLIN	108SD	2020	\$101,111	7	FY 2027	\$14,444	\$14,444	\$14,444	\$14,444	\$14,444	
48924	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	FREIGHTLIN	108SD	2020	\$101,111	7	FY 2027	\$14,444	\$14,444	\$14,444	\$14,444	\$14,444	
49054	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	FREIGHTLIN	108SD	2020	\$143,868	7	FY 2027	\$20,553	\$20,553	\$20,553	\$20,553	\$20,553	
49194	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	FREIGHTLIN	108SD	2020	\$143,868	7	FY 2027	\$20,553	\$20,553	\$20,553	\$20,553	\$20,553	
49195	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	FREIGHTLIN	108SD	2020	\$143,868	7	FY 2027	\$20,553	\$20,553	\$20,553	\$20,553	\$20,553	
50772	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	FREIGHTLIN	108SD	2022	\$142,337	7	FY 2027	\$20,334	\$20,334	\$20,334	\$20,334	\$20,334	
51814	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	MACK	GR848	2024	\$210,560	7	FY 2027	\$30,080	\$30,080	\$30,080	\$30,080	\$30,080	
51859	Active	2100060004	SWM-N, DEPOSITORIES	3065	Roll Off	MACK	GR848	2024	\$210,560	7	FY 2027	\$30,080	\$30,080	\$30,080	\$30,080	\$30,080	
39517	Active	2100060005	SWM-NDS ADMIN	2020	Truck, P/U 2x4 1/2 T	FORD	F150	2009	\$15,522	7	FY 2027	\$2,217	\$2,217	\$2,217	\$2,217	\$2,217	
52774	Active	2100060005	SWM-NDS ADMIN	2020	Truck P/U 2x4 1/2 T	FORD	F150	2024	\$41,484	7	FY 2027	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	
52310	Active	2100060005	SWM-NDS ADMIN	2021	Truck P/U 4x4 1/2 T	FORD	F150	2023	\$50,264	7	FY 2027	\$7,181	\$7,181	\$7,181	\$7,181	\$7,181	
39651	Active	2100060005	SWM-NDS ADMIN	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2009	\$19,782	7	FY 2027	\$2,826	\$2,826	\$2,826	\$2,826	\$2,826	
50671	Active	2100060005	SWM-NDS ADMIN	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
52404	Active	2100090004	SW-Recycling Centers	2021	Truck P/U 4x4 1/2 T	FORD	F150	2023	\$50,264	7	FY 2027	\$7,181	\$7,181	\$7,181	\$7,		

Unit	Status	Department	Department Description	Equipment Type	Equipment Description	Equipment Make	Equipment Model	Equipment Year	Purchase Price	Useful Life	Impact Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Notes
47605	Active	2100050005	SWM-NE-RECYCLING	3030	ASL	AUTOCAR	ACX 64	2019	\$144,093	7	FY 2027	\$20,585	\$20,585	\$20,585	\$20,585	\$20,585	
43861	Active	2100050005	SWM-NE-RECYCLING	3070	ASL	AUTOCAR	ACX 64	2014	\$142,156	7	FY 2027	\$20,308	\$20,308	\$20,308	\$20,308	\$20,308	
43674	Active	2100050005	SWM-NE-RECYCLING	3070	ASL	AUTOCAR	ACX 64	2014	\$142,206	7	FY 2027	\$20,315	\$20,315	\$20,315	\$20,315	\$20,315	
46999	Active	2100050005	SWM-NE-RECYCLING	3070	ASL	AUTOCAR	ACX 64	2018	\$143,294	7	FY 2027	\$20,471	\$20,471	\$20,471	\$20,471	\$20,471	
48981	Active	2100070001	SWM-NW-COLLECTIONS	3030	ASL	AUTOCAR	ACX 64	2020	\$151,140	7	FY 2027	\$21,591	\$21,591	\$21,591	\$21,591	\$21,591	
51789	Active	2100070001	SWM-NW-COLLECTIONS	3030	ASL	MACK	GR648	2020	\$278,093	7	FY 2027	\$54,200	\$54,200	\$54,200	\$54,200	\$54,200	
51812	Active	2100070001	SWM-NW-COLLECTIONS	3030	ASL	AUTOCAR	ACX 64	2023	\$364,703	7	FY 2027	\$52,100	\$52,100	\$52,100	\$52,100	\$52,100	
46535	Active	2100070002		3030	ASL	FREIGHTLIN	M2106	2018	\$177,273	7	FY 2027	\$25,325	\$25,325	\$25,325	\$25,325	\$25,325	
48889	Active	2100070002		3040	Rear Loader	FREIGHTLIN	M2106	2020	\$71,089	7	FY 2027	\$10,156	\$10,156	\$10,156	\$10,156	\$10,156	
43753	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2014	\$70,339	7	FY 2027	\$10,048	\$10,048	\$10,048	\$10,048	\$10,048	
43754	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2014	\$69,391	7	FY 2027	\$9,913	\$9,913	\$9,913	\$9,913	\$9,913	
44006	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2015	\$69,391	7	FY 2027	\$9,913	\$9,913	\$9,913	\$9,913	\$9,913	
44934	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2016	\$70,668	7	FY 2027	\$10,095	\$10,095	\$10,095	\$10,095	\$10,095	
44976	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2016	\$70,668	7	FY 2027	\$10,095	\$10,095	\$10,095	\$10,095	\$10,095	
45014	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2016	\$70,668	7	FY 2027	\$10,095	\$10,095	\$10,095	\$10,095	\$10,095	
45136	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2016	\$72,250	7	FY 2027	\$10,321	\$10,321	\$10,321	\$10,321	\$10,321	
47732	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2019	\$71,365	7	FY 2027	\$24,481	\$24,481	\$24,481	\$24,481	\$24,481	
47733	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2019	\$71,365	7	FY 2027	\$24,481	\$24,481	\$24,481	\$24,481	\$24,481	
47795	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2019	\$71,365	7	FY 2027	\$24,481	\$24,481	\$24,481	\$24,481	\$24,481	
47796	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2019	\$71,365	7	FY 2027	\$24,481	\$24,481	\$24,481	\$24,481	\$24,481	
47953	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2019	\$71,365	7	FY 2027	\$24,481	\$24,481	\$24,481	\$24,481	\$24,481	
48552	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$71,089	7	FY 2027	\$10,156	\$10,156	\$10,156	\$10,156	\$10,156	
48553	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$71,089	7	FY 2027	\$10,156	\$10,156	\$10,156	\$10,156	\$10,156	
48640	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$71,089	7	FY 2027	\$10,156	\$10,156	\$10,156	\$10,156	\$10,156	
48641	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$71,089	7	FY 2027	\$10,156	\$10,156	\$10,156	\$10,156	\$10,156	
48888	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$71,089	7	FY 2027	\$10,156	\$10,156	\$10,156	\$10,156	\$10,156	
48894	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48779	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48780	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48804	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48805	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48806	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48830	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48927	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48928	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48984	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
48985	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$71,749	7	FY 2027	\$10,250	\$10,250	\$10,250	\$10,250	\$10,250	
48986	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$71,749	7	FY 2027	\$10,250	\$10,250	\$10,250	\$10,250	\$10,250	
48987	Active	2100070002		3057	Grapple	FREIGHTLIN	M2106	2020	\$71,749	7	FY 2027	\$10,250	\$10,250	\$10,250	\$10,250	\$10,250	
52259	Active	2100070002		3060	Grapple	MACK	GR648	2024	\$324,369	7	FY 2027	\$46,338	\$46,338	\$46,338	\$46,338	\$46,338	
52260	Active	2100070002		3060	Grapple	MACK	GR648	2024	\$324,369	7	FY 2027	\$46,338	\$46,338	\$46,338	\$46,338	\$46,338	
52282	Active	2100070002		3060	Grapple	MACK	GR648	2024	\$324,369	7	FY 2027	\$46,338	\$46,338	\$46,338	\$46,338	\$46,338	
52385	Active	2100070002		3060	Grapple	MACK	GR648	2024	\$338,487	7	FY 2027	\$48,355	\$48,355	\$48,355	\$48,355	\$48,355	
52480	Active	2100070002		3060	Grapple	FREIGHTLIN	M2106	2024	\$291,223	7	FY 2027	\$41,605	\$41,605	\$41,605	\$41,605	\$41,605	
52481	Active	2100070002		3060	Grapple	MACK	GR648	2024	\$385,960	7	FY 2027	\$37,994	\$37,994	\$37,994	\$37,994	\$37,994	
52761	Active	2100070002		3060	Grapple	FREIGHTLIN	M2106	2025	\$292,413	7	FY 2027	\$41,773	\$41,773	\$41,773	\$41,773	\$41,773	
52762	Active	2100070002		3060	Grapple	FREIGHTLIN	M2106	2025	\$292,413	7	FY 2027	\$41,773	\$41,773	\$41,773	\$41,773	\$41,773	
52948	Active	2100070002		3060	Grapple	FREIGHTLIN	M2106	2025	\$292,413	7	FY 2027	\$41,773	\$41,773	\$41,773	\$41,773	\$41,773	
52446	Active	2100070002		3065	Roll Off	INTERNATIO	HV607	2024	\$311,468	7	FY 2027	\$44,495	\$44,495	\$44,495	\$44,495	\$44,495	
52329	Active	2100070003	SWM-COLLECT-YARD WAST	3040	Rear Loader	MACK	GR648	2024	\$265,960	7	FY 2027	\$37,994	\$37,994	\$37,994	\$37,994	\$37,994	
38008	Active	2100070004	SWM-NW ADMINISTRATIVE	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2008	\$15,843	7	FY 2027	\$2,263	\$2,263	\$2,263	\$2,263	\$2,263	
38071	Active	2100070004	SWM-NW ADMINISTRATIVE	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2008	\$15,895	7	FY 2027	\$2,271	\$2,271	\$2,271	\$2,271	\$2,271	
48281	Active	2100070004	SWM-NW ADMINISTRATIVE	2040	Truck, P/U 3/4T	FORD	F250	2019	\$24,910	7	FY 2027	\$3,559	\$3,559	\$3,559	\$3,559	\$3,559	
50965	Active	2100070004	SWM-NW ADMINISTRATIVE	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
50966	Active	2100070004	SWM-NW ADMINISTRATIVE	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
50967	Active	2100070004	SWM-NW ADMINISTRATIVE	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
50679	Active	2100070004	SWM-NW ADMINISTRATIVE	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
48935	Active	2100080001	SWM-SE-RESIDENTIAL	3030	ASL	AUTOCAR	ACX 64	2020	\$151,140	7	FY 2027	\$21,591	\$21,591	\$21,591	\$21,591	\$21,591	
49364	Active	2100080001	SWM-SE-RESIDENTIAL	3030	ASL	AUTOCAR	ACX 64	2020	\$152,747	7	FY 2027	\$21,821	\$21,821	\$21,821	\$21,821	\$21,821	
47623	Active	2100080001	SWM-SE-RESIDENTIAL	3070	ASL	AUTOCAR	ACX 64	2019	\$144,093	7	FY 2027	\$20,585	\$20,585	\$20,585	\$20,585	\$20,585	
38504	Active	2100080002	SWM-COLLECT-HEAVY TRAI	3057	Grapple	INTERNATIO	4300 5BA 4X2	2007	\$129,564	7	FY 2027	\$18,509	\$18,509	\$18,509	\$18,509	\$18,509	
47856	Active	2100080002	SWM-COLLECT-HEAVY TRAI	3057	Grapple	FREIGHTLIN	M2106	2019	\$171,365	7	FY 2027	\$24,481	\$24,481	\$24,481	\$24,481	\$24,481	
48642	Active	2100080002	SWM-COLLECT-HEAVY TRAI	3057	Grapple	FREIGHTLIN	M2106	2020	\$71,089	7	FY 2027	\$10,156	\$10,156	\$10,156	\$10,156	\$10,156	
48926	Active	2100080002	SWM-COLLECT-HEAVY TRAI	3057	Grapple	FREIGHTLIN	M2106	2020	\$70,812	7	FY 2027	\$10,116	\$10,116	\$10,116	\$10,116	\$10,116	
40508	Active	2100080004	SWM-SE-ADMINISTRATION	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2010	\$17,508	7	FY 2027	\$2,501	\$2,501	\$2,501	\$2,501	\$2,501	
48278	Active	2100080004	SWM-SE-ADMINISTRATION	2040	Truck, P/U 3/4T	FORD	F250	2019	\$24,910	7	FY 2027	\$3,559	\$3,559	\$3,559	\$3,559	\$3,559	
48280	Active	2100080004	SWM-SE-ADMINISTRATION	2040	Truck, P/U 3/4T	FORD	F250	2019	\$24,910	7	FY 2027	\$3,559	\$3,559	\$3,559	\$3,559	\$3,559	
50706	Active	2100080004	SWM-SE-ADMINISTRATION	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
48851	Active	2100090001	SWM-SW COLLECTIONS	1430	Sedan, Intermediate	CHEVROLET	MALIBU	2020	\$17,320	7	FY 2027	\$2,474	\$2,474	\$2,474	\$2,474	\$2,474	
44512	Active	2100090001	SWM-SW COLLECTIONS	3030	ASL	AUTOCAR	ACX 64	2015	\$142,842	7	FY 2027	\$20,406	\$20,406	\$20,406	\$20,406	\$20,406	
52162																	

Unit	Status	Department	Department Description	Equipment Type	Equipment Description	Equipment Make	Equipment Model	Equipment Year	Purchase Price	Useful Life	Impact Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Notes
48201	Active	2100090005	SW-CurbSide Recycling	3030	ASL	AUTOCAR	ACX 64	2020	\$152,117	7	FY 2027	\$21,731	\$21,731	\$21,731	\$21,731	\$21,731	
49135	Active	2100090005	SW-CurbSide Recycling	3030	ASL	AUTOCAR	ACX 64	2020	\$152,750	7	FY 2027	\$21,821	\$21,821	\$21,821	\$21,821	\$21,821	
43962	Active	2100090005	SW-CurbSide Recycling	3070	ASL	AUTOCAR	ACX 64	2014	\$142,156	7	FY 2027	\$20,308	\$20,308	\$20,308	\$20,308	\$20,308	
43704	Active	2100090005	SW-CurbSide Recycling	3070	ASL	AUTOCAR	ACX 64	2014	\$142,156	7	FY 2027	\$20,308	\$20,308	\$20,308	\$20,308	\$20,308	
44462	Active	2100090005	SW-CurbSide Recycling	3070	ASL	AUTOCAR	ACX 64	2015	\$142,842	7	FY 2027	\$20,406	\$20,406	\$20,406	\$20,406	\$20,406	
47624	Active	2100090005	SW-CurbSide Recycling	3070	ASL	AUTOCAR	ACX 64	2019	\$144,093	7	FY 2027	\$20,585	\$20,585	\$20,585	\$20,585	\$20,585	
43743	Active	2100090005	SW-CurbSide Recycling	3057	Grapple	AUTOCAR	ACX 64	2014	\$143,592	7	FY 2027	\$20,513	\$20,513	\$20,513	\$20,513	\$20,513	
48044	Active	2100090006	SWM-SW ADMINISTRATION	1550	Utility, 2x4 Full Size	FORD	EXPEDITION	2019	\$37,890	7	FY 2027	\$5,413	\$5,413	\$5,413	\$5,413	\$5,413	
52775	Active	2100090006	SWM-SW ADMINISTRATION	2020	Truck P/U 2x4 1/2 T	FORD	F150	2024	\$41,484	7	FY 2027	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	
52309	Active	2100090006	SWM-SW ADMINISTRATION	2021	Truck P/U 4x4 1/2 T	FORD	F150	2023	\$50,264	7	FY 2027	\$7,181	\$7,181	\$7,181	\$7,181	\$7,181	
37000	Active	2100090006	SWM-SW ADMINISTRATION	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2008	\$15,843	7	FY 2027	\$2,263	\$2,263	\$2,263	\$2,263	\$2,263	
40504	Active	2100090006	SWM-SW ADMINISTRATION	2040	Truck, P/U 2x4 3/4 T	FORD	F250	2010	\$17,508	7	FY 2027	\$2,501	\$2,501	\$2,501	\$2,501	\$2,501	
48276	Active	2100090006	SWM-SW ADMINISTRATION	2040	Truck, P/U 3/4T	FORD	F250	2019	\$24,910	7	FY 2027	\$3,559	\$3,559	\$3,559	\$3,559	\$3,559	
48277	Active	2100090006	SWM-SW ADMINISTRATION	2040	Truck, P/U 3/4T	FORD	F250	2019	\$24,910	7	FY 2027	\$3,559	\$3,559	\$3,559	\$3,559	\$3,559	
48314	Active	2100090006	SWM-SW ADMINISTRATION	2040	Truck, P/U 3/4T	FORD	F250	2019	\$24,910	7	FY 2027	\$3,559	\$3,559	\$3,559	\$3,559	\$3,559	
49323	Active	2100090006	SWM-SW ADMINISTRATION	2045	Truck, P/U Ext 2x4 3/4T	CHEVROLET	SILVERADO	2019	\$28,780	7	FY 2027	\$3,826	\$3,826	\$3,826	\$3,826	\$3,826	
50668	Active	2100090006	SWM-SW ADMINISTRATION	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
50669	Active	2100090006	SWM-SW ADMINISTRATION	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
50704	Active	2100090006	SWM-SW ADMINISTRATION	2045	Truck, P/U Ext 3/4T	FORD	F250 EXT	2022	\$27,694	7	FY 2027	\$3,956	\$3,956	\$3,956	\$3,956	\$3,956	
				3030	ASL	AUTOCAR	ACX 64		\$346,356	7	FY 2027	\$49,479	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 65		\$346,356	7	FY 2027	\$49,479	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 66		\$346,356	7	FY 2027	\$49,479	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 67		\$346,356	7	FY 2027	\$49,479	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 68		\$346,356	7	FY 2027	\$49,479	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 69		\$346,356	7	FY 2028	\$0	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 70		\$346,356	7	FY 2028	\$0	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 71		\$346,356	7	FY 2028	\$0	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 72		\$346,356	7	FY 2028	\$0	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 73		\$346,356	7	FY 2028	\$0	\$49,479	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 74		\$346,356	7	FY 2029	\$0	\$0	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 75		\$346,356	7	FY 2029	\$0	\$0	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 76		\$346,356	7	FY 2029	\$0	\$0	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 77		\$346,356	7	FY 2029	\$0	\$0	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 78		\$346,356	7	FY 2029	\$0	\$0	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 79		\$346,356	7	FY 2029	\$0	\$0	\$49,479	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 80		\$346,356	7	FY 2030	\$0	\$0	\$0	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 81		\$346,356	7	FY 2030	\$0	\$0	\$0	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 82		\$346,356	7	FY 2030	\$0	\$0	\$0	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 83		\$346,356	7	FY 2030	\$0	\$0	\$0	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 84		\$346,356	7	FY 2030	\$0	\$0	\$0	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 85		\$346,356	7	FY 2030	\$0	\$0	\$0	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 86		\$346,356	7	FY 2030	\$0	\$0	\$0	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 87		\$346,356	7	FY 2030	\$0	\$0	\$0	\$49,479	\$49,479	
				3030	ASL	AUTOCAR	ACX 88		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3030	ASL	AUTOCAR	ACX 89		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3030	ASL	AUTOCAR	ACX 90		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3030	ASL	AUTOCAR	ACX 91		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3030	ASL	AUTOCAR	ACX 92		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3030	ASL	AUTOCAR	ACX 93		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3030	ASL	AUTOCAR	ACX 94		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3030	ASL	AUTOCAR	ACX 95		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3030	ASL	AUTOCAR	ACX 96		\$346,356	7	FY 2031	\$0	\$0	\$0	\$0	\$49,479	
				3065	Roll Off	MACK	GR64B		\$247,053	7	FY 2027	\$35,293	\$35,293	\$35,293	\$35,293	\$35,293	
				3066	Roll Off	MACK	GR64B		\$247,053	7	FY 2028	\$0	\$35,293	\$35,293	\$35,293	\$35,293	
				3067	Roll Off	MACK	GR64B		\$247,053	7	FY 2029	\$0	\$0	\$35,293	\$35,293	\$35,293	
				3068	Roll Off	MACK	GR64B		\$247,053	7	FY 2030	\$0	\$0	\$0	\$35,293	\$35,293	
				3069	Roll Off	MACK	GR64B		\$247,053	7	FY 2031	\$0	\$0	\$0	\$0	\$35,293	
				3060	Grapple	MACK	GR64B		\$233,007	7	FY 2028	\$0	\$33,287	\$33,287	\$33,287	\$33,287	
				3061	Grapple	MACK	GR64B		\$233,007	7	FY 2029	\$0	\$0	\$33,287	\$33,287	\$33,287	
				3062	Grapple	MACK	GR64B		\$233,007	7	FY 2029	\$0	\$0	\$33,287	\$33,287	\$33,287	
				3063	Grapple	MACK	GR64B		\$233,007	7	FY 2029	\$0	\$0	\$33,287	\$33,287	\$33,287	
				3064	Grapple	MACK	GR64B		\$233,007	7	FY 2030	\$0	\$0	\$0	\$33,287	\$33,287	
				3065	Grapple	MACK	GR64B		\$233,007	7	FY 2030	\$0	\$0	\$0	\$33,287	\$33,287	
				3066	Grapple	MACK	GR64B		\$233,007	7	FY 2030	\$0	\$0	\$0	\$33,287	\$33,287	
				3067	Grapple	MACK	GR64B		\$233,007	7	FY 2031	\$0	\$0	\$0	\$0	\$33,287	
				3068	Grapple	MACK	GR64B		\$233,007	7	FY 2031	\$0	\$0	\$0	\$0	\$33,287	
				3069	Grapple	MACK	GR64B		\$233,007	7	FY 2031	\$0	\$0	\$0	\$0	\$33,287	

\$56,661,479
 \$8,094,497
 \$8,377,187
 3%
 \$8,693,164
 4%
 \$9,125,194
 5%
 \$9,656,183
 6%
 \$10,236,651
 6%

FY 2027																							
Description	Administration	Garbage Collection	Recycling Collection	Carts	Billing	Illegal Dumping	Heavy Tree & Trash	Yard Waste	Transfer & Disposal	Neighborhood Depositories	Public Education & Outreach	Recycling Centers	Homeless Encampment Cleanup	Litter Abatement	Tire Disposal	Roll Offs	Storm Debris Cleanup	Permitting	Chapter 39 Violations	Recycling Admin	Total		
Not Used																							
Direct - Administration	100%																					100%	
Direct - Garbage Collection		100%																				100%	
Direct - Recycling Collection			100%																			100%	
Direct - Carts				100%																		100%	
Direct - Billing					100%																	100%	
Direct - Illegal Dumping						100%																100%	
Direct - Heavy Tree & Trash							100%															100%	
Direct - Yard Waste								100%														100%	
Direct - Transfer & Disposal									100%													100%	
Direct - Neighborhood Depositories										100%												100%	
Direct - Public Education & Outreach											100%											100%	
Direct - Recycling Centers												100%										100%	
Direct - Homeless Encampment Cleanup													100%									100%	
Direct - Litter Abatement														100%								100%	
Direct - Tire Disposal															100%							100%	
Direct - Roll Offs																100%						100%	
Direct - Storm Debris Cleanup																	100%					100%	
Direct - Permitting																			100%			100%	
Direct - Chapter 39 Violations																				100%		100%	
Direct - Recycling Admin																					100%	100%	
Personnel	12%	30%	14%	0%	0%	0%	20%	8%	0%	3%	0%	1%	0%	0%	6%	0%	0%	3%	1%	0%	100%		
Equipment Replacement	5%	56%	12%	0%	0%	0%	12%	9%	0%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%		
Equipment Maintenance	3%	63%	18%	0%	0%	0%	8%	5%	0%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%		
Temporary Personnel		50%	50%																			100%	
Special Revenue Funds	0%	0%	0%	44%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	56%	100%	

Carts	FY 2026	Growth Factor	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential (Total)	391,232	Residential	394,046	396,880	399,734	402,609	405,505
Residential (Full Fee)	266,577	Residential	268,494	270,425	272,370	274,329	276,302
Residential (Reduced Fee)	124,655	Residential	125,552	126,455	127,364	128,280	129,203
Additional Cart	5,423	Residential	5,462	5,501	5,541	5,581	5,621
Commercial	1,136	Commercial Carts	1,144	1,152	1,161	1,169	1,177

Permits	FY 2026	Growth Factor	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Dumpster	11,499	Dumpster Permits	11,582	11,665	11,749	11,833	11,919

Other	FY 2026	Growth Factor	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Sponsorships	46,330	Clean City Fee	46,663	46,999	47,337	47,677	48,020
Tags for Bags	15,715	Residential	15,828	15,942	16,057	16,172	16,288
Water Service Accounts	1,120,893	Clean City Fee	1,128,955	1,137,074	1,145,252	1,153,489	1,161,785

Roll-Off: SWMD vs Other City Dept Breakdown

	R/O Boxes Serviced	SWMD Owned Boxes	Service %
Non-SWMD Sites	21	17	19%
SWMD Sites	89	89	81%

Cart Distribution	
Total Carts	789,023
% Residential	99.9%
% Commercial	0.1%

Customer Distribution	
Total Customers	1,524,760
% Residential	25.7%
% Commercial	0.1%
% Dumpster Permits	0.8%
% Sponsorships	73.5%

	FY 2026	Growth Factor	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Annual Pulls	14,190	Roll-Off	14,292	14,395	14,498	14,603	14,708

