Stantec

City of Columbia, Missouri

Solid Waste Utility Fee Study

Final Report

July 6, 2026

July 6, 2026

Ms. Erin Keys
Director of Utilities
City of Columbia
701 E. Broadway
Columbia, MO 65205

Re: Solid Waste Utility Fee Study

Dear Ms. Keys,

Stantec Consulting Services Inc. is pleased to present this Final Report of the Solid Waste Utility Fee Study that we performed for the City of Columbia, Missouri. We appreciate the fine assistance provided by you and all the members of City staff who participated in the study. Please distribute this report to the appropriate individuals at the City for their review, in addition to your own.

If you or others at the City have any questions, please do not hesitate to contact me. We appreciate the opportunity to be of service to the City and look forward to working with you again in the near future.

Sincerely,

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Managing Consultant, Project Manager
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Enclosure

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1. INTRODUCTION

Stantec Consulting Services, Inc. (Stantec) is pleased to present the results of the Solid Waste Utility Fee Study (hereafter referred to as “the Study”) that Stantec completed for the Solid Waste Enterprise Fund (referred to as “the Utility”) of the City of Columbia, Missouri (City). This report presents an overview of the key issues, results, and recommendations of the Study. Detailed supporting schedules of the analyses are presented in the appendices (A&B) of this report.

1.1 BACKGROUND

The City last conducted a full solid waste fee study in 2021 that recommended fee and structure and identified a five-year plan of fee revenue adjustments to fund the Utility’s projected financial requirements. However, the recommendations of the study were not fully implemented. Since the last fee study, the City raised fee revenues in 2021 and 2023. Additionally, the City implemented roll carts for residential customers and converted the uniform residential curbside fee structure into a tiered “pay-as-you-throw” structure in 2024, based on container sizes of 35, 65, and 95 gallons. Residential fees have remained the same since 2024.

The City has retained Stantec to perform a comprehensive evaluation of its Solid Waste fee structures and to measure the adequacy of revenue they provide to satisfy the upcoming financial requirements of the Utility. Specifically, the scope of the Study includes a revenue sufficiency analysis (RSA), cost of service analysis, and fee design evaluation.

1.2 OBJECTIVES

The principal objectives of this Study, as defined in the scope of work, include the following:

Revenue Sufficiency Analysis – Develop a multi-year plan of solid waste fee revenue adjustments that will satisfy the Utility’s projected annual operating, debt service, vehicle replacement/leasing and capital cost requirements as well as maintain adequate reserve levels over the projection period.

Cost of Service Analysis – Allocate test year (FY 2027) fee revenue requirements to solid waste customer classes based on budget categories, historical operational data, and input from the City’s service delivery subject matter experts.

Fee Design – Review the City’s existing fee structures and develop modifications, as appropriate, to reflect the proportional recovery of system costs, conform with established industry best practices, and the communities unique service characteristics.

2. REVENUE SUFFICIENCY ANALYSIS

This section presents the financial management plan and corresponding plan of solid waste fee revenue adjustments developed as part of a revenue sufficiency analysis (RSA) analysis. The following subsections present the source data, assumptions, results, conclusions, and recommendations of the financial plan developed for the Utility during the Study, while Appendix A includes detailed supporting schedules for the financial management plan identified herein.

During the RSA, Stantec reviewed alternative financial management plans and corresponding solid waste fee revenue adjustment plans through interactive work sessions with City staff for a ten-year projection period of FY 2027 – FY 2036[1]. During these work sessions, Stantec examined the impact of various inputs or assumptions upon key financial indicators by using our proprietary Financial Analysis and Management System (FAMS) model. In this way, Stantec developed the recommended financial management plan and corresponding plan of annual solid waste fee adjustments presented in this report that will allow the Utility to fund its cost requirements throughout the projection period and meet its financial performance targets.

To initiate the RSA, Stantec obtained the City's historical and budgeted financial information regarding the operation of the Utility. We also obtained the Utility's multi-year capital improvement plan (CIP), renewal and replacement requirements, and heavy vehicle/apparatus replacement/leasing schedules. Stantec documented the Utility's current debt service obligations and covenants, or promises made to lenders, relative to net income coverage requirements, reserves, etc. Stantec also discussed with City staff other assumptions or policies that would affect the financial performance of the Utility, such as changes in commercial customer service frequencies or disposal capacity, the recently implemented residential cart program and service area-wide customer growth patterns, debt coverage targets, levels of operating reserves, interest earnings, and escalation rates for operating costs.

This information was entered into Stantec's FAMS (Financial Management and Analysis System) and the model produced a ten-year projection of the sufficiency of the Utility's revenues to meet all its current and projected financial requirements. Stantec determined the level of fee revenue adjustments necessary in each year of the projection period to provide sufficient revenues to fund all of the Utility's cost requirements.

2.1 SOURCE DATA

The following subsections present the key source data relied upon in the development of the revenue sufficiency analysis presented herein.

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[1] The RSA begins with FY 2026 adopted budget upon which future projections in the ten-year projection period are based.

2.1.1 Beginning Fund Balances

The FY 2025 balance sheet and FY 2025 financial statements provided by City staff were used to establish the beginning FY 2026 balances for the Utility.

2.1.2 Revenues

The revenue for the Utility consists of solid waste fee revenue, interest earnings, and revenue from various miscellaneous service charges. The basis of future revenue projections in this Study for each of the various revenue types are as follows:

- Fee revenues are based upon the adopted FY 2026 fees and FY 2026 billed service units, adjusted annually to reflect the impact of assumed fee increases, and customer growth.
- Interest earnings are calculated annually based upon projected average fund balances at an assumed interest rate of 3.00% each year of the study period.
- Miscellaneous revenues are based upon the FY 2026 Adopted Budget and adjusted by staff's input to reflect expected annual revenue for the projection period.

2.1.3 Operating Expenditures

The FY 2026 operating expenditure requirements reflect the FY 2026 Adopted Budget. Expenditure requirements include personnel, operating & maintenance, heavy vehicle replacements and equipment leases, compactor & equipment replacements, and minor capital outlay expenses. Outside of the FY 2026 Adopted Budget, the five-year fleet replacement schedule was included in the analysis to capture the replacement of aging vehicles, trucks, and machine tools. A five-year average fleet replacement expenditure was utilized for the remaining study period. Starting FY 2027 through FY 2036, the individual expense accounts are escalated annually based on specific cost escalation categories that were reviewed with City staff, unless future year data was provided.

2.1.4 Capital Improvement Program

The capital improvement program (CIP) was provided by City staff for FY 2026 to 2036, and totals approximately $26.74 million in current day dollars. For this analysis, the Phase 2 Material Recovery Facility (MRF) listed in the CIP is treated as a separate policy decision and thus is modeled as two scenarios dependent upon its inclusion or exclusion from the CIP. When included, in terms of magnitude, the phase two MRF accounts for most of the capital improvement plan by cost, followed by additional landfill cell construction and additional capacity installations. The CIP is comprised of a detailed list of individual projects with cost by fiscal year and is included on Schedule 6 of Appendix A to this report.

2.2 ASSUMPTIONS

The following presents the key assumptions of the RSA.

2.2.1 Cost Escalation

Annual cost escalation factors for the various types of operating and maintenance expenses were developed based upon discussions with City staff, a review of historical trends, and Stantec's industry experience. Expenditures for the projection period reflect the FY 2026 adopted budget escalated annually at an assumed cost inflation factor specific to each expense account. The specific escalation factors assumed for the various categories of expenses can be found on Schedule 5 of Appendix A.

2.2.2 Customer Growth Forecast

New account projections were based upon a review of historical data, observations of current environmental and economic conditions and discussions with City staff regarding the anticipated number of new service requests to the Utility. The analysis assumes approximately 0.40% growth in residential accounts, equating to approximately 200 accounts annually, during the projection period. With regards to commercial customers the analysis assumes growth in commercial service resulting in 1.00% more revenue each year, which may take the form of several smaller customer additions or the addition of a large customer annually. Schedule 1 of Appendix A presents the growth assumptions for retail and commercial customers.

2.2.3 Debt Service Coverage

The Utility currently has one outstanding loan from a 2017 special obligation bond issuance and is required to make ongoing debt service payments year. Recognizing this commitment to repay principal and pay annual interest, the forecast has been constructed to reflect a debt service coverage target of 1.50, with a minimum of 1.10 in any year.

2.2.4 Minimum Reserve Policy

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

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

The analysis presented in this report assumes that the utility's reserve target is calculated by reserving 20% of operating and maintenance spending of the current year. This reserve target is flexible and shifts in parallel with total anticipated spending by the Utility.

This level of reserves is consistent with 1) our industry experience for similar systems, 2) the findings of reserve studies conducted by the American Water Works Association, and 3) a healthy level of reserves for a municipal utility system per the evaluation criteria published by the municipal utility ratings agencies, such as Fitch and Standard & Poor's.

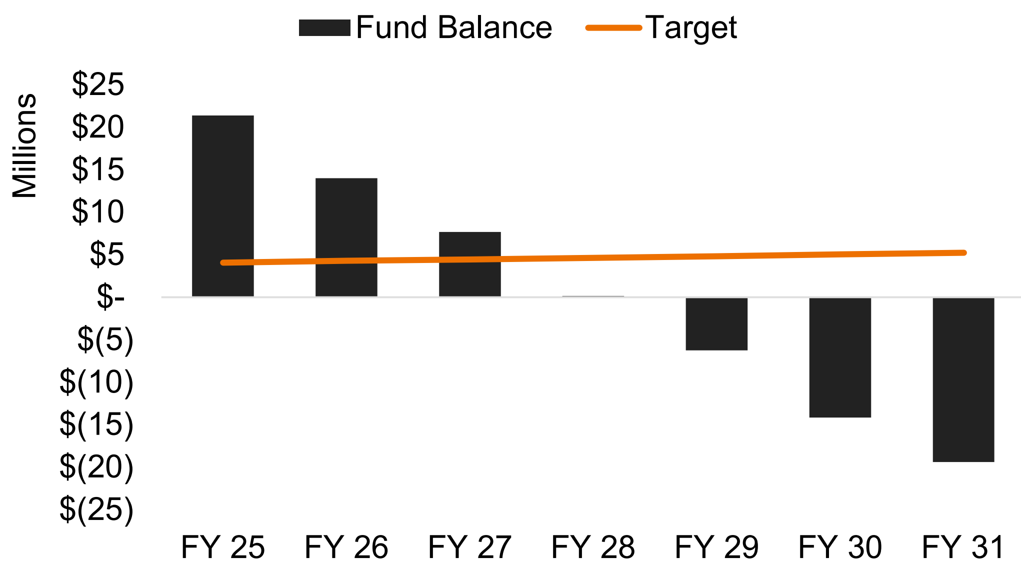
2.2.5 Capital Project Funding

One of the main drivers of a utility's financial plan is ensuring that sufficient funds are available for reinvestment in existing infrastructure and supporting new investment in the system. The RSA includes the CIP provided by City staff for FY 2026 through FY 2036. Beginning in FY 2027, the financial management plan assumes an annual cost inflation of 3.73% applied to each project to account for future inflation in the cost of construction. The City estimates that it will be able to execute 100% of the CIP presented herein. Under the baseline scenario (without the phase 2 MRF), all capital projects can be funded through operating revenues. When the phase 2 MRF is included in the capital plan all the existing CIP projects identified will be paid through the operating revenues while the phase 2 MRF ($26M) of capital is anticipated to be paid through the issuance of new bond proceeds.

2.3 RESULTS

Once the FAMS model was populated with foundational data and assumptions as described in the proceeding narrative, a diagnostic run of the model was performed. In the diagnostic scenario, the financial results of the Utility are projected while holding rate revenues at current levels. The results of this scenario are shown in Figure 2-1. Observationally, without a rate revenue adjustment, the Utility is expected to drop below its policy minimum reserve target in FY 2028 and deplete cash reserves entirely in that same year. This is not a sustainable scenario and would almost certainly impair the Utility's ability to maintain the current level of service provided to solid waste customers in the forecast period.

Figure 2-1: Annual Reserves Diagnostic Scenario ($M)



In order to avoid the outcomes associated with the diagnostic scenario shown in figure 2-1, a recommended plan of fee revenue adjustments was formulated that will allow the Utility to meet its financial requirements, while minimizing the impact on customers. Table 2-1 displays the recommended annual rate revenue adjustments required for the utility to meet its minimum operating requirements under a scenario in which MRF is not included in the CIP, whereas Table 2-2 displays the recommended annual fee revenue adjustments to accommodate for the inclusion of the MRF in the CIP and debt financing. Figure 2-2 displays the projection of reserve balances resulting from the application of the recommended Fee revenue adjustments. The recommended plan is projected to be financially sustainable over the next five fiscal years.

Table 2-1: FY 2027-2031 Solid Waste Fee Revenue Adjustment Plan – No MRF

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fee Adjustment Adoption Date	October 1, 2026	October 1, 2027	October 1, 2028	October 1, 2029	October 1, 2030
Solid Waste Rate Revenue Increase	5.0%	10.0%	10.0%	5.0%	5.0%

Figure 2-2: Annual Reserves – No MRF ($M)

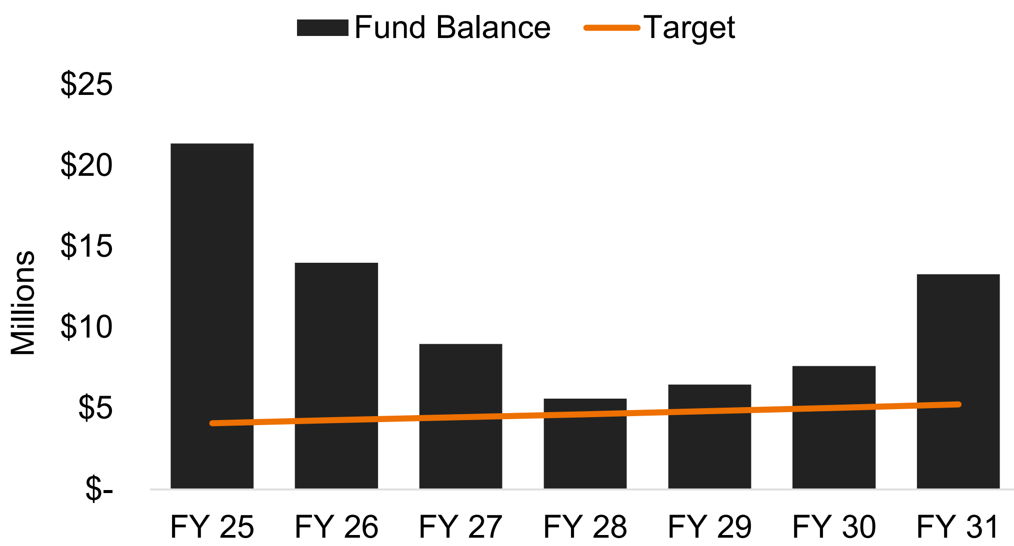


Table 2-2: FY 2027-2031 Solid Waste Rate Revenue Adjustment Plan – MRF Included

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Rate Increase Adoption Date	October 1, 2026	October 1, 2027	October 1, 2028	October 1, 2029	October 1, 2030
Solid Waste Rate Revenue Increase	5.0%	14.0%	10.0%	5.0%	5.0%

It is important to note that actual FY 2027 customer bill adjustments will vary by customer due to the cost allocation and fee structure recommendations, as discussed later in this report. Appendix A includes detailed schedules presenting all components of the financial management plan developed for the Utility.

3. COST OF SERVICE ANALYSIS

This section presents the assumptions, methodology, findings, and results of the Cost-of-Service Analysis (COSA) conducted for the Utility.

Following the determination of the FY 2027 fee revenue requirement in Section 2, which reflects a 5% increase over FY 2026, the next step in the analysis was to allocate the revenue requirement across the various functional components of the Utility's operations. The COSA evaluates the costs associated with providing service and assigns those costs to customer classes based on the extent to which each class utilizes and benefits from the Utility's services.

The purpose of the COSA is to establish a fair and defensible allocation of costs among customer classes and to provide the analytical foundation for customer-specific fee development. The resulting FY 2027 allocated revenue requirements are compared to current revenue recovery levels to assess the degree to which each customer class is contributing toward its proportionate share of costs.

Where material differences exist between current revenue recovery and the calculated cost of service, adjustments to fee structures may be warranted to improve alignment between costs incurred and revenues collected. While the COSA provides the primary framework for evaluating cost responsibility, the implementation of any fee adjustments must also consider broader policy objectives, customer impacts, affordability considerations, rate stability, and the practical realities of transitioning toward fully cost-based fees over time.

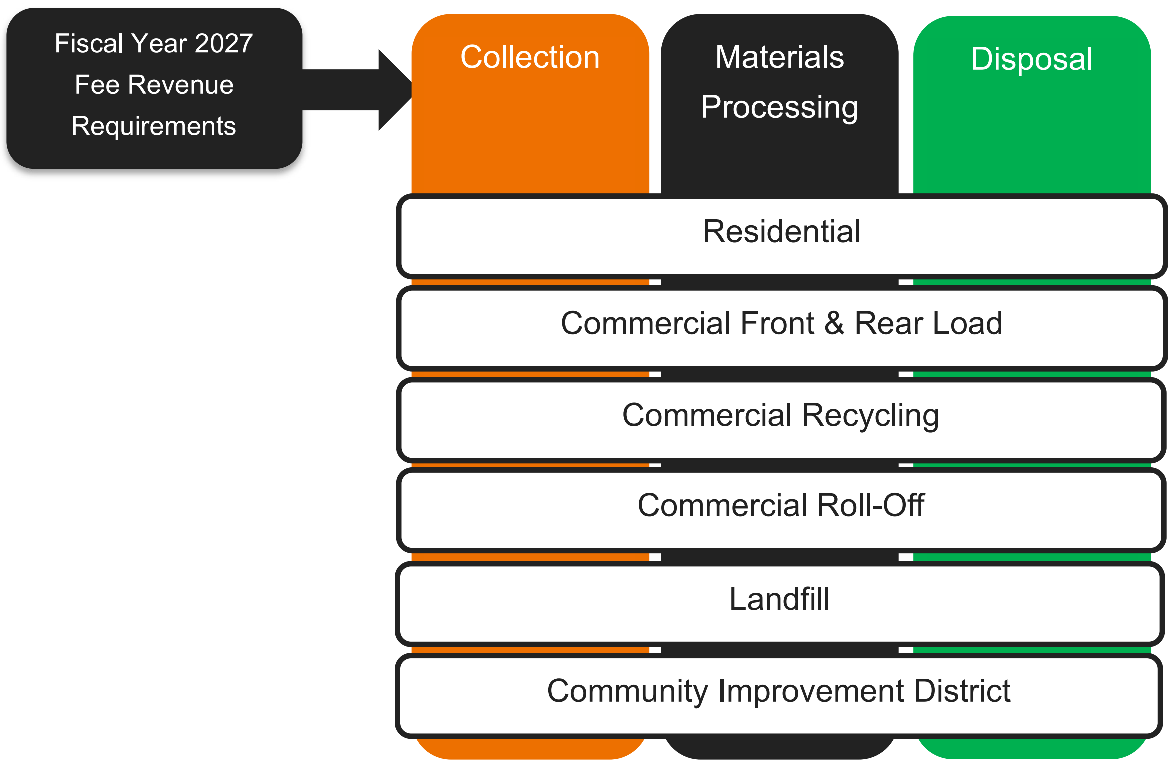
3.1 COST ALLOCATION PROCESS

The COSA first inflated each line item to the projected FY 2027 cost using categorical inflation factors. Each expense line item was then allocated by service line. Service lines include residential curbside refuse, residential recycling, commercial front load, commercial rear load, commercial recycling, full sized roll off, mini roll off, landfill, and the community improvement district. Each service line reflects a unique combination of personnel, capital equipment, and service delivery characteristics. Where possible, costs were directly assigned to these service lines; for example, residential recycling costs were directly assigned in total to the residential recycling service line. In instances where cost accounts support more than one cost pool, proper allocation criteria were used to apportion the line-item cost to each service line. Specific allocation criteria were developed in collaboration with the City to take advantage of their detailed knowledge of the solid waste service delivery model and cost drivers in the City. Other allocation factors were developed using billing data provided by the City, specifically tonnage and account data.

In some cases, a general allocation technique was used. These occurred where certain cost items support more than one cost pool and no direct and specific allocation criteria could rationally be used. In these cases, the weighted average of the direct allocation of all other revenue requirements was used to allocate those costs or revenues.

Figure 3-1 illustrates the conceptual process of allocating the projected FY27 revenue requirement into specific service lines, indicated in dark grey. For the final net revenue requirement, related cost centers were combined into two service groups: residential curbside refuse and recycling as one, and the two roll-off sizes as the other.

Figure 3-1: Cost of Service Methodology



3.2 ALLOCATION OF REVENUE REQUIREMENTS

The cost allocation process is built upon three core steps for each service line: initially the identification of the gross rate revenue requirements, second, identification of any offsetting revenues or revenue reallocations, and third, calculation of the net revenue requirement.

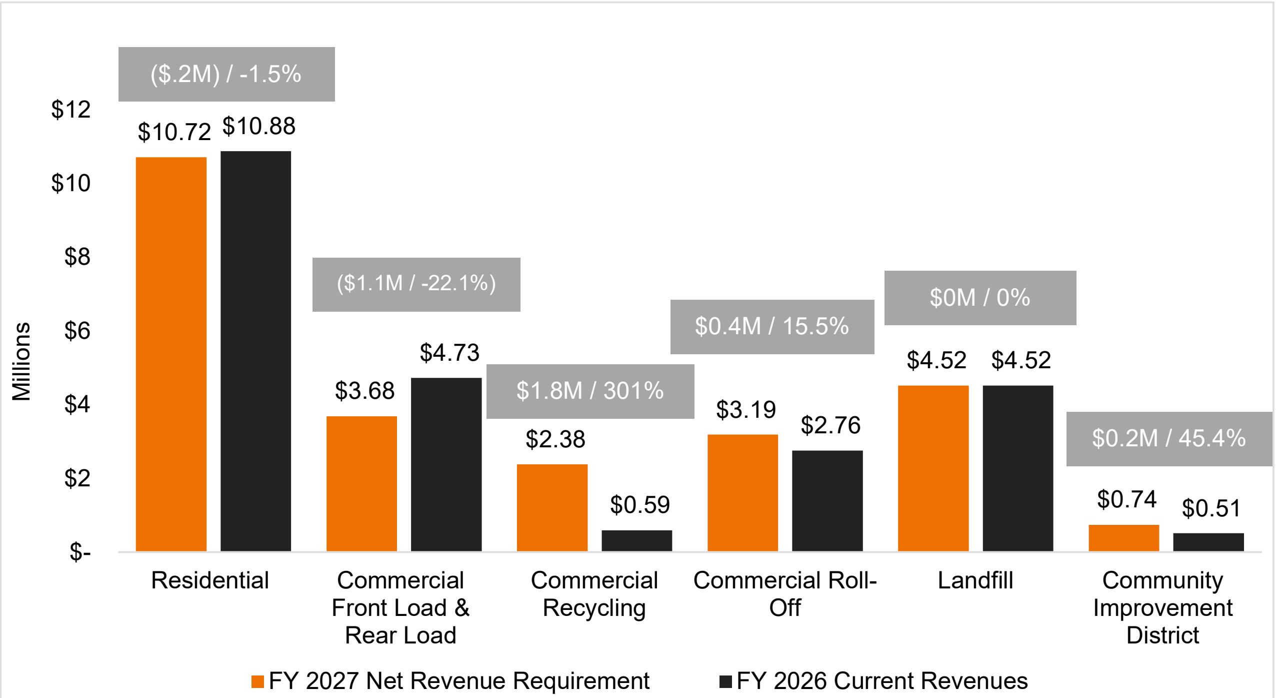
In the first step of the COSA, the gross revenue requirement by service line is calculated from the FY 2027 projected operating, capital, and debt service expenses from the RSA. Operating expenses were allocated to the service lines, including residential curbside, residential recycling, commercial front load/rear load, full sized roll off, mini roll off, landfill (self-haul), and the community improvement district. The allocations were based on specific allocation factors, such as tonnage, which provides a data driven manner for allocating costs to each service line in relation to their proportional usage of the expense type. This allocation step was completed for each line item in the projected FY 2027 revenue requirements. The result is shown in Table 3-1 in the appendix, and identifiable as the gross revenue requirement, which indicates the full cost of service by service line.

The utility also collects non-rate revenue during normal business operations. These items provide revenue that can be used to offset expenditures and effectively reduce the amount of revenue that must ultimately be recovered by fee revenue. Interest income, sales of recycling material, and landfill electricity sales are examples of non-rate revenues. Like the allocation of costs performed in the identification of the gross revenue requirement, non-rate revenues for FY 2027 were either directly allocated or allocated using a data driven metric such as tonnage, in order to assign offsetting revenues to each service line. In addition to non-rate revenues, the utility is projected to use fund balance in FY 2027 of approximately $5M. This use of fund balance acts much like offsetting revenues as it reduces the total amount of fee revenue that fees must generate in FY 2027. Offsetting revenues were allocated to service lines directly based on the service they generate revenue through. For example, recycling bags sold were allocated based on recycling tonnage, and electricity sold from the landfill gas plant was allocated based on refuse tonnage. Non-service line specific offsetting revenues were allocated across service lines in proportion to each service line's share of total revenue.

Additionally, FY 2026 landfill revenue generation is in excess of the service cost requirement. As such, $2.1M in landfill revenue over cost was allocated as a revenue offset of $2.1M to all other service lines based on the weighted tonnage collected between each service. It is expected that future costs not reflected in the FY 2027 revenue requirements, including the construction of new landfill cells are expected to take place in the not too distant future. The effect of out years expenditures will naturally serve to balance cost and revenues in the future. Landfill revenues also fluctuate with construction activity and tonnage volumes, which are currently elevated relative to historical tonnage data. Due to these factors, it was determined that rather than reducing landfill tonnage fees for this service this year, only to raise them in the future, any excess cost recovery would be applied as a credit against all other services to offset their FY 2027 fee revenue requirements. The City should evaluate this customer class and its relative cost recovery in the near future to ensure that cost and revenues move to converge in the near term.

Figure 3-2 below shows the resulting allocation of FY 2027 net revenue requirements to service lines. Residential is shown consolidated between garbage and recycling service, as is roll off full and mini size service. The cost-of-service results are contrasted against the current revenue levels by service line shown in black. Overall, the utility needs 5.0% more rate revenue in FY 2027, but the cost-of-service analysis indicates that certain service lines are further from full cost recovery than others. The dark gray box above each service line indicates the difference in millions of dollars and percentage from cost of service. Observationally, commercial recycling services as well as the community improvement district are the furthest from cost of service currently. This analysis implies that additional adjustments to the distribution of revenue recovery by service line from current levels to the FY 2027 net revenue requirement should be made as part of updating the rates for the Utility as more fully described in section 3.

Figure 3-2: Cost Recovery Summary ($M)[2]



At the calculated cost of service, the FY 2027 commercial recycling net revenue requirement exceeds current revenue levels by more than 300%. Adjusting rates to fully recover this shortfall in a single year would result in significant rate shock and could materially discourage participation in the recycling program.

To achieve a more balanced and practical rate adjustment across commercial solid waste services, approximately 72% of commercial recycling costs were reallocated to commercial refuse operations serving front-load and rear-load customers. This cost reallocation is supported by the interconnected nature of these services, as recycling programs reduce the volume of waste requiring disposal and thereby help mitigate landfill disposal costs incurred by commercial refuse customers. Additionally, it is common industry practice for recycling programs to operate below full cost recovery due to broader public policy objectives, environmental benefits, and community sustainability goals.

Following this adjustment, the resulting revenue requirement reflects a uniform 13.9% increase across both commercial refuse and commercial recycling services. Furthermore, recycling program costs may change substantially depending on future policy decisions regarding investment in the proposed Phase II Material Recovery Facility. Given this uncertainty, it is prudent to avoid significant changes to commercial recycling

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[2] Landfill cost recovery is net of adjustments made for excess revenue recovery.

rates until greater clarity exists regarding the program's long-term operating costs, capital requirements, and associated revenue needs.

In addition to the cost re-allocations discussed in Section 3, further modifications were made in coordination with City staff to address operational and policy needs of the existing system. As shown in the figure 3-2, residential customer classes were found to be over-recovering revenue relative to their FY 2027 net revenue requirement. Although residential customer classes are currently over-recovering relative to their FY 2027 net revenue requirement, costs for residential solid waste operations are projected to increase over time, and this over-recovery is not expected to persist. Accordingly, 8% of commercial front and rear-load costs were reallocated to the residential customer. Reallocating 8% of commercial costs to the residential customer class brings revenue requirements across classes into closer alignment and avoids the potential of rate decreases to residential customers that would likely require reversal in subsequent years. This approach also proactively accounts for projected residential cost growth, reducing the risk of future under-recovery as those costs materialize.

As shown in Figure 3-2, the Community Improvement District is currently under-recovering its proportional revenue requirement by 45.4%. Through discussions with City staff, it was determined that a fee increase sufficient to close this gap in a single adjustment would be unrealistic and would produce rate shock for the district and its customers. Instead, an incremental cost reassignment of 10% was determined to be appropriate, with the remaining cost distributed to the residential customer class. This reallocation is supported by the operational overlap between residential refuse collection and district service, as many of the same trucks serve both and there is a large amount of residential service within the district. Additionally, the city is conducting an audit of existing services, reviewing the units of service for each account type. Accurate reporting of service units across class types allows for more accurate fee to be assessed to customers. However, it would be prudent given the magnitude of under recovery for the City to implement the recommend increase (10%) of revenues from this class in FY 2027, then once the audit is complete determine the final revenue requirements, if more units are found that would lower the needed increases to achieve cost based fees. Figure 3-3 reflects the adjusted FY 2027 revenue requirements by customer class, inclusive of all added cost reallocations between commercial, Community Improvement District, and residential services.

Roll-off service fees were maintained in alignment with the calculated cost of providing the service, resulting in a targeted revenue requirement increase of approximately 15.5% for FY 2027. While this represents a meaningful adjustment, the recommended increase is considered reasonable based on the cost-of-service analysis and remains competitive with rates charged by comparable local private-sector service providers. The proposed adjustment is intended to ensure the continued financial sustainability of the program while maintaining market competitiveness and minimizing the risk of customer migration to alternative providers. A more detailed discussion of the recommended rate adjustment, market comparison, and customer impacts is provided in the Rates section below.

The net revenue requirement is calculated as the gross revenue requirement by service line minus non-rate revenues, revenue reallocation, and use of fund balance by service line. Importantly, the net revenue requirement has been calculated for FY 2027 and is inclusive of the 5.0% increase in revenues, effective October 1, 2026, identified and recommended in the revenue sufficiency component of this analysis in Section 2.

Figure 3-3: Cost Recovery Summary Adjusted ($M)

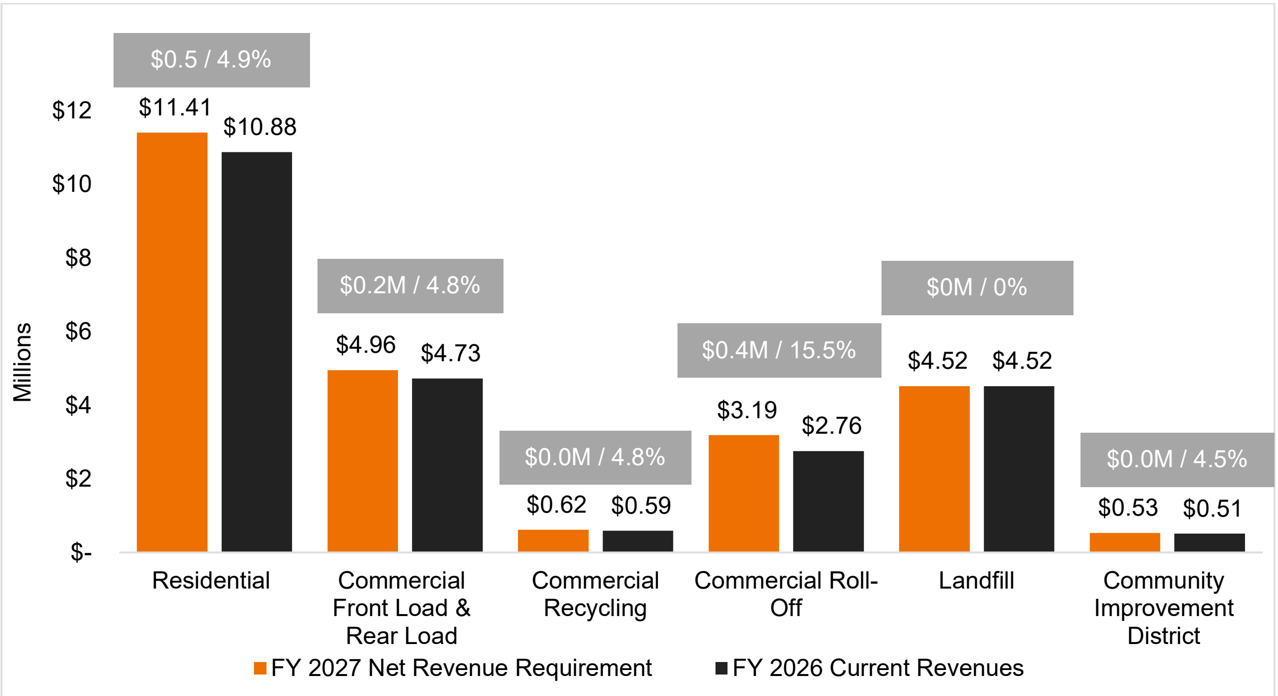

Table 3-1 in the appendix provides a summary of the adjusted cost allocation process inclusive of the identification of the gross revenue requirement by cost description, offsetting revenues, cost redistributions between classes, and derivation of the net revenue requirement by service line. A detailed line-by-line list of the test year's revenue requirements and allocation can be seen on Schedule 1 of Appendix B.

4. FEE DESIGN

A fee structure is ultimately how a utility recovers revenue from its customers through the utility billing and collection process for services rendered. This section details the analysis that was completed to develop recommended solid waste fees for FY 2027, with an effective date of those rates on October 1, 2026. Many objectives go into the rate making process including: the overall revenue needs of the system, cost of service findings, and customer impacts and behavioral considerations. Additionally, every opportunity was made in this analysis to enhance transparency and advance rates that are proportional to the cost of service provided, while maintaining simplicity.

As discussed in Section 3 of this report, the FY 2027 net revenue requirement for the Utility is derived from the FY 2026 Adopted Budget, adjusted for non-recurring items and offsetting revenues, and escalated by expenditure category using applicable inflation factors. This net revenue requirement was then allocated across service lines to establish the cost basis for rate setting.

4.1 RESIDENTIAL SOLID WASTE RATES

The City currently charges residential rates to customers monthly depending on the type of service a customer receives and container size. For single family homes these types of rates are often referred to as pay as you throw pricing. The current rates for FY 2026 are shown below in Table 4-1. The existing rates were updated in 2023 and were not calculated as part of a comprehensive rate study.

Table 4-1: FY 2026 Monthly Residential Rates

Customer Type	Current Rates
Residential 35-gallon	$12.87
Residential 65-gallon	$17.37
Residential 95-gallon	$22.50
Residential Grouped	$15.72
Residential Apartment	$15.45

Residential rates were calculated using the net revenue requirement derived from the cost-of-service analysis described in Section 3 and the most current units of service from the utility billing database. To accurately determine rates across each residential customer type, rates were constructed by compartmentalizing the two components of the residential service: collection and disposal. The rates for residential pay as you throw are constructed by taking the per pick up collection cost, which does not vary by container size, and pairing this with the disposal cost, which varies by container size based on the total available disposal capacity of each container. The rationale is that a truck's cost and effort to collect residential trash doesn't change based on can size; however, disposal capacity carries additional costs that scale with container size, including tipping fees and landfill utilization.

Table 4-2 below shows the calculation for the unit cost of both service components, collection and disposal.

Table 4-2: Residential Rate Components

	Disposal	Collection
Gross Cost	$6,324,487	$7,997,745
Net Cost	$5,038,641	$6,371,705
ERUs/ Service	51,803	52,211
Unit Cost	**$8.11**	**$10.17**
Unit	**Per Gallons per month**	**Per monthly pick ups**

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Once the unit cost for each service component was calculated, an equivalent residential unit (ERU) was established for each customer class. For curbside container customers, the disposal ERU was based on container capacity, with the 65-gallon container designated as the base unit given its prevalence within the service area. The 35- and 95-gallon containers were then indexed to the 65-gallon base by dividing their respective capacities, yielding a proportional disposal ERU for each container size. The collection ERU is uniform across all curbside container sizes, reflecting the operational reality that collection trucks service each container size with equivalent effort regardless of capacity. Accordingly, all curbside residential container customers are assessed an equal collection ERU.

Residential grouped customers are assessed a disposal ERU of 1.0, reflecting comparable waste generation behavior to a standard 65-gallon curbside customer. Apartment containers were assigned a disposal ERU of 0.96 to maintain consistency with the existing rate spread, which reflects lower customer service and billing costs associated with a central billing account for the services. Both grouped and apartment residential customers were assigned a collection ERU of 0.80, recognizing the operational efficiency gained when waste is centrally located in a dumpster rather than collected at individual curbside points, reducing collection time and truck effort per stop.

Table 4-3: Residential Equivalent Units of Service

Customer Type	Monthly Billing Units	Disposal ERU	Collection ERU
Residential 35-gallon	6,466	0.54	1.00
Residential 65-gallon	26,759	1.00	1.00
Residential 95-gallon	5,582	1.46	1.00
Residential Grouped	14,716	1.00	.80
Residential Apartment	97	0.96	.80
Total Billing Units	**53,620**		

Once the ERUs for both disposal and collection were calculated across service types, the unit cost for disposal and collection were then applied to each class, based on the established ERUs.

Table 4-4: Residential Rate Calculation

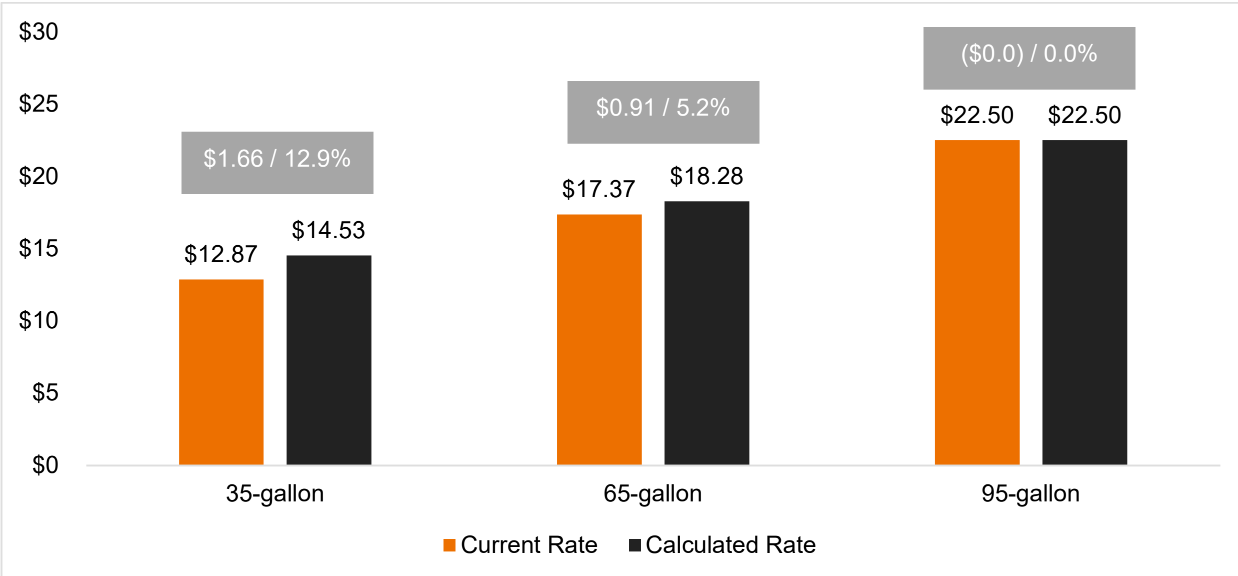
Customer Type	Calculated Disposal	Calculated Collection	**Calculated Total Rate**	**% Increase to Current**
Residential 35-gallon	$4.36	$10.17	**$14.53**	**12.9%**
Residential 65-gallon	$8.11	$10.17	**$18.28**	**5.2%**
Residential 95-gallon	$11.85	$10.17	**$22.02**	**(2.2%)**
Residential Grouped	$7.34	$9.20	**$16.54**	**5.2%**
Residential Apartment	$7.21	$9.05	**$16.26**	**5.2%**

The updated residential rates are compared to current rates in Figure 4-1. The resulting adjustments indicate that most customers will experience modest fee increases consistent with the findings of the cost-of-service analysis (COSA). As shown in Table 4-3, the majority of residential customers utilize 65-gallon containers. Consequently, most customers will see rate adjustments that generally align with the Utility's overall revenue requirement increase. However, the COSA results indicate that customers with 95-gallon containers currently pay above their calculated cost of service, while customers with 35-gallon containers pay below their calculated cost of service.

Although the COSA indicates that 95-gallon container customers would warrant a fee decrease, direction received from the City Council was that no residential customer class should experience a rate reduction. Accordingly, it is recommended that the FY 2027 rate for 95-gallon container service remain unchanged at the current monthly fee of $22.02.

Maintaining the 95-gallon rate at its current level in FY 2027 has implications for future rate adjustments. Specifically, future increases should be limited to the calculated cost of service to avoid creating inequities among residential customer classes. Therefore, while the remaining residential customer classes are recommended to receive the full 10.0% rate increase in FY 2028, the 95-gallon customer class should receive a smaller increase of approximately 7.6%, bringing the rate to its calculated cost-of-service level without creating interclass rate imbalances. Figure 4-1 presents the recommended residential rates for FY 2027.

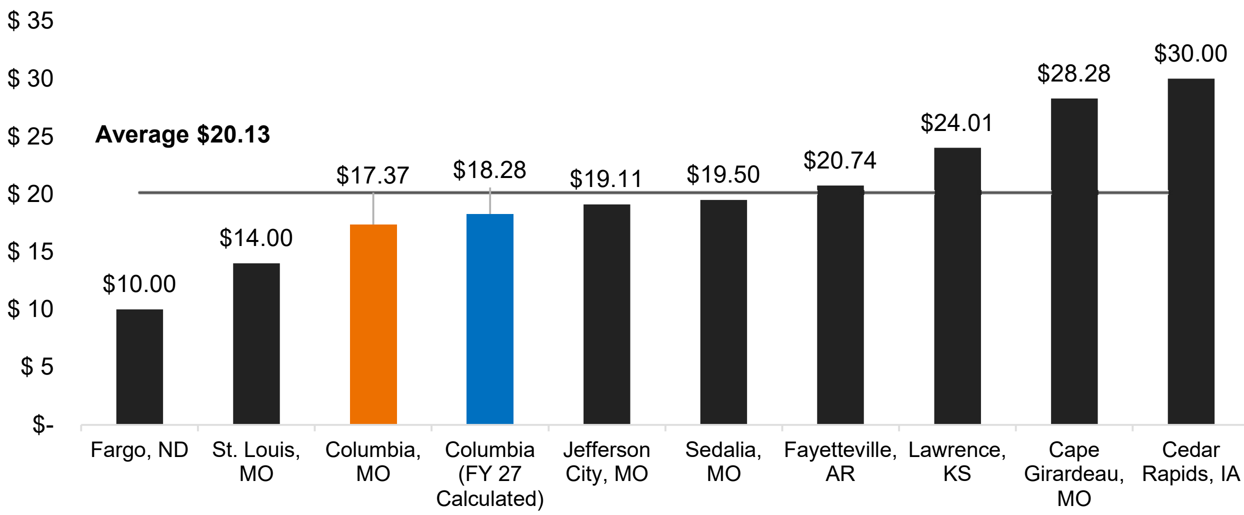
Figure 4-1: Residential Customer Impacts Effective October 1, 2026



4.2 CUSTOMER BILL COMPARISON

As part of the Study, Stantec prepared a FY 2026 residential rate survey that compares the current and calculated monthly bill for the City's typical residential user to that of peer municipalities. Figure 4-2 presents a comparison of the monthly solid waste charges of local communities for a single-family residential customer. As seen below, the City's current and calculated rates are among the lowest cost providers in the area for a typical residential home and are below average of the peers surveyed.

Figure 4-2: Solid Waste Residential Bill Survey (65 Gallon Container)[3]



4.3 COMMUNITY IMPROVEMENT DISTRICT RATES

Within the community's downtown improvement district, the solid waste utility has a unique service provision arrangement by which a set of shared containers for both garbage and recycling are utilized by multiple customers in a communal fashion. As such, individual customers do not have the ability to select a specific service level, rather the utility places containers throughout the area in a manner that is consistent with the proximate business and expectations for garbage and recycling material generation. Chapter 22 Article IV of the City's code of ordinances contains detailed specifications on how a customer's rates are determined. Figure 4-3 displays a map of the area and the placement of containers as currently exists. While Table 4-4 displays the current rates for the district that were updated in this analysis and being charged to customers. As mentioned previously, the total revenue increase for the district customer class was limited to a 4.5% increase and will phase in rate adjustments to align with full revenue requirements over time to mitigate customer impacts. As the City undergoes a unit and service audit of the district, a methodical approach will be taken to gradually increase district service units closer towards cost recovery.

[3] Rate Survey completed as of 4/15/2026.

Figure 4-3: Community Improvement District Map

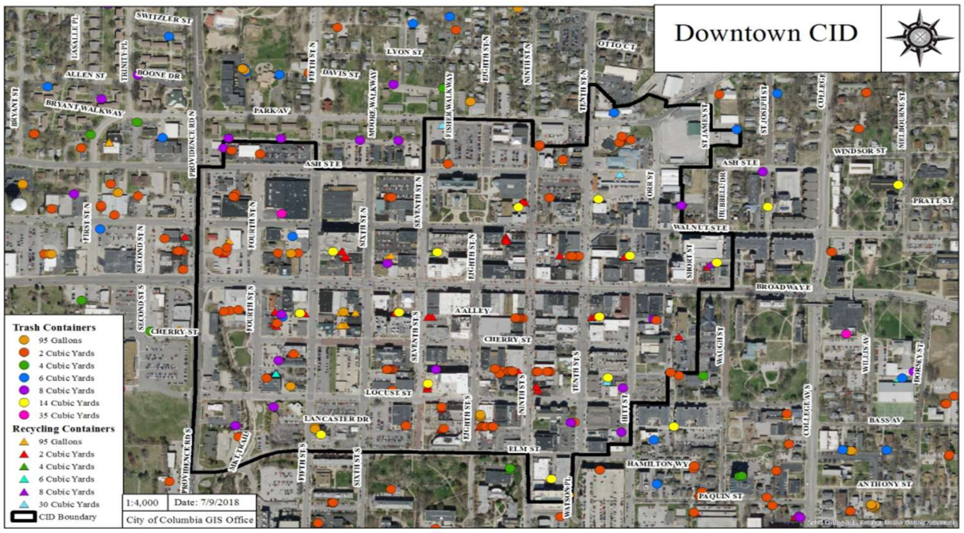


Table 4-4: Community Improvement District Current Monthly Rates

Customer Type	Current Rate
Downtown Bank (large)	$150.18
Downtown Bank (med)	$75.09
Downtown Bank (small)	$24.66
Downtown Church (large)	$95.11
Downtown Church (small)	$15.02
Downtown Industrial (med)	$313.57
Downtown Industrial (small)	$161.59
Downtown Lodging (large)	$594.87
Downtown Lodging (med)	$294.80
Downtown Office (large)	$177.30
Downtown Office (med)	$94.81
Downtown Office (small)	$34.10
Downtown Restaurant (large)	$368.19
Downtown Restaurant (med)	$186.33
Downtown Restaurant (small)	$60.67
Downtown Retail (large)	$169.55
Downtown Retail (med)	$85.99
Downtown Retail (small)	$29.95
Residential CID	$19.23

To establish Community Improvement District rates, an industry factor was developed for each customer type based on the intensity of solid waste services required, accounting for container size and collection frequency, consistent with service levels provided elsewhere in the City. A size factor of 1, 2, or 3 was then assigned based on the scale of each customer's operations, as defined by City ordinance. Multiplying the industry factor by the size factor produces a billing factor used to calculate equivalent billing units and, ultimately, rates proportional to the level of service received. Rates for banks, offices, and retail customers were consolidated to simplify the rate structure and improve administrative efficiency and are colored below in orange to reflect the rate structure consolidation.

Table 4-5: Community Improvement District Billing Factors

Customer Type	Industry Factor	Size Factor	Billing Factor
Downtown Bank (large)	**12.5**	**3.0**	**37.5**
Downtown Bank (med)	**12.5**	**2.0**	**25.0**
Downtown Bank (small)	**12.5**	**1.0**	**12.5**
Downtown Church (large)	7.5	3.0	22.5
Downtown Church (small)	7.5	1.0	7.5
Downtown Industrial (med)	30.0	2.0	60.0
Downtown Industrial (small)	30.0	1.0	30.0
Downtown Lodging (large)	29.0	3.0	87.0
Downtown Lodging (med)	29.0	2.0	58.0
Downtown Office (large)	**12.5**	**3.0**	**37.5**
Downtown Office (med)	**12.5**	**2.0**	**25.0**
Downtown Office (small)	**12.5**	**1.0**	**12.5**
Downtown Restaurant (large)	26.0	3.0	78.0
Downtown Restaurant (med)	26.0	2.0	52.0
Downtown Restaurant (small)	26.0	1.0	26.0
Downtown Retail (large)	**12.5**	**3.0**	**37.5**
Downtown Retail (med)	**12.5**	**2.0**	**25.0**
Downtown Retail (small)	**12.5**	**1.0**	**12.5**

Residential rates within the community improvement district were updated based on the calculated rates for residential 65-gallon at $18.28. The remaining customers rates were updated based on the billing factors in table 4-5 and remaining cost of service excluding residential. The district was identified in the COSA to be below net revenue requirement and, as such, many customers will see an increase in their monthly rates in order to reach the full cost of service. As mentioned, the City is conducting an audit of existing services, reviewing the units of service for each account type. Accurate reporting of service units across class types allows for more accurate rates assessed to customers.

Table 4-6: Community Improvement District Rate Calculation

Customer Type	Calculated Fees	Change from Current[4]
Downtown Bank (large)	**$144.28**	**-3.9%**
Downtown Bank (med)	**$96.19**	**28.1%**
Downtown Bank (small)	**$48.09**	**95.0%**
Downtown Church (large)	$86.57	-9.0%
Downtown Church (medium)	$57.71	-
Downtown Church (small)	$28.86	92.1%
Downtown Industrial (large)	**$346.27**	**-**
Downtown Industrial (med)	$230.85	-26.4%
Downtown Industrial (small)	$115.42	-28.6%
Downtown Lodging (large)	$334.73	-43.7%
Downtown Lodging (med)	$223.15	-24.3%
Downtown Lodging (small)	**$111.58**	**-**
Downtown Office (large)	**$144.28**	**-18.6%**
Downtown Office (med)	**$96.19**	**1.5%**
Downtown Office (small)	**$48.09**	**41.0%**
Downtown Restaurant (large)	$300.10	-18.5%
Downtown Restaurant (med)	$200.07	7.4%
Downtown Restaurant (small)	$100.03	64.9%
Downtown Retail (large)	**$144.28**	**-14.9%**
Downtown Retail (med)	**$96.19**	**11.9%**
Downtown Retail (small)	**$48.09**	**60.6%**
Printing/Silk Screen Production Rate (large)	$138.51	**-**
Printing/Silk Screen Production Rate (med)	$92.34	**-**
Printing/Silk Screen Production Rate (small)	$46.17	**-**
Residential CID	$18.28	-5.0%

4.4 FRONT LOAD AND REAR LOAD RATES

The City supports the commercial economic base of the City through front load and rear load solid waste services. This service is distinct from other service lines in that customers have several options in choosing their service level, including the size of the trash receptacle and the weekly frequency of container collection. The City's diverse offering of service allows for the customer to best size the service requested to their unique business requirements. Given the diversity of options that a customer has in choosing this

[4]Change only shown for active rates in which customers will be impacted.

service, the City has a matrix of current rates depending on the service configuration desired, shown in Table 4-7 for front load and Table 4-8 for rear load.

Table 4-7: Current Front Load Rates

	Weekly Collection Frequency					
Container Size	**1**	**2**	**3**	**4**	**5**	**6**
2 Yard	$89.48	$143.81	$210.92	$290.84	$383.54	$489.02
4 Yard	$103.74	$185.97	$289.50	$414.35	$560.52	$727.95
6 Yard	$122.36	$228.61	$360.43	$517.80	$700.77	$909.31
8 Yard	$139.88	$276.14	$446.47	$650.93	$889.48	$1,162.12

Table 4-8: Current Rear Load Rates

	Weekly Collection Frequency					
Container Size	**1**	**2**	**3**	**4**	**5**	**6**
Roll Cart	$26.10	$40.75	$58.60	$79.64	$103.88	$131.31
2 Yard	$104.39	$162.99	$234.38	$318.55	$415.50	$525.25

While the City's fee schedule currently distinguishes between front load and rear load services, this is not a customer-driven service distinction. Rather it reflects the ability of the City to provide service depending on the location of the customer. Additionally, both front and rear load services fall under one budget category, with no distinction between the two services. Given the similarities in service provision and the reality that the Utility, rather than the customer, decides which service line is utilized, it is a recommendation that from a billing perspective the services be merged and one standard set of rates be applied to these customers.

The cost of service provided the net revenue target for front load and rear load service. In addition, recycling rates are a derivative of front/rear load rates. Per City ordinance, mixed fiber is charged at 85% and cardboard at 80% of front load rates. On a weighted basis, based on current units of service, the discount applied is 81%, indicating a large representation of cardboard recycling is present in the service area. Table 4-9 displays the net revenue requirement for commercial front and rear load utilized in the analysis.

Table 4-9: Net Revenue Requirement from Front Load/Rear Load

Type	Amount
Net Revenue Requirement Front Load/Rear Load	$4,730,422
Net Revenue Requirement Recycling Remainder	$591,967
Total Net Revenue Requirement Front/Rear Load	**$5,322,238**

In order to calculate the updated rates for front load/rear load rates, the COSA was used to establish the amount of cost contained in collection verses disposal functions. The analysis demonstrated that 26% of cost is collection while 74% is related to the disposal of the collected material. This distribution was used to calculate the net revenue requirement to collection and disposal functions as shown in Table 4-10.

Table 4-10: Net Revenue Requirement from Collection and Disposal Functions

Type	Amount
Net Revenue Requirement Collection	$1,372,008
Net Revenue Requirement Disposal	$3,952,009

Once the net revenue requirement was split into collection and disposal functions, billing factors were used to distribute the cost to each container size and collection frequency rate combination. As shown in the following table 4-11, collection frequency was used as the primary determinate of cost allocation with higher allocations going to larger sized containers. Roll cart customers within the district are assessed at half the 2-yard collection factor, reflecting the relative efficiency of roll cart collection. Unlike dumpsters, which may be positioned in areas requiring staff to dismount or maneuver off the primary route, roll carts are placed curbside on a direct collection route, reducing per-stop effort and collection time. For each additional frequency, the factor increased by 1 from the previous factors at the same respective container size, recognizing the increasing cost for more. Customers with a collection frequency of six pickups per week were assessed an additional factor of 0.12 to account for overtime compensation associated with weekend collection. Disposal billing factors, shown in Table 4-12, are based on container size and scale proportionally with each additional pickup per week. Consistent with the collection factor methodology, disposal factors for six-pickup-per-week frequencies include the same additional 0.12 factor to reflect weekend overtime costs.

Table 4-11: Collection Billing Factor

	Collection Frequency					
Container Size	**1**	**2**	**3**	**4**	**5**	**6**
Roll Cart	0.5	1.0	1.5	2.0	2.5	3.1
2 Yard	1.0	2.0	3.0	4.0	5.0	6.1
4 Yard	1.0	2.0	3.0	4.0	5.0	6.1
6 Yard	1.0	2.0	3.0	4.0	5.0	6.1
8 Yard	1.0	2.0	3.0	4.0	5.0	6.1

Table 4-12: Disposal Billing Factor

	Collection Frequency					
Container Size	1	2	3	4	5	6
Roll Cart	0.5	0.9	1.4	1.9	2.4	2.8
2 Yard	2.0	4.0	6.0	8.0	10.0	12.2
4 Yard	4.0	8.0	12.0	16.0	20.0	24.5
6 Yard	6.0	12.0	18.0	24.0	30.0	36.7
8 Yard	8.0	16.0	24.0	32.0	40.0	49.0

Table 4-13: Commercial Rate Components

	Disposal	Collection
Gross Cost	$5,324,017	$5,324,017
Net Cost	$3,952,009	$1,372,008
ERUs/ Service	17,681	3,034
Unit Cost	**$17.34**	**$35.08**
Unit	**Per Cubic Yards per month**	**Per monthly pick ups**

Applying the billing factors to the units of service currently demanded by customers and the identified disposal and collection net revenue requirement yields the updated rates for front load/rear load service, shown in Table 4-14.

Table 4-14: Calculated Front Load/Rear Load Rates

	Collection Frequency					
Container Size	1	2	3	4	5	6
Roll Cart	$25.70	$51.39	$77.09	$102.78	$128.48	$156.28
2 Yard	$69.76	$139.51	$209.27	$279.03	$348.78	$426.91
4 Yard	$104.43	$208.86	$313.30	$417.73	$522.16	$639.12
6 Yard	$139.11	$278.22	$417.32	$556.43	$695.54	$851.34
8 Yard	$173.78	$347.57	$521.35	$695.14	$868.92	$1,063.56

The updated rates will result in both increase and decreases from current rates, based on container size and pickup frequency. The exact impact will depend on the customers exact service configuration, whether front load or rear load service is currently provided, number of containers, container sizes, and frequency of collection. Table 4-15 and Table 4-16 display the change from the current to calculated rates.

Table 4-15: Monthly Change in Rear Load Rates

	Collection Frequency					
Container Size	1	2	3	4	5	6
Roll Cart	($0.40)	$10.64	$18.49	$23.14	$24.60	$24.97
2 Yard	($34.63)	($23.48)	($25.11)	($39.52)	($66.72)	($98.34)

Table 4-16: Monthly Change in Front Load Rates

	Collection Frequency					
Container Size	1	2	3	4	5	6
2 Yard	($19.72)	($4.30)	($1.65)	($11.81)	($34.76)	($62.11)
4 Yard	$0.69	$22.89	$23.80	$3.38	($38.36)	($88.83)
6 Yard	$16.75	$49.61	$56.89	$38.63	($5.23)	($57.97)
8 Yard	$33.90	$71.43	$74.88	$44.21	($20.56)	($98.56)

4.5 RECYCLING RATES

In addition to refuse collection, the City provides recycling services to commercial properties. As previously discussed, the net revenue requirement for commercial recycling substantially exceeds current revenues generated from these customers. To address this gap while preserving an incentive for continued recycling participation, recycling costs were redistributed to commercial front- and rear-load operations, supporting a uniform rate increase across customer classes. Under the existing rate structure, recycling rates in some instances exceed refuse rates. To correct this inconsistency and maintain a logical rate relationship between services, a 90% rate multiplier was applied to all commercial recycling rates relative to their corresponding refuse rates. This multiplier ensures a consistent billing unit structure across container sizes and pickup frequencies while preserving a cost incentive for customers to participate in the recycling program. Tables 4-17 and 4-18 display the calculated recycling rates, and the change from current rates.

Table 4-17: Calculated Recycling Rates

	Collection Frequency					
Container Size	1	2	3	4	5	6
Roll Cart	$23.13	$46.25	$69.38	$92.50	$115.63	$140.65
2 Yard	$62.78	$125.56	$188.34	$251.12	$313.90	$384.22
4 Yard	$93.99	$187.98	$281.97	$375.96	$469.94	$575.21
6 Yard	$125.20	$250.39	$375.59	$500.79	$625.99	$766.21
8 Yard	$156.41	$312.81	$469.22	$625.62	$782.03	$957.20

Table 4-18: Monthly Change in Recycling Rates

	Collection Frequency					
Container Size	1	2	3	4	5	6
Roll Cart	$2.25	$13.65	$22.50	$28.79	$32.53	$35.60
2 Yard	($20.73)	($4.83)	$0.84	($3.72)	($18.50)	($35.98)
4 Yard	$0.17	$23.27	$29.31	$18.31	($9.75)	($43.56)
6 Yard	$15.94	$42.56	$43.61	$19.11	($30.99)	($91.63)
8 Yard	$34.33	$66.41	$64.41	$28.30	($41.91)	($127.45)

4.6 ROLL OFF RATES

In addition to front load and rear load services, the City also provides roll-off services to a number of customers. Roll off containers require specialized equipment and staff that are distinct from that of other service lines. The City has multiple sizes for roll-off containers that customers can choose between depending upon their need, and broadly they are considered full-sized or miniature (mini). The distinction from a cost perspective is that mini containers can be picked up using a smaller apparatus and have a lower operating cost when compared to full sized containers.

Roll off customers pay two distinct charges for service, the pull charge for the collection and transportation of the container to the landfill and secondly a disposal charge based on the weight of the material at the landfill. The disposal charge rate is independent of the pull charge and will be discussed in a following section regarding landfill rates. To calculate updated roll off pull rates several steps are required. The first is identifying the net revenue requirements specific to full sized and mini roll off services. Then the net revenue requirement must be reduced by the disposal charge cost to yield the net revenue requirement attributable to the pull charge only. This roll off net revenue requirement calculation is shown in Table 4-19.

Table 4-19: Roll Off Net Revenue Requirement

	Full Sized Roll Off	Mini Roll Off
Net Revenue Requirement	**$2,577,285**	**$607,791**
2025 Tons of Disposal	23,924	4,523
Current Land Fill Rate	$55.00	$55.00
Total Tipping Cost	$1,315,796	$248,947
Net Revenue Requirement Pull Charge	**$1,261,489**	**$358,844**

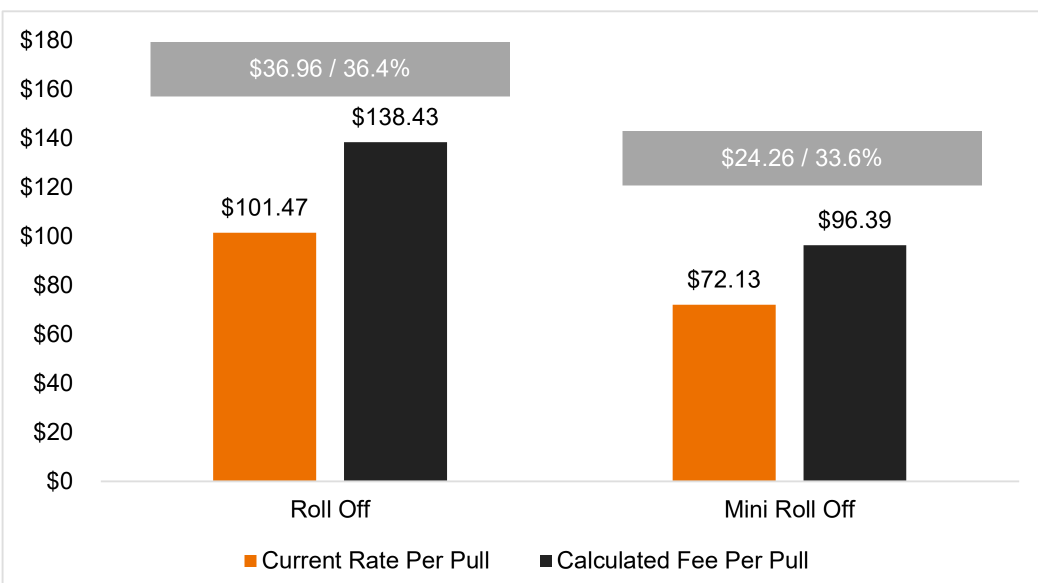
The net revenue requirement attributable to the pull charge is divided by the number of pulls in order to yield a cost per pull. Given the distinction between full sized roll off and mini roll off service, the calculation was competed for each line independent of one each other, as shown in Table 4-20.

Table 4-20: Calculated Roll Off Pull Charge

	Full Sized Roll Off	Mini Roll Off
Net Revenue Requirement Pull Charge	**$1,261,489**	**$358,844**
Annual Container Pulls (garbage & recycling)	9,113	3,723
Calculated Fee per Pull	**$138.43**	**$96.39**

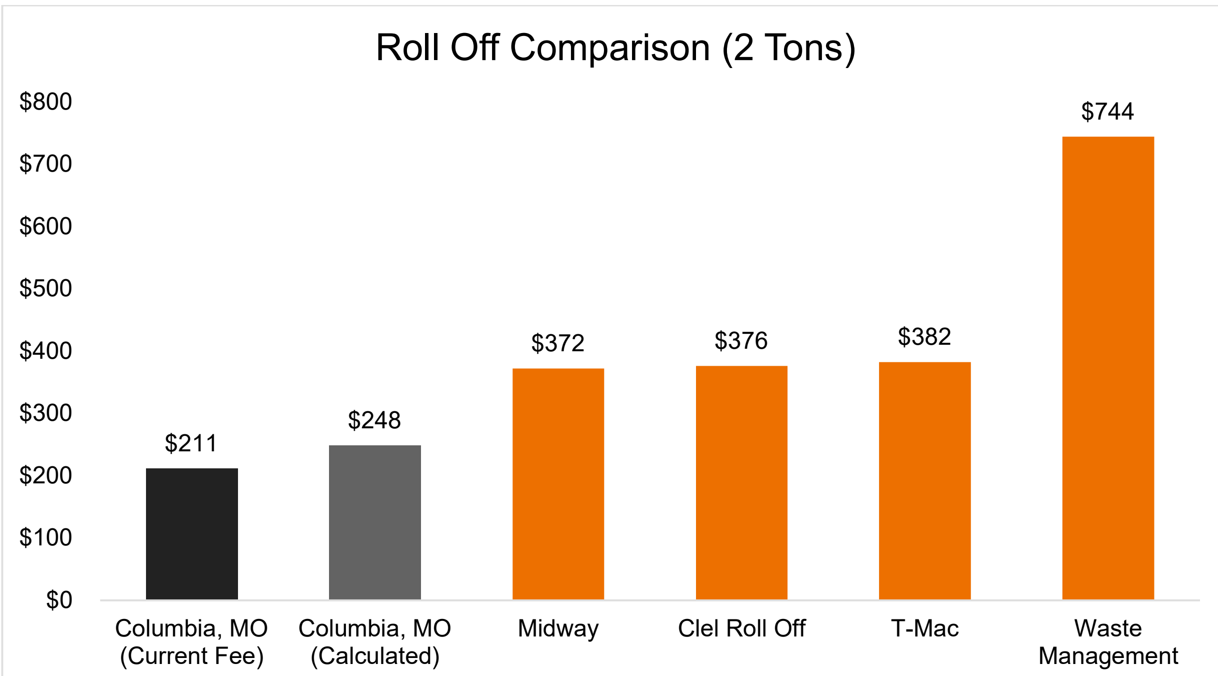
The FY 2027 calculated rates per pull are displayed in comparison to the current fees in Figure 4-4. The calculated rate for full sized pulls is $36.96 above the current rate, whereas the mini rate per pull at cost is $24.26 above the current rate.

Figure 4-4: Current and Calculated Roll Off Pull Charges



A market survey of local roll-off rates was provided by the City as part of this study by collecting rates from private haulers and normalizing them to an estimated cost equivalent for a 20-yard container hauling 2 tons of waste to the landfill. The intent of the survey was to assess the competitiveness of the City's current roll-off rates and evaluate whether a rate increase would risk customers seeking service from private haulers, resulting in lost revenues. As shown in Figure 4-5, the market rates for a roll off pull of 2 yards are currently in excess of $370 for all entities, leaving ample room for a pricing increase for the City's rates to increase.

Figure 4-5: Local Roll Off Rate Comparison (2 Tons)



4.7 LANDFILL RATES

The City owns and operates a fully functional landfill that provides the final disposal site for garbage collected by the City's solid waste services and also serves a self-haul function, whereby waste is brought by private vehicle to the landfill for disposal. The City currently charges a flat rate of $55.00 per ton disposed of at the landfill for self-haul service. The landfill cost per ton is calculated using the net revenue requirement for self-haul landfill service divided by the number of tons disposed of at the landfill in a year. As discussed in Section 3, the landfill is currently over-collecting revenue relative to its net revenue requirement. Rather than reducing the tipping fee rate next year only to increase in the future, the excess revenue was credited back to other services proportionally, based on the share of tonnage contributed by each respective service. It should also be noted that the analysis period does not fully capture the landfill's anticipated future cost trajectory, as planned cell expansions and projected tonnage growth are expected to drive costs materially higher in coming years. For these reasons, a rate change was not considered appropriate for this service and has been calculated to remain at $55.

5. RECOMMENDATIONS

Based on the analysis completed by Stantec for the City of Columbia solid waste utility, the following recommendations are presented for the City's consideration.

Revenue Sufficiency – The projected cost requirements for the Utility are expected to increase, necessitating increases in revenue generation in the future. As such, the City should consider increasing rate revenues by 5.0% for FY 2027, effective October 1, 2026, to meet the Utility's financial performance targets. The City should continue to evaluate the financial needs of the Utility annually to ensure continued sustainability.

Cost of Service – An updated COSA has been performed for the Utility which illuminated the differences between the cost to provide service and current revenue collection levels for the various service types. The below changes were identified and recommended as the city approaches cost of service.

- Apply excess cost recovery over the landfill cost requirement to other customer classes as a credit, based on weighted tonnage per service.
- Allocate 72% of commercial recycling costs to commercial refuse operations to avoid overburdening recycling customers and maintain incentive to remain active recycling participants.
- Reallocate 8% of commercial refuse costs to residential customer class to avoid rate shock and allow for a phased approach.
- Limit incremental CID revenue increase to below 10% per year to allow for an audit to take place and avoid rate shock.

It is recommended that the City align all customer classes to cost of service based on the updated rates calculations herein, which reflect the City's current cost basis.

Fee Structure – The City should consider adopting the updated rates presented in this report, which are informed by cost-of-service findings and provide a basis for the long-term sustainability of solid waste operations. As the goal of this analysis was to enhance transparency while also advancing rates towards full cost of service, specific attention was paid to ensuring fairness of rate increases and avoiding rate shock to customers.

- Realign pay as you throw residential cart fees with underlying cost of service over the next two fiscal years
- Combine commercial front load and rear load fee scheduled into one uniform set of fees
- Set commercial recycling fees to collect 90% of commercial garbage rates to incentivize recycling
- Consolidate CID rate classes and complete billing unit audit.

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In preparing this report, Stantec utilized information and data obtained from the City of Columbia or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.

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

Appendix: Table 3-1: Test Year Revenue Requirement and Allocation (Millions of Dollars)

Cost Description	FY 2027 Expense	Residential	Commercial Front Load & Rear Load	Commercial Recycling	Commercial Roll-Off	Landfill	Community Improvement District
Administration	$4.28	$1.90	$0.58	$0.41	$0.48	$0.76	$0.13
Commercial	$6.94	$0.66	$3.14	$0.00	$2.82	$0.00	$0.32
SBD Waste Management District	$0.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.40
Landfill	$5.37	$0.67	$0.94	$0.00	$0.69	$2.98	$0.09
Commercial Recycling	$2.17	$0.43	$0.00	$1.79	$0.00	$0.00	$0.00
Hazardous Waste	$0.11	$0.11	$0.00	$0.00	$0.00	$0.00	$0.00
Material Recovery	$1.60	$1.05	$0.00	$0.55	$0.00	$0.00	$0.00
Recycling	$1.80	$1.80	$0.00	$0.00	$0.00	$0.00	$0.00
Residential	$6.48	$6.48	$0.00	$0.00	$0.00	$0.00	$0.00
Transfers	$0.91	$0.21	$0.15	$0.03	$0.11	$0.40	$0.02
Debt Service	$0.37	$0.05	$0.07	$0.00	$0.05	$0.21	$0.01
Cash Funded Capital	$3.50	$0.97	$0.44	$0.34	$0.32	$1.39	$0.04
Gross Revenue Requirement	**$33.93**	**$14.32**	**$5.32**	**$3.12**	**$4.46**	**$5.74**	**$1.01**
Off-Setting Revenues	($0.77)	($0.34)	($0.08)	($0.12)	($0.06)	($0.16)	($0.01)
Use of Fund Balance	($5.94)	($2.64)	($0.81)	($0.58)	($0.67)	($1.06)	($0.19)
Landfill Revenue Reassignment	($2.06)	($0.63)	($0.76)	($0.05)	($0.55)	$0.00	($0.07)
Total Offsetting Revenues	**($8.76)**	**($3.60)**	**($1.64)**	**($0.75)**	**($1.28)**	**($1.22)**	**($0.27)**
Reallocation of Costs	**-**	$0.69	$1.27	($1.76)	-	-	($0.21)
Net Revenue Requirement[5]	**$25.22**	**$11.41**	**$4.96**	**$0.62**	**$3.19**	**$4.52**	**$0.53**

[5] Totals may show as off due to rounding

APPENDIX A – RSA SCHEDULES

Schedule 1	*Assumptions*
Schedule 2	*Beginning Fund Balances as of 10/1/2025*
Schedule 3	*Projection of Cash Inflows*
Schedule 4	*Projection of Cash Outflows*
Schedule 5	*Cost Escalation Factors*
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City of Columbia, MO - Solid Waste

FY 2026 Solid Waste Revenue Sufficiency Analysis

Assumptions & Preliminary Results Workbook

Stantec

Assumptions

Schedule 1

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Rate Increase Adoption Date	10/1/2025	10/1/2026	10/1/2027	10/1/2028	10/1/2029	10/1/2030	10/1/2031	10/1/2032	10/1/2033	10/1/2034	10/1/2035
Annual Growth											
Residential											
Ending # of Accounts	53,173	53,373	53,573	53,773	53,973	54,173	54,373	54,573	54,773	54,973	55,173
Account Growth	N/A	200	200	200	200	200	200	200	200	200	200
% Change in Accounts	*N/A*	*0.38%*	*0.37%*	*0.37%*	*0.37%*	*0.37%*	*0.37%*	*0.37%*	*0.37%*	*0.37%*	*0.36%*
Commercial											
Ending # of Accounts	1,521	1,536	1,551	1,566	1,581	1,596	1,611	1,626	1,641	1,656	1,671
Account Growth	N/A	15	15	15	15	15	15	15	15	15	15
% Change in Accounts	*N/A*	*0.99%*	*0.98%*	*0.97%*	*0.96%*	*0.95%*	*0.94%*	*0.93%*	*0.92%*	*0.91%*	*0.91%*
Refuse											
Ending # of Tons	157,868	157,868	157,868	157,868	157,868	157,868	157,868	157,868	157,868	157,868	157,868
Tonnage Growth	N/A	-	-	-	-	-	-	-	-	-	-
% Change in Tonnage	*N/A*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Capital Spending											
Annual Capital Budget (Future Year Dollars)	$ 4,190,000	$ 2,500,000	$ 2,333,925	$ 107,599	$ 111,613	$ 115,776	$ 4,323,390	$ 4,484,652	$ 5,298,031	$ 5,495,648	$ 2,919,838
Annual Capital Escalation	N/A	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%
Annual Percent Executed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Average Annual Interest Earnings Rate											
On Fund Balances	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Budget Execution Percentage											
Personnel Services	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Operations and Maintenance	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

FY 2026 Beginning Balances as of 10/1/2025 — Schedule 2

Stantec Grouping of Funds in Model	Revenue Fund	Restricted Reserves
Current Unrestricted Assets		
Cash and cash equivalents	$ 20,949,541	$ 24,025,982
Receivables (net of allowance for uncollectibles)	1,885,604	488,131
Accrued Interest	142,563	-
Customer Deposits and Escrows	-	928,993
Total Assets	**$ 22,977,708**	**$ 25,443,106**
Current Liabilities		
Accounts Payable	$ (398,683)	$ -
Accrued Payroll and Payroll Taxes	(1,216,439)	-
Customer Security and Escrow Deposits	-	(957,072)
Net Unrestricted Fund Balance	**$ 21,362,586**	**$ 24,486,034**
Funds Encumbered or Reserved for Projects not in the CIP	-	-
Available Fund Balance	**$ 21,362,586**	**$ 24,486,034**

Fund Summary

Revenue Fund	$ 21,362,586
Restricted Reserves	24,486,034
Total Available Funds	**$ 45,848,620**

Projection of Cash Inflows

Schedule 3

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
1	**Rate Revenue Growth Assumptions**											
2	**Residential**											
3	% Change in Base Revenue	N/A	0.38%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.36%
4	**Commercial**											
5	% Change in Base Revenue	N/A	0.99%	0.98%	0.97%	0.96%	0.95%	0.94%	0.93%	0.92%	0.91%	0.91%
6	**Refuse**											
7	% Change in Base Revenue	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	**Assumed Rate Revenue Increases**											
9	Assumed Residential Rate Increase	N/A	5.00%	10.00%	10.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%
10	Assumed Commercial Rate Increase	N/A	5.00%	10.00%	10.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%
11	Assumed Refuse Rate Increase	N/A	5.00%	10.00%	10.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%
12	**Rate & Fee Revenue**											
13	Residential Rate Revenue	$ 11,012,308	$ 11,606,415	$ 12,814,898	$ 14,149,012	$ 14,911,719	$ 15,715,324	$ 16,246,543	$ 16,795,492	$ 17,362,756	$ 17,948,939	$ 18,554,667
14	Commercial Rate Revenue	8,268,423	8,767,464	9,738,392	10,815,831	11,465,403	12,152,892	12,635,124	13,135,352	13,654,223	14,192,404	14,750,587
15	Refuse Rate Revenue (Landfill)	6,578,792	6,907,732	7,598,505	8,358,355	8,776,273	9,215,087	9,491,539	9,776,285	10,069,574	10,371,661	10,682,811
16	**Total Rate & Fee Revenue**	**$ 25,859,523**	**$ 27,281,611**	**$ 30,151,794**	**$ 33,323,199**	**$ 35,153,395**	**$ 37,083,302**	**$ 38,373,206**	**$ 39,707,130**	**$ 41,086,553**	**$ 42,513,005**	**$ 43,988,066**
17	**Other Operating Revenue**											
18	Farm Commissions	$ 1,572	$ 1,572	$ 1,631	$ 1,691	$ 1,755	$ 1,820	$ 1,888	$ 1,958	$ 2,031	$ 2,107	$ 2,186
19	Electricity-Lf Gas Plant	175,000	175,000	181,528	188,298	195,322	202,608	210,165	218,004	226,135	234,570	243,320
20	Compost Material Sold	1,669	-	-	-	-	-	-	-	-	-	-
21	Recycling Sold	250,000	250,000	259,325	268,998	279,031	289,439	300,235	311,434	323,051	335,100	347,600
22	**Total Other Operating Revenue**	**$ 428,241**	**$ 426,572**	**$ 442,483**	**$ 458,988**	**$ 476,108**	**$ 493,867**	**$ 512,288**	**$ 531,396**	**$ 551,217**	**$ 571,778**	**$ 593,105**
23	**Transfers In**											
24	Transfer from Reserves for Insurance Reimbursemen	$ 1,690,000										
25	**Total Transfers In**	**$ 1,690,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
26	**Interest Income**											
27	Unrestricted	$ 530,382	$ 344,698	$ 218,699	$ 181,049	$ 211,241	$ 313,217	$ 388,207	$ 364,344	$ 322,281	$ 260,419	$ 231,575
28	**Total Interest Income**	**$ 530,382**	**$ 344,698**	**$ 218,699**	**$ 181,049**	**$ 211,241**	**$ 313,217**	**$ 388,207**	**$ 364,344**	**$ 322,281**	**$ 260,419**	**$ 231,575**
29	**Total Cash Inflows**	**$ 28,508,146**	**$ 28,052,880**	**$ 30,812,976**	**$ 33,963,235**	**$ 35,840,744**	**$ 37,890,386**	**$ 39,273,701**	**$ 40,602,870**	**$ 41,960,051**	**$ 43,345,202**	**$ 44,812,746**

Projection of Cash Outflows **Schedule 4**

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
1	**Administration**											
2	**Personnel Services**											
3	Permanent Positions	$ 1,026,833	$ 1,070,987	$ 1,117,039	$ 1,165,072	$ 1,215,170	$ 1,267,422	$ 1,321,922	$ 1,378,764	$ 1,438,051	$ 1,499,887	$ 1,564,382
4	Temporary Positions	20,000	20,860	21,757	22,693	23,668	24,686	25,748	26,855	28,009	29,214	30,470
5	Shift Differential	150	156	163	170	178	185	193	201	210	219	229
6	Meal Allowances	400	417	435	454	473	494	515	537	560	584	609
7	Deferred Comp Match	22,686	23,661	24,679	25,740	26,847	28,001	29,205	30,461	31,771	33,137	34,562
8	Cell Phone Allowance	882	920	959	1,001	1,044	1,089	1,135	1,184	1,235	1,288	1,344
9	Clothing Prot Equip Allow	2,830	2,952	3,079	3,211	3,349	3,493	3,643	3,800	3,963	4,134	4,312
10	Overtime	1,300	1,356	1,414	1,475	1,538	1,605	1,674	1,746	1,821	1,899	1,981
11	Standby Pay	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
12	Sick Leave Buy Back	14,886	15,526	16,194	16,890	17,616	18,374	19,164	19,988	20,847	21,744	22,679
13	Non-Acctble Auto Allow	7,952	8,294	8,651	9,023	9,411	9,815	10,237	10,677	11,137	11,615	12,115
14	Social Security	83,287	86,868	90,604	94,500	98,563	102,801	107,222	111,832	116,641	121,657	126,888
15	Lagers	173,133	180,578	188,343	196,441	204,888	213,698	222,887	232,472	242,468	252,894	263,769
16	Disability Insurance	3,226	3,365	3,509	3,660	3,818	3,982	4,153	4,332	4,518	4,712	4,915
17	Employee Health Insurance	110,533	119,376	128,926	139,240	150,379	162,409	175,402	189,434	204,589	220,956	238,632
18	CITY HSA CONTRIBUTION	11,625	12,125	12,646	13,190	13,757	14,349	14,966	15,609	16,280	16,981	17,711
19	Life Insurance	604	630	657	685	715	746	778	811	846	882	920
20	Employee Service Awards	532	555	579	604	630	657	685	714	745	777	811
21	Employee Parking	4,237	4,419	4,609	4,807	5,014	5,230	5,455	5,689	5,934	6,189	6,455
22	Retirement Sick Leave Pmt	935	975	1,017	1,061	1,106	1,154	1,204	1,255	1,309	1,366	1,424
23	Permanent Positions	1,805	1,883	1,964	2,048	2,136	2,228	2,324	2,424	2,528	2,637	2,750
24	Step Up Pay	25	26	27	28	30	31	32	34	35	37	38
25	Deferred Comp Match	36	38	39	41	43	44	46	48	50	53	55
26	Overtime	500	522	544	567	592	617	644	671	700	730	762
27	Social Security	181	189	197	205	214	223	233	243	253	264	276
28	Lagers	384	401	418	436	454	474	494	516	538	561	585
29	Disability Insurance	6	6	7	7	7	7	8	8	8	9	9
30	Employee Health Insurance	490	529	572	617	667	720	778	840	907	980	1,058
31	CITY HSA CONTRIBUTION	150	156	163	170	178	185	193	201	210	219	229
32	Life Insurance	2	2	2	2	2	2	3	3	3	3	3
33	Employee Service Awards	2	2	2	2	2	2	3	3	3	3	3
34	**Operations & Maintenance**											
35	Office Supplies	$ 5,750	$ 5,964	$ 6,187	$ 6,418	$ 6,657	$ 6,905	$ 7,163	$ 7,430	$ 7,707	$ 7,995	$ 8,293
36	Printing	36,000	37,343	38,736	40,181	41,679	43,234	44,847	46,519	48,254	50,054	51,921
37	Postage	2,000	2,075	2,152	2,232	2,316	2,402	2,491	2,584	2,681	2,781	2,885
38	Janitorial Supplies	4,000	4,149	4,304	4,465	4,631	4,804	4,983	5,169	5,362	5,562	5,769
39	Fuel Oil & Lubricants	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027	32,578
40	Food	1,000	1,037	1,076	1,116	1,158	1,201	1,246	1,292	1,340	1,390	1,442
41	Parts-Fleet Maintenance	6,000	6,224	6,456	6,697	6,947	7,206	7,474	7,753	8,042	8,342	8,654
42	Uniforms	750	778	807	837	868	901	934	969	1,005	1,043	1,082
43	Safety Equipment	200	207	215	223	232	240	249	258	268	278	288
44	Furniture	800	830	861	893	926	961	997	1,034	1,072	1,112	1,154
45	Computer/Electronic Items	4,853	5,034	5,222	5,417	5,619	5,828	6,046	6,271	6,505	6,748	6,999
46	Travel Training	13,500	14,004	14,526	15,068	15,630	16,213	16,817	17,445	18,095	18,770	19,471
47	Public Communications Fee	346,009	358,915	372,303	386,190	400,594	415,537	431,036	447,114	463,791	481,091	499,035
48	Computer Replacement Cost	6,638	6,886	7,142	7,409	7,685	7,972	8,269	8,578	8,898	9,229	9,574
49	It Support & Maintenance	98,798	102,483	106,306	110,271	114,384	118,651	123,076	127,667	132,429	137,369	142,492
50	Printer Fees	1,442	1,496	1,552	1,609	1,669	1,732	1,796	1,863	1,933	2,005	2,080
51	General Administrative Fee	2,125,193	2,204,463	2,286,689	2,371,983	2,460,458	2,552,233	2,647,431	2,746,180	2,848,613	2,954,866	3,065,082
52	Fiber Optics	3,165	3,283	3,406	3,533	3,664	3,801	3,943	4,090	4,242	4,401	4,565
53	Self Insurance Chrgs	36,323	37,678	39,083	40,541	42,053	43,622	45,249	46,937	48,687	50,503	52,387
54	Emp Health/Wellness Fee	5,105	5,295	5,493	5,698	5,910	6,131	6,359	6,597	6,843	7,098	7,363
55	City University	2,871	2,978	3,089	3,204	3,324	3,448	3,577	3,710	3,848	3,992	4,141
56	Insurance Administration	3,525	3,656	3,793	3,934	4,081	4,233	4,391	4,555	4,725	4,901	5,084
57	Building Maintenance	9,227	9,571	9,928	10,298	10,683	11,081	11,494	11,923	12,368	12,829	13,308
58	Water	2,163	2,271	2,385	2,504	2,629	2,761	2,899	3,044	3,196	3,356	3,523
59	Electric	24,000	25,200	26,460	27,783	29,172	30,631	32,162	33,770	35,459	37,232	39,093
60	Telephone	3,494	3,669	3,852	4,045	4,247	4,459	4,682	4,916	5,162	5,420	5,691
61	Sewer	1,400	1,470	1,544	1,621	1,702	1,787	1,876	1,970	2,068	2,172	2,280
62	Storm Water	19,372	20,341	21,358	22,426	23,547	24,724	25,960	27,258	28,621	30,052	31,555
63	Wireless Communications	3,500	3,675	3,859	4,052	4,254	4,467	4,690	4,925	5,171	5,430	5,701
64	Dues	1,000	1,037	1,076	1,116	1,158	1,201	1,246	1,292	1,340	1,390	1,442
65	Vehicle Maintenance	5,760	5,975	6,198	6,429	6,669	6,917	7,175	7,443	7,721	8,009	8,307
66	License & Cert. Reimburse	50	52	54	56	58	60	62	65	67	70	72

Projection of Cash Outflows **Schedule 4**

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
67	OUTSIDE WORK	1,500	1,556	1,614	1,674	1,737	1,801	1,869	1,938	2,011	2,086	2,163
68	Noncontractual Services	950	985	1,022	1,060	1,100	1,141	1,183	1,228	1,273	1,321	1,370
69	Miscellaneous Contractual	160,000	165,968	172,159	178,580	185,241	192,151	199,318	206,752	214,464	222,464	230,762
70	Fiscal Agent Fees	400	415	430	446	463	480	498	517	536	556	577
71	Trade Show & Promotions	800	830	861	893	926	961	997	1,034	1,072	1,112	1,154

Projection of Cash Outflows — Schedule 4

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
72	Bad Debt Expense	130,000	134,849	139,879	145,096	150,508	156,122	161,946	167,986	174,252	180,752	187,494
73	MISCELLANEOUS	1,000	1,037	1,076	1,116	1,158	1,201	1,246	1,292	1,340	1,390	1,442
74	**Capital Outlay**											
75	Equipment Replacement Schedule	$ -	$ 70,000	$ -	$ -	$ -	$ -	$ 11,667	$ 12,102	$ 12,553	$ 13,021	$ 13,507
76	**Total Administration**	**$ 4,579,150**	**$ 4,833,496**	**$ 4,955,481**	**$ 5,155,440**	**$ 5,363,719**	**$ 5,580,683**	**$ 5,818,379**	**$ 6,054,309**	**$ 6,300,139**	**$ 6,556,309**	**$ 6,823,279**
77	**Commercial**											
78	**Personnel Services**											
79	Permanent Positions	$ 1,334,734	$ 1,392,128	$ 1,451,989	$ 1,514,425	$ 1,579,545	$ 1,647,465	$ 1,718,306	$ 1,792,193	$ 1,869,258	$ 1,949,636	$ 2,033,470
80	Temporary Positions	20,000	20,860	21,757	22,693	23,668	24,686	25,748	26,855	28,009	29,214	30,470
81	Shift Differential	5,000	5,215	5,439	5,673	5,917	6,172	6,437	6,714	7,002	7,303	7,618
82	Step Up Pay	500	522	544	567	592	617	644	671	700	730	762
83	Meal Allowances	3,000	3,129	3,264	3,404	3,550	3,703	3,862	4,028	4,201	4,382	4,571
84	Deferred Comp Match	26,695	27,843	29,040	30,289	31,591	32,950	34,367	35,844	37,386	38,993	40,670
85	Clothing Prot Equip Allow	12,414	12,948	13,505	14,085	14,691	15,323	15,982	16,669	17,385	18,133	18,913
86	Overtime	17,000	17,731	18,493	19,289	20,118	20,983	21,885	22,826	23,808	24,832	25,900
87	Standby Pay	5,000	5,215	5,439	5,673	5,917	6,172	6,437	6,714	7,002	7,303	7,618
88	Sick Leave Buy Back	2,378	2,480	2,587	2,698	2,814	2,935	3,061	3,193	3,330	3,474	3,623
89	Social Security	108,349	113,008	117,867	122,936	128,222	133,735	139,486	145,484	151,740	158,265	165,070
90	Unemployment	1,500	1,565	1,632	1,702	1,775	1,851	1,931	2,014	2,101	2,191	2,285
91	Lagers	226,204	235,931	246,076	256,657	267,693	279,204	291,210	303,732	316,792	330,414	344,622
92	Disability Insurance	4,151	4,329	4,516	4,710	4,912	5,124	5,344	5,574	5,813	6,063	6,324
93	Employee Health Insurance	186,390	201,301	217,405	234,798	253,582	273,868	295,778	319,440	344,995	372,594	402,402
94	CITY HSA CONTRIBUTION	21,690	22,623	23,595	24,610	25,668	26,772	27,923	29,124	30,376	31,682	33,045
95	Life Insurance	945	986	1,028	1,072	1,118	1,166	1,217	1,269	1,323	1,380	1,440
96	Employee Service Awards	833	869	906	945	986	1,028	1,072	1,118	1,167	1,217	1,269
97	EMPLOYEE PARKING	1,365	1,424	1,485	1,549	1,615	1,685	1,757	1,833	1,912	1,994	2,080
98	Retirement Sick Leave Pmt	1,181	1,232	1,285	1,340	1,398	1,458	1,520	1,586	1,654	1,725	1,799
99	Permanent Positions	233,635	243,681	254,160	265,088	276,487	288,376	300,776	313,710	327,199	341,269	355,943
100	Temporary Positions	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
101	Shift Differential	750	782	816	851	888	926	966	1,007	1,050	1,096	1,143
102	Step Up Pay	250	261	272	284	296	309	322	336	350	365	381
103	Meal Allowances	500	522	544	567	592	617	644	671	700	730	762
104	Deferred Comp Match	4,673	4,874	5,084	5,302	5,530	5,768	6,016	6,275	6,544	6,826	7,119
105	Clothing Prot Equip Allow	2,175	2,269	2,366	2,468	2,574	2,685	2,800	2,920	3,046	3,177	3,314
106	Overtime	2,545	2,654	2,769	2,888	3,012	3,141	3,276	3,417	3,564	3,717	3,877
107	Standby Pay	500	522	544	567	592	617	644	671	700	730	762
108	Sick Leave Buy Back	331	345	360	376	392	409	426	444	464	483	504
109	Social Security	18,701	19,505	20,344	21,219	22,131	23,083	24,075	25,110	26,190	27,316	28,491
110	Lagers	39,440	41,136	42,905	44,750	46,674	48,681	50,774	52,957	55,235	57,610	60,087
111	Disability Insurance	726	757	790	824	859	896	935	975	1,017	1,060	1,106
112	Employee Health Insurance	33,843	36,550	39,474	42,632	46,043	49,726	53,705	58,001	62,641	67,652	73,064
113	CITY HSA CONTRIBUTION	5,100	5,319	5,548	5,787	6,035	6,295	6,566	6,848	7,142	7,450	7,770
114	Life Insurance	165	172	179	187	195	204	212	222	231	241	251
115	Employee Service Awards	146	152	159	166	173	180	188	196	204	213	222
116	EMPLOYEE PARKING	844	880	918	958	999	1,042	1,087	1,133	1,182	1,233	1,286
117	Retirement Sick Leave Pmt	127	132	138	144	150	157	163	171	178	186	193
118	**Operations & Maintenance**											
119	Construction Materials	$ 18,000	$ 18,671	$ 19,368	$ 20,090	$ 20,840	$ 21,617	$ 22,423	$ 23,260	$ 24,127	$ 25,027	$ 25,961
120	Fuel Oil & Lubricants	380,000	399,000	418,950	439,898	461,892	484,987	509,236	534,698	561,433	589,505	618,980
121	Medical Supplies	1,200	1,245	1,291	1,339	1,389	1,441	1,495	1,551	1,608	1,668	1,731
122	Parts-Fleet Maintenance	700,000	726,110	753,194	781,288	810,430	840,659	872,016	904,542	938,281	973,279	1,009,583
123	Equipment Parts	20,000	20,746	21,520	22,323	23,155	24,019	24,915	25,844	26,808	27,808	28,845
124	Tools	1,000	1,037	1,076	1,116	1,158	1,201	1,246	1,292	1,340	1,390	1,442
125	Uniforms	7,000	7,261	7,532	7,813	8,104	8,407	8,720	9,045	9,383	9,733	10,096
126	Safety Equipment	5,000	5,187	5,380	5,581	5,789	6,005	6,229	6,461	6,702	6,952	7,211
127	PUBLIC COMMUNICATIONS FEE	33,760	35,019	36,325	37,680	39,086	40,544	42,056	43,625	45,252	46,940	48,691
128	Computer Replacement Cost	676	701	727	755	783	812	842	874	906	940	975
129	It Support & Maintenance	53,868	55,877	57,961	60,123	62,366	64,692	67,105	69,608	72,205	74,898	77,692
130	PRINTER FEES	29	30	31	32	34	35	36	37	39	40	42
131	GENERAL ADMINISTRATIVE FEE	312,606	324,266	336,361	348,908	361,922	375,422	389,425	403,950	419,018	434,647	450,859
132	Self Insurance Chrgs	236,118	244,925	254,061	263,537	273,367	283,564	294,141	305,112	316,493	328,298	340,544
133	Emp Health/Wellness Fee	20,577	21,345	22,141	22,967	23,823	24,712	25,634	26,590	27,581	28,610	29,677
134	CITY UNIVERSITY	6,134	6,363	6,600	6,846	7,102	7,367	7,641	7,926	8,222	8,529	8,847
135	Insurance Administration	7,532	7,813	8,104	8,407	8,720	9,045	9,383	9,733	10,096	10,472	10,863
136	Telephone	1,248	1,310	1,376	1,445	1,517	1,593	1,672	1,756	1,844	1,936	2,033
137	Wireless Communications	12,000	12,600	13,230	13,892	14,586	15,315	16,081	16,885	17,729	18,616	19,547

Projection of Cash Outflows **Schedule 4**

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
138	Vehicle Maintenance	330,000	342,309	355,077	368,322	382,060	396,311	411,093	426,427	442,333	458,832	475,946
139	License & Cert. Reimburse	325	337	350	363	376	390	405	420	436	452	469
140	OUTSIDE WORK	364,684	378,287	392,397	407,033	422,216	437,964	454,300	471,246	488,823	507,056	525,969
141	Miscellaneous Contractual	60,000	62,238	64,559	66,968	69,465	72,056	74,744	77,532	80,424	83,424	86,536
142	State Landfill Fees	125,000	129,663	134,499	139,516	144,720	150,118	155,717	161,525	167,550	173,800	180,283
143	MISCELLANEOUS	9,600	9,958	10,330	10,715	11,114	11,529	11,959	12,405	12,868	13,348	13,846
144	Construction Materials	1,000	1,037	1,076	1,116	1,158	1,201	1,246	1,292	1,340	1,390	1,442
145	Fuel Oil & Lubricants	5,000	5,250	5,513	5,788	6,078	6,381	6,700	7,036	7,387	7,757	8,144
146	Parts-Fleet Maintenance	4,000	4,149	4,304	4,465	4,631	4,804	4,983	5,169	5,362	5,562	5,769
147	PUBLIC COMMUNICATIONS FEE	835	866	898	932	967	1,003	1,040	1,079	1,119	1,161	1,204
148	IT SUPPORT & MAINTENANCE	4,107	4,260	4,419	4,584	4,755	4,932	5,116	5,307	5,505	5,710	5,923
149	GENERAL ADMINISTRATIVE FEE	12,704	13,178	13,669	14,179	14,708	15,257	15,826	16,416	17,028	17,664	18,322
150	Self Insurance Chrgs	8,434	8,749	9,075	9,413	9,765	10,129	10,507	10,898	11,305	11,727	12,164
151	Emp Health/Wellness Fee	1,583	1,642	1,703	1,767	1,833	1,901	1,972	2,046	2,122	2,201	2,283
152	CITY UNIVERSITY	890	923	958	993	1,030	1,069	1,109	1,150	1,193	1,237	1,284
153	Insurance Administration	1,092	1,133	1,175	1,219	1,264	1,311	1,360	1,411	1,464	1,518	1,575
154	Water	300	315	331	347	365	383	402	422	443	465	489
155	Natural Gas	600	630	662	695	729	766	804	844	886	931	977
156	Electric	9,000	9,450	9,923	10,419	10,940	11,487	12,061	12,664	13,297	13,962	14,660
157	Storm Water	150	158	165	174	182	191	201	211	222	233	244
158	Wireless Communications	240	252	265	278	292	306	322	338	355	372	391
159	BUILDING & LAND RENTALS	8,000	8,298	8,608	8,929	9,262	9,608	9,966	10,338	10,723	11,123	11,538
160	Vehicle Maintenance	2,500	2,593	2,690	2,790	2,894	3,002	3,114	3,231	3,351	3,476	3,606
161	OUTSIDE WORK	2,000	2,075	2,152	2,232	2,316	2,402	2,491	2,584	2,681	2,781	2,885
162	Miscellaneous Contractual	10,000	10,373	10,760	11,161	11,578	12,009	12,457	12,922	13,404	13,904	14,423
163	MISCELLANEOUS	4,000	4,149	4,304	4,465	4,631	4,804	4,983	5,169	5,362	5,562	5,769
164	**Capital Outlay**											
165	Large Containers	$ 140,000	$ 145,222	$ 150,639	$ 156,258	$ 162,086	$ 168,132	$ 174,403	$ 180,908	$ 187,656	$ 194,656	$ 201,917
166	Instruments & Apparatus	529,000	548,732	569,199	590,431	612,454	635,298	658,995	683,575	709,073	735,521	762,956
167	Compactor Replacement Schedule	312,000	382,000	208,000	688,000	504,000	548,000	440,333	459,268	479,016	499,614	521,097
168	Equipment Replacement Schedule	297,451	1,699,804	649,804	1,434,804	1,519,804	569,804	1,028,579	1,072,807	1,118,938	1,167,052	1,217,236
169	Equipment Replacement Schedule	125,500	-	160,000	110,000	290,000	-	114,250	119,163	124,287	129,631	135,205
170	Large Containers	17,000	17,634	18,292	18,974	19,682	20,416	21,178	21,967	22,787	23,637	24,518
171	Compactor Replacement Schedule	70,000	-	220,000	44,000	88,000	44,000	77,667	80,564	83,569	86,686	86,686
172	Equipment Replacement Schedule	150,000	-	-	-	-	-	25,000	25,933	26,900	27,903	27,903
173	**Total Commercial**	**$ 6,748,523**	**$ 8,118,065**	**$ 7,527,333**	**$ 8,830,671**	**$ 9,231,594**	**$ 8,279,642**	**$ 9,104,407**	**$ 9,490,345**	**$ 9,893,272**	**$ 10,313,979**	**$ 10,749,025**
174	**Landfill**											
175	**Personnel Services**											
176	Permanent Positions	$ 1,017,682	$ 1,061,442	$ 1,107,084	$ 1,154,689	$ 1,204,341	$ 1,256,127	$ 1,310,141	$ 1,366,477	$ 1,425,235	$ 1,486,520	$ 1,550,441
177	Temporary Positions	25,000	26,075	27,196	28,366	29,585	30,858	32,184	33,568	35,012	36,517	38,088
178	Shift Differential	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
179	Step Up Pay	100	104	109	113	118	123	129	134	140	146	152
180	Meal Allowances	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
181	Deferred Comp Match	20,354	21,229	22,142	23,094	24,087	25,123	26,203	27,330	28,505	29,731	31,009
182	Clothing Prot Equip Allow	9,562	9,973	10,402	10,849	11,316	11,802	12,310	12,839	13,391	13,967	14,568
183	Overtime	14,000	14,602	15,230	15,885	16,568	17,280	18,023	18,798	19,607	20,450	21,329
184	Sick Leave Buy Back	12,823	13,374	13,949	14,549	15,175	15,827	16,508	17,218	17,958	18,730	19,536
185	Non-Acctble Auto Allow	3,000	3,129	3,264	3,404	3,550	3,703	3,862	4,028	4,201	4,382	4,571
186	Social Security	83,628	87,224	90,975	94,887	98,967	103,222	107,661	112,290	117,119	122,155	127,407
187	Unemployment	500	522	544	567	592	617	644	671	700	730	762
188	Lagers	172,882	180,316	188,070	196,156	204,591	213,389	222,564	232,135	242,116	252,527	263,386
189	Disability Insurance	3,198	3,336	3,479	3,629	3,785	3,947	4,117	4,294	4,479	4,671	4,872
190	Employee Health Insurance	148,758	160,659	173,511	187,392	202,384	218,574	236,060	254,945	275,341	297,368	321,157
191	CITY HSA CONTRIBUTION	18,000	18,774	19,581	20,423	21,301	22,217	23,173	24,169	25,208	26,292	27,423
192	Life Insurance	756	789	822	858	895	933	973	1,015	1,059	1,104	1,152
193	Employee Service Awards	666	695	725	756	788	822	857	894	933	973	1,015
194	EMPLOYEE PARKING	789	823	858	895	934	974	1,016	1,059	1,105	1,152	1,202
195	Retirement Sick Leave Pmt	550	574	598	624	651	679	708	739	770	803	838
196	**Operations & Maintenance**											
197	Construction Materials	$ 270,000	$ 280,071	$ 290,518	$ 301,354	$ 312,594	$ 324,254	$ 336,349	$ 348,895	$ 361,909	$ 375,408	$ 389,410
198	Office Supplies	3,000	3,112	3,228	3,348	3,473	3,603	3,737	3,877	4,021	4,171	4,327
199	OPERATION SUPPLIES & EQUIPMENT	6,000	6,224	6,456	6,697	6,947	7,206	7,474	7,753	8,042	8,342	8,654
200	Printing	650	674	699	725	753	781	810	840	871	904	937
201	Postage	3,000	3,112	3,228	3,348	3,473	3,603	3,737	3,877	4,021	4,171	4,327

Projection of Cash Outflows **Schedule 4**

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
202	Horticultural Supplies	15,000	15,560	16,140	16,742	17,366	18,014	18,686	19,383	20,106	20,856	21,634
203	Janitorial Supplies	3,000	3,112	3,228	3,348	3,473	3,603	3,737	3,877	4,021	4,171	4,327
204	Fuel Oil & Lubricants	270,000	283,500	297,675	312,559	328,187	344,596	361,826	379,917	398,913	418,859	439,802
205	Parts-Fleet Maintenance	90,000	93,357	96,839	100,451	104,198	108,085	112,116	116,298	120,636	125,136	129,803
206	Equipment Parts	5,000	5,187	5,380	5,581	5,789	6,005	6,229	6,461	6,702	6,952	7,211
207	Tools	9,000	9,336	9,684	10,045	10,420	10,808	11,212	11,630	12,064	12,514	12,980
208	Uniforms	7,000	7,261	7,532	7,813	8,104	8,407	8,720	9,045	9,383	9,733	10,096
209	Safety Equipment	4,500	4,668	4,842	5,023	5,210	5,404	5,606	5,815	6,032	6,257	6,490
210	Computer/Electronic Items	2,500	2,593	2,690	2,790	2,894	3,002	3,114	3,231	3,351	3,476	3,606
211	Travel Training	3,700	3,838	3,981	4,130	4,284	4,443	4,609	4,781	4,959	5,144	5,336
212	PUBLIC COMMUNICATIONS FEE	51,134	53,041	55,020	57,072	59,201	61,409	63,700	66,075	68,540	71,097	73,749
213	Computer Replacement Cost	1,861	1,930	2,002	2,077	2,155	2,235	2,318	2,405	2,494	2,588	2,684
214	It Support & Maintenance	76,923	79,792	82,768	85,856	89,058	92,380	95,826	99,400	103,108	106,954	110,943
215	PRINTER FEES	2,385	2,474	2,566	2,662	2,761	2,864	2,971	3,082	3,197	3,316	3,440
216	GENERAL ADMINISTRATIVE FEE	441,405	457,869	474,948	492,663	511,040	530,102	549,874	570,385	591,660	613,729	636,621
217	Self Insurance Chrgs	120,145	124,626	129,275	134,097	139,099	144,287	149,669	155,252	161,043	167,049	173,280
218	Emp Health/Wellness Fee	9,228	9,572	9,929	10,300	10,684	11,082	11,496	11,924	12,369	12,831	13,309
219	CITY UNIVERSITY	4,525	4,694	4,869	5,050	5,239	5,434	5,637	5,847	6,065	6,292	6,526
220	Insurance Administration	5,557	5,764	5,979	6,202	6,434	6,674	6,923	7,181	7,449	7,726	8,015
221	Water	3,785	3,974	4,173	4,382	4,601	4,831	5,072	5,326	5,592	5,872	6,165
222	Electric	74,800	78,540	82,467	86,590	90,920	95,466	100,239	105,251	110,514	116,039	121,841
223	Telephone	3,432	3,604	3,784	3,973	4,172	4,380	4,599	4,829	5,071	5,324	5,590
224	Sewer	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551	1,629
225	Wireless Communications	7,000	7,350	7,718	8,103	8,509	8,934	9,381	9,850	10,342	10,859	11,402
226	Consulting Fees	150,000	155,595	161,399	167,419	173,664	180,141	186,861	193,830	201,060	208,560	216,339
227	Dues	100	104	108	112	116	120	125	129	134	139	144
228	Vehicle Maintenance	75,000	77,798	80,699	83,709	86,832	90,071	93,430	96,915	100,530	104,280	108,170
229	License & Cert. Reimburse	200	207	215	223	232	240	249	258	268	278	288
230	OUTSIDE WORK	425,000	440,853	457,296	474,353	492,047	510,400	529,438	549,186	569,671	590,920	612,961
231	Noncontractual Services	20,000	20,746	21,520	22,323	23,155	24,019	24,915	25,844	26,808	27,808	28,845
232	Miscellaneous Contractual	425,000	440,853	457,296	474,353	492,047	510,400	529,438	549,186	569,671	590,920	612,961
233	Credit Card Fees	40,000	41,492	43,040	44,645	46,310	48,038	49,829	51,688	53,616	55,616	57,690
234	State Landfill Fees	296,650	307,715	319,193	331,099	343,449	356,259	369,548	383,332	397,630	412,462	427,847
235	**Capital Outlay**											
236	Instruments & Apparatus	$ 50,000	$ 51,865	$ 53,800	$ 55,806	$ 57,888	$ 60,047	$ 62,287	$ 64,610	$ 67,020	$ 69,520	$ 72,113
237	Equipment Replacement Schedule	844,291	1,674,291	1,910,166	1,929,149	1,972,149	1,209,149	1,589,866	1,649,168	1,710,682	1,774,490	1,774,490
238	**Total Landfill**	**$ 5,356,019**	**$ 6,373,128**	**$ 6,804,167**	**$ 7,026,737**	**$ 7,282,132**	**$ 6,740,740**	**$ 7,352,701**	**$ 7,653,331**	**$ 7,966,724**	**$ 8,293,455**	**$ 8,567,938**
239	**Recycling**											
240	**Personnel Services**											
241	Permanent Positions	$ 604,037	$ 630,011	$ 657,101	$ 685,356	$ 714,827	$ 745,564	$ 777,624	$ 811,061	$ 845,937	$ 882,312	$ 920,252
242	Temporary Positions	5,000	5,215	5,439	5,673	5,917	6,172	6,437	6,714	7,002	7,303	7,618
243	Shift Differential	500	522	544	567	592	617	644	671	700	730	762
244	Step Up Pay	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
245	Meal Allowances	2,500	2,608	2,720	2,837	2,959	3,086	3,218	3,357	3,501	3,652	3,809
246	Deferred Comp Match	12,081	12,600	13,142	13,707	14,297	14,912	15,553	16,222	16,919	17,647	18,405
247	Clothing Prot Equip Allow	6,046	6,306	6,577	6,860	7,155	7,463	7,783	8,118	8,467	8,831	9,211
248	Overtime	9,500	9,909	10,335	10,779	11,242	11,726	12,230	12,756	13,304	13,877	14,473
249	Standby Pay	100	104	109	113	118	123	129	134	140	146	152
250	Sick Leave Buy Back	1,316	1,373	1,432	1,493	1,557	1,624	1,694	1,767	1,843	1,922	2,005
251	Social Security	48,719	50,814	52,999	55,278	57,655	60,134	62,720	65,417	68,230	71,163	74,224
252	Lagers	102,360	106,761	111,352	116,140	121,134	126,343	131,776	137,442	143,352	149,516	155,946
253	Disability Insurance	1,879	1,960	2,044	2,132	2,224	2,319	2,419	2,523	2,631	2,745	2,863
254	Employee Health Insurance	93,506	100,986	109,065	117,791	127,214	137,391	148,382	160,253	173,073	186,919	201,872
255	CITY HSA CONTRIBUTION	15,660	16,333	17,036	17,768	18,532	19,329	20,160	21,027	21,931	22,874	23,858
256	Life Insurance	460	480	500	522	544	568	592	618	644	672	701
257	Employee Service Awards	406	423	442	461	480	501	523	545	569	593	619
258	EMPLOYEE PARKING	789	823	858	895	934	974	1,016	1,059	1,105	1,152	1,202
259	Retirement Sick Leave Pmt	414	432	450	470	490	511	533	556	580	605	631
260	Temporary Positions	3,000	3,129	3,264	3,404	3,550	3,703	3,862	4,028	4,201	4,382	4,571
261	Step Up Pay	125	130	136	142	148	154	161	168	175	183	190
262	Overtime	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
263	Social Security	316	330	344	359	374	390	407	424	443	462	481
264	Lagers	182	190	198	207	215	225	234	244	255	266	277
265	EMPLOYEE PARKING	789	823	858	895	934	974	1,016	1,059	1,105	1,152	1,202
266	Miscellaneous Contractual	90,300	93,668	97,162	100,786	104,545	108,445	112,490	116,686	121,038	125,553	130,236

Projection of Cash Outflows **Schedule 4**

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
267	Permanent Positions	791,351	825,379	860,870	897,888	936,497	976,766	1,018,767	1,062,574	1,108,265	1,155,920	1,205,625
268	Temporary Positions	35,000	36,505	38,075	39,712	41,420	43,201	45,058	46,996	49,017	51,124	53,323
269	Step Up Pay	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
270	Deferred Comp Match	15,827	16,508	17,217	17,958	18,730	19,535	20,375	21,251	22,165	23,118	24,112
271	Clothing Prot Equip Allow	10,809	11,274	11,759	12,264	12,792	13,342	13,915	14,514	15,138	15,789	16,468
272	Overtime	6,000	6,258	6,527	6,808	7,100	7,406	7,724	8,056	8,403	8,764	9,141
273	Sick Leave Buy Back	2,547	2,657	2,771	2,890	3,014	3,144	3,279	3,420	3,567	3,720	3,880
274	Social Security	65,236	68,041	70,967	74,018	77,201	80,521	83,983	87,595	91,361	95,290	99,387
275	Unemployment	500	522	544	567	592	617	644	671	700	730	762
276	Lagers	132,477	138,174	144,115	150,312	156,775	163,517	170,548	177,881	185,530	193,508	201,829
277	Disability Insurance	2,464	2,570	2,680	2,796	2,916	3,041	3,172	3,308	3,451	3,599	3,754
278	Employee Health Insurance	139,117	150,246	162,266	175,247	189,267	204,409	220,761	238,422	257,496	278,096	300,343
279	Life Insurance	798	832	868	905	944	985	1,027	1,072	1,118	1,166	1,216
280	Employee Service Awards	703	733	765	798	832	868	905	944	985	1,027	1,071
281	Retirement Sick Leave Pmt	330	344	359	374	391	407	425	443	462	482	503
282	CITY HSA CONTRIBUTION	21,000	21,903	22,845	23,827	24,852	25,920	27,035	28,197	29,410	30,675	31,994
283	EMPLOYEE PARKING	1,578	1,646	1,717	1,790	1,867	1,948	2,031	2,119	2,210	2,305	2,404
284	Permanent Positions	445,792	464,961	484,954	505,807	527,557	550,242	573,903	598,580	624,319	651,165	679,165
285	Temporary Positions	10,000	10,430	10,878	11,346	11,834	12,343	12,874	13,427	14,005	14,607	15,235
286	Shift Differential	125	130	136	142	148	154	161	168	175	183	190
287	Step Up Pay	750	782	816	851	888	926	966	1,007	1,050	1,096	1,143
288	Meal Allowances	250	261	272	284	296	309	322	336	350	365	381
289	Deferred Comp Match	8,916	9,299	9,699	10,116	10,551	11,005	11,478	11,972	12,487	13,024	13,584
290	Clothing Prot Equip Allow	4,313	4,498	4,692	4,894	5,104	5,324	5,552	5,791	6,040	6,300	6,571
291	Overtime	8,668	9,041	9,429	9,835	10,258	10,699	11,159	11,639	12,139	12,661	13,206
292	Sick Leave Buy Back	1,547	1,614	1,683	1,755	1,831	1,909	1,992	2,077	2,167	2,260	2,357
293	Social Security	36,474	38,042	39,678	41,384	43,164	45,020	46,956	48,975	51,081	53,277	55,568
294	Lagers	75,620	78,872	82,263	85,800	89,490	93,338	97,351	101,538	105,904	110,458	115,207
295	Disability Insurance	1,389	1,449	1,511	1,576	1,644	1,714	1,788	1,865	1,945	2,029	2,116
296	Employee Health Insurance	64,444	69,600	75,167	81,181	87,675	94,689	102,265	110,446	119,281	128,824	139,130
297	CITY HSA CONTRIBUTION	10,500	10,952	11,422	11,914	12,426	12,960	13,517	14,099	14,705	15,337	15,997
298	Life Insurance	340	355	370	386	402	420	438	457	476	497	518
299	Employee Service Awards	300	313	326	340	355	370	386	403	420	438	457
300	EMPLOYEE PARKING	789	823	858	895	934	974	1,016	1,059	1,105	1,152	1,202
301	Retirement Sick Leave Pmt	440	459	479	499	521	543	566	591	616	643	670
302	**Operations & Maintenance**											
303	Fuel Oil & Lubricants	$ 100,000	$ 105,000	$ 110,250	$ 115,763	$ 121,551	$ 127,628	$ 134,010	$ 140,710	$ 147,746	$ 155,133	$ 162,889
304	Parts-Fleet Maintenance	87,000	90,245	93,611	97,103	100,725	104,482	108,379	112,422	116,615	120,965	125,477
305	PUBLIC COMMUNICATIONS FEE	7,369	7,644	7,929	8,225	8,532	8,850	9,180	9,522	9,877	10,246	10,628
306	It Support & Maintenance	15,392	15,966	16,562	17,179	17,820	18,485	19,174	19,890	20,631	21,401	22,199
307	PRINTER FEES	6	6	6	7	7	7	7	8	8	8	9
308	GENERAL ADMINISTRATIVE FEE	75,902	78,733	81,670	84,716	87,876	91,154	94,554	98,081	101,739	105,534	109,470
309	Self Insurance Chrgs	45,910	47,622	49,399	51,241	53,153	55,135	57,192	59,325	61,538	63,833	66,214
310	Emp Health/Wellness Fee	4,408	4,572	4,743	4,920	5,103	5,294	5,491	5,696	5,908	6,129	6,357
311	CITY UNIVERSITY	2,478	2,570	2,666	2,766	2,869	2,976	3,087	3,202	3,322	3,445	3,574
312	INSURANCE ADMINISTRATION	3,044	3,158	3,275	3,397	3,524	3,656	3,792	3,933	4,080	4,232	4,390
313	Wireless Communications	2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814	2,955	3,103	3,258
314	Vehicle Maintenance	35,000	36,306	37,660	39,064	40,522	42,033	43,601	45,227	46,914	48,664	50,479
315	OUTSIDE WORK	40,000	41,492	43,040	44,645	46,310	48,038	49,829	51,688	53,616	55,616	57,690
316	CONTRACTUAL SERVICES	54,343	56,370	58,473	60,654	62,916	65,263	67,697	70,222	72,841	75,558	78,377
317	Construction Materials	1,000	1,037	1,076	1,116	1,158	1,201	1,246	1,292	1,340	1,390	1,442
318	Laboratory Supplies	500	519	538	558	579	600	623	646	670	695	721
319	Equipment Parts	500	519	538	558	579	600	623	646	670	695	721
320	Tools	500	519	538	558	579	600	623	646	670	695	721
321	Safety Equipment	1,500	1,556	1,614	1,674	1,737	1,801	1,869	1,938	2,011	2,086	2,163
322	PUBLIC COMMUNICATIONS FEE	1,574	1,633	1,694	1,757	1,822	1,890	1,961	2,034	2,110	2,188	2,270
323	IT SUPPORT & MAINTENANCE	1,236	1,282	1,330	1,380	1,431	1,484	1,540	1,597	1,657	1,719	1,783
324	GENERAL ADMINISTRATIVE FEE	12,651	13,123	13,612	14,120	14,647	15,193	15,760	16,348	16,957	17,590	18,246
325	Electric	300	315	331	347	365	383	402	422	443	465	489
326	MISCELLANEOUS	6,500	6,742	6,994	7,255	7,525	7,806	8,097	8,399	8,713	9,038	9,375
327	Construction Materials	55,000	57,052	59,180	61,387	63,677	66,052	68,516	71,071	73,722	76,472	79,324
328	Office Supplies	2,500	2,593	2,690	2,790	2,894	3,002	3,114	3,231	3,351	3,476	3,606
329	Janitorial Supplies	1,200	1,245	1,291	1,339	1,389	1,441	1,495	1,551	1,608	1,668	1,731
330	Fuel Oil & Lubricants	31,053	32,606	34,236	35,948	37,745	39,632	41,614	43,695	45,879	48,173	50,582
331	Parts-Fleet Maintenance	35,000	36,306	37,660	39,064	40,522	42,033	43,601	45,227	46,914	48,664	50,479

Projection of Cash Outflows **Schedule 4**

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
332	Equipment Parts	750	778	807	837	868	901	934	969	1,005	1,043	1,082
333	Tools	2,000	2,075	2,152	2,232	2,316	2,402	2,491	2,584	2,681	2,781	2,885
334	Uniforms	4,600	4,772	4,950	5,134	5,326	5,524	5,730	5,944	6,166	6,396	6,634
335	Safety Equipment	4,500	4,668	4,842	5,023	5,210	5,404	5,606	5,815	6,032	6,257	6,490
336	Computer/Electronic Items	1,000	1,037	1,076	1,116	1,158	1,201	1,246	1,292	1,340	1,390	1,442
337	Travel Training	3,600	3,734	3,874	4,018	4,168	4,323	4,485	4,652	4,825	5,005	5,192
338	Computer Replacement Cost	446	463	480	498	516	536	556	576	598	620	643
339	It Support & Maintenance	24,705	25,626	26,582	27,574	28,602	29,669	30,776	31,924	33,115	34,350	35,631
340	Self Insurance Chrgs	69,433	72,023	74,709	77,496	80,387	83,385	86,495	89,722	93,068	96,540	100,140
341	Emp Health/Wellness Fee	10,210	10,591	10,986	11,396	11,821	12,262	12,719	13,193	13,686	14,196	14,725
342	Water	1,030	1,082	1,136	1,192	1,252	1,315	1,380	1,449	1,522	1,598	1,678
343	Electric	40,000	42,000	44,100	46,305	48,620	51,051	53,604	56,284	59,098	62,053	65,156
344	Telephone	1,560	1,638	1,720	1,806	1,896	1,991	2,091	2,195	2,305	2,420	2,541
345	Sewer	700	735	772	810	851	893	938	985	1,034	1,086	1,140
346	Wireless Communications	600	630	662	695	729	766	804	844	886	931	977
347	Dues	175	182	188	195	203	210	218	226	235	243	252
348	Vehicle Maintenance	46,000	47,716	49,496	51,342	53,257	55,243	57,304	59,441	61,658	63,958	66,344
349	Noncontractual Services	2,000	2,075	2,152	2,232	2,316	2,402	2,491	2,584	2,681	2,781	2,885
350	Miscellaneous Contractual	70,000	72,611	75,319	78,129	81,043	84,066	87,202	90,454	93,828	97,328	100,958
351	OUTSIDE WORK	50,000	51,865	53,800	55,806	57,888	60,047	62,287	64,610	67,020	69,520	72,113
352	PUBLIC COMMUNICATIONS FEE	4,855	5,036	5,224	5,419	5,621	5,831	6,048	6,274	6,508	6,750	7,002
353	PRINTER FEES	2	2	2	2	2	2	2	3	3	3	3
354	GENERAL ADMINISTRATIVE FEE	69,472	72,063	74,751	77,539	80,432	83,432	86,544	89,772	93,120	96,594	100,197
355	CITY UNIVERSITY	4,525	4,694	4,869	5,050	5,239	5,434	5,637	5,847	6,065	6,292	6,526
356	INSURANCE ADMINISTRATION	5,557	5,764	5,979	6,202	6,434	6,674	6,923	7,181	7,449	7,726	8,015
357	Fuel Oil & Lubricants	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889
358	Parts-Fleet Maintenance	130,000	134,849	139,879	145,096	150,508	156,122	161,946	167,986	174,252	180,752	187,494
359	Items For Resale	350,000	363,055	376,597	390,644	405,215	420,330	436,008	452,271	469,141	486,640	504,791
360	PUBLIC COMMUNICATIONS FEE	14,334	14,869	15,423	15,999	16,595	17,214	17,856	18,522	19,213	19,930	20,673
361	COMPUTER REPLACEMENT COST	230	239	247	257	266	276	287	297	308	320	332
362	It Support & Maintenance	21,843	22,658	23,503	24,380	25,289	26,232	27,211	28,226	29,278	30,370	31,503
363	PRINTER FEES	20	21	22	22	23	24	25	26	27	28	29
364	GENERAL ADMINISTRATIVE FEE	132,022	136,946	142,055	147,353	152,849	158,551	164,465	170,599	176,963	183,563	190,410
365	Self Insurance Chrgs	105,362	109,292	113,369	117,597	121,984	126,534	131,253	136,149	141,227	146,495	151,959
366	Emp Health/Wellness Fee	5,258	5,454	5,658	5,869	6,087	6,315	6,550	6,794	7,048	7,311	7,583
367	CITY UNIVERSITY	2,514	2,608	2,705	2,806	2,911	3,019	3,132	3,249	3,370	3,495	3,626
368	INSURANCE ADMINISTRATION	3,087	3,202	3,322	3,445	3,574	3,707	3,846	3,989	4,138	4,292	4,452
369	WATER	200	210	221	232	243	255	268	281	295	310	326
370	ELECTRIC	200	210	221	232	243	255	268	281	295	310	326
371	Telephone	624	655	688	722	758	796	836	878	922	968	1,016
372	EQUIPMENT RENTALS	170,000	176,341	182,919	189,741	196,819	204,160	211,775	219,674	227,868	236,368	245,184
373	CITY VEHICLE PARKING	789	818	849	881	913	948	983	1,020	1,058	1,097	1,138
374	Vehicle Maintenance	80,000	82,984	86,079	89,290	92,621	96,075	99,659	103,376	107,232	111,232	115,381
375	License & Cert. Reimburse	100	104	108	112	116	120	125	129	134	139	144
376	OUTSIDE WORK	16,000	16,597	17,216	17,858	18,524	19,215	19,932	20,675	21,446	22,246	23,076
377	Miscellaneous Contractual	71,000	73,648	76,395	79,245	82,201	85,267	88,447	91,746	95,169	98,718	102,401
378	**Capital Outlay**											
379	Large Containers	$ 155,500	$ 161,300	$ 167,317	$ 173,558	$ 180,031	$ 186,746	$ 193,712	$ 200,938	$ 208,432	$ 216,207	$ 224,272
380	OTHER EQUIPMENT	50,000	51,865	53,800	55,806	57,888	60,047	62,287	64,610	67,020	69,520	72,113
381	Compactor Replacement Schedule	117,000	104,000	296,000	-	200,000	-	119,500	123,957	128,581	133,377	133,377
382	Equipment Replacement Schedule	-	-	685,000	400,000	-	-	180,833	187,578	194,575	201,833	201,833
383	MISCELLANEOUS	1,500	1,556	1,614	1,674	1,737	1,801	1,869	1,938	2,011	2,086	2,163
384	Equipment Replacement Schedule	-	-	85,000	-	475,000	-	93,333	96,815	100,426	104,172	104,172
385	OTHER EQUIPMENT	80,000	82,984	86,079	89,290	92,621	96,075	99,659	103,376	107,232	111,232	115,381
386	Refuse Containers & Equip	2,913,000	-	-	-	-	-	-	-	-	-	-
387	Equipment Replacement Schedule	1,320,000	-	-	435,000	435,000	-	365,000	378,615	392,737	407,386	407,386
388	Equipment Replacement Schedule	125,500	-	-	-	-	-	20,917	21,697	22,506	23,346	23,346
388	**Total Recycling**	**$ 9,907,048**	**$ 5,768,682**	**$ 6,974,319**	**$ 6,997,967**	**$ 7,539,162**	**$ 6,707,468**	**$ 7,778,061**	**$ 8,111,481**	**$ 8,459,978**	**$ 8,824,287**	**$ 9,172,732**
389	**Residential**											
390	**Personnel Services**											
391	Permanent Positions	$ 1,337,992	$ 1,395,526	$ 1,455,533	$ 1,518,121	$ 1,583,400	$ 1,651,487	$ 1,722,501	$ 1,796,568	$ 1,873,820	$ 1,954,395	$ 2,038,434
392	Temporary Positions	95,000	99,085	103,346	107,790	112,424	117,259	122,301	127,560	133,045	138,766	144,733
393	Shift Differential	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
394	Step Up Pay	3,000	3,129	3,264	3,404	3,550	3,703	3,862	4,028	4,201	4,382	4,571
395	Meal Allowances	1,500	1,565	1,632	1,702	1,775	1,851	1,931	2,014	2,101	2,191	2,285
396	Deferred Comp Match	26,760	27,911	29,111	30,363	31,668	33,030	34,450	35,932	37,477	39,088	40,769
397	Clothing Prot Equip Allow	13,025	13,585	14,169	14,779	15,414	16,077	16,768	17,489	18,241	19,026	19,844

Projection of Cash Outflows **Schedule 4**

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
398	Overtime	16,113	16,806	17,529	18,282	19,068	19,888	20,744	21,635	22,566	23,536	24,548
399	Standby Pay	1,500	1,565	1,632	1,702	1,775	1,851	1,931	2,014	2,101	2,191	2,285
400	Sick Leave Buy Back	2,959	3,086	3,219	3,357	3,502	3,652	3,809	3,973	4,144	4,322	4,508
401	Social Security	113,794	118,687	123,791	129,114	134,666	140,456	146,496	152,795	159,365	166,218	173,365
402	Unemployment	1,000	1,043	1,088	1,135	1,183	1,234	1,287	1,343	1,400	1,461	1,524
403	Lagers	225,585	235,285	245,402	255,955	266,961	278,440	290,413	302,901	315,926	329,510	343,679
404	Disability Insurance	4,162	4,341	4,528	4,722	4,925	5,137	5,358	5,588	5,829	6,079	6,341
405	Employee Health Insurance	185,595	200,443	216,478	233,796	252,500	272,700	294,516	318,077	343,523	371,005	400,686
406	CITY HSA CONTRIBUTION	25,050	26,127	27,251	28,422	29,645	30,919	32,249	33,636	35,082	36,590	38,164
407	Life Insurance	987	1,029	1,074	1,120	1,168	1,218	1,271	1,325	1,382	1,442	1,504
408	Employee Service Awards	870	907	946	987	1,030	1,074	1,120	1,168	1,218	1,271	1,325
409	EMPLOYEE PARKING	947	988	1,030	1,074	1,121	1,169	1,219	1,272	1,326	1,383	1,443
410	Retirement Sick Leave Pmt	809	844	880	918	957	999	1,041	1,086	1,133	1,182	1,233
411	**Operations & Maintenance**											
412	Construction Materials	$ 1,500	$ 1,556	$ 1,614	$ 1,674	$ 1,737	$ 1,801	$ 1,869	$ 1,938	$ 2,011	$ 2,086	$ 2,163
413	Office Supplies	250	259	269	279	289	300	311	323	335	348	361
414	OPERATION SUPPLIES & EQUIPMENT	500	519	538	558	579	600	623	646	670	695	721
415	Printing	350	363	377	391	405	420	436	452	469	487	505
416	Fuel Oil & Lubricants	302,600	317,730	333,617	350,297	367,812	386,203	405,513	425,789	447,078	469,432	492,904
417	Parts-Fleet Maintenance	400,000	414,920	430,397	446,450	463,103	480,377	498,295	516,881	536,161	556,160	576,904
418	Tools	600	622	646	670	695	721	747	775	804	834	865
419	Uniforms	8,100	8,402	8,716	9,041	9,378	9,728	10,090	10,467	10,857	11,262	11,682
420	Safety Equipment	4,500	4,668	4,842	5,023	5,210	5,404	5,606	5,815	6,032	6,257	6,490
421	Travel Training	600	622	646	670	695	721	747	775	804	834	865
422	PUBLIC COMMUNICATIONS FEE	39,784	41,268	42,807	44,404	46,060	47,778	49,560	51,409	53,327	55,316	57,379
423	Computer Replacement Cost	446	463	480	498	516	536	556	576	598	620	643

Projection of Cash Outflows **Schedule 4**

	Expense Line Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
424	It Support & Maintenance	59,441	61,658	63,958	66,344	68,818	71,385	74,048	76,810	79,675	82,647	85,729
425	PRINTER FEES	7	7	8	8	8	8	9	9	9	10	10
426	GENERAL ADMINISTRATIVE FEE	348,832	361,843	375,340	389,340	403,863	418,927	434,553	450,762	467,575	485,016	503,107
427	Self Insurance Chrgs	205,450	213,113	221,062	229,308	237,861	246,733	255,937	265,483	275,386	285,657	296,312
428	Emp Health/Wellness Fee	13,546	14,051	14,575	15,119	15,683	16,268	16,875	17,504	18,157	18,834	19,537
429	CITY UNIVERSITY	4,324	4,485	4,653	4,826	5,006	5,193	5,387	5,587	5,796	6,012	6,236
430	Insurance Administration	5,310	5,508	5,714	5,927	6,148	6,377	6,615	6,862	7,118	7,383	7,658
431	Electric	2,325	2,441	2,563	2,691	2,826	2,967	3,116	3,272	3,435	3,607	3,787
432	Telephone	624	655	688	722	758	796	836	878	922	968	1,016
433	Wireless Communications	6,500	6,825	7,166	7,525	7,901	8,296	8,711	9,146	9,603	10,084	10,588
434	Vehicle Maintenance	225,000	233,393	242,098	251,128	260,495	270,212	280,291	290,746	301,590	312,840	324,509
435	OUTSIDE WORK	150,000	155,595	161,399	167,419	173,664	180,141	186,861	193,830	201,060	208,560	216,339
436	Miscellaneous Contractual	500,000	518,650	537,996	558,063	578,879	600,471	622,868	646,101	670,201	695,199	721,130
437	State Landfill Fees	65,000	67,425	69,939	72,548	75,254	78,061	80,973	83,993	87,126	90,376	93,747
438	MISCELLANEOUS	3,000	3,112	3,228	3,348	3,473	3,603	3,737	3,877	4,021	4,171	4,327
439	**Capital Outlay**											
440	Large Containers	$ 35,500	$ 36,824	$ 38,198	$ 39,622	$ 41,100	$ 42,633	$ 44,224	$ 45,873	$ 47,584	$ 49,359	$ 51,200
441	OTHER EQUIPMENT	120,000	124,476	129,119	133,935	138,931	144,113	149,488	155,064	160,848	166,848	173,071
442	Refuse Containers & Equip	100,000	103,730	107,599	111,613	115,776	120,094	124,574	129,220	134,040	139,040	144,226
443	Compactor Replacement Schedule	105,000	105,000	52,000	52,000	-	200,000	85,667	88,862	92,177	95,615	95,615
444	Equipment Replacement Schedule	1,310,946	1,639,696	1,779,696	1,035,000	1,185,000	500,000	1,241,723	1,288,039	1,336,083	1,385,919	1,385,919
445	**Total Residential**	**$ 6,077,683**	**$ 6,602,875**	**$ 6,894,935**	**$ 6,364,318**	**$ 6,685,840**	**$ 6,434,248**	**$ 7,305,398**	**$ 7,609,513**	**$ 7,926,834**	**$ 8,257,973**	**$ 8,548,311**
446	**Other Operating Expenses**											
447	Compactor Replacement Schedule	$ -	$ 52,000	$ -	$ -	$ -	$ -	$ 8,667	$ 8,990	$ 9,325	$ 9,673	$ 9,673
448	**Total Other Operating Expenses**	**$ -**	**$ 52,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,667**	**$ 8,990**	**$ 9,325**	**$ 9,673**	**$ 9,673**
449	**Total Expenses by Category**											
450	Personal Services	$ 10,306,667	$ 10,784,958	$ 11,286,646	$ 11,812,964	$ 12,365,216	$ 12,944,784	$ 13,553,128	$ 14,191,794	$ 14,862,421	$ 15,566,743	$ 16,306,600
451	Operations & Maintenance	13,392,568	13,910,307	14,448,268	15,007,250	15,588,086	16,191,639	16,818,811	17,470,538	18,147,793	18,851,591	19,582,984
452	Capital Outlay	8,969,188	7,052,979	7,421,321	7,554,920	8,149,145	4,606,357	6,995,675	7,265,638	7,546,058	7,837,343	7,981,375
453	**Total Expenses**	**$ 32,668,423**	**$ 31,748,244**	**$ 33,156,235**	**$ 34,375,134**	**$ 36,102,447**	**$ 33,742,780**	**$ 37,367,614**	**$ 38,927,970**	**$ 40,556,272**	**$ 42,255,677**	**$ 43,870,959**
454	**Expense Execution Factors**											
455	Personal Services	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
456	Variable Operations & Maintenance	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
457	Operations & Maintenance	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
458	Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
459	**Total Expenses at Execution**											
460	Personal Services	$ 9,276,000	$ 9,706,462	$ 10,157,981	$ 10,631,667	$ 11,128,695	$ 11,650,306	$ 12,197,815	$ 12,772,614	$ 13,376,179	$ 14,010,069	$ 14,675,940
461	Operations & Maintenance	12,053,311	12,519,277	13,003,441	13,506,525	14,029,277	14,572,475	15,136,930	15,723,484	16,333,014	16,966,432	17,624,686
462	Capital Outlay	8,969,188	7,052,979	7,421,321	7,554,920	8,149,145	4,606,357	6,995,675	7,265,638	7,546,058	7,837,343	7,981,375
463	**Total Expenses at Execution**	**$ 30,298,499**	**$ 29,278,718**	**$ 30,582,744**	**$ 31,693,112**	**$ 33,307,117**	**$ 30,829,138**	**$ 34,330,420**	**$ 35,761,736**	**$ 37,255,251**	**$ 38,813,843**	**$ 40,282,000**
464	**Transfers Out**											
465	TRF PARKS & RECREATION	$ 8,800	$ 8,800	$ 8,800	$ 8,800	$ 8,800	$ 8,800	$ 8,800	$ 8,800	$ 8,800	$ 8,800	$ 8,800
466	TRF GENERAL FUND	184,564	184,564	184,564	184,564	184,564	184,564	184,564	184,564	184,564	184,564	184,564
467	TRF MMSWMD	76,038	76,038	76,038	76,038	76,038	76,038	76,038	76,038	76,038	76,038	76,038
468	TRF RAILROAD	94,170	94,170	94,170	94,170	94,170	94,170	94,170	94,170	94,170	94,170	94,170
469	Landfill Transfer	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000
470	Transfer from Reserves for Insurance Reimbursement	1,690,000	-	-	-	-	-	-	-	-	-	-
471	**Total Transfers Out**	**$ 2,603,572**	**$ 913,572**	**$ 913,572**	**$ 913,572**	**$ 913,572**	**$ 913,572**	**$ 913,572**	**$ 913,572**	**$ 913,572**	**$ 913,572**	**$ 913,572**
472	**Debt Service**											
473	2015 S.O. Refunding Solid Waste	$ 101,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
474	2017 S.O. Solid Waste	371,169	373,219	370,044	371,644	372,944	369,019	369,869	370,219	370,063	369,381	373,088
475	**Total Debt Service**	**$ 472,419**	**$ 373,219**	**$ 370,044**	**$ 371,644**	**$ 372,944**	**$ 369,019**	**$ 369,869**	**$ 370,219**	**$ 370,063**	**$ 369,381**	**$ 373,088**
476	**Total Cash Outflows**	**$ 33,374,490**	**$ 30,565,509**	**$ 31,866,360**	**$ 32,978,328**	**$ 34,593,633**	**$ 32,111,728**	**$ 35,613,861**	**$ 37,045,527**	**$ 38,538,885**	**$ 40,096,797**	**$ 41,568,660**

[1] Miscelleanous expenses within each department have been combined under one miscellaneous line item for each department.

Cost Escalation Factors

Schedule 5

Inflation Factor	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Salaries & Wages	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
Health Insurance	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Benefits	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
Retirement	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
Operating	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%
Fleet	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%
Disposal	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%
Capital Outlay	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%
No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Inflation Factor	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%	3.73%
Weighted Average Increase in O&M Expenses [1]	4.20%	4.21%	4.22%	4.22%	4.23%	4.24%	4.25%	4.26%	4.27%	4.27%

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

Capital Improvement Program

Schedule 6

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
	Solid Waste Capital Projects											
1	Bioreactor Landfill Cell #8	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000	$ 1,500,000	$ 2,000,000	$ 2,000,000	$ -
2	Disposal Cell #7	2,500,000	2,500,000	-	-	-	-	-	-	-	-	-
3	Landfill Scale House Relocation & Road Imp	-	-	2,250,000	-	-	-	-	-	-	-	-
4	Methane Gas Extract Wells	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
5	Mrf Phase 2 - Insurance Reimbursement	1,690,000	-	-	-	-	-	-	-	-	-	-
6	Unspecified Cip	-	-	-	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
7	**Total CIP Budget (in current dollars)**	**$ 4,190,000**	**$ 2,500,000**	**$ 2,250,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 3,600,000**	**$ 3,600,000**	**$ 4,100,000**	**$ 4,100,000**	**$ 2,100,000**
8	Cumulative Projected Cost Escalation[1]	0.0%	0.0%	3.7%	7.6%	11.6%	15.8%	20.1%	24.6%	29.2%	34.0%	39.0%
9	**Resulting CIP Funding Level**	**$ 4,190,000**	**$ 2,500,000**	**$ 2,333,925**	**$ 107,599**	**$ 111,613**	**$ 115,776**	**$ 4,323,390**	**$ 4,484,652**	**$ 5,298,031**	**$ 5,495,648**	**$ 2,919,838**
10	Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
11	**Final CIP Funding Level**	**$ 4,190,000**	**$ 2,500,000**	**$ 2,333,925**	**$ 107,599**	**$ 111,613**	**$ 115,776**	**$ 4,323,390**	**$ 4,484,652**	**$ 5,298,031**	**$ 5,495,648**	**$ 2,919,838**

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

Control Panel **Schedule 7**

FAMS
Financial Analysis & Management System | By Stantec

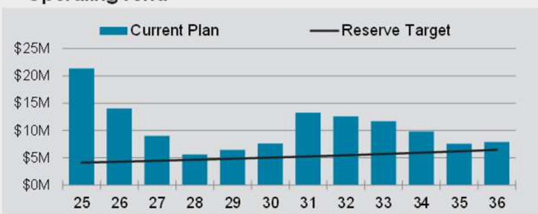
CITY OF COLUMBIA, MO - SOLID WASTE

Stantec

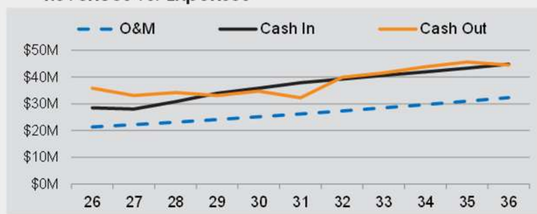
CALC | SAVE | CTRL | LAST | OVR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2031	FY 2036
Rate Revenue Plan	0.00%	5.00%	10.00%	10.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%	40.07%	62.35%
Senior-Lien DSC	11.62	15.61	20.68	26.44	28.64	31.62	32.28	32.70	33.10	33.48	33.54	MRF Funded	No

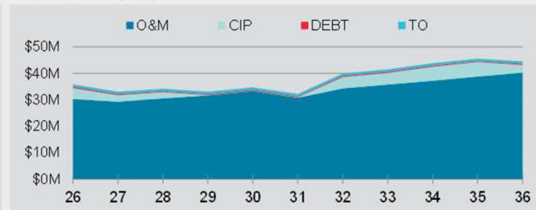
Operating Fund



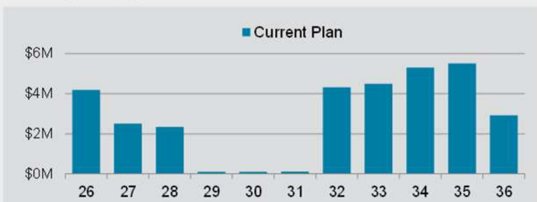
Revenues vs. Expenses



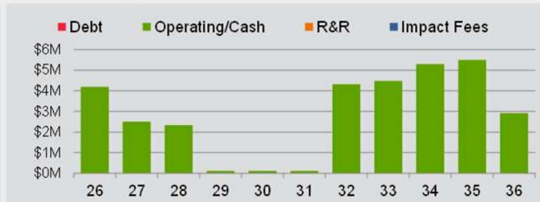
Expenses by Type



CIP Spending



CIP Funding



Borrowing

Pro Forma **Schedule 8**

#		Req.	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
1	**Operating Revenue**												
2	Residential, Commercial And Refuse Rate Revenue		$ 25,859,523	$ 25,859,523	$ 27,281,611	$ 30,151,794	$ 33,323,199	$ 35,153,395	$ 37,083,302	$ 38,373,206	$ 39,707,130	$ 41,086,553	$ 42,513,005
3	Change in Revenue From Growth		-	122,963	129,111	142,023	156,225	164,036	172,238	177,405	182,727	188,209	193,855
4	Subtotal		$ 25,859,523	$ 25,982,486	$ 27,410,722	$ 30,293,817	$ 33,479,424	$ 35,317,431	$ 37,255,540	$ 38,550,612	$ 39,889,857	$ 41,274,762	$ 42,706,860
5	*Weighted Average Rate Increase*		*0.00%*	*5.00%*	*10.00%*	*10.00%*	*5.00%*	*5.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*
6	Additional Rate Revenue From Rate Increase		-	1,299,124	2,741,072	3,029,382	1,673,971	1,765,872	1,117,666	1,156,518	1,196,696	1,238,243	1,281,206
7	Total Rate Revenue		$ 25,859,523	$ 27,281,611	$ 30,151,794	$ 33,323,199	$ 35,153,395	$ 37,083,302	$ 38,373,206	$ 39,707,130	$ 41,086,553	$ 42,513,005	$ 43,988,066
8	Plus: Other Operating Revenue		428,241	426,572	442,483	458,988	476,108	493,867	512,288	531,396	551,217	571,778	593,105
9	**Equals: Total Operating Revenue**		**$ 26,287,764**	**$ 27,708,183**	**$ 30,594,277**	**$ 33,782,186**	**$ 35,629,503**	**$ 37,577,169**	**$ 38,885,495**	**$ 40,238,526**	**$ 41,637,770**	**$ 43,084,783**	**$ 44,581,171**
10	**Less: Operating Expenses**												
11	Personal Services		$ (9,276,000)	$ (9,706,462)	$ (10,157,981)	$ (10,631,667)	$ (11,128,695)	$ (11,650,306)	$ (12,197,815)	$ (12,772,614)	$ (13,376,179)	$ (14,010,069)	$ (14,675,940)
12	Operations & Maintenance Costs		(12,053,311)	(12,519,277)	(13,003,441)	(13,506,525)	(14,029,277)	(14,572,475)	(15,136,930)	(15,723,484)	(16,333,014)	(16,966,432)	(17,624,686)
13	**Equals: Net Operating Income**		**$ 4,958,453**	**$ 5,482,444**	**$ 7,432,855**	**$ 9,643,994**	**$ 10,471,531**	**$ 11,354,388**	**$ 11,550,750**	**$ 11,742,428**	**$ 11,928,578**	**$ 12,108,282**	**$ 12,280,546**
14	**Plus: Non-Operating Income/(Expense)**												
15	Interest Income		$ 530,382	$ 344,698	$ 218,699	$ 181,049	$ 211,241	$ 313,217	$ 388,207	$ 364,344	$ 322,281	$ 260,419	$ 231,575
16	Transfers In		1,690,000	-	-	-	-	-	-	-	-	-	-
17	**Equals: Net Income**		**$ 7,178,835**	**$ 5,827,142**	**$ 7,651,554**	**$ 9,825,043**	**$ 10,682,772**	**$ 11,667,605**	**$ 11,938,956**	**$ 12,106,771**	**$ 12,250,859**	**$ 12,368,702**	**$ 12,512,120**
18	**Less: Revenues Excluded From Coverage Test**												
19	Transfers In		$ (1,690,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	**Equals: Net Income Available For Debt Service**		**$ 5,488,835**	**$ 5,827,142**	**$ 7,651,554**	**$ 9,825,043**	**$ 10,682,772**	**$ 11,667,605**	**$ 11,938,956**	**$ 12,106,771**	**$ 12,250,859**	**$ 12,368,702**	**$ 12,512,120**
21	**Senior Lien Debt Service Coverage Test**												
22	Net Income Available for Senior-Lien Debt Service		**$ 5,488,835**	**$ 5,827,142**	**$ 7,651,554**	**$ 9,825,043**	**$ 10,682,772**	**$ 11,667,605**	**$ 11,938,956**	**$ 12,106,771**	**$ 12,250,859**	**$ 12,368,702**	**$ 12,512,120**
23	Existing Senior-Lien Debt		472,419	373,219	370,044	371,644	372,944	369,019	369,869	370,219	370,063	369,381	373,088
24	Cumulative New Senior Lien Debt Service (calculated)		-	-	-	-	-	-	-	-	-	-	-
25	**Total Annual Senior-Lien Debt Service**	**Req.**	**$ 472,419**	**$ 373,219**	**$ 370,044**	**$ 371,644**	**$ 372,944**	**$ 369,019**	**$ 369,869**	**$ 370,219**	**$ 370,063**	**$ 369,381**	**$ 373,088**
26	*Calculated Senior-Lien Debt Service Coverage*	**1.50**	**11.62**	**15.61**	**20.68**	**26.44**	**28.64**	**31.62**	**32.28**	**32.70**	**33.10**	**33.48**	**33.54**
27	**Subordinate Debt Service Coverage Test**												
28	Net Income Available for Subordinate Debt Service		**$ 5,016,416**	**$ 5,453,923**	**$ 7,281,510**	**$ 9,453,399**	**$ 10,309,828**	**$ 11,298,586**	**$ 11,569,087**	**$ 11,736,553**	**$ 11,880,796**	**$ 11,999,320**	**$ 12,139,033**
29	Existing Subordinate Debt		-	-	-	-	-	-	-	-	-	-	-
30	Cumulative New Subordinate Debt Service (calculated)		-	-	-	-	-	-	-	-	-	-	-
31	**Total Annual Subordinate Debt Service**	**Req.**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
32	*Calculated Subordinate Debt Service Coverage*	**1.50**	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*
33	**Total All-In Debt Service Coverage Test**												
34	Net Income Available for Subordinate Debt Service		**$ 5,488,835**	**$ 5,827,142**	**$ 7,651,554**	**$ 9,825,043**	**$ 10,682,772**	**$ 11,667,605**	**$ 11,938,956**	**$ 12,106,771**	**$ 12,250,859**	**$ 12,368,702**	**$ 12,512,120**
35	Total Senior-Lien Debt Service		472,419	373,219	370,044	371,644	372,944	369,019	369,869	370,219	370,063	369,381	373,088
36	Total Subordinate Debt Service		-	-	-	-	-	-	-	-	-	-	-
37	**Total Annual Debt Service**		**$ 472,419**	**$ 373,219**	**$ 370,044**	**$ 371,644**	**$ 372,944**	**$ 369,019**	**$ 369,869**	**$ 370,219**	**$ 370,063**	**$ 369,381**	**$ 373,088**
38	*Calculated All-In Debt Service Coverage*		**11.62**	**15.61**	**20.68**	**26.44**	**28.64**	**31.62**	**32.28**	**32.70**	**33.10**	**33.48**	**33.54**
39	**Cash Flow Test**												
40	Net Income Available For Debt Service		$ 5,488,835	$ 5,827,142	$ 7,651,554	$ 9,825,043	$ 10,682,772	$ 11,667,605	$ 11,938,956	$ 12,106,771	$ 12,250,859	$ 12,368,702	$ 12,512,120
41	Less: Non-Operating Expenditures												
42	Net Debt Service Payment		(472,419)	(373,219)	(370,044)	(371,644)	(372,944)	(369,019)	(369,869)	(370,219)	(370,063)	(369,381)	(373,088)
43	**Net Cash Flow**		**$ (3,176,344)**	**$ (2,512,628)**	**$ (1,053,383)**	**$ 984,907**	**$ 1,247,111**	**$ 5,778,657**	**$ 3,659,840**	**$ 3,557,343**	**$ 3,421,166**	**$ 3,248,406**	**$ 3,244,086**
44	**Unrestricted Reserve Fund Test**												
45	Balance At Beginning Of Fiscal Year		$ 21,362,586	$ 13,996,242	$ 8,983,614	$ 5,596,306	$ 6,473,614	$ 7,609,112	$ 13,271,994	$ 12,608,444	$ 11,681,135	$ 9,804,270	$ 7,557,028
46	Cash Flow Surplus/(Deficit)		-	-	-	984,907	1,247,111	5,778,657	3,659,840	3,557,343	3,421,166	3,248,406	3,244,086
47	Projects Designated To Be Paid With Cash		(2,500,000)	(2,500,000)	(2,333,925)	(107,599)	(111,613)	(115,776)	(4,323,390)	(4,484,652)	(5,298,031)	(5,495,648)	(2,919,838)
48	Projects Paid With Non Specified Funds		(1,690,000)	-	-	-	-	-	-	-	-	-	-
49	**Balance At End Of Fiscal Year**		**$ 13,996,242**	**$ 8,983,614**	**$ 5,596,306**	**$ 6,473,614**	**$ 7,609,112**	**$ 13,271,994**	**$ 12,608,444**	**$ 11,681,135**	**$ 9,804,270**	**$ 7,557,028**	**$ 7,881,276**
50	Minimum Working Capital Reserve Target		6,765,862	6,779,073	4,739,884	4,939,251	5,147,370	9,567,946	9,951,601	10,997,251	11,437,486	9,115,138	10,964,437
51	**Excess/(Deficiency) Of Working Capital To Target**		**$ 7,230,380**	**$ 2,204,542**	**$ 856,422**	**$ 1,534,363**	**$ 2,461,742**	**$ 3,704,048**	**$ 2,656,843**	**$ 683,884**	**$ (1,633,216)**	**$ (1,558,110)**	**$ (3,083,161)**

Capital Project Funding Summary

Schedule 9

Final Capital Projects Funding Sources	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Revenue Fund	$ 4,190,000	$ 2,500,000	$ 2,333,925	$ 107,599	$ 111,613	$ 115,776	$ 4,323,390	$ 4,484,652	$ 5,298,031	$ 5,495,648	$ 2,919,838
Senior-Lien Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Total Projects Paid	**$ 4,190,000**	**$ 2,500,000**	**$ 2,333,925**	**$ 107,599**	**$ 111,613**	**$ 115,776**	**$ 4,323,390**	**$ 4,484,652**	**$ 5,298,031**	**$ 5,495,648**	**$ 2,919,838**

Funding Summary by Fund

Schedule 10

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Revenue Fund											
Balance At Beginning Of Fiscal Year	$ 21,362,586	$ 13,996,242	$ 8,983,614	$ 5,596,306	$ 6,473,614	$ 7,609,112	$ 13,271,994	$ 12,608,444	$ 11,681,135	$ 9,804,270	$ 7,557,028
Net Cash Flow	(3,176,344)	(2,512,628)	(1,053,383)	984,907	1,247,111	5,778,657	3,659,840	3,557,343	3,421,166	3,248,406	3,244,086
Less: Cash-Funded Capital Projects	(2,500,000)	(2,500,000)	(2,333,925)	(107,599)	(111,613)	(115,776)	(4,323,390)	(4,484,652)	(5,298,031)	(5,495,648)	(2,919,838)
Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	$ 15,686,242	$ 8,983,614	$ 5,596,306	$ 6,473,614	$ 7,609,112	$ 13,271,994	$ 12,608,444	$ 11,681,135	$ 9,804,270	$ 7,557,028	$ 7,881,276
Less: Restricted Funds	(6,765,862)	(6,779,073)	(4,739,884)	(4,939,251)	(5,147,370)	(9,567,946)	(9,951,601)	(10,997,251)	(9,804,270)	(7,557,028)	(7,881,276)
Total Amount Available For Projects	8,920,380	2,204,542	856,422	1,534,363	2,461,742	3,704,048	2,656,843	683,884	-	-	-
Amount Paid For Projects	(1,690,000)	-	-	-	-	-	-	-	-	-	-
Subtotal	$ 7,230,380	$ 2,204,542	$ 856,422	$ 1,534,363	$ 2,461,742	$ 3,704,048	$ 2,656,843	$ 683,884	$ -	$ -	$ -
Add Back: Restricted Funds	6,765,862	6,779,073	4,739,884	4,939,251	5,147,370	9,567,946	9,951,601	10,997,251	9,804,270	7,557,028	7,881,276
Plus: Interest Earnings	530,382	344,698	218,699	181,049	211,241	313,217	388,207	364,344	322,281	260,419	231,575
Less: Interest Allocated To Cash Flow	(530,382)	(344,698)	(218,699)	(181,049)	(211,241)	(313,217)	(388,207)	(364,344)	(322,281)	(260,419)	(231,575)
Balance At End Of Fiscal Year	**$ 13,996,242**	**$ 8,983,614**	**$ 5,596,306**	**$ 6,473,614**	**$ 7,609,112**	**$ 13,271,994**	**$ 12,608,444**	**$ 11,681,135**	**$ 9,804,270**	**$ 7,557,028**	**$ 7,881,276**
Restricted Reserves											
Balance At Beginning Of Fiscal Year	$ 24,486,034	$ 24,063,515	$ 25,343,670	$ 26,662,231	$ 28,020,348	$ 29,419,208	$ 30,860,034	$ 32,344,085	$ 33,872,658	$ 35,447,087	$ 37,068,750
Additional Funds:	(1,140,000)	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000
Debt Service Reserve On New Debt	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	$ 23,346,034	$ 24,613,515	$ 25,893,670	$ 27,212,231	$ 28,570,348	$ 29,969,208	$ 31,410,034	$ 32,894,085	$ 34,422,658	$ 35,997,087	$ 37,618,750
Plus: Interest Earnings	717,481	730,155	768,560	808,117	848,860	890,826	934,051	978,573	1,024,430	1,071,663	1,120,313
Less: Interest Allocated To Cash Flow	-	-	-	-	-	-	-	-	-	-	-
Balance At End Of Fiscal Year	**$ 24,063,515**	**$ 25,343,670**	**$ 26,662,231**	**$ 28,020,348**	**$ 29,419,208**	**$ 30,860,034**	**$ 32,344,085**	**$ 33,872,658**	**$ 35,447,087**	**$ 37,068,750**	**$ 38,739,063**

Senior Lien Borrowing Projections

Schedule 11

			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Term (Years)			20	20	20	20	20	20	20	20	20	20	20
Interest Rate			3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Sources of Funds													
Par Amount			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uses of Funds													
Proceeds			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cost of Issuance	2.00%	of Par	-	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve	1	Year(s) of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Total Uses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1 Year Interest			-	-	-	-	-	-	-	-	-	-	-
Annual Debt Service			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Debt Service			-	-	-	-	-	-	-	-	-	-	-
Cumulative New Annual Senior Lien Debt Service[1]			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

APPENDIX B – COST ALLOCATION SCHEDULES

Schedule 1 Solid Waste FY 2027 Expense Allocation

Schedule 1 Expense Allocation

Expense Line Item	Account Number	Department	Division	Code		FY 2027 Test Year Expenses	Allocation Factor	Allocations Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunity Improvement District
Operations and Maintenance																
Permanent Positions	55706510-500101	Administration	Administration	PS	$	910,339	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Temporary Positions	55706510-500105	Administration	Administration	PS	$	17,731	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Shift Differential	55706510-500122	Administration	Administration	PS	$	133	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Meal Allowances	55706510-500125	Administration	Administration	PS	$	355	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Deferred Comp Match	55706510-500135	Administration	Administration	PS	$	20,112	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Cell Phone Allowance	55706510-500138	Administration	Administration	PS	$	782	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Clothing Prot Equip Allow	55706510-500139	Administration	Administration	PS	$	2,509	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Overtime	55706510-500141	Administration	Administration	PS	$	1,153	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Standby Pay	55706510-500143	Administration	Administration	PS	$	887	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Sick Leave Buy Back	55706510-500155	Administration	Administration	PS	$	13,197	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Non-Acctble Auto Allow	55706510-500184	Administration	Administration	PS	$	7,050	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Social Security	55706510-500210	Administration	Administration	PS	$	73,838	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Lagers	55706510-500220	Administration	Administration	PS	$	153,491	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Disability Insurance	55706510-500230	Administration	Administration	PS	$	2,860	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Employee Health Insurance	55706510-500234	Administration	Administration	PS	$	101,469	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
CITY HSA CONTRIBUTION	55706510-500235	Administration	Administration	PS	$	10,306	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Life Insurance	55706510-500236	Administration	Administration	PS	$	535	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Employee Service Awards	55706510-500241	Administration	Administration	PS	$	472	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Employee Parking	55706510-500242	Administration	Administration	PS	$	3,756	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Retirement Sick Leave Pmt	55706510-500245	Administration	Administration	PS	$	829	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Permanent Positions	55706512-500101	Administration	Administration	PS	$	1,600	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Step Up Pay	55706512-500123	Administration	Administration	PS	$	22	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Deferred Comp Match	55706512-500135	Administration	Administration	PS	$	32	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Overtime	55706512-500141	Administration	Administration	PS	$	443	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Social Security	55706512-500210	Administration	Administration	PS	$	160	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Lagers	55706512-500220	Administration	Administration	PS	$	340	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Disability Insurance	55706512-500230	Administration	Administration	PS	$	5	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Employee Health Insurance	55706512-500234	Administration	Administration	PS	$	450	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
CITY HSA CONTRIBUTION	55706512-500235	Administration	Administration	PS	$	133	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Life Insurance	55706512-500236	Administration	Administration	PS	$	2	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Employee Service Awards	55706512-500241	Administration	Administration	PS	$	2	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Office Supplies	55706510-501210	Administration	Administration	OMF	$	5,368	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Printing	55706510-501220	Administration	Administration	OMF	$	33,609	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Postage	55706510-501230	Administration	Administration	OMF	$	1,867	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Janitorial Supplies	55706510-501330	Administration	Administration	OMF	$	3,734	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Fuel Oil & Lubricants	55706510-501340	Administration	Administration	OMF	$	18,900	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Food	55706510-501392	Administration	Administration	OMF	$	934	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Parts-Fleet Maintenance	55706510-501410	Administration	Administration	OMF	$	5,601	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Uniforms	55706510-501701	Administration	Administration	OMF	$	700	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Safety Equipment	55706510-501720	Administration	Administration	OMF	$	187	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Furniture	55706510-501810	Administration	Administration	OMF	$	747	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Computer/Electronic Items	55706510-501820	Administration	Administration	OMF	$	4,531	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Travel Training	55706510-502010	Administration	Administration	OMF	$	12,603	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Public Communications Fee	55706510-503041	Administration	Administration	OMF	$	323,024	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Computer Replacement Cost	55706510-503043	Administration	Administration	OMF	$	6,197	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
It Support & Maintenance	55706510-503044	Administration	Administration	OMF	$	92,235	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Printer Fees	55706510-503045	Administration	Administration	OMF	$	1,346	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
General Administrative Fee	55706510-503047	Administration	Administration	OMF	$	1,984,016	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Fiber Optics	55706510-503050	Administration	Administration	OMF	$	2,955	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Self Insurance Chrgs	55706510-503058	Administration	Administration	OMF	$	33,910	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Emp Health/Wellness Fee	55706510-503059	Administration	Administration	OMF	$	4,766	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
City University	55706510-503060	Administration	Administration	OMF	$	2,680	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Insurance Administration	55706510-503061	Administration	Administration	OMF	$	3,291	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Building Maintenance	55706510-503087	Administration	Administration	OMF	$	8,614	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Water	55706510-503530	Administration	Administration	OMF	$	2,044	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Electric	55706510-503532	Administration	Administration	OMF	$	22,680	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Telephone	55706510-503533	Administration	Administration	OMF	$	3,302	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Sewer	55706510-503534	Administration	Administration	OMF	$	1,323	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Storm Water	55706510-503537	Administration	Administration	OMF	$	18,307	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Wireless Communications	55706510-503538	Administration	Administration	OMF	$	3,308	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Dues	55706510-504100	Administration	Administration	OMF	$	934	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Vehicle Maintenance	55706510-504810	Administration	Administration	OMF	$	5,377	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
License & Cert. Reimburse	55706510-504850	Administration	Administration	OMF	$	47	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
OUTSIDE WORK	55706510-504860	Administration	Administration	OMF	$	1,400	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Noncontractual Services	55706510-504960	Administration	Administration	OMF	$	887	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Miscellaneous Contractual	55706510-504990	Administration	Administration	OMF	$	149,371	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Fiscal Agent Fees	55706510-505041	Administration	Administration	OMF	$	373	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Trade Show & Promotions	55706510-505920	Administration	Administration	OMF	$	747	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Bad Debt Expense	55706510-505960	Administration	Administration	OMF	$	121,364	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
MISCELLANEOUS	55706510-505990	Administration	Administration	OMF	$	934	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Equipment Replacement Schedule	6,510	Administration	Administration	CO	$	70,000	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Permanent Positions	55706520-500101	Commercial	Commercial	PS	$	1,183,308	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Temporary Positions	55706520-500105	Commercial	Commercial	PS	$	17,731	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Shift Differential	55706520-500122	Commercial	Commercial	PS	$	4,433	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Step Up Pay	55706520-500123	Commercial	Commercial	PS	$	443	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Meal Allowances	55706520-500125	Commercial	Commercial	PS	$	2,660	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Deferred Comp Match	55706520-500135	Commercial	Commercial	PS	$	23,666	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Clothing Prot Equip Allow	55706520-500139	Commercial	Commercial	PS	$	11,006	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Overtime	55706520-500141	Commercial	Commercial	PS	$	15,071	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Standby Pay	55706520-500143	Commercial	Commercial	PS	$	4,433	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Sick Leave Buy Back	55706520-500155	Commercial	Commercial	PS	$	2,108	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Social Security	55706520-500210	Commercial	Commercial	PS	$	96,057	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Unemployment	55706520-500215	Commercial	Commercial	PS	$	1,330	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Lagers	55706520-500220	Commercial	Commercial	PS	$	200,541	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Disability Insurance	55706520-500230	Commercial	Commercial	PS	$	3,680	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Employee Health Insurance	55706520-500234	Commercial	Commercial	PS	$	171,106	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
CITY HSA CONTRIBUTION	55706520-500235	Commercial	Commercial	PS	$	19,229	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Life Insurance	55706520-500236	Commercial	Commercial	PS	$	838	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Employee Service Awards	55706520-500241	Commercial	Commercial	PS	$	738	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
EMPLOYEE PARKING	55706520-500242	Commercial	Commercial	PS	$	1,210	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Retirement Sick Leave Pmt	55706520-500245	Commercial	Commercial	PS	$	1,047	Commercial Staff	0.0%	0.0%	31.6%	21.1%	0.0%	31.6%	15.8%	0.0%	0.0%
Construction Materials	55706520-501100	Commercial	Commercial	OMF	$	16,804	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Fuel Oil & Lubricants	55706520-501340	Commercial	Commercial	OMF	$	359,100	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Medical Supplies	55706520-501391	Commercial	Commercial	OMF	$	1,120	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Parts-Fleet Maintenance	55706520-501410	Commercial	Commercial	OMF	$	653,499	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Equipment Parts	55706520-501420	Commercial	Commercial	OMF	$	18,671	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Tools	55706520-501510	Commercial	Commercial	OMF	$	934	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Uniforms	55706520-501701	Commercial	Commercial	OMF	$	6,535	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Safety Equipment	55706520-501720	Commercial	Commercial	OMF	$	4,668	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
PUBLIC COMMUNICATIONS FEE	55706520-503041	Commercial	Commercial	OMF	$	31,517	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Computer Replacement Cost	55706520-503043	Commercial	Commercial	OMF	$	631	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
It Support & Maintenance	55706520-503044	Commercial	Commercial	OMF	$	50,290	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
PRINTER FEES	55706520-503045	Commercial	Commercial	OMF	$	27	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
GENERAL ADMINISTRATIVE FEE	55706520-503047	Commercial	Commercial	OMF	$	291,840	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Self Insurance Chrgs	55706520-503058	Commercial	Commercial	OMF	$	220,433	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Emp Health/Wellness Fee	55706520-503059	Commercial	Commercial	OMF	$	19,210	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%

Schedule 1 Expense Allocation

Expense Line Item	Account Number	Department	Division	Code	FY 2027 Test Year Expenses	Allocation Factor	Allocated Cost: Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunnity Improvement District
Operations and Maintenance															
Permanent Positions	55706510-500101	Administration	Administration	PS	$ 910,339	Weighted Expense	$ 274,718	$ 129,897	$ 111,806	$ 12,423	$ 88,246	$ 87,619	$ 14,864	$ 162,135	$ 28,630
Temporary Positions	55706510-500105	Administration	Administration	PS	$ 17,731	Weighted Expense	$ 5,351	$ 2,530	$ 2,178	$ 242	$ 1,719	$ 1,707	$ 290	$ 3,158	$ 558
Shift Differential	55706510-500122	Administration	Administration	PS	$ 133	Weighted Expense	$ 40	$ 19	$ 16	$ 2	$ 13	$ 13	$ 2	$ 24	$ 4
Meal Allowances	55706510-500125	Administration	Administration	PS	$ 355	Weighted Expense	$ 107	$ 51	$ 44	$ 5	$ 34	$ 34	$ 6	$ 63	$ 11
Deferred Comp Match	55706510-500135	Administration	Administration	PS	$ 20,112	Weighted Expense	$ 6,069	$ 2,870	$ 2,470	$ 274	$ 1,950	$ 1,936	$ 328	$ 3,582	$ 633
Cell Phone Allowance	55706510-500138	Administration	Administration	PS	$ 782	Weighted Expense	$ 236	$ 112	$ 96	$ 11	$ 76	$ 75	$ 13	$ 139	$ 25
Clothing Prot Equip Allow	55706510-500139	Administration	Administration	PS	$ 2,509	Weighted Expense	$ 757	$ 358	$ 308	$ 34	$ 243	$ 241	$ 41	$ 447	$ 79
Overtime	55706510-500141	Administration	Administration	PS	$ 1,153	Weighted Expense	$ 348	$ 164	$ 142	$ 16	$ 112	$ 111	$ 19	$ 205	$ 36
Standby Pay	55706510-500143	Administration	Administration	PS	$ 887	Weighted Expense	$ 268	$ 127	$ 109	$ 12	$ 86	$ 85	$ 14	$ 158	$ 28
Sick Leave Buy Back	55706510-500155	Administration	Administration	PS	$ 13,197	Weighted Expense	$ 3,983	$ 1,883	$ 1,621	$ 180	$ 1,279	$ 1,270	$ 215	$ 2,350	$ 415
Non-Acctble Auto Allow	55706510-500184	Administration	Administration	PS	$ 7,050	Weighted Expense	$ 2,127	$ 1,006	$ 866	$ 96	$ 683	$ 679	$ 115	$ 1,256	$ 222
Social Security	55706510-500210	Administration	Administration	PS	$ 73,838	Weighted Expense	$ 22,283	$ 10,536	$ 9,069	$ 1,008	$ 7,158	$ 7,107	$ 1,206	$ 13,151	$ 2,322
Lagers	55706510-500220	Administration	Administration	PS	$ 153,491	Weighted Expense	$ 46,320	$ 21,902	$ 18,852	$ 2,095	$ 14,879	$ 14,773	$ 2,506	$ 27,337	$ 4,827
Disability Insurance	55706510-500230	Administration	Administration	PS	$ 2,860	Weighted Expense	$ 863	$ 408	$ 351	$ 39	$ 277	$ 275	$ 47	$ 509	$ 90
Employee Health Insurance	55706510-500234	Administration	Administration	PS	$ 101,469	Weighted Expense	$ 30,621	$ 14,479	$ 12,462	$ 1,385	$ 9,836	$ 9,766	$ 1,657	$ 18,072	$ 3,191
CITY HSA CONTRIBUTION	55706510-500235	Administration	Administration	PS	$ 10,306	Weighted Expense	$ 3,110	$ 1,471	$ 1,266	$ 141	$ 999	$ 992	$ 168	$ 1,836	$ 324
Life Insurance	55706510-500236	Administration	Administration	PS	$ 535	Weighted Expense	$ 162	$ 76	$ 66	$ 7	$ 52	$ 52	$ 9	$ 95	$ 17
Employee Service Awards	55706510-500241	Administration	Administration	PS	$ 472	Weighted Expense	$ 142	$ 67	$ 58	$ 6	$ 46	$ 45	$ 8	$ 84	$ 15
Employee Parking	55706510-500242	Administration	Administration	PS	$ 3,756	Weighted Expense	$ 1,134	$ 536	$ 461	$ 51	$ 364	$ 362	$ 61	$ 669	$ 118
Retirement Sick Leave Pmt	55706510-500245	Administration	Administration	PS	$ 829	Weighted Expense	$ 250	$ 118	$ 102	$ 11	$ 80	$ 80	$ 14	$ 148	$ 26
Permanent Positions	55706512-500101	Administration	Administration	PS	$ 1,600	Weighted Expense	$ 483	$ 228	$ 197	$ 22	$ 155	$ 154	$ 26	$ 285	$ 50
Step Up Pay	55706512-500123	Administration	Administration	PS	$ 22	Weighted Expense	$ 7	$ 3	$ 3	$ 0	$ 2	$ 2	$ 0	$ 4	$ 1
Deferred Comp Match	55706512-500135	Administration	Administration	PS	$ 32	Weighted Expense	$ 10	$ 5	$ 4	$ 0	$ 3	$ 3	$ 1	$ 6	$ 1
Overtime	55706512-500141	Administration	Administration	PS	$ 443	Weighted Expense	$ 134	$ 63	$ 54	$ 6	$ 43	$ 43	$ 7	$ 79	$ 14
Social Security	55706512-500210	Administration	Administration	PS	$ 160	Weighted Expense	$ 48	$ 23	$ 20	$ 2	$ 16	$ 15	$ 3	$ 29	$ 5
Lagers	55706512-500220	Administration	Administration	PS	$ 340	Weighted Expense	$ 103	$ 49	$ 42	$ 5	$ 33	$ 33	$ 6	$ 61	$ 11
Disability Insurance	55706512-500230	Administration	Administration	PS	$ 5	Weighted Expense	$ 2	$ 1	$ 1	$ 0	$ 1	$ 1	$ 0	$ 1	$ 0
Employee Health Insurance	55706512-500234	Administration	Administration	PS	$ 450	Weighted Expense	$ 136	$ 64	$ 55	$ 6	$ 44	$ 43	$ 7	$ 80	$ 14
CITY HSA CONTRIBUTION	55706512-500235	Administration	Administration	PS	$ 133	Weighted Expense	$ 40	$ 19	$ 16	$ 2	$ 13	$ 13	$ 2	$ 24	$ 4
Life Insurance	55706512-500236	Administration	Administration	PS	$ 2	Weighted Expense	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Employee Service Awards	55706512-500241	Administration	Administration	PS	$ 2	Weighted Expense	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Office Supplies	55706510-501210	Administration	Administration	OMF	$ 5,368	Weighted Expense	$ 1,620	$ 766	$ 659	$ 73	$ 520	$ 517	$ 88	$ 956	$ 169
Printing	55706510-501220	Administration	Administration	OMF	$ 33,609	Weighted Expense	$ 10,142	$ 4,796	$ 4,128	$ 459	$ 3,258	$ 3,235	$ 549	$ 5,986	$ 1,057
Postage	55706510-501230	Administration	Administration	OMF	$ 1,867	Weighted Expense	$ 563	$ 266	$ 229	$ 25	$ 181	$ 180	$ 30	$ 333	$ 59
Janitorial Supplies	55706510-501330	Administration	Administration	OMF	$ 3,734	Weighted Expense	$ 1,127	$ 533	$ 459	$ 51	$ 362	$ 359	$ 61	$ 665	$ 117
Fuel Oil & Lubricants	55706510-501340	Administration	Administration	OMF	$ 18,900	Weighted Expense	$ 5,704	$ 2,697	$ 2,321	$ 258	$ 1,832	$ 1,819	$ 309	$ 3,366	$ 594
Food	55706510-501392	Administration	Administration	OMF	$ 934	Weighted Expense	$ 282	$ 133	$ 115	$ 13	$ 90	$ 90	$ 15	$ 166	$ 29
Parts-Fleet Maintenance	55706510-501410	Administration	Administration	OMF	$ 5,601	Weighted Expense	$ 1,690	$ 799	$ 688	$ 76	$ 543	$ 539	$ 91	$ 998	$ 176
Uniforms	55706510-501701	Administration	Administration	OMF	$ 700	Weighted Expense	$ 211	$ 100	$ 86	$ 10	$ 68	$ 67	$ 11	$ 125	$ 22
Safety Equipment	55706510-501720	Administration	Administration	OMF	$ 187	Weighted Expense	$ 56	$ 27	$ 23	$ 3	$ 18	$ 18	$ 3	$ 33	$ 6
Furniture	55706510-501810	Administration	Administration	OMF	$ 747	Weighted Expense	$ 225	$ 107	$ 92	$ 10	$ 72	$ 72	$ 12	$ 133	$ 23
Computer/Electronic Items	55706510-501820	Administration	Administration	OMF	$ 4,531	Weighted Expense	$ 1,367	$ 646	$ 556	$ 62	$ 439	$ 436	$ 74	$ 807	$ 142
Travel Training	55706510-502010	Administration	Administration	OMF	$ 12,603	Weighted Expense	$ 3,803	$ 1,798	$ 1,548	$ 172	$ 1,222	$ 1,213	$ 206	$ 2,245	$ 396
Public Communications Fee	55706510-503041	Administration	Administration	OMF	$ 323,024	Weighted Expense	$ 97,481	$ 46,093	$ 39,673	$ 4,408	$ 31,313	$ 31,091	$ 5,274	$ 57,532	$ 10,159
Computer Replacement Cost	55706510-503043	Administration	Administration	OMF	$ 6,197	Weighted Expense	$ 1,870	$ 884	$ 761	$ 85	$ 601	$ 596	$ 101	$ 1,104	$ 195
It Support & Maintenance	55706510-503044	Administration	Administration	OMF	$ 92,235	Weighted Expense	$ 27,834	$ 13,161	$ 11,328	$ 1,259	$ 8,941	$ 8,878	$ 1,506	$ 16,427	$ 2,901
Printer Fees	55706510-503045	Administration	Administration	OMF	$ 1,346	Weighted Expense	$ 406	$ 192	$ 165	$ 18	$ 130	$ 130	$ 22	$ 240	$ 42
General Administrative Fee	55706510-503047	Administration	Administration	OMF	$ 1,984,016	Weighted Expense	$ 598,728	$ 283,101	$ 243,674	$ 27,075	$ 192,325	$ 190,960	$ 32,395	$ 353,362	$ 62,397
Fiber Optics	55706510-503050	Administration	Administration	OMF	$ 2,955	Weighted Expense	$ 892	$ 422	$ 363	$ 40	$ 286	$ 284	$ 48	$ 526	$ 93
Self Insurance Chrgs	55706510-503058	Administration	Administration	OMF	$ 33,910	Weighted Expense	$ 10,233	$ 4,839	$ 4,165	$ 463	$ 3,287	$ 3,264	$ 554	$ 6,040	$ 1,066
Emp Health/Wellness Fee	55706510-503059	Administration	Administration	OMF	$ 4,766	Weighted Expense	$ 1,438	$ 680	$ 585	$ 65	$ 462	$ 459	$ 78	$ 849	$ 150
City University	55706510-503060	Administration	Administration	OMF	$ 2,680	Weighted Expense	$ 809	$ 382	$ 329	$ 37	$ 260	$ 258	$ 44	$ 477	$ 84
Insurance Administration	55706510-503061	Administration	Administration	OMF	$ 3,291	Weighted Expense	$ 993	$ 470	$ 404	$ 45	$ 319	$ 317	$ 54	$ 586	$ 103
Building Maintenance	55706510-503087	Administration	Administration	OMF	$ 8,614	Weighted Expense	$ 2,600	$ 1,229	$ 1,058	$ 118	$ 835	$ 829	$ 141	$ 1,534	$ 271
Water	55706510-503530	Administration	Administration	OMF	$ 2,044	Weighted Expense	$ 617	$ 292	$ 251	$ 28	$ 198	$ 197	$ 33	$ 364	$ 64
Electric	55706510-503532	Administration	Administration	OMF	$ 22,680	Weighted Expense	$ 6,844	$ 3,236	$ 2,786	$ 310	$ 2,199	$ 2,183	$ 370	$ 4,039	$ 713
Telephone	55706510-503533	Administration	Administration	OMF	$ 3,302	Weighted Expense	$ 996	$ 471	$ 406	$ 45	$ 320	$ 318	$ 54	$ 588	$ 104
Sewer	55706510-503534	Administration	Administration	OMF	$ 1,323	Weighted Expense	$ 399	$ 189	$ 162	$ 18	$ 128	$ 127	$ 22	$ 236	$ 42
Storm Water	55706510-503537	Administration	Administration	OMF	$ 18,307	Weighted Expense	$ 5,524	$ 2,612	$ 2,248	$ 250	$ 1,775	$ 1,762	$ 299	$ 3,260	$ 576
Wireless Communications	55706510-503538	Administration	Administration	OMF	$ 3,308	Weighted Expense	$ 998	$ 472	$ 406	$ 45	$ 321	$ 318	$ 54	$ 589	$ 104
Dues	55706510-504100	Administration	Administration	OMF	$ 934	Weighted Expense	$ 282	$ 133	$ 115	$ 13	$ 90	$ 90	$ 15	$ 166	$ 29
Vehicle Maintenance	55706510-504810	Administration	Administration	OMF	$ 5,377	Weighted Expense	$ 1,623	$ 767	$ 660	$ 73	$ 521	$ 518	$ 88	$ 958	$ 169
License & Cert. Reimburse	55706510-504850	Administration	Administration	OMF	$ 47	Weighted Expense	$ 14	$ 7	$ 6	$ 1	$ 5	$ 4	$ 1	$ 8	$ 1
OUTSIDE WORK	55706510-504860	Administration	Administration	OMF	$ 1,400	Weighted Expense	$ 423	$ 200	$ 172	$ 19	$ 136	$ 135	$ 23	$ 249	$ 44
Noncontractual Services	55706510-504960	Administration	Administration	OMF	$ 887	Weighted Expense	$ 268	$ 127	$ 109	$ 12	$ 86	$ 85	$ 14	$ 158	$ 28
Miscellaneous Contractual	55706510-504990	Administration	Administration	OMF	$ 149,371	Weighted Expense	$ 45,077	$ 21,314	$ 18,346	$ 2,038	$ 14,480	$ 14,377	$ 2,439	$ 26,604	$ 4,698
Fiscal Agent Fees	55706510-505041	Administration	Administration	OMF	$ 373	Weighted Expense	$ 113	$ 53	$ 46	$ 5	$ 36	$ 36	$ 6	$ 67	$ 12
Trade Show & Promotions	55706510-505920	Administration	Administration	OMF	$ 747	Weighted Expense	$ 225	$ 107	$ 92	$ 10	$ 72	$ 72	$ 12	$ 133	$ 23
Bad Debt Expense	55706510-505960	Administration	Administration	OMF	$ 121,364	Weighted Expense	$ 36,625	$ 17,318	$ 14,906	$ 1,656	$ 11,765	$ 11,681	$ 1,982	$ 21,615	$ 3,817
MISCELLANEOUS	55706510-505990	Administration	Administration	OMF	$ 934	Weighted Expense	$ 282	$ 133	$ 115	$ 13	$ 90	$ 90	$ 15	$ 166	$ 29
Equipment Replacement Schedule	6,510	Administration	Administration	CO	$ 70,000	Weighted Expense	$ 21,124	$ 9,988	$ 8,597	$ 955	$ 6,786	$ 6,737	$ 1,143	$ 12,467	$ 2,202
Permanent Positions	55706520-500101	Commercial	Commercial	PS	$ 1,183,308	Commercial Staff	$ -	$ -	$ 373,676	$ 249,118	$ -	$ 373,676	$ 186,838	$ -	$ -
Temporary Positions	55706520-500105	Commercial	Commercial	PS	$ 17,731	Commercial Staff	$ -	$ -	$ 5,599	$ 3,733	$ -	$ 5,599	$ 2,800	$ -	$ -
Shift Differential	55706520-500122	Commercial	Commercial	PS	$ 4,433	Commercial Staff	$ -	$ -	$ 1,400	$ 933	$ -	$ 1,400	$ 700	$ -	$ -
Step Up Pay	55706520-500123	Commercial	Commercial	PS	$ 443	Commercial Staff	$ -	$ -	$ 140	$ 93	$ -	$ 140	$ 70	$ -	$ -
Meal Allowances	55706520-500125	Commercial	Commercial	PS	$ 2,660	Commercial Staff	$ -	$ -	$ 840	$ 560	$ -	$ 840	$ 420	$ -	$ -
Deferred Comp Match	55706520-500135	Commercial	Commercial	PS	$ 23,666	Commercial Staff	$ -	$ -	$ 7,474	$ 4,982	$ -	$ 7,474	$ 3,737	$ -	$ -
Clothing Prot Equip Allow	55706520-500139	Commercial	Commercial	PS	$ 11,006	Commercial Staff	$ -	$ -	$ 3,475	$ 2,317	$ -	$ 3,475	$ 1,738	$ -	$ -
Overtime	55706520-500141	Commercial	Commercial	PS	$ 15,071	Commercial Staff	$ -	$ -	$ 4,759	$ 3,173	$ -	$ 4,759	$ 2,380	$ -	$ -
Standby Pay	55706520-500143	Commercial	Commercial	PS	$ 4,433	Commercial Staff	$ -	$ -	$ 1,400	$ 933	$ -	$ 1,400	$ 700	$ -	$ -
Sick Leave Buy Back	55706520-500155	Commercial	Commercial	PS	$ 2,108	Commercial Staff	$ -	$ -	$ 666	$ 444	$ -	$ 666	$ 333	$ -	$ -
Social Security	55706520-500210	Commercial	Commercial	PS	$ 96,057	Commercial Staff	$ -	$ -	$ 30,334	$ 20,222	$ -	$ 30,334	$ 15,167	$ -	$ -
Unemployment	55706520-500215	Commercial	Commercial	PS	$ 1,330	Commercial Staff	$ -	$ -	$ 420	$ 280	$ -	$ 420	$ 210	$ -	$ -
Lagers	55706520-500220	Commercial	Commercial	PS	$ 200,541	Commercial Staff	$ -	$ -	$ 63,329	$ 42,219	$ -	$ 63,329	$ 31,664	$ -	$ -
Disability Insurance	55706520-500230	Commercial	Commercial	PS	$ 3,680	Commercial Staff	$ -	$ -	$ 1,162	$ 775	$ -	$ 1,162	$ 581	$ -	$ -
Employee Health Insurance	55706520-500234	Commercial	Commercial	PS	$ 171,106	Commercial Staff	$ -	$ -	$ 54,033	$ 36,022	$ -	$ 54,033	$ 27,017	$ -	$ -
CITY HSA CONTRIBUTION	55706520-500235	Commercial	Commercial	PS	$ 19,229	Commercial Staff	$ -	$ -	$ 6,072	$ 4,048	$ -	$ 6,072	$ 3,036	$ -	$ -
Life Insurance	55706520-500236	Commercial	Commercial	PS	$ 838	Commercial Staff	$ -	$ -	$ 265	$ 176	$ -	$ 265	$ 132	$ -	$ -
Employee Service Awards	55706520-500241	Commercial	Commercial	PS	$ 738	Commercial Staff	$ -	$ -	$ 233	$ 155	$ -	$ 233	$ 117	$ -	$ -
EMPLOYEE PARKING	55706520-500242	Commercial	Commercial	PS	$ 1,210	Commercial Staff	$ -	$ -	$ 382	$ 255	$ -	$ 382	$ 191	$ -	$ -
Retirement Sick Leave Pmt	55706520-500245	Commercial	Commercial	PS	$ 1,047	Commercial Staff	$ -	$ -	$ 331	$ 220	$ -	$ 331	$ 165	$ -	$ -
Construction Materials	55706520-501100	Commercial	Commercial	OMF	$ 16,804	Commercial Allocation	$ 3,425	$ -	$ 6,334	$ 704	$ -	$ 4,274	$ 842	$ -	$ 1,225
Fuel Oil & Lubricants	55706520-501340	Commercial	Commercial	OMF	$ 359,100	Commercial Allocation	$ 73,192	$ -	$ 135,364	$ 15,040	$ -	$ 91,336	$ 17,996	$ -	$ 26,172
Medical Supplies	55706520-501391	Commercial	Commercial	OMF	$ 1,120	Commercial Allocation	$ 228	$ -	$ 422	$ 47	$ -	$ 285	$ 56	$ -	$ 82
Parts-Fleet Maintenance	55706520-501410	Commercial	Commercial	OMF	$ 653,499	Commercial Allocation	$ 133,197	$ -	$ 246,339	$ 27,371	$ -	$ 166,215	$ 32,749	$ -	$ 47,628
Equipment Parts	55706520-501420	Commercial	Commercial	OMF	$ 18,671	Commercial Allocation	$ 3,806	$ -	$ 7,038	$ 782	$ -	$ 4,749	$ 936	$ -	$ 1,361
Tools	55706520-501510	Commercial	Commercial	OMF	$ 934	Commercial Allocation	$ 190	$ -	$ 352	$ 39	$ -	$ 237	$ 47	$ -	$ 68
Uniforms	55706520-501701	Commercial	Commercial	OMF	$ 6,535	Commercial Allocation	$ 1,332	$ -	$ 2,463	$ 274	$ -	$ 1,662	$ 327	$ -	$ 476
Safety Equipment	55706520-501720	Commercial	Commercial	OMF	$ 4,668	Commercial Allocation	$ 951	$ -	$ 1,760	$ 196	$ -	$ 1,187	$ 234	$ -	$ 340
PUBLIC COMMUNICATIONS FEE	55706520-503041	Commercial	Commercial	OMF	$ 31,517	Commercial Allocation	$ 6,424	$ -	$ 11,881	$ 1,320	$ -	$ 8,016	$ 1,579	$ -	$ 2,297
Computer Replacement Cost	55706520-503043	Commercial	Commercial	OMF	$ 631	Commercial Allocation	$ 129	$ -	$ 238	$ 26	$ -	$ 161	$ 32	$ -	$ 46
It Support & Maintenance	55706520-503044	Commercial	Commercial	OMF	$ 50,290	Commercial Allocation	$ 10,250	$ -	$ 18,957	$ 2,106	$ -	$ 12,791	$ 2,520	$ -	$ 3,665
PRINTER FEES	55706520-503045	Commercial	Commercial	OMF	$ 27	Commercial Allocation	$ 6	$ -	$ 10	$ 1	$ -	$ 7	$ 1	$ -	$ 2
GENERAL ADMINISTRATIVE FEE	55706520-503047	Commercial	Commercial	OMF	$ 291,840	Commercial Allocation	$ 59,483	$ -	$ 110,010	$ 12,223	$ -	$ 74,229	$ 14,625	$ -	$ 21,270
Self Insurance Chrgs	55706520-503058	Commercial	Commercial	OMF	$ 220,433	Commercial Allocation	$ 44,929	$ -	$ 83,093	$ 9,233	$ -	$ 56,066	$ 11,047	$ -	$ 16,065
Emp Health/Wellness Fee	55706520-503059	Commercial	Commercial	OMF	$ 19,210	Commercial Allocation	$ 3,915	$ -	$ 7,241	$ 805	$ -	$ 4,886	$ 963	$ -	$ 1,400

Schedule 1 Expense Allocation

						FY 2027		Allocations								
Expense Line Item	Account Number	Department	Division	Code		Test Year Expenses	Allocation Factor	Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunnity Improvement District
CITY UNIVERSITY	55706520-503060	Commercial	Commercial	OMF	$	5,727	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Insurance Administration	55706520-503061	Commercial	Commercial	OMF	$	7,032	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Telephone	55706520-503533	Commercial	Commercial	OMF	$	1,179	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Wireless Communications	55706520-503538	Commercial	Commercial	OMF	$	11,340	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Vehicle Maintenance	55706520-504810	Commercial	Commercial	OMF	$	308,078	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
License & Cert. Reimburse	55706520-504850	Commercial	Commercial	OMF	$	303	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
OUTSIDE WORK	55706520-504860	Commercial	Commercial	OMF	$	340,458	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Miscellaneous Contractual	55706520-504990	Commercial	Commercial	OMF	$	56,014	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
State Landfill Fees	55706520-505930	Commercial	Commercial	OMF	$	116,696	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
MISCELLANEOUS	55706520-505990	Commercial	Commercial	OMF	$	8,962	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Large Containers	55706520-501460	Commercial	Commercial	CO	$	145,222	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Instruments & Apparatus	55706520-506641	Commercial	Commercial	CO	$	548,732	Commercial Allocation	20.4%	0.0%	37.7%	4.2%	0.0%	25.4%	5.0%	0.0%	7.3%
Compactor Replacement Schedule	6,520	Commercial	Commercial	CO	$	370,000	Roll Off Refuse	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Equipment Replacement Schedule	6,520	Commercial	Commercial	CO	$	1,579,803	Commercial Refuse Tonnage	0.0%	0.0%	49.3%	5.5%	0.0%	33.3%	6.6%	0.0%	5.4%
Permanent Positions	55706522-500101	Commercial	SBD Waste Management	PS	$	207,129	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Temporary Positions	55706522-500105	Commercial	SBD Waste Management	PS	$	887	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Shift Differential	55706522-500122	Commercial	SBD Waste Management	PS	$	665	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Step Up Pay	55706522-500123	Commercial	SBD Waste Management	PS	$	222	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Meal Allowances	55706522-500125	Commercial	SBD Waste Management	PS	$	443	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Deferred Comp Match	55706522-500135	Commercial	SBD Waste Management	PS	$	4,143	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Clothing Prot Equip Allow	55706522-500139	Commercial	SBD Waste Management	PS	$	1,928	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Overtime	55706522-500141	Commercial	SBD Waste Management	PS	$	2,256	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Standby Pay	55706522-500143	Commercial	SBD Waste Management	PS	$	443	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sick Leave Buy Back	55706522-500155	Commercial	SBD Waste Management	PS	$	293	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Social Security	55706522-500210	Commercial	SBD Waste Management	PS	$	16,579	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Lagers	55706522-500220	Commercial	SBD Waste Management	PS	$	34,966	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Disability Insurance	55706522-500230	Commercial	SBD Waste Management	PS	$	644	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Employee Health Insurance	55706522-500234	Commercial	SBD Waste Management	PS	$	31,068	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CITY HSA CONTRIBUTION	55706522-500235	Commercial	SBD Waste Management	PS	$	4,521	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Life Insurance	55706522-500236	Commercial	SBD Waste Management	PS	$	146	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Employee Service Awards	55706522-500241	Commercial	SBD Waste Management	PS	$	129	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
EMPLOYEE PARKING	55706522-500242	Commercial	SBD Waste Management	PS	$	748	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Retirement Sick Leave Pmt	55706522-500245	Commercial	SBD Waste Management	PS	$	113	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Construction Materials	55706522-501100	Commercial	SBD Waste Management	OMF	$	934	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Fuel Oil & Lubricants	55706522-501340	Commercial	SBD Waste Management	OMF	$	4,725	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Parts-Fleet Maintenance	55706522-501410	Commercial	SBD Waste Management	OMF	$	3,734	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PUBLIC COMMUNICATIONS FEE	55706522-503041	Commercial	SBD Waste Management	OMF	$	780	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
IT SUPPORT & MAINTENANCE	55706522-503044	Commercial	SBD Waste Management	OMF	$	3,834	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
GENERAL ADMINISTRATIVE FEE	55706522-503047	Commercial	SBD Waste Management	OMF	$	11,860	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Self Insurance Chrgs	55706522-503058	Commercial	SBD Waste Management	OMF	$	7,874	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Emp Health/Wellness Fee	55706522-503059	Commercial	SBD Waste Management	OMF	$	1,478	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CITY UNIVERSITY	55706522-503060	Commercial	SBD Waste Management	OMF	$	831	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Insurance Administration	55706522-503061	Commercial	SBD Waste Management	OMF	$	1,019	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water	55706522-503530	Commercial	SBD Waste Management	OMF	$	284	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Natural Gas	55706522-503531	Commercial	SBD Waste Management	OMF	$	567	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Electric	55706522-503532	Commercial	SBD Waste Management	OMF	$	8,505	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Storm Water	55706522-503537	Commercial	SBD Waste Management	OMF	$	142	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Wireless Communications	55706522-503538	Commercial	SBD Waste Management	OMF	$	227	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
BUILDING & LAND RENTALS	55706522-504591	Commercial	SBD Waste Management	OMF	$	7,560	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Vehicle Maintenance	55706522-504810	Commercial	SBD Waste Management	OMF	$	2,334	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OUTSIDE WORK	55706522-504860	Commercial	SBD Waste Management	OMF	$	1,867	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Miscellaneous Contractual	55706522-504990	Commercial	SBD Waste Management	OMF	$	9,336	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
MISCELLANEOUS	55706522-505990	Commercial	SBD Waste Management	OMF	$	3,734	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Large Containers	55706522-501460	Commercial	SBD Waste Management	CO	$	17,634	Community Improvement District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Schedule 1 Expense Allocation

					FY 2027		Allocated Cost								
Expense Line Item	**Account Number**	**Department**	**Division**	**Code**	**Test Year Expenses**	**Allocation Factor**	**Residential Curbside Refuse**	**Residential Recycling**	**Commercail Front Load**	**Commercail Rear Load**	**Commercail Recycling**	**Roll Off Refuse**	**Mini Roll Off Refuse**	**Landfill**	**Comunnity Improvement District**
CITY UNIVERSITY	55706520-503060	Commercial	Commercial	OMF	$ 5,727	Commercial Allocation	$ 1,167	$ -	$ 2,159	$ 240	$ -	$ 1,457	$ 287	$ -	$ 417
Insurance Administration	55706520-503061	Commercial	Commercial	OMF	$ 7,032	Commercial Allocation	$ 1,433	$ -	$ 2,651	$ 295	$ -	$ 1,788	$ 352	$ -	$ 512
Telephone	55706520-503533	Commercial	Commercial	OMF	$ 1,179	Commercial Allocation	$ 240	$ -	$ 445	$ 49	$ -	$ 300	$ 59	$ -	$ 86
Wireless Communications	55706520-503538	Commercial	Commercial	OMF	$ 11,340	Commercial Allocation	$ 2,311	$ -	$ 4,275	$ 475	$ -	$ 2,884	$ 568	$ -	$ 826
Vehicle Maintenance	55706520-504810	Commercial	Commercial	OMF	$ 308,078	Commercial Allocation	$ 62,793	$ -	$ 116,131	$ 12,903	$ -	$ 78,359	$ 15,439	$ -	$ 22,453
License & Cert. Reimburse	55706520-504850	Commercial	Commercial	OMF	$ 303	Commercial Allocation	$ 62	$ -	$ 114	$ 13	$ -	$ 77	$ 15	$ -	$ 22
OUTSIDE WORK	55706520-504860	Commercial	Commercial	OMF	$ 340,458	Commercial Allocation	$ 69,392	$ -	$ 128,337	$ 14,260	$ -	$ 86,594	$ 17,061	$ -	$ 24,813
Miscellaneous Contractual	55706520-504990	Commercial	Commercial	OMF	$ 56,014	Commercial Allocation	$ 11,417	$ -	$ 21,115	$ 2,346	$ -	$ 14,247	$ 2,807	$ -	$ 4,082
State Landfill Fees	55706520-505930	Commercial	Commercial	OMF	$ 116,696	Commercial Allocation	$ 23,785	$ -	$ 43,989	$ 4,888	$ -	$ 29,681	$ 5,848	$ -	$ 8,505
MISCELLANEOUS	55706520-505990	Commercial	Commercial	OMF	$ 8,962	Commercial Allocation	$ 1,827	$ -	$ 3,378	$ 375	$ -	$ 2,280	$ 449	$ -	$ 653
Large Containers	55706520-501460	Commercial	Commercial	CO	$ 145,222	Commercial Allocation	$ 29,599	$ -	$ 54,742	$ 6,082	$ -	$ 36,937	$ 7,278	$ -	$ 10,584
Instruments & Apparatus	55706520-506641	Commercial	Commercial	CO	$ 548,732	Commercial Allocation	$ 111,843	$ -	$ 206,846	$ 22,983	$ -	$ 139,568	$ 27,499	$ -	$ 39,992
Compactor Replacement Schedule	6,520	Commercial	Commercial	CO	$ 370,000	Roll Off Refuse	$ -	$ -	$ -	$ -	$ -	$ 370,000	$ -	$ -	$ -
Equipment Replacement Schedule	6,520	Commercial	Commercial	CO	$ 1,579,803	Commercial Refuse Tonnage	$ -	$ -	$ 778,996	$ 86,555	$ -	$ 525,622	$ 103,562	$ -	$ 85,068
Permanent Positions	55706522-500101	Commercial	SBD Waste Management	PS	$ 207,129	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 207,129
Temporary Positions	55706522-500105	Commercial	SBD Waste Management	PS	$ 887	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 887
Shift Differential	55706522-500122	Commercial	SBD Waste Management	PS	$ 665	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 665
Step Up Pay	55706522-500123	Commercial	SBD Waste Management	PS	$ 222	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 222
Meal Allowances	55706522-500125	Commercial	SBD Waste Management	PS	$ 443	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 443
Deferred Comp Match	55706522-500135	Commercial	SBD Waste Management	PS	$ 4,143	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,143
Clothing Prot Equip Allow	55706522-500139	Commercial	SBD Waste Management	PS	$ 1,928	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,928
Overtime	55706522-500141	Commercial	SBD Waste Management	PS	$ 2,256	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,256
Standby Pay	55706522-500143	Commercial	SBD Waste Management	PS	$ 443	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 443
Sick Leave Buy Back	55706522-500155	Commercial	SBD Waste Management	PS	$ 293	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 293
Social Security	55706522-500210	Commercial	SBD Waste Management	PS	$ 16,579	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,579
Lagers	55706522-500220	Commercial	SBD Waste Management	PS	$ 34,966	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,966
Disability Insurance	55706522-500230	Commercial	SBD Waste Management	PS	$ 644	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 644
Employee Health Insurance	55706522-500234	Commercial	SBD Waste Management	PS	$ 31,068	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,068
CITY HSA CONTRIBUTION	55706522-500235	Commercial	SBD Waste Management	PS	$ 4,521	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,521
Life Insurance	55706522-500236	Commercial	SBD Waste Management	PS	$ 146	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 146
Employee Service Awards	55706522-500241	Commercial	SBD Waste Management	PS	$ 129	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 129
EMPLOYEE PARKING	55706522-500242	Commercial	SBD Waste Management	PS	$ 748	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 748
Retirement Sick Leave Pmt	55706522-500245	Commercial	SBD Waste Management	PS	$ 113	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 113
Construction Materials	55706522-501100	Commercial	SBD Waste Management	OMF	$ 934	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 934
Fuel Oil & Lubricants	55706522-501340	Commercial	SBD Waste Management	OMF	$ 4,725	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,725
Parts-Fleet Maintenance	55706522-501410	Commercial	SBD Waste Management	OMF	$ 3,734	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,734
PUBLIC COMMUNICATIONS FEE	55706522-503041	Commercial	SBD Waste Management	OMF	$ 780	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 780
IT SUPPORT & MAINTENANCE	55706522-503044	Commercial	SBD Waste Management	OMF	$ 3,834	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,834
GENERAL ADMINISTRATIVE FEE	55706522-503047	Commercial	SBD Waste Management	OMF	$ 11,860	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,860
Self Insurance Chrgs	55706522-503058	Commercial	SBD Waste Management	OMF	$ 7,874	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,874
Emp Health/Wellness Fee	55706522-503059	Commercial	SBD Waste Management	OMF	$ 1,478	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,478
CITY UNIVERSITY	55706522-503060	Commercial	SBD Waste Management	OMF	$ 831	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 831
Insurance Administration	55706522-503061	Commercial	SBD Waste Management	OMF	$ 1,019	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,019
Water	55706522-503530	Commercial	SBD Waste Management	OMF	$ 284	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 284
Natural Gas	55706522-503531	Commercial	SBD Waste Management	OMF	$ 567	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 567
Electric	55706522-503532	Commercial	SBD Waste Management	OMF	$ 8,505	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,505
Storm Water	55706522-503537	Commercial	SBD Waste Management	OMF	$ 142	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 142
Wireless Communications	55706522-503538	Commercial	SBD Waste Management	OMF	$ 227	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 227
BUILDING & LAND RENTALS	55706522-504591	Commercial	SBD Waste Management	OMF	$ 7,560	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,560
Vehicle Maintenance	55706522-504810	Commercial	SBD Waste Management	OMF	$ 2,334	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,334
OUTSIDE WORK	55706522-504860	Commercial	SBD Waste Management	OMF	$ 1,867	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,867
Miscellaneous Contractual	55706522-504990	Commercial	SBD Waste Management	OMF	$ 9,336	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,336
MISCELLANEOUS	55706522-505990	Commercial	SBD Waste Management	OMF	$ 3,734	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,734
Large Containers	55706522-501460	Commercial	SBD Waste Management	CO	$ 17,634	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,634

Schedule 1 Expense Allocation

						FY 2027		Allocations								
Expense Line Item	Account Number	Department	Division	Code		Test Year Expenses	Allocation Factor	Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunnity Improvement District
Permanent Positions	55706540-500101	Landfill	Landfill	PS	$	902,226	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Temporary Positions	55706540-500105	Landfill	Landfill	PS	$	22,164	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Shift Differential	55706540-500122	Landfill	Landfill	PS	$	887	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Step Up Pay	55706540-500123	Landfill	Landfill	PS	$	89	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Meal Allowances	55706540-500125	Landfill	Landfill	PS	$	887	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Deferred Comp Match	55706540-500135	Landfill	Landfill	PS	$	18,045	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Clothing Prot Equip Allow	55706540-500139	Landfill	Landfill	PS	$	8,477	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Overtime	55706540-500141	Landfill	Landfill	PS	$	12,412	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Sick Leave Buy Back	55706540-500155	Landfill	Landfill	PS	$	11,368	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Non-Acctble Auto Allow	55706540-500184	Landfill	Landfill	PS	$	2,660	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Social Security	55706540-500210	Landfill	Landfill	PS	$	74,140	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Unemployment	55706540-500215	Landfill	Landfill	PS	$	443	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Lagers	55706540-500220	Landfill	Landfill	PS	$	153,269	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Disability Insurance	55706540-500230	Landfill	Landfill	PS	$	2,835	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Employee Health Insurance	55706540-500234	Landfill	Landfill	PS	$	136,560	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
CITY HSA CONTRIBUTION	55706540-500235	Landfill	Landfill	PS	$	15,958	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Life Insurance	55706540-500236	Landfill	Landfill	PS	$	670	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Employee Service Awards	55706540-500241	Landfill	Landfill	PS	$	590	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
EMPLOYEE PARKING	55706540-500242	Landfill	Landfill	PS	$	699	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Retirement Sick Leave Pmt	55706540-500245	Landfill	Landfill	PS	$	488	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Construction Materials	55706540-501100	Landfill	Landfill	OMF	$	252,064	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Office Supplies	55706540-501210	Landfill	Landfill	OMF	$	2,801	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
OPERATION SUPPLIES & EQUIPMENT	55706540-501211	Landfill	Landfill	OMF	$	5,601	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Printing	55706540-501220	Landfill	Landfill	OMF	$	607	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Postage	55706540-501230	Landfill	Landfill	OMF	$	2,801	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Horticultural Supplies	55706540-501310	Landfill	Landfill	OMF	$	14,004	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Janitorial Supplies	55706540-501330	Landfill	Landfill	OMF	$	2,801	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Fuel Oil & Lubricants	55706540-501340	Landfill	Landfill	OMF	$	255,150	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Parts-Fleet Maintenance	55706540-501410	Landfill	Landfill	OMF	$	84,021	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Equipment Parts	55706540-501420	Landfill	Landfill	OMF	$	4,668	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Tools	55706540-501510	Landfill	Landfill	OMF	$	8,402	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Uniforms	55706540-501701	Landfill	Landfill	OMF	$	6,535	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Safety Equipment	55706540-501720	Landfill	Landfill	OMF	$	4,201	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Computer/Electronic Items	55706540-501820	Landfill	Landfill	OMF	$	2,334	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Travel Training	55706540-502010	Landfill	Landfill	OMF	$	3,454	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
PUBLIC COMMUNICATIONS FEE	55706540-503041	Landfill	Landfill	OMF	$	47,737	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Computer Replacement Cost	55706540-503043	Landfill	Landfill	OMF	$	1,737	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
It Support & Maintenance	55706540-503044	Landfill	Landfill	OMF	$	71,813	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
PRINTER FEES	55706540-503045	Landfill	Landfill	OMF	$	2,227	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
GENERAL ADMINISTRATIVE FEE	55706540-503047	Landfill	Landfill	OMF	$	412,082	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Self Insurance Chrgs	55706540-503058	Landfill	Landfill	OMF	$	112,164	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Emp Health/Wellness Fee	55706540-503059	Landfill	Landfill	OMF	$	8,615	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
CITY UNIVERSITY	55706540-503060	Landfill	Landfill	OMF	$	4,224	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Insurance Administration	55706540-503061	Landfill	Landfill	OMF	$	5,188	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Water	55706540-503530	Landfill	Landfill	OMF	$	3,577	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Electric	55706540-503532	Landfill	Landfill	OMF	$	70,686	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Telephone	55706540-503533	Landfill	Landfill	OMF	$	3,243	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Sewer	55706540-503534	Landfill	Landfill	OMF	$	945	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Wireless Communications	55706540-503538	Landfill	Landfill	OMF	$	6,615	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Consulting Fees	55706540-504023	Landfill	Landfill	OMF	$	140,036	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Dues	55706540-504100	Landfill	Landfill	OMF	$	93	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Vehicle Maintenance	55706540-504810	Landfill	Landfill	OMF	$	70,018	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
License & Cert. Reimburse	55706540-504850	Landfill	Landfill	OMF	$	187	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
OUTSIDE WORK	55706540-504860	Landfill	Landfill	OMF	$	396,767	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Noncontractual Services	55706540-504960	Landfill	Landfill	OMF	$	18,671	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Miscellaneous Contractual	55706540-504990	Landfill	Landfill	OMF	$	396,767	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Credit Card Fees	55706540-505042	Landfill	Landfill	OMF	$	37,343	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
State Landfill Fees	55706540-505930	Landfill	Landfill	OMF	$	276,944	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Instruments & Apparatus	55706540-506641	Landfill	Landfill	CO	$	51,865	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Equipment Replacement Schedule	6,540	Landfill	Landfill	CO	$	1,220,000	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
Permanent Positions	55706576-500101	Recycling	Commercial Recycling	PS	$	535,509	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Temporary Positions	55706576-500105	Recycling	Commercial Recycling	PS	$	4,433	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Shift Differential	55706576-500122	Recycling	Commercial Recycling	PS	$	443	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Step Up Pay	55706576-500123	Recycling	Commercial Recycling	PS	$	887	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Meal Allowances	55706576-500125	Recycling	Commercial Recycling	PS	$	2,216	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Deferred Comp Match	55706576-500135	Recycling	Commercial Recycling	PS	$	10,710	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Clothing Prot Equip Allow	55706576-500139	Recycling	Commercial Recycling	PS	$	5,360	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Overtime	55706576-500141	Recycling	Commercial Recycling	PS	$	8,422	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Standby Pay	55706576-500143	Recycling	Commercial Recycling	PS	$	89	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Sick Leave Buy Back	55706576-500155	Recycling	Commercial Recycling	PS	$	1,167	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Social Security	55706576-500210	Recycling	Commercial Recycling	PS	$	43,192	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Lagers	55706576-500220	Recycling	Commercial Recycling	PS	$	90,747	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Disability Insurance	55706576-500230	Recycling	Commercial Recycling	PS	$	1,666	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Employee Health Insurance	55706576-500234	Recycling	Commercial Recycling	PS	$	85,839	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
CITY HSA CONTRIBUTION	55706576-500235	Recycling	Commercial Recycling	PS	$	13,883	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Life Insurance	55706576-500236	Recycling	Commercial Recycling	PS	$	408	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Employee Service Awards	55706576-500241	Recycling	Commercial Recycling	PS	$	360	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
EMPLOYEE PARKING	55706576-500242	Recycling	Commercial Recycling	PS	$	699	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Retirement Sick Leave Pmt	55706576-500245	Recycling	Commercial Recycling	PS	$	367	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Fuel Oil & Lubricants	55706576-501340	Recycling	Commercial Recycling	OMF	$	94,500	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Parts-Fleet Maintenance	55706576-501410	Recycling	Commercial Recycling	OMF	$	81,221	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
PUBLIC COMMUNICATIONS FEE	55706576-503041	Recycling	Commercial Recycling	OMF	$	6,879	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
It Support & Maintenance	55706576-503044	Recycling	Commercial Recycling	OMF	$	14,370	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
PRINTER FEES	55706576-503045	Recycling	Commercial Recycling	OMF	$	6	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
GENERAL ADMINISTRATIVE FEE	55706576-503047	Recycling	Commercial Recycling	OMF	$	70,860	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Self Insurance Chrgs	55706576-503058	Recycling	Commercial Recycling	OMF	$	42,860	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Emp Health/Wellness Fee	55706576-503059	Recycling	Commercial Recycling	OMF	$	4,115	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
CITY UNIVERSITY	55706576-503060	Recycling	Commercial Recycling	OMF	$	2,313	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
INSURANCE ADMINISTRATION	55706576-503061	Recycling	Commercial Recycling	OMF	$	2,842	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Wireless Communications	55706576-503538	Recycling	Commercial Recycling	OMF	$	1,890	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Vehicle Maintenance	55706576-504810	Recycling	Commercial Recycling	OMF	$	32,675	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
OUTSIDE WORK	55706576-504860	Recycling	Commercial Recycling	OMF	$	37,343	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
CONTRACTUAL SERVICES	55706576-504990	Recycling	Commercial Recycling	OMF	$	50,733	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Large Containers	55706576-501460	Recycling	Commercial Recycling	CO	$	161,300	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
OTHER EQUIPMENT	55706576-506641	Recycling	Commercial Recycling	CO	$	51,865	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Compactor Replacement Schedule	6,576	Recycling	Commercial Recycling	CO	$	100,000	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%
Equipment Replacement Schedule	6,576	Recycling	Commercial Recycling	CO	$	610,000	Commercial Recycling/Drop Off Tonnage	0.0%	20.0%	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%

Schedule 1 Expense Allocation

					FY 2027		Allocated Cost								
Expense Line Item	Account Number	Department	Division	Code	Test Year Expenses	Allocation Factor	Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunnity Improvement District
Permanent Positions	55706540-500101	Landfill	Landfill	PS	$ 902,226	Total Refuse Tonnage	$ 112,249	$ -	$ 142,564	$ 15,840	$ -	$ 96,194	$ 18,953	$ 500,857	$ 15,568
Temporary Positions	55706540-500105	Landfill	Landfill	PS	$ 22,164	Total Refuse Tonnage	$ 2,757	$ -	$ 3,502	$ 389	$ -	$ 2,363	$ 466	$ 12,304	$ 382
Shift Differential	55706540-500122	Landfill	Landfill	PS	$ 887	Total Refuse Tonnage	$ 110	$ -	$ 140	$ 16	$ -	$ 95	$ 19	$ 492	$ 15
Step Up Pay	55706540-500123	Landfill	Landfill	PS	$ 89	Total Refuse Tonnage	$ 11	$ -	$ 14	$ 2	$ -	$ 9	$ 2	$ 49	$ 2
Meal Allowances	55706540-500125	Landfill	Landfill	PS	$ 887	Total Refuse Tonnage	$ 110	$ -	$ 140	$ 16	$ -	$ 95	$ 19	$ 492	$ 15
Deferred Comp Match	55706540-500135	Landfill	Landfill	PS	$ 18,045	Total Refuse Tonnage	$ 2,245	$ -	$ 2,851	$ 317	$ -	$ 1,924	$ 379	$ 10,017	$ 311
Clothing Prot Equip Allow	55706540-500139	Landfill	Landfill	PS	$ 8,477	Total Refuse Tonnage	$ 1,055	$ -	$ 1,340	$ 149	$ -	$ 904	$ 178	$ 4,706	$ 146
Overtime	55706540-500141	Landfill	Landfill	PS	$ 12,412	Total Refuse Tonnage	$ 1,544	$ -	$ 1,961	$ 218	$ -	$ 1,323	$ 261	$ 6,890	$ 214
Sick Leave Buy Back	55706540-500155	Landfill	Landfill	PS	$ 11,368	Total Refuse Tonnage	$ 1,414	$ -	$ 1,796	$ 200	$ -	$ 1,212	$ 239	$ 6,311	$ 196
Non-Acctble Auto Allow	55706540-500184	Landfill	Landfill	PS	$ 2,660	Total Refuse Tonnage	$ 331	$ -	$ 420	$ 47	$ -	$ 284	$ 56	$ 1,476	$ 46
Social Security	55706540-500210	Landfill	Landfill	PS	$ 74,140	Total Refuse Tonnage	$ 9,224	$ -	$ 11,715	$ 1,302	$ -	$ 7,905	$ 1,557	$ 41,158	$ 1,279
Unemployment	55706540-500215	Landfill	Landfill	PS	$ 443	Total Refuse Tonnage	$ 55	$ -	$ 70	$ 8	$ -	$ 47	$ 9	$ 246	$ 8
Lagers	55706540-500220	Landfill	Landfill	PS	$ 153,269	Total Refuse Tonnage	$ 19,069	$ -	$ 24,218	$ 2,691	$ -	$ 16,341	$ 3,220	$ 85,085	$ 2,645
Disability Insurance	55706540-500230	Landfill	Landfill	PS	$ 2,835	Total Refuse Tonnage	$ 353	$ -	$ 448	$ 50	$ -	$ 302	$ 60	$ 1,574	$ 49
Employee Health Insurance	55706540-500234	Landfill	Landfill	PS	$ 136,560	Total Refuse Tonnage	$ 16,990	$ -	$ 21,578	$ 2,398	$ -	$ 14,560	$ 2,869	$ 75,809	$ 2,356
CITY HSA CONTRIBUTION	55706540-500235	Landfill	Landfill	PS	$ 15,958	Total Refuse Tonnage	$ 1,985	$ -	$ 2,522	$ 280	$ -	$ 1,701	$ 335	$ 8,859	$ 275
Life Insurance	55706540-500236	Landfill	Landfill	PS	$ 670	Total Refuse Tonnage	$ 83	$ -	$ 106	$ 12	$ -	$ 71	$ 14	$ 372	$ 12
Employee Service Awards	55706540-500241	Landfill	Landfill	PS	$ 590	Total Refuse Tonnage	$ 73	$ -	$ 93	$ 10	$ -	$ 63	$ 12	$ 328	$ 10
EMPLOYEE PARKING	55706540-500242	Landfill	Landfill	PS	$ 699	Total Refuse Tonnage	$ 87	$ -	$ 111	$ 12	$ -	$ 75	$ 15	$ 388	$ 12
Retirement Sick Leave Pmt	55706540-500245	Landfill	Landfill	PS	$ 488	Total Refuse Tonnage	$ 61	$ -	$ 77	$ 9	$ -	$ 52	$ 10	$ 271	$ 8
Construction Materials	55706540-501100	Landfill	Landfill	OMF	$ 252,064	Total Refuse Tonnage	$ 31,360	$ -	$ 39,829	$ 4,425	$ -	$ 26,875	$ 5,295	$ 139,930	$ 4,349
Office Supplies	55706540-501210	Landfill	Landfill	OMF	$ 2,801	Total Refuse Tonnage	$ 348	$ -	$ 443	$ 49	$ -	$ 299	$ 59	$ 1,555	$ 48
OPERATION SUPPLIES & EQUIPMENT	55706540-501211	Landfill	Landfill	OMF	$ 5,601	Total Refuse Tonnage	$ 697	$ -	$ 885	$ 98	$ -	$ 597	$ 118	$ 3,110	$ 97
Printing	55706540-501220	Landfill	Landfill	OMF	$ 607	Total Refuse Tonnage	$ 75	$ -	$ 96	$ 11	$ -	$ 65	$ 13	$ 337	$ 10
Postage	55706540-501230	Landfill	Landfill	OMF	$ 2,801	Total Refuse Tonnage	$ 348	$ -	$ 443	$ 49	$ -	$ 299	$ 59	$ 1,555	$ 48
Horticultural Supplies	55706540-501310	Landfill	Landfill	OMF	$ 14,004	Total Refuse Tonnage	$ 1,742	$ -	$ 2,213	$ 246	$ -	$ 1,493	$ 294	$ 7,774	$ 242
Janitorial Supplies	55706540-501330	Landfill	Landfill	OMF	$ 2,801	Total Refuse Tonnage	$ 348	$ -	$ 443	$ 49	$ -	$ 299	$ 59	$ 1,555	$ 48
Fuel Oil & Lubricants	55706540-501340	Landfill	Landfill	OMF	$ 255,150	Total Refuse Tonnage	$ 31,744	$ -	$ 40,317	$ 4,480	$ -	$ 27,204	$ 5,360	$ 141,643	$ 4,403
Parts-Fleet Maintenance	55706540-501410	Landfill	Landfill	OMF	$ 84,021	Total Refuse Tonnage	$ 10,453	$ -	$ 13,276	$ 1,475	$ -	$ 8,958	$ 1,765	$ 46,643	$ 1,450
Equipment Parts	55706540-501420	Landfill	Landfill	OMF	$ 4,668	Total Refuse Tonnage	$ 581	$ -	$ 738	$ 82	$ -	$ 498	$ 98	$ 2,591	$ 81
Tools	55706540-501510	Landfill	Landfill	OMF	$ 8,402	Total Refuse Tonnage	$ 1,045	$ -	$ 1,328	$ 148	$ -	$ 896	$ 177	$ 4,664	$ 145
Uniforms	55706540-501701	Landfill	Landfill	OMF	$ 6,535	Total Refuse Tonnage	$ 813	$ -	$ 1,033	$ 115	$ -	$ 697	$ 137	$ 3,628	$ 113
Safety Equipment	55706540-501720	Landfill	Landfill	OMF	$ 4,201	Total Refuse Tonnage	$ 523	$ -	$ 664	$ 74	$ -	$ 448	$ 88	$ 2,332	$ 72
Computer/Electronic Items	55706540-501820	Landfill	Landfill	OMF	$ 2,334	Total Refuse Tonnage	$ 290	$ -	$ 369	$ 41	$ -	$ 249	$ 49	$ 1,296	$ 40
Travel Training	55706540-502010	Landfill	Landfill	OMF	$ 3,454	Total Refuse Tonnage	$ 430	$ -	$ 546	$ 61	$ -	$ 368	$ 73	$ 1,918	$ 60
PUBLIC COMMUNICATIONS FEE	55706540-503041	Landfill	Landfill	OMF	$ 47,737	Total Refuse Tonnage	$ 5,939	$ -	$ 7,543	$ 838	$ -	$ 5,090	$ 1,003	$ 26,501	$ 824
Computer Replacement Cost	55706540-503043	Landfill	Landfill	OMF	$ 1,737	Total Refuse Tonnage	$ 216	$ -	$ 275	$ 31	$ -	$ 185	$ 36	$ 964	$ 30
It Support & Maintenance	55706540-503044	Landfill	Landfill	OMF	$ 71,813	Total Refuse Tonnage	$ 8,935	$ -	$ 11,347	$ 1,261	$ -	$ 7,657	$ 1,509	$ 39,866	$ 1,239
PRINTER FEES	55706540-503045	Landfill	Landfill	OMF	$ 2,227	Total Refuse Tonnage	$ 277	$ -	$ 352	$ 39	$ -	$ 237	$ 47	$ 1,236	$ 38
GENERAL ADMINISTRATIVE FEE	55706540-503047	Landfill	Landfill	OMF	$ 412,082	Total Refuse Tonnage	$ 51,269	$ -	$ 65,115	$ 7,235	$ -	$ 43,936	$ 8,657	$ 228,761	$ 7,111
Self Insurance Chrgs	55706540-503058	Landfill	Landfill	OMF	$ 112,164	Total Refuse Tonnage	$ 13,955	$ -	$ 17,723	$ 1,969	$ -	$ 11,959	$ 2,356	$ 62,266	$ 1,935
Emp Health/Wellness Fee	55706540-503059	Landfill	Landfill	OMF	$ 8,615	Total Refuse Tonnage	$ 1,072	$ -	$ 1,361	$ 151	$ -	$ 919	$ 181	$ 4,782	$ 149
CITY UNIVERSITY	55706540-503060	Landfill	Landfill	OMF	$ 4,224	Total Refuse Tonnage	$ 526	$ -	$ 668	$ 74	$ -	$ 450	$ 89	$ 2,345	$ 73
Insurance Administration	55706540-503061	Landfill	Landfill	OMF	$ 5,188	Total Refuse Tonnage	$ 645	$ -	$ 820	$ 91	$ -	$ 553	$ 109	$ 2,880	$ 90
Water	55706540-503530	Landfill	Landfill	OMF	$ 3,577	Total Refuse Tonnage	$ 445	$ -	$ 565	$ 63	$ -	$ 381	$ 75	$ 1,986	$ 62
Electric	55706540-503532	Landfill	Landfill	OMF	$ 70,686	Total Refuse Tonnage	$ 8,794	$ -	$ 11,169	$ 1,241	$ -	$ 7,536	$ 1,485	$ 39,240	$ 1,220
Telephone	55706540-503533	Landfill	Landfill	OMF	$ 3,243	Total Refuse Tonnage	$ 404	$ -	$ 512	$ 57	$ -	$ 346	$ 68	$ 1,800	$ 56
Sewer	55706540-503534	Landfill	Landfill	OMF	$ 945	Total Refuse Tonnage	$ 118	$ -	$ 149	$ 17	$ -	$ 101	$ 20	$ 525	$ 16
Wireless Communications	55706540-503538	Landfill	Landfill	OMF	$ 6,615	Total Refuse Tonnage	$ 823	$ -	$ 1,045	$ 116	$ -	$ 705	$ 139	$ 3,672	$ 114
Consulting Fees	55706540-504023	Landfill	Landfill	OMF	$ 140,036	Total Refuse Tonnage	$ 17,422	$ -	$ 22,127	$ 2,459	$ -	$ 14,930	$ 2,942	$ 77,739	$ 2,416
Dues	55706540-504100	Landfill	Landfill	OMF	$ 93	Total Refuse Tonnage	$ 12	$ -	$ 15	$ 2	$ -	$ 10	$ 2	$ 52	$ 2
Vehicle Maintenance	55706540-504810	Landfill	Landfill	OMF	$ 70,018	Total Refuse Tonnage	$ 8,711	$ -	$ 11,064	$ 1,229	$ -	$ 7,465	$ 1,471	$ 38,869	$ 1,208
License & Cert. Reimburse	55706540-504850	Landfill	Landfill	OMF	$ 187	Total Refuse Tonnage	$ 23	$ -	$ 30	$ 3	$ -	$ 20	$ 4	$ 104	$ 3
OUTSIDE WORK	55706540-504860	Landfill	Landfill	OMF	$ 396,767	Total Refuse Tonnage	$ 49,363	$ -	$ 62,695	$ 6,966	$ -	$ 42,303	$ 8,335	$ 220,259	$ 6,846
Noncontractual Services	55706540-504960	Landfill	Landfill	OMF	$ 18,671	Total Refuse Tonnage	$ 2,323	$ -	$ 2,950	$ 328	$ -	$ 1,991	$ 392	$ 10,365	$ 322
Miscellaneous Contractual	55706540-504990	Landfill	Landfill	OMF	$ 396,767	Total Refuse Tonnage	$ 49,363	$ -	$ 62,695	$ 6,966	$ -	$ 42,303	$ 8,335	$ 220,259	$ 6,846
Credit Card Fees	55706540-505042	Landfill	Landfill	OMF	$ 37,343	Total Refuse Tonnage	$ 4,646	$ -	$ 5,901	$ 656	$ -	$ 3,981	$ 784	$ 20,730	$ 644
State Landfill Fees	55706540-505930	Landfill	Landfill	OMF	$ 276,944	Total Refuse Tonnage	$ 34,456	$ -	$ 43,761	$ 4,862	$ -	$ 29,527	$ 5,818	$ 153,741	$ 4,779
Instruments & Apparatus	55706540-506641	Landfill	Landfill	CO	$ 51,865	Total Refuse Tonnage	$ 6,453	$ -	$ 8,195	$ 911	$ -	$ 5,530	$ 1,090	$ 28,792	$ 895
Equipment Replacement Schedule	6,540	Landfill	Landfill	CO	$ 1,220,000	Total Refuse Tonnage	$ 151,785	$ -	$ 192,776	$ 21,420	$ -	$ 130,075	$ 25,628	$ 677,265	$ 21,052
Permanent Positions	55706576-500101	Recycling	Commercial Recycling	PS	$ 535,509	Commercial Recycling/Drop Off Tonnage	$ -	$ 107,102	$ -	$ -	$ 428,407	$ -	$ -	$ -	$ -
Temporary Positions	55706576-500105	Recycling	Commercial Recycling	PS	$ 4,433	Commercial Recycling/Drop Off Tonnage	$ -	$ 887	$ -	$ -	$ 3,546	$ -	$ -	$ -	$ -
Shift Differential	55706576-500122	Recycling	Commercial Recycling	PS	$ 443	Commercial Recycling/Drop Off Tonnage	$ -	$ 89	$ -	$ -	$ 355	$ -	$ -	$ -	$ -
Step Up Pay	55706576-500123	Recycling	Commercial Recycling	PS	$ 887	Commercial Recycling/Drop Off Tonnage	$ -	$ 177	$ -	$ -	$ 709	$ -	$ -	$ -	$ -
Meal Allowances	55706576-500125	Recycling	Commercial Recycling	PS	$ 2,216	Commercial Recycling/Drop Off Tonnage	$ -	$ 443	$ -	$ -	$ 1,773	$ -	$ -	$ -	$ -
Deferred Comp Match	55706576-500135	Recycling	Commercial Recycling	PS	$ 10,710	Commercial Recycling/Drop Off Tonnage	$ -	$ 2,142	$ -	$ -	$ 8,568	$ -	$ -	$ -	$ -
Clothing Prot Equip Allow	55706576-500139	Recycling	Commercial Recycling	PS	$ 5,360	Commercial Recycling/Drop Off Tonnage	$ -	$ 1,072	$ -	$ -	$ 4,288	$ -	$ -	$ -	$ -
Overtime	55706576-500141	Recycling	Commercial Recycling	PS	$ 8,422	Commercial Recycling/Drop Off Tonnage	$ -	$ 1,684	$ -	$ -	$ 6,738	$ -	$ -	$ -	$ -
Standby Pay	55706576-500143	Recycling	Commercial Recycling	PS	$ 89	Commercial Recycling/Drop Off Tonnage	$ -	$ 18	$ -	$ -	$ 71	$ -	$ -	$ -	$ -
Sick Leave Buy Back	55706576-500155	Recycling	Commercial Recycling	PS	$ 1,167	Commercial Recycling/Drop Off Tonnage	$ -	$ 233	$ -	$ -	$ 933	$ -	$ -	$ -	$ -
Social Security	55706576-500210	Recycling	Commercial Recycling	PS	$ 43,192	Commercial Recycling/Drop Off Tonnage	$ -	$ 8,638	$ -	$ -	$ 34,553	$ -	$ -	$ -	$ -
Lagers	55706576-500220	Recycling	Commercial Recycling	PS	$ 90,747	Commercial Recycling/Drop Off Tonnage	$ -	$ 18,149	$ -	$ -	$ 72,598	$ -	$ -	$ -	$ -
Disability Insurance	55706576-500230	Recycling	Commercial Recycling	PS	$ 1,666	Commercial Recycling/Drop Off Tonnage	$ -	$ 333	$ -	$ -	$ 1,333	$ -	$ -	$ -	$ -
Employee Health Insurance	55706576-500234	Recycling	Commercial Recycling	PS	$ 85,839	Commercial Recycling/Drop Off Tonnage	$ -	$ 17,168	$ -	$ -	$ 68,671	$ -	$ -	$ -	$ -
CITY HSA CONTRIBUTION	55706576-500235	Recycling	Commercial Recycling	PS	$ 13,883	Commercial Recycling/Drop Off Tonnage	$ -	$ 2,777	$ -	$ -	$ 11,107	$ -	$ -	$ -	$ -
Life Insurance	55706576-500236	Recycling	Commercial Recycling	PS	$ 408	Commercial Recycling/Drop Off Tonnage	$ -	$ 82	$ -	$ -	$ 326	$ -	$ -	$ -	$ -
Employee Service Awards	55706576-500241	Recycling	Commercial Recycling	PS	$ 360	Commercial Recycling/Drop Off Tonnage	$ -	$ 72	$ -	$ -	$ 288	$ -	$ -	$ -	$ -
EMPLOYEE PARKING	55706576-500242	Recycling	Commercial Recycling	PS	$ 699	Commercial Recycling/Drop Off Tonnage	$ -	$ 140	$ -	$ -	$ 560	$ -	$ -	$ -	$ -
Retirement Sick Leave Pmt	55706576-500245	Recycling	Commercial Recycling	PS	$ 367	Commercial Recycling/Drop Off Tonnage	$ -	$ 73	$ -	$ -	$ 294	$ -	$ -	$ -	$ -
Fuel Oil & Lubricants	55706576-501340	Recycling	Commercial Recycling	OMF	$ 94,500	Commercial Recycling/Drop Off Tonnage	$ -	$ 18,900	$ -	$ -	$ 75,600	$ -	$ -	$ -	$ -
Parts-Fleet Maintenance	55706576-501410	Recycling	Commercial Recycling	OMF	$ 81,221	Commercial Recycling/Drop Off Tonnage	$ -	$ 16,244	$ -	$ -	$ 64,976	$ -	$ -	$ -	$ -
PUBLIC COMMUNICATIONS FEE	55706576-503041	Recycling	Commercial Recycling	OMF	$ 6,879	Commercial Recycling/Drop Off Tonnage	$ -	$ 1,376	$ -	$ -	$ 5,504	$ -	$ -	$ -	$ -
It Support & Maintenance	55706576-503044	Recycling	Commercial Recycling	OMF	$ 14,370	Commercial Recycling/Drop Off Tonnage	$ -	$ 2,874	$ -	$ -	$ 11,496	$ -	$ -	$ -	$ -
PRINTER FEES	55706576-503045	Recycling	Commercial Recycling	OMF	$ 6	Commercial Recycling/Drop Off Tonnage	$ -	$ 1	$ -	$ -	$ 4	$ -	$ -	$ -	$ -
GENERAL ADMINISTRATIVE FEE	55706576-503047	Recycling	Commercial Recycling	OMF	$ 70,860	Commercial Recycling/Drop Off Tonnage	$ -	$ 14,172	$ -	$ -	$ 56,688	$ -	$ -	$ -	$ -
Self Insurance Chrgs	55706576-503058	Recycling	Commercial Recycling	OMF	$ 42,860	Commercial Recycling/Drop Off Tonnage	$ -	$ 8,572	$ -	$ -	$ 34,288	$ -	$ -	$ -	$ -
Emp Health/Wellness Fee	55706576-503059	Recycling	Commercial Recycling	OMF	$ 4,115	Commercial Recycling/Drop Off Tonnage	$ -	$ 823	$ -	$ -	$ 3,292	$ -	$ -	$ -	$ -
CITY UNIVERSITY	55706576-503060	Recycling	Commercial Recycling	OMF	$ 2,313	Commercial Recycling/Drop Off Tonnage	$ -	$ 463	$ -	$ -	$ 1,851	$ -	$ -	$ -	$ -
INSURANCE ADMINISTRATION	55706576-503061	Recycling	Commercial Recycling	OMF	$ 2,842	Commercial Recycling/Drop Off Tonnage	$ -	$ 568	$ -	$ -	$ 2,273	$ -	$ -	$ -	$ -
Wireless Communications	55706576-503538	Recycling	Commercial Recycling	OMF	$ 1,890	Commercial Recycling/Drop Off Tonnage	$ -	$ 378	$ -	$ -	$ 1,512	$ -	$ -	$ -	$ -
Vehicle Maintenance	55706576-504810	Recycling	Commercial Recycling	OMF	$ 32,675	Commercial Recycling/Drop Off Tonnage	$ -	$ 6,535	$ -	$ -	$ 26,140	$ -	$ -	$ -	$ -
OUTSIDE WORK	55706576-504860	Recycling	Commercial Recycling	OMF	$ 37,343	Commercial Recycling/Drop Off Tonnage	$ -	$ 7,469	$ -	$ -	$ 29,874	$ -	$ -	$ -	$ -
CONTRACTUAL SERVICES	55706576-504990	Recycling	Commercial Recycling	OMF	$ 50,733	Commercial Recycling/Drop Off Tonnage	$ -	$ 10,147	$ -	$ -	$ 40,586	$ -	$ -	$ -	$ -
Large Containers	55706576-501460	Recycling	Commercial Recycling	CO	$ 161,300	Commercial Recycling/Drop Off Tonnage	$ -	$ 32,260	$ -	$ -	$ 129,040	$ -	$ -	$ -	$ -
OTHER EQUIPMENT	55706576-506641	Recycling	Commercial Recycling	CO	$ 51,865	Commercial Recycling/Drop Off Tonnage	$ -	$ 10,373	$ -	$ -	$ 41,492	$ -	$ -	$ -	$ -
Compactor Replacement Schedule	6,576	Recycling	Commercial Recycling	CO	$ 100,000	Commercial Recycling/Drop Off Tonnage	$ -	$ 20,000	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ -
Equipment Replacement Schedule	6,576	Recycling	Commercial Recycling	CO	$ 610,000	Commercial Recycling/Drop Off Tonnage	$ -	$ 122,000	$ -	$ -	$ 488,000	$ -	$ -	$ -	$ -

Schedule 1 Expense Allocation

Expense Line Item	Account Number	Department	Division	Code		FY 2027 Test Year Expenses	Allocation Factor	Allocations: Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunnity Improvement District
Temporary Positions	55706574-500105	Recycling	Hazardous Waste	PS	$	2,660	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Step Up Pay	55706574-500123	Recycling	Hazardous Waste	PS	$	111	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Overtime	55706574-500141	Recycling	Hazardous Waste	PS	$	887	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Social Security	55706574-500210	Recycling	Hazardous Waste	PS	$	280	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lagers	55706574-500220	Recycling	Hazardous Waste	PS	$	161	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
EMPLOYEE PARKING	55706574-500242	Recycling	Hazardous Waste	PS	$	699	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Contractual	55706574-504990	Recycling	Hazardous Waste	PS	$	79,618	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Construction Materials	55706574-501100	Recycling	Hazardous Waste	OMF	$	934	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Laboratory Supplies	55706574-501393	Recycling	Hazardous Waste	OMF	$	467	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Equipment Parts	55706574-501420	Recycling	Hazardous Waste	OMF	$	467	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tools	55706574-501510	Recycling	Hazardous Waste	OMF	$	467	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety Equipment	55706574-501720	Recycling	Hazardous Waste	OMF	$	1,400	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PUBLIC COMMUNICATIONS FEE	55706574-503041	Recycling	Hazardous Waste	OMF	$	1,469	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IT SUPPORT & MAINTENANCE	55706574-503044	Recycling	Hazardous Waste	OMF	$	1,154	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GENERAL ADMINISTRATIVE FEE	55706574-503047	Recycling	Hazardous Waste	OMF	$	11,811	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Electric	55706574-503532	Recycling	Hazardous Waste	OMF	$	284	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MISCELLANEOUS	55706574-505990	Recycling	Hazardous Waste	OMF	$	6,068	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Permanent Positions	55706577-500101	Recycling	Material Recovery	PS	$	701,572	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Temporary Positions	55706577-500105	Recycling	Material Recovery	PS	$	31,029	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Step Up Pay	55706577-500123	Recycling	Material Recovery	PS	$	887	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Deferred Comp Match	55706577-500135	Recycling	Material Recovery	PS	$	14,031	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Clothing Prot Equip Allow	55706577-500139	Recycling	Material Recovery	PS	$	9,583	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Overtime	55706577-500141	Recycling	Material Recovery	PS	$	5,319	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Sick Leave Buy Back	55706577-500155	Recycling	Material Recovery	PS	$	2,258	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Social Security	55706577-500210	Recycling	Material Recovery	PS	$	57,835	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Unemployment	55706577-500215	Recycling	Material Recovery	PS	$	443	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Lagers	55706577-500220	Recycling	Material Recovery	PS	$	117,447	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Disability Insurance	55706577-500230	Recycling	Material Recovery	PS	$	2,184	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Employee Health Insurance	55706577-500234	Recycling	Material Recovery	PS	$	127,709	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Life Insurance	55706577-500236	Recycling	Material Recovery	PS	$	707	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Employee Service Awards	55706577-500241	Recycling	Material Recovery	PS	$	623	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Retirement Sick Leave Pmt	55706577-500245	Recycling	Material Recovery	PS	$	293	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
CITY HSA CONTRIBUTION	55706577-500235	Recycling	Material Recovery	PS	$	18,618	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
EMPLOYEE PARKING	55706577-500242	Recycling	Material Recovery	PS	$	1,399	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Construction Materials	55706577-501100	Recycling	Material Recovery	OMF	$	51,346	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Office Supplies	55706577-501210	Recycling	Material Recovery	OMF	$	2,334	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Janitorial Supplies	55706577-501330	Recycling	Material Recovery	OMF	$	1,120	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Fuel Oil & Lubricants	55706577-501340	Recycling	Material Recovery	OMF	$	29,345	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Parts-Fleet Maintenance	55706577-501410	Recycling	Material Recovery	OMF	$	32,675	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Equipment Parts	55706577-501420	Recycling	Material Recovery	OMF	$	700	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Tools	55706577-501510	Recycling	Material Recovery	OMF	$	1,867	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Uniforms	55706577-501701	Recycling	Material Recovery	OMF	$	4,294	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Safety Equipment	55706577-501720	Recycling	Material Recovery	OMF	$	4,201	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Computer/Electronic Items	55706577-501820	Recycling	Material Recovery	OMF	$	934	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Travel Training	55706577-502010	Recycling	Material Recovery	OMF	$	3,361	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Computer Replacement Cost	55706577-503043	Recycling	Material Recovery	OMF	$	416	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
It Support & Maintenance	55706577-503044	Recycling	Material Recovery	OMF	$	23,064	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Self Insurance Chrgs	55706577-503058	Recycling	Material Recovery	OMF	$	64,821	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Emp Health/Wellness Fee	55706577-503059	Recycling	Material Recovery	OMF	$	9,532	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Water	55706577-503530	Recycling	Material Recovery	OMF	$	973	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Electric	55706577-503532	Recycling	Material Recovery	OMF	$	37,800	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Telephone	55706577-503533	Recycling	Material Recovery	OMF	$	1,474	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Sewer	55706577-503534	Recycling	Material Recovery	OMF	$	662	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Wireless Communications	55706577-503538	Recycling	Material Recovery	OMF	$	567	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Dues	55706577-504100	Recycling	Material Recovery	OMF	$	163	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Vehicle Maintenance	55706577-504810	Recycling	Material Recovery	OMF	$	42,944	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Noncontractual Services	55706577-504960	Recycling	Material Recovery	OMF	$	1,867	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Contractual	55706577-504990	Recycling	Material Recovery	OMF	$	65,350	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
OUTSIDE WORK	55706577-504860	Recycling	Material Recovery	OMF	$	46,679	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
PUBLIC COMMUNICATIONS FEE	55706577-503041	Recycling	Material Recovery	OMF	$	4,532	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
PRINTER FEES	55706577-503045	Recycling	Material Recovery	OMF	$	2	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
GENERAL ADMINISTRATIVE FEE	55706577-503047	Recycling	Material Recovery	OMF	$	64,857	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
CITY UNIVERSITY	55706577-503060	Recycling	Material Recovery	OMF	$	4,224	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
INSURANCE ADMINISTRATION	55706577-503061	Recycling	Material Recovery	OMF	$	5,188	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
MISCELLANEOUS	55706577-505990	Recycling	Material Recovery	CO	$	1,556	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
Permanent Positions	55706570-500101	Recycling	Recycling	PS	$	395,217	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Temporary Positions	55706570-500105	Recycling	Recycling	PS	$	8,866	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shift Differential	55706570-500122	Recycling	Recycling	PS	$	111	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Step Up Pay	55706570-500123	Recycling	Recycling	PS	$	665	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Meal Allowances	55706570-500125	Recycling	Recycling	PS	$	222	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Deferred Comp Match	55706570-500135	Recycling	Recycling	PS	$	7,904	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clothing Prot Equip Allow	55706570-500139	Recycling	Recycling	PS	$	3,824	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Overtime	55706570-500141	Recycling	Recycling	PS	$	7,685	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sick Leave Buy Back	55706570-500155	Recycling	Recycling	PS	$	1,371	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Social Security	55706570-500210	Recycling	Recycling	PS	$	32,336	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lagers	55706570-500220	Recycling	Recycling	PS	$	67,041	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Disability Insurance	55706570-500230	Recycling	Recycling	PS	$	1,231	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee Health Insurance	55706570-500234	Recycling	Recycling	PS	$	59,160	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CITY HSA CONTRIBUTION	55706570-500235	Recycling	Recycling	PS	$	9,309	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Life Insurance	55706570-500236	Recycling	Recycling	PS	$	301	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee Service Awards	55706570-500241	Recycling	Recycling	PS	$	266	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
EMPLOYEE PARKING	55706570-500242	Recycling	Recycling	PS	$	699	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Retirement Sick Leave Pmt	55706570-500245	Recycling	Recycling	PS	$	390	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fuel Oil & Lubricants	55706570-501340	Recycling	Recycling	OMF	$	94,500	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parts-Fleet Maintenance	55706570-501410	Recycling	Recycling	OMF	$	121,364	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Items For Resale	55706570-501610	Recycling	Recycling	OMF	$	326,750	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PUBLIC COMMUNICATIONS FEE	55706570-503041	Recycling	Recycling	OMF	$	13,382	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
COMPUTER REPLACEMENT COST	55706570-503043	Recycling	Recycling	OMF	$	215	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
It Support & Maintenance	55706570-503044	Recycling	Recycling	OMF	$	20,392	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PRINTER FEES	55706570-503045	Recycling	Recycling	OMF	$	19	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GENERAL ADMINISTRATIVE FEE	55706570-503047	Recycling	Recycling	OMF	$	123,252	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Self Insurance Chrgs	55706570-503058	Recycling	Recycling	OMF	$	98,363	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Emp Health/Wellness Fee	55706570-503059	Recycling	Recycling	OMF	$	4,909	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CITY UNIVERSITY	55706570-503060	Recycling	Recycling	OMF	$	2,347	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
INSURANCE ADMINISTRATION	55706570-503061	Recycling	Recycling	OMF	$	2,882	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
WATER	55706570-503530	Recycling	Recycling	OMF	$	189	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ELECTRIC	55706570-503532	Recycling	Recycling	OMF	$	189	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Telephone	55706570-503533	Recycling	Recycling	OMF	$	590	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
EQUIPMENT RENTALS	55706570-504592	Recycling	Recycling	OMF	$	158,707	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CITY VEHICLE PARKING	55706570-504595	Recycling	Recycling	OMF	$	737	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vehicle Maintenance	55706570-504810	Recycling	Recycling	OMF	$	74,686	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
License & Cert. Reimburse	55706570-504850	Recycling	Recycling	OMF	$	93	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OUTSIDE WORK	55706570-504860	Recycling	Recycling	OMF	$	14,937	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Contractual	55706570-504990	Recycling	Recycling	OMF	$	66,283	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OTHER EQUIPMENT	55706570-506641	Recycling	Recycling	CO	$	82,984	Residential Recycling	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Schedule 1 Expense Allocation

					FY 2027		Allocated Cost								
Expense Line Item	Account Number	Department	Division	Code	Test Year Expenses	Allocation Factor	Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunnity Improvement District
Temporary Positions	55706574-500105	Recycling	Hazardous Waste	PS	$ 2,660	Residential Curbside Refuse	$ 2,660	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Step Up Pay	55706574-500123	Recycling	Hazardous Waste	PS	$ 111	Residential Curbside Refuse	$ 111	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Overtime	55706574-500141	Recycling	Hazardous Waste	PS	$ 887	Residential Curbside Refuse	$ 887	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Social Security	55706574-500210	Recycling	Hazardous Waste	PS	$ 280	Residential Curbside Refuse	$ 280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lagers	55706574-500220	Recycling	Hazardous Waste	PS	$ 161	Residential Curbside Refuse	$ 161	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EMPLOYEE PARKING	55706574-500242	Recycling	Hazardous Waste	PS	$ 699	Residential Curbside Refuse	$ 699	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Contractual	55706574-504990	Recycling	Hazardous Waste	PS	$ 79,618	Residential Curbside Refuse	$ 79,618	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction Materials	55706574-501100	Recycling	Hazardous Waste	OMF	$ 934	Residential Curbside Refuse	$ 934	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Laboratory Supplies	55706574-501393	Recycling	Hazardous Waste	OMF	$ 467	Residential Curbside Refuse	$ 467	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment Parts	55706574-501420	Recycling	Hazardous Waste	OMF	$ 467	Residential Curbside Refuse	$ 467	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tools	55706574-501510	Recycling	Hazardous Waste	OMF	$ 467	Residential Curbside Refuse	$ 467	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Safety Equipment	55706574-501720	Recycling	Hazardous Waste	OMF	$ 1,400	Residential Curbside Refuse	$ 1,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC COMMUNICATIONS FEE	55706574-503041	Recycling	Hazardous Waste	OMF	$ 1,469	Residential Curbside Refuse	$ 1,469	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IT SUPPORT & MAINTENANCE	55706574-503044	Recycling	Hazardous Waste	OMF	$ 1,154	Residential Curbside Refuse	$ 1,154	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL ADMINISTRATIVE FEE	55706574-503047	Recycling	Hazardous Waste	OMF	$ 11,811	Residential Curbside Refuse	$ 11,811	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Electric	55706574-503532	Recycling	Hazardous Waste	OMF	$ 284	Residential Curbside Refuse	$ 284	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MISCELLANEOUS	55706574-505990	Recycling	Hazardous Waste	OMF	$ 6,068	Residential Curbside Refuse	$ 6,068	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Permanent Positions	55706577-500101	Recycling	Material Recovery	PS	$ 701,572	Total Recycling Tonnage	$ -	$ 460,621	$ -	$ -	$ 240,951	$ -	$ -	$ -	$ -
Temporary Positions	55706577-500105	Recycling	Material Recovery	PS	$ 31,029	Total Recycling Tonnage	$ -	$ 20,372	$ -	$ -	$ 10,657	$ -	$ -	$ -	$ -
Step Up Pay	55706577-500123	Recycling	Material Recovery	PS	$ 887	Total Recycling Tonnage	$ -	$ 582	$ -	$ -	$ 304	$ -	$ -	$ -	$ -
Deferred Comp Match	55706577-500135	Recycling	Material Recovery	PS	$ 14,031	Total Recycling Tonnage	$ -	$ 9,212	$ -	$ -	$ 4,819	$ -	$ -	$ -	$ -
Clothing Prot Equip Allow	55706577-500139	Recycling	Material Recovery	PS	$ 9,583	Total Recycling Tonnage	$ -	$ 6,292	$ -	$ -	$ 3,291	$ -	$ -	$ -	$ -
Overtime	55706577-500141	Recycling	Material Recovery	PS	$ 5,319	Total Recycling Tonnage	$ -	$ 3,492	$ -	$ -	$ 1,827	$ -	$ -	$ -	$ -
Sick Leave Buy Back	55706577-500155	Recycling	Material Recovery	PS	$ 2,258	Total Recycling Tonnage	$ -	$ 1,483	$ -	$ -	$ 776	$ -	$ -	$ -	$ -
Social Security	55706577-500210	Recycling	Material Recovery	PS	$ 57,835	Total Recycling Tonnage	$ -	$ 37,972	$ -	$ -	$ 19,863	$ -	$ -	$ -	$ -
Unemployment	55706577-500215	Recycling	Material Recovery	PS	$ 443	Total Recycling Tonnage	$ -	$ 291	$ -	$ -	$ 152	$ -	$ -	$ -	$ -
Lagers	55706577-500220	Recycling	Material Recovery	PS	$ 117,447	Total Recycling Tonnage	$ -	$ 77,111	$ -	$ -	$ 40,337	$ -	$ -	$ -	$ -
Disability Insurance	55706577-500230	Recycling	Material Recovery	PS	$ 2,184	Total Recycling Tonnage	$ -	$ 1,434	$ -	$ -	$ 750	$ -	$ -	$ -	$ -
Employee Health Insurance	55706577-500234	Recycling	Material Recovery	PS	$ 127,709	Total Recycling Tonnage	$ -	$ 83,848	$ -	$ -	$ 43,861	$ -	$ -	$ -	$ -
Life Insurance	55706577-500236	Recycling	Material Recovery	PS	$ 707	Total Recycling Tonnage	$ -	$ 464	$ -	$ -	$ 243	$ -	$ -	$ -	$ -
Employee Service Awards	55706577-500241	Recycling	Material Recovery	PS	$ 623	Total Recycling Tonnage	$ -	$ 409	$ -	$ -	$ 214	$ -	$ -	$ -	$ -
Retirement Sick Leave Pmt	55706577-500245	Recycling	Material Recovery	PS	$ 293	Total Recycling Tonnage	$ -	$ 192	$ -	$ -	$ 100	$ -	$ -	$ -	$ -
CITY HSA CONTRIBUTION	55706577-500235	Recycling	Material Recovery	PS	$ 18,618	Total Recycling Tonnage	$ -	$ 12,223	$ -	$ -	$ 6,394	$ -	$ -	$ -	$ -
EMPLOYEE PARKING	55706577-500242	Recycling	Material Recovery	PS	$ 1,399	Total Recycling Tonnage	$ -	$ 919	$ -	$ -	$ 480	$ -	$ -	$ -	$ -
Construction Materials	55706577-501100	Recycling	Material Recovery	OMF	$ 51,346	Total Recycling Tonnage	$ -	$ 33,712	$ -	$ -	$ 17,635	$ -	$ -	$ -	$ -
Office Supplies	55706577-501210	Recycling	Material Recovery	OMF	$ 2,334	Total Recycling Tonnage	$ -	$ 1,532	$ -	$ -	$ 802	$ -	$ -	$ -	$ -
Janitorial Supplies	55706577-501330	Recycling	Material Recovery	OMF	$ 1,120	Total Recycling Tonnage	$ -	$ 736	$ -	$ -	$ 385	$ -	$ -	$ -	$ -
Fuel Oil & Lubricants	55706577-501340	Recycling	Material Recovery	OMF	$ 29,345	Total Recycling Tonnage	$ -	$ 19,267	$ -	$ -	$ 10,078	$ -	$ -	$ -	$ -
Parts-Fleet Maintenance	55706577-501410	Recycling	Material Recovery	OMF	$ 32,675	Total Recycling Tonnage	$ -	$ 21,453	$ -	$ -	$ 11,222	$ -	$ -	$ -	$ -
Equipment Parts	55706577-501420	Recycling	Material Recovery	OMF	$ 700	Total Recycling Tonnage	$ -	$ 460	$ -	$ -	$ 240	$ -	$ -	$ -	$ -
Tools	55706577-501510	Recycling	Material Recovery	OMF	$ 1,867	Total Recycling Tonnage	$ -	$ 1,226	$ -	$ -	$ 641	$ -	$ -	$ -	$ -
Uniforms	55706577-501701	Recycling	Material Recovery	OMF	$ 4,294	Total Recycling Tonnage	$ -	$ 2,820	$ -	$ -	$ 1,475	$ -	$ -	$ -	$ -
Safety Equipment	55706577-501720	Recycling	Material Recovery	OMF	$ 4,201	Total Recycling Tonnage	$ -	$ 2,758	$ -	$ -	$ 1,443	$ -	$ -	$ -	$ -
Computer/Electronic Items	55706577-501820	Recycling	Material Recovery	OMF	$ 934	Total Recycling Tonnage	$ -	$ 613	$ -	$ -	$ 321	$ -	$ -	$ -	$ -
Travel Training	55706577-502010	Recycling	Material Recovery	OMF	$ 3,361	Total Recycling Tonnage	$ -	$ 2,207	$ -	$ -	$ 1,154	$ -	$ -	$ -	$ -
Computer Replacement Cost	55706577-503043	Recycling	Material Recovery	OMF	$ 416	Total Recycling Tonnage	$ -	$ 273	$ -	$ -	$ 143	$ -	$ -	$ -	$ -
It Support & Maintenance	55706577-503044	Recycling	Material Recovery	OMF	$ 23,064	Total Recycling Tonnage	$ -	$ 15,143	$ -	$ -	$ 7,921	$ -	$ -	$ -	$ -
Self Insurance Chrgs	55706577-503058	Recycling	Material Recovery	OMF	$ 64,821	Total Recycling Tonnage	$ -	$ 42,558	$ -	$ -	$ 22,262	$ -	$ -	$ -	$ -
Emp Health/Wellness Fee	55706577-503059	Recycling	Material Recovery	OMF	$ 9,532	Total Recycling Tonnage	$ -	$ 6,258	$ -	$ -	$ 3,274	$ -	$ -	$ -	$ -
Water	55706577-503530	Recycling	Material Recovery	OMF	$ 973	Total Recycling Tonnage	$ -	$ 639	$ -	$ -	$ 334	$ -	$ -	$ -	$ -
Electric	55706577-503532	Recycling	Material Recovery	OMF	$ 37,800	Total Recycling Tonnage	$ -	$ 24,818	$ -	$ -	$ 12,982	$ -	$ -	$ -	$ -
Telephone	55706577-503533	Recycling	Material Recovery	OMF	$ 1,474	Total Recycling Tonnage	$ -	$ 968	$ -	$ -	$ 506	$ -	$ -	$ -	$ -
Sewer	55706577-503534	Recycling	Material Recovery	OMF	$ 662	Total Recycling Tonnage	$ -	$ 434	$ -	$ -	$ 227	$ -	$ -	$ -	$ -
Wireless Communications	55706577-503538	Recycling	Material Recovery	OMF	$ 567	Total Recycling Tonnage	$ -	$ 372	$ -	$ -	$ 195	$ -	$ -	$ -	$ -
Dues	55706577-504100	Recycling	Material Recovery	OMF	$ 163	Total Recycling Tonnage	$ -	$ 107	$ -	$ -	$ 56	$ -	$ -	$ -	$ -
Vehicle Maintenance	55706577-504810	Recycling	Material Recovery	OMF	$ 42,944	Total Recycling Tonnage	$ -	$ 28,195	$ -	$ -	$ 14,749	$ -	$ -	$ -	$ -
Noncontractual Services	55706577-504960	Recycling	Material Recovery	OMF	$ 1,867	Total Recycling Tonnage	$ -	$ 1,226	$ -	$ -	$ 641	$ -	$ -	$ -	$ -
Miscellaneous Contractual	55706577-504990	Recycling	Material Recovery	OMF	$ 65,350	Total Recycling Tonnage	$ -	$ 42,906	$ -	$ -	$ 22,444	$ -	$ -	$ -	$ -
OUTSIDE WORK	55706577-504860	Recycling	Material Recovery	OMF	$ 46,679	Total Recycling Tonnage	$ -	$ 30,647	$ -	$ -	$ 16,031	$ -	$ -	$ -	$ -
PUBLIC COMMUNICATIONS FEE	55706577-503041	Recycling	Material Recovery	OMF	$ 4,532	Total Recycling Tonnage	$ -	$ 2,976	$ -	$ -	$ 1,557	$ -	$ -	$ -	$ -
PRINTER FEES	55706577-503045	Recycling	Material Recovery	OMF	$ 2	Total Recycling Tonnage	$ -	$ 1	$ -	$ -	$ 1	$ -	$ -	$ -	$ -
GENERAL ADMINISTRATIVE FEE	55706577-503047	Recycling	Material Recovery	OMF	$ 64,857	Total Recycling Tonnage	$ -	$ 42,582	$ -	$ -	$ 22,275	$ -	$ -	$ -	$ -
CITY UNIVERSITY	55706577-503060	Recycling	Material Recovery	OMF	$ 4,224	Total Recycling Tonnage	$ -	$ 2,774	$ -	$ -	$ 1,451	$ -	$ -	$ -	$ -
INSURANCE ADMINISTRATION	55706577-503061	Recycling	Material Recovery	OMF	$ 5,188	Total Recycling Tonnage	$ -	$ 3,406	$ -	$ -	$ 1,782	$ -	$ -	$ -	$ -
MISCELLANEOUS	55706577-505990	Recycling	Material Recovery	CO	$ 1,556	Total Recycling Tonnage	$ -	$ 1,022	$ -	$ -	$ 534	$ -	$ -	$ -	$ -
Permanent Positions	55706570-500101	Recycling	Recycling	PS	$ 395,217	Residential Recycling	$ -	$ 395,217	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Temporary Positions	55706570-500105	Recycling	Recycling	PS	$ 8,866	Residential Recycling	$ -	$ 8,866	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shift Differential	55706570-500122	Recycling	Recycling	PS	$ 111	Residential Recycling	$ -	$ 111	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Step Up Pay	55706570-500123	Recycling	Recycling	PS	$ 665	Residential Recycling	$ -	$ 665	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Meal Allowances	55706570-500125	Recycling	Recycling	PS	$ 222	Residential Recycling	$ -	$ 222	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Comp Match	55706570-500135	Recycling	Recycling	PS	$ 7,904	Residential Recycling	$ -	$ 7,904	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Clothing Prot Equip Allow	55706570-500139	Recycling	Recycling	PS	$ 3,824	Residential Recycling	$ -	$ 3,824	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Overtime	55706570-500141	Recycling	Recycling	PS	$ 7,685	Residential Recycling	$ -	$ 7,685	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sick Leave Buy Back	55706570-500155	Recycling	Recycling	PS	$ 1,371	Residential Recycling	$ -	$ 1,371	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Social Security	55706570-500210	Recycling	Recycling	PS	$ 32,336	Residential Recycling	$ -	$ 32,336	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lagers	55706570-500220	Recycling	Recycling	PS	$ 67,041	Residential Recycling	$ -	$ 67,041	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Disability Insurance	55706570-500230	Recycling	Recycling	PS	$ 1,231	Residential Recycling	$ -	$ 1,231	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Health Insurance	55706570-500234	Recycling	Recycling	PS	$ 59,160	Residential Recycling	$ -	$ 59,160	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CITY HSA CONTRIBUTION	55706570-500235	Recycling	Recycling	PS	$ 9,309	Residential Recycling	$ -	$ 9,309	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Life Insurance	55706570-500236	Recycling	Recycling	PS	$ 301	Residential Recycling	$ -	$ 301	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Service Awards	55706570-500241	Recycling	Recycling	PS	$ 266	Residential Recycling	$ -	$ 266	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EMPLOYEE PARKING	55706570-500242	Recycling	Recycling	PS	$ 699	Residential Recycling	$ -	$ 699	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retirement Sick Leave Pmt	55706570-500245	Recycling	Recycling	PS	$ 390	Residential Recycling	$ -	$ 390	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fuel Oil & Lubricants	55706570-501340	Recycling	Recycling	OMF	$ 94,500	Residential Recycling	$ -	$ 94,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parts-Fleet Maintenance	55706570-501410	Recycling	Recycling	OMF	$ 121,364	Residential Recycling	$ -	$ 121,364	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Items For Resale	55706570-501610	Recycling	Recycling	OMF	$ 326,750	Residential Recycling	$ -	$ 326,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC COMMUNICATIONS FEE	55706570-503041	Recycling	Recycling	OMF	$ 13,382	Residential Recycling	$ -	$ 13,382	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMPUTER REPLACEMENT COST	55706570-503043	Recycling	Recycling	OMF	$ 215	Residential Recycling	$ -	$ 215	$ -	$ -	$ -	$ -	$ -	$ -	$ -
It Support & Maintenance	55706570-503044	Recycling	Recycling	OMF	$ 20,392	Residential Recycling	$ -	$ 20,392	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PRINTER FEES	55706570-503045	Recycling	Recycling	OMF	$ 19	Residential Recycling	$ -	$ 19	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL ADMINISTRATIVE FEE	55706570-503047	Recycling	Recycling	OMF	$ 123,252	Residential Recycling	$ -	$ 123,252	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Self Insurance Chrgs	55706570-503058	Recycling	Recycling	OMF	$ 98,363	Residential Recycling	$ -	$ 98,363	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Emp Health/Wellness Fee	55706570-503059	Recycling	Recycling	OMF	$ 4,909	Residential Recycling	$ -	$ 4,909	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CITY UNIVERSITY	55706570-503060	Recycling	Recycling	OMF	$ 2,347	Residential Recycling	$ -	$ 2,347	$ -	$ -	$ -	$ -	$ -	$ -	$ -
INSURANCE ADMINISTRATION	55706570-503061	Recycling	Recycling	OMF	$ 2,882	Residential Recycling	$ -	$ 2,882	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER	55706570-503530	Recycling	Recycling	OMF	$ 189	Residential Recycling	$ -	$ 189	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ELECTRIC	55706570-503532	Recycling	Recycling	OMF	$ 189	Residential Recycling	$ -	$ 189	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	55706570-503533	Recycling	Recycling	OMF	$ 590	Residential Recycling	$ -	$ 590	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT RENTALS	55706570-504592	Recycling	Recycling	OMF	$ 158,707	Residential Recycling	$ -	$ 158,707	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CITY VEHICLE PARKING	55706570-504595	Recycling	Recycling	OMF	$ 737	Residential Recycling	$ -	$ 737	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Vehicle Maintenance	55706570-504810	Recycling	Recycling	OMF	$ 74,686	Residential Recycling	$ -	$ 74,686	$ -	$ -	$ -	$ -	$ -	$ -	$ -
License & Cert. Reimburse	55706570-504850	Recycling	Recycling	OMF	$ 93	Residential Recycling	$ -	$ 93	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OUTSIDE WORK	55706570-504860	Recycling	Recycling	OMF	$ 14,937	Residential Recycling	$ -	$ 14,937	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Contractual	55706570-504990	Recycling	Recycling	OMF	$ 66,283	Residential Recycling	$ -	$ 66,283	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OTHER EQUIPMENT	55706570-506641	Recycling	Recycling	CO	$ 82,984	Residential Recycling	$ -	$ 82,984	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule 1 Expense Allocation

Expense Line Item	Account Number	Department	Division	Code		FY 2027 Test Year Expenses	Allocation Factor	Allocations: Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunnity Improvement District
Permanent Positions	55706530-500101	Residential	Residential	PS	$	1,186,197	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Temporary Positions	55706530-500105	Residential	Residential	PS	$	84,222	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shift Differential	55706530-500122	Residential	Residential	PS	$	887	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Step Up Pay	55706530-500123	Residential	Residential	PS	$	2,660	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Meal Allowances	55706530-500125	Residential	Residential	PS	$	1,330	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Deferred Comp Match	55706530-500135	Residential	Residential	PS	$	23,724	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clothing Prot Equip Allow	55706530-500139	Residential	Residential	PS	$	11,547	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Overtime	55706530-500141	Residential	Residential	PS	$	14,285	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Standby Pay	55706530-500143	Residential	Residential	PS	$	1,330	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sick Leave Buy Back	55706530-500155	Residential	Residential	PS	$	2,623	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Social Security	55706530-500210	Residential	Residential	PS	$	100,884	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unemployment	55706530-500215	Residential	Residential	PS	$	887	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lagers	55706530-500220	Residential	Residential	PS	$	199,992	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Disability Insurance	55706530-500230	Residential	Residential	PS	$	3,690	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee Health Insurance	55706530-500234	Residential	Residential	PS	$	170,376	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CITY HSA CONTRIBUTION	55706530-500235	Residential	Residential	PS	$	22,208	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Life Insurance	55706530-500236	Residential	Residential	PS	$	875	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee Service Awards	55706530-500241	Residential	Residential	PS	$	771	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
EMPLOYEE PARKING	55706530-500242	Residential	Residential	PS	$	840	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Retirement Sick Leave Pmt	55706530-500245	Residential	Residential	PS	$	717	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Construction Materials	55706530-501100	Residential	Residential	OMF	$	1,400	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Office Supplies	55706530-501210	Residential	Residential	OMF	$	233	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OPERATION SUPPLIES & EQUIPMENT	55706530-501211	Residential	Residential	OMF	$	467	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Printing	55706530-501220	Residential	Residential	OMF	$	327	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fuel Oil & Lubricants	55706530-501340	Residential	Residential	OMF	$	285,957	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parts-Fleet Maintenance	55706530-501410	Residential	Residential	OMF	$	373,428	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tools	55706530-501510	Residential	Residential	OMF	$	560	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Uniforms	55706530-501701	Residential	Residential	OMF	$	7,562	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety Equipment	55706530-501720	Residential	Residential	OMF	$	4,201	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Travel Training	55706530-502010	Residential	Residential	OMF	$	560	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PUBLIC COMMUNICATIONS FEE	55706530-503041	Residential	Residential	OMF	$	37,141	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Computer Replacement Cost	55706530-503043	Residential	Residential	OMF	$	416	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
It Support & Maintenance	55706530-503044	Residential	Residential	OMF	$	55,492	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PRINTER FEES	55706530-503045	Residential	Residential	OMF	$	7	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GENERAL ADMINISTRATIVE FEE	55706530-503047	Residential	Residential	OMF	$	325,659	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Self Insurance Chrgs	55706530-503058	Residential	Residential	OMF	$	191,802	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Emp Health/Wellness Fee	55706530-503059	Residential	Residential	OMF	$	12,646	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CITY UNIVERSITY	55706530-503060	Residential	Residential	OMF	$	4,037	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Insurance Administration	55706530-503061	Residential	Residential	OMF	$	4,957	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Electric	55706530-503532	Residential	Residential	OMF	$	2,197	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Telephone	55706530-503533	Residential	Residential	OMF	$	590	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wireless Communications	55706530-503538	Residential	Residential	OMF	$	6,143	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vehicle Maintenance	55706530-504810	Residential	Residential	OMF	$	210,053	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OUTSIDE WORK	55706530-504860	Residential	Residential	OMF	$	140,036	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Contractual	55706530-504990	Residential	Residential	OMF	$	466,785	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
State Landfill Fees	55706530-505930	Residential	Residential	OMF	$	60,682	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MISCELLANEOUS	55706530-505990	Residential	Residential	OMF	$	2,801	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Large Containers	55706530-501460	Residential	Residential	CO	$	36,824	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OTHER EQUIPMENT	55706530-506641	Residential	Residential	CO	$	124,476	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Refuse Containers & Equip	55706530-506646	Residential	Residential	CO	$	103,730	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Compactor Replacement Schedule	6,530	Residential	Residential	CO	$	105,000	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Equipment Replacement Schedule	6,530	Residential	Residential	CO	$	2,079,696	Residential Curbside Refuse	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Compactor Replacement Schedule	6,756	Commercial Re	Commercial Recycling	CO	$	50,000	Commercial Recycling	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
							N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					$	29,197,270										
				check		0										
Transfers																
TRF PARKS & RECREATION				TO	$	8,800	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
TRF GENERAL FUND				TO	$	184,564	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
TRF MMSWMD				TO	$	76,038	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
TRF RAILROAD				TO	$	94,170	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
Landfill Transfer				TO	$	550,000	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
					$	913,572										
Debt Service																
2017 S.O. Solid Waste				DEBT	$	373,219	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
					$	373,219										
				check												
Cash-Funded Capital																
DISPOSAL CELL #7				CIP	$	2,500,000	Total Refuse Tonnage	12.4%	0.0%	15.8%	1.8%	0.0%	10.7%	2.1%	55.5%	1.7%
MRF PHASE 2				CIP	$	1,000,000	Total Recycling Tonnage	0.0%	65.7%	0.0%	0.0%	34.3%	0.0%	0.0%	0.0%	0.0%
					$	3,500,000										
Fund Balance																
Change of Fund Balance				FUND	$	-	Weighted Expense	30.2%	14.3%	12.3%	1.4%	9.7%	9.6%	1.6%	17.8%	3.1%
					$	33,984,061										

Schedule 1 Expense Allocation

Expense Line Item	Account Number	Department	Division	Code	FY 2027 Test Year Expenses	Allocation Factor	Allocated Cost: Residential Curbside Refuse	Residential Recycling	Commercail Front Load	Commercail Rear Load	Commercail Recycling	Roll Off Refuse	Mini Roll Off Refuse	Landfill	Comunnity Improvement District
Permanent Positions	55706530-500101	Residential	Residential	PS	$ 1,186,197	Residential Curbside Refuse	$ 1,186,197	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Temporary Positions	55706530-500105	Residential	Residential	PS	$ 84,222	Residential Curbside Refuse	$ 84,222	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shift Differential	55706530-500122	Residential	Residential	PS	$ 887	Residential Curbside Refuse	$ 887	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Step Up Pay	55706530-500123	Residential	Residential	PS	$ 2,660	Residential Curbside Refuse	$ 2,660	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Meal Allowances	55706530-500125	Residential	Residential	PS	$ 1,330	Residential Curbside Refuse	$ 1,330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Comp Match	55706530-500135	Residential	Residential	PS	$ 23,724	Residential Curbside Refuse	$ 23,724	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Clothing Prot Equip Allow	55706530-500139	Residential	Residential	PS	$ 11,547	Residential Curbside Refuse	$ 11,547	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Overtime	55706530-500141	Residential	Residential	PS	$ 14,285	Residential Curbside Refuse	$ 14,285	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Standby Pay	55706530-500143	Residential	Residential	PS	$ 1,330	Residential Curbside Refuse	$ 1,330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sick Leave Buy Back	55706530-500155	Residential	Residential	PS	$ 2,623	Residential Curbside Refuse	$ 2,623	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Social Security	55706530-500210	Residential	Residential	PS	$ 100,884	Residential Curbside Refuse	$ 100,884	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unemployment	55706530-500215	Residential	Residential	PS	$ 887	Residential Curbside Refuse	$ 887	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lagers	55706530-500220	Residential	Residential	PS	$ 199,992	Residential Curbside Refuse	$ 199,992	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Disability Insurance	55706530-500230	Residential	Residential	PS	$ 3,690	Residential Curbside Refuse	$ 3,690	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Health Insurance	55706530-500234	Residential	Residential	PS	$ 170,376	Residential Curbside Refuse	$ 170,376	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CITY HSA CONTRIBUTION	55706530-500235	Residential	Residential	PS	$ 22,208	Residential Curbside Refuse	$ 22,208	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Life Insurance	55706530-500236	Residential	Residential	PS	$ 875	Residential Curbside Refuse	$ 875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Service Awards	55706530-500241	Residential	Residential	PS	$ 771	Residential Curbside Refuse	$ 771	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EMPLOYEE PARKING	55706530-500242	Residential	Residential	PS	$ 840	Residential Curbside Refuse	$ 840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retirement Sick Leave Pmt	55706530-500245	Residential	Residential	PS	$ 717	Residential Curbside Refuse	$ 717	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction Materials	55706530-501100	Residential	Residential	OMF	$ 1,400	Residential Curbside Refuse	$ 1,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Supplies	55706530-501210	Residential	Residential	OMF	$ 233	Residential Curbside Refuse	$ 233	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OPERATION SUPPLIES & EQUIPMENT	55706530-501211	Residential	Residential	OMF	$ 467	Residential Curbside Refuse	$ 467	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Printing	55706530-501220	Residential	Residential	OMF	$ 327	Residential Curbside Refuse	$ 327	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fuel Oil & Lubricants	55706530-501340	Residential	Residential	OMF	$ 285,957	Residential Curbside Refuse	$ 285,957	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parts-Fleet Maintenance	55706530-501410	Residential	Residential	OMF	$ 373,428	Residential Curbside Refuse	$ 373,428	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tools	55706530-501510	Residential	Residential	OMF	$ 560	Residential Curbside Refuse	$ 560	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uniforms	55706530-501701	Residential	Residential	OMF	$ 7,562	Residential Curbside Refuse	$ 7,562	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Safety Equipment	55706530-501720	Residential	Residential	OMF	$ 4,201	Residential Curbside Refuse	$ 4,201	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel Training	55706530-502010	Residential	Residential	OMF	$ 560	Residential Curbside Refuse	$ 560	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC COMMUNICATIONS FEE	55706530-503041	Residential	Residential	OMF	$ 37,141	Residential Curbside Refuse	$ 37,141	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Computer Replacement Cost	55706530-503043	Residential	Residential	OMF	$ 416	Residential Curbside Refuse	$ 416	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
It Support & Maintenance	55706530-503044	Residential	Residential	OMF	$ 55,492	Residential Curbside Refuse	$ 55,492	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PRINTER FEES	55706530-503045	Residential	Residential	OMF	$ 7	Residential Curbside Refuse	$ 7	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL ADMINISTRATIVE FEE	55706530-503047	Residential	Residential	OMF	$ 325,659	Residential Curbside Refuse	$ 325,659	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Self Insurance Chrgs	55706530-503058	Residential	Residential	OMF	$ 191,802	Residential Curbside Refuse	$ 191,802	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Emp Health/Wellness Fee	55706530-503059	Residential	Residential	OMF	$ 12,646	Residential Curbside Refuse	$ 12,646	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CITY UNIVERSITY	55706530-503060	Residential	Residential	OMF	$ 4,037	Residential Curbside Refuse	$ 4,037	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Insurance Administration	55706530-503061	Residential	Residential	OMF	$ 4,957	Residential Curbside Refuse	$ 4,957	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Electric	55706530-503532	Residential	Residential	OMF	$ 2,197	Residential Curbside Refuse	$ 2,197	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	55706530-503533	Residential	Residential	OMF	$ 590	Residential Curbside Refuse	$ 590	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wireless Communications	55706530-503538	Residential	Residential	OMF	$ 6,143	Residential Curbside Refuse	$ 6,143	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Vehicle Maintenance	55706530-504810	Residential	Residential	OMF	$ 210,053	Residential Curbside Refuse	$ 210,053	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OUTSIDE WORK	55706530-504860	Residential	Residential	OMF	$ 140,036	Residential Curbside Refuse	$ 140,036	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Contractual	55706530-504990	Residential	Residential	OMF	$ 466,785	Residential Curbside Refuse	$ 466,785	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Landfill Fees	55706530-505930	Residential	Residential	OMF	$ 60,682	Residential Curbside Refuse	$ 60,682	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MISCELLANEOUS	55706530-505990	Residential	Residential	OMF	$ 2,801	Residential Curbside Refuse	$ 2,801	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Large Containers	55706530-501460	Residential	Residential	CO	$ 36,824	Residential Curbside Refuse	$ 36,824	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OTHER EQUIPMENT	55706530-506641	Residential	Residential	CO	$ 124,476	Residential Curbside Refuse	$ 124,476	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Refuse Containers & Equip	55706530-506646	Residential	Residential	CO	$ 103,730	Residential Curbside Refuse	$ 103,730	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Compactor Replacement Schedule	6,530	Residential	Residential	CO	$ 105,000	Residential Curbside Refuse	$ 105,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment Replacement Schedule	6,530	Residential	Residential	CO	$ 2,079,696	Residential Curbside Refuse	$ 2,079,696	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Compactor Replacement Schedule	6,756	Commercial Re	Commercial Recycling	CO	$ 50,000	Commercial Recycling	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ -
						N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				check	$ 29,197,270 0		$ 9,202,114	$ 3,900,409	$ 3,925,376	$ 745,036	$ 2,752,332	$ 3,256,710	$ 725,932	$ 3,745,359	$ 944,003
Transfers															
TRF PARKS & RECREATION				TO	$ 8,800	Weighted Expense	$ 2,656	$ 1,256	$ 1,081	$ 120	$ 853	$ 847	$ 144	$ 1,567	$ 277
TRF GENERAL FUND				TO	$ 184,564	Weighted Expense	$ 55,697	$ 26,336	$ 22,668	$ 2,519	$ 17,891	$ 17,764	$ 3,014	$ 32,872	$ 5,805
TRF MMSWMD				TO	$ 76,038	Total Refuse Tonnage	$ 9,460	$ -	$ 12,015	$ 1,335	$ -	$ 8,107	$ 1,597	$ 42,211	$ 1,312
TRF RAILROAD				TO	$ 94,170	Weighted Expense	$ 28,418	$ 13,437	$ 11,566	$ 1,285	$ 9,129	$ 9,064	$ 1,538	$ 16,772	$ 2,962
Landfill Transfer				TO	$ 550,000	Total Refuse Tonnage	$ 68,428	$ -	$ 86,907	$ 9,656	$ -	$ 58,640	$ 11,554	$ 305,324	$ 9,490
					$ 913,572		$ 164,658	$ 41,029	$ 134,237	$ 14,915	$ 27,873	$ 94,422	$ 17,846	$ 398,747	$ 19,845
Debt Service															
2017 S.O. Solid Waste				DEBT	$ 373,219	Total Refuse Tonnage	$ 46,434	$ -	$ 58,974	$ 6,553	$ -	$ 39,792	$ 7,840	$ 207,187	$ 6,440
				check	$ 373,219		$ 46,434	$ -	$ 58,974	$ 6,553	$ -	$ 39,792	$ 7,840	$ 207,187	$ 6,440
Cash-Funded Capital															
DISPOSAL CELL #7				CIP	$ 2,500,000	Total Refuse Tonnage	$ 311,035	$ -	$ 395,034	$ 43,893	$ -	$ 266,546	$ 52,517	$ 1,387,838	$ 43,138
MRF PHASE 2				CIP	$ 1,000,000	Total Recycling Tonnage	$ -	$ 656,555	$ -	$ -	$ 343,445	$ -	$ -	$ -	$ -
					$ 3,500,000		$ 311,035	$ 656,555	$ 395,034	$ 43,893	$ 343,445	$ 266,546	$ 52,517	$ 1,387,838	$ 43,138
Fund Balance															
Change of Fund Balance				FUND	$ -	Weighted Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
					$ 33,984,061		$ 9,724,240	$ 4,597,992	$ 4,513,620	$ 810,397	$ 3,123,649	$ 3,657,470	$ 804,134	$ 5,739,131	$ 1,013,427