

Sanitation Services Users Charge Cost of Service Study Report



City of Santa Ana
20 Civic Center Plaza
Santa Ana, CA 92701

SCS ENGINEERS

Management Services

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SCS Engineers Management Services

5850 South Semoran Blvd

Orlando, FL 32822

386-546-7719

November 14, 2023

Ms. Elizabeth Rubio
Project Manager
City of Santa Ana – Public Works Agency
220 S. Daisy Avenue
Santa Ana, CA 92703

Subject: Sanitation Services Users Charge Cost of Service Study


Dear Ms. Rubio:

SCS Engineers Management Services has completed a Sanitation Services User Charge Cost of Service Study for the City of Santa Ana. The goal of this study was to update the City's user charge to reflect the cost to serve your customers and ensure financial sustainability over the projection period of FY 2024 – FY 2034.

The objectives of the Study presented herein were to:

- Review the sufficiency of revenues derived from the current charges for sanitation and ongoing operations of the City to meet your financial requirements and fund your projected expenditures throughout the projection period;
- Allocate your costs to provide sanitation service to your various customer classes;
- Update your sanitation user charge to reflect the cost to serve your customers;

The analysis described in this report was based on information and kind assistance provided by you and your staff. If you have any questions or would like to discuss, please do not hesitate to call me at 386-546-7719 or email me at vquinn@scsengineers.com.

A handwritten signature in black ink, appearing to read 'Vita Quinn'.

Vita Quinn, MBA
Director of Management Services
SCS Engineers

A handwritten signature in black ink, appearing to read 'Kira Bieber'.

Kira Bieber
Financial Analyst
SCS Engineers

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EXECUTIVE SUMMARY

This Executive Summary represents a summary of the results of the 2025 Sanitation Services Users Charge Cost of Service Study (Study) that was conducted for the City of Santa Ana (City) by SCS Engineers' Management Services team (SCS).

BACKGROUND

Santa Ana, with a population of about 310,000, is a City in and the county seat of Orange County, California. It is located in the Greater Los Angeles region, and is the second most populous city in Orange County.

The Sanitation Services Users Charge is paid by approximately 92,800 customers on a bi-monthly billing basis. Among the services provided are Roadway Cleaning and Environmental Sanitation Programs and they include street sweeping, alley and sidewalk cleaning, abandoned item collection and power washing, weed abatement and sanitation code compliance inspections. These programs also coordinate with neighborhood associations to assist in beautifying their neighborhoods.

In fiscal year 2025, the City is projected to incur total expenses of \$13.8 million. This budget encompasses several critical allocations, including \$775,000 earmarked for one-time capital improvements, \$1.1 million for contract maintenance staff to boost sanitation services, and \$831,000 for hiring four maintenance workers and three program support employees. Furthermore, a significant ongoing expenditure of \$3.0 million is earmarked for the introduction of a new street sweeping contract. This contract is geared towards enhancing service frequency, especially in key arterial and commercial corridors, thereby upholding elevated standards of cleanliness and maintenance. These strategic allocations in FY 2025 are vital in addressing the evolving needs of the City and its residents, fostering a cleaner and more efficient urban environment.

The City last updated its rates when it reduced the monthly charge of \$6.47 to \$5.35 in 2019. City user charges generate approximately \$6.0 million in revenues. Realizing that current revenue is insufficient to fund ongoing costs, the City has chosen SCS to develop a financial management plan and an updated user charge to generate the required revenue while minimizing the impact on City residents.

OBJECTIVES

The objectives of this Study were as follows:

1. **Revenue Sufficiency Analysis** – Project the sufficiency of the City's sanitation user charge revenues to fund its annual sanitation expenditures over a 10-year projection period. Develop a long-term financial management plan that will satisfy the City's operating expenses, capital program, and debt service payments, while maintaining adequate debt service coverage and working capital reserve requirements

2. **Cost of Service Analysis** – Using the results of the Revenue Sufficiency Analysis, allocate all of the City’s projected sanitation costs between service types to determine the revenue requirement for sanitation for the residential and commercial customers served by the City.
3. **User Charge Structure Analysis** – Examine the City’s current sanitation user charge and develop modifications, as appropriate, to generate a new user charge that is fair, equitable, easy to understand, conform to accepted industry practice, and reflects the cost to serve City customers.

REVENUE SUFFICIENCY ANALYSIS (RSA)

This analysis evaluated the sufficiency of the City’s user charge revenues to meet all of its current and projected financial requirements over a ten-year projection period, and determined the level of any user charge revenue adjustments necessary in each year of the projection period to provide sufficient revenues to fund the City’s cost requirements.

The analysis determined that the City’s current user charge revenues are no longer sufficient to meet the current projected financial needs of the City to fund its ongoing operations, capital program, debt service and coverage requirements, and working capital reserves. Therefore, a long-term financial management plan and series of revenue adjustments was developed, as shown in the table below.

5 Year Revenue Plan					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue Adjustment %	120.50%	3.50%	3.50%	3.50%	3.50%

COST OF SERVICE ANALYSIS (COSA)

In order to calculate the cost to provide sanitation services for The City, the City’s operating and capital budgets must be allocated accordingly. The City’s costs were allocated to 5 cost center pools:

- **Right-of-Way (ROW) Cleaning** – Cleaning of sidewalks and alleys of debris, trash and weed removal and abatement
- **Illegal Dumping** – Clearing rubbish and bulky items from streets and sidewalks disposed of in unauthorized locations
- **Sanitation Code Compliance** – Enforcing compliance with all of the Sanitation related municipal codes and regulations adopted by the Council
- **Street Sweeping** – Roadway cleaning to remove trash and other debris from the streets
- **Emergency Services** – Provide sanitation services in an emergency situation

The results of the COSA reflect the costs to provide each of these services. The results from this analysis are used as the revenue requirement for calculating the updated user charge.

The table below reflects the relative expenses incurred in providing each service.

Cost of Service Summary

Expenses by Service		%
ROW Cleaning	\$ 1,944,197	14.7%
Illegal Dumping	\$ 1,625,973	12.3%
Sanitation Code Compliance	\$ 1,443,705	10.9%
Street Sweeping	\$ 7,641,424	57.9%
Emergency Services	\$ 540,224	4.1%
Total Service Expense	\$ 13,195,523	100.0%

USER CHARGE STRUCTURE ANALYSIS

SCS examined the City's current user charge and calculated a new user charge that would fairly and equitably recover the City's current cost of service and revenue requirements from each unit. The calculated user charge is shown below.

User Charge Calculation

Revenue Requirement	\$13,195,523
Less: Offsetting Revenues	\$74,984

Net Revenue Requirement \$13,120,539

Projected FY 2025 Units	93,265
Annual Revenue Requirement/Unit	\$140.68

Monthly Users Charge

Annual Revenue Requirement/Unit	\$140.68
Monthly Users Charge	\$11.72
Bi-monthly Billed Amount	\$23.44

1.0 INTRODUCTION

The background, scope, and objectives of the Study are described below.

1.1 BACKGROUND

The Sanitation Services Users Charge of \$5.35 per month is paid by approximately 92,800 customers on a bi-monthly basis.

The City's current sanitation user charge includes 2 major components:

The Roadway Cleaning and Environmental Sanitation Programs play a vital role in maintaining the City's cleanliness and hygiene standards. These programs encompass a wide array of services, including street sweeping, alley and sidewalk cleaning, abandoned item collection, and power washing. Additionally, they ensure compliance with sanitation codes through right-of-way inspections and enforcement activities, as well as the removal of weeds from streets and sidewalks.

In fiscal year 2025, the City is projected to incur total expenses of \$13.8 million. This budget encompasses several critical allocations, including \$775,000 earmarked for one-time capital improvements, \$1.1 million for contract maintenance staff to boost sanitation services, and \$831,000 for hiring four maintenance workers and three program support employees. Furthermore, a significant ongoing expenditure of \$3.0 million is earmarked for the introduction of a new street sweeping contract. This contract is geared towards enhancing service frequency, especially in key arterial and commercial corridors, thereby upholding elevated standards of cleanliness and maintenance. These strategic allocations in FY 2025 are vital in addressing the evolving needs of the City and its residents, fostering a cleaner and more efficient urban environment.

Acknowledging the City's challenges is crucial; inflation, economic pressures, and supply chain issues have escalated costs. Remarkably, user charges have remained stagnant since 1996, and in 2019, they were lowered, intensifying the strain on the City's finances.

However, despite these hurdles, the additional funds allocated for contractual services and expanding the City's workforce represent investments to elevate current service standards. Increasing the frequency of essential roadway cleaning services will result in quicker response times, benefiting the entire community. In adapting to shifting economic landscapes, these strategic allocations are pivotal, ensuring the City's ability to maintain and enhance its residents' overall quality of life.

The City reduced its monthly user charge of \$6.47 to \$5.35 in 2019 and there have not been any fee increases since 1996. City user charges generate approximately \$6.0 million in revenues. Realizing that current revenue is insufficient to fund ongoing costs, the City has chosen SCS to develop a financial management plan and an updated user charge to generate the required revenue while minimizing the impact on City residents.

1.2 SCOPE & OBJECTIVES

The components and objectives of this Study were as follows:

1. **Revenue Sufficiency Analysis (RSA)** – Project the sufficiency of user charge revenues to fund operating expenses, capital investment, and debt service while maintaining adequate debt service coverage and working capital reserve requirements over a long-term projection period.
2. **Cost of Service Analysis (COSA)** – Apportion sanitation costs from the RSA among service types to determine the true cost of sanitation services provided by the City.
3. **Assessment/User Charge Structure Analysis** – Examine the City’s current sanitation user charge and test modifications based off of the results from the COSA and revenue requirement from the RSA.

The following sections describe the source data and assumptions used in the analyses, the work that was performed, and the recommended Sanitation Services Users Charge.

2.0 REVENUE SUFFICIENCY ANALYSIS (RSA)

2.1 SOURCE DATA

The following presents the source data provided to SCS by City staff, which was relied upon to conduct the Study:

2.1.1 BEGINNING FUND BALANCES

Unaudited trial balance schedules for the fiscal year ended 6/30/2023 provided by City staff were used to establish fund balances for the Environmental Sanitation Program.

2.1.2 REVENUES

The revenues utilized in the RSA reflect an evaluation of multiple years of historical results and user charge revenues collected, the FY 2024 Budget, and conversations with City staff. Beginning in FY 2025, user charge revenue is based upon the FY 2024 projection, adjusted annually to reflect assumed revenue adjustments and change in billed units. Projections of all other revenues are based upon the FY 2024 projection, excluding interest income (which was calculated annually based upon projected average fund balances and assumed interest rates).

2.1.3 OPERATING EXPENDITURES

The City’s operating expenditures include all personal services, operations and maintenance (O&M) expenses, transfers, debt service requirements, and minor capital outlay. The expenses reflected in the RSA reflect an evaluation of multiple years of historical results, the FY 2024 Budget, and

conversations with the City. In each year thereafter, expenses were based upon the FY 2024 projection and assumed cost escalation factors that were reviewed with City staff.

2.1.4 CAPITAL SPENDING

City staff provided project-level capital improvement projects and the most current vehicle and equipment replacement program budgets. The total projected spending from FY 2024 – FY 2034 is projected to be approximately \$775,000 for capital improvement projects and \$4.3 million for the vehicle replacement program. The vehicle replacement program will cost the City approximately \$398,000 per year.

2.1.5 FUTURE HIRING

The City has outlined its future plans for contracting and staff recruitment. Specifically, the City aims to enhance its services by bringing in contract maintenance staff to bolster sanitation services for the community, allocating \$1.1 million for this purpose. In addition, there is a plan to hire 7.0 full-time equivalents (FTEs) in FY 2025, which includes the recruitment of four City maintenance workers and three program administrative support and management employees, collectively representing an investment of approximately \$831,000. These strategic initiatives reflect the City's dedication to elevating service quality and operational efficiency for the benefit of its residents.

2.1.6 PROPERTY & BILLING INFORMATION

Account and billing information for all residential and commercial units served by the City from 2019 through 2023 was provided by City Staff.

2.2 ASSUMPTIONS

The following assumptions and policies were agreed upon by City staff and are reflected in the RSA and included in the schedules in the Appendix.

2.2.1 REVENUE/COST ESCALATION

The escalation factors used for various types of operating assessments, revenues and expenses were based upon historical trends, our industry experience, and discussions with City staff.

2.2.2 INTEREST EARNINGS ON INVESTED FUNDS

The Study assumes interest rate earnings of 0.80% in each year of the projection period, based upon staff input and recent actual earnings for the City's funds.

2.2.3 CUSTOMER & BILLED PARCEL GROWTH

Projected growth in billed accounts of 0.25% in each year of the projection period was based upon an analysis of billed units and City input.

2.2.4 MINIMUM RESERVE POLICIES

Local government revenues are often cyclical in nature. Reserves are the portion of fund balances for utility systems that are required to satisfy the utility's projected cash flow needs during the budget year, future capital outlays, debt payments, and debt service coverage requirements without impacting continued operations of the utility. These funds are intended for foreseen financial needs as well as to minimize risk associated with emergencies, economic downturns, and unforeseen events that could create fiscal hardship.

Many utilities, rating agencies, and the Government Finance Officers Association (GFOA) best practice recommendations emphasize the importance of having risk-based policies or strategies to respond to significant, unplanned, unavoidable costs or revenue losses from unusual or adverse periods, unanticipated system failures, or natural disasters. Reserves also support a strong bond rating by signaling to investors that the utility has resources to repay debt, even with potential disruptions.

The financial management plan reflected herein assumes that the minimum operating fund reserve will equal 20% of annual O&M expenses for the City. This reserve level is according to City policy, and is generally consistent with our industry experience and a healthy level of reserves for a municipal utility system per the evaluation criteria published by the municipal bond ratings agencies. Maintaining this level of reserves retains the City's ability to access the municipal bond market for future capital bond funding.

2.2.5 FUTURE BORROWING & VEHICLE/EQUIPMENT FUNDING

The City intends to cash fund all of its capital and vehicles throughout the projection period, so no debt assumptions were used in this analysis. However, an assumption was made that the City will establish a fleet/equipment program with an equal level of investment into a capital reserve or funding program in each year of the projection period and all required vehicle/equipment replacements will be funded from this reserve.

2.3 ANALYSIS

2.3.1 DESCRIPTION

In order to initialize the RSA, we obtained the City's historical and budgeted financial information, historical billed accounts, multi-year capital improvement program, and the City's current financial and debt policies. We also spoke with City staff regarding other assumptions and policies that would affect the financial performance of the City, anticipated customer growth, reserve policies, capital funding sources, earnings on invested funds, escalation rates for operating costs, impacts of potential regulatory and legislative initiatives, etc.

SCS then input this information into our Revenue Sufficiency Model. The Revenue Sufficiency Model creates a multi-year projection of the City's current user charge revenues to determine whether the level of existing revenues can meet the projected financial requirements during each year of the

projection period from FY 2024 – FY 2034. The model then calculates the level of revenue adjustments required for the fund to meet its revenue requirements. It replicates the cash flows in each year of the projection period, based upon City policies and available fund balances. In each year, the model utilizes unrestricted fund balances, revenues, and capital funds to pay for any operating or capital expenditures in that year. To the extent necessary to fund all of the projects and vehicle/equipment replacements in the capital program, the model can identify the level of borrowing and the resulting debt service payments that would be required.

2.3.2 RESULTS

Based on the source data and input provided by City staff, and the assumptions and policies described herein, the City's current revenues are not sufficient to fund its ongoing operating, capital, debt service and coverage requirements, and working capital reserve targets throughout the projection period.

Additionally, a new street sweeping contract of \$4.1 million will begin in FY 2025 and is a major driver for the user charge increase required. This represents an increase of \$3.0 million in ongoing expenses that will be used to expand street sweeping services, including increasing annual sweeping by 20,000 curb miles and commercial sweeping to twice per week, increase required staffing, and provide better service to customers and \$1.1 million for contract maintenance staff to boost sanitation services. In order for the City to be sustainable, their fund balance must meet the minimum reserve target in each year of the projection period. The graph below shows the City's fund balance (in yellow) without any increase in the users charge and the fund balance (in blue) with the necessary increases. As can be seen, the fund balance without user charge increases falls significantly below the reserve target beginning in FY 2025 and the fund is exhausted by FY 2026.



The analysis concluded that a one-time larger increase of 120.50% in FY 2025 and inflationary-like increases of 3.50% each year thereafter will be sufficient for the City to meet its financial requirements throughout the projection period. The recommended 5-year plan of revenue adjustments is shown in the table below:

5 Year Revenue Plan					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue Adjustment %	120.50%	3.50%	3.50%	3.50%	3.50%

This financial management plan will provide sufficient revenues for the City to maintain adequate working capital in each year of the projection period, while retaining the ability to fund planned and anticipated future capital spending with no borrowing.

3.0 COST OF SERVICE ANALYSIS

3.1 DESCRIPTION

In order to calculate the cost to provide various sanitation services, the City's operating and capital budgets must be allocated accordingly. The City's costs were allocated to 5 cost center pools:

- **Right-of-Way (ROW) Clearing** – Cleaning of sidewalks and alleys of debris, trash and weed removal and abatement
- **Illegal Dumping** – Clearing rubbish and bulky items from streets and sidewalks disposed of in unauthorized locations
- **Sanitation Code Compliance** – Enforcing compliance with all of the Sanitation rules and regulations adopted by the Council
- **Street Sweeping** – Roadway cleaning to remove trash and other debris from the streets
- **Emergency Services** – Provide sanitation services in an emergency situation

3.2 SOURCE DATA

The following presents the key financial data relied upon in conducting the COSA:

3.2.1.1 FY 2025 Projected Operating Expenses

The COSA uses the FY 2025 projected expenses from the RSA as the basis for the costs to be apportioned between the cost center pools. The operating expenditures include all O&M expenses (including personal services, fixed and variable O&M costs, transfers, and minor capital outlay) related to the provision of sanitation service to the City's served residents and businesses.

3.2.1.2 Capital Improvement Program

The COSA includes the City's cash funded capital costs from its capital improvement program (CIP) for FY 2024 – FY 2034 as provided by City staff and used in the RSA. Notably, the CIP encompasses

two primary projects: a Sanitation Case Management System, aimed at improving code compliance through enhanced case management, and the deferral of facility improvements. These initiatives are projected to cost approximately \$775,000 in FY 2025.

3.3 ALLOCATION OF COSTS

Described below are the methods used to allocate expenses to cost center pools.

3.3.1.1 Direct Allocation

Where possible, costs were directly assigned to these cost center pools. For example, Contract Services – Professional was allocated to “Street Sweeping Only.”

3.3.1.2 Indirect Allocation

In the case that items supported more than one cost pool, we attempted to identify proper allocation criteria to apportion the line item cost to each cost pool. For example, personal services costs are often allocated based upon the number of employees or based upon a workflow analysis of where each employee spends their time.

3.3.1.3 Staff Estimate

If certain cost items supported more than one cost pool but a specific allocation criterion could not be identified, we discussed with City staff the appropriate allocation percentages and used staff estimates or data provided by City staff to apportion the costs.

3.3.1.4 Weighted Average

For cost items that supported more than one cost pool, a specific allocation criterion could not be identified, and staff did not have an estimate as to the allocation percentage, the weighted average of the allocation of all other costs was used to allocate those costs. This weighted allocation is primarily used for administrative and overhead costs, as it is appropriate to allocate such costs based upon the weighted average of the allocation of all other costs for which they are responsible.

The allocations to each cost center pool were then used to calculate the new sanitation user charge for residential and commercial customers.

3.4 COSA RESULTS

In total, the City’s FY 2025 projected revenue requirement totals approximately \$13.2 million. The apportionment of expenses incurred by the City to each cost center pool are shown in the table below:

Cost of Service Summary

Expenses by Service		%
ROW Cleaning	\$ 1,944,197	14.7%
Illegal Dumping	\$ 1,625,973	12.3%
Sanitation Code Compliance	\$ 1,443,705	10.9%
Street Sweeping	\$ 7,641,424	57.9%
Emergency Services	\$ 540,224	4.1%
Total Service Expense	\$ 13,195,523	100.0%

As discussed in Section 1.1, these costs are grouped into two main sanitation functions. The amounts allocated to each of these functions are shown in the chart below.



The revenue requirement for the Environmental Sanitation portion of the user charge is approximately \$1.95 million. The revenue requirement for the Sanitation Roadway Cleaning portion of the user charge is approximately \$11.25 million.

These apportioned costs were used to calculate the updated user charge described herein and presented in the next subsection.

4.0 USER CHARGE CALCULATION

The results of the COSA were then used to develop an updated sanitation user charge using the overall revenue requirement.

4.1 PARCEL & BILLING DATA RECONCILIATION

In order to develop the new user charge, it is necessary to conduct a detailed billing analysis to determine the number of bills/units and types of charges billed in the most recent fiscal year/s, ensuring that each unit serviced is billed appropriately.

Some units were not charged for the full twelve months. After reviewing historical data and discussing with City staff, we were able to identify new occupancies that have not been there for a full year yet. We recommend the City tracks new units added to the system to improve the accuracy of its billing and revenue projections.

After we understood the way each account was currently being billed, we worked closely with City staff to account for or adjust any discrepancies (e.g., units that were not billed for an entire year) and provided these anomalies to the City for review and/or billing system updates. The adjusted billing data could now be used to develop the new user charge.

4.2 USER CHARGE DEVELOPMENT

The results of the billing data analysis and the apportioned costs from the COSA represent the Net Revenue Requirement (NRR) for the updated user charge.

4.2.1.1 Sanitation Services User Charge Calculation

The user charge was calculated by dividing the net revenue requirement (NRR) by the projected number of City units in FY 2025. The calculation is shown below:

User Charge Calculation

Revenue Requirement	\$13,195,523
Less: Offsetting Revenues	\$74,984

Net Revenue Requirement	\$13,120,539
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Projected FY 2025 Units	93,265
Annual Revenue Requirement/Unit	\$140.68

Monthly Users Charge

Annual Revenue Requirement/Unit	\$140.68
Monthly Users Charge	\$11.72

Bi-monthly Billed Amount	\$23.44
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5.0 RECOMMENDATIONS & NEXT STEPS

Based upon the results of the study described herein, we recommend the following:

- The City's current Sanitation Services Users Charge revenues are not sufficient to fund all of its ongoing operations, capital, and reserve requirements throughout the projection period. Therefore, a long-term financial management plan was developed for the City. The five-year plan of recommended revenue adjustments is shown in the table below.

5 Year Revenue Plan

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue Adjustment %	120.50%	3.50%	3.50%	3.50%	3.50%

- We recommend that the City align its Sanitation Services Users Charge with the costs to provide service to City residents, as shown in the table below.

Monthly Users Charge

Annual Revenue Requirement/Unit	\$140.68
Monthly Users Charge	\$11.72
Bi-monthly Billed Amount	\$23.44

- The City should update the revenue sufficiency analysis portion of this Study every 1-2 years to be sure that the recommended user charge plan continues to be sufficient to fund the City's operations while meeting all of its financial policies and goals.
- The City should update the structure of its Sanitation Services Users Charge every 3-5 years, or as services or functions provided change over time, expenses increase/decrease significantly, and/or customer demographics change

Santa Ana, CA
Revenue Sufficiency Analysis

Results as of November 14, 2023
Appendix A

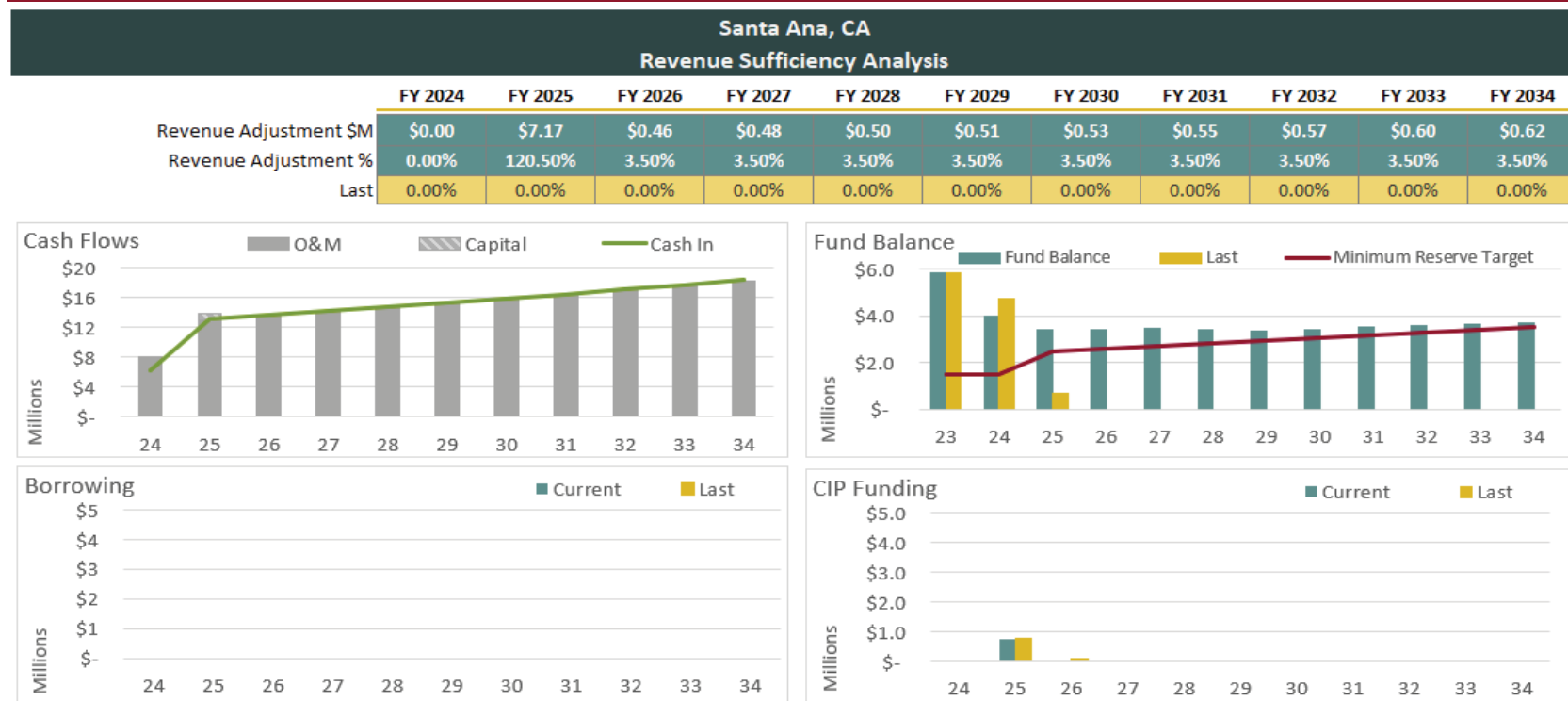


- Schedule 1 - Model Results**
- Schedule 2 - Model Assumptions & Inputs**
- Schedule 3 - Trial Balances as of Jun 30, 2023**
- Schedule 4 - Cash In**
- Schedule 5 - Cash Out**
- Schedule 6 - Pro Forma**
- Schedule 7 - Capital Improvement Plan**
- Schedule 8 - Borrowing**
- Schedule 9 - Summary of Funds**
- Schedule 10 - Additional Employees**
- Schedule 11 - Vehicle Replacement Program**

SCS ENGINEERS

Management Services

Schedule 1 - Model Results



Schedule 2 - Model Assumptions & Inputs

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Growth											
Unit Growth	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Cost Escalation Factors											
Salaries	N/A	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
O&M	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contract Services	N/A	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
CO	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
TO	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
No Escalation	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest Assumptions											
Interest Earnings on Fund Balances	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%
Working Capital Reserve Target											
Working Capital Reserve Target (% of O&M)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
CIP											
CIP Escalation	0.00%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%

Note: The unit count for FY 2023 of 92,800 and historical unit counts are used to project revenues.

Schedule 3 - Trial Balances as of Jun 30, 2023

	Sanitation Fund
Assets	
Cash & Cash Equivalents	\$ 5,287,985
Accounts Receivable	1,121,340
Total Assets	\$ 6,409,324
Liabilities	
Accounts Payable	\$ (334,513)
Compensated Absences	(87,230)
Other Current Payables	(116,224)
Total Liabilities	\$ (537,967)
Net Assets	\$ 5,871,357
Total Available Fund Balance	\$ 5,871,357

Schedule 4 - Cash In

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
User Charge Revenue Assumptions											
User Charge Increase	0.00%	120.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Unit Growth	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
User Charge Revenues											
Sanitation											
Sanitation Revenue	\$ 5,935,520	13,120,540	13,613,708	14,125,414	14,656,353	15,207,248	15,778,851	16,371,938	16,987,319	17,625,829	18,288,340
Other Operating Revenues											
Restitution Court	\$ 4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820
Abatement Control Charge	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433
Miscellaneous Recoveries	8,179	8,179	8,179	8,179	8,179	8,179	8,179	8,179	8,179	8,179	8,179
Total Other Operating Revenues	\$ 15,432	15,432	15,432	15,432	15,432	15,432	15,432	15,432	15,432	15,432	15,432
Non-Operating Revenues											
Penalties & Service Charge	\$ 30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Expense Reimbursement	17	17	17	17	17	17	17	17	17	17	17
Total Non-Operating Revenues	\$ 30,017	30,017	30,017	30,017	30,017	30,017	30,017	30,017	30,017	30,017	30,017
Interest Earnings											
Interest Earnings - Sanitation Fund	\$ 39,443	29,536	27,295	27,576	27,437	27,111	27,293	27,841	28,522	29,117	29,532
Total Interest Earnings	\$ 39,443	29,536	27,295	27,576	27,437	27,111	27,293	27,841	28,522	29,117	29,532
Transfers In											
Transfer From Fund 057	\$ 200,000	-	-	-	-	-	-	-	-	-	-
Total Transfers In	\$ 200,000	-	-	-	-	-	-	-	-	-	-
Total Cash In	\$ 6,220,411	13,195,524	13,686,452	14,198,438	14,729,238	15,279,807	15,851,592	16,445,228	17,061,289	17,700,394	18,363,320

Schedule 5 - Cash Out

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Personal Services	Account Code											
Salaries Regular	06817640 - 61000	\$ 594,350	618,124	642,849	668,563	695,305	723,118	752,042	782,124	813,409	845,945	879,783
Salaries Cash Out/Separation	06817640 - 61010	15,300	15,912	16,548	17,210	17,899	18,615	19,359	20,134	20,939	21,777	22,648
Salaries Overtime	06817640 - 61040	38,530	40,071	41,674	43,341	45,075	46,878	48,753	50,703	52,731	54,840	57,034
Retirement-Employer Normal Cost	06817640 - 61100	56,630	58,895	61,251	63,701	66,249	68,899	71,655	74,521	77,502	80,602	83,826
Retirement - Employer Unfunded - Misc	06817640 - 61102	72,750	75,660	78,686	81,834	85,107	88,511	92,052	95,734	99,563	103,546	107,688
Medicare Insurance	06817640 - 61120	8,590	8,934	9,291	9,663	10,049	10,451	10,869	11,304	11,756	12,226	12,715
Health Insurance	06817640 - 61130	122,840	127,754	132,864	138,178	143,705	149,454	155,432	161,649	168,115	174,840	181,833
Retiree Health Benefits	06817640 - 61170	1,620	1,685	1,752	1,822	1,895	1,971	2,050	2,132	2,217	2,306	2,398
Worker Compensation Insurance	06817640 - 61180	25,260	26,270	27,321	28,414	29,551	30,733	31,962	33,240	34,570	35,953	37,391
Salaries Regular	06817641 - 61000	1,359,510	1,413,890	1,470,446	1,529,264	1,590,434	1,654,052	1,720,214	1,789,022	1,860,583	1,935,007	2,012,407
Salaries Cash Out/Separation	06817641 - 61010	41,850	43,524	45,265	47,076	48,959	50,917	52,954	55,072	57,275	59,566	61,948
Salaries Part-Time	06817641 - 61020	138,430	143,967	149,726	155,715	161,944	168,421	175,158	182,164	189,451	197,029	204,910
Salaries Overtime	06817641 - 61040	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
Retirement-Employer Normal Cost	06817641 - 61100	132,060	137,342	142,836	148,550	154,492	160,671	167,098	173,782	180,733	187,963	195,481
Retirement - Employer Unfunded - Misc	06817641 - 61102	131,730	136,999	142,479	148,178	154,105	160,270	166,680	173,348	180,282	187,493	194,993
Part-Time Retirement	06817641 - 61110	5,190	5,398	5,614	5,838	6,072	6,314	6,567	6,830	7,103	7,387	7,682
Medicare Insurance	06817641 - 61120	21,690	22,558	23,460	24,398	25,374	26,389	27,445	28,543	29,684	30,872	32,106
Health Insurance	06817641 - 61130	327,120	340,205	353,813	367,966	382,684	397,991	413,911	430,468	447,686	465,594	484,218
Retiree Health Benefits	06817641 - 61170	1,630	1,695	1,763	1,834	1,907	1,983	2,062	2,145	2,231	2,320	2,413
Worker Compensation Insurance	06817641 - 61180	45,920	47,757	49,667	51,654	53,720	55,869	58,103	60,428	62,845	65,358	67,973
Benefits Overhead	06817641 - 65105	8,280	8,528	8,784	9,048	9,319	9,599	9,887	10,183	10,489	10,804	11,128
Additional Personal Services from Hiring	4	-	830,983	864,223	898,792	934,743	972,133	1,011,018	1,051,459	1,093,517	1,137,258	1,182,749
Subtotal Personal Services		\$ 3,249,280	4,210,152	4,378,473	4,553,524	4,735,574	4,924,904	5,121,804	5,326,577	5,539,539	5,761,015	5,991,348
Personal Services Execution		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total Executed Personal Services		\$ 3,249,280	4,210,152	4,378,473	4,553,524	4,735,574	4,924,904	5,121,804	5,326,577	5,539,539	5,761,015	5,991,348
Fixed Operations & Maintenance												
Communications	06817640 - 62010	\$ 7,520	7,746	7,978	8,217	8,464	8,718	8,979	9,249	9,526	9,812	10,106
Training, Transportation, Meeting	06817640 - 62120	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176	7,392
Tuition Reimbursement	06817640 - 62130	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219	5,376
Membership, Subscription & Dues	06817640 - 62140	2,300	2,369	2,440	2,513	2,589	2,666	2,746	2,829	2,914	3,001	3,091
Contract Services-Professional	06817640 - 62300	605,700	629,928	655,125	681,330	708,583	736,927	766,404	797,060	828,942	862,100	896,584
Maintenance & Repair Machinery & Equipment	06817640 - 62322	500	515	530	546	563	580	597	615	633	652	672
Miscellaneous Operating Expenses	06817640 - 63001	211,000	67,330	69,350	71,430	73,573	75,781	78,054	80,396	82,807	85,292	87,850
Gas & Diesel	06817640 - 63300	49,300	50,779	52,302	53,871	55,488	57,152	58,867	60,633	62,452	64,325	66,255
Rental City Equipment	06817640 - 65010	175,010	180,260	185,668	191,238	196,975	202,885	208,971	215,240	221,697	228,348	235,199
Accident Repair & Replacement	06817640 - 65012	1,600	1,648	1,697	1,748	1,801	1,855	1,910	1,968	2,027	2,088	2,150
IT Maintenance Charge	06817640 - 65040	35,550	36,617	37,715	38,846	40,012	41,212	42,449	43,722	45,034	46,385	47,776
Insurance Charges	06817640 - 65100	72,730	74,912	77,159	79,474	81,858	84,314	86,843	89,449	92,132	94,896	97,743
Benefits Overhead	06817640 - 65105	4,550	4,687	4,827	4,972	5,121	5,275	5,433	5,596	5,764	5,937	6,115
Public Works Administrative Charges	06817640 - 65240	173,300	178,499	183,854	189,370	195,051	200,902	206,929	213,137	219,531	226,117	232,901
Indirect Costs	06817640 - 65400	195,390	203,206	211,334	219,787	228,579	237,722	247,231	257,120	267,405	278,101	289,225
Computer Software Subscriptions	06817640 - 66511	3,150	3,245	3,342	3,442	3,545	3,652	3,761	3,874	3,990	4,110	4,233
Principal- Leases	06817640 - 67200	550	567	583	601	619	638	657	676	697	718	739
Communications	06817641 - 62010	15,940	16,418	16,911	17,418	17,941	18,479	19,033	19,604	20,192	20,798	21,422
Training, Transportation, Meeting	06817641 - 62120	4,500	4,635	4,774	4,917	5,065	5,217	5,373	5,534	5,700	5,871	6,048
Tuition Reimbursement	06817641 - 62130	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
Membership, Subscription & Dues	06817641 - 62140	2,100	2,163	2,228	2,295	2,364	2,434	2,508	2,583	2,660	2,740	2,822
Contract Services-Professional	06817641 - 62300	1,521,500	4,521,500	4,702,360	4,890,454	5,086,073	5,289,515	5,501,096	5,721,140	5,949,986	6,187,985	6,435,504
Miscellaneous Operating Expenses	06817641 - 63001	166,650	171,650	176,799	182,103	187,566	193,193	198,989	204,958	211,107	217,440	223,964
Gas & Diesel	06817641 - 63300	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095	26,878

Schedule 5 - Cash Out

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Rental City Equipment	06817641 - 65010	41,110	42,343	43,614	44,922	46,270	47,658	49,087	50,560	52,077	53,639	55,248
Accident Repair & Replacement	06817641 - 65012	820	820	820	820	820	820	820	820	820	820	820
City Yard Rental	06817641 - 65020	129,670	133,560	137,567	141,694	145,945	150,323	154,833	159,478	164,262	169,190	174,266
Computer Services Charge	06817641 - 65040	77,360	79,681	82,071	84,533	87,069	89,681	92,372	95,143	97,997	100,937	103,965
Insurance Charges	06817641 - 65100	132,220	136,187	140,272	144,480	148,815	153,279	157,878	162,614	167,492	172,517	177,693
Public Works Administrative Charges	06817641 - 65240	205,330	211,490	217,835	224,370	231,101	238,034	245,175	252,530	260,106	267,909	275,946
Indirect Costs	06817641 - 65400	506,710	521,911	537,569	553,696	570,307	587,416	605,038	623,189	641,885	661,142	680,976
Computer Software Subscriptions	06817641 - 66511	750	773	796	820	844	869	896	922	950	979	1,008
Principal-Capital Lease	06817641 - 67200	1,580	1,627	1,676	1,727	1,778	1,832	1,887	1,943	2,001	2,062	2,123
Sanitation (Debris/Liter Removal Crews)	06817641 - 62300	-	900,000	927,000	954,810	983,454	1,012,958	1,043,347	1,074,647	1,106,886	1,140,093	1,174,296
Street Sweeping Signage	06817641 - 62300	-	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Annual Training Cost	06817641 - 62120	-	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Annual Maint. Sanitation Case Mgmt System	06817640 - 62300	-	-	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339
Other Expenses (Technology/Infrastructure)	06817640 - 62300	-	-	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677
Mail Out/Printing Cost for Protest Vote (fee increase)	06817640 - 62300	-	-	-	-	100,000	-	-	-	-	-	-
Subtotal Fixed Operations & Maintenance		\$ 4,374,890	8,318,478	8,771,554	9,090,364	9,520,966	9,763,803	10,119,334	10,488,037	10,870,407	11,266,958	11,678,224
Fixed Operations & Maintenance Execution		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total Executed Fixed Operations & Maintenance		\$ 4,374,890	8,318,478	8,771,554	9,090,364	9,520,966	9,763,803	10,119,334	10,488,037	10,870,407	11,266,958	11,678,224
Capital Outlay												
Vehicle Replacement Program		\$ 398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030
Subtotal Capital Outlay		\$ 398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030
Capital Outlay Execution		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total Executed Capital Outlay		\$ 398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030
Debt Service												
Senior Lien Debt												
Existing Senior Lien Debt Service		\$ 80,254	88,032	103,925	120,767	145,077	204,322	155,613	152,210	163,438	215,741	250,541
Subtotal Senior Lien Debt		\$ 80,254	88,032	103,925	120,767	145,077	204,322	155,613	152,210	163,438	215,741	250,541
Total Debt Service		\$ 80,254	88,032	103,925	120,767	145,077	204,322	155,613	152,210	163,438	215,741	250,541
Cash Funded Capital												
Cash Funded Capital		\$ -	775,518	-	-	-	-	-	-	-	-	-
Total Cash Funded Capital		\$ -	775,518	-	-	-	-	-	-	-	-	-
Total Cash Out		\$ 8,102,455	13,790,211	13,651,982	14,162,685	14,799,648	15,291,059	15,794,782	16,364,854	16,971,413	17,641,745	18,318,142

Schedule 7 - Capital Improvement Plan

[illegible]

Schedule 6 - Pro Forma

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Sanitation											
Sanitation User Charge Revenue	\$ 5,935,520	5,935,520	13,120,540	13,613,708	14,125,414	14,656,353	15,207,248	15,778,851	16,371,938	16,987,319	17,625,829
Revenue from Growth	-	14,839	32,801	34,034	35,314	36,641	38,018	39,447	40,930	42,468	44,065
Revenue Before Charge Increase	\$ 5,935,520	5,950,358	13,153,341	13,647,743	14,160,727	14,692,994	15,245,266	15,818,298	16,412,868	17,029,787	17,669,894
User Charge Increase	0.0%	120.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Revenue from Charge Increase	-	7,170,182	460,367	477,671	495,625	514,255	533,584	553,640	574,450	596,043	618,446
Total Sanitation User Charge Revenue	\$ 5,935,520	13,120,540	13,613,708	14,125,414	14,656,353	15,207,248	15,778,851	16,371,938	16,987,319	17,625,829	18,288,340
Plus: Other Operating Revenues	\$ 15,432	15,432	15,432	15,432	15,432	15,432	15,432	15,432	15,432	15,432	15,432
Operating Income	\$ 5,950,951	13,135,973	13,629,140	14,140,845	14,671,784	15,222,680	15,794,282	16,387,370	17,002,750	17,641,261	18,303,772
Less: Operating Expenses											
Personal Services	\$ (3,249,280)	(4,210,152)	(4,378,473)	(4,553,524)	(4,735,574)	(4,924,904)	(5,121,804)	(5,326,577)	(5,539,539)	(5,761,015)	(5,991,348)
Fixed Operations & Maintenance	(4,374,890)	(8,318,478)	(8,771,554)	(9,090,364)	(9,520,966)	(9,763,803)	(10,119,334)	(10,488,037)	(10,870,407)	(11,266,958)	(11,678,224)
Total Operating Expenses	\$ (7,624,170)	(12,528,630)	(13,150,027)	(13,643,888)	(14,256,540)	(14,688,707)	(15,241,138)	(15,814,614)	(16,409,945)	(17,027,973)	(17,669,571)
Net Operating Income	\$ (1,673,219)	607,343	479,113	496,957	415,244	533,973	553,144	572,756	592,805	613,288	634,201
Plus (Less): Non-Operating Income in Debt Service Coverage Test											
Non-Operating Revenue	\$ 30,017	30,017	30,017	30,017	30,017	30,017	30,017	30,017	30,017	30,017	30,017
Interest Earnings	39,443	29,536	27,295	27,576	27,437	27,111	27,293	27,841	28,522	29,117	29,532
Capital Outlay	(398,030)	(398,030)	(398,030)	(398,030)	(398,030)	(398,030)	(398,030)	(398,030)	(398,030)	(398,030)	(398,030)
Total Non-Operating	\$ (128,571)	(338,478)	(340,719)	(340,438)	(340,576)	(340,903)	(340,721)	(340,172)	(339,491)	(338,897)	(338,482)
Net Income Before Debt Service	\$ (1,801,790)	268,865	138,395	156,520	74,667	193,070	212,423	232,584	253,314	274,391	295,719
Debt Service & Coverage											
Existing Senior Lien Debt Service	\$ 80,254	88,032	103,925	120,767	145,077	204,322	155,613	152,210	163,438	215,741	250,541
Total Senior Lien Debt Service	\$ 80,254	88,032	103,925	120,767	145,077	204,322	155,613	152,210	163,438	215,741	250,541
Senior Lien Debt Service Coverage	-22.45	3.05	1.33	1.30	0.51	0.94	1.37	1.53	1.55	1.27	1.18
Total Debt Service	\$ 80,254	88,032	103,925	120,767	145,077	204,322	155,613	152,210	163,438	215,741	250,541
Net Cash Flow	\$ (1,882,044)	180,833	34,470	35,753	(70,410)	(11,252)	56,810	80,374	89,876	58,650	45,178
Fund Balance											
Balance at Beginning of Fiscal Year	\$ 5,871,357	3,989,313	3,394,627	3,429,096	3,464,849	3,394,439	3,383,187	3,439,997	3,520,371	3,610,247	3,668,897
Net Cash Flow	(1,882,044)	180,832	34,470	35,753	(70,410)	(11,252)	56,810	80,374	89,876	58,650	45,178
Total Funds Available	\$ 3,989,313	4,170,145	3,429,096	3,464,849	3,394,439	3,383,187	3,439,997	3,520,371	3,610,247	3,668,897	3,714,075
Less: Planned Cash Funded Capital	-	(775,518)	-	-	-	-	-	-	-	-	-
Balance of Working Capital	\$ 3,989,313	3,394,627	3,429,096	3,464,849	3,394,439	3,383,187	3,439,997	3,520,371	3,610,247	3,668,897	3,714,075
Less: Working Capital Reserve Target	(1,524,834)	(2,505,726)	(2,630,005)	(2,728,778)	(2,851,308)	(2,937,741)	(3,048,228)	(3,162,923)	(3,281,989)	(3,405,595)	(3,533,914)
Surplus/Deficit of Working Capital	\$ 2,464,479	888,901	799,091	736,071	543,131	445,445	391,769	357,448	328,258	263,302	180,161
Add Back: Working Capital Reserve	1,524,834	2,505,726	2,630,005	2,728,778	2,851,308	2,937,741	3,048,228	3,162,923	3,281,989	3,405,595	3,533,914
Balance at End of Fiscal Year	\$ 3,989,313	3,394,627	3,429,096	3,464,849	3,394,439	3,383,187	3,439,997	3,520,371	3,610,247	3,668,897	3,714,075

Schedule 10 - Additional Employees

Position	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	
Assistant Public Works Maintenance Manager (AM)	-	1.0	-	-	-	-	-	-	-	-	-	
Maintenance Worker II	-	4.0	-	-	-	-	-	-	-	-	-	
Management Aide (UC)	-	1.0	-	-	-	-	-	-	-	-	-	
Public Works Projects Manager	-	1.0	-	-	-	-	-	-	-	-	-	
Annual Salary Totals												
Assistant Public Works Maintenance Manager (AM)	\$	-	200,962	209,000	217,360	226,055	235,097	244,501	254,281	264,452	275,030	286,031
Maintenance Worker II		-	401,482	417,541	434,242	451,612	469,677	488,464	508,002	528,322	549,455	571,434
Management Aide (UC)		-	83,439	86,777	90,248	93,858	97,612	101,517	105,577	109,800	114,192	118,760
Public Works Projects Manager		-	145,101	150,905	156,941	163,219	169,747	176,537	183,599	190,943	198,580	206,524
Total Salary	\$	-	830,983	864,223	898,792	934,743	972,133	1,011,018	1,051,459	1,093,517	1,137,258	1,182,749

Schedule 9 - Summary of Funds

Sanitation Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Balance at Start of FY	\$ 5,871,357	3,989,313	3,394,627	3,429,096	3,464,849	3,394,439	3,383,187	3,439,997	3,520,371	3,610,247	3,668,897
Cash In	6,180,968	13,165,988	13,659,157	14,170,862	14,701,801	15,252,697	15,824,299	16,417,387	17,032,767	17,671,278	18,333,789
Interest	39,443	29,536	27,295	27,576	27,437	27,111	27,293	27,841	28,522	29,117	29,532
Cash Out	(8,102,455)	(13,014,693)	(13,651,982)	(14,162,685)	(14,799,648)	(15,291,059)	(15,794,782)	(16,364,854)	(16,971,413)	(17,641,745)	(18,318,142)
Subtotal	\$ 3,989,313	3,394,627	3,429,096	3,464,849	3,394,439	3,383,187	3,439,997	3,520,371	3,610,247	3,668,897	3,714,075
Less: Working Capital Reserve	(1,524,834)	(2,505,726)	(2,630,005)	(2,728,778)	(2,851,308)	(2,937,741)	(3,048,228)	(3,162,923)	(3,281,989)	(3,405,595)	(3,533,914)
Amount Available for Projects	\$ 2,464,479	888,901	799,091	736,071	543,131	445,445	391,769	357,448	328,258	263,302	180,161
Amount Available After Projects	\$ 2,464,479	888,901	799,091	736,071	543,131	445,445	391,769	357,448	328,258	263,302	180,161
Plus: Restricted Funds	1,524,834	2,505,726	2,630,005	2,728,778	2,851,308	2,937,741	3,048,228	3,162,923	3,281,989	3,405,595	3,533,914
Available at End of FY	\$ 3,989,313	3,394,627	3,429,096	3,464,849	3,394,439	3,383,187	3,439,997	3,520,371	3,610,247	3,668,897	3,714,075

Schedule 11 - Vehicle Replacement Program

Vehicle Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
JEEP - WRANGLER	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FREIGHTLINER - 114SD	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
FREIGHTLINER - 114SD	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
CHEVY - COLORADO	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
CHEVY - COLORADO	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
FORD - F-250	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
FORD - F-250	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
JOHN DEERE - 410L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00
FORD - F-250	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-250	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-250	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-250	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-550	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-550	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-550	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
CHEVY - 3500 UTILITY TRK	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
CHEVY - SILVERADO	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-550	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
FORD - F-550	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
FORD - F-250	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
CATERPILLAR - 926M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
CHEVY - SILVERADO	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-550	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-250	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
FORD - F-550	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FORD - F-250	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
FORD - F-550	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
FORD - F-550	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
CHEVY - TRAVERSE	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00

Total Addl Vehicle Expense

JEEP - WRANGLER	\$	-	-	-	-	-	88,385	-	-	-	-	-
FREIGHTLINER - 114SD		-	-	-	-	354,511	-	-	-	-	-	-
FREIGHTLINER - 114SD		-	-	-	-	354,314	-	-	-	-	-	-
CHEVY - COLORADO		-	-	-	-	46,377	-	-	-	-	-	-
CHEVY - COLORADO		-	-	-	-	46,377	-	-	-	-	-	-
FORD - F-250		-	-	-	-	43,495	-	-	-	-	-	-
FORD - F-250		-	-	-	-	43,495	-	-	-	-	-	-

Schedule 11 - Vehicle Replacement Program

[illegible]