

City of Yuma, AZ



2023 Water and Wastewater Rate Study and Long-Term Financial Plan



**CITY OF YUMA
WATER AND WASTEWATER RATE STUDY AND
LONG TERM FINANCIAL PLAN
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Acknowledgements

During the course of this rate study, several City of Yuma employees expended considerable time and effort in assisting the project team. These employees included the Mayor and Council, Mr. Jeremy McCall, Ms. Dawn Angulo, and Ms. Karla Lobatos. The project team owes a debt of gratitude to the hard work, dedication, and professionalism of these individuals, without whom this project would not have been successfully completed.

The project team has relied upon the extensive data supplied by the City of Yuma. Thus, the integrity of the study is largely dependent upon the accuracy of this financial and customer data. Every effort has been made by the project team to validate and confirm the information contained herein prior to the preparation of the final study documents; however, we cannot guarantee the reliability of data supplied to us by the City. **This report presents no assurance or guarantee that the forecast contained herein will be consistent with actual results or performances.** These represent forecasts based on a series of assumptions about future behavior and are not guarantees. Any changes in assumptions or actual events may result in significant revisions to the forecast and its conclusions. The cash flow projections and debt service coverage calculations are not intended to present overall financial positions, results of operations, and/or cash flows for the periods indicated, which is in conformity with guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants.

Executive Summary

Background



In September 2022, the City of Yuma, Arizona (the “City”) engaged **Willdan Financial Services** to conduct a water and wastewater rate study and long-term financial plan. The City was interested in developing a comprehensive rate plan for FY 2023 and beyond. The objective of this study is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service and coverage requirements, while at the same time to the best extent possible minimizing the impact of any adjustments on ratepayers.

The City identified numerous objectives for this study, including but not limited to the following:

- A comprehensive analysis and evaluation of the water and wastewater systems’ current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration salient factors such as cost of water and wastewater treatment, inflation, and system growth.
- A thorough review of the water and wastewater systems’ known capital improvement needs, as well as a determination of the need for funding capital requirements through the issuance of long-term debt.
- An estimate of current and forecast accounts, volumes, and billing units for the ten-year forecast period.
- An analysis of alternative rate structures for water and wastewater rates that will recover sufficient revenues and will distribute costs equitably.
- A detailed analysis and comparison of the City’s current and proposed rates to rates in other surrounding communities.

Water and Wastewater Rate Comparison

Table ES-1 compares the City’s monthly water and wastewater charges to a select group of cities in Arizona using a 3/4” meter. Volumes of 10,000 gallons for water and 5,000 gallons for wastewater were used for the residential comparison as it represents typical usage levels for an average household. The rate and customer cost data are based on the Water Infrastructure Finance Authority of Arizona's (WIFA) 2022 Water and Wastewater Rates Dashboard. These rates do not include sales tax, activation or other charges beyond the monthly base and volume charges. Additionally, where appropriate, certain cities that charge for service based on cubic feet of water have had their rates converted to an equivalent charge per 1,000 gallons. As shown on the Table, the City’s monthly residential charge is currently approximately 25% below the average for the state of Arizona. It should be noted that according to US governmental statistics, as many as 30% of water and wastewater utilities charge rates that do not cover their costs. So, if a utility has low rates, this does not necessarily translate into low costs.

TABLE ES-1

CITY OF YUMA				
MONTHLY RESIDENTIAL CHARGES – 10,000 GAL WATER; 5,000 GAL WW - 3/4" Meter				
	Water	Wastewater	Total	
Yuma - 3/4" Meter	\$ 39.58	\$ 36.91	\$ 76.49	
Sierra Vista*	53.38	16.19	69.57	
San Luis	30.68	40.00	70.68	
Nogales	40.66	33.87	74.53	
Somerton	31.39	48.85	80.24	
Casa Grande	62.39	33.70	96.09	
Phoenix	33.74	16.29	50.03	
Chandler	25.07	27.32	52.39	
Gilbert	28.46	24.73	53.19	
Scottsdale	36.25	17.90	54.15	
Tempe	35.51	19.50	55.01	
Avondale	30.11	27.09	57.20	
Peoria	38.99	20.78	59.77	
Glendale	41.28	33.25	74.53	
Surprise	52.52	24.78	77.30	
Mesa	56.06	24.86	80.92	
Buckeye	75.18	38.86	114.04	
Goodyear	58.02	56.33	114.35	
Chino Valley	60.31	60.00	120.31	
Prescott	73.19	54.97	128.16	
State Average	\$ 60.73	\$ 41.03	101.76	

Source: 2022 WIFA Water and WW Rates Dashboard
 * Served by Arizona Water

Water and Wastewater Customers and Usage – Test Year & Forecast

Table ES-2 and **Table ES-3** present total historical and forecast water and wastewater accounts for the City. For each of the historical years, the average number of accounts for the year is shown and the growth reflects the difference from one fiscal year to the next. The project team is forecasting approximately 1.1% growth per year on average over the projection period. The forecast projects that the test year 2024 total of **34,475** will increase to **37,904** by FY 2033.

Table ES-3 reveals that the project team is forecasting similar account growth for wastewater accounts, with a total of **28,720** accounts in FY 2024 and increasing to **32,095** accounts in FY 2033.

Table ES-4 presents consumption by rate classification for the City for the past six fiscal years and the forecast growth over the next ten years.

TABLE ES-2

CITY OF YUMA									
FORECAST TOTAL CUSTOMERS									
WATER Customer Classes									
Fiscal Year	Residential Inside City	Residential Outside City	Multi Family Inside City	Multi Family Outside City	Commercial Inside City	Commercial Outside City	Irrigation Inside City	Irrigation Outside City	Total
WATER Total Customers									
FY 2018	24,330	2,736	630	203	2,284	355	653	9	31,200
FY 2019	24,667	2,762	633	207	2,289	356	658	9	31,581
FY 2020	25,493	2,634	613	189	2,214	334	651	9	32,137
FY 2021	26,948	2,810	637	206	2,243	334	666	9	33,853
FY 2022	26,823	2,781	651	205	2,380	399	702	9	33,950
FY 2023	26,998	2,781	651	205	2,380	399	702	9	34,125
TY 2024	27,348	2,781	651	205	2,380	399	702	9	34,475
FY 2025	27,698	2,781	651	205	2,405	399	708	9	34,856
FY 2026	28,048	2,781	651	205	2,430	399	714	9	35,237
FY 2027	28,398	2,781	651	205	2,455	399	720	9	35,618
FY 2028	28,748	2,781	651	205	2,480	399	726	9	35,999
FY 2029	29,098	2,781	651	205	2,505	399	732	9	36,380
FY 2030	29,448	2,781	651	205	2,530	399	738	9	36,761
FY 2031	29,798	2,781	651	205	2,555	399	744	9	37,142
FY 2032	30,148	2,781	651	205	2,580	399	750	9	37,523
FY 2033	30,498	2,781	651	205	2,605	399	756	9	37,904



TABLE ES-3

CITY OF YUMA						
FORECAST TOTAL CUSTOMERS						
WASTEWATER Customer Classes						
Fiscal Year	Residential Inside City	Residential Outside City	Non Residential Inside City	Non Residential Outside City	Industrial Inside City	Total
WASTEWATER Total Customers						
FY 2018	22,348	1,324	2,300	154	14	26,140
FY 2019	22,980	1,306	2,320	156	15	26,777
FY 2020	23,166	1,187	2,327	157	16	26,853
FY 2021	24,240	1,211	2,372	157	17	27,997
FY 2022	24,430	1,214	2,375	158	18	28,195
FY 2023	24,605	1,214	2,375	158	18	28,370
TY 2024	24,955	1,214	2,375	158	18	28,720
FY 2025	25,305	1,214	2,400	158	18	29,095
FY 2026	25,655	1,214	2,425	158	18	29,470
FY 2027	26,005	1,214	2,450	158	18	29,845
FY 2028	26,355	1,214	2,475	158	18	30,220
FY 2029	26,705	1,214	2,500	158	18	30,595
FY 2030	27,055	1,214	2,525	158	18	30,970
FY 2031	27,405	1,214	2,550	158	18	31,345
FY 2032	27,755	1,214	2,575	158	18	31,720
FY 2033	28,105	1,214	2,600	158	18	32,095

TABLE ES-4

CITY OF YUMA									
FORECAST BILLED CONSUMPTION									
WATER Customer Classes									
	Residential Inside City	Residential Outside City	Multi Family Inside City	Multi Family Outside City	Commercial Inside City	Commercial Outside City	Irrigation Inside City	Irrigation Outside City	Total
WATER Historical Volume									
FY 2018	452,437,107	33,614,005	96,991,782	14,640,121	247,080,206	18,860,777	103,015,491	487,360	967,126,849
FY 2019	442,634,382	32,354,962	93,938,244	14,818,654	248,625,935	17,308,347	102,608,358	406,167	952,695,049
FY 2020	475,139,605	33,004,000	98,786,200	16,096,600	245,481,100	15,486,900	98,650,100	561,400	983,205,905
FY 2021	472,424,600	32,036,000	105,141,400	16,322,100	254,238,000	17,540,800	102,131,400	349,200	1,000,183,500
FY 2022	454,511,908	30,596,200	101,539,200	16,223,100	258,066,400	17,911,900	93,731,000	354,900	972,934,608
FY 2023	464,548,395	31,075,830	102,551,740	16,150,184	254,245,415	17,594,794	97,165,215	349,431	983,681,003
WATER Forecast Volume									
TY 2024	474,584,882	31,555,460	103,564,279	16,077,269	250,424,430	17,277,688	100,599,429	343,962	994,427,398
FY 2025	480,658,624	31,555,460	103,564,279	16,077,269	253,054,939	17,277,688	101,459,253	343,962	1,003,991,474
FY 2026	486,732,367	31,555,460	103,564,279	16,077,269	255,685,447	17,277,688	102,319,077	343,962	1,013,555,549
FY 2027	492,806,109	31,555,460	103,564,279	16,077,269	258,315,956	17,277,688	103,178,902	343,962	1,023,119,624
FY 2028	498,879,852	31,555,460	103,564,279	16,077,269	260,946,465	17,277,688	104,038,726	343,962	1,032,683,700
FY 2029	504,953,594	31,555,460	103,564,279	16,077,269	263,576,974	17,277,688	104,898,550	343,962	1,042,247,775
FY 2030	511,027,337	31,555,460	103,564,279	16,077,269	266,207,482	17,277,688	105,758,374	343,962	1,051,811,850
FY 2031	517,101,079	31,555,460	103,564,279	16,077,269	268,837,991	17,277,688	106,618,198	343,962	1,061,375,926
FY 2032	523,174,821	31,555,460	103,564,279	16,077,269	271,468,500	17,277,688	107,478,022	343,962	1,070,940,001
FY 2033	529,248,564	31,555,460	103,564,279	16,077,269	274,099,008	17,277,688	108,337,847	343,962	1,080,504,076

Net Revenue Requirement

Table ES-5 presents the City’s forecast Net Revenue Requirement for the ten-year period FY 2024 through FY 2033. Details behind these calculations can be found in the rate model contained in **Appendix A**. This forecast is based on the following set of assumptions:

- Most operating costs are expected to increase at an annual rate of 5% for 2025 and 3% thereafter, which is approximately equivalent to the rate of inflation.
- Certain expenses will increase at above-inflation rates, to reflect the rapid rate of increase of these costs. These expenses include chemicals, workers' compensation, Medicare, and insurance.
- No significant changes in the level of personnel are anticipated throughout the projection period.
- The City hired Carollo to develop an Integrated Water Resource Master Plan. This 2023 Master Plan was recently approved by the City and includes a comprehensive capital improvement plan ("CIP") for its water and wastewater system. The plan includes estimates for infrastructure capital improvements through Fiscal Year 2032. The water CIP includes wells, storage, pumps, and distribution lines expansion, repairs, and upgrades. The wastewater CIP includes wastewater treatment and collection system expansion and upgrades to infrastructure. In developing a ten-year financial forecast, the project team used the totals provided by the City to determine an overall estimate for capital spending needs for the decade. This total CIP for the next ten years is **\$259,488,207**.
- To fund the long-term capital improvement plan, the City issued the Series 2021 Revenue Bonds. Approximately \$83.1 million from those bonds will be used towards the CIP. In addition, the City is forecast to issue **\$37,000,000** in water and wastewater long-term debt over the next decade. The additional debt service and coverage requirements are major factors in the City's long-term debt plan.
- Non-rate revenues, particularly revenues from connection and impact fees, are forecast to partially offset the need for rate adjustments in the next decade.

Table ES-5 reveals that the total revenue requirement is expected to increase from **\$41,852,467** in FY 2024 to **\$53,003,387** in FY 2033. With the projected rate adjustments discussed later in this Report, the City's utility fund is forecast to meet the projected operating and capital expenses throughout the projection period.



TABLE ES-5

CITY OF YUMA						
CURRENT AND FORECAST NET REVENUE REQUIREMENT						
SCENARIO: 2023 09 26 Scenario I -- Status Quo						
	Operating Expenses	Capital Outlays	Debt Service	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
WATER Revenue Requirement						
2024	\$ 17,326,870	\$ 1,794,895	\$ 6,108,857	\$ 25,230,621	\$ 1,799,000	\$ 23,431,621
2025	18,537,222	1,809,640	5,710,772	26,057,634	1,803,139	24,254,495
2026	19,358,251	1,818,929	5,679,010	26,856,190	1,807,277	25,048,913
2027	20,221,426	1,828,497	5,665,342	27,715,265	1,811,416	25,903,849
2028	21,130,024	1,838,352	6,648,309	29,616,685	1,815,554	27,801,131
2029	22,085,484	1,848,502	6,571,309	30,505,296	1,819,693	28,685,603
2030	23,092,062	1,858,957	6,538,738	31,489,757	1,823,832	29,665,926
2031	24,151,794	1,869,726	6,510,402	32,531,923	1,827,970	30,703,952
2032	25,268,723	1,880,818	6,476,984	33,626,525	1,832,109	31,794,416
2033	26,446,572	1,892,242	995,287	29,334,102	1,836,247	27,497,854
WASTEWATER Revenue Requirement						
2024	13,297,054	320,666	7,167,726	20,785,446	2,364,600	18,420,846
2025	14,221,444	336,699	6,513,515	21,071,658	2,438,880	18,632,778
2026	14,855,048	346,800	6,518,528	21,720,376	2,516,853	19,203,523
2027	15,521,079	357,204	6,518,445	22,396,729	2,598,695	19,798,034
2028	16,221,513	367,920	7,978,269	24,567,702	2,684,591	21,883,111
2029	16,958,465	378,958	7,968,519	25,305,942	2,774,734	22,531,208
2030	17,734,209	390,327	7,965,790	26,090,326	2,869,326	23,221,000
2031	18,551,185	402,037	7,968,076	26,921,298	2,968,579	23,952,719
2032	19,412,014	414,098	7,972,094	27,798,206	3,072,713	24,725,494
2033	20,319,517	426,521	7,941,454	28,687,492	3,181,960	25,505,532
TOTAL Revenue Requirement						
2024	30,623,924	2,115,561	13,276,583	46,016,067	4,163,600	41,852,467
2025	32,758,666	2,146,339	12,224,288	47,129,292	4,242,019	42,887,274
2026	34,213,299	2,165,729	12,197,538	48,576,566	4,324,130	44,252,436
2027	35,742,505	2,185,701	12,183,788	50,111,994	4,410,111	45,701,883
2028	37,351,537	2,206,272	14,626,579	54,184,388	4,500,146	49,684,242
2029	39,043,949	2,227,460	14,539,829	55,811,238	4,594,427	51,216,811
2030	40,826,271	2,249,284	14,504,529	57,580,084	4,693,158	52,886,926
2031	42,702,979	2,271,763	14,478,479	59,453,220	4,796,549	54,656,671
2032	44,680,737	2,294,916	14,449,079	61,424,731	4,904,821	56,519,910
2033	46,766,090	2,318,763	8,936,741	58,021,594	5,018,207	53,003,387

Water and Wastewater Rate Design

This section of the reports presents two separate and distinct water and wastewater rate design scenarios for the City to consider. Each of the rate design alternatives contained in this section are forecast to recover sufficient revenues to fund current and future operating expenses.

The two rate design Scenarios include:

- **Scenario I – “Status Quo”** – the proposed rate plan assumes no change to the structure of the existing rate plan.
- **Scenario II – “Conservation”** – this alternative adds an additional usage block for water customers that helps promote water resource conservation.

Tables ES-6, ES-7 and ES-8 present the rate plan and the calculated average impact on monthly water and wastewater bills for Scenario I.

Tables ES-9, ES-10 and ES-11 present the rate plan and the calculated average impact on monthly water and wastewater bills for Scenario II.

TABLE ES-6

CITY OF YUMA		PROPOSED WATER RATE PLAN					
Scenario:	2023 09 26 Scenario I -- Status Quo						
Description	Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	
WATER - INSIDE CITY							
Base Charge							
All Customer Classes - By Meter Size							
5/8" x 3/4"	\$ 17.82	\$ 18.35	\$ 18.91	\$ 19.47	\$ 20.06	\$ 20.66	
1"	21.56	22.21	22.87	23.56	24.27	24.99	
1 1/2"	27.93	28.77	29.63	30.52	31.44	32.38	
2"	34.26	35.29	36.35	37.44	38.56	39.72	
3"	62.09	63.95	65.87	67.85	69.88	71.98	
4"	93.72	96.53	99.43	102.41	105.48	108.65	
6"	172.79	177.97	183.31	188.81	194.48	200.31	
Usage Charge per hcf							
Residential							
0 - 10	1.56	1.61	1.66	1.70	1.76	1.81	
11 - 30	1.83	1.88	1.94	2.00	2.06	2.12	
31 - Above	2.10	2.16	2.23	2.29	2.36	2.43	
Multi-Family							
0 - 5	1.56	1.61	1.66	1.70	1.76	1.81	
6 - 13	1.83	1.88	1.94	2.00	2.06	2.12	
14 - Above	2.10	2.16	2.23	2.29	2.36	2.43	
Commercial and Irrigation							
All Usage	1.75	1.80	1.86	1.91	1.97	2.03	
Automated Metering Infrastructure Fee							
Per Meter	-	1.00	1.00	1.00	1.00	1.00	
WATER - OUTSIDE CITY							
Base Charge							
All Customer Classes - By Meter Size							
5/8" x 3/4"	\$ 23.70	\$ 24.41	\$ 25.14	\$ 25.90	\$ 26.68	\$ 27.48	
1"	28.67	29.54	30.42	31.33	32.27	33.24	
1 1/2"	37.15	38.26	39.41	40.59	41.81	43.06	
2"	45.57	46.93	48.34	49.79	51.28	52.82	
3"	82.58	82.58	85.06	87.61	90.24	92.94	
4"	124.65	124.65	128.39	132.24	136.21	140.29	
6"	229.81	229.81	236.71	243.81	251.12	258.65	
Usage Charge per hcf							
Residential							
0 - 10	2.07	2.14	2.20	2.27	2.34	2.41	
11 - 30	2.43	2.51	2.58	2.66	2.74	2.82	
31 - Above	2.79	2.88	2.96	3.05	3.14	3.24	
Multi-Family							
0 - 5	2.07	2.14	2.20	2.27	2.34	2.41	
6 - 13	2.43	2.51	2.58	2.66	2.74	2.82	
14 - Above	2.79	2.88	2.96	3.05	3.14	3.24	
Commercial and Irrigation							
All Usage	2.29	2.36	2.43	2.50	2.58	2.65	
Automated Metering Infrastructure Fee							
Per Meter	-	1.00	1.00	1.00	1.00	1.00	

TABLE ES-7

CITY OF YUMA		PROPOSED WASTEWATER RATE PLAN				
Scenario:	2023 09 26 Scenario I -- Status Quo					
Description	Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28
WASTEWATER - INSIDE CITY						
Residential						
Monthly Charge	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91
Non-Residential						
Base Charge	4.74	4.93	5.13	5.33	5.55	5.77
Usage Charge Per hcf	2.10	2.18	2.27	2.36	2.46	2.55
Industrial						
Usage Charge Per hcf	2.10	2.18	2.27	2.36	2.46	2.55
BOD per lb	0.30	0.31	0.32	0.34	0.35	0.36
TSS per lb	0.30	0.31	0.32	0.34	0.35	0.36
WASTEWATER - OUTSIDE CITY						
Residential						
Monthly Charge	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76
Non-Residential						
Base Charge	6.30	6.56	6.82	7.09	7.37	7.67
Usage Charge Per hcf	2.77	2.91	3.02	3.14	3.27	3.40
Industrial						
Usage Charge Per hcf	2.77	2.88	3.00	3.12	3.24	3.37
BOD per lb	0.40	0.40	0.42	0.43	0.45	0.47
TSS per lb	0.40	0.40	0.42	0.43	0.45	0.47



TABLE ES-8

CITY OF YUMA		PROPOSED WATER AND WASTEWATER RATE PLAN					
Scenario:		2023 09 26 Scenario I -- Status Quo					
		Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28
Residential 3/4" Meter (Inside City)							
<u>Water hcf</u>	<u>WW hcf</u>						
7		\$ 65.65	\$ 67.99	\$ 70.41	\$ 72.92	\$ 75.53	\$ 78.22
	Increase -- \$		2.34	2.42	2.51	2.60	2.70
	Increase -- %		3.6%	3.6%	3.6%	3.6%	3.6%
13		\$ 75.82	\$ 78.46	\$ 81.20	\$ 84.04	\$ 86.97	\$ 90.01
	Increase -- \$		2.64	2.74	2.84	2.94	3.04
	Increase -- %		3.5%	3.5%	3.5%	3.5%	3.5%
20		\$ 88.63	\$ 91.66	\$ 94.79	\$ 98.03	\$ 101.39	\$ 104.86
	Increase -- \$		3.03	3.13	3.24	3.36	3.47
	Increase -- %		3.4%	3.4%	3.4%	3.4%	3.4%
40		\$ 127.93	\$ 132.14	\$ 136.48	\$ 140.98	\$ 145.62	\$ 150.42
	Increase -- \$		4.21	4.35	4.49	4.64	4.80
	Increase -- %		3.3%	3.3%	3.3%	3.3%	3.3%
Commercial - 1 1/2" Meter (Inside City)							
40	40	\$ 186.67	\$ 193.16	\$ 199.88	\$ 206.83	\$ 214.03	\$ 221.49
	Increase -- \$		6.49	6.72	6.96	7.20	7.46
	Increase -- %		3.5%	3.5%	3.5%	3.5%	3.5%
80	80	\$ 340.67	\$ 352.62	\$ 364.99	\$ 377.81	\$ 391.09	\$ 404.84
	Increase -- \$		11.95	12.38	12.82	13.28	13.75
	Increase -- %		3.5%	3.5%	3.5%	3.5%	3.5%

NOTE: Does not include AMI Fee

TABLE ES-9

CITY OF YUMA		PROPOSED WATER RATE PLAN					
Scenario: 2023 09 26 Scenario II -- Conservation		Effective	Effective	Effective	Effective	Effective	
Description	Current	Jan-24	Jan-25	Jan-26	Jan-27	Jan-28	
WATER - INSIDE CITY							
Base Charge							
All Customer Classes - By Meter Size							
5/8" x 3/4"	\$ 17.82	\$ 17.82	\$ 17.82	\$ 17.82	\$ 17.82	\$ 17.82	
1"	21.56	21.56	21.56	21.56	21.56	21.56	
1 1/2"	27.93	27.93	27.93	27.93	27.93	27.93	
2"	34.26	34.26	34.26	34.26	34.26	34.26	
3"	62.09	62.09	62.09	62.09	62.09	62.09	
4"	93.72	93.72	93.72	93.72	93.72	93.72	
6"	172.79	172.79	172.79	172.79	172.79	172.79	
Usage Charge per hcf							
Residential							
0 - 10	1.56	1.61	1.66	1.70	1.76	1.81	
11 - 20	1.83	1.93	1.99	2.05	2.11	2.17	
21 - 30	1.83	2.31	2.38	2.45	2.53	2.60	
31 - Above	2.10	2.78	2.86	2.95	3.03	3.13	
Multi-Family							
0 - 5	1.56	1.61	1.66	1.70	1.76	1.81	
6 - 10	1.83	1.93	1.99	2.05	2.11	2.17	
11 - 15	1.83	2.31	2.38	2.45	2.53	2.60	
16 - Above	2.10	2.78	2.86	2.95	3.03	3.13	
Commercial and Irrigation							
All Usage	1.75	1.80	1.86	1.91	1.97	2.03	
Automated Metering Infrastructure Fee							
Per Meter	-	1.00	1.00	1.00	1.00	1.00	
WATER - OUTSIDE CITY							
Base Charge							
All Customer Classes - By Meter Size							
5/8" x 3/4"	\$ 23.70	\$ 23.70	\$ 23.70	\$ 23.70	\$ 23.70	\$ 23.70	
1"	28.67	28.67	28.67	28.67	28.67	28.67	
1 1/2"	37.15	37.15	37.15	37.15	37.15	37.15	
2"	45.57	45.57	45.57	45.57	45.57	45.57	
3"	82.58	82.58	82.58	82.58	82.58	82.58	
4"	124.65	124.65	124.65	124.65	124.65	124.65	
6"	229.81	229.81	229.81	229.81	229.81	229.81	
Usage Charge per hcf							
Residential							
0 - 10	2.07	2.14	2.20	2.27	2.34	2.41	
11 - 20	2.43	2.56	2.64	2.72	2.80	2.89	
21 - 30	2.43	3.08	3.17	3.26	3.36	3.46	
31 - Above	2.79	3.69	3.80	3.92	4.04	4.16	
Multi-Family							
0 - 5	2.07	2.14	2.20	2.27	2.34	2.41	
6 - 10	2.43	2.56	2.64	2.72	2.80	2.89	
11 - 15	2.43	3.08	3.17	3.26	3.36	3.46	
16 - Above	2.79	3.69	3.80	3.92	4.04	4.16	
Commercial and Irrigation							
All Usage	2.29	2.36	2.43	2.50	2.58	2.65	
Automated Metering Infrastructure Fee							
Per Meter	-	1.00	1.00	1.00	1.00	1.00	

TABLE ES-10

CITY OF YUMA		PROPOSED WASTEWATER RATE PLAN				
Scenario:	2023 09 26 Scenario II -- Conservation					
Description	Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28
WASTEWATER - INSIDE CITY						
Residential						
Monthly Charge	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91
Non-Residential						
Base Charge	4.74	4.93	5.13	5.33	5.55	5.77
Usage Charge Per hcf	2.10	2.18	2.27	2.36	2.46	2.55
Industrial						
Usage Charge Per hcf	2.10	2.18	2.27	2.36	2.46	2.55
BOD per lb	0.30	0.31	0.32	0.34	0.35	0.36
TSS per lb	0.30	0.31	0.32	0.34	0.35	0.36
WASTEWATER - OUTSIDE CITY						
Residential						
Monthly Charge	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76
Non-Residential						
Base Charge	6.30	6.56	6.82	7.09	7.37	7.67
Usage Charge Per hcf	2.77	2.91	3.02	3.14	3.27	3.40
Industrial						
Usage Charge Per hcf	2.77	2.88	3.00	3.12	3.24	3.37
BOD per lb	0.40	0.40	0.42	0.43	0.45	0.47
TSS per lb	0.40	0.40	0.42	0.43	0.45	0.47

TABLE ES-11

CITY OF YUMA		PROPOSED WATER AND WASTEWATER RATE PLAN					
Scenario:		2023 09 26 Scenario II -- Conservation					
		Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28
Residential 3/4" Meter (Inside City)							
<u>Water hcf</u>	<u>WW hcf</u>						
7		\$ 65.65	\$ 67.45	\$ 69.33	\$ 71.27	\$ 73.29	\$ 75.39
	Increase -- \$		1.80	1.87	1.94	2.02	2.10
	Increase -- %		2.7%	2.8%	2.8%	2.8%	2.9%
13		\$ 75.82	\$ 78.06	\$ 80.25	\$ 82.52	\$ 84.88	\$ 87.32
	Increase -- \$		2.24	2.19	2.27	2.36	2.44
	Increase -- %		3.0%	2.8%	2.8%	2.9%	2.9%
20		\$ 88.63	\$ 91.56	\$ 94.15	\$ 96.84	\$ 99.63	\$ 102.51
	Increase -- \$		2.93	2.60	2.69	2.79	2.89
	Increase -- %		3.3%	2.8%	2.9%	2.9%	2.9%
40		\$ 127.93	\$ 142.46	\$ 146.58	\$ 150.84	\$ 155.25	\$ 159.81
	Increase -- \$		14.53	4.12	4.26	4.41	4.55
	Increase -- %		11.4%	2.9%	2.9%	2.9%	2.9%
Commercial - 1 1/2" Meter (Inside City)							
40	40	\$ 186.67	\$ 192.32	\$ 198.17	\$ 204.24	\$ 210.53	\$ 217.04
	Increase -- \$		5.65	5.85	6.07	6.29	6.52
	Increase -- %		3.0%	3.0%	3.1%	3.1%	3.1%
80	80	\$ 340.67	\$ 351.78	\$ 363.29	\$ 375.22	\$ 387.58	\$ 400.39
	Increase -- \$		11.11	11.51	11.93	12.36	12.81
	Increase -- %		3.3%	3.3%	3.3%	3.3%	3.3%

NOTE: Does not include AMI Fee

Section I

SECTION I

Introduction and Demographic Profile

Background



In September 2022, the City of Yuma, Arizona (the “City”) engaged **Willdan Financial Services** to conduct a water and wastewater rate study and long-term financial plan. The City was interested in developing a comprehensive rate plan for FY 2023 and beyond. The objective of this study is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service and coverage requirements, while at the same time to the best extent possible minimizing the impact of any adjustments on ratepayers.

The City identified numerous objectives for this study, including but not limited to the following:

- A comprehensive analysis and evaluation of the water and wastewater systems’ current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration salient factors such as cost of water and wastewater treatment, inflation, and system growth.
- A thorough review of the water and wastewater systems’ known capital improvement needs, as well as a determination of the need for funding capital requirements through the issuance of long-term debt.
- An estimate of current and forecast accounts, volumes, and billing units for the ten-year forecast period.
- An analysis of alternative rate structures for water and wastewater rates that will recover sufficient revenues and will distribute costs equitably.
- A detailed analysis and comparison of the City’s current and proposed rates to rates in other surrounding communities.

Report Organization

This report is organized into the following sections:

Section I – Introduction and Demographic Profile - outlines the background, objectives and scope of this rate study and long-term financial plan. It also presents the City’s current rate structure and a community profile of the City of Yuma. This includes a comparison of the City’s water and wastewater charges with other Arizona cities.

Section II – Water and Wastewater Test Year and Forecast Volumes – analyzes the City’s customer base, total accounts and current volumes of treated water and wastewater. This section presents totals for the current year and a forecast ten years into the future.

Section III – Water and Wastewater Test Year and Forecast Revenue Requirement – outlines the process of analyzing the City’s current water and wastewater utility cost structure. The total current or “test year” revenue requirements are developed, and costs are functionalized between treatment, distribution/collection, administration and customer billing. Using the test year as a basis, costs are forecast for a ten-year period.

Section IV – Water and Wastewater Rate Design – presents the Council-preferred rate recommendations for the City of Yuma. Each plan is intended to be revenue neutral and will allow for the City to recover its full cost of service. This section also presents an analysis of the impact of each rate plan on residential and Commercial customers.

Appendix A – presents a hard copy printout of the interactive Microsoft Excel spreadsheet model summary developed for the City of Yuma to calculate water and wastewater current and future revenue requirements under **Scenario I – “Status Quo”**. The model automatically generates all calculations based on a set of defined user inputs and has an executive dashboard for users to develop real-time “what-if” scenarios.

Appendix B – presents a hard copy printout of the interactive Microsoft Excel spreadsheet model summary developed for the City of Yuma to calculate water and wastewater current and future revenue requirements under **Scenario II – “Conservation”**. The model automatically generates all calculations based on a set of defined user inputs and has an executive dashboard for users to develop real-time “what-if” scenarios.

City Overview



Located in the southwest corner of Arizona at the convergence of Arizona, California, and Mexico, and 185 miles from the capital city of Phoenix, Yuma has long been recognized as the most advantageous site for crossing the Colorado River into California. Yuma’s history dates back to the establishment of Fort Yuma by the US Army in 1850 on the banks of the Colorado River. The Fort was established to protect the travel route to California for gold seekers and to attempt to gain control of the hostile Yuman Indians in the area. While Fort Yuma was located on the western side

of the river, families whose occupations were tied to the fort lived across the river on what would later become Arizona land. First known as Colorado City in 1854, and then incorporated in 1871 as Arizona City, the City of Yuma received its present name in 1873 and was re-incorporated in 1914. Despite the closing of Fort Yuma in 1883, the City continued to grow because of the establishment of the Arizona Territorial Prison, and the mining boom in nearby mountains. The construction of dams on the Colorado River enabling the storage of water for agricultural use strengthened the City even after the prison was moved and the mining boom ended. Today, agriculture continues to be the primary industry in the area and is the largest employment sector. Tourism and the military through the Marine Corps Air Station also make substantial contributions to the economy as the City is currently expanding and diversifying its economic base.

The City operates under a Council-Manager form of government. The Council consists of the Mayor and six members elected for staggered four-year terms. The City Administrator reports to the Mayor, Council and the citizens of Yuma and is responsible for the day-to-day operations of the City. All changes to the City's water and wastewater rate structure must be approved by a vote of the Council.

Water and Wastewater Current Rates

Water accounts served by Yuma are classified as Residential, Multi-Family, Commercial, and Irrigation. Service is provided to customers both inside and outside the City limits. Rates for outside city limits customers are 33% higher than those within the City. The water rate structure assesses a base charge by meter size. Volumetric charges vary according to the type of account, i.e. single family residential, multi-family residential or commercial. Residential and Multi-Family customers are billed based on a tiered rate. Irrigation accounts are charged commercial rates with a single unit volumetric rate. The City of Yuma uses hundreds of cubic feet (HCF) as the unit of measurement for consumption as opposed to the more commonly used unit of gallons.

The City currently charges wastewater residential customers a flat monthly charge, while commercial (non-residential) customers are charged a monthly base charge and a usage charge. The usage charge is determined from water meter readings. Rates for industrial users are based on wastewater volume, biochemical oxygen demand (BOD), total suspended solids (TSS), and other pollutants in accordance with Pretreatment Regulations. Similar to water, rates for accounts outside city limits are approximately 33% greater than those inside city limits. The number of wastewater accounts served outside city limits is nominal.

Tables I-1 and I-2 summarize the City of Yuma's current water and wastewater rate structures. The City last adjusted its rates in January 2019.



TABLE I-1

CITY OF YUMA

CURRENT WATER RATES			
Base Charge - All Classes		Inside City	Outside City
By Meter Size	5/8" x 3/4"	\$ 17.82	\$ 23.70
	1"	21.56	28.67
	1 1/2"	27.93	37.15
	2"	34.26	45.57
	3"	62.09	82.58
	4"	93.72	124.65
	6"	172.79	229.81
	8"	251.83	334.93
Usage Charge Per HCF		Inside City	Outside City
<u>Residential</u>			
	0 - 10	\$ 1.56	\$ 2.07
	11 - 30	1.83	2.43
	31 - Above	2.10	2.79
<u>Multi-Family</u>			
	0 - 5	\$ 1.56	\$ 2.07
	6 - 13	1.83	2.43
	14 - Above	2.10	2.79
<u>Commercial and Irrigation</u>			
	0 - Above	\$ 1.75	\$ 2.29

TABLE I-2

CITY OF YUMA

CURRENT WASTEWATER RATES			
Residential		Inside City	Outside City
Base Charge	All Meter Sizes	\$ 36.91	\$ 49.12
Non-Residential		Inside City	Outside City
Base Charge	All Meter Sizes	\$ 4.74	\$ 6.30
Usage Charge per hcf		\$ 2.10	\$ 2.77
Industrial		Inside City	Outside City
Usage Charge per hcf		\$ 2.10	\$ 2.77
TSS/lb		\$ 0.30	\$ 0.40
BOD/lb		\$ 0.30	\$ 0.40

Water and Wastewater Rate Comparison

Chart I-3 and Table I-4 compare the City’s monthly water and wastewater charges to a select group of cities in Arizona. The base charge is assuming a **3/4” meter** and volumes of 10,000 gallons for water and 5,000 gallons for wastewater were used for the residential comparison as it represents typical usage levels for an average household. The rate and customer cost data are based on the Water Infrastructure Finance Authority of Arizona’s (WIFA) 2022 Water and Wastewater Rates Dashboard. These rates do not include sales tax, activation or other charges beyond the monthly base and volume charges. Additionally, where appropriate, certain cities that charge for service based on cubic feet of water have had their rates converted to an equivalent charge per 1,000 gallons.

The following points are notable:

- The City’s monthly residential charge is currently approximately 25% below the average for the state of Arizona.
- Many cities do not assess rates that recover the full cost of service, choosing instead to subsidize their water and wastewater utilities with other revenues or to defer needed repairs and maintenance at the expense of system reliability and integrity.
- It should be noted that according to US governmental statistics, as many as 30% of water and wastewater utilities charge rates that do not cover their costs. So, if a utility has low rates, this does not necessarily translate into low costs.

CHART I-3

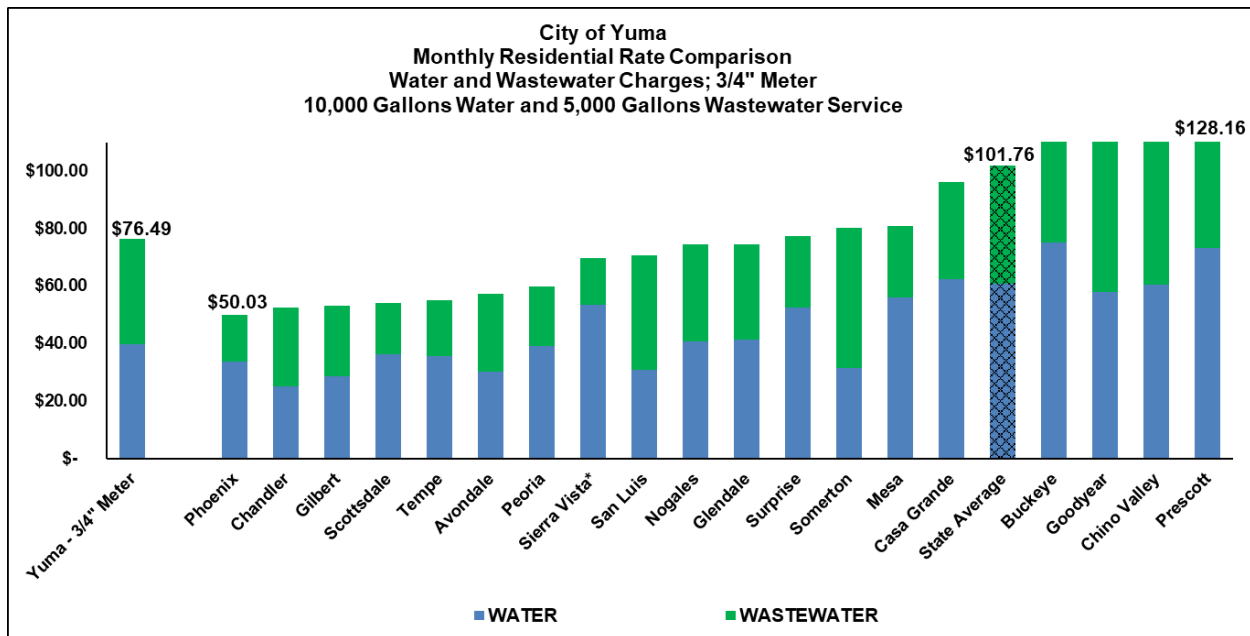


TABLE I-4

CITY OF YUMA				
MONTHLY RESIDENTIAL CHARGES – 10,000 GAL WATER; 5,000 GAL WW - 3/4" Meter				
	Water	Wastewater	Total	
Yuma - 3/4" Meter	\$ 39.58	\$ 36.91	\$ 76.49	
Sierra Vista*	53.38	16.19	69.57	
San Luis	30.68	40.00	70.68	
Nogales	40.66	33.87	74.53	
Somerton	31.39	48.85	80.24	
Casa Grande	62.39	33.70	96.09	
Phoenix	33.74	16.29	50.03	
Chandler	25.07	27.32	52.39	
Gilbert	28.46	24.73	53.19	
Scottsdale	36.25	17.90	54.15	
Tempe	35.51	19.50	55.01	
Avondale	30.11	27.09	57.20	
Peoria	38.99	20.78	59.77	
Glendale	41.28	33.25	74.53	
Surprise	52.52	24.78	77.30	
Mesa	56.06	24.86	80.92	
Buckeye	75.18	38.86	114.04	
Goodyear	58.02	56.33	114.35	
Chino Valley	60.31	60.00	120.31	
Prescott	73.19	54.97	128.16	
State Average	\$ 60.73	\$ 41.03	101.76	

Source: 2022 WIFA Water and WW Rates Dashboard
 * Served by Arizona Water

Section II

SECTION II

Water & Wastewater Test Year and Forecast Volumes



In order to accurately forecast future revenues and expenses, it is necessary to examine current water and wastewater utility conditions. The first step in developing cost of service rates is to analyze patterns of usage, both for the system as a whole, and for specified customer classes.

For the City of Yuma, monthly water and wastewater records were reviewed for the period of January 2018 through December 2022. These records provided summary information on the monthly water volumes

distributed system wide as well as the number of accounts for each period by defined customer class and the associated revenues. Additionally, these records provided the number of accounts and revenues monthly for all classifications of wastewater customers.

Water production records maintained by the City provided information on the monthly water volumes produced from each of the City's water treatment plants. The main source of Yuma's drinking water is surface water from the Colorado River, which is delivered to the treatment facilities via the canal systems. Water is treated and supplied by two facilities: the **Main Street Plant** and the **Agua Viva** facility. The Main Street Treatment Facility is a conventional surface water treatment plant. The Agua Viva Water Treatment Facility presently treats both surface water and ground water.

According to standard utility ratemaking methodology, in order to allocate revenue requirements equitably among system users, customers must be classified into relatively homogeneous groups with similar usage characteristics or service demands. Costs are then allocated to the customer classes in proportion to the usage characteristics of each class. For the water system, costs are typically allocated to customers based on their average and peak water demands.

After thoroughly examining volume and customer data, the project team made no revisions to the City's existing customer classifications. The project team finds these customer class distinctions to be reasonable and appropriate, meeting the criteria of homogenous groups with similar usage patterns.

In this section, the City's functional customer classes and test year usage patterns will be thoroughly analyzed. A ten-year projection of customers and usage will also be presented. These forecasts, along with the revenue requirements, will form the basis of the proposed rate designs.

Water and Wastewater Customers and Meters – Test Year & Ten-Year Forecast

Water accounts in the City of Yuma are currently charged a monthly minimum charge based on meter size, an inverted block volume rate for residential accounts, and a single volumetric rate for all commercial usage.

The City’s internal billing system utilizes five classifications for water accounts and separates each class into inside and outside city limits. The billing system also separates wastewater customers into three distinct customer classes with each assessed a specific volume rate for usage in addition to the monthly charge. Residential wastewater customers are assessed a single flat monthly charge. **Table II-1** illustrates the total number of water and wastewater accounts in the test year broken out by customer classification.

TABLE II-1

CITY OF YUMA			
CURRENT ACCOUNTS -- DECEMBER 2022			
WATER Customer Accounts		WASTEWATER Customer Accounts	
Residential Inside City	26,823	Residential Inside City	24,430
Residential Outside City	2,781	Residential Outside City	1,214
Multi Family Inside City	651	Non Residential Inside City	2,375
Multi Family Outside City	205	Non Residential Outside City	158
Commercial Inside City	2,380	Industrial Inside City	18
Commercial Outside City	399	Industrial Outside City	-
Irrigation Inside City	702		
Irrigation Outside City	9		
Total Accounts	33,950	Total Accounts	28,195

Table II-2 and **Chart II-3** present total historical and forecast water accounts for the City. As shown, the City has experienced consistent growth over the past five years. The project team is forecasting approximately 1.1% growth per year on average over the projection period. The forecast projects that the FY 2022 water accounts of **33,950** will increase to **37,904** by FY 2033.

TABLE II-2

CITY OF YUMA									
FORECAST TOTAL CUSTOMERS									
WATER Customer Classes									
Fiscal Year	Residential Inside City	Residential Outside City	Multi Family Inside City	Multi Family Outside City	Commercial Inside City	Commercial Outside City	Irrigation Inside City	Irrigation Outside City	Total
WATER Total Customers									
FY 2018	24,330	2,736	630	203	2,284	355	653	9	31,200
FY 2019	24,667	2,762	633	207	2,289	356	658	9	31,581
FY 2020	25,493	2,634	613	189	2,214	334	651	9	32,137
FY 2021	26,948	2,810	637	206	2,243	334	666	9	33,853
FY 2022	26,823	2,781	651	205	2,380	399	702	9	33,950
FY 2023	26,998	2,781	651	205	2,380	399	702	9	34,125
TY 2024	27,348	2,781	651	205	2,380	399	702	9	34,475
FY 2025	27,698	2,781	651	205	2,405	399	708	9	34,856
FY 2026	28,048	2,781	651	205	2,430	399	714	9	35,237
FY 2027	28,398	2,781	651	205	2,455	399	720	9	35,618
FY 2028	28,748	2,781	651	205	2,480	399	726	9	35,999
FY 2029	29,098	2,781	651	205	2,505	399	732	9	36,380
FY 2030	29,448	2,781	651	205	2,530	399	738	9	36,761
FY 2031	29,798	2,781	651	205	2,555	399	744	9	37,142
FY 2032	30,148	2,781	651	205	2,580	399	750	9	37,523
FY 2033	30,498	2,781	651	205	2,605	399	756	9	37,904

CHART II-3

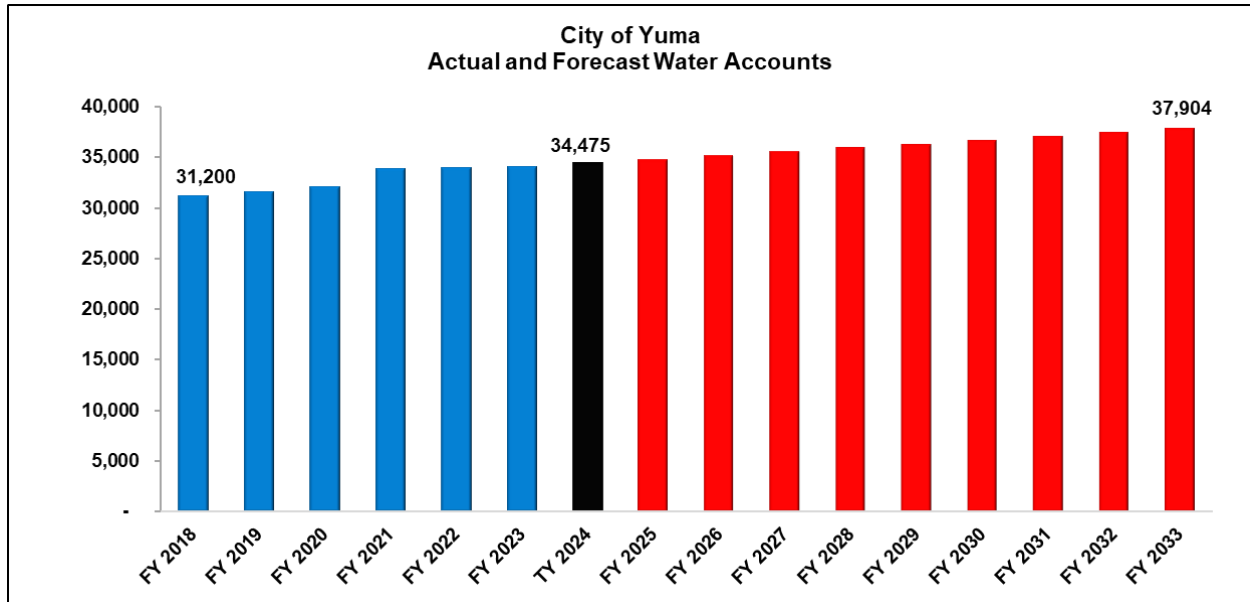
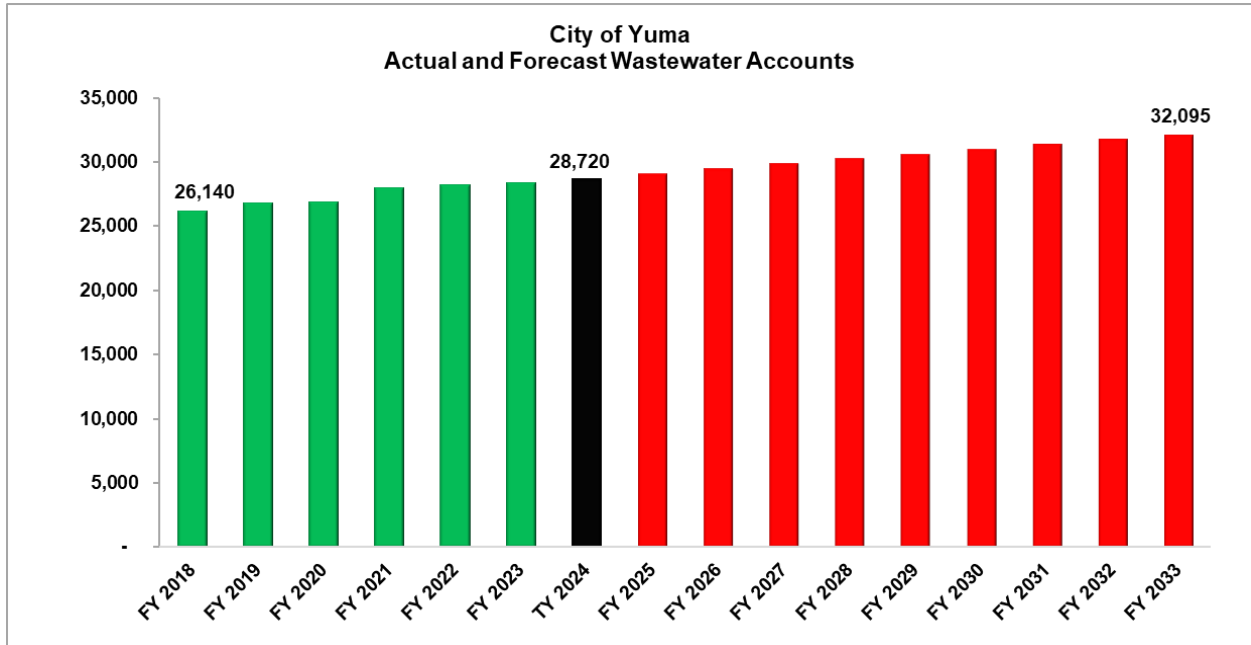


Table II-4 and Chart II-5 present wastewater accounts and classifications for the City for the past five fiscal years and the forecast growth over the next ten years. The tables reveal that the City’s total wastewater accounts of **28,195** in FY 2022 are forecast to increase to **32,095** by FY 2033.

TABLE II-4

CITY OF YUMA						
FORECAST TOTAL CUSTOMERS						
WASTEWATER Customer Classes						
Fiscal Year	Residential Inside City	Residential Outside City	Non Residential Inside City	Non Residential Outside City	Industrial Inside City	Total
WASTEWATER Total Customers						
FY 2018	22,348	1,324	2,300	154	14	26,140
FY 2019	22,980	1,306	2,320	156	15	26,777
FY 2020	23,166	1,187	2,327	157	16	26,853
FY 2021	24,240	1,211	2,372	157	17	27,997
FY 2022	24,430	1,214	2,375	158	18	28,195
FY 2023	24,605	1,214	2,375	158	18	28,370
TY 2024	24,955	1,214	2,375	158	18	28,720
FY 2025	25,305	1,214	2,400	158	18	29,095
FY 2026	25,655	1,214	2,425	158	18	29,470
FY 2027	26,005	1,214	2,450	158	18	29,845
FY 2028	26,355	1,214	2,475	158	18	30,220
FY 2029	26,705	1,214	2,500	158	18	30,595
FY 2030	27,055	1,214	2,525	158	18	30,970
FY 2031	27,405	1,214	2,550	158	18	31,345
FY 2032	27,755	1,214	2,575	158	18	31,720
FY 2033	28,105	1,214	2,600	158	18	32,095

CHART II-5



Historical and Forecast Water Consumption

Total water system consumption data was analyzed over the same period as customer data. The project team prepared a ten-year forecast of water usage based on the same principles on which customer accounts were projected. **Chart II-6** presents the average monthly consumption by customer class for the Test Year.

CHART II-6

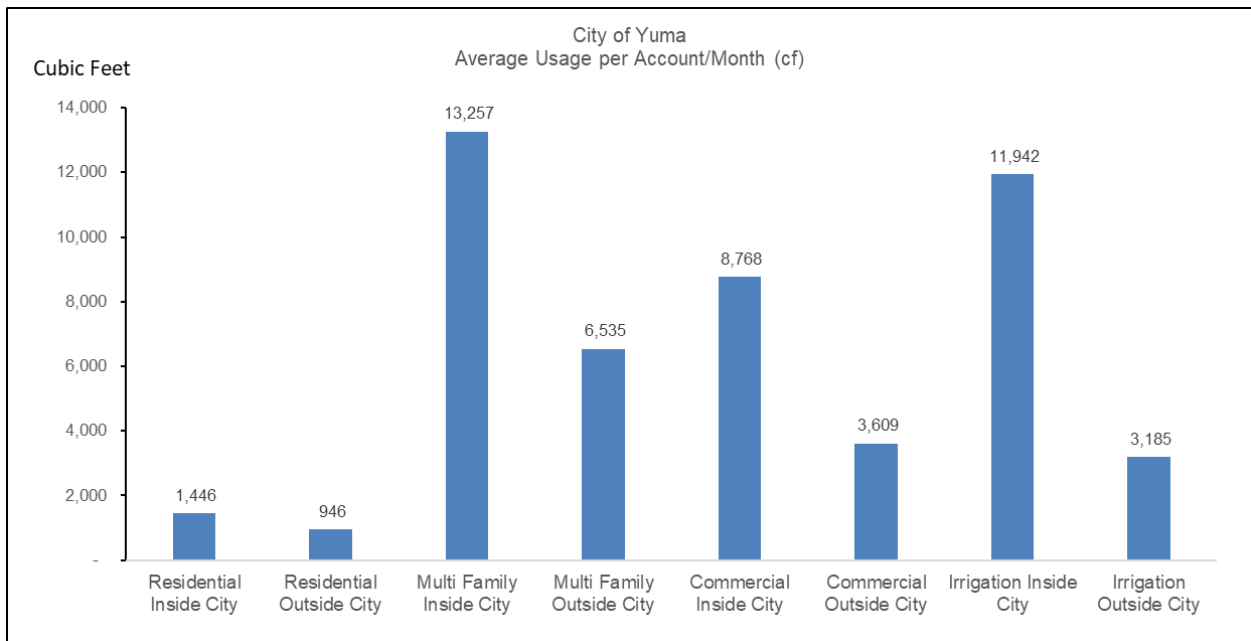
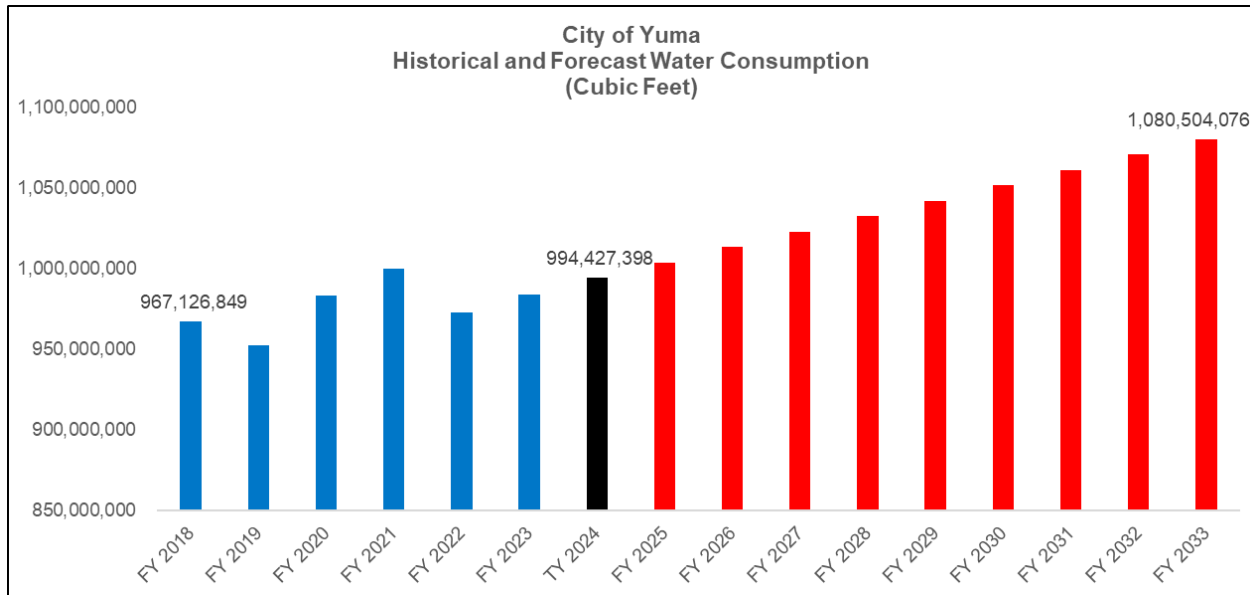


Table II-7 and Chart II-8 present consumption by rate classification for the City from FY 2018 through FY 2022 and the forecast growth through FY 2033.

TABLE II-7

CITY OF YUMA									
FORECAST BILLED CONSUMPTION									
WATER Customer Classes									
	Residential Inside City	Residential Outside City	Multi Family Inside City	Multi Family Outside City	Commercial Inside City	Commercial Outside City	Irrigation Inside City	Irrigation Outside City	Total
WATER Historical Volume									
FY 2018	452,437,107	33,614,005	96,991,782	14,640,121	247,080,206	18,860,777	103,015,491	487,360	967,126,849
FY 2019	442,634,382	32,354,962	93,938,244	14,818,654	248,625,935	17,308,347	102,608,358	406,167	952,695,049
FY 2020	475,139,605	33,004,000	98,786,200	16,096,600	245,481,100	15,486,900	98,650,100	561,400	983,205,905
FY 2021	472,424,600	32,036,000	105,141,400	16,322,100	254,238,000	17,540,800	102,131,400	349,200	1,000,183,500
FY 2022	454,511,908	30,596,200	101,539,200	16,223,100	258,066,400	17,911,900	93,731,000	354,900	972,934,608
FY 2023	464,548,395	31,075,830	102,551,740	16,150,184	254,245,415	17,594,794	97,165,215	349,431	983,681,003
WATER Forecast Volume									
TY 2024	474,584,882	31,555,460	103,564,279	16,077,269	250,424,430	17,277,688	100,599,429	343,962	994,427,398
FY 2025	480,658,624	31,555,460	103,564,279	16,077,269	253,054,939	17,277,688	101,459,253	343,962	1,003,991,474
FY 2026	486,732,367	31,555,460	103,564,279	16,077,269	255,685,447	17,277,688	102,319,077	343,962	1,013,555,549
FY 2027	492,806,109	31,555,460	103,564,279	16,077,269	258,315,956	17,277,688	103,178,902	343,962	1,023,119,624
FY 2028	498,879,852	31,555,460	103,564,279	16,077,269	260,946,465	17,277,688	104,038,726	343,962	1,032,683,700
FY 2029	504,953,594	31,555,460	103,564,279	16,077,269	263,576,974	17,277,688	104,898,550	343,962	1,042,247,775
FY 2030	511,027,337	31,555,460	103,564,279	16,077,269	266,207,482	17,277,688	105,758,374	343,962	1,051,811,850
FY 2031	517,101,079	31,555,460	103,564,279	16,077,269	268,837,991	17,277,688	106,618,198	343,962	1,061,375,926
FY 2032	523,174,821	31,555,460	103,564,279	16,077,269	271,468,500	17,277,688	107,478,022	343,962	1,070,940,001
FY 2033	529,248,564	31,555,460	103,564,279	16,077,269	274,099,008	17,277,688	108,337,847	343,962	1,080,504,076

CHART II-8



Peaking Factors

The cost of providing water to customers depends not only on the amount of water each class uses, but also on how that usage occurs over time. The maximum-day and maximum-hour peaking requirements of a water utility's customers are an important influence on the utility's costs. Because water utilities attempt to meet all the demands of their customers, water systems are sized to meet customers' peak requirements. Therefore, during off-peak periods, there are usually significant costs associated with the unused capacity of the system.

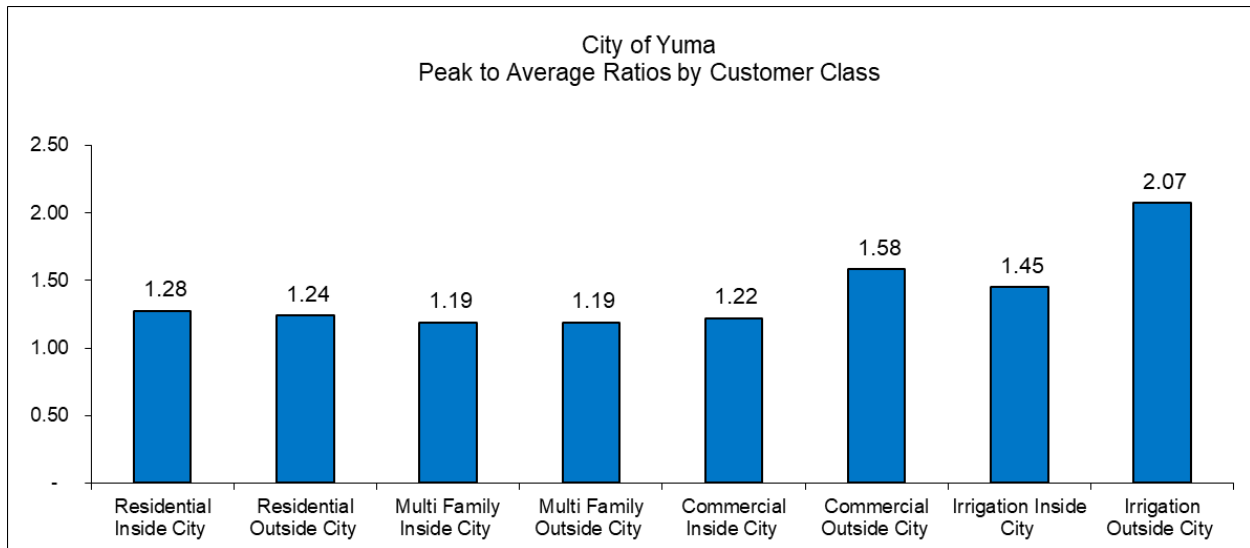
These costs must be allocated to customers in proportion to the contribution of each customer class to the system peak, to develop equitable cost-based rates. Thus, it is necessary to determine the peak rate of use relative to the average rate of use for each class. This ratio is called a **Peaking Factor**.

The consumption data by class provided by the City was utilized in the rate model to calculate the peak day factor and peaking factors for individual rate classes.

The calculation of peaking factors for individual classes relies on available pumping and consumption information as well as professional judgment. If customer meters could record daily flow rates for each customer, more refined information could be obtained on peaking factors. This is not feasible because of the enormous cost that would be imposed on the utility. Therefore, it is accepted practice in the water industry to develop peaking factor estimates based on standard formulas using system peak day information and monthly customer class usage records. This is a conservative methodology, since customer class peaking factors based on peak months will inevitably be lower than the system-wide peaking factor, which is based on the peak day.

Based on AWWA guidelines, the customer class peaking factors calculated in this study are for non-coincidental peaks. The peaking factors developed for this analysis are based on the annualized water consumption by customer class for the months of January 2022 through December 2022. The calculations of the peaking factors by class are presented graphically in **Chart II-9**.

CHART II-9



A general ratemaking rule is that **the higher the peak to average ratio, the higher the unit cost of service for a given customer class**. While this is not an absolute rule, it is a good general indicator as to which customer classes are incurring the greatest costs to provide service. This principle will be examined more thoroughly in Section III. The chart reveals that the highest peak to average ratio is for the **Irrigation Outside City** customer class.

Historical and Forecast Wastewater Flows

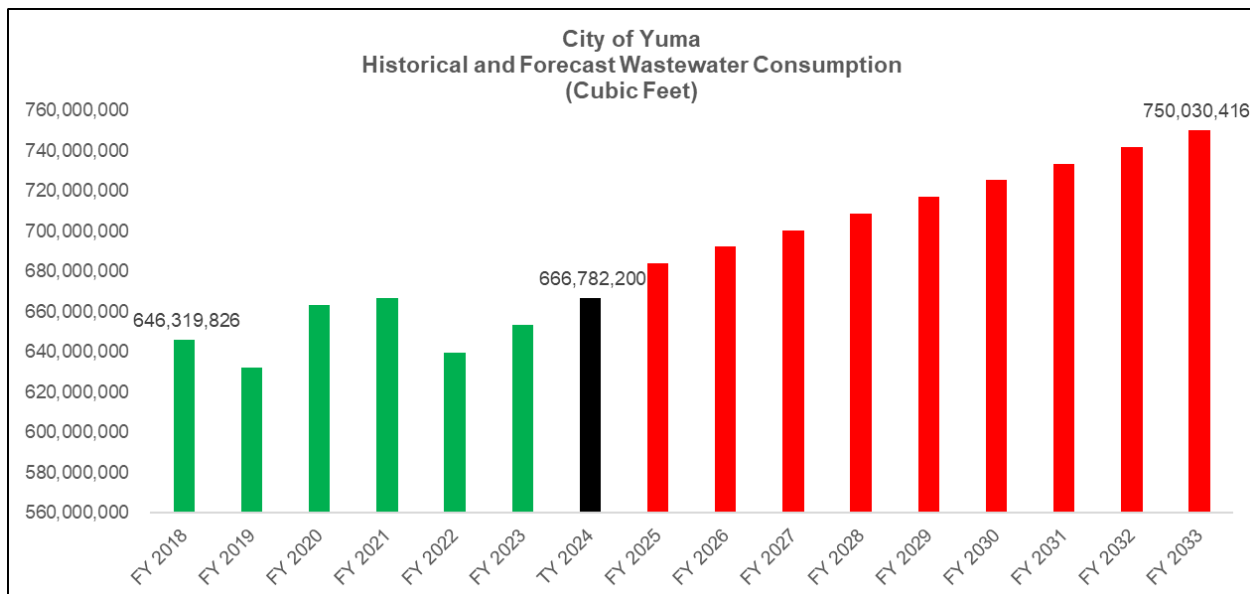
The City currently charges residential customers a flat monthly charge for wastewater service, while commercial customers are charged a monthly service charge and a volume charge. As stated in the City's

rate ordinance, the volume charge for non-industrial users varies based on water meter readings, water meter installation configurations, estimated return factors and customer classification strength characteristics. Rates for industrial users are based on wastewater volume, biochemical oxygen demand, total suspended solids, and other pollutants and in accordance with Pretreatment Regulations. **Table II-10** and **Chart II-11** present billing units by rate classification for the City from FY 2018 through FY 2022 and the forecast growth through FY 2033.

TABLE II-7

CITY OF YUMA							
FORECAST WASTEWATER BILLING UNITS							
WASTEWATER Customer Classes							
	Residential Inside City	Residential Outside City	Non Residential Inside City	Non Residential Outside City	Industrial Inside City	Industrial Outside City	Total
WASTEWATER Historical Volume							
FY 2018	403,179,200	16,355,605	206,571,782	9,499,575	10,713,664	-	646,319,826
FY 2019	395,464,908	15,771,542	200,421,744	9,341,699	11,419,201	-	632,419,094
FY 2020	425,668,505	15,496,700	199,716,500	9,439,400	12,988,300	-	663,309,405
FY 2021	424,359,000	14,645,100	204,904,200	9,954,700	12,919,200	-	666,782,200
FY 2022	408,911,908	13,775,200	193,327,700	9,972,200	13,791,200	-	639,778,208
FY 2023	416,635,454	14,210,150	199,115,950	9,963,450	13,355,200	-	653,280,204
WASTEWATER Forecast Volume							
TY 2024	424,359,000	14,645,100	204,904,200	9,954,700	12,919,200	-	666,782,200
FY 2025	439,558,105	14,645,100	207,061,086	9,954,700	12,919,200	-	684,138,191
FY 2026	445,637,746	14,645,100	209,217,973	9,954,700	12,919,200	-	692,374,719
FY 2027	451,717,388	14,645,100	211,374,859	9,954,700	12,919,200	-	700,611,247
FY 2028	457,797,030	14,645,100	213,531,745	9,954,700	12,919,200	-	708,847,775
FY 2029	463,876,672	14,645,100	215,688,632	9,954,700	12,919,200	-	717,084,303
FY 2030	469,956,314	14,645,100	217,845,518	9,954,700	12,919,200	-	725,320,832
FY 2031	476,035,956	14,645,100	220,002,404	9,954,700	12,919,200	-	733,557,360
FY 2032	482,115,597	14,645,100	222,159,291	9,954,700	12,919,200	-	741,793,888
FY 2033	488,195,239	14,645,100	224,316,177	9,954,700	12,919,200	-	750,030,416

CHART II-8



Water and Wastewater Treatment Capacities

The City currently operates two surface water treatment plants (WTPs). Water from the Colorado River is treated at the Main Street WTP, which has a 40 million gallon per day (mgd) capacity. For the period of September 2021 through August 2022, average daily flow for the Main Street WTP was 14.5 mgd with a max daily flow of 21.7 mgd.

The Agua Viva Water Treatment Facility (WTF) has a current capacity of 26 mgd. For the period of September 2021 through August 2022, the average daily flow for the Agua Viva WTF was 9.7 mgd with a max daily flow of 11.8 mgd. Approximately 20 mgd of Agua Viva WTF's raw water supply is obtained from the Colorado River through the Gila Gravity Main Canal and the remaining 6 mgd is pumped from two wells. The City does not purchase any treated water.

Yuma currently operates two wastewater treatment plants. The Desert Dunes Water Pollution Control Facility (WPCF) is currently rated at 3.3 mgd. For the period of September 2021 through August 2022, the average daily flow for the Desert Dunes Plant was 1.8 mgd. The City's largest wastewater treatment plant is the Figueroa Avenue WPCF with a capacity of 12.0 mgd. It currently handles an average daily flow of 7.8 mgd. As part of the City's current CIP, the rated capacity at the Desert Dunes WPCF will be increased to 6.6 mgd.

The City designed the wastewater treatment plants in conjunction with the EPA in order to treat domestic strength sewage as required by EPA guidelines. The design parameters of all of the City's wastewater treatment plants are for 300 mg/L biological oxygen demand and 300 mg/L total suspended solids.

Additional information on the water and wastewater system assets can be found in the 2023 Integrated Water Resources Master Plan prepared by Carollo and dated September 2023. **Table II-9** presents the current capacities of the City's water and wastewater treatment plants.

TABLE II-9

CITY OF YUMA	
CURRENT TREATMENT PLANT CAPACITIES	
SCENARIO:	2023 09 26 Scenario I -- Status Quo
Plant	Capacity (mgd)
WATER PLANTS	
Agua Viva Water Treatment Facility	26.00
Main Street Water Treatment Plant	40.00
Total Water Treatment Capacity	66.00
WASTEWATER PLANTS	
Desert Dunes Water Pollution Control Facility	3.30
Figueroa Avenue Water Pollution Control Facility	12.00
Total Wastewater Treatment Capacity	15.30

Section III

SECTION III

Water & Wastewater Forecast Revenue Requirement



In this section of the rate study and long-term financial plan, the City of Yuma's test year and forecast water and wastewater utility revenue requirements are developed. As noted in Section I, the test year consists of the City's current fiscal year, July 1, 2023, through June 30, 2024.

The estimates presented in this section are based on the City's Council-adopted budget for FY 2024, as well as a forecast of the City's future capital improvements.

The calculation of a revenue requirement differs from a utility's budget in that it represents only that amount that must be raised through the City's user rates. This

means that non-rate revenue (such as connection fees, late payment charges and interest) must be subtracted from the budgeted operating and capital expenditures to determine the net revenue requirement to be raised from rates.

As is typical for publicly owned utilities, Yuma's system revenue requirements were developed using the cash basis of ratemaking. Under the cash basis, as defined by the AWWA Manual M-1, system revenue requirements consist of cash expenditures and other financial commitments (such as debt service coverage or reserves) that must be met through system operating revenues and other revenue sources.

The following specific items are included in the City's revenue requirements raised from rates:

O&M expenses

Operating Transfers

Capital Outlays Funded from Rates

Debt service -- Current

Debt Service – Forecast

All data used in the development of the revenue requirements was obtained from the financial statements, budgets and other information provided by City staff. The revenue requirements presented in this section are for the rate scenario to be labeled in this study as Scenario I – "Status Quo". Rate scenarios are described in further detail in **Section IV** of this report.

Operating Expenses and Capital Outlays – Test Year

Table III-1 summarizes the test year FY 2024 water system operating expenses and capital outlays in detail by department. **Table III-2** presents the test year FY 2024 operating expenses and capital outlays in detail by department for the wastewater system.

The City's Water and Wastewater Enterprise Fund accounts for all water, wastewater, and utility billing functions, including administration, operation and maintenance of the water and wastewater system and billing and collection activities. There are fifteen (15) departments within the City's Utility Fund, each with their own budget. Each of the departments typically includes some or all of the fourteen (14) expense categories.

The City's budget has one or more of the following expense categories in each department:

- Administrative
- Bonds
- Capital Outlay
- Communications/Utilities
- Cost Allocations
- Insurance
- Leases
- Maintenance
- Miscellaneous
- Operational Supplies
- Outside Services
- Personal Services
- Rentals
- Travel and Meetings

Tables III-1 and **III-2** also allocate total budget expenses between the water and wastewater functions based on general ratemaking principles. As the tables show, total operating expenses and capital outlays in the test year are **\$25,230,621** for the water utility and **\$20,785,446** for the wastewater utility.



TABLE III-1

CITY OF YUMA		WATER Operating Expenses, Transfers and Capital Outlays				
SCENARIO:		2023 09 26 Scenario I -- Status Quo				
Expense Code		Net Budget	Treatment	Distribution	Admin	Customer Billing
<u>Operating & Maintenance</u>						
1	Administrative Expenses	\$ 324,640	\$ 40,520	\$ 53,000	\$ 170,033	\$ 61,088
2	Bonds	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-
4	Comm/Utilites	1,659,260	1,651,928	2,880	2,259	2,193
5	Cost Allocations	-	-	-	-	-
6	Insurance	1,464	-	-	1,098	366
7	Leases	-	-	-	-	-
8	Maintenance	582,739	349,628	218,830	1,575	12,706
9	Miscellaneous	1,551,837	21,900	500	1,147,078	382,359
10	Operational Supplies	4,347,981	3,301,553	581,553	12,780	452,095
11	Outside Services	588,318	339,633	141,610	79,440	27,635
12	Personal Services	8,021,824	2,406,547	2,406,547	1,604,365	1,604,365
13	Rentals	138,632	26,431	109,406	-	2,795
14	Travel/Meetings	110,175	46,875	34,100	11,438	17,763
T	Transfers	-	-	-	-	-
0	Other	-	-	-	-	-
	Total Operating & Maintenance	17,326,870	8,185,015	3,548,426	3,030,065	2,563,364
	Transfers	-	-	-	-	-
	Capital Outlays	1,794,895	1,507,000	91,895	-	196,000
	Debt Service	6,108,857	6,108,857	-	-	-
	Total WATER Operating Expenses, Transfers and Capital Outlays	\$ 25,230,621	\$ 15,800,872	\$ 3,640,321	\$ 3,030,065	\$ 2,759,364



TABLE III-2

CITY OF YUMA		WASTEWATER Operating Expenses, Transfers and Capital Outlays				
SCENARIO:		2023 09 26 Scenario I -- Status Quo				
Expense Code		Net Budget	Treatment	Collection	Admin	Customer Billing
Operating & Maintenance						
1	Administrative Expenses	\$ 232,522	\$ 64,507	\$ 24,350	\$ 107,749	\$ 35,916
2	Bonds	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-
4	Comm/Utilites	1,079,652	1,074,840	2,160	1,989	663
5	Cost Allocations	-	-	-	-	-
6	Insurance	11,127	-	-	8,345	2,782
7	Leases	20,544	20,544	-	-	-
8	Maintenance	399,449	258,029	139,320	1,575	525
9	Miscellaneous	956,464	43,600	-	684,648	228,216
10	Operational Supplies	3,579,630	3,462,440	110,165	5,269	1,756
11	Outside Services	1,309,265	1,248,385	4,480	42,300	14,100
12	Personal Services	5,418,824	1,625,647	1,625,647	1,083,765	1,083,765
13	Rentals	220,552	43,014	177,538	-	-
14	Travel/Meetings	69,025	48,025	10,200	8,100	2,700
T	Transfers	-	-	-	-	-
0	Other	-	-	-	-	-
	Total Operating & Maintenance	13,297,054	7,889,031	2,093,860	1,943,739	1,370,423
	Transfers	-	-	-	-	-
	Capital Outlays	320,666	190,666	130,000	-	-
	Debt Service	7,167,726	3,533,928	3,633,798	-	-
	Total WATER Operating Expenses, Transfers and Capital Outlays	\$ 20,785,446	\$ 11,613,625	\$ 5,857,658	\$ 1,943,739	\$ 1,370,423

Operating Expenses and Capital Outlays – Ten Year Forecast

Table III-3 presents the water and wastewater utility operating expense and capital outlay forecast for the ten-year period FY 2024 – FY 2033. Details behind these calculations can be found in the rate model summarized in **Appendix A**. This forecast is based on the following set of assumptions:

- Most operating costs are expected to increase at an annual rate of 5% for 2025 and 3% thereafter, which is approximately equivalent to the rate of inflation.
- In addition to anticipated inflationary increases there are other factors that are taken into account when forecasting various expense items. These include expense categories that are expected to increase at rates greater than the average inflation rate or an expense increase premium. Account growth and volume growth will also affect certain expense categories, and some of the expense items are vulnerable to a combination of these greater than average increases. Items that are considered to be affected by general inflation, premium escalation, and account growth are energy related items such as gas and electric expenses, fuels and lubricants and water and sanitation expenses.

- No significant changes in the level of personnel are anticipated throughout the projection period.
- Non-rate revenues, particularly revenues from connection and impact fees, are forecast to partially offset the need for rate adjustments in the next decade.

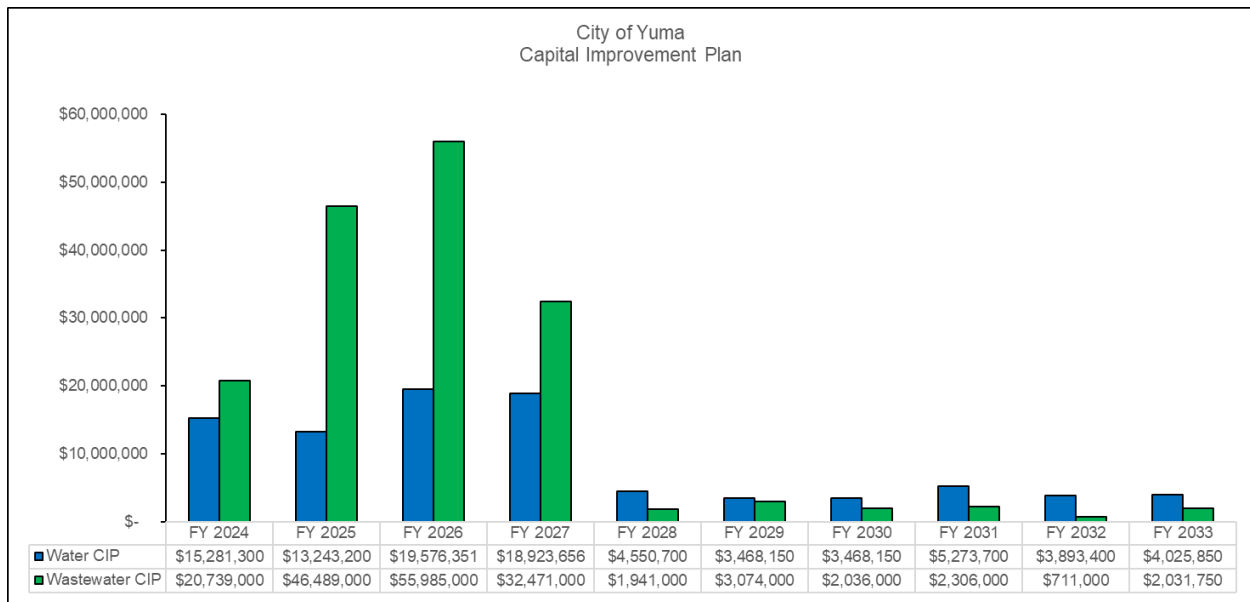
TABLE III-3

CITY OF YUMA		FORECAST OPERATING EXPENSES/CAPITAL OUTLAYS		
SCENARIO: 2023 09 26 Scenario I -- Status Quo				
	Operating Expenses	Capital Outlays	Total Operating Expenses/ Capital Outlays	
WATER Revenue Requirement				
2024	\$ 17,326,870	\$ 1,794,895	\$ 19,121,765	
2025	18,537,222	1,809,640	20,346,862	
2026	19,358,251	1,818,929	21,177,180	
2027	20,221,426	1,828,497	22,049,922	
2028	21,130,024	1,838,352	22,968,376	
2029	22,085,484	1,848,502	23,933,987	
2030	23,092,062	1,858,957	24,951,019	
2031	24,151,794	1,869,726	26,021,520	
2032	25,268,723	1,880,818	27,149,541	
2033	26,446,572	1,892,242	28,338,815	
WASTEWATER Revenue Requirement				
2024	13,297,054	320,666	13,617,720	
2025	14,221,444	336,699	14,558,143	
2026	14,855,048	346,800	15,201,848	
2027	15,521,079	357,204	15,878,284	
2028	16,221,513	367,920	16,589,433	
2029	16,958,465	378,958	17,337,423	
2030	17,734,209	390,327	18,124,536	
2031	18,551,185	402,037	18,953,221	
2032	19,412,014	414,098	19,826,112	
2033	20,319,517	426,521	20,746,038	
TOTAL Revenue Requirement				
2024	30,623,924	2,115,561	32,739,485	
2025	32,758,666	2,146,339	34,905,005	
2026	34,213,299	2,165,729	36,379,028	
2027	35,742,505	2,185,701	37,928,206	
2028	37,351,537	2,206,272	39,557,809	
2029	39,043,949	2,227,460	41,271,410	
2030	40,826,271	2,249,284	43,075,555	
2031	42,702,979	2,271,763	44,974,742	
2032	44,680,737	2,294,916	46,975,653	
2033	46,766,090	2,318,763	49,084,853	

Capital Improvement Plan

The City hired Carollo to prepare an Integrated Water Resources Master Plan which includes a comprehensive capital improvement plan (“CIP”) for its water and wastewater system. The plan includes estimates for infrastructure capital improvements through Fiscal Year 2032. The water CIP includes wells, storage, pumps, and distribution lines expansion, repairs, and upgrades. The wastewater CIP includes wastewater treatment and collection system expansion and upgrades to infrastructure. In developing a ten-year financial forecast, the project team used the totals provided by the City to determine an overall estimate for capital spending needs for the decade. This total CIP for the next ten years is **\$259,488,207** and is presented in **Chart III-4**. Additional detail the individual capital improvement projects can be found in the 2023 Integrated Water Resources Master Plan.

CHART III-4



Existing and Forecast Debt Service

In 2021, the City issued approximately \$83.1 million to fund improvements at the Desert Dunes Water Pollution Control Facility, which is included in the above Wastewater CIP. The City expects to issue another \$37 million in debt over the next decade to finance the balance of the water and wastewater CIP. **Table III-5** presents current and forecast debt service for the water and wastewater utility for the projection period.



TABLE III-5

CITY OF YUMA						
CURRENT AND FORECAST DEBT SERVICE						
SCENARIO: 2023 09 26 Scenario I -- Status Quo						
Year	Water		Wastewater		Total	
	Current	Forecast	Current	Forecast		
2024	\$ 6,108,857	\$ -	\$ 7,167,726	\$ -	\$ 13,276,583	
2025	5,710,772	-	6,513,515	-	12,224,288	
2026	5,679,010	-	6,518,528	-	12,197,538	
2027	5,665,342	-	6,518,445	-	12,183,788	
2028	5,653,022	995,287	6,518,515	1,459,754	14,626,579	
2029	5,576,022	995,287	6,508,765	1,459,754	14,539,829	
2030	5,543,451	995,287	6,506,036	1,459,754	14,504,529	
2031	5,515,115	995,287	6,508,322	1,459,754	14,478,479	
2032	5,481,697	995,287	6,512,340	1,459,754	14,449,079	
2033	-	995,287	6,481,700	1,459,754	8,936,741	

Non-Rate Revenues

Although rate revenues constitute the majority of the revenue received by the City for water and wastewater service, a certain amount of revenue is accrued for services other than rates. These revenues include water related items such as the flat monthly fees charged to private customers for fire hydrants and fire sprinklers, and utility fees charges for service establishment, meter testing and commercial raw water. Examples of wastewater related non-rate revenues are the BOD/TSS charges, connection fees and wastewater fees billed to MCAS, Winterhaven and the Quechan Nation. These non-rate revenues are subtracted from the overall budget to determine the revenue requirement to be raised from rates. The forecast of non-rate revenues is presented in **Table III-6**.

TABLE III-6

CITY OF YUMA		FORECAST NON-RATE REVENUE		
SCENARIO: 2023 09 26 Scenario I -- Status Quo				
	WATER	WASTEWATER	TOTAL	
2024	\$ 1,799,000	\$ 2,364,600	\$ 4,163,600	
2025	1,803,139	2,438,880	4,242,019	
2026	1,807,277	2,516,853	4,324,130	
2027	1,811,416	2,598,695	4,410,111	
2028	1,815,554	2,684,591	4,500,146	
2029	1,819,693	2,774,734	4,594,427	
2030	1,823,832	2,869,326	4,693,158	
2031	1,827,970	2,968,579	4,796,549	
2032	1,832,109	3,072,713	4,904,821	
2033	1,836,247	3,181,960	5,018,207	

Net Revenue Requirement

Table III-7 presents the test year and ten-year forecast for the City’s net revenue requirement to be raised from rates for the water and wastewater utility for the test year 2024 and forecast period. The water and wastewater net revenue requirement is expected to increase from **\$41,852,467** in FY 2024 to **\$53,003,387** in FY 2033.

TABLE III-7

CITY OF YUMA						
CURRENT AND FORECAST NET REVENUE REQUIREMENT						
SCENARIO: 2023 09 26 Scenario I – Status Quo						
	Operating Expenses	Capital Outlays	Debt Service	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
WATER Revenue Requirement						
2024	\$ 17,326,870	\$ 1,794,895	\$ 6,108,857	\$ 25,230,621	\$ 1,799,000	\$ 23,431,621
2025	18,537,222	1,809,640	5,710,772	26,057,634	1,803,139	24,254,495
2026	19,358,251	1,818,929	5,679,010	26,856,190	1,807,277	25,048,913
2027	20,221,426	1,828,497	5,665,342	27,715,265	1,811,416	25,903,849
2028	21,130,024	1,838,352	6,648,309	29,616,685	1,815,554	27,801,131
2029	22,085,484	1,848,502	6,571,309	30,505,296	1,819,693	28,685,603
2030	23,092,062	1,858,957	6,538,738	31,489,757	1,823,832	29,665,926
2031	24,151,794	1,869,726	6,510,402	32,531,923	1,827,970	30,703,952
2032	25,268,723	1,880,818	6,476,984	33,626,525	1,832,109	31,794,416
2033	26,446,572	1,892,242	995,287	29,334,102	1,836,247	27,497,854
WASTEWATER Revenue Requirement						
2024	13,297,054	320,666	7,167,726	20,785,446	2,364,600	18,420,846
2025	14,221,444	336,699	6,513,515	21,071,658	2,438,880	18,632,778
2026	14,855,048	346,800	6,518,528	21,720,376	2,516,853	19,203,523
2027	15,521,079	357,204	6,518,445	22,396,729	2,598,695	19,798,034
2028	16,221,513	367,920	7,978,269	24,567,702	2,684,591	21,883,111
2029	16,958,465	378,958	7,968,519	25,305,942	2,774,734	22,531,208
2030	17,734,209	390,327	7,965,790	26,090,326	2,869,326	23,221,000
2031	18,551,185	402,037	7,968,076	26,921,298	2,968,579	23,952,719
2032	19,412,014	414,098	7,972,094	27,798,206	3,072,713	24,725,494
2033	20,319,517	426,521	7,941,454	28,687,492	3,181,960	25,505,532
TOTAL Revenue Requirement						
2024	30,623,924	2,115,561	13,276,583	46,016,067	4,163,600	41,852,467
2025	32,758,666	2,146,339	12,224,288	47,129,292	4,242,019	42,887,274
2026	34,213,299	2,165,729	12,197,538	48,576,566	4,324,130	44,252,436
2027	35,742,505	2,185,701	12,183,788	50,111,994	4,410,111	45,701,883
2028	37,351,537	2,206,272	14,626,579	54,184,388	4,500,146	49,684,242
2029	39,043,949	2,227,460	14,539,829	55,811,238	4,594,427	51,216,811
2030	40,826,271	2,249,284	14,504,529	57,580,084	4,693,158	52,886,926
2031	42,702,979	2,271,763	14,478,479	59,453,220	4,796,549	54,656,671
2032	44,680,737	2,294,916	14,449,079	61,424,731	4,904,821	56,519,910
2033	46,766,090	2,318,763	8,936,741	58,021,594	5,018,207	53,003,387

Water Utility Cost Functionalization

Once the total water and wastewater system costs have been identified, the next step in the rate development process is to isolate the costs associated with each system function. Some of these expenditures are a function of base water demand; others are based on the peak demands placed on the system. Certain costs are associated with serving customers regardless of the volume of water use or wastewater discharge. The basic steps used to allocate the City’s water revenue requirements include the following:

1. Each system’s costs (revenue requirements) are categorized by utility function (i.e., treatment, distribution, administrative, customer). This process is known as *functionalization*.

2. Functionalized costs are classified based on the service characteristics or the types of demand served by the utility (base and maximum day). This process is known as *classification*.
3. Costs by service characteristic are allocated to customer classes in proportion to the service demands demonstrated by each class.

This three-step process allows for the allocation of system costs in the same terms as customer classes. The approaches described in this section follow standard industry practices. Water system costs are allocated to the following functions:

Treatment – the process by which raw water is converted to potable water

Distribution – the lines that carry water to individual customers’ properties

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and providing other services to customers

The project team allocated operating budget line-item expenses individually to system functions based on general guidelines, specific research, and input from the City of Yuma staff. The results of the allocation process for the test year are summarized in **Table III-8**.

TABLE III-8

CITY OF YUMA			
TEST YEAR WATER COST FUNCTIONALIZATION			
SCENARIO:			
2023 09 26 Scenario I -- Status Quo			
	2024		
Function	Revenue	Requirement	Percent
Treatment	\$	14,674,234	62.6%
Distribution		3,380,758	14.4%
Administration		2,814,014	12.0%
Customer		<u>2,562,615</u>	<u>10.9%</u>
Total		23,431,621	100.0%

Water Utility Cost Classification

The allocation of functionalized water system costs to service characteristics follows the base-extra capacity cost allocation method recommended by AWWA. Using this method, costs are segregated into the following categories:

Base costs – capital costs and O&M expenses associated with service to customers under average demand conditions. This category does not include any costs attributable to variations in water use resulting from peaks in demand. Base costs tend to vary directly with the total quantity of water used.

Maximum Day/Extra Capacity costs – costs attributable to facilities that are designed to meet peaking requirements. These costs include capital and operating charges for additional plant and system capacity beyond that required for average usage.

Customer Billing costs – costs associated with any aspect of customer service, including billing, accounting, and meter services. These costs are independent of the amount of water used and the size of the customer’s meter and are not subject to peaking factors.

According to AWWA Manual M-1, in the base-extra capacity method, care must be taken in separating costs between those devoted to base capacity and those devoted to extra capacity. The peak to average factor is calculated by dividing the volume on the peak day of the year by the average daily volume. Facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 67% (2/3) to base, and 33% to extra capacity (Max Day). This means that facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 67% to base, and 33% to extra capacity.

All customer service-related costs are allocated 100% to customer billing. Administration costs are generally not directly assignable to individual classifications. Therefore, it is standard rate-making practice to allocate these costs on an indirect basis to service characteristics.

The system-wide costs by service characteristic are shown in **Table III-9**. As with cost functionalization, these percentages are not expected to change significantly in the forecast period.

TABLE III-9

CITY OF YUMA			
TEST YEAR WATER COST CLASSIFICATION			
SCENARIO:			
2023 09 26 Scenario I -- Status Quo			
2024			
Function	Revenue Requirement	Percent	
Base	\$ 13,679,497	58.38%	
Maximum Day	6,839,748	29.19%	
Customer	<u>2,912,376</u>	<u>12.43%</u>	
Total	23,431,621	100.0%	

Water Utility Cost Allocation

Allocation of costs by service characteristic to customer classes is based on the proportionate use levels of each characteristic by each class. The total water utility costs by customer class for the test year are summarized in **Table III-10** and for the ten-year forecast period in **Table III-11**.

TABLE III-10

CITY OF YUMA		
TEST YEAR WATER COST ALLOCATION		
SCENARIO: 2023 09 26 Scenario I -- Status Quo		
Function	2024 Revenue Requirement	Percent
Residential Inside City	\$ 12,032,540	51.4%
Residential Outside City	948,848	4.0%
Multi Family Inside City	1,953,037	8.3%
Multi Family Outside City	359,534	1.5%
Commercial Inside City	4,986,598	21.3%
Commercial Outside City	596,963	2.5%
Irrigation Inside City	2,553,571	10.9%
Irrigation Outside City	531	0.0%
Total	23,431,621	100.0%

TABLE III-11

CITY OF YUMA									
FORECAST WATER COST ALLOCATION									
SCENARIO: 2023 09 26 Scenario I -- Status Quo									
	Residential Inside City	Residential Outside City	Multi Family Inside City	Multi Family Outside City	Commercial Inside City	Commercial Outside City	Irrigation Inside City	Irrigation Outside City	Total
2024	\$ 12,032,540	\$ 948,848	\$ 1,953,037	\$ 359,534	\$ 4,986,598	\$ 596,963	\$ 2,553,571	\$ 531	\$ 23,431,621
2025	12,510,608	997,032	1,988,641	376,729	5,133,906	625,574	2,621,454	551	24,254,495
2026	12,948,014	1,043,242	2,026,199	395,213	5,286,403	656,182	2,693,087	572	25,048,913
2027	13,419,599	1,090,195	2,068,223	413,894	5,452,662	687,121	2,771,562	593	25,903,849
2028	14,449,436	1,115,317	2,214,359	426,281	5,894,543	707,607	2,992,990	599	27,801,131
2029	14,973,684	1,138,843	2,260,249	433,627	6,078,726	719,899	3,079,970	605	28,685,603
2030	15,544,199	1,164,997	2,312,321	445,595	6,282,062	739,739	3,176,402	611	29,665,926
2031	16,151,120	1,193,982	2,368,387	455,232	6,499,194	755,821	3,279,598	619	30,703,952
2032	16,927,450	1,108,877	2,451,470	409,103	6,793,708	680,158	3,423,093	558	31,794,416
2033	14,791,373	1,142,980	2,002,737	420,714	5,627,706	699,519	2,812,257	569	27,497,854

Wastewater Utility Cost Functionalization and Classification

Wastewater system costs are allocated to the following functions:

Treatment -- Volume – the costs associated with treating wastewater volume discharges

Collection – the lines that transport wastewater from customers’ properties to the wastewater treatment plant

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and other services to customers

As was the case for the water system, wastewater utility operating budget line-item expenses are allocated individually to functions. The results of the allocation process are presented on **Table III-12**. As with the water utility, these percentages are not forecast to change significantly during the next ten years.

TABLE III-12

CITY OF YUMA			
TEST YEAR WASTEWATER COST FUNCTIONALIZATION			
SCENARIO: 2023 09 26 Scenario I -- Status Quo			
Function	2024 Revenue Requirement		Percent
Treatment	\$ 10,292,433		55.9%
Collection	5,191,277		28.2%
Administration	1,722,615		9.4%
Customer	<u>1,214,520</u>		<u>6.6%</u>
Total	18,420,846		100.0%

Wastewater Utility Cost Allocation

Allocation of wastewater utility costs by service characteristic to customer classes is performed in the same manner as described for the water utility. The total wastewater utility costs by customer class for the test year are summarized in **Table III-13** and for the ten-year forecast period in **Table III-14**.

TABLE III-13

CITY OF YUMA		
TEST YEAR WASTEWATER COST ALLOCATION		
SCENARIO: 2023 09 26 Scenario I -- Status Quo		
Function	2024 Revenue Requirement	Percent
Residential Inside City	\$ 12,074,695	65.5%
Residential Outside City	446,801	2.4%
Non Residential Inside City	5,271,237	28.6%
Non Residential Outside City	301,865	1.6%
Industrial Inside City	326,248	1.8%
Industrial Outside City	-	0.0%
Total	18,420,846	100.0%

TABLE III-14

CITY OF YUMA							
FORECAST WASTEWATER COST ALLOCATION							
SCENARIO: 2023 09 26 Scenario I -- Status Quo							
Year	Residential Inside City	Residential Outside City	Non Residential Inside City	Non Residential Outside City	Industrial Inside City	Industrial Outside City	Total
2024	\$ 12,074,695	\$ 446,801	\$ 5,271,237	\$ 301,865	\$ 326,248	\$ -	\$ 18,420,846
2025	12,188,005	507,020	5,274,999	340,085	322,670	-	18,632,778
2026	12,528,194	571,047	5,396,142	381,579	326,561	-	19,203,523
2027	12,918,119	605,851	5,538,268	404,164	331,631	-	19,798,034
2028	14,342,683	608,826	6,159,901	406,124	365,577	-	21,883,111
2029	14,807,847	612,060	6,331,249	408,186	371,867	-	22,531,208
2030	15,300,105	617,449	6,513,121	411,686	378,639	-	23,221,000
2031	15,823,290	621,832	6,707,068	414,559	385,970	-	23,952,719
2032	16,453,052	557,990	6,948,005	370,572	395,875	-	24,725,494
2033	17,005,821	568,259	7,150,891	377,183	403,378	-	25,505,532

Section IV

SECTION IV

Water and Wastewater Rate Design



Rate design involves determining charges for each class of customers that will generate a desired level of revenue. Over the course of the engagement, the project team has participated in numerous conversations and meetings with City staff at which alternative rate plans were discussed. As a result of these conversations and work sessions, the project team has developed the alternative long-term rate plans presented in this section.

The plans are designed to allow the City to recover sufficient and equivalent revenues to meet all operating and capital obligations, including the debt service required to fund the

City's forecast capital improvements. Both plans are forecast to result in approximately the same amount of revenue.

Rate Design Scenarios

The City last increased water and wastewater rates effective January 2018. This section of the reports presents two separate and distinct water and wastewater rate design scenarios for the City to consider. Each of the rate design alternatives contained in this section are forecast to recover sufficient revenues to fund current and future operating expenses.

The two rate design Scenarios are:

- **Scenario I** – “Status Quo”
- **Scenario II** – “Conservation”

Each Scenario's assumptions, proposed rates and rate impacts are detailed in the next several pages.

Rate Design – Scenario I – “Status Quo”

This scenario assumes average growth and uniform percentage rate adjustments that are applied to the existing base and volumetric rates for each rate class, with no change to the basic rate structure. The revenue requirement used for this scenario is the forecast period FY 2024 – FY 2028.

Table IV-1 summarizes the water rate recommendations for the five-year period of FY 2024 through FY 2028. Water rate increases of 3.0% are recommended for January 2024, 2025, 2026, 2027, and 2028.

Table IV-2 presents the City’s proposed wastewater rate plan. Similar to water, wastewater rate increases of 4.0% are recommended for January 2024, 2025, 2026, 2027, and 2028.

Table IV-3 calculates the average impact on monthly water and wastewater bills of the proposed rate design at various usage levels. The average monthly per meter water usage in the City is approximately 13 hundred cubic feet per month. The results of the Scenario I – Status Quo analysis are included in Appendix A.

TABLE IV-1

CITY OF YUMA		PROPOSED WATER RATE PLAN					
Scenario:		2023 09 26 Scenario I -- Status Quo					
Description	Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	
WATER - INSIDE CITY							
Base Charge							
All Customer Classes - By Meter Size							
5/8" x 3/4"	\$ 17.82	\$ 18.35	\$ 18.91	\$ 19.47	\$ 20.06	\$ 20.66	
1"	21.56	22.21	22.87	23.56	24.27	24.99	
1 1/2"	27.93	28.77	29.63	30.52	31.44	32.38	
2"	34.26	35.29	36.35	37.44	38.56	39.72	
3"	62.09	63.95	65.87	67.85	69.88	71.98	
4"	93.72	96.53	99.43	102.41	105.48	108.65	
6"	172.79	177.97	183.31	188.81	194.48	200.31	
Usage Charge per hcf							
Residential							
0 - 10	1.56	1.61	1.66	1.70	1.76	1.81	
11 - 30	1.83	1.88	1.94	2.00	2.06	2.12	
31 - Above	2.10	2.16	2.23	2.29	2.36	2.43	
Multi-Family							
0 - 5	1.56	1.61	1.66	1.70	1.76	1.81	
6 - 13	1.83	1.88	1.94	2.00	2.06	2.12	
14 - Above	2.10	2.16	2.23	2.29	2.36	2.43	
Commercial and Irrigation							
All Usage	1.75	1.80	1.86	1.91	1.97	2.03	
Automated Metering Infrastructure Fee							
Per Meter	-	1.00	1.00	1.00	1.00	1.00	
WATER - OUTSIDE CITY							
Base Charge							
All Customer Classes - By Meter Size							
5/8" x 3/4"	\$ 23.70	\$ 24.41	\$ 25.14	\$ 25.90	\$ 26.68	\$ 27.48	
1"	28.67	29.54	30.42	31.33	32.27	33.24	
1 1/2"	37.15	38.26	39.41	40.59	41.81	43.06	
2"	45.57	46.93	48.34	49.79	51.28	52.82	
3"	82.58	82.58	85.06	87.61	90.24	92.94	
4"	124.65	124.65	128.39	132.24	136.21	140.29	
6"	229.81	229.81	236.71	243.81	251.12	258.65	
Usage Charge per hcf							
Residential							
0 - 10	2.07	2.14	2.20	2.27	2.34	2.41	
11 - 30	2.43	2.51	2.58	2.66	2.74	2.82	
31 - Above	2.79	2.88	2.96	3.05	3.14	3.24	
Multi-Family							
0 - 5	2.07	2.14	2.20	2.27	2.34	2.41	
6 - 13	2.43	2.51	2.58	2.66	2.74	2.82	
14 - Above	2.79	2.88	2.96	3.05	3.14	3.24	
Commercial and Irrigation							
All Usage	2.29	2.36	2.43	2.50	2.58	2.65	
Automated Metering Infrastructure Fee							
Per Meter	-	1.00	1.00	1.00	1.00	1.00	

TABLE IV-2

CITY OF YUMA		PROPOSED WASTEWATER RATE PLAN					
Scenario:	2023 09 26 Scenario I -- Status Quo						
Description	Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	
WASTEWATER - INSIDE CITY							
Residential							
Monthly Charge	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91	
Non-Residential							
Base Charge	4.74	4.93	5.13	5.33	5.55	5.77	
Usage Charge Per hcf	2.10	2.18	2.27	2.36	2.46	2.55	
Industrial							
Usage Charge Per hcf	2.10	2.18	2.27	2.36	2.46	2.55	
BOD per lb	0.30	0.31	0.32	0.34	0.35	0.36	
TSS per lb	0.30	0.31	0.32	0.34	0.35	0.36	
WASTEWATER - OUTSIDE CITY							
Residential							
Monthly Charge	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76	
Non-Residential							
Base Charge	6.30	6.56	6.82	7.09	7.37	7.67	
Usage Charge Per hcf	2.77	2.91	3.02	3.14	3.27	3.40	
Industrial							
Usage Charge Per hcf	2.77	2.88	3.00	3.12	3.24	3.37	
BOD per lb	0.40	0.40	0.42	0.43	0.45	0.47	
TSS per lb	0.40	0.40	0.42	0.43	0.45	0.47	

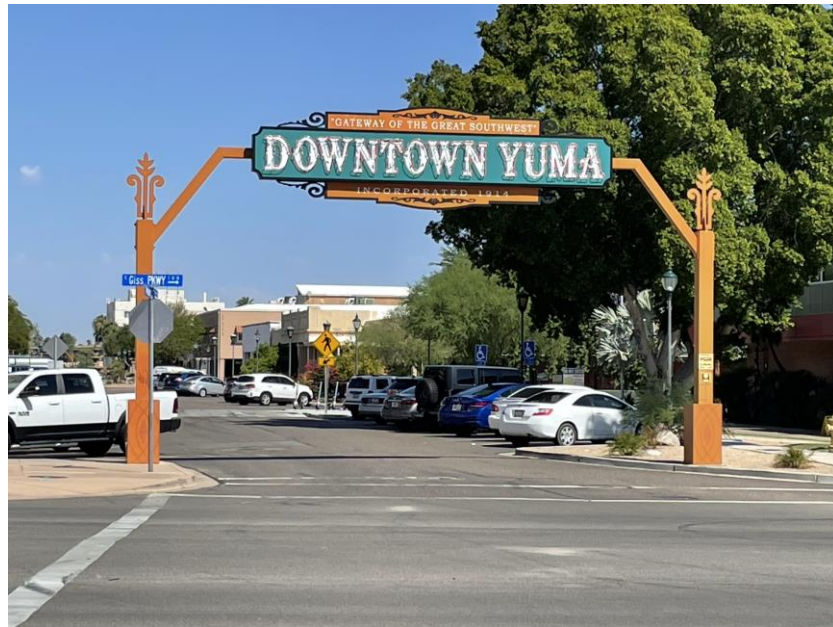


TABLE IV-3

CITY OF YUMA		PROPOSED WATER AND WASTEWATER RATE PLAN					
Scenario:		2023 09 26 Scenario I -- Status Quo					
		Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28
Residential 3/4" Meter (Inside City)							
Water hcf	WW hcf						
7		\$ 65.65	\$ 67.99	\$ 70.41	\$ 72.92	\$ 75.53	\$ 78.22
Increase -- \$			2.34	2.42	2.51	2.60	2.70
Increase -- %			3.6%	3.6%	3.6%	3.6%	3.6%
13		\$ 75.82	\$ 78.46	\$ 81.20	\$ 84.04	\$ 86.97	\$ 90.01
Increase -- \$			2.64	2.74	2.84	2.94	3.04
Increase -- %			3.5%	3.5%	3.5%	3.5%	3.5%
20		\$ 88.63	\$ 91.66	\$ 94.79	\$ 98.03	\$ 101.39	\$ 104.86
Increase -- \$			3.03	3.13	3.24	3.36	3.47
Increase -- %			3.4%	3.4%	3.4%	3.4%	3.4%
40		\$ 127.93	\$ 132.14	\$ 136.48	\$ 140.98	\$ 145.62	\$ 150.42
Increase -- \$			4.21	4.35	4.49	4.64	4.80
Increase -- %			3.3%	3.3%	3.3%	3.3%	3.3%
Commercial - 1 1/2" Meter (Inside City)							
40	40	\$ 186.67	\$ 193.16	\$ 199.88	\$ 206.83	\$ 214.03	\$ 221.49
Increase -- \$			6.49	6.72	6.96	7.20	7.46
Increase -- %			3.5%	3.5%	3.5%	3.5%	3.5%
80	80	\$ 340.67	\$ 352.62	\$ 364.99	\$ 377.81	\$ 391.09	\$ 404.84
Increase -- \$			11.95	12.38	12.82	13.28	13.75
Increase -- %			3.5%	3.5%	3.5%	3.5%	3.5%

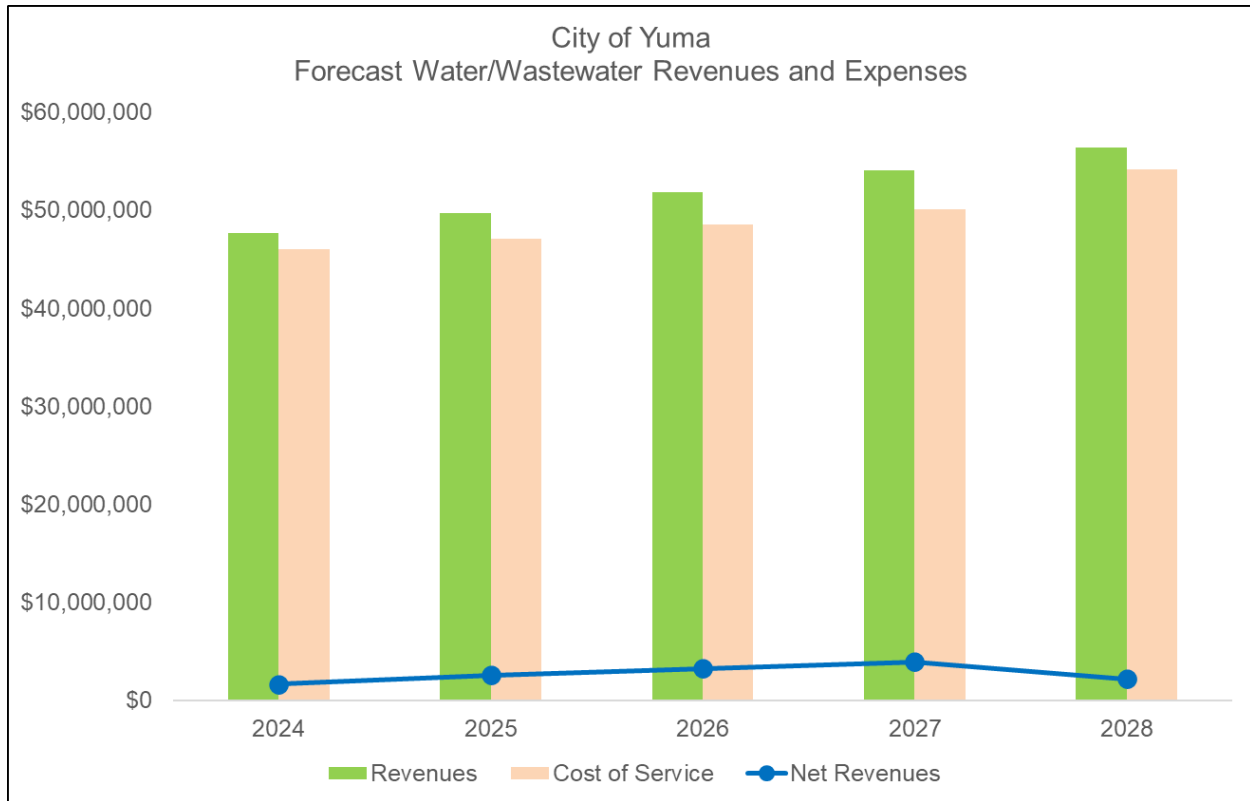
NOTE: Does not include AMI Fee

The projected rate revenues developed as part of the proposed rate plan are forecast to be sufficient to fund all operating and current scheduled revenue requirement and capital obligations for the period FY 2024 through FY 2028, **if all recommendations are implemented**. Rate revenues are forecast to be sufficient to fund the water and wastewater full cost of service including all existing and future debt service over the forecast period. **Table IV-4** details the projected revenues by class for the water and wastewater utility for the five-year projection period of FY 2024 through FY 2028. **Chart IV-5** shows the projected revenues, cost of service, and resulting net revenues through FY 2028. These assume the proposed and forecasted rate adjustments are implemented each year. Net revenues are contributed to fund balance and are used to fund contingencies and other unexpected expenses.

TABLE IV-4

CITY OF YUMA						
Scen: 2023 09 26 Scenario I -- Status Quo						
	COMBINED WATER AND WASTEWATER REVENUES					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
WATER Utility -- Forecast Annual Revenue						
Water User Rates						
Residential Inside City	\$ 14,379,913	\$ 15,000,865	\$ 15,646,133	\$ 16,316,616	\$ 17,013,247	
Multi Family Inside City	2,361,666	2,432,516	2,505,492	2,580,657	2,658,076	
Commercial Inside City	5,143,350	5,353,298	5,571,214	5,797,387	6,032,116	
Irrigation Inside City	1,980,406	2,057,253	2,136,927	2,219,531	2,305,168	
Residential Outside City	1,520,254	1,566,715	1,613,717	1,662,128	1,711,992	
Multi Family Outside City	443,044	456,647	470,346	484,457	504,142	
Commercial Outside City	638,409	657,562	677,288	697,607	723,174	
Irrigation Outside City	10,808	11,133	11,467	11,811	12,165	
Total Water User Rate Revenue	26,477,852	27,535,989	28,632,585	29,770,194	30,960,081	
WASTEWATER Utility -- Forecast Annual Revenue						
Wastewater User Rates						
Residential Inside City	\$ 11,237,286	\$ 11,850,688	\$ 12,495,182	\$ 13,172,274	\$ 13,883,541	
Non Residential Inside City	4,512,046	4,741,923	4,982,971	5,235,715	5,500,707	
Industrial Inside City	276,866	287,940	299,458	311,436	323,894	
Residential Outside City	727,506	756,607	786,871	818,346	851,080	
Non Residential Outside City	293,556	306,796	319,063	331,820	345,093	
Industrial Outside City	-	-	-	-	-	
Total Wastewater User Rate Revenue	\$ 17,047,261	\$ 17,943,955	\$ 18,883,545	\$ 19,869,591	\$ 20,904,314	
Non Rate Revenues	\$ 4,163,600	\$ 4,242,019	\$ 4,324,130	\$ 4,410,111	\$ 4,500,146	
Total Combined Revenues	\$ 47,688,713	\$ 49,721,962	\$ 51,840,260	\$ 54,049,896	\$ 56,364,541	

TABLE IV-5



Rate Design – Scenario II – “Conservation”

This “Conservation” scenario assumes the same growth as Scenario I and adds an additional usage block for water customers that helps promote water resource conservation. This is a revenue neutral scenario that assumes that increases in rates in the higher blocks will lead to decreased usage in those blocks. Overall rate adjustments are similar for this scenario to Scenario I. The same assumptions regarding the revenue requirement for the period FY 2024 through FY 2028 are applied to this scenario as well.

The project team prepared detailed billing frequency analysis of all of the water bills for service from January 2021 through December 2021. **Table IV-6** summarizes the total numbers of bills during that time period that fall in the updated block allowances for the residential and multi-family classes.

TABLE IV-6

CITY OF YUMA					
BILLING ANALYSIS					
Scenario:	2023 09 26 Scenario II -- Conservation				
Customer Class	Block 1	Block 2	Block 3	Block 4	Total
RESIDENTIAL					
Usage Allowance (hcf)	0 - 10	11 - 20	21 - 30	31 - Above	
Inside City					
Total Bills	152,212	83,466	37,715	36,057	309,450
% of Total Bills	49.19%	26.97%	12.19%	11.65%	100.00%
Outside City					
Total Bills	20,845	7,226	1,772	1,336	31,179
% of Total Bills	66.86%	23.18%	5.68%	4.28%	100.00%
MULTI-FAMILY					
Usage Allowance (hcf)	0 - 5	6 - 10	11 - 15	16 - Above	
Inside City					
Total Bills	274	606	981	5,099	6,960
% of Total Bills	3.94%	8.71%	14.09%	73.26%	100.00%
Outside City					
Total Bills	181	255	312	1,522	2,270
% of Total Bills	7.97%	11.23%	13.74%	67.05%	100.00%

Table IV-7 summarizes the water rate recommendations for the five-year period of FY 2024 through FY 2028. Water rate increases of 3.0% are recommended for January 2024, 2025, 2026, 2027, and 2028 only to the usage charges. The base charge would remain unchanged from January 2024 through January 2028.

Table IV-8 presents the City’s proposed wastewater rate plan. Wastewater rate increases of 4.0% are recommended for January 2024, 2025, 2026, 2027, and 2028 to both the base and usage charges.

Table IV-9 calculates the average impact on monthly water and wastewater bills of the proposed rate design at various usage levels. The average monthly per meter water usage in the City is approximately 13 hundred cubic feet per month. The results of the Scenario II – Conservation analysis are included in **Appendix B**.

TABLE IV-7

CITY OF YUMA		PROPOSED WATER RATE PLAN					
Scenario:	2023 09 26 Scenario II -- Conservation						
Description	Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	
WATER - INSIDE CITY							
Base Charge							
All Customer Classes - By Meter Size							
5/8" x 3/4"	\$ 17.82	\$ 17.82	\$ 17.82	\$ 17.82	\$ 17.82	\$ 17.82	
1"	21.56	21.56	21.56	21.56	21.56	21.56	
1 1/2"	27.93	27.93	27.93	27.93	27.93	27.93	
2"	34.26	34.26	34.26	34.26	34.26	34.26	
3"	62.09	62.09	62.09	62.09	62.09	62.09	
4"	93.72	93.72	93.72	93.72	93.72	93.72	
6"	172.79	172.79	172.79	172.79	172.79	172.79	
Usage Charge per hcf							
Residential							
0 - 10	1.56	1.61	1.66	1.70	1.76	1.81	
11 - 20	1.83	1.93	1.99	2.05	2.11	2.17	
21 - 30	1.83	2.31	2.38	2.45	2.53	2.60	
31 - Above	2.10	2.78	2.86	2.95	3.03	3.13	
Multi-Family							
0 - 5	1.56	1.61	1.66	1.70	1.76	1.81	
6 - 10	1.83	1.93	1.99	2.05	2.11	2.17	
11 - 15	1.83	2.31	2.38	2.45	2.53	2.60	
16 - Above	2.10	2.78	2.86	2.95	3.03	3.13	
Commercial and Irrigation							
All Usage	1.75	1.80	1.86	1.91	1.97	2.03	
Automated Metering Infrastructure Fee							
Per Meter	-	1.00	1.00	1.00	1.00	1.00	
WATER - OUTSIDE CITY							
Base Charge							
All Customer Classes - By Meter Size							
5/8" x 3/4"	\$ 23.70	\$ 23.70	\$ 23.70	\$ 23.70	\$ 23.70	\$ 23.70	
1"	28.67	28.67	28.67	28.67	28.67	28.67	
1 1/2"	37.15	37.15	37.15	37.15	37.15	37.15	
2"	45.57	45.57	45.57	45.57	45.57	45.57	
3"	82.58	82.58	82.58	82.58	82.58	82.58	
4"	124.65	124.65	124.65	124.65	124.65	124.65	
6"	229.81	229.81	229.81	229.81	229.81	229.81	
Usage Charge per hcf							
Residential							
0 - 10	2.07	2.14	2.20	2.27	2.34	2.41	
11 - 20	2.43	2.56	2.64	2.72	2.80	2.89	
21 - 30	2.43	3.08	3.17	3.26	3.36	3.46	
31 - Above	2.79	3.69	3.80	3.92	4.04	4.16	
Multi-Family							
0 - 5	2.07	2.14	2.20	2.27	2.34	2.41	
6 - 10	2.43	2.56	2.64	2.72	2.80	2.89	
11 - 15	2.43	3.08	3.17	3.26	3.36	3.46	
16 - Above	2.79	3.69	3.80	3.92	4.04	4.16	
Commercial and Irrigation							
All Usage	2.29	2.36	2.43	2.50	2.58	2.65	
Automated Metering Infrastructure Fee							
Per Meter	-	1.00	1.00	1.00	1.00	1.00	

TABLE IV-8

CITY OF YUMA		PROPOSED WASTEWATER RATE PLAN					
Scenario:	2023 09 26 Scenario II -- Conservation						
Description	Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	
WASTEWATER - INSIDE CITY							
Residential							
Monthly Charge	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91	
Non-Residential							
Base Charge	4.74	4.93	5.13	5.33	5.55	5.77	
Usage Charge Per hcf	2.10	2.18	2.27	2.36	2.46	2.55	
Industrial							
Usage Charge Per hcf	2.10	2.18	2.27	2.36	2.46	2.55	
BOD per lb	0.30	0.31	0.32	0.34	0.35	0.36	
TSS per lb	0.30	0.31	0.32	0.34	0.35	0.36	
WASTEWATER - OUTSIDE CITY							
Residential							
Monthly Charge	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76	
Non-Residential							
Base Charge	6.30	6.56	6.82	7.09	7.37	7.67	
Usage Charge Per hcf	2.77	2.91	3.02	3.14	3.27	3.40	
Industrial							
Usage Charge Per hcf	2.77	2.88	3.00	3.12	3.24	3.37	
BOD per lb	0.40	0.40	0.42	0.43	0.45	0.47	
TSS per lb	0.40	0.40	0.42	0.43	0.45	0.47	



TABLE IV-9

CITY OF YUMA		PROPOSED WATER AND WASTEWATER RATE PLAN					
Scenario:		2023 09 26 Scenario II -- Conservation					
		Current	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28
Residential 3/4" Meter (Inside City)							
Water hcf	WW hcf						
7		\$ 65.65	\$ 67.45	\$ 69.33	\$ 71.27	\$ 73.29	\$ 75.39
	Increase -- \$		1.80	1.87	1.94	2.02	2.10
	Increase -- %		2.7%	2.8%	2.8%	2.8%	2.9%
13		\$ 75.82	\$ 78.06	\$ 80.25	\$ 82.52	\$ 84.88	\$ 87.32
	Increase -- \$		2.24	2.19	2.27	2.36	2.44
	Increase -- %		3.0%	2.8%	2.8%	2.9%	2.9%
20		\$ 88.63	\$ 91.56	\$ 94.15	\$ 96.84	\$ 99.63	\$ 102.51
	Increase -- \$		2.93	2.60	2.69	2.79	2.89
	Increase -- %		3.3%	2.8%	2.9%	2.9%	2.9%
40		\$ 127.93	\$ 142.46	\$ 146.58	\$ 150.84	\$ 155.25	\$ 159.81
	Increase -- \$		14.53	4.12	4.26	4.41	4.55
	Increase -- %		11.4%	2.9%	2.9%	2.9%	2.9%
Commercial - 1 1/2" Meter (Inside City)							
40	40	\$ 186.67	\$ 192.32	\$ 198.17	\$ 204.24	\$ 210.53	\$ 217.04
	Increase -- \$		5.65	5.85	6.07	6.29	6.52
	Increase -- %		3.0%	3.0%	3.1%	3.1%	3.1%
80	80	\$ 340.67	\$ 351.78	\$ 363.29	\$ 375.22	\$ 387.58	\$ 400.39
	Increase -- \$		11.11	11.51	11.93	12.36	12.81
	Increase -- %		3.3%	3.3%	3.3%	3.3%	3.3%

NOTE: Does not include AMI Fee

Table IV-10 presents a comparison of residential monthly bill comparison between the two rate scenarios for the water system.

TABLE IV-10

CITY OF YUMA							
Monthly Usage		Scenario I		Scenario II		Difference	
CCF	Gallons	Status Quo		Conservation			
1	748	\$	20.96	\$	20.43	\$	(0.53)
2	1,496		22.57		22.04		(0.53)
3	2,244		24.18		23.65		(0.53)
4	2,992		25.79		25.26		(0.53)
5	3,740		27.40		26.87		(0.53)
6	4,488		29.01		28.48		(0.53)
7	5,236		30.62		30.09		(0.53)
8	5,984		32.23		31.70		(0.53)
9	6,732		33.84		33.31		(0.53)
10	7,481		35.45		34.92		(0.53)
11	8,229		37.33		36.85		(0.48)
12	8,977		39.21		38.78		(0.43)
13	9,725		41.09		40.71		(0.38)
14	10,473		42.97		42.64		(0.33)
15	11,221		44.85		44.57		(0.28)
16	11,969		46.73		46.50		(0.23)
17	12,717		48.61		48.43		(0.18)
18	13,465		50.49		50.36		(0.13)
19	14,213		52.37		52.29		(0.08)
20	14,961		54.25		54.22		(0.03)
21	15,709		56.13		56.53		0.40
22	16,457		58.01		58.84		0.83
23	17,205		59.89		61.15		1.26
24	17,953		61.77		63.46		1.69
25	18,701		63.65		65.77		2.12
26	19,449		65.53		68.08		2.55
27	20,197		67.41		70.39		2.98
28	20,945		69.29		72.70		3.41
29	21,694		71.17		75.01		3.84
30	22,442		73.05		77.32		4.27
31	23,190		75.21		80.10		4.89
32	23,938		77.37		82.88		5.51
33	24,686		79.53		85.66		6.13
34	25,434		81.69		88.44		6.75
35	26,182		83.85		91.22		7.37
36	26,930		86.01		94.00		7.99
37	27,678		88.17		96.78		8.61
38	28,426		90.33		99.56		9.23
39	29,174		92.49		102.34		9.85
40	29,922		94.65		105.12		10.47

Outside City Rates

Charging outside customers higher rates is a common and accepted practice in the Utility industry. According to a nation-wide survey of outside city rates, the average premium for those cities that assess this charge is 47%.

Typically, outside city rates are charged based on the Utility/Hybrid Basis of ratemaking. The AWWA *Manual M-1*, generally considered to be the definitive source of ratemaking policy in the United States, recommends use of the Utility/Hybrid Basis to calculate the cost of service for outside customers. The Utility Basis differs from the Cash Basis in that it charges depreciation expense and a return on investment, to compensate cities for the risk and investment made in the provision of service to outside city customers. **Table IV-11** outlines the difference between the Cash Basis and the Utility Basis.

The City’s comprehensive rate model includes a calculation of the cost of service, both in total and for the outside city customer classes. However, this report has only outlined the cost of service via the cash basis. The project team concluded that including the numerous detailed utility basis charts in this summary report would result in a document that was excessively lengthy.

Table IV-11

CITY OF YUMA			
Comparison of Revenue Requirements			
Revenue Requirement Component	Cash Basis		Utility Basis
O & M Expenses	X		X
Depreciation			X
Capital Outlays	X		
Debt Principal	X		
Debt Interest	X		
Return on Investment			X

However, a summary of the Utility Basis cost of service is included as **Table IV-12**. This chart reveals that for the test year, a utility basis calculation, which would be used for outside city customers, would result in a cost of service that is approximately 54.4% greater than the cash basis cost of service calculations. The cost of service differential continues through the five year period.

The comprehensive utility basis calculation contained in the rate model and summarized in this section clearly justifies the use of a 33.0% premium for outside city customers, based on the higher cost of service that would be incurred to serve these customers. The premium is reasonable and even conservative and beneficial towards outside city ratepayers, given the disparity in the cost of service between inside and outside city customers.

TABLE IV-17

CITY OF YUMA		RATE PLAN PERIOD -- TOTAL UTILITY SUMMARY					
Scenario: 2023 11 07 Scenario I -- Status Quo		RATE PLAN PERIOD		RATE PLAN PERIOD		RATE PLAN PERIOD	
Rate Plan Period	Year 1	Year 2	Year 3	Year 4	Year 5		
Total	2024	2025	2026	2027	2028		
1 TOTAL WATER AND WASTEWATER COST OF SERVICE AND REVENUE REQUIREMENT							
CASH Basis -- Inside City							
Operating Expenses	\$ 133,338,393	\$ 30,623,924	\$ 32,758,666	\$ 34,213,299	\$ 35,742,505	\$ 21,130,024	
Capital Outlays	8,613,330	2,115,561	2,146,339	2,165,729	2,185,701	1,838,352	
Transfers	-	-	-	-	-	-	
Current Debt Service	49,882,195	13,276,583	12,224,288	12,197,538	12,183,788	5,653,022	
Future Debt Service	-	-	-	-	-	995,287	
Depreciation	-	-	-	-	-	-	
Return	-	-	-	-	-	-	
Total Cost of Service	\$ 221,450,604	\$ 46,016,067	\$ 47,129,292	\$ 48,576,566	\$ 50,111,994	29,616,685	
Less Non-Rate Revenues	18,955,414	4,163,600	4,242,019	4,324,130	4,410,111	1,815,554	
Net Revenue Requirement	202,495,190	41,852,467	42,887,274	44,252,436	45,701,883	27,801,131	
UTILITY Basis -- Outside City							
Operating Expenses	\$ 133,338,393	\$ 30,623,924	\$ 32,758,666	\$ 34,213,299	\$ 35,742,505	\$ 21,130,024	
Capital Outlays	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	
Current Debt Service	-	-	-	-	-	-	
Future Debt Service	-	-	-	-	-	-	
Depreciation	64,364,063	13,705,400	15,007,634	17,121,263	18,529,766	9,387,129	
Return	101,087,514	19,484,937	23,318,526	27,903,591	30,380,459	12,652,898	
Total Cost of Service	\$ 341,960,222	\$ 63,814,261	\$ 71,084,826	\$ 79,238,153	\$ 84,652,730	43,170,051	
Percent Greater than Cash Basis	54.4%	38.7%	50.8%	63.1%	68.9%	45.8%	
Less Non-Rate Revenues	18,955,414	4,163,600	4,242,019	4,324,130	4,410,111	1,815,554	
Net Revenue Requirement	323,004,608	59,650,661	66,842,807	74,914,023	80,242,619	41,354,497	
Percent Greater than Cash Basis	59.5%	42.5%	55.9%	69.3%	75.6%	48.8%	

Automated Metering Infrastructure Fee

The City of Yuma’s water system currently has an ongoing meter replacement program that uses Advanced Metering Infrastructure (AMI). These AMI meters provide for remote collection of water use data, in real time. AMI systems provide numerous benefits to water utilities. AMI technology improves a utility’s ability to collect frequent and accurate water usage data to improve billing, leak detection, and water resource management. Additionally, the data gathered through AMI meters can also be relayed to customers to give more insight into water usage. With these data points, utilities can also improve messaging on water conservation and show how the customer compares to their neighbors in water usage. As part of the rate plan, an Automated Metering Infrastructure Fee is being implemented to offset the costs associated with the monthly costs to connect each AMI meter to the cellular network. This fee will be charged monthly on a per meter basis.

Notes on Rate Recommendations

The forecast and recommendations presented in this study represent a combination of the best information available from the City of Yuma and the project team's expertise. However, this forecast relies in part on assumptions about future events and events beyond the control of the project team (such as account growth rates within the City). The forecast and recommendations contained in this study may be subject to revision if any of the following events occurs:

- Actual growth in accounts and consumed volumes is less than (or significantly greater than) forecast.
- Capital improvement plan funding costs increase significantly due to the rising cost of materials or other factors.
- An unforeseen event impacts the City, such as an extended recession, natural catastrophe or terrorist attack.
- Significant and long-lasting changes in weather patterns.
- Increases, decreases or changes in interest rates, coverage requirements, or reserve requirements for long-term debt.
- The City of Yuma budget levels or priorities change significantly from those forecast in this study.

It should be noted that none of these events are foreseen by the project team or the City at this time.


If any of these events occur, the City may be compelled to consider further adjustments to its water and wastewater rates.



City of Yuma

Ten Year Rate Analysis and Pro Forma

Fiscal Years 2024 - 2033





Future Debt Term

Water Future Bond Issues	
	Proposed
2024	\$ -
2025	\$ -
2026	\$ -
2027	\$ 15,000,000
2028	\$ -
2029	\$ -
2030	\$ -
2031	\$ -
2032	\$ -
2033	\$ -

Sewer Future Bond Issues	
	Proposed
2024	\$ -
2025	\$ -
2026	\$ -
2027	\$ 22,000,000
2028	\$ -
2029	\$ -
2030	\$ -
2031	\$ -
2032	\$ -
2033	\$ -

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Rate Adjustments										
Base Charge	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Usage Charge	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	57	77	100	100	100	100	100	100	100	100
Sewer Rate Adjustments										
Base Charge	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Usage Charge Residential	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Usage Charge Non-Residential	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

<div style="border: 1px solid black; padding: 5px; margin: 0 auto; width: 80%;"> <p style="margin: 0;">CITY OF YUMA</p> <p style="margin: 0;">WATER/WASTEWATER COST OF SERVICE MODEL</p> </div>						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario I -- Status Quo

1 Water Monthly Rates and Charges

Water Rate and Charges

W11 Residential Inside City

Monthly Base Charge													
	5/8" x 3/4"	\$	17.82	\$	18.35	\$	18.91	\$	19.47	\$	20.06	\$	20.66
	1"		21.56		22.21		22.87		23.56		24.27		24.99
	1 1/2"		27.93		28.77		29.63		30.52		31.44		32.38
	2"		34.26		35.29		36.35		37.44		38.56		39.72
Usage Charge per HCF													
-	10		1.56		1.61		1.66		1.70		1.76		1.81
11	30		1.83		1.88		1.94		2.00		2.06		2.12
31	Above		2.10		2.16		2.23		2.29		2.36		2.43

WO1 Residential Outside City

Monthly Base Charge													
	5/8" x 3/4"		23.70		24.41		25.14		25.90		26.68		27.48
	1"		28.67		29.54		30.42		31.33		32.27		33.24
	1 1/2"		37.15		38.26		39.41		40.59		41.81		43.06
	2"		45.57		46.93		48.34		49.79		51.28		52.82
Usage Charge per HCF													
-	10		2.07		2.14		2.20		2.27		2.34		2.41
11	30		2.43		2.51		2.58		2.66		2.74		2.82
31	Above		2.79		2.88		2.96		3.05		3.14		3.24

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario I -- Status Quo

W12 Multi Family Inside City

Monthly Base Charge

	5/8" x 3/4"	17.82	18.35	18.91	19.47	20.06	20.66
	1"	21.56	22.21	22.87	23.56	24.27	24.99
	1 1/2"	27.93	28.77	29.63	30.52	31.44	32.38
	2"	34.26	35.29	36.35	37.44	38.56	39.72
	3"	62.09	63.95	65.87	67.85	69.88	71.98
	4"	93.72	96.53	99.43	102.41	105.48	108.65

Usage Charge per HCF

	5	1.56	1.61	1.66	1.70	1.76	1.81
	6	1.83	1.88	1.94	2.00	2.06	2.12
	14	2.10	2.16	2.23	2.29	2.36	2.43

WO2 Multi Family Outside City

Monthly Base Charge

	5/8" x 3/4"	23.70	24.41	25.14	25.90	26.68	27.48
	1"	28.67	29.54	30.42	31.33	32.27	33.24
	1 1/2"	37.15	38.26	39.41	40.59	41.81	43.06
	2"	45.57	46.93	48.34	49.79	51.28	52.82
	3"	82.58	85.06	87.61	90.24	92.94	95.73
	4"	124.65	128.39	132.24	136.21	140.29	144.50

Usage Charge per HCF

	5	2.07	2.14	2.20	2.27	2.34	2.41
	6	2.43	2.51	2.58	2.66	2.74	2.82
	14	2.79	2.88	2.96	3.05	3.14	3.24
	-	-	-	-	-	-	-

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario I -- Status Quo

2 Wastewater Monthly Rates and Charges

WW1 Residential Inside City

Monthly Base Charge							
	3/4"	\$	36.91	\$	38.39	\$	39.92
	1"		36.91		38.39		39.92
	1 1/2"		36.91		38.39		39.92
	2"		36.91		38.39		39.92

WWO1 Residential Outside City

Monthly Base Charge							
	3/4"		49.12		51.08		53.13
	1"		49.12		51.08		53.13
	1 1/2"		49.12		51.08		53.13
	2"		49.12		51.08		53.13

WWI2 Non Residential Inside City

Monthly Base Charge							
	3/4"		4.74		4.93		5.13
	1"		4.74		4.93		5.13
	1 1/2"		4.74		4.93		5.13
	2"		4.74		4.93		5.13
	4"		4.74		4.93		5.13

Usage Charge per HCF							
	-		Above		2.10		2.18
					2.27		2.27
					2.36		2.36
					2.46		2.46
					2.55		2.55

WWO2 Non Residential Outside City

Monthly Base Charge							
	3/4"		6.30		6.56		6.82
	1"		6.30		6.56		6.82
	1 1/2"		6.30		6.56		6.82
	2"		6.30		6.56		6.82
	4"		6.30		6.56		6.82

Usage Charge per HCF							
	-		Above		2.77		2.91
					3.02		3.02
					3.14		3.14
					3.27		3.27
					3.40		3.40

<div style="border: 1px solid black; padding: 5px; margin: 0 auto; width: 80%;"> <p style="margin: 0;">CITY OF YUMA</p> <p style="margin: 0;">WATER/WASTEWATER COST OF SERVICE MODEL</p> </div>						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario I -- Status Quo

3 Residential Inside City Monthly Charges -- WATER

7 hcf -- 3/4" Meter						
Total	\$ 28.74	\$ 30.60	\$ 31.49	\$ 32.40	\$ 33.35	\$ 34.32
Dollar Inc		1.86	0.89	0.91	0.94	0.97
Percent Inc		6.5%	2.9%	2.9%	2.9%	2.9%
13 hcf -- 3/4" Meter						
Total	38.91	41.08	42.28	43.52	44.79	46.11
Dollar Inc		2.17	1.20	1.24	1.28	1.31
Percent Inc		5.6%	2.9%	2.9%	2.9%	2.9%
20 hcf -- 3/4" Meter						
Total	51.72	54.27	55.87	57.52	59.21	60.96
Dollar Inc		2.55	1.60	1.65	1.70	1.75
Percent Inc		4.9%	2.9%	2.9%	2.9%	2.9%
40 hcf -- 3/4" Meter						
Total	91.02	94.75	97.56	100.46	103.44	106.52
Dollar Inc		3.73	2.81	2.90	2.98	3.07
Percent Inc		4.1%	3.0%	3.0%	3.0%	3.0%

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario I -- Status Quo

3	Residential Outside City Monthly Charges -- WATER					
7 hcf -- 3/4" Meter						
	Total	\$ 38.19	\$ 40.37	\$ 41.55	\$ 42.77	\$ 44.02
	Dollar Inc		2.18	1.18	1.22	1.25
	Percent Inc		5.7%	2.9%	2.9%	2.9%
			32.0%	32.0%	32.0%	32.0%
13 hcf -- 3/4" Meter						
	Total	51.69	54.30	55.90	57.55	59.25
	Dollar Inc		2.61	1.60	1.65	1.70
	Percent Inc		5.1%	2.9%	2.9%	2.9%
			32.2%	32.2%	32.3%	32.3%
20 hcf -- 3/4" Meter						
	Total	68.70	71.85	73.98	76.17	78.42
	Dollar Inc		3.15	2.13	2.19	2.25
	Percent Inc		4.6%	3.0%	3.0%	3.0%
			32.4%	32.4%	32.4%	32.5%
4	Commercial Inside City Monthly Charges -- WATER					
40 hcf -- 1 1/2" Meter						
	Total	97.93	101.87	104.89	108.01	111.22
	Dollar Inc		3.94	3.03	3.12	3.21
	Percent Inc		4.0%	3.0%	3.0%	3.0%
80 hcf -- 1 1/2" Meter						
	Total	167.93	173.97	178.16	183.50	189.01
	Dollar Inc		6.04	4.19	5.34	5.51
	Percent Inc		3.6%	2.4%	3.0%	3.0%

CITY OF YUMA						
WATER/WASTEWATER COST OF SERVICE MODEL						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario I -- Status Quo

5 Residential Inside City Monthly Charges -- WASTEWATER

7 hcf -- 3/4" Meter										
Total	\$	36.91	\$	38.39	\$	41.52	\$	43.18	\$	44.91
Dollar Inc				1.48		1.54		1.60		1.73
Percent Inc				4.0%		4.0%		4.0%		4.0%
13 hcf -- 3/4" Meter										
Total		36.91		38.39		41.52		43.18		44.91
Dollar Inc				1.48		1.54		1.60		1.73
Percent Inc				4.0%		4.0%		4.0%		4.0%
20 hcf -- 3/4" Meter										
Total		36.91		38.39		41.52		43.18		44.91
Dollar Inc				1.48		1.54		1.60		1.73
Percent Inc				4.0%		4.0%		4.0%		4.0%
40 hcf -- 3/4" Meter										
Total		36.91		38.39		41.52		43.18		44.91
Dollar Inc				1.48		1.54		1.60		1.73
Percent Inc				4.0%		4.0%		4.0%		4.0%

5 Residential Outside City Monthly Charges -- WASTEWATER

7 hcf -- 3/4" Meter												
Total	\$	49.12	\$	51.08	\$	53.13	\$	55.25	\$	57.46	\$	59.76
Dollar Inc				1.96		2.04		2.13		2.21		2.30
Percent Inc				4.0%		4.0%		4.0%		4.0%		4.0%
13 hcf -- 3/4" Meter												
Total		49.12		51.08		53.13		55.25		57.46		59.76
Dollar Inc				1.96		2.04		2.13		2.21		2.30
Percent Inc				4.0%		4.0%		4.0%		4.0%		4.0%
20 hcf -- 3/4" Meter												
Total		49.12		51.08		53.13		55.25		57.46		59.76
Dollar Inc				1.96		2.04		2.13		2.21		2.30
Percent Inc				4.0%		4.0%		4.0%		4.0%		4.0%

6 Commercial Inside City Monthly Charges -- WASTEWATER

40 hcf -- 1 1/2" Meter														
Total		1 1/2"	\$	88.74	\$	92.29	\$	95.98	\$	99.82	\$	103.81	\$	107.97
Dollar Inc						3.55		3.69		3.84		3.99		4.15
Percent Inc						4.0%		4.0%		4.0%		4.0%		4.0%
80 hcf -- 1 1/2" Meter														
Total		1 1/2"		172.74		179.65		186.84		194.31		202.08		210.16
Dollar Inc						6.91		7.19		7.47		7.77		8.08
Percent Inc						4.0%		4.0%		4.0%		4.0%		4.0%

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario I -- Status Quo

5 Residential Inside City Monthly Charges -- WATER AND WASTEWATER

7 hcf -- 3/4" Meter						
Total	\$ 65.65	\$ 68.99	\$ 71.41	\$ 73.92	\$ 76.53	\$ 79.22
Dollar Inc		3.34	2.42	2.51	2.60	2.70
Percent Inc		5.1%	3.5%	3.5%	3.5%	3.5%
13 hcf -- 3/4" Meter						
Total	75.82	79.46	82.20	85.04	87.97	91.01
Dollar Inc		3.64	2.74	2.84	2.94	3.04
Percent Inc		4.8%	3.4%	3.4%	3.5%	3.5%
20 hcf -- 3/4" Meter						
Total	88.63	92.66	95.79	99.03	102.39	105.86
Dollar Inc		4.03	3.13	3.24	3.36	3.47
Percent Inc		4.5%	3.4%	3.4%	3.4%	3.4%
40 hcf -- 3/4" Meter						
Total	127.93	133.14	137.48	141.98	146.62	151.42
Dollar Inc		5.21	4.35	4.49	4.64	4.80
Percent Inc		4.1%	3.3%	3.3%	3.3%	3.3%

5 Residential Outside City Monthly Charges -- WATER AND WASTEWATER

7 hcf -- 3/4" Meter						
Total	\$ 87.31	\$ 91.46	\$ 94.68	\$ 98.02	\$ 101.49	\$ 105.07
Dollar Inc		4.15	3.22	3.34	3.46	3.59
Percent Inc		4.7%	3.5%	3.5%	3.5%	3.5%
13 hcf -- 3/4" Meter						
Total	100.81	105.39	109.03	112.80	116.71	120.75
Dollar Inc		4.58	3.64	3.77	3.91	4.05
Percent Inc		4.5%	3.5%	3.5%	3.5%	3.5%
20 hcf -- 3/4" Meter						
Total	117.82	122.94	127.10	131.42	135.88	140.51
Dollar Inc		5.12	4.17	4.31	4.47	4.62
Percent Inc		4.3%	3.4%	3.4%	3.4%	3.4%

6 Commercial Inside City Monthly Charges -- WATER AND WASTEWATER

40 hcf -- 1 1/2" Meter						
Total	-	\$ 186.67	\$ 194.16	\$ 200.88	\$ 207.83	\$ 215.03
Dollar Inc			7.49	6.72	6.96	7.20
Percent Inc			4.0%	3.5%	3.5%	3.5%
80 hcf -- 1 1/2" Meter						
Total	-	340.67	353.62	364.99	377.81	391.09
Dollar Inc			12.95	11.38	12.82	13.28
Percent Inc			3.8%	3.2%	3.5%	3.5%

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
Rate Plan Period					
Total	2024	2025	2026	2027	2028

Forecast Summary -- Inside City and Outside City Water and Wastewater Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

1 TOTAL WATER AND WASTEWATER COST OF SERVICE AND REVENUE REQUIREMENT

CASH Basis -- Inside City

Operating Expenses	\$	154,468,418	\$	30,623,924	\$	32,758,666	\$	34,213,299	\$	35,742,505	\$	21,130,024
Capital Outlays		10,451,682		2,115,561		2,146,339		2,165,729		2,185,701		1,838,352
Transfers		-		-		-		-		-		-
Current Debt Service		55,535,217		13,276,583		12,224,288		12,197,538		12,183,788		5,653,022
Future Debt Service		995,287		-		-		-		-		995,287
Depreciation		-		-		-		-		-		-
Return		-		-		-		-		-		-
Total Cost of Service		221,450,604		46,016,067		47,129,292		48,576,566		50,111,994		29,616,685
Less Non-Rate Revenues		18,955,414		4,163,600		4,242,019		4,324,130		4,410,111		1,815,554
Net Revenue Requirement		202,495,190		41,852,467		42,887,274		44,252,436		45,701,883		27,801,131

UTILITY Basis -- Outside City

Operating Expenses	\$	154,468,418	\$	30,623,924	\$	32,758,666	\$	34,213,299	\$	35,742,505	\$	21,130,024
Capital Outlays		-		-		-		-		-		-
Transfers		-		-		-		-		-		-
Current Debt Service		-		-		-		-		-		-
Future Debt Service		-		-		-		-		-		-
Depreciation		73,751,192		13,705,400		15,007,634		17,121,263		18,529,766		9,387,129
Return		113,740,412		19,484,937		23,318,526		27,903,591		30,380,459		12,652,898
Total Cost of Service		341,960,022		63,814,261		71,084,826		79,238,153		84,652,730		43,170,051
Percent Greater than Cash Basis		54.4%		38.7%		50.8%		63.1%		68.9%		45.8%
Less Non-Rate Revenues		18,955,414		4,163,600		4,242,019		4,324,130		4,410,111		1,815,554
Net Revenue Requirement		323,004,608		59,650,661		66,842,807		74,914,023		80,242,619		41,354,497
Percent Greater than Cash Basis		59.5%		42.5%		55.9%		69.3%		75.6%		48.8%

4 REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS

W1	Residential Inside City												
	Revenues under Proposed Rates	\$	127,112,204	\$	25,617,199	\$	26,851,553	\$	28,141,315	\$	29,488,890	\$	17,013,247
	Net Revenue Requirement before Coverage		112,579,038		23,667,339		24,190,877		24,886,913		25,704,636		14,129,272
	Net Revenues Required to Fund Coverage		14,533,167		1,949,860		2,660,676		3,254,402		3,784,254		2,883,975
	Percent Contributed to Coverage		11.4%		7.6%		9.9%		11.6%		12.8%		17.0%
W2	Multi Family Inside City												
	Revenues under Proposed Rates	\$	12,538,408	\$	2,361,666	\$	2,432,516	\$	2,505,492	\$	2,580,657	\$	2,658,076
	Net Revenue Requirement before Coverage		9,967,617		1,899,505		1,933,704		1,968,856		2,008,395		2,157,157
	Net Revenues Required to Fund Coverage		2,570,791		462,162		498,813		536,635		572,261		500,920
			20.5%										
W3	Commercial Inside City												
	Revenues under Proposed Rates	\$	50,028,098	\$	9,655,396	\$	10,095,221	\$	10,554,185	\$	11,033,103	\$	8,690,193
	Net Revenue Requirement before Coverage		45,073,577		10,053,905		10,175,104		10,412,918		10,702,176		3,729,474
	Net Revenues Required to Fund Coverage		4,954,521		(398,509)		(79,883)		141,267		330,927		4,960,719
			9.9%										
W4	Irrigation Inside City												
	Revenues under Proposed Rates	\$	10,699,286	\$	1,980,406	\$	2,057,253	\$	2,136,927	\$	2,219,531	\$	2,305,168
	Net Revenue Requirement before Coverage		13,241,977		2,480,893		2,546,233		2,613,912		2,688,268		2,912,671
	Net Revenues Required to Fund Coverage		(2,542,691)		(500,487)		(488,980)		(476,984)		(468,736)		(607,503)
			-23.8%										
WW3	Industrial Inside City												
	Revenues under Proposed Rates	\$	1,499,595	\$	276,866	\$	287,940	\$	299,458	\$	311,436	\$	323,894

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
Rate Plan Period	Total	2024	2025	2026	2027	2028

Forecast Summary -- Inside City and Outside City Water and Wastewater Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

Net Revenue Requirement before Coverage	1,640,015	322,029	316,968	319,207	323,684	358,126
Net Revenues Required to Fund Coverage	(140,420)	(45,163)	(29,028)	(19,749)	(12,248)	(34,232)
	-9.4%					
Total Inside City						
Revenues under Proposed Rates	\$ 201,877,591	\$ 39,891,534	\$ 41,724,484	\$ 43,637,377	\$ 45,633,617	\$ 30,990,578
Net Revenue Requirement before Coverage	182,502,223	38,423,671	39,162,886	40,201,806	41,427,159	23,286,701
Net Revenues Required to Fund Coverage	19,375,367	1,467,862	2,561,597	3,435,571	4,206,458	7,703,878
Percent Contributed to Coverage	9.6%	3.7%	6.1%	7.9%	9.2%	24.9%
WO1 Residential Outside City						
Revenues under Proposed Rates	\$ 12,876,128	\$ 2,247,761	\$ 2,323,322	\$ 2,400,588	\$ 2,480,474	\$ 3,423,984
Net Revenue Requirement before Coverage	10,883,341	1,780,409	1,948,608	2,130,594	2,249,990	2,773,740
Net Revenues Required to Fund Coverage	1,992,787	467,352	374,714	269,994	230,483	650,244
Percent Contributed to Coverage	15.5%	20.8%	16.1%	11.2%	9.3%	19.0%
WO2 Multi Family Outside City						
Revenues under Proposed Rates	\$ 2,358,636	\$ 443,044	\$ 456,647	\$ 470,346	\$ 484,457	\$ 504,142
Net Revenue Requirement before Coverage	2,034,183	473,498	494,892	519,814	545,212	767
Net Revenues Required to Fund Coverage	324,453	(30,453)	(38,245)	(49,468)	(60,756)	503,375
Percent Contributed to Coverage	13.8%	-6.9%	-8.4%	-10.5%	-12.5%	99.8%
WO3 Commercial Outside City						
Revenues under Proposed Rates	\$ 5,149,419	\$ 931,966	\$ 964,358	\$ 996,352	\$ 1,029,427	\$ 1,227,316
Net Revenue Requirement before Coverage	6,250,860	1,174,200	1,280,175	1,399,481	1,478,751	918,252
Net Revenues Required to Fund Coverage	(1,101,441)	(242,235)	(315,817)	(403,129)	(449,324)	309,064
Percent Contributed to Coverage	-21.4%	-26.0%	-32.7%	-40.5%	-43.6%	25.2%
WO4 Irrigation Outside City						
Revenues under Proposed Rates	\$ 57,383	\$ 10,808	\$ 11,133	\$ 11,467	\$ 11,811	\$ 12,165
Net Revenue Requirement before Coverage	3,679	688	713	741	769	767
Net Revenues Required to Fund Coverage	53,704	10,120	10,420	10,725	11,041	11,398
Percent Contributed to Coverage	93.6%	93.6%	93.6%	93.5%	93.5%	93.7%
WWO3 Industrial Outside City						
Revenues under Proposed Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue Requirement before Coverage	-	-	-	-	-	-
Net Revenues Required to Fund Coverage	-	-	-	-	-	-
Percent Contributed to Coverage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Outside City						
Revenues under Proposed Rates	\$ 19,202,085	\$ 3,633,579	\$ 3,755,459	\$ 3,878,752	\$ 4,006,168	\$ 3,928,126
Net Revenue Requirement before Coverage	18,253,043	3,428,796	3,724,387	4,050,630	4,274,724	2,774,507
Net Revenues Required to Fund Coverage	949,041	204,783	31,072	(171,878)	(268,556)	1,153,619
Percent Contributed to Coverage	4.9%	5.6%	0.8%	-4.4%	-6.7%	29.4%
Total Water Utility						
Revenues under Proposed Rates	\$ 209,760,420	\$ 43,525,113	\$ 45,479,943	\$ 47,516,130	\$ 49,639,785	\$ 23,599,449
Net Revenue Requirement before Coverage	193,754,995	41,852,467	42,887,274	44,252,436	45,701,883	19,060,936
Net Revenues Required to Fund Coverage	16,005,425	1,672,646	2,592,669	3,263,694	3,937,903	4,538,514
Debt Coverage	1.40	1.29	1.39	1.45	1.50	1.30

10 Year Forecast 2024-2033		CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
		Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

1 **ADOPTED WATER RATE PLAN**

INSIDE CITY

W1 Residential Inside City

Base Charge	5/8" x 3/4"	\$	18.35	\$	18.91	\$	19.47	\$	20.06	\$	20.66
Usage Charge per hcf	-		1.61		1.66		1.70		1.76		1.81
	11	30	1.88		1.94		2.00		2.06		2.12
	31	Above	2.16		2.23		2.29		2.36		2.43

W2 Multi Family Inside City

Base Charge	5/8" x 3/4"	\$	18.35	\$	18.91	\$	19.47	\$	20.06	\$	20.66
	1"		22.21		22.87		23.56		24.27		24.99
	1 1/2"		28.77		29.63		30.52		31.44		32.38
	2"		35.29		36.35		37.44		38.56		39.72
Usage Charge per hcf	-	5	1.61		1.66		1.70		1.76		1.81
	6	13	1.88		1.94		2.00		2.06		2.12
	14	Above	2.16		2.23		2.29		2.36		2.43

W3 Commercial Inside City

Base Charge	5/8" x 3/4"	\$	18.35	\$	18.91	\$	19.47	\$	20.06	\$	20.66
	1"		22.21		22.87		23.56		24.27		24.99
	1 1/2"		28.77		29.63		30.52		31.44		32.38
	2"		35.29		36.35		37.44		38.56		39.72
	3"		63.95		65.87		67.85		69.88		71.98
	4"		96.53		99.43		102.41		105.48		108.65
	6"		177.97		183.31		188.81		194.48		200.31
	8"		259.38		267.17		275.18		283.44		291.94
Usage Charge per hcf	-	Above	1.80		1.86		1.91		1.97		2.03

W4 Irrigation Inside City

Base Charge	5/8" x 3/4"	\$	18.35	\$	18.91	\$	19.47	\$	20.06	\$	20.66
	1"		22.21		22.87		23.56		24.27		24.99
	1 1/2"		28.77		29.63		30.52		31.44		32.38
	2"		35.29		36.35		37.44		38.56		39.72
	3"		63.95		65.87		67.85		69.88		71.98
	4"		96.53		99.43		102.41		105.48		108.65
	6"		177.97		183.31		188.81		194.48		200.31
	8"		259.38		267.17		275.18		283.44		291.94
Usage Charge per hcf	-	Above	1.80		1.86		1.91		1.97		2.03

OUTSIDE CITY

WO1 Residential Outside City

Base Charge	5/8" x 3/4"	\$	24.41	\$	25.14	\$	25.90	\$	26.68	\$	27.48
Usage Charge per hcf	-	10	2.14		2.20		2.27		2.34		2.41
	11	30	2.51		2.58		2.66		2.74		2.82

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL	
Rate Plan Period	Year 1	Year 2
Total	2024	2025
	Year 3	Year 4
	2026	2027
		Year 5
		2028

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

	31 Above		2.88	2.96	3.05	3.14	3.24
	-		-	-	-	-	-
Percent Greater than Inside			33.0%	33.0%	33.0%	33.0%	33.0%
WO2 Multi Family Outside City							
Base Charge							
	5/8" x 3/4"	\$	24.41	\$ 25.14	\$ 25.90	\$ 26.68	27.48
	1"		29.54	30.42	31.33	32.27	33.24
	1 1/2"		38.26	39.41	40.59	41.81	43.06
	2"		46.93	48.34	49.79	51.28	52.82
Usage Charge per hcf							
	-	\$	2.14	\$ 2.20	\$ 2.27	\$ 2.34	2.41
	6		2.51	2.58	2.66	2.74	2.82
	14 Above		2.88	2.96	3.05	3.14	3.24
Percent Greater than Inside			33.0%	33.0%	33.0%	33.0%	33.0%
WO3 Commercial Outside City							
Base Charge							
	5/8" x 3/4"	\$	24.41	\$ 25.14	\$ 25.90	\$ 26.67	27.47
	1"		29.53	30.42	31.33	32.27	33.24
	1 1/2"		38.26	39.41	40.59	41.81	43.07
	2"		46.94	48.35	49.80	51.29	52.83
	3"		85.06	87.61	90.24	92.94	95.73
	4"		128.39	132.24	136.21	140.29	144.50
	6"		236.70	243.81	251.12	258.65	266.41
	8"		344.98	355.33	365.99	376.97	388.28
Usage Charge per hcf							
	-		2.36	2.43	2.50	2.58	2.65
	Above						
Percent Greater than Inside			33.0%	33.0%	33.0%	33.0%	33.0%
WO4 Irrigation Outside City							
Base Charge							
	5/8" x 3/4"	\$	24.41	\$ 25.14	\$ 25.90	\$ 26.67	27.47
	1"		29.53	30.42	31.33	32.27	33.24
	1 1/2"		38.26	39.41	40.59	41.81	43.07
	2"		46.94	48.35	49.80	51.29	52.83
	3"		85.06	87.61	90.24	92.94	95.73
	4"		128.39	132.24	136.21	140.29	144.50
	6"		236.70	243.81	251.12	258.65	266.41
	8"		344.98	355.33	365.99	376.97	388.28
Usage Charge per hcf							
	-		2.36	2.43	2.50	2.58	2.65
	Above						
Percent Greater than Inside			33.0%	33.0%	33.0%	33.0%	33.0%

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
Rate Plan Period	Year 1	Year 2	Year 3	Year 4	Year 5	
Total	2024	2025	2026	2027	2028	

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

2 TOTAL COST OF SERVICE AND REVENUE REQUIREMENT

CASH Basis -- Inside City

Operating Expenses	\$ 96,573,793	\$ 17,326,870	\$ 18,537,222	\$ 19,358,251	\$ 20,221,426	\$ 21,130,024
Capital Outlays	9,090,312	1,794,895	1,809,640	1,818,929	1,828,497	1,838,352
Transfers	-	-	-	-	-	-
Current Debt Service	28,817,004	6,108,857	5,710,772	5,679,010	5,665,342	5,653,022
Future Debt Service	995,287	-	-	-	-	995,287
Depreciation	-	-	-	-	-	-
Return	-	-	-	-	-	-
Total Cost of Service	135,476,396	25,230,621	26,057,634	26,856,190	27,715,265	29,616,685
Less Non-Rate Revenues	9,036,386	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554
Net Revenue Requirement	126,440,010	23,431,621	24,254,495	25,048,913	25,903,849	27,801,131

UTILITY Basis -- Outside City

Operating Expenses	\$ 96,573,793	\$ 17,326,870	\$ 18,537,222	\$ 19,358,251	\$ 20,221,426	\$ 21,130,024
Capital Outlays	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Current Debt Service	-	-	-	-	-	-
Future Debt Service	-	-	-	-	-	-
Depreciation	43,046,841	7,814,274	8,018,469	8,618,718	9,208,251	9,387,129
Return	60,479,320	10,995,211	11,512,770	12,263,764	13,054,677	12,652,898
Total Cost of Service	200,099,954	36,136,355	38,068,461	40,240,733	42,484,354	43,170,051
Percent Greater than Cash Basis	47.7%	43.2%	46.1%	49.8%	53.3%	45.8%
Less Non-Rate Revenues	9,036,386	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554
Net Revenue Requirement	191,063,568	34,337,355	36,265,322	38,433,456	40,672,938	41,354,497
Percent Greater than Cash Basis	51.1%	46.5%	49.5%	53.4%	57.0%	48.8%

10 Year Forecast 2024-2033		CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
		Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

3 NET REVENUE REQUIREMENT BY CUSTOMER CLASS

Residential Customers

Residential Inside City

Net Revenue Requirement before Coverage	\$ 63,813,263	\$ 11,746,834	\$ 12,213,989	\$ 12,634,575	\$ 13,088,593	\$ 14,129,272
Average Accounts	28,048	27,348	27,698	28,048	28,398	28,748
Revenue Requirement/Account Per Month	\$ 37.92	\$ 35.79	\$ 36.75	\$ 37.54	\$ 38.41	\$ 40.96

Residential Outside City

Net Revenue Requirement before Coverage	\$ 6,518,314	\$ 1,194,781	\$ 1,251,740	\$ 1,311,778	\$ 1,373,145	\$ 1,386,870
Average Accounts	2,781	2,781	2,781	2,781	2,781	2,781
Revenue Requirement/Account Per Month	\$ 39.06	\$ 35.80	\$ 37.51	\$ 39.31	\$ 41.15	\$ 41.56

Percent Greater than Residential Inside	3.0%	0.0%	2.1%	4.7%	7.1%	1.5%
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Multi Family Customers

Multi Family Inside City

Net Revenue Requirement before Coverage	\$ 9,967,617	\$ 1,899,505	\$ 1,933,704	\$ 1,968,856	\$ 2,008,395	\$ 2,157,157
Average Accounts	651	651	651	651	651	651
Revenue Requirement/Account Per Month	\$ 255.19	\$ 243.15	\$ 247.53	\$ 252.03	\$ 257.09	\$ 276.13

Multi Family Outside City

Net Revenue Requirement before Coverage	\$ 2,587,107	\$ 473,498	\$ 494,892	\$ 519,814	\$ 545,212	\$ 553,691
Average Accounts	205	205	205	205	205	205
Revenue Requirement/Account Per Month	\$ 210.33	\$ 192.48	\$ 201.18	\$ 211.31	\$ 221.63	\$ 225.08

Percent Greater than Multi-Family Inside	-17.6%	-20.8%	-18.7%	-16.2%	-13.8%	-18.5%
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Commercial Customers

Commercial Inside City

Net Revenue Requirement before Coverage	\$ 26,020,590	\$ 4,850,671	\$ 4,992,957	\$ 5,137,758	\$ 5,295,986	\$ 5,743,218
Average Accounts	2,430	2,380	2,405	2,430	2,455	2,480
Revenue Requirement/Account Per Month	\$ 178.47	\$ 169.84	\$ 173.01	\$ 176.19	\$ 179.77	\$ 192.98

Commercial Outside City

Net Revenue Requirement before Coverage	\$ 4,287,463	\$ 784,752	\$ 820,268	\$ 861,479	\$ 903,480	\$ 917,485
Average Accounts	399	399	399	399	399	399
Revenue Requirement/Account Per Month	\$ 179.09	\$ 163.90	\$ 171.32	\$ 179.92	\$ 188.70	\$ 191.62

Percent Greater than Commercial Inside	0.3%	-3.5%	-1.0%	2.1%	5.0%	-0.7%
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Irrigation Customers

Irrigation Inside City

Net Revenue Requirement before Coverage	\$ 13,241,977	\$ 2,480,893	\$ 2,546,233	\$ 2,613,912	\$ 2,688,268	\$ 2,912,671
Average Accounts	714	702	708	714	720	726
Revenue Requirement/Account Per Month	\$ 309.10	\$ 294.50	\$ 299.70	\$ 305.08	\$ 311.14	\$ 334.33

Irrigation Outside City

Net Revenue Requirement before Coverage	\$ 3,679	\$ 688	\$ 713	\$ 741	\$ 769	\$ 767
Average Accounts	9	9	9	9	9	9
Revenue Requirement/Account Per Month	\$ 6.81	\$ 6.37	\$ 6.60	\$ 6.86	\$ 7.12	\$ 7.10

Percent Greater than Multi-Family Inside	-97.8%	-97.8%	-97.8%	-97.8%	-97.7%	-97.9%
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10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
Rate Plan Period	Year 1	Year 2	Year 3	Year 4	Year 5	
Total	2024	2025	2026	2027	2028	

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

Total Customers						
Total Inside City						
Net Revenue Requirement before Coverage	\$ 104,387,558	\$ 20,977,903	\$ 21,686,883	\$ 22,355,101	\$ 23,081,242	\$ 16,286,429
Average Accounts	31,202	31,081	31,462	31,843	32,224	29,399
Revenue Requirement/Account Per Month	\$ 55.76	\$ 56.25	\$ 57.44	\$ 58.50	\$ 59.69	\$ 46.16
Total Outside City						
Net Revenue Requirement before Coverage	\$ 12,478,310	\$ 2,453,719	\$ 2,567,612	\$ 2,693,812	\$ 2,822,607	\$ 1,940,560
Average Accounts	3,312	3,394	3,394	3,394	3,394	2,986
Revenue Requirement/Account Per Month	\$ 62.79	\$ 60.25	\$ 63.04	\$ 66.14	\$ 69.30	\$ 54.16
Percent Greater than Inside City	12.6%	7.1%	9.8%	13.1%	16.1%	17.3%

4 REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS

W1 Residential Inside City						
Revenues under Proposed Rates	\$ 78,356,775	\$ 14,379,913	\$ 15,000,865	\$ 15,646,133	\$ 16,316,616	\$ 17,013,247
Net Revenue Requirement before Coverage	63,813,263	11,746,834	12,213,989	12,634,575	13,088,593	14,129,272
Net Revenues Required to Fund Coverage	14,543,512	2,633,079	2,786,876	3,011,559	3,228,023	2,883,975
W2 Multi Family Inside City						
Revenues under Proposed Rates	\$ 12,538,408	\$ 2,361,666	\$ 2,432,516	\$ 2,505,492	\$ 2,580,657	\$ 2,658,076
Net Revenue Requirement before Coverage	9,967,617	1,899,505	1,933,704	1,968,856	2,008,395	2,157,157
Net Revenues Required to Fund Coverage	2,570,791	462,162	498,813	536,635	572,261	500,920
W3 Commercial Inside City						
Revenues under Proposed Rates	\$ 27,897,366	\$ 5,143,350	\$ 5,353,298	\$ 5,571,214	\$ 5,797,387	\$ 6,032,116
Net Revenue Requirement before Coverage	21,849,690	4,850,671	4,992,957	5,137,758	5,295,986	5,572,317
Net Revenues Required to Fund Coverage	6,047,677	292,679	360,341	433,456	501,401	4,459,799
W4 Irrigation Inside City						
Revenues under Proposed Rates	\$ 10,699,286	\$ 1,980,406	\$ 2,057,253	\$ 2,136,927	\$ 2,219,531	\$ 2,305,168
Net Revenue Requirement before Coverage	13,241,977	2,480,893	2,546,233	2,613,912	2,688,268	2,912,671
Net Revenues Required to Fund Coverage	(2,542,691)	(500,487)	(488,980)	(476,984)	(468,736)	(607,503)
Total Inside City						
Revenues under Proposed Rates	\$ 129,491,835	\$ 23,865,335	\$ 24,843,933	\$ 25,859,767	\$ 26,914,192	\$ 28,008,608
Net Revenue Requirement before Coverage	108,872,546	20,977,903	21,686,883	22,355,101	23,081,242	20,771,418
Net Revenues Required to Fund Coverage	20,619,288	2,887,432	3,157,049	3,504,666	3,832,950	7,237,191
Percent Contributed to Coverage	15.9%	12.1%	12.7%	13.6%	14.2%	25.8%

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
	Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

WO1 Residential Outside City						
Revenues under Proposed Rates	\$ 8,074,806	\$ 1,520,254	\$ 1,566,715	\$ 1,613,717	\$ 1,662,128	\$ 1,711,992
Net Revenue Requirement before Coverage	6,518,314	1,194,781	1,251,740	1,311,778	1,373,145	1,386,870
Net Revenues Required to Fund Coverage	1,556,492	325,473	314,976	301,938	288,983	325,122
WO2 Multi Family Outside City						
Revenues under Proposed Rates	\$ 2,358,636	\$ 443,044	\$ 456,647	\$ 470,346	\$ 484,457	\$ 504,142
Net Revenue Requirement before Coverage	2,034,183	473,498	494,892	519,814	545,212	767
Net Revenues Required to Fund Coverage	324,453	(30,453)	(38,245)	(49,468)	(60,756)	503,375
WO3 Commercial Outside City						
Revenues under Proposed Rates	\$ 3,394,041	\$ 638,409	\$ 657,562	\$ 677,288	\$ 697,607	\$ 723,174
Net Revenue Requirement before Coverage	4,287,463	784,752	820,268	861,479	903,480	917,485
Net Revenues Required to Fund Coverage	(893,422)	(146,342)	(162,706)	(184,190)	(205,873)	(194,311)
WO4 Irrigation Outside City						
Revenues under Proposed Rates	\$ 57,383	\$ 10,808	\$ 11,133	\$ 11,467	\$ 11,811	\$ 12,165
Net Revenue Requirement before Coverage	3,679	688	713	741	769	767
Net Revenues Required to Fund Coverage	53,704	10,120	10,420	10,725	11,041	11,398
Total Outside City						
Revenues under Proposed Rates	\$ 13,884,865	\$ 2,612,516	\$ 2,692,056	\$ 2,772,818	\$ 2,856,002	\$ 2,951,473
Net Revenue Requirement before Coverage	12,843,639	2,453,719	2,567,612	2,693,812	2,822,607	2,305,889
Net Revenues Required to Fund Coverage	1,041,226	158,798	124,444	79,005	33,395	645,584
Percent Contributed to Coverage	7.5%	6.1%	4.6%	2.8%	1.2%	21.9%
Total Water Utility						
Revenues under Proposed Rates	\$ 134,304,076	\$ 26,477,852	\$ 27,535,989	\$ 28,632,585	\$ 29,770,194	\$ 21,887,458
Net Revenue Requirement before Coverage	116,312,945	23,431,621	24,254,495	25,048,913	25,903,849	17,674,066
Net Revenues Required to Fund Coverage	17,991,132	3,046,230	3,281,493	3,583,672	3,866,345	4,213,392
Debt Coverage	-	1.79	1.89	1.95	2.01	1.75

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
	Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027

Forecast Summary -- Inside City and Outside City Wastewater Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

1 ADOPTED WASTEWATER RATE PLAN

INSIDE CITY

WW1 Residential Inside City

<u>Base Charge</u>							
5/8" x 3/4"	\$	38.39	\$	39.92	\$	41.52	\$ 43.18

WW12 Non Residential Inside City

<u>Base Charge</u>							
5/8" x 3/4"	\$	4.93	\$	5.13	\$	5.33	\$ 5.55
1"		4.93		5.13		5.33	5.55
1 1/2"		4.93		5.13		5.33	5.55
2"		4.93		5.13		5.33	5.55

<u>Usage Charge per hcf</u>							
- Above		2.18		2.27		2.36	2.46

WW3 Industrial Inside City

<u>Base Charge</u>							
3/4"	\$	4.93	\$	5.13	\$	5.33	\$ 5.55
1"		4.93		5.13		5.33	5.55
1 1/2"		4.93		5.13		5.33	5.55
2"		4.93		5.13		5.33	5.55

<u>Usage Charge per hcf</u>							
- Above		2.18		2.27		2.36	2.46

OUTSIDE CITY

WWO1 Residential Outside City

<u>Base Charge</u>							
5/8" x 3/4"	\$	51.08	\$	53.13	\$	55.25	\$ 57.46

Percent Greater than Inside		33.1%		33.1%		33.1%	33.1%
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WWO2 Non Residential Outside City

<u>Base Charge</u>							
5/8" x 3/4"	\$	6.56	\$	6.82	\$	7.09	\$ 7.37
1"		6.56		6.82		7.09	7.37
1 1/2"		6.56		6.82		7.09	7.37
2"		6.56		6.82		7.09	7.37

<u>Usage Charge per hcf</u>							
- Above	\$	2.91	\$	3.02	\$	3.14	\$ 3.27

Percent Greater than Inside		33.1%		33.0%		33.0%	32.9%
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WWO3 Industrial Outside City

<u>Base Charge</u>							
3/4"	\$	6.55	\$	6.81	\$	7.09	\$ 7.37
1"		6.55		6.81		7.09	7.37
1 1/2"		6.55		6.81		7.09	7.37
2"		6.55		6.81		7.09	7.37

<u>Usage Charge per hcf</u>							
- Above	\$	2.88	\$	3.00	\$	3.12	\$ 3.24

Percent Greater than Inside		32.9%		32.9%		32.9%	32.9%
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10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028	

Forecast Summary -- Inside City and Outside City Wastewater Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

2 TOTAL COST OF SERVICE AND REVENUE REQUIREMENT

CASH Basis -- Inside City

Operating Expenses	\$	79,024,649	\$	13,297,054	\$	14,221,444	\$	14,855,048	\$	15,521,079	\$	21,130,024
Capital Outlays		3,199,722		320,666		336,699		346,800		357,204		1,838,352
Transfers		-		-		-		-		-		-
Current Debt Service		32,371,236		7,167,726		6,513,515		6,518,528		6,518,445		5,653,022
Future Debt Service		995,287		-		-		-		-		995,287
Depreciation		-		-		-		-		-		-
Return		-		-		-		-		-		-
Total Cost of Service		115,590,894		20,785,446		21,071,658		21,720,376		22,396,729		29,616,685
Less Non-Rate Revenues		11,734,582		2,364,600		2,438,880		2,516,853		2,598,695		1,815,554
Net Revenue Requirement		103,856,311		18,420,846		18,632,778		19,203,523		19,798,034		27,801,131

UTILITY Basis -- Outside City

Operating Expenses	\$	79,024,649	\$	13,297,054	\$	14,221,444	\$	14,855,048	\$	15,521,079	\$	21,130,024
Capital Outlays		-		-		-		-		-		-
Transfers		-		-		-		-		-		-
Current Debt Service		-		-		-		-		-		-
Future Debt Service		-		-		-		-		-		-
Depreciation		40,091,479		5,891,126		6,989,166		8,502,544		9,321,514		9,387,129
Return		65,913,990		8,489,726		11,805,755		15,639,828		17,325,783		12,652,898
Total Cost of Service		185,030,119		27,677,906		33,016,365		38,997,420		42,168,376		43,170,051
Percent Greater than Cash Basis		60.1%		33.2%		56.7%		79.5%		88.3%		45.8%
Less Non-Rate Revenues		11,734,582		2,364,600		2,438,880		2,516,853		2,598,695		1,815,554
Net Revenue Requirement		173,295,536		25,313,306		30,577,485		36,480,567		39,569,681		41,354,497
Percent Greater than Cash Basis		66.9%		37.4%		64.1%		90.0%		99.9%		48.8%

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
Rate Plan Period	Year 1	Year 2	Year 3	Year 4	Year 5	
Total	2024	2025	2026	2027	2028	

Forecast Summary -- Inside City and Outside City Wastewater Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

3 NET REVENUE REQUIREMENT BY CUSTOMER CLASS

Residential Customers

Residential Inside City

WW1	Net Revenue Requirement before Coverage	\$ 62,895,047	\$ 11,920,505	\$ 11,976,888	\$ 12,252,338	\$ 12,616,043	\$ 14,129,272
	Average Accounts	26,134	24,955	25,305	25,655	26,005	28,748
	Revenue Requirement/Account Per Month	\$ 40.11	\$ 39.81	\$ 39.44	\$ 39.80	\$ 40.43	\$ 40.96

Residential Outside City

WWO1	Net Revenue Requirement before Coverage	\$ 4,365,027	\$ 585,628	\$ 696,868	\$ 818,816	\$ 876,845	\$ 1,386,870
	Average Accounts	1,527	1,214	1,214	1,214	1,214	2,781
	Revenue Requirement/Account Per Month	\$ 47.63	\$ 40.20	\$ 47.84	\$ 56.21	\$ 60.19	\$ 41.56

Percent Greater than Residential Inside	18.7%	1.0%	21.3%	41.2%	48.9%		1.5%
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Commercial Customers

Non Residential Inside City

WWI2	Net Revenue Requirement before Coverage	\$ 23,223,887	\$ 5,203,234	\$ 5,182,147	\$ 5,275,160	\$ 5,406,190	\$ 2,157,157
	Average Accounts	2,060	2,375	2,400	2,425	2,450	651
	Revenue Requirement/Account Per Month	\$ 187.88	\$ 182.57	\$ 179.94	\$ 181.28	\$ 183.88	\$ 276.13

Non Residential Outside City

WWO2	Net Revenue Requirement before Coverage	\$ 1,963,397	\$ 389,449	\$ 459,907	\$ 538,002	\$ 575,272	\$ 767
	Average Accounts	128	158	158	158	158	9
	Revenue Requirement/Account Per Month	\$ 255.25	\$ 205.41	\$ 242.57	\$ 283.76	\$ 303.41	\$ 7.10

Percent Greater than Commercial Inside	35.9%	12.5%	34.8%	56.5%	65.0%		-97.4%
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Industrial Customers

Industrial Inside City

WWI3	Net Revenue Requirement before Coverage	\$ 1,640,015	\$ 322,029	\$ 316,968	\$ 319,207	\$ 323,684	\$ 358,126
	Average Accounts	18	18	18	18	18	18
	Revenue Requirement/Account Per Month	\$ 1,518.53	\$ 1,490.87	\$ 1,467.45	\$ 1,477.81	\$ 1,498.54	\$ 1,657.99

Industrial Outside City

0	Net Revenue Requirement before Coverage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Average Accounts	-	-	-	-	-	-
	Revenue Requirement/Account Per Month	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Percent Greater than Industrial Inside	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
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Total Customers

Total Inside City

Total Inside City	Net Revenue Requirement before Coverage	\$ 87,400,823	\$ 17,445,769	\$ 17,476,003	\$ 17,846,705	\$ 18,345,917	\$ 16,286,429
	Average Accounts	28,208	27,348	27,723	28,098	28,473	29,399
	Revenue Requirement/Account Per Month	\$ 51.64	\$ 53.16	\$ 52.53	\$ 52.93	\$ 53.69	\$ 46.16

Total Outside City

Total Outside City	Net Revenue Requirement before Coverage	\$ 6,328,424	\$ 975,077	\$ 1,156,776	\$ 1,356,817	\$ 1,452,117	\$ 1,387,637
	Average Accounts	1,656	1,372	1,372	1,372	1,372	2,790
	Revenue Requirement/Account Per Month	\$ 63.71	\$ 59.22	\$ 70.26	\$ 82.41	\$ 88.20	\$ 41.45

Percent Greater than Inside City	23.4%	11.4%	33.7%	55.7%	64.3%		-10.2%
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10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL	
Rate Plan Period	Year 1	Year 2
Total	2024	2025
	Year 3	Year 4
	2026	2027
		Year 5
		2028

Forecast Summary -- Inside City and Outside City Wastewater Cost of Service
Scenario: 2023 11 07 Scenario I -- Status Quo

4 REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS

WW1	Residential Inside City						
	Revenues under Proposed Rates	\$ 65,768,677	\$ 11,237,286	\$ 11,850,688	\$ 12,495,182	\$ 13,172,274	\$ 17,013,247
	Net Revenue Requirement before Coverage	62,895,047	11,920,505	11,976,888	12,252,338	12,616,043	14,129,272
	Net Revenues Required to Fund Coverage	2,873,630	(683,219)	(126,200)	242,843	556,231	2,883,975
WW2	Non Residential Inside City						
	Revenues under Proposed Rates	\$ 22,130,732	\$ 4,512,046	\$ 4,741,923	\$ 4,982,971	\$ 5,235,715	\$ 2,658,076
	Net Revenue Requirement before Coverage	23,223,887	5,203,234	5,182,147	5,275,160	5,406,190	2,157,157
	Net Revenues Required to Fund Coverage	(1,093,156)	(691,188)	(440,224)	(292,189)	(170,474)	500,920
WW3	Industrial Inside City						
	Revenues under Proposed Rates	\$ 1,499,595	\$ 276,866	\$ 287,940	\$ 299,458	\$ 311,436	\$ 323,894
	Net Revenue Requirement before Coverage	1,640,015	322,029	316,968	319,207	323,684	358,126
	Net Revenues Required to Fund Coverage	(140,420)	(45,163)	(29,028)	(19,749)	(12,248)	(34,232)
	Total Inside City						
	Revenues under Proposed Rates	\$ 87,899,408	\$ 15,749,333	\$ 16,592,611	\$ 17,478,152	\$ 18,407,989	\$ 19,671,323
	Net Revenue Requirement before Coverage	86,118,934	17,123,740	17,159,035	17,527,498	18,022,233	16,286,429
	Net Revenues Required to Fund Coverage	1,780,474	(1,374,407)	(566,424)	(49,346)	385,756	3,384,894
	Percent Contributed to Coverage	2.0%	-8.7%	-3.4%	-0.3%	2.1%	17.2%
WWO1	Residential Outside City						
	Revenues under Proposed Rates	\$ 4,801,322	\$ 727,506	\$ 756,607	\$ 786,871	\$ 818,346	\$ 1,711,992
	Net Revenue Requirement before Coverage	4,365,027	585,628	696,868	818,816	876,845	1,386,870
	Net Revenues Required to Fund Coverage	436,295	141,878	59,738	(31,944)	(58,499)	325,122
WWO2	Non Residential Outside City						
	Revenues under Proposed Rates	\$ 1,755,378	\$ 293,556	\$ 306,796	\$ 319,063	\$ 331,820	\$ 504,142
	Net Revenue Requirement before Coverage	1,963,397	389,449	459,907	538,002	575,272	767
	Net Revenues Required to Fund Coverage	(208,018)	(95,893)	(153,111)	(218,939)	(243,452)	503,375
WWO3	Industrial Outside City						
	Revenues under Proposed Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Revenue Requirement before Coverage	-	-	-	-	-	-
	Net Revenues Required to Fund Coverage	-	-	-	-	-	-
	Total Outside City						
	Revenues under Proposed Rates	\$ 6,556,700	\$ 1,021,063	\$ 1,063,403	\$ 1,105,934	\$ 1,150,166	\$ 2,216,134
	Net Revenue Requirement before Coverage	6,328,424	975,077	1,156,776	1,356,817	1,452,117	1,387,637
	Net Revenues Required to Fund Coverage	228,277	45,986	(93,372)	(250,883)	(301,951)	828,497
	Percent Contributed to Coverage	3.5%	4.5%	-8.8%	-22.7%	-26.3%	37.4%
	Total Wastewater Utility						
	Revenues under Proposed Rates	\$ 95,631,810	\$ 17,047,261	\$ 17,943,955	\$ 18,883,545	\$ 19,869,591	\$ 21,887,458
	Net Revenue Requirement before Coverage	93,729,246	18,420,846	18,632,778	19,203,523	19,798,034	17,674,066
	Net Revenues Required to Fund Coverage	1,902,563	(1,373,584)	(688,824)	(319,978)	71,558	4,213,392
	Debt Coverage	-	0.85	0.95	1.00	1.07	1.75

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Model Summary

Scenario: 2023 11 07 Scenario I -- Status Quo

1 Water and Wastewater Rates

Water Rates -- Residential

Monthly Base Charge--3/4" (Inside City) \$ 17.82 \$ 18.35 \$ 18.91 \$ 19.47 \$ 20.06 \$ 20.66 \$ 21.28 \$ 21.92 \$ 22.57 \$ 23.25 \$ 23.95

Usage Charge per hcf (Inside City)

-	10	\$	1.56	\$	1.61	\$	1.66	\$	1.70	\$	1.76	\$	1.81	\$	1.86	\$	1.92	\$	1.98	\$	2.04	\$	2.10
11	30		1.83		1.88		1.94		2.00		2.06		2.12		2.19		2.25		2.32		2.39		2.46
31	Above		2.10		2.16		2.23		2.29		2.36		2.43		2.51		2.58		2.66		2.74		2.82

Monthly Base Charge--3/4" (Outside City) \$ 23.70 \$ 24.41 \$ 25.14 \$ 25.90 \$ 26.68 \$ 27.48 \$ 28.30 \$ 29.15 \$ 30.02 \$ 30.92 \$ 31.85

Usage Charge per hcf (Outside City)

-	10		2.07		2.14		2.20		2.27		2.34		2.41		2.48		2.55		2.63		2.71		2.79
11	30		2.43		2.51		2.58		2.66		2.74		2.82		2.91		2.99		3.08		3.18		3.27
31	Above		2.79		2.88		2.96		3.05		3.14		3.24		3.33		3.44		3.54		3.64		3.75

Automated Metering Infrastructure Fee

Per Meter \$ - \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00

Wastewater Rates - Residential

Monthly Base Charge (Inside City) \$ 36.91 \$ 38.39 \$ 39.92 \$ 41.52 \$ 43.18 \$ 44.91 \$ 46.70 \$ 48.57 \$ 50.51 \$ 52.53 \$ 54.64

Monthly Base Charge (Outside City) 49.12 51.08 53.13 55.25 57.46 59.76 62.15 64.64 67.22 69.91 72.71

2 Residential Inside City Standard Monthly Bill

7 hcf	Total	\$	65.65	\$	68.99	\$	71.41	\$	73.92	\$	76.53	\$	79.22	\$	82.02	\$	84.92	\$	87.92	\$	91.03	\$	94.26
7 hcf	Increase -- \$				3.34		2.42		2.51		2.60		2.70		2.80		2.90		3.00		3.11		3.23
	Increase -- %				5.1%		3.5%		3.5%		3.5%		3.5%		3.5%		3.5%		3.5%		3.5%		3.5%

13 hcf	Total		75.82		79.46		82.20		85.04		87.97		91.01		94.16		97.43		100.80		104.30		107.93
13 hcf	Increase -- \$				3.64		2.74		2.84		2.94		3.04		3.15		3.26		3.38		3.50		3.62
	Increase -- %				4.8%		3.4%		3.4%		3.5%		3.5%		3.5%		3.5%		3.5%		3.5%		3.5%

20 hcf	Total		88.63		92.66		95.79		99.03		102.39		105.86		109.46		113.18		117.03		121.02		125.14
20 hcf	Increase -- \$				4.03		3.13		3.24		3.36		3.47		3.59		3.72		3.85		3.99		4.13
	Increase -- %				4.5%		3.4%		3.4%		3.4%		3.4%		3.4%		3.4%		3.4%		3.4%		3.4%

40 hcf	Total		127.93		133.14		137.48		141.98		146.62		151.42		156.39		161.51		166.82		172.29		177.96
40 hcf	Increase -- \$				5.21		4.35		4.49		4.64		4.80		4.96		5.13		5.30		5.48		5.66
	Increase -- %				4.1%		3.3%		3.3%		3.3%		3.3%		3.3%		3.3%		3.3%		3.3%		3.3%

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Model Summary

Scenario: 2023 11 07 Scenario I -- Status Quo

Residential Outside City Standard Monthly Bill

7 hcf	Total	\$ 87.31	\$ 91.46	\$ 94.68	\$ 98.02	\$ 101.49	\$ 105.07	\$ 108.79	\$ 112.65	\$ 116.65	\$ 120.79	\$ 125.08
7 hcf	Increase -- \$		4.15	3.22	3.34	3.46	3.59	3.72	3.86	4.00	4.14	4.29
	Increase -- %		4.7%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.6%	3.6%
13 hcf	Total	100.81	105.39	109.03	112.80	116.71	120.75	124.95	129.28	133.78	138.44	143.26
13 hcf	Increase -- \$		4.58	3.64	3.77	3.91	4.05	4.19	4.34	4.49	4.66	4.82
	Increase -- %		4.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
20 hcf	Total	117.82	122.94	127.10	131.42	135.88	140.51	145.29	150.24	155.36	160.67	166.15
20 hcf	Increase -- \$		5.12	4.17	4.31	4.47	4.62	4.78	4.95	5.12	5.30	5.49
	Increase -- %		4.3%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%

3 Fund Balance, Revenues and Expenses

Beginning Fund Balance	\$ 5,170,156	\$ 6,842,801	\$ 9,435,471	\$ 12,699,164	\$ 13,130,491	\$ 14,240,580	\$ 14,680,487	\$ 15,159,123	\$ 15,666,153	\$ 16,199,950
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Revenues and Expenses -- CASH BASIS

3.1 Revenues

Water Rate Revenues	\$ 26,477,852	\$ 27,535,989	\$ 28,632,585	\$ 29,770,194	\$ 30,960,081	\$ 32,184,484	\$ 33,463,051	\$ 34,780,545	\$ 36,146,972	\$ 37,724,268
WW Rate Revenues	17,047,261	17,943,955	18,883,545	19,869,591	20,904,314	21,990,032	23,129,155	24,324,220	25,577,877	26,892,910
Non-Rate Revenues	4,163,600	4,242,019	4,324,130	4,410,111	4,500,146	4,594,427	4,693,158	4,796,549	4,904,821	5,018,207
Total Revenues	47,688,713	49,721,962	51,840,260	54,049,896	56,364,541	58,768,943	61,285,364	63,901,313	66,629,670	69,635,385

3.2 Operating Expenses

30,623,924	32,758,666	34,213,299	35,742,505	37,351,537	39,043,949	40,826,271	42,702,979	44,680,737	46,766,090
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3.3 Net Revenues for Debt Service and Coverage

17,064,789	16,963,296	17,626,960	18,307,391	19,013,004	19,724,994	20,459,093	21,198,334	21,948,933	22,869,295
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3.4 Capital Outlays

2,115,561	2,146,339	2,165,729	2,185,701	2,206,272	2,227,460	2,249,284	2,271,763	2,294,916	2,318,763
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3.5 Transfers

-	-	-	-	-	-	-	-	-	-
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Debt Service

Current Debt Service	13,276,583	12,224,288	12,197,538	12,183,788	12,171,538	12,084,788	12,049,488	12,023,438	11,994,038	6,481,700
Future Debt Service	-	-	-	-	2,455,041	2,455,041	2,455,041	2,455,041	2,455,041	2,455,041
3.6 Total Debt Service	13,276,583	12,224,288	12,197,538	12,183,788	14,626,579	14,539,829	14,504,529	14,478,479	14,449,079	8,936,741

3.7 Total Cost of Service -- CASH Basis

46,016,067	47,129,292	48,576,566	50,111,994	54,184,388	55,811,238	57,580,084	59,453,220	61,424,731	58,021,594
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3.8 Net Revenues for Contingency and Coverage

1,672,646	2,592,669	3,263,694	3,937,903	2,180,154	2,957,705	3,705,280	4,448,093	5,204,939	11,613,791
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Percent of COS	3.6%	5.5%	6.7%	7.9%	4.0%	5.3%	6.4%	7.5%	8.5%	20.0%
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**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Model Summary

Scenario: 2023 11 07 Scenario I -- Status Quo

Debt Coverage ((3.3/3.6)	1.29	1.39	1.45	1.50	1.30	1.36	1.41	1.46	1.52	2.56
Ending Water & Sewer Combined Fund Balance	6,842,801	9,435,471	12,699,164	16,637,067	15,310,645	17,198,284	18,385,767	19,607,216	20,871,092	27,813,741
Transfer to CIP Fund Balance	-	-	-	3,506,576	1,070,065	2,517,797	3,226,644	3,941,063	4,671,142	12,552,691
Ending Water & Sewer Combined Fund Balance After Transfer	6,842,801	9,435,471	12,699,164	13,130,491	14,240,580	14,680,487	15,159,123	15,666,153	16,199,950	15,261,050
One Day Operating Expenditures (Op.Exp+Debt Svc)	120,275	123,241	127,153	131,305	142,406	146,805	151,591	156,662	161,999	152,610
Days of Operating Expenditures	57	77	100	100	100	100	100	100	100	100
Fund Balance Goal Days	100									
Over (Short) of Requirement	(5,184,735)	(2,888,626)	(16,134)	3,506,576	1,070,065	2,517,797	3,226,644	3,941,063	4,671,142	12,552,691

5 Total Accounts

Water Accounts

Total Accounts	34,475	34,856	35,237	35,618	35,999	36,380	36,761	37,142	37,523	37,904
New Accounts	-	381	381	381	381	381	381	381	381	381
Avg. Annual Growth Rate		1.11%	1.09%	1.08%	1.07%	1.06%	1.05%	1.04%	1.03%	1.02%

Wastewater Accounts

Total Accounts	28,720	29,095	29,470	29,845	30,220	30,595	30,970	31,345	31,720	32,095
New Accounts	-	375	375	375	375	375	375	375	375	375
Avg. Annual Growth Rate		1.31%	1.29%	1.27%	1.26%	1.24%	1.23%	1.21%	1.20%	1.18%

6 Annual Volume

Water Volume (cf)

Residential Inside City	474,584,882	480,658,624	486,732,367	492,806,109	498,879,852	504,953,594	511,027,337	517,101,079	523,174,821	529,248,564
Residential Outside City	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460
Multi Family Inside City	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279
Multi Family Outside City	16,077,269	16,077,269	16,077,269	16,077,269	16,244,392	16,244,392	16,382,056	16,382,056	16,382,056	16,382,056
Commercial Inside City	250,424,430	253,054,939	255,685,447	258,315,956	260,946,465	263,576,974	266,207,482	268,837,991	271,468,500	274,099,008
Commercial Outside City	17,277,688	17,277,688	17,277,688	17,277,688	17,455,442	17,455,442	17,602,126	17,602,126	17,602,126	17,602,126
Irrigation Inside City	100,599,429	101,459,253	102,319,077	103,178,902	104,038,726	104,898,550	105,758,374	106,618,198	107,478,022	108,337,847
Irrigation Outside City	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962
Total System	994,427,398	1,003,991,474	1,013,555,549	1,023,119,624	1,033,028,577	1,042,592,652	1,052,441,077	1,062,005,152	1,071,569,227	1,081,133,303

Wastewater Billing Units (cf)

Residential Inside City	433,478,463	439,558,105	445,637,746	451,717,388	457,797,030	463,876,672	469,956,314	476,035,956	482,115,597	488,195,239
Residential Outside City	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Model Summary

Scenario: 2023 11 07 Scenario I -- Status Quo

Non Residential Inside City	204,904,200	207,061,086	209,217,973	211,374,859	213,531,745	215,688,632	217,845,518	220,002,404	222,159,291	224,316,177
Non Residential Outside City	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700
Industrial Inside City	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200
Industrial Outside City	-	-	-	-	-	-	-	-	-	-
Total System	675,901,663	684,138,191	692,374,719	700,611,247	708,847,775	717,084,303	725,320,832	733,557,360	741,793,888	750,030,416

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Revenue Summary

Scenario: **2023 11 07 Scenario I -- Status Quo**

WATER Revenues -- Total											
WI1	Residential Inside City	\$ 14,379,913	\$ 15,000,865	\$ 15,646,133	\$ 16,316,616	\$ 17,013,247	\$ 17,736,991	\$ 18,488,847	\$ 19,269,851	\$ 20,081,076	\$ 20,923,631
WI2	Multi Family Inside City	2,361,666	2,432,516	2,505,492	2,580,657	2,658,076	2,737,819	2,819,953	2,904,552	2,991,688	3,081,439
WI3	Commercial Inside City	5,143,350	5,353,298	5,571,214	5,797,387	6,032,116	6,275,712	6,528,494	6,790,795	7,062,958	7,345,340
WO3	Commercial Outside City	638,409	657,562	677,288	697,607	723,174	744,869	771,276	794,415	818,247	842,795
WI4	Irrigation Inside City	1,980,406	2,057,253	2,136,927	2,219,531	2,305,168	2,393,946	2,485,975	2,581,372	2,680,255	2,782,748
WO4	Irrigation Outside City	10,808	11,133	11,467	11,811	12,165	12,530	12,906	13,293	13,692	174,288
WO1	Residential Outside City	1,520,254	1,566,715	1,613,717	1,662,128	1,711,992	1,763,352	1,816,252	1,870,740	1,926,862	1,984,668
WO2	Multi Family Outside City	443,044	456,647	470,346	484,457	504,142	519,267	539,347	555,527	572,193	589,359
	Total Rate Revenue	26,477,852	27,535,989	28,632,585	29,770,194	30,960,081	32,184,484	33,463,051	34,780,545	36,146,972	37,724,268
	Non-Rate Revenue	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554	1,819,693	1,823,832	1,827,970	1,832,109	1,836,247
	Total Revenue	28,276,852	29,339,127	30,439,862	31,581,610	32,775,636	34,004,177	35,286,882	36,608,515	37,979,081	39,560,515

Water Revenues -- Additional											
WI1	Residential Inside City		620,953	645,268	670,483	696,631	723,744	751,856	781,004	811,225	842,555
WI2	Multi Family Inside City		70,850	72,975	75,165	77,420	79,742	82,135	84,599	87,137	89,751
WI3	Commercial Inside City		209,948	217,916	226,173	234,729	243,595	252,782	262,301	272,163	282,381
WO3	Commercial Outside City		19,152	19,727	20,319	20,919	21,695	22,407	23,138	23,832	24,547
WI4	Irrigation Inside City		76,847	79,675	82,604	85,637	88,778	92,030	95,397	98,883	102,493
WO4	Irrigation Outside City		324	334	344	354	365	376	387	399	160,597
WO1	Residential Outside City		46,461	47,001	48,411	49,864	51,360	52,901	54,488	56,122	57,806
WO2	Multi Family Outside City		13,602	13,699	14,110	14,686	15,124	15,680	16,180	16,666	17,166
	Total Rate Revenue		1,058,137	1,096,596	1,137,609	1,189,887	1,224,403	1,278,566	1,317,494	1,366,427	1,577,296
	Non-Rate Revenue		4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139
	Total Revenue		1,062,276	1,100,735	1,141,748	1,194,026	1,228,542	1,282,705	1,321,633	1,370,566	1,581,435

WASTEWATER Revenues -- Total											
WWI1	Residential Inside City	\$ 11,237,286	\$ 11,850,688	\$ 12,495,182	\$ 13,172,274	\$ 13,883,541	\$ 14,630,634	\$ 15,415,281	\$ 16,239,291	\$ 17,104,557	\$ 18,013,061
WWI2	Non Residential Inside City	4,512,046	4,741,923	4,982,971	5,235,715	5,500,707	5,778,520	6,069,757	6,375,048	6,695,051	7,030,453
WWI3	Industrial Inside City	276,866	287,940	299,458	311,436	323,894	336,850	350,324	364,337	378,910	394,066
WWO3	Industrial Outside City	-	-	-	-	-	-	-	-	-	-
WWO1	Residential Outside City	727,506	756,607	786,871	818,346	851,080	885,123	920,528	957,349	995,643	1,035,469
WWO2	Non Residential Outside City	293,556	306,796	319,063	331,820	345,093	358,905	373,265	388,195	403,717	419,861
	Total Rate Revenue	17,047,261	17,943,955	18,883,545	19,869,591	20,904,314	21,990,032	23,129,155	24,324,220	25,577,877	26,892,910
	Non-Rate Revenue	2,364,600	2,438,880	2,516,853	2,598,695	2,684,591	2,774,734	2,869,326	2,968,579	3,072,713	3,181,960
	Total Revenue	19,411,861	20,382,834	21,400,398	22,468,287	23,588,905	24,764,766	25,998,482	27,292,798	28,650,590	30,074,869

WASTEWATER Revenues -- Additional											
WWI1	Residential Inside City		613,401	644,494	677,092	711,267	747,093	784,647	824,010	865,266	908,504
WWI2	Non Residential Inside City		229,877	241,048	252,744	264,991	277,813	291,237	305,291	320,002	335,403
WWI3	Industrial Inside City		11,075	11,518	11,978	12,457	12,956	13,474	14,013	14,573	15,156
WWO3	Industrial Outside City		-	-	-	-	-	-	-	-	-
WWO1	Residential Outside City		29,100	30,264	31,475	32,734	34,043	35,405	36,821	38,294	39,826
WWO2	Non Residential Outside City		13,240	12,267	12,757	13,273	13,812	14,360	14,930	15,521	16,144
	Total Rate Revenue		896,693	939,590	986,047	1,034,723	1,085,717	1,139,124	1,195,064	1,253,657	1,315,033
	Non-Rate Revenue		74,280	77,973	81,842	85,896	90,143	94,592	99,252	104,134	109,247
	Total Revenue		970,973	1,017,563	1,067,889	1,120,619	1,175,861	1,233,716	1,294,317	1,357,791	1,424,280

CITY OF YUMA																				
WATER/WASTEWATER COST OF SERVICE MODEL																				
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033									
Revenue and Expense Summary																				
Scen: 2023 11 07 Scenario I – Status Quo																				
1	TOTAL Revenues and Expenses – CASH BASIS																			
Beginning Fund Balance	\$	5,170,156	\$	6,842,801	\$	9,435,471	\$	12,699,164	\$	13,130,491	\$	14,240,580	\$	14,680,487	\$	15,159,123	\$	15,666,153	\$	16,199,950
1.1 Rate Revenues																				
<u>Water Rate Revenue</u>																				
W11 Residential Inside City		14,379,913		15,000,865		15,646,133		16,316,616		17,013,247		17,736,991		18,488,847		19,269,851		20,081,076		20,923,631
W12 Multi Family Inside City		2,361,666		2,432,516		2,505,492		2,580,657		2,658,076		2,737,819		2,819,953		2,904,552		2,991,688		3,081,439
W13 Commercial Inside City		5,143,350		5,353,298		5,571,214		5,797,387		6,032,116		6,275,712		6,528,494		6,790,795		7,062,958		7,345,340
WO3 Commercial Outside City		638,409		657,562		677,288		697,607		723,174		744,869		771,276		794,415		818,247		842,795
W14 Irrigation Inside City		1,980,406		2,057,253		2,136,927		2,219,531		2,305,168		2,393,946		2,485,975		2,581,372		2,680,255		2,782,748
WO4 Irrigation Outside City		10,808		11,133		11,467		11,811		12,165		12,530		12,906		13,293		13,692		174,288
WO1 Residential Outside City		1,520,254		1,566,715		1,613,717		1,662,128		1,711,992		1,763,352		1,816,252		1,870,740		1,926,862		1,984,668
WO2 Multi Family Outside City		443,044		456,647		470,346		484,457		504,142		519,267		539,347		555,527		572,193		589,359
Total		26,477,852		27,535,989		28,632,585		29,770,194		30,960,081		32,184,484		33,463,051		34,780,545		36,146,972		37,724,268
<u>Wastewater Rate Revenue</u>																				
WW11 Residential Inside City		11,237,286		11,850,688		12,495,182		13,172,274		13,883,541		14,630,634		15,415,281		16,239,291		17,104,557		18,013,061
WW12 Non Residential Inside City		4,512,046		4,741,923		4,982,971		5,235,715		5,500,707		5,778,520		6,069,757		6,375,048		6,695,051		7,030,453
WW13 Industrial Inside City		276,866		287,940		299,458		311,436		323,894		336,850		350,324		364,337		378,910		394,066
WWO3 Industrial Outside City		-		-		-		-		-		-		-		-		-		-
WWO1 Residential Outside City		727,506		756,607		786,871		818,346		851,080		885,123		920,528		957,349		995,643		1,035,469
WWO2 Non Residential Outside City		293,556		306,796		319,063		331,820		345,093		358,905		373,265		388,195		403,717		419,861
Total		17,047,261		17,943,955		18,883,545		19,869,591		20,904,314		21,990,032		23,129,155		24,324,220		25,577,877		26,892,910
Non-Rate Revenues		4,163,600		4,242,019		4,324,130		4,410,111		4,500,146		4,594,427		4,693,158		4,796,549		4,904,821		5,018,207
Total Revenues		47,688,713		49,721,962		51,840,260		54,049,896		56,364,541		58,768,943		61,285,364		63,901,313		66,629,670		69,635,385
Cost of Service																				
<u>Department Code</u>																				
40 Water Administration		9,922,757		10,743,422		11,310,143		11,910,718		12,547,472		13,222,910		13,939,735		14,700,866		15,509,455		16,368,907
41 Water Treatment Plant		3,027,660		3,187,735		3,292,495		3,400,675		3,512,723		3,628,087		3,747,512		3,870,535		3,997,570		4,128,747
42 Transmission/Distribution		1,141,879		1,199,581		1,236,207		1,273,952		1,312,872		1,352,958		1,394,287		1,436,859		1,480,731		1,525,942
43 Water Customer Service		483,766		508,247		523,802		539,833		556,366		573,394		590,954		609,041		627,683		646,895
44 Water Transfer		40,670		43,244		45,119		47,079		49,128		51,271		53,511		55,854		58,304		60,866
45 Aqua Viva Treatment Plant		2,203,793		2,321,844		2,399,754		2,480,248		2,563,723		2,649,655		2,738,708		2,830,440		2,925,213		3,023,125
46 Water Laboratory		148,182		157,038		163,296		169,820		176,621		183,710		191,102		198,809		206,846		215,227
47 Water SCADA		358,163		376,110		387,435		399,101		411,120		423,499		436,253		449,389		462,922		476,862
50 Wastewater Administration		6,565,457		7,117,051		7,499,068		7,904,348		8,334,521		8,791,342		9,276,710		9,792,675		10,341,454		10,925,445
51 Wastewater Treatment		4,475,793		4,721,778		4,887,033		5,058,273		5,235,724		5,419,622		5,610,213		5,807,749		6,012,497		6,224,732
52 Wastewater Collection Services		468,213		492,367		507,920		523,962		540,510		557,580		575,189		593,352		612,088		631,415
53 Wastewater Pretreatment		93,648		98,994		102,672		106,493		110,464		114,591		118,879		123,337		127,971		132,787
55 Desert Dunes WPCF		1,332,937		1,410,721		1,464,828		1,521,012		1,579,354		1,639,938		1,702,852		1,768,186		1,836,036		1,906,500
56 Wastewater Laboratory		141,290		149,768		155,773		162,033		168,561		175,368		182,467		189,870		197,592		205,647
57 Wastewater SCADA		219,716		230,766		237,756		244,958		252,378		260,023		267,900		276,015		284,377		292,992
T Transfers		-		-		-		-		-		-		-		-		-		-
0 Other		-		-		-		-		-		-		-		-		-		-
Total		30,623,924		32,758,666		34,213,299		35,742,505		37,351,537		39,043,949		40,826,271		42,702,979		44,680,737		46,766,090

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue and Expense Summary											
Scen: 2023 11 07 Scenario I – Status Quo											
Expense Code											
1	Administrative Expenses	557,162	587,985	608,737	630,203	652,408	675,377	699,136	723,711	749,131	775,423
2	Bonds	-	-	-	-	-	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilities	2,738,912	2,904,529	3,021,754	3,143,389	3,270,225	3,401,180	3,537,593	3,678,550	3,824,770	3,976,441
5	Cost Allocations	-	-	-	-	-	-	-	-	-	-
6	Insurance	12,591	13,472	14,146	14,853	15,596	16,376	17,195	18,054	18,957	19,905
7	Leases	-	-	-	-	-	-	-	-	-	-
7	Leases	20,544	21,571	22,218	22,885	23,571	24,279	25,007	25,757	26,530	27,326
8	Maintenance	982,188	1,031,339	1,062,325	1,094,241	1,127,118	1,160,984	1,195,868	1,231,801	1,268,816	1,306,943
9	Miscellaneous	2,508,301	2,633,716	2,712,728	2,794,109	2,877,933	2,964,271	3,053,199	3,144,795	3,239,139	3,336,313
10	Operational Supplies	7,927,611	8,326,713	8,579,371	8,839,694	9,107,966	9,384,323	9,669,110	9,962,490	10,264,769	10,576,218
11	Outside Services	1,897,583	2,017,751	2,105,342	2,196,914	2,292,653	2,392,757	2,497,430	2,606,887	2,721,355	2,841,070
12	Personal Services	13,440,648	14,656,286	15,504,417	16,406,487	17,366,345	18,388,150	19,476,393	20,635,932	21,872,020	23,190,342
13	Rentals	359,184	377,143	388,457	400,111	412,115	424,478	437,212	450,329	463,839	477,754
14	Travel/Meetings	179,200	188,160	193,805	199,619	205,608	211,776	218,129	224,673	231,413	238,355
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	30,623,924	32,758,666	34,213,299	35,742,505	37,351,537	39,043,949	40,826,271	42,702,979	44,680,737	46,766,090
1.2	Total Operating Expenses	30,623,924	32,758,666	34,213,299	35,742,505	37,351,537	39,043,949	40,826,271	42,702,979	44,680,737	46,766,090
1.3	Capital Outlays	2,115,561	2,146,339	2,165,729	2,185,701	2,206,272	2,227,460	2,249,284	2,271,763	2,294,916	2,318,763
1.4	Transfers	-	-	-	-	-	-	-	-	-	-
Debt Service											
	Debt Service -- Current	13,276,583	12,224,288	12,197,538	12,183,788	12,171,538	12,084,788	12,049,488	12,023,438	11,994,038	6,481,700
	Debt Service -- Future	-	-	-	-	2,455,041	2,455,041	2,455,041	2,455,041	2,455,041	2,455,041
1.5	Total Debt Service	13,276,583	12,224,288	12,197,538	12,183,788	14,626,579	14,539,829	14,504,529	14,478,479	14,449,079	8,936,741
1.6	Total Cost of Service	46,016,067	47,129,292	48,576,566	50,111,994	54,184,388	55,811,238	57,580,084	59,453,220	61,424,731	58,021,594
1.7	Net Revenues for Contingency and Coverage	1,672,646	2,592,669	3,263,694	3,937,903	2,180,154	2,957,705	3,705,280	4,448,093	5,204,939	11,613,791
	Percent of COS	3.5%	5.2%	6.3%	7.3%	3.9%	5.0%	6.0%	7.0%	7.8%	16.7%
	Fund Balance before Transfer for CIP	6,842,801	9,435,471	12,699,164	16,637,067	15,310,645	17,198,284	18,385,767	19,607,216	20,871,092	27,813,741
	Transfer for CIP	-	-	-	3,506,576	1,070,065	2,517,797	3,226,644	3,941,063	4,671,142	12,552,691
	Ending Fund Balance	6,842,801	9,435,471	12,699,164	13,130,491	14,240,580	14,680,487	15,159,123	15,666,153	16,199,950	15,261,050
Revenue Adequacy Tests											
	Total Operating + Debt Service + Transfers	43,900,506	44,982,953	46,410,837	47,926,292	51,978,116	53,583,778	55,330,799	57,181,458	59,129,816	55,702,831
	Expenses Per Day	120,275	123,241	127,153	131,305	142,406	146,805	151,591	156,662	161,999	152,610
	Days of Operating Expenses	57	77	100	100	100	100	100	100	100	100
	Debt Coverage (1.5/1.6)	1.40	1.29	1.39	1.45	1.50	1.30	1.36	1.41	1.46	2.56

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>										
Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Revenue and Expense Summary

Scen: 2023 11 07 Scenario I – Status Quo

2 WATER Revenues and Expenses -- CASH BASIS

2.1 Water Revenues

		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Water Rate Revenue</u>											
WI1	Residential Inside City	14,379,913	15,000,865	15,646,133	16,316,616	17,013,247	17,736,991	18,488,847	19,269,851	20,081,076	20,923,631
WO1	Residential Outside City	1,520,254	1,566,715	1,613,717	1,662,128	1,711,992	1,763,352	1,816,252	1,870,740	1,926,862	1,984,668
WI2	Multi Family Inside City	2,361,666	2,432,516	2,505,492	2,580,657	2,658,076	2,737,819	2,819,953	2,904,552	2,991,688	3,081,439
WO2	Multi Family Outside City	443,044	456,647	470,346	484,457	504,142	519,267	539,347	555,527	572,193	589,359
WI3	Commercial Inside City	5,143,350	5,353,298	5,571,214	5,797,387	6,032,116	6,275,712	6,528,494	6,790,795	7,062,958	7,345,340
WO3	Commercial Outside City	638,409	657,562	677,288	697,607	723,174	744,869	771,276	794,415	818,247	842,795
WI4	Irrigation Inside City	1,980,406	2,057,253	2,136,927	2,219,531	2,305,168	2,393,946	2,485,975	2,581,372	2,680,255	2,782,748
WO4	Irrigation Outside City	10,808	11,133	11,467	11,811	12,165	12,530	12,906	13,293	13,692	14,288
	Sub-Total	26,477,852	27,535,989	28,632,585	29,770,194	30,960,081	32,184,484	33,463,051	34,780,545	36,146,972	37,724,268
	Non-Rate Revenues	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554	1,819,693	1,823,832	1,827,970	1,832,109	1,836,247
	Total Revenues	28,276,852	29,339,127	30,439,862	31,581,610	32,775,636	34,004,177	35,286,882	36,608,515	37,979,081	39,560,515

Water Cost of Service

<u>Department Code</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
40	Water Administration	9,922,757	10,743,422	11,310,143	11,910,718	12,547,472	13,222,910	13,939,735	14,700,866	15,509,455	16,368,907
41	Water Treatment Plant	3,027,660	3,187,735	3,292,495	3,400,675	3,512,723	3,628,087	3,747,512	3,870,535	3,997,570	4,128,747
42	Transmission/Distribution	1,141,879	1,199,581	1,236,207	1,273,952	1,312,872	1,352,958	1,394,287	1,436,859	1,480,731	1,525,942
43	Water Customer Service	483,766	508,247	523,802	539,833	556,366	573,394	590,954	609,041	627,683	646,895
44	Water Transfer	40,670	43,244	45,119	47,079	49,128	51,271	53,511	55,854	58,304	60,866
45	Aqua Viva Treatment Plant	2,203,793	2,321,844	2,399,754	2,480,248	2,563,723	2,649,655	2,738,708	2,830,440	2,925,213	3,023,125
46	Water Laboratory	148,182	157,038	163,296	169,820	176,621	183,710	191,102	198,809	206,846	215,227
47	Water SCADA	358,163	376,110	387,435	399,101	411,120	423,499	436,253	449,389	462,922	476,862
50	Wastewater Administration	-	-	-	-	-	-	-	-	-	-
51	Wastewater Treatment	-	-	-	-	-	-	-	-	-	-
52	Wastewater Collection Services	-	-	-	-	-	-	-	-	-	-
53	Wastewater Pretreatment	-	-	-	-	-	-	-	-	-	-
55	Desert Dunes WPCF	-	-	-	-	-	-	-	-	-	-
56	Wastewater Laboratory	-	-	-	-	-	-	-	-	-	-
57	Wastewater SCADA	-	-	-	-	-	-	-	-	-	-
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue and Expense Summary											
Scen: 2023 11 07 Scenario I – Status Quo											
Expense Code											
1	Administrative Expenses	324,640	342,649	354,794	367,359	380,357	393,804	407,715	422,105	436,991	452,390
2	Bonds	-	-	-	-	-	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilities	1,659,260	1,757,967	1,827,230	1,899,062	1,974,186	2,051,453	2,132,126	2,215,219	2,301,374	2,390,699
5	Cost Allocations	-	-	-	-	-	-	-	-	-	-
6	Insurance	1,464	1,566	1,645	1,727	1,813	1,904	1,999	2,099	2,204	2,314
7	Leases	-	-	-	-	-	-	-	-	-	-
8	Maintenance	582,739	611,918	630,320	649,277	668,805	688,921	709,644	730,990	752,980	775,633
9	Miscellaneous	1,551,837	1,629,429	1,678,312	1,728,661	1,780,521	1,833,937	1,888,955	1,945,623	2,003,992	2,064,112
10	Operational Supplies	4,347,981	4,566,695	4,705,077	4,847,651	4,994,597	5,145,942	5,301,918	5,462,574	5,628,097	5,798,634
11	Outside Services	588,318	620,975	643,072	666,006	689,810	714,519	740,170	766,801	794,453	823,166
12	Personal Services	8,021,824	8,744,774	9,248,716	9,784,526	10,354,464	10,960,969	11,606,678	12,294,439	13,027,330	13,808,683
13	Rentals	138,632	145,564	149,931	154,428	159,061	163,833	168,748	173,811	179,025	184,396
14	Travel/Meetings	110,175	115,684	119,154	122,729	126,411	130,203	134,109	138,132	142,276	146,545
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572
2.2	Total Operating Expenses	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572
2.3	Capital Outlays	1,794,895	1,809,640	1,818,929	1,828,497	1,838,352	1,848,502	1,858,957	1,869,726	1,880,818	1,892,242
2.4	Transfers	-	-	-	-	-	-	-	-	-	-
2.5	Net Revenues for Debt Service and Coverage	9,155,087	8,992,266	9,262,682	9,531,687	9,807,260	10,070,191	10,335,863	10,586,995	10,829,540	11,221,701
	Debt Service										
	Debt Service -- Current	6,108,857	5,710,772	5,679,010	5,665,342	5,653,022	5,576,022	5,543,451	5,515,115	5,481,697	-
	Debt Service -- Future	-	-	-	-	995,287	995,287	995,287	995,287	995,287	995,287
2.6	Total Debt Service	6,108,857	5,710,772	5,679,010	5,665,342	6,648,309	6,571,309	6,538,738	6,510,402	6,476,984	995,287
2.7	Total Cost of Service	25,230,621	26,057,634	26,856,190	27,715,265	29,616,685	30,505,296	31,489,757	32,531,923	33,626,525	29,334,102
2.8	Net Revenues for Contingency and Coverage	3,046,230	3,281,493	3,583,672	3,866,345	3,158,950	3,498,881	3,797,125	4,076,592	4,352,556	10,226,414
	Percent of COS	10.8%	11.2%	11.8%	12.2%	9.6%	10.3%	10.8%	11.1%	11.5%	25.9%
	Debt Coverage	1.79	1.89	1.95	2.01	1.75	1.81	1.87	1.91	1.96	13.18

CITY OF YUMA										
WATER/WASTEWATER COST OF SERVICE MODEL										
Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Revenue and Expense Summary

Scen: 2023 11 07 Scenario I – Status Quo

3	WASTEWATER Revenues and Expenses – CASH BASIS										
3.1	Wastewater Revenues										
	<u>Wastewater Rate Revenue</u>										
WWI1	Residential Inside City	\$ 11,237,286	\$ 11,850,688	\$ 12,495,182	\$ 13,172,274	\$ 13,883,541	\$ 14,630,634	\$ 15,415,281	\$ 16,239,291	\$ 17,104,557	\$ 18,013,061
WWO1	Residential Outside City	727,506	756,607	786,871	818,346	851,080	885,123	920,528	957,349	995,643	1,035,469
WWI2	Non Residential Inside City	4,512,046	4,741,923	4,982,971	5,235,715	5,500,707	5,778,520	6,069,757	6,375,048	6,695,051	7,030,453
WWO2	Non Residential Outside City	293,556	306,796	319,063	331,820	345,093	358,905	373,265	388,195	403,717	419,861
WWI3	Industrial Inside City	276,866	287,940	299,458	311,436	323,894	336,850	350,324	364,337	378,910	394,066
WWO3	Industrial Outside City	-	-	-	-	-	-	-	-	-	-
		17,047,261	17,943,955	18,883,545	19,869,591	20,904,314	21,990,032	23,129,155	24,324,220	25,577,877	26,892,910
	Non-Rate Revenues	2,364,600	2,438,880	2,516,853	2,598,695	2,684,591	2,774,734	2,869,326	2,968,579	3,072,713	3,181,960
	Total Revenues	19,411,861	20,382,834	21,400,398	22,468,287	23,588,905	24,764,766	25,998,482	27,292,798	28,650,590	30,074,869
	Wastewater Cost of Service										
	<u>Department Code</u>										
40	Water Administration	-	-	-	-	-	-	-	-	-	-
41	Water Treatment Plant	-	-	-	-	-	-	-	-	-	-
42	Transmission/Distribution	-	-	-	-	-	-	-	-	-	-
43	Water Customer Service	-	-	-	-	-	-	-	-	-	-
44	Water Transfer	-	-	-	-	-	-	-	-	-	-
45	Aqua Viva Treatment Plant	-	-	-	-	-	-	-	-	-	-
46	Water Laboratory	-	-	-	-	-	-	-	-	-	-
47	Water SCADA	-	-	-	-	-	-	-	-	-	-
50	Wastewater Administration	6,565,457	7,117,051	7,499,068	7,904,348	8,334,521	8,791,342	9,276,710	9,792,675	10,341,454	10,925,445
51	Wastewater Treatment	4,475,793	4,721,778	4,887,033	5,058,273	5,235,724	5,419,622	5,610,213	5,807,749	6,012,497	6,224,732
52	Wastewater Collection Services	468,213	492,367	507,920	523,962	540,510	557,580	575,189	593,352	612,088	631,415
53	Wastewater Pretreatment	93,648	98,994	102,672	106,493	110,464	114,591	118,879	123,337	127,971	132,787
55	Desert Dunes WPCF	1,332,937	1,410,721	1,464,828	1,521,012	1,579,354	1,639,938	1,702,852	1,768,186	1,836,036	1,906,500
56	Wastewater Laboratory	141,290	149,768	155,773	162,033	168,561	175,368	182,467	189,870	197,592	205,647
57	Wastewater SCADA	219,716	230,766	237,756	244,958	252,378	260,023	267,900	276,015	284,377	292,992
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue and Expense Summary											
Scen: 2023 11 07 Scenario I – Status Quo											
Expense Code											
1	Administrative Expenses	232,522	245,336	253,943	262,844	272,051	281,573	291,421	301,606	312,140	323,033
2	Bonds	-	-	-	-	-	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilities	1,079,652	1,146,561	1,194,524	1,244,327	1,296,039	1,349,728	1,405,467	1,463,330	1,523,396	1,585,742
5	Cost Allocations	-	-	-	-	-	-	-	-	-	-
6	Insurance	11,127	11,906	12,501	13,126	13,783	14,472	15,195	15,955	16,753	17,590
7	Leases	20,544	21,571	22,218	22,885	23,571	24,279	25,007	25,757	26,530	27,326
8	Maintenance	399,449	419,421	432,004	444,964	458,313	472,063	486,224	500,811	515,835	531,311
9	Miscellaneous	956,464	1,004,287	1,034,416	1,065,448	1,097,412	1,130,334	1,164,244	1,199,171	1,235,147	1,272,201
10	Operational Supplies	3,579,630	3,760,018	3,874,295	3,992,043	4,113,369	4,238,381	4,367,192	4,499,916	4,636,672	4,777,583
11	Outside Services	1,309,265	1,396,776	1,462,269	1,530,908	1,602,844	1,678,238	1,757,260	1,840,086	1,926,902	2,017,903
12	Personal Services	5,418,824	5,911,511	6,255,701	6,621,961	7,011,881	7,427,180	7,869,715	8,341,493	8,844,690	9,381,659
13	Rentals	220,552	231,580	238,527	245,683	253,053	260,645	268,464	276,518	284,814	293,358
14	Travel/Meetings	69,025	72,476	74,651	76,890	79,197	81,573	84,020	86,540	89,137	91,811
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517
3.2	Total Operating Expenses	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517
3.3	Capital Outlays	320,666	336,699	346,800	357,204	367,920	378,958	390,327	402,037	414,098	426,521
3.4	Transfers	-	-	-	-	-	-	-	-	-	-
3.5	Net Revenues for Debt Service and Coverage	5,794,142	5,824,691	6,198,550	6,590,003	6,999,473	7,427,343	7,873,946	8,339,577	8,824,478	9,328,832
	Debt Service										
	Debt Service -- Current	7,167,726	6,513,515	6,518,528	6,518,445	6,518,515	6,508,765	6,506,036	6,508,322	6,512,340	6,481,700
	Debt Service -- Future	-	-	-	-	1,459,754	1,459,754	1,459,754	1,459,754	1,459,754	1,459,754
3.6	Total Debt Service	7,167,726	6,513,515	6,518,528	6,518,445	7,978,269	7,968,519	7,965,790	7,968,076	7,972,094	7,941,454
3.7	Total Cost of Service	20,785,446	21,071,658	21,720,376	22,396,729	24,567,702	25,305,942	26,090,326	26,921,298	27,798,206	28,687,492
3.8	Net Revenues for Contingency and Coverage	(1,373,584)	(688,824)	(319,978)	71,558	(978,797)	(541,176)	(91,845)	371,501	852,383	1,387,377
	Percent of COS	-7.1%	-3.4%	-1.5%	0.3%	-4.1%	-2.2%	-0.4%	1.4%	3.0%	4.6%
	Debt Coverage	0.85	0.95	1.00	1.07	0.92	0.98	1.04	1.10	1.16	1.23

CITY OF YUMA											
WATER/WASTEWATER COST OF SERVICE MODEL											
Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	

Water Summary

Scen: 2023 11 07 Scenario I -- Status Quo

1 Water Monthly Rates and Charges

W1 Residential Inside City

Monthly Base Charge

Base Charge	5/8" x 3/4"	\$	17.82	\$	18.35	\$	18.91	\$	19.47	\$	20.06	\$	20.66	\$	21.28	\$	21.92	\$	22.57	\$	23.25	\$	23.95
	1"		21.56		22.21		22.87		23.56		24.27		24.99		25.74		26.52		27.31		28.13		28.97
	1 1/2"		27.93		28.77		29.63		30.52		31.44		32.38		33.35		34.35		35.38		36.44		37.54
	2"		34.26		35.29		36.35		37.44		38.56		39.72		40.91		42.14		43.40		44.70		46.04

Usage Charge per hcf

-	10	\$	1.56	\$	1.61	\$	1.66	\$	1.70	\$	1.76	\$	1.81	\$	1.86	\$	1.92	\$	1.98	\$	2.04	\$	2.10
11	30		1.83		1.88		1.94		2.00		2.06		2.12		2.19		2.25		2.32		2.39		2.46
31	Above		2.10		2.16		2.23		2.29		2.36		2.43		2.51		2.58		2.66		2.74		2.82

WO1 Residential Outside City

Monthly Base Charge

5/8" x 3/4"	\$	23.70	\$	24.41	\$	25.14	\$	25.90	\$	26.68	\$	27.48	\$	28.30	\$	29.15	\$	30.02	\$	30.92	\$	31.85
1"		28.67		29.54		30.42		31.33		32.27		33.24		34.24		35.27		36.32		37.41		38.54
1 1/2"		37.15		38.26		39.41		40.59		41.81		43.06		44.36		45.69		47.06		48.47		49.92
2"		45.57		46.93		48.34		49.79		51.28		52.82		54.41		56.04		57.72		59.45		61.24

Usage Charge per hcf

-	10	\$	2.07	\$	2.14	\$	2.20	\$	2.27	\$	2.34	\$	2.41	\$	2.48	\$	2.55	\$	2.63	\$	2.71	\$	2.79
11	30		2.43		2.51		2.58		2.66		2.74		2.82		2.91		2.99		3.08		3.18		3.27
31	Above		2.79		2.88		2.96		3.05		3.14		3.24		3.33		3.44		3.54		3.64		3.75

Commercial Inside City

Monthly Base Charge

5/8" x 3/4"	\$	17.82	\$	18.35	\$	18.91	\$	19.47	\$	20.06	\$	20.66	\$	21.28	\$	21.92	\$	22.57	\$	23.25	\$	23.95
1"		21.56		22.21		22.87		23.56		24.27		24.99		25.74		26.52		27.31		28.13		28.97
1 1/2"		27.93		28.77		29.63		30.52		31.44		32.38		33.35		34.35		35.38		36.44		37.54
2"		34.26		35.29		36.35		37.44		38.56		39.72		40.91		42.14		43.40		44.70		46.04
3"		62.09		63.95		65.87		67.85		69.88		71.98		74.14		76.36		78.65		81.01		83.44
4"		93.72		96.53		99.43		102.41		105.48		108.65		111.91		115.26		118.72		122.28		125.95

Usage Charge per hcf

-	Above	\$	1.75	\$	1.80	\$	1.86	\$	1.91	\$	1.97	\$	2.03	\$	2.09	\$	2.15	\$	2.22	\$	2.28	\$	2.35
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Commercial Outside City

Monthly Base Charge

5/8" x 3/4"	\$	23.70	\$	24.41	\$	25.14	\$	25.90	\$	26.67	\$	27.47	\$	28.30	\$	29.15	\$	30.02	\$	30.92	\$	31.85
1"		28.67		29.53		30.42		31.33		32.27		33.24		34.23		35.26		36.32		37.41		38.53
1 1/2"		37.15		38.26		39.41		40.59		41.81		43.07		44.36		45.69		47.06		48.47		49.93
2"		45.57		46.94		48.35		49.80		51.29		52.83		54.41		56.05		57.73		59.46		61.24
3"		82.58		85.06		87.61		90.24		92.94		95.73		98.60		101.56		104.61		107.75		110.98
4"		124.65		128.39		132.24		136.21		140.29		144.50		148.84		153.30		157.90		162.64		167.52

Usage Charge per hcf

-	Above	\$	2.29	\$	2.36	\$	2.43	\$	2.50	\$	2.58	\$	2.65	\$	2.73	\$	2.82	\$	2.90	\$	2.99	\$	3.08
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Automated Metering Infrastructure Fee

Per Meter	\$	-	\$	1.00	\$	1.00	\$	1.00	\$	1.00	\$	1.00	\$	1.00	\$	1.00	\$	1.00	\$	1.00	\$	1.00
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2.1 Residential Inside City Monthly Charge

Hundred Cubic Feet (hcf)

<div style="border: 1px solid black; padding: 5px; display: inline-block; background-color: white; color: black;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Water Summary

Scen: 2023 11 07 Scenario I -- Status Quo

7	Total	\$ 28.74	\$ 30.60	\$ 31.49	\$ 32.40	\$ 33.35	\$ 34.32	\$ 35.32	\$ 36.35	\$ 37.41	\$ 38.50	\$ 39.62
	Dollar Inc		1.86	0.89	0.91	0.94	0.97	1.00	1.03	1.06	1.09	1.12
	Percent Inc		6.5%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
13	Total	38.91	41.08	42.28	43.52	44.79	46.11	47.46	48.85	50.29	51.77	53.29
	Dollar Inc		2.17	1.20	1.24	1.28	1.31	1.35	1.39	1.44	1.48	1.52
	Percent Inc		5.6%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
20	Total	51.72	54.27	55.87	57.52	59.21	60.96	62.76	64.61	66.52	68.48	70.51
	Dollar Inc		2.55	1.60	1.65	1.70	1.75	1.80	1.85	1.91	1.97	2.02
	Percent Inc		4.9%	2.9%	2.9%	2.9%	2.9%	3.0%	3.0%	3.0%	3.0%	3.0%
40	Total	91.02	94.75	97.56	100.46	103.44	106.52	109.68	112.94	116.30	119.76	123.32
	Dollar Inc		3.73	2.81	2.90	2.98	3.07	3.17	3.26	3.36	3.46	3.56
	Percent Inc		4.1%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

2.2 Residential Outside City Monthly Charge

7	Total	\$ 38.19	\$ 40.37	\$ 41.55	\$ 42.77	\$ 44.02	\$ 45.31	\$ 46.64	\$ 48.01	\$ 49.42	\$ 50.87	\$ 52.37
	Dollar Inc		2.18	1.18	1.22	1.25	1.29	1.33	1.37	1.41	1.45	1.50
	Percent Inc		5.7%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
13	Total	51.69	54.30	55.90	57.55	59.25	60.99	62.79	64.65	66.56	68.52	70.55
	Dollar Inc		2.61	1.60	1.65	1.70	1.75	1.80	1.85	1.91	1.97	2.03
	Percent Inc		5.1%	2.9%	2.9%	2.9%	2.9%	3.0%	3.0%	3.0%	3.0%	3.0%
20	Total	68.70	71.85	73.98	76.17	78.42	80.74	83.14	85.60	88.14	90.75	93.44
	Dollar Inc		3.15	2.13	2.19	2.25	2.32	2.39	2.46	2.54	2.61	2.69
	Percent Inc		4.6%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL												
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Water Summary												
Scen: 2023 11 07 Scenario I -- Status Quo												
2.3	Commercial Inside City Monthly Charge -- 1 1/2" Meter											
40	Total	97.93	101.87	104.89	108.01	111.22	114.53	117.93	121.44	125.05	128.78	132.61
	Dollar Inc		3.94	3.03	3.12	3.21	3.31	3.41	3.51	3.61	3.72	3.83
	Percent Inc		4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
80	Total	167.93	173.97	179.16	184.50	190.01	195.68	201.52	207.53	213.73	220.11	226.68
	Dollar Inc		6.04	5.19	5.34	5.51	5.67	5.84	6.02	6.20	6.38	6.57
	Percent Inc		3.6%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
2.4	Commercial Outside City Monthly Charge -- 1 1/2" Meter											
40	Total	128.75	133.61	137.59	141.69	145.91	150.26	154.73	159.35	164.10	168.99	174.03
	Dollar Inc		4.86	3.98	4.10	4.22	4.35	4.48	4.61	4.75	4.89	5.04
	Percent Inc		3.8%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
80	Total	220.35	227.96	234.77	241.78	249.01	256.45	264.11	272.00	280.13	288.51	297.13
	Dollar Inc		7.61	6.81	7.01	7.22	7.44	7.66	7.89	8.13	8.37	8.63
	Percent Inc		3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
3	Total Accounts											
	Total Accounts		34,475	34,856	35,237	35,618	35,999	36,380	36,761	37,142	37,523	37,904
	New Accounts			381	381	381	381	381	381	381	381	381
	Avg. Annual Growth Rate			1.1%	1.1%	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%
4	Annual Water Consumption											
W11	Residential Inside City		474,584,882	480,658,624	486,732,367	492,806,109	498,879,852	504,953,594	511,027,337	517,101,079	523,174,821	529,248,564
W12	Multi Family Inside City		103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279
W13	Commercial Inside City		250,424,430	253,054,939	255,685,447	258,315,956	260,946,465	263,576,974	266,207,482	268,837,991	271,468,500	274,099,008
W14	Irrigation Inside City		100,599,429	101,459,253	102,319,077	103,178,902	104,038,726	104,898,550	105,758,374	106,618,198	107,478,022	108,337,847
WO1	Residential Outside City		31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460
W12	Multi Family Outside City		16,077,269	16,077,269	16,077,269	16,077,269	16,244,392	16,244,392	16,382,056	16,382,056	16,382,056	16,382,056
WO2	Commercial Outside City		17,277,688	17,277,688	17,277,688	17,277,688	17,455,442	17,455,442	17,602,126	17,602,126	17,602,126	17,602,126
WO4	Irrigation Outside City		343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962
	Total System		994,427,398	1,003,991,474	1,013,555,549	1,023,119,624	1,033,028,577	1,042,592,652	1,052,441,077	1,062,005,152	1,071,569,227	1,081,133,303
				1.0%	1.0%	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%

<div style="border: 1px solid black; padding: 5px; display: inline-block; margin: 0 auto; width: 80%;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Water Summary

Scen: 2023 11 07 Scenario I -- Status Quo

5 Revenues and Expenses -- CASH BASIS

5.1 Water Revenues

Water Rate Revenue

WI1	Residential Inside City	\$ 14,379,913	\$ 15,000,865	\$ 15,646,133	\$ 16,316,616	\$ 17,013,247	\$ 17,736,991	\$ 18,488,847	\$ 19,269,851	\$ 20,081,076	\$ 20,923,631
WI2	Multi Family Inside City	2,361,666	2,432,516	2,505,492	2,580,657	2,658,076	2,737,819	2,819,953	2,904,552	2,991,688	3,081,439
WI3	Commercial Inside City	5,143,350	5,353,298	5,571,214	5,797,387	6,032,116	6,275,712	6,528,494	6,790,795	7,062,958	7,345,340
WO3	Commercial Outside City	638,409	657,562	677,288	697,607	723,174	744,869	771,276	794,415	818,247	842,795
WI4	Irrigation Inside City	1,980,406	2,057,253	2,136,927	2,219,531	2,305,168	2,393,946	2,485,975	2,581,372	2,680,255	2,782,748
WO4	Irrigation Outside City	10,808	11,133	11,467	11,811	12,165	12,530	12,906	13,293	13,692	174,288
WO1	Residential Outside City	1,520,254	1,566,715	1,613,717	1,662,128	1,711,992	1,763,352	1,816,252	1,870,740	1,926,862	1,984,668
WO2	Multi Family Outside City	443,044	456,647	470,346	484,457	504,142	519,267	539,347	555,527	572,193	589,359
	Sub-Total	26,477,852	27,535,989	28,632,585	29,770,194	30,960,081	32,184,484	33,463,051	34,780,545	36,146,972	37,724,268
	Non-Rate Revenues	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554	1,819,693	1,823,832	1,827,970	1,832,109	1,836,247
	Total Revenues	28,276,852	29,339,127	30,439,862	31,581,610	32,775,636	34,004,177	35,286,882	36,608,515	37,979,081	39,560,515

Water Cost of Service

Department Code

40	Water Administration	9,922,757	10,743,422	11,310,143	11,910,718	12,547,472	13,222,910	13,939,735	14,700,866	15,509,455	16,368,907
41	Water Treatment Plant	3,027,660	3,187,735	3,292,495	3,400,675	3,512,723	3,628,087	3,747,512	3,870,535	3,997,570	4,128,747
42	Transmission/Distribution	1,141,879	1,199,581	1,236,207	1,273,952	1,312,872	1,352,958	1,394,287	1,436,859	1,480,731	1,525,942
43	Water Customer Service	483,766	508,247	523,802	539,833	556,366	573,394	590,954	609,041	627,683	646,895
44	Water Transfer	40,670	43,244	45,119	47,079	49,128	51,271	53,511	55,854	58,304	60,866
45	Aqua Viva Treatment Plant	2,203,793	2,321,844	2,399,754	2,480,248	2,563,723	2,649,655	2,738,708	2,830,440	2,925,213	3,023,125
46	Water Laboratory	148,182	157,038	163,296	169,820	176,621	183,710	191,102	198,809	206,846	215,227
47	Water SCADA	358,163	376,110	387,435	399,101	411,120	423,499	436,253	449,389	462,922	476,862
50	Wastewater Administration	-	-	-	-	-	-	-	-	-	-
51	Wastewater Treatment	-	-	-	-	-	-	-	-	-	-
52	Wastewater Collection Services	-	-	-	-	-	-	-	-	-	-
53	Wastewater Pretreatment	-	-	-	-	-	-	-	-	-	-
55	Desert Dunes WPCF	-	-	-	-	-	-	-	-	-	-
56	Wastewater Laboratory	-	-	-	-	-	-	-	-	-	-
57	Wastewater SCADA	-	-	-	-	-	-	-	-	-	-
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Water Summary

Scen: 2023 11 07 Scenario I -- Status Quo

<u>Expense Code</u>	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
1 Administrative Expenses	\$ 324,640	\$ 342,649	\$ 354,794	\$ 367,359	\$ 380,357	\$ 393,804	\$ 407,715	\$ 422,105	\$ 436,991	\$ 452,390	
2 Bonds	-	-	-	-	-	-	-	-	-	-	
3 Capital Outlay	-	-	-	-	-	-	-	-	-	-	
4 Comm/Utilities	1,659,260	1,757,967	1,827,230	1,899,062	1,974,186	2,051,453	2,132,126	2,215,219	2,301,374	2,390,699	
5 Cost Allocations	-	-	-	-	-	-	-	-	-	-	
6 Insurance	1,464	1,566	1,645	1,727	1,813	1,904	1,999	2,099	2,204	2,314	
7 Leases	-	-	-	-	-	-	-	-	-	-	
8 Maintenance	582,739	611,918	630,320	649,277	668,805	688,921	709,644	730,990	752,980	775,633	
9 Miscellaneous	1,551,837	1,629,429	1,678,312	1,728,661	1,780,521	1,833,937	1,888,955	1,945,623	2,003,992	2,064,112	
10 Operational Supplies	4,347,981	4,566,695	4,705,077	4,847,651	4,994,597	5,145,942	5,301,918	5,462,574	5,628,097	5,798,634	
11 Outside Services	588,318	620,975	643,072	666,006	689,810	714,519	740,170	766,801	794,453	823,166	
12 Personal Services	8,021,824	8,744,774	9,248,716	9,784,526	10,354,464	10,960,969	11,606,678	12,294,439	13,027,330	13,808,683	
13 Rentals	138,632	145,564	149,931	154,428	159,061	163,833	168,748	173,811	179,025	184,396	
14 Travel/Meetings	110,175	115,684	119,154	122,729	126,411	130,203	134,109	138,132	142,276	146,545	
T Transfers	-	-	-	-	-	-	-	-	-	-	
0 Other	-	-	-	-	-	-	-	-	-	-	
Total	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572	
5.2 Total Operating Expenses	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572	
5.3 Capital Outlays	1,794,895	1,809,640	1,818,929	1,828,497	1,838,352	1,848,502	1,858,957	1,869,726	1,880,818	1,892,242	
5.4 Transfers	-	-	-	-	-	-	-	-	-	-	
5.5 Net Revenues for Debt Service and Coverage	9,155,087	8,992,266	9,262,682	9,531,687	9,807,260	10,070,191	10,335,863	10,586,995	10,829,540	11,221,701	
Debt Service											
Debt Service -- Current	6,108,857	5,710,772	5,679,010	5,665,342	5,653,022	5,576,022	5,543,451	5,515,115	5,481,697	-	
Debt Service -- Future	-	-	-	-	995,287	995,287	995,287	995,287	995,287	995,287	995,287
5.6 Total Debt Service	6,108,857	5,710,772	5,679,010	5,665,342	6,648,309	6,571,309	6,538,738	6,510,402	6,476,984	995,287	
5.7 Total Cost of Service	25,230,621	26,057,634	26,856,190	27,715,265	29,616,685	30,505,296	31,489,757	32,531,923	33,626,525	29,334,102	
5.8 Net Revenues for Contingency and Coverage	3,046,230	3,281,493	3,583,672	3,866,345	3,158,950	3,498,881	3,797,125	4,076,592	4,352,556	10,226,414	
Percent of COS	10.8%	11.2%	11.8%	12.2%	9.6%	10.3%	10.8%	11.1%	11.5%	25.9%	
Debt Coverage	1.79	1.89	1.95	2.01	1.75	1.81	1.87	1.91	1.96	13.18	

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Wastewater Summary

Scen: 2023 11 07 Scenario I -- Status Quo

1 Wastewater Monthly Rates and Charges

Residential Inside City

Monthly Base Charge	3/4"	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91	\$ 46.70	\$ 48.57	\$ 50.51	\$ 52.53	\$ 54.64
	1"	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	1 1/2"	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	2"	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64

Residential Outside City

Monthly Base Charge	3/4"	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76	\$ 62.15	\$ 64.64	\$ 67.22	\$ 69.91	\$ 72.71
	1"	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71
	1 1/2"	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71
	2"	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71

Non Residential Inside City

Monthly Base Charge	3/4"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
	1"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
	1 1/2"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
	2"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
	4"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
Usage Charge per hcf		2.10	2.18	2.27	2.36	2.46	2.55	2.66	2.76	2.87	2.99	3.11

Non Residential Outside City

Monthly Base Charge	3/4"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
	1"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
	1 1/2"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
	2"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
	4"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
Usage Charge per hcf		2.77	2.91	3.02	3.14	3.27	3.40	3.54	3.68	3.82	3.98	4.14

2.1 Residential Inside City Monthly Charge

7 hcf	Total	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91	\$ 46.70	\$ 48.57	\$ 50.51	\$ 52.53	\$ 54.64
	Dollar Inc		1.48	1.54	1.60	1.66	1.73	1.80	1.87	1.94	2.02	2.10
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
13 hcf	Total	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	Dollar Inc		1.48	1.54	1.60	1.66	1.73	1.80	1.87	1.94	2.02	2.10
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
20 hcf	Total	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	Dollar Inc		1.48	1.54	1.60	1.66	1.73	1.80	1.87	1.94	2.02	2.10
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
30 hcf	Total	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	Dollar Inc		1.48	1.54	1.60	1.66	1.73	1.80	1.87	1.94	2.02	2.10
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Wastewater Summary

Scen: 2023 11 07 Scenario I -- Status Quo

2.2 Residential Outside City Monthly Charge

7 hcf	Total	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76	\$ 62.15	\$ 64.64	\$ 67.22	\$ 69.91	\$ 72.71
	Dollar Inc		1.96	2.04	2.13	2.21	2.30	2.39	2.49	2.59	2.69	2.80
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
13 hcf	Total	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71
	Dollar Inc		1.96	2.04	2.13	2.21	2.30	2.39	2.49	2.59	2.69	2.80
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
20 hcf	Total	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71
	Dollar Inc		1.96	2.04	2.13	2.21	2.30	2.39	2.49	2.59	2.69	2.80
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

2.3 Non Residential Inside City Monthly Bill -- 1 1/2" Meter

40 hcf	Total	88.74	92.29	95.98	99.82	103.81	107.97	112.28	116.78	121.45	126.30	131.36
	Dollar Inc		3.55	3.69	3.84	3.99	4.15	4.32	4.49	4.67	4.86	5.05
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
80 hcf	Total	172.74	179.65	186.84	194.31	202.08	210.16	218.57	227.31	236.41	245.86	255.70
	Dollar Inc		6.91	7.19	7.47	7.77	8.08	8.41	8.74	9.09	9.46	9.83
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

2.4 Non Residential Outside City Monthly Bill -- 1 1/2" Meter

40 hcf	Total	117.10	122.82	127.73	132.84	138.15	143.68	149.43	155.40	161.62	168.08	174.80
	Dollar Inc		5.72	4.91	5.11	5.31	5.53	5.75	5.98	6.21	6.46	6.72
	Percent Inc		4.9%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
80 hcf	Total	227.90	239.08	248.64	258.58	268.92	279.68	290.87	302.51	314.61	327.19	340.28
	Dollar Inc		11.18	9.56	9.94	10.34	10.76	11.19	11.64	12.10	12.58	13.09
	Percent Inc		4.9%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

3 Total Accounts

Total Accounts		28,720	29,095	29,470	29,845	30,220	30,595	30,970	31,345	31,720	32,095
New Accounts			375	375	375	375	375	375	375	375	375
Avg. Annual Growth Rate			1.31%	1.29%	1.27%	1.26%	1.24%	1.23%	1.21%	1.20%	1.18%

4 Annual Wastewater Billing Units

WWI1	Residential Inside City	433,478,463	439,558,105	445,637,746	451,717,388	457,797,030	463,876,672	469,956,314	476,035,956	482,115,597	488,195,239
WWO1	Residential Outside City	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100
WWI2	Non Residential Inside City	204,904,200	207,061,086	209,217,973	211,374,859	213,531,745	215,688,632	217,845,518	220,002,404	222,159,291	224,316,177
WWO2	Non Residential Outside City	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700
WWI3	Industrial Inside City	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200
WWO3	Industrial Outside City	-	-	-	-	-	-	-	-	-	-
	Total System	675,901,663	684,138,191	692,374,719	700,611,247	708,847,775	717,084,303	725,320,832	733,557,360	741,793,888	750,030,416

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Wastewater Summary

Scen: 2023 11 07 Scenario I -- Status Quo

5 Revenues and Expenses -- CASH BASIS

5.1 Wastewater Revenues												
<u>Wastewater Rate Revenue</u>												
WW11	Residential Inside City	\$ 11,237,286	\$ 11,850,688	\$ 12,495,182	\$ 13,172,274	\$ 13,883,541	\$ 14,630,634	\$ 15,415,281	\$ 16,239,291	\$ 17,104,557	\$ 18,013,061	
WWO1	Residential Outside City	727,506	756,607	786,871	818,346	851,080	885,123	920,528	957,349	995,643	1,035,469	
WWI2	Non Residential Inside City	4,512,046	4,741,923	4,982,971	5,235,715	5,500,707	5,778,520	6,069,757	6,375,048	6,695,051	7,030,453	
WWO2	Non Residential Outside City	293,556	306,796	319,063	331,820	345,093	358,905	373,265	388,195	403,717	419,861	
WWI3	Industrial Inside City	276,866	287,940	299,458	311,436	323,894	336,850	350,324	364,337	378,910	394,066	
WWO3	Industrial Outside City	-	-	-	-	-	-	-	-	-	-	
	Sub-Total	17,047,261	17,943,955	18,883,545	19,869,591	20,904,314	21,990,032	23,129,155	24,324,220	25,577,877	26,892,910	
	Non-Rate Revenues	2,364,600	2,438,880	2,516,853	2,598,695	2,684,591	2,774,734	2,869,326	2,968,579	3,072,713	3,181,960	
	Total Revenues	19,411,861	20,382,834	21,400,398	22,468,287	23,588,905	24,764,766	25,998,482	27,292,798	28,650,590	30,074,869	


Wastewater Cost of Service

Department Code

40	Water Administration	-	-	-	-	-	-	-	-	-	-	
41	Water Treatment Plant	-	-	-	-	-	-	-	-	-	-	
42	Transmission/Distribution	-	-	-	-	-	-	-	-	-	-	
43	Water Customer Service	-	-	-	-	-	-	-	-	-	-	
44	Water Transfer	-	-	-	-	-	-	-	-	-	-	
45	Aqua Viva Treatment Plant	-	-	-	-	-	-	-	-	-	-	
46	Water Laboratory	-	-	-	-	-	-	-	-	-	-	
47	Water SCADA	-	-	-	-	-	-	-	-	-	-	
50	Wastewater Administration	6,565,457	7,117,051	7,499,068	7,904,348	8,334,521	8,791,342	9,276,710	9,792,675	10,341,454	10,925,445	
51	Wastewater Treatment	4,475,793	4,721,778	4,887,033	5,058,273	5,235,724	5,419,622	5,610,213	5,807,749	6,012,497	6,224,732	
52	Wastewater Collection Services	468,213	492,367	507,920	523,962	540,510	557,580	575,189	593,352	612,088	631,415	
53	Wastewater Pretreatment	93,648	98,994	102,672	106,493	110,464	114,591	118,879	123,337	127,971	132,787	
55	Desert Dunes WPCF	1,332,937	1,410,721	1,464,828	1,521,012	1,579,354	1,639,938	1,702,852	1,768,186	1,836,036	1,906,500	
56	Wastewater Laboratory	141,290	149,768	155,773	162,033	168,561	175,368	182,467	189,870	197,592	205,647	
57	Wastewater SCADA	219,716	230,766	237,756	244,958	252,378	260,023	267,900	276,015	284,377	292,992	
T	Transfers	-	-	-	-	-	-	-	-	-	-	
0	Other	-	-	-	-	-	-	-	-	-	-	
	Total	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517	

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**


	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Wastewater Summary											
Scen: 2023 11 07 Scenario I -- Status Quo											
<u>Expense Code</u>											
1	Administrative Expenses	232,522	245,336	253,943	262,844	272,051	281,573	291,421	301,606	312,140	323,033
2	Bonds	-	-	-	-	-	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilities	1,079,652	1,146,561	1,194,524	1,244,327	1,296,039	1,349,728	1,405,467	1,463,330	1,523,396	1,585,742
5	Cost Allocations	-	-	-	-	-	-	-	-	-	-
6	Insurance	11,127	11,906	12,501	13,126	13,783	14,472	15,195	15,955	16,753	17,590
7	Leases	20,544	21,571	22,218	22,885	23,571	24,279	25,007	25,757	26,530	27,326
8	Maintenance	399,449	419,421	432,004	444,964	458,313	472,063	486,224	500,811	515,835	531,311
9	Miscellaneous	956,464	1,004,287	1,034,416	1,065,448	1,097,412	1,130,334	1,164,244	1,199,171	1,235,147	1,272,201
10	Operational Supplies	3,579,630	3,760,018	3,874,295	3,992,043	4,113,369	4,238,381	4,367,192	4,499,916	4,636,672	4,777,583
11	Outside Services	1,309,265	1,396,776	1,462,269	1,530,908	1,602,844	1,678,238	1,757,260	1,840,086	1,926,902	2,017,903
12	Personal Services	5,418,824	5,911,511	6,255,701	6,621,961	7,011,881	7,427,180	7,869,715	8,341,493	8,844,690	9,381,659
13	Rentals	220,552	231,580	238,527	245,683	253,053	260,645	268,464	276,518	284,814	293,358
14	Travel/Meetings	69,025	72,476	74,651	76,890	79,197	81,573	84,020	86,540	89,137	91,811
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517
5.2	Total Operating Expenses	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517
5.3	Capital Outlays	320,666	336,699	346,800	357,204	367,920	378,958	390,327	402,037	414,098	426,521
5.4	Transfers	-	-	-	-	-	-	-	-	-	-
5.5	Net Revenues for Debt Service and Coverage	5,794,142	5,824,691	6,198,550	6,590,003	6,999,473	7,427,343	7,873,946	8,339,577	8,824,478	9,328,832
<u>Debt Service</u>											
	Debt Service -- Current	7,167,726	6,513,515	6,518,528	6,518,445	6,518,515	6,508,765	6,506,036	6,508,322	6,512,340	6,481,700
	Debt Service -- Future	-	-	-	-	1,459,754	1,459,754	1,459,754	1,459,754	1,459,754	1,459,754
5.6	Total Debt Service	7,167,726	6,513,515	6,518,528	6,518,445	7,978,269	7,968,519	7,965,790	7,968,076	7,972,094	7,941,454
5.7	Total Cost of Service	20,785,446	21,071,658	21,720,376	22,396,729	24,567,702	25,305,942	26,090,326	26,921,298	27,798,206	28,687,492
5.8	Net Revenues for Contingency and Coverage	(1,373,584)	(688,824)	(319,978)	71,558	(978,797)	(541,176)	(91,845)	371,501	852,383	1,387,377
	Percent of COS	-7.1%	-3.4%	-1.5%	0.3%	-4.1%	-2.2%	-0.4%	1.4%	3.0%	4.6%
	Debt Coverage	0.85	0.95	1.00	1.07	0.92	0.98	1.04	1.10	1.16	1.23



City of Yuma

Ten Year Rate Analysis and Pro Forma

Fiscal Years 2024 - 2033



Utility System

Water
Sewer
Combined

Dashboard

Projections
Bill Comparison
Comparable Utilities

Customer Class

All Classes

Years

10
5

Total Net Revenues

Debt Service

Total Revenues

Debt Coverage

Combined Projections

Future Debt Term 30

Water Future Bond Issues	
Proposed	
2024	\$ -
2025	\$ -
2026	\$ -
2027	\$ 15,000,000
2028	\$ -
2029	\$ -
2030	\$ -
2031	\$ -
2032	\$ -
2033	\$ -

Sewer Future Bond Issues	
Proposed	
2024	\$ -
2025	\$ -
2026	\$ -
2027	\$ 22,000,000
2028	\$ -
2029	\$ -
2030	\$ -
2031	\$ -
2032	\$ -
2033	\$ -

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Rate Adjustments										
Base Charge	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Usage Charge	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	60	87	100	100	100	100	100	100	100	100
Sewer Rate Adjustments										
Base Charge	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Usage Charge Residential	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Usage Charge Non-Residential	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario II -- Conservation

1 Water Monthly Rates and Charges

Water Rate and Charges

W1 Residential Inside City

Monthly Base Charge									
	5/8" x 3/4"	\$	17.82	\$	17.82	\$	17.82	\$	17.82
	1"		21.56		21.56		21.56		21.56
	1 1/2"		27.93		27.93		27.93		27.93
	2"		34.26		34.26		34.26		34.26
Usage Charge per HCF									
-	10		1.56		1.61		1.66		1.70
11	20		1.83		1.93		1.99		2.05
21	30		1.83		2.31		2.38		2.45
31	Above		2.10		2.78		2.86		2.95

WO1 Residential Outside City

Monthly Base Charge									
	5/8" x 3/4"		23.70		23.70		23.70		23.70
	1"		28.67		28.67		28.67		28.67
	1 1/2"		37.15		37.15		37.15		37.15
	2"		45.57		45.57		45.57		45.57
Usage Charge per HCF									
-	10		2.07		2.14		2.20		2.27
11	20		2.43		2.56		2.64		2.72
21	30		2.43		3.08		3.17		3.26
31	Above		2.79		3.69		3.80		3.92

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>							
		Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario II -- Conservation

WI2 Multi Family Inside City

<u>Monthly Base Charge</u>							
	5/8" x 3/4"	17.82	17.82	17.82	17.82	17.82	17.82
	1"	21.56	21.56	21.56	21.56	21.56	21.56
	1 1/2"	27.93	27.93	27.93	27.93	27.93	27.93
	2"	34.26	34.26	34.26	34.26	34.26	34.26
	3"	62.09	62.09	62.09	62.09	62.09	62.09
	4"	93.72	93.72	93.72	93.72	93.72	93.72
<u>Usage Charge per HCF</u>							
-	5	1.56	1.61	1.66	1.70	1.76	1.81
6	10	1.83	1.93	1.99	2.05	2.11	2.17
11	15	1.83	2.31	2.38	2.45	2.53	2.60
16	Above	2.10	2.78	2.86	2.95	3.03	3.13

WO2 Multi Family Outside City

<u>Monthly Base Charge</u>							
	5/8" x 3/4"	23.70	23.70	23.70	23.70	23.70	23.70
	1"	28.67	28.67	28.67	28.67	28.67	28.67
	1 1/2"	37.15	37.15	37.15	37.15	37.15	37.15
	2"	45.57	45.57	45.57	45.57	45.57	45.57
	3"	82.58	82.58	82.58	82.58	82.58	82.58
	4"	124.65	124.65	124.65	124.65	124.65	124.65
<u>Usage Charge per HCF</u>							
-	5	2.07	2.14	2.20	2.27	2.34	2.41
6	10	2.43	2.56	2.64	2.72	2.80	2.89
11	15	2.43	3.08	3.17	3.26	3.36	3.46
16	Above	2.79	3.69	3.80	3.92	4.04	4.16

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL							
		Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario II -- Conservation

2 Wastewater Monthly Rates and Charges

WW11 Residential Inside City

<u>Monthly Base Charge</u>		\$	36.91	\$	38.39	\$	39.92	\$	41.52	\$	43.18	\$	44.91
	3/4"												
	1"		36.91		38.39		39.92		41.52		43.18		44.91
	1 1/2"		36.91		38.39		39.92		41.52		43.18		44.91
	2"		36.91		38.39		39.92		41.52		43.18		44.91

WWO1 Residential Outside City

<u>Monthly Base Charge</u>		49.12	51.08	53.13	55.25	57.46	59.76
	3/4"						
	1"	49.12	51.08	53.13	55.25	57.46	59.76
	1 1/2"	49.12	51.08	53.13	55.25	57.46	59.76
	2"	49.12	51.08	53.13	55.25	57.46	59.76

WW12 Non Residential Inside City

<u>Monthly Base Charge</u>		4.74	4.93	5.13	5.33	5.55	5.77	
	3/4"							
	1"	4.74	4.93	5.13	5.33	5.55	5.77	
	1 1/2"	4.74	4.93	5.13	5.33	5.55	5.77	
	2"	4.74	4.93	5.13	5.33	5.55	5.77	
	4"	4.74	4.93	5.13	5.33	5.55	5.77	
<u>Usage Charge per HCF</u>	-	Above	2.10	2.18	2.27	2.36	2.46	2.55

WWO2 Non Residential Outside City

<u>Monthly Base Charge</u>		6.30	6.56	6.82	7.09	7.37	7.67	
	3/4"							
	1"	6.30	6.56	6.82	7.09	7.37	7.67	
	1 1/2"	6.30	6.56	6.82	7.09	7.37	7.67	
	2"	6.30	6.56	6.82	7.09	7.37	7.67	
	4"	6.30	6.56	6.82	7.09	7.37	7.67	
<u>Usage Charge per HCF</u>	-	Above	2.77	2.91	3.02	3.14	3.27	3.40

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario II -- Conservation

3 Residential Inside City Monthly Charges -- WATER

7 hcf -- 3/4" Meter						
Total	\$ 28.74	\$ 29.07	\$ 29.41	\$ 29.75	\$ 30.11	\$ 30.48
Dollar Inc		0.33	0.34	0.35	0.36	0.37
Percent Inc		1.1%	1.2%	1.2%	1.2%	1.2%
13 hcf -- 3/4" Meter						
Total	38.91	39.67	40.33	41.00	41.70	42.42
Dollar Inc		0.76	0.66	0.68	0.70	0.72
Percent Inc		2.0%	1.7%	1.7%	1.7%	1.7%
20 hcf -- 3/4" Meter						
Total	51.72	53.17	54.23	55.32	56.45	57.61
Dollar Inc		1.45	1.06	1.09	1.13	1.16
Percent Inc		2.8%	2.0%	2.0%	2.0%	2.1%
40 hcf -- 3/4" Meter						
Total	91.02	104.07	106.66	109.33	112.07	114.90
Dollar Inc		13.05	2.59	2.67	2.75	2.83
Percent Inc		14.3%	2.5%	2.5%	2.5%	2.5%

CITY OF YUMA						
WATER/WASTEWATER COST OF SERVICE MODEL						
Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario II -- Conservation

3 Residential Outside City Monthly Charges -- WATER

7 hcf -- 3/4" Meter						
Total	\$ 38.19	\$ 38.66	\$ 39.11	\$ 39.57	\$ 40.05	\$ 40.54
Dollar Inc		0.47	0.45	0.46	0.48	0.49
Percent Inc		1.2%	1.2%	1.2%	1.2%	1.2%
			33.0%	33.0%	33.0%	33.0%
13 hcf -- 3/4" Meter						
Total	51.69	52.76	53.64	54.53	55.46	56.41
Dollar Inc		1.07	0.87	0.90	0.93	0.95
Percent Inc		2.1%	1.7%	1.7%	1.7%	1.7%
			33.0%	33.0%	33.0%	33.0%
20 hcf -- 3/4" Meter						
Total	68.70	70.72	72.13	73.58	75.08	76.62
Dollar Inc		2.02	1.41	1.45	1.50	1.54
Percent Inc		2.9%	2.0%	2.0%	2.0%	2.1%
			33.0%	33.0%	33.0%	33.0%

4 Commercial Inside City Monthly Charges -- WATER

40 hcf -- 1 1/2" Meter						
Total	97.93	100.03	102.19	104.42	106.72	109.08
Dollar Inc		2.10	2.16	2.23	2.29	2.36
Percent Inc		2.1%	2.2%	2.2%	2.2%	2.2%
80 hcf -- 1 1/2" Meter						
Total	167.93	172.13	176.46	180.91	185.50	190.23
Dollar Inc		4.20	4.33	4.46	4.59	4.73
Percent Inc		2.5%	2.5%	2.5%	2.5%	2.5%

CITY OF YUMA						
WATER/WASTEWATER COST OF SERVICE MODEL						
Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario II -- Conservation

5 Residential Inside City Monthly Charges -- WASTEWATER

7 hcf -- 3/4" Meter						
Total	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91
Dollar Inc	1.48	1.54	1.60	1.66	1.73	
Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%
13 hcf -- 3/4" Meter						
Total	36.91	38.39	39.92	41.52	43.18	44.91
Dollar Inc		1.48	1.54	1.60	1.66	1.73
Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%
20 hcf -- 3/4" Meter						
Total	36.91	38.39	39.92	41.52	43.18	44.91
Dollar Inc		1.48	1.54	1.60	1.66	1.73
Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%
40 hcf -- 3/4" Meter						
Total	36.91	38.39	39.92	41.52	43.18	44.91
Dollar Inc		1.48	1.54	1.60	1.66	1.73
Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%

5 Residential Outside City Monthly Charges -- WASTEWATER

7 hcf -- 3/4" Meter						
Total	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76
Dollar Inc		1.96	2.04	2.13	2.21	2.30
Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%
13 hcf -- 3/4" Meter						
Total	49.12	51.08	53.13	55.25	57.46	59.76
Dollar Inc		1.96	2.04	2.13	2.21	2.30
Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%
20 hcf -- 3/4" Meter						
Total	49.12	51.08	53.13	55.25	57.46	59.76
Dollar Inc		1.96	2.04	2.13	2.21	2.30
Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%

6 Commercial Inside City Monthly Charges -- WASTEWATER

40 hcf -- 1 1/2" Meter	1 1/2"					
Total		\$ 88.74	\$ 92.29	\$ 95.98	\$ 99.82	\$ 103.81
Dollar Inc			3.55	3.69	3.84	3.99
Percent Inc			4.0%	4.0%	4.0%	4.0%
80 hcf -- 1 1/2" Meter	1 1/2"					
Total		172.74	179.65	186.84	194.31	202.08
Dollar Inc			6.91	7.19	7.47	7.77
Percent Inc			4.0%	4.0%	4.0%	4.0%

CITY OF YUMA						
WATER/WASTEWATER COST OF SERVICE MODEL						
	Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

City Rate Plan -- Three Year Summary
Scen: 2023 11 07 Scenario II -- Conservation

5 Residential Inside City Monthly Charges -- WATER AND WASTEWATER

7 hcf -- 3/4" Meter												
Total	\$	65.65	\$	67.45	\$	69.33	\$	71.27	\$	73.29	\$	75.39
Dollar Inc				1.80		1.87		1.94		2.02		2.10
Percent Inc				2.7%		2.8%		2.8%		2.8%		2.9%
13 hcf -- 3/4" Meter												
Total		75.82		78.06		80.25		82.52		84.88		87.32
Dollar Inc				2.24		2.19		2.27		2.36		2.44
Percent Inc				3.0%		2.8%		2.8%		2.9%		2.9%
20 hcf -- 3/4" Meter												
Total		88.63		91.56		94.15		96.84		99.63		102.51
Dollar Inc				2.93		2.60		2.69		2.79		2.89
Percent Inc				3.3%		2.8%		2.9%		2.9%		2.9%
40 hcf -- 3/4" Meter												
Total		127.93		142.46		146.58		150.84		155.25		159.81
Dollar Inc				14.53		4.12		4.26		4.41		4.55
Percent Inc				11.4%		2.9%		2.9%		2.9%		2.9%

5 Residential Outside City Monthly Charges -- WATER AND WASTEWATER

7 hcf -- 3/4" Meter												
Total	\$	87.31	\$	89.74	\$	92.24	\$	94.82	\$	97.51	\$	100.30
Dollar Inc				2.43		2.49		2.59		2.69		2.79
Percent Inc				2.8%		2.8%		2.8%		2.8%		2.9%
13 hcf -- 3/4" Meter												
Total		100.81		103.85		106.76		109.79		112.92		116.17
Dollar Inc				3.04		2.92		3.02		3.14		3.25
Percent Inc				3.0%		2.8%		2.8%		2.9%		2.9%
20 hcf -- 3/4" Meter												
Total		117.82		121.80		125.25		128.83		132.54		136.38
Dollar Inc				3.98		3.45		3.58		3.71		3.84
Percent Inc				3.4%		2.8%		2.9%		2.9%		2.9%

6 Commercial Inside City Monthly Charges -- WATER AND WASTEWATER

40 hcf -- 1 1/2" Meter													
Total	-	\$	186.67	\$	192.32	\$	198.17	\$	204.24	\$	210.53	\$	217.04
Dollar Inc				5.65		5.85		6.07		6.29		6.52	
Percent Inc				3.0%		3.0%		3.1%		3.1%		3.1%	
80 hcf -- 1 1/2" Meter													
Total	-	\$	340.67	\$	351.78	\$	363.29	\$	375.22	\$	387.58	\$	400.39
Dollar Inc				11.11		11.51		11.93		12.36		12.81	
Percent Inc				3.3%		3.3%		3.3%		3.3%		3.3%	

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
Rate Plan Period	Total	2024	2025	2026	2027	2028

Forecast Summary -- Inside City and Outside City Water and Wastewater Cost of Service
Scenario: 2023 11 07 Scenario II -- Conservation

1 TOTAL WATER AND WASTEWATER COST OF SERVICE AND REVENUE REQUIREMENT

CASH Basis -- Inside City

Operating Expenses	\$	154,468,418	\$	30,623,924	\$	32,758,666	\$	34,213,299	\$	35,742,505	\$	21,130,024
Capital Outlays		10,451,682		2,115,561		2,146,339		2,165,729		2,185,701		1,838,352
Transfers		-		-		-		-		-		-
Current Debt Service		55,535,217		13,276,583		12,224,288		12,197,538		12,183,788		5,653,022
Future Debt Service		995,287		-		-		-		-		995,287
Depreciation		-		-		-		-		-		-
Return		-		-		-		-		-		-
Total Cost of Service		221,450,604		46,016,067		47,129,292		48,576,566		50,111,994		29,616,685
Less Non-Rate Revenues		18,955,414		4,163,600		4,242,019		4,324,130		4,410,111		1,815,554
Net Revenue Requirement		202,495,190		41,852,467		42,887,274		44,252,436		45,701,883		27,801,131

UTILITY Basis -- Outside City

Operating Expenses	\$	154,468,418	\$	30,623,924	\$	32,758,666	\$	34,213,299	\$	35,742,505	\$	21,130,024
Capital Outlays		-		-		-		-		-		-
Transfers		-		-		-		-		-		-
Current Debt Service		-		-		-		-		-		-
Future Debt Service		-		-		-		-		-		-
Depreciation		73,751,192		13,705,400		15,007,634		17,121,263		18,529,766		9,387,129
Return		113,740,412		19,484,937		23,318,526		27,903,591		30,380,459		12,652,898
Total Cost of Service		341,960,022		63,814,261		71,084,826		79,238,153		84,652,730		43,170,051
Percent Greater than Cash Basis		54.4%		38.7%		50.8%		63.1%		68.9%		45.8%
Less Non-Rate Revenues		18,955,414		4,163,600		4,242,019		4,324,130		4,410,111		1,815,554
Net Revenue Requirement		323,004,608		59,650,661		66,842,807		74,914,023		80,242,619		41,354,497
Percent Greater than Cash Basis		59.5%		42.5%		55.9%		69.3%		75.6%		48.8%

4 REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS

W1 Residential Inside City

Revenues under Proposed Rates	\$	128,011,677	\$	25,821,307	\$	27,283,113	\$	28,407,425	\$	29,580,094	\$	16,919,739
Net Revenue Requirement before Coverage		112,579,038		23,667,339		24,190,877		24,886,913		25,704,636		14,129,272
Net Revenues Required to Fund Coverage		15,432,639		2,153,967		3,092,235		3,520,512		3,875,458		2,790,467

W2 Multi Family Inside City

Revenues under Proposed Rates	\$	14,572,409	\$	2,514,041	\$	2,891,230	\$	2,971,847	\$	3,054,882	\$	3,140,409
Net Revenue Requirement before Coverage		9,967,617		1,899,505		1,933,704		1,968,856		2,008,395		2,157,157
Net Revenues Required to Fund Coverage		4,604,792		614,537		957,526		1,002,990		1,046,487		983,252

W3 Commercial Inside City

Revenues under Proposed Rates	\$	50,240,719	\$	9,646,679	\$	10,065,005	\$	10,501,377	\$	10,956,568	\$	9,071,090
Net Revenue Requirement before Coverage		45,073,577		10,053,905		10,175,104		10,412,918		10,702,176		3,729,474
Net Revenues Required to Fund Coverage		5,167,142		(407,227)		(110,099)		88,459		254,392		5,341,616

W4 Irrigation Inside City

Revenues under Proposed Rates	\$	10,624,103	\$	1,977,963	\$	2,048,800	\$	2,122,184	\$	2,198,203	\$	2,276,953
Net Revenue Requirement before Coverage		13,241,977		2,480,893		2,546,233		2,613,912		2,688,268		2,912,671
Net Revenues Required to Fund Coverage		(2,617,874)		(502,930)		(497,433)		(491,728)		(490,064)		(635,718)

WW3 Industrial Inside City

Revenues under Proposed Rates	\$	1,499,595	\$	276,866	\$	287,940	\$	299,458	\$	311,436	\$	323,894
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10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
Rate Plan Period	Total	2024	2025	2026	2027	2028

Forecast Summary -- Inside City and Outside City Water and Wastewater Cost of Service
Scenario: 2023 11 07 Scenario II -- Conservation

Net Revenue Requirement before Coverage	1,640,015	322,029	316,968	319,207	323,684	358,126
Net Revenues Required to Fund Coverage	(140,420)	(45,163)	(29,028)	(19,749)	(12,248)	(34,232)
Total Inside City						
Revenues under Proposed Rates	\$ 204,948,502	\$ 40,236,855	\$ 42,576,088	\$ 44,302,290	\$ 46,101,184	\$ 31,732,085
Net Revenue Requirement before Coverage	182,502,223	38,423,671	39,162,886	40,201,806	41,427,159	23,286,701
Net Revenues Required to Fund Coverage	22,446,279	1,813,184	3,413,202	4,100,484	4,674,025	8,445,384
Percent Contributed to Coverage	11.0%	4.5%	8.0%	9.3%	10.1%	26.6%
WO1 Residential Outside City						
Revenues under Proposed Rates	\$ 12,670,319	\$ 2,252,505	\$ 2,325,270	\$ 2,378,622	\$ 2,433,876	\$ 3,280,046
Net Revenue Requirement before Coverage	10,883,341	1,780,409	1,948,608	2,130,594	2,249,990	2,773,740
Net Revenues Required to Fund Coverage	1,786,978	472,095	376,662	248,028	183,885	506,307
Percent Contributed to Coverage	14.1%	21.0%	16.2%	10.4%	7.6%	15.4%
WO2 Multi Family Outside City						
Revenues under Proposed Rates	\$ 2,818,930	\$ 479,595	\$ 557,788	\$ 574,432	\$ 591,577	\$ 615,537
Net Revenue Requirement before Coverage	2,034,183	473,498	494,892	519,814	545,212	767
Net Revenues Required to Fund Coverage	784,747	6,098	62,896	54,618	46,364	614,770
Percent Contributed to Coverage	27.8%	1.3%	11.3%	9.5%	7.8%	99.9%
WO3 Commercial Outside City						
Revenues under Proposed Rates	\$ 5,172,621	\$ 929,030	\$ 954,288	\$ 978,934	\$ 1,004,440	\$ 1,305,929
Net Revenue Requirement before Coverage	6,250,860	1,174,200	1,280,175	1,399,481	1,478,751	1,918,252
Net Revenues Required to Fund Coverage	(1,078,239)	(245,171)	(325,887)	(420,547)	(474,311)	387,677
Percent Contributed to Coverage	-20.8%	-26.4%	-34.1%	-43.0%	-47.2%	29.7%
WO4 Irrigation Outside City						
Revenues under Proposed Rates	\$ 56,332	\$ 10,773	\$ 11,013	\$ 11,259	\$ 11,513	\$ 11,774
Net Revenue Requirement before Coverage	3,679	688	713	741	769	767
Net Revenues Required to Fund Coverage	52,653	10,085	10,300	10,518	10,743	11,007
Percent Contributed to Coverage	93.5%	93.6%	93.5%	93.4%	93.3%	93.5%
WWO3 Industrial Outside City						
Revenues under Proposed Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue Requirement before Coverage	-	-	-	-	-	-
Net Revenues Required to Fund Coverage	-	-	-	-	-	-
Percent Contributed to Coverage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Outside City						
Revenues under Proposed Rates	\$ 19,400,498	\$ 3,671,903	\$ 3,848,359	\$ 3,943,247	\$ 4,041,406	\$ 3,895,584
Net Revenue Requirement before Coverage	18,253,043	3,428,796	3,724,387	4,050,630	4,274,724	2,774,507
Net Revenues Required to Fund Coverage	1,147,455	243,107	123,971	(107,383)	(233,318)	1,121,077
Percent Contributed to Coverage	5.9%	6.6%	3.2%	-2.7%	-5.8%	28.8%
Total Water Utility						
Revenues under Proposed Rates	\$ 212,677,063	\$ 43,908,758	\$ 46,424,447	\$ 48,245,537	\$ 50,142,590	\$ 23,955,732
Net Revenue Requirement before Coverage	193,754,995	41,852,467	42,887,274	44,252,436	45,701,883	19,060,936
Net Revenues Required to Fund Coverage	18,922,068	2,056,291	3,537,173	3,993,101	4,440,708	4,894,796
Debt Coverage	1.45	1.31	1.46	1.50	1.54	1.79

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
	Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario II -- Conservation

1 ADOPTED WATER RATE PLAN

INSIDE CITY

W1 Residential Inside City

Base Charge	5/8" x 3/4"	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82
Usage Charge per hcf											
	10		1.61		1.66		1.70		1.76		1.81
	11		1.93		1.99		2.05		2.11		2.17
	21		2.31		2.38		2.45		2.53		2.60
	31 Above		2.78		2.86		2.95		3.03		3.13

W2 Multi Family Inside City

Base Charge	5/8" x 3/4"	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82
	1"		21.56		21.56		21.56		21.56		21.56
	1 1/2"		27.93		27.93		27.93		27.93		27.93
	2"		34.26		34.26		34.26		34.26		34.26
Usage Charge per hcf											
	5		1.61		1.66		1.70		1.76		1.81
	6		1.93		1.99		2.05		2.11		2.17
	11		2.31		2.38		2.45		2.53		2.60
	16 Above		2.78		2.86		2.95		3.03		3.13

W3 Commercial Inside City

Base Charge	5/8" x 3/4"	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82
	1"		21.56		21.56		21.56		21.56		21.56
	1 1/2"		27.93		27.93		27.93		27.93		27.93
	2"		34.26		34.26		34.26		34.26		34.26
	3"		62.09		62.09		62.09		62.09		62.09
	4"		93.72		93.72		93.72		93.72		93.72
	6"		172.79		172.79		172.79		172.79		172.79
	8"		251.83		251.83		251.83		251.83		251.83
Usage Charge per hcf											
	Above		1.80		1.86		1.91		1.97		2.03

W4 Irrigation Inside City

Base Charge	5/8" x 3/4"	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82
	1"		21.56		21.56		21.56		21.56		21.56
	1 1/2"		27.93		27.93		27.93		27.93		27.93
	2"		34.26		34.26		34.26		34.26		34.26
	3"		62.09		62.09		62.09		62.09		62.09
	4"		93.72		93.72		93.72		93.72		93.72
	6"		172.79		172.79		172.79		172.79		172.79
	8"		251.83		251.83		251.83		251.83		251.83
Usage Charge per hcf											
	Above		1.80		1.86		1.91		1.97		2.03

OUTSIDE CITY

WO1 Residential Outside City

Base Charge	5/8" x 3/4"	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70
Usage Charge per hcf											
	10		2.14		2.20		2.27		2.34		2.41
	11		2.56		2.64		2.72		2.80		2.89
	21		3.08		3.17		3.26		3.36		3.46
	31 Above		3.69		3.80		3.92		4.04		4.16

Percent Greater than Inside 33.0% 33.0% 33.0% 33.0% 33.0%

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
	Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario II -- Conservation

WO2 Multi Family Outside City							
Base Charge							
5/8" x 3/4"		\$	23.70	\$	23.70	\$	23.70
1"			28.67		28.67		28.67
1 1/2"			37.15		37.15		37.15
2"			45.57		45.57		45.57
Usage Charge per hcf							
-	5	\$	2.14	\$	2.27	\$	2.41
6	10		2.56		2.72		2.89
11	15		3.08		3.26		3.46
16	Above		3.69		3.92		4.16
Percent Greater than Inside			33.0%	33.0%	33.0%	33.0%	33.0%
WO3 Commercial Outside City							
Base Charge							
5/8" x 3/4"		\$	23.70	\$	23.70	\$	23.70
1"			28.67		28.67		28.67
1 1/2"			37.15		37.15		37.15
2"			45.57		45.57		45.57
3"			82.58		82.58		82.58
4"			124.65		124.65		124.65
6"			229.81		229.81		229.81
8"			334.93		334.93		334.93
Usage Charge per hcf							
-	Above		2.36		2.50		2.65
Percent Greater than Inside			33.0%	33.0%	33.0%	33.0%	33.0%
WO4 Irrigation Outside City							
Base Charge							
5/8" x 3/4"		\$	23.70	\$	23.70	\$	23.70
1"			28.67		28.67		28.67
1 1/2"			37.15		37.15		37.15
2"			45.57		45.57		45.57
3"			82.58		82.58		82.58
4"			124.65		124.65		124.65
6"			229.81		229.81		229.81
8"			334.93		334.93		334.93
Usage Charge per hcf							
-	Above		2.36		2.50		2.65
Percent Greater than Inside			33.0%	33.0%	33.0%	33.0%	33.0%

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028

*Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario II -- Conservation*

2 TOTAL COST OF SERVICE AND REVENUE REQUIREMENT

CASH Basis -- Inside City

Operating Expenses	\$ 96,573,793	\$ 17,326,870	\$ 18,537,222	\$ 19,358,251	\$ 20,221,426	\$ 21,130,024
Capital Outlays	9,090,312	1,794,895	1,809,640	1,818,929	1,828,497	1,838,352
Transfers	-	-	-	-	-	-
Current Debt Service	28,817,004	6,108,857	5,710,772	5,679,010	5,665,342	5,653,022
Future Debt Service	995,287	-	-	-	-	995,287
Depreciation	-	-	-	-	-	-
Return	-	-	-	-	-	-
Total Cost of Service	135,476,396	25,230,621	26,057,634	26,856,190	27,715,265	29,616,685
Less Non-Rate Revenues	9,036,386	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554
Net Revenue Requirement	126,440,010	23,431,621	24,254,495	25,048,913	25,903,849	27,801,131

UTILITY Basis -- Outside City

Operating Expenses	\$ 96,573,793	\$ 17,326,870	\$ 18,537,222	\$ 19,358,251	\$ 20,221,426	\$ 21,130,024
Capital Outlays	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Current Debt Service	-	-	-	-	-	-
Future Debt Service	-	-	-	-	-	-
Depreciation	43,046,841	7,814,274	8,018,469	8,618,718	9,208,251	9,387,129
Return	60,479,320	10,995,211	11,512,770	12,263,764	13,054,677	12,652,898
Total Cost of Service	200,099,954	36,136,355	38,068,461	40,240,733	42,484,354	43,170,051
Percent Greater than Cash Basis	47.7%	43.2%	46.1%	49.8%	53.3%	45.8%
Less Non-Rate Revenues	9,036,386	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554
Net Revenue Requirement	191,063,568	34,337,355	36,265,322	38,433,456	40,672,938	41,354,497
Percent Greater than Cash Basis	51.1%	46.5%	49.5%	53.4%	57.0%	48.8%

10 Year Forecast 2024-2033		CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
		Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027
Forecast Summary -- Inside City and Outside City Water Cost of Service						
Scenario: 2023 11 07 Scenario II -- Conservation						
3 NET REVENUE REQUIREMENT BY CUSTOMER CLASS						
Residential Customers						
WI1 Residential Inside City						
Net Revenue Requirement before Coverage	\$ 63,813,263	\$ 11,746,834	\$ 12,213,989	\$ 12,634,575	\$ 13,088,593	\$ 14,129,272
Average Accounts	28,048	27,348	27,698	28,048	28,398	28,748
Revenue Requirement/Account Per Month	\$ 37.92	\$ 35.79	\$ 36.75	\$ 37.54	\$ 38.41	\$ 40.96
WO1 Residential Outside City						
Net Revenue Requirement before Coverage	\$ 6,518,314	\$ 1,194,781	\$ 1,251,740	\$ 1,311,778	\$ 1,373,145	\$ 1,386,870
Average Accounts	2,781	2,781	2,781	2,781	2,781	2,781
Revenue Requirement/Account Per Month	\$ 39.06	\$ 35.80	\$ 37.51	\$ 39.31	\$ 41.15	\$ 41.56
Percent Greater than Residential Inside	3.0%	0.0%	2.1%	4.7%	7.1%	1.5%
Multi Family Customers						
WI2 Multi Family Inside City						
Net Revenue Requirement before Coverage	\$ 9,967,617	\$ 1,899,505	\$ 1,933,704	\$ 1,968,856	\$ 2,008,395	\$ 2,157,157
Average Accounts	651	651	651	651	651	651
Revenue Requirement/Account Per Month	\$ 255.19	\$ 243.15	\$ 247.53	\$ 252.03	\$ 257.09	\$ 276.13
WO2 Multi Family Outside City						
Net Revenue Requirement before Coverage	\$ 2,587,107	\$ 473,498	\$ 494,892	\$ 519,814	\$ 545,212	\$ 553,691
Average Accounts	205	205	205	205	205	205
Revenue Requirement/Account Per Month	\$ 210.33	\$ 192.48	\$ 201.18	\$ 211.31	\$ 221.63	\$ 225.08
Percent Greater than Multi-Family Inside	-17.6%	-20.8%	-18.7%	-16.2%	-13.8%	-18.5%
Commercial Customers						
WI3 Commercial Inside City						
Net Revenue Requirement before Coverage	\$ 26,020,590	\$ 4,850,671	\$ 4,992,957	\$ 5,137,758	\$ 5,295,986	\$ 5,743,218
Average Accounts	2,430	2,380	2,405	2,430	2,455	2,480
Revenue Requirement/Account Per Month	\$ 178.47	\$ 169.84	\$ 173.01	\$ 176.19	\$ 179.77	\$ 192.98
WO3 Commercial Outside City						
Net Revenue Requirement before Coverage	\$ 4,287,463	\$ 784,752	\$ 820,268	\$ 861,479	\$ 903,480	\$ 917,485
Average Accounts	399	399	399	399	399	399
Revenue Requirement/Account Per Month	\$ 179.09	\$ 163.90	\$ 171.32	\$ 179.92	\$ 188.70	\$ 191.62
Percent Greater than Commercial Inside	0.3%	-3.5%	-1.0%	2.1%	5.0%	-0.7%
Irrigation Customers						
WI4 Irrigation Inside City						
Net Revenue Requirement before Coverage	\$ 13,241,977	\$ 2,480,893	\$ 2,546,233	\$ 2,613,912	\$ 2,688,268	\$ 2,912,671
Average Accounts	714	702	708	714	720	726
Revenue Requirement/Account Per Month	\$ 309.10	\$ 294.50	\$ 299.70	\$ 305.08	\$ 311.14	\$ 334.33
WO4 Irrigation Outside City						
Net Revenue Requirement before Coverage	\$ 3,679	\$ 688	\$ 713	\$ 741	\$ 769	\$ 767
Average Accounts	9	9	9	9	9	9
Revenue Requirement/Account Per Month	\$ 6.81	\$ 6.37	\$ 6.60	\$ 6.86	\$ 7.12	\$ 7.10
Percent Greater than Inside	-97.8%	-97.8%	-97.8%	-97.8%	-97.7%	-97.9%

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
	Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028

Forecast Summary -- Inside City and Outside City Water Cost of Service Scenario: 2023 11 07 Scenario II -- Conservation

Total Customers							
Total Inside City							
Net Revenue Requirement before Coverage	\$ 104,387,558	\$ 20,977,903	\$ 21,686,883	\$ 22,355,101	\$ 23,081,242	\$ 16,286,429	
Average Accounts	31,202	31,081	31,462	31,843	32,224	29,399	
Revenue Requirement/Account Per Month	\$ 55.76	\$ 56.25	\$ 57.44	\$ 58.50	\$ 59.69	\$ 46.16	
Total Outside City							
Net Revenue Requirement before Coverage	\$ 12,478,310	\$ 2,453,719	\$ 2,567,612	\$ 2,693,812	\$ 2,822,607	\$ 1,940,560	
Average Accounts	3,312	3,394	3,394	3,394	3,394	2,986	
Revenue Requirement/Account Per Month	\$ 62.79	\$ 60.25	\$ 63.04	\$ 66.14	\$ 69.30	\$ 54.16	
Percent Greater than Inside City	12.6%	7.1%	9.8%	13.1%	16.1%	17.3%	

4 REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS

WI1 Residential Inside City							
Revenues under Proposed Rates	\$ 79,256,248	\$ 14,584,020	\$ 15,432,425	\$ 15,912,243	\$ 16,407,820	\$ 16,919,739	
Net Revenue Requirement before Coverage	63,813,263	11,746,834	12,213,989	12,634,575	13,088,593	14,129,272	
Net Revenues Required to Fund Coverage	15,442,984	2,837,186	3,218,435	3,277,669	3,319,227	2,790,467	
WI2 Multi Family Inside City							
Revenues under Proposed Rates	\$ 14,572,409	\$ 2,514,041	\$ 2,891,230	\$ 2,971,847	\$ 3,054,882	\$ 3,140,409	
Net Revenue Requirement before Coverage	9,967,617	1,899,505	1,933,704	1,968,856	2,008,395	2,157,157	
Net Revenues Required to Fund Coverage	4,604,792	614,537	957,526	1,002,990	1,046,487	983,252	
WI3 Commercial Inside City							
Revenues under Proposed Rates	\$ 27,627,655	\$ 5,134,632	\$ 5,323,082	\$ 5,518,406	\$ 5,720,853	\$ 5,930,681	
Net Revenue Requirement before Coverage	21,849,690	4,850,671	4,992,957	5,137,758	5,295,986	5,572,317	
Net Revenues Required to Fund Coverage	5,777,965	283,961	330,125	380,648	424,867	4,358,364	
WI4 Irrigation Inside City							
Revenues under Proposed Rates	\$ 10,624,103	\$ 1,977,963	\$ 2,048,800	\$ 2,122,184	\$ 2,198,203	\$ 2,276,953	
Net Revenue Requirement before Coverage	13,241,977	2,480,893	2,546,233	2,613,912	2,688,268	2,912,671	
Net Revenues Required to Fund Coverage	(2,617,874)	(502,930)	(497,433)	(491,728)	(490,064)	(635,718)	
Total Inside City							
Revenues under Proposed Rates	\$ 132,080,414	\$ 24,210,657	\$ 25,695,537	\$ 26,524,679	\$ 27,381,759	\$ 28,267,782	
Net Revenue Requirement before Coverage	108,872,546	20,977,903	21,686,883	22,355,101	23,081,242	20,771,418	
Net Revenues Required to Fund Coverage	23,207,867	3,232,754	4,008,654	4,169,579	4,300,517	7,496,365	
Percent Contributed to Coverage	17.6%	13.4%	15.6%	15.7%	15.7%	26.5%	

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL					
	Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028

Forecast Summary -- Inside City and Outside City Water Cost of Service
Scenario: 2023 11 07 Scenario II -- Conservation

WO1 Residential Outside City						
Revenues under Proposed Rates	\$ 7,940,965	\$ 1,524,998	\$ 1,568,663	\$ 1,591,750	\$ 1,615,530	\$ 1,640,023
Net Revenue Requirement before Coverage	<u>6,518,314</u>	<u>1,194,781</u>	<u>1,251,740</u>	<u>1,311,778</u>	<u>1,373,145</u>	<u>1,386,870</u>
Net Revenues Required to Fund Coverage	1,422,651	330,217	316,924	279,972	242,385	253,153
WO2 Multi Family Outside City						
Revenues under Proposed Rates	\$ 2,818,930	\$ 479,595	\$ 557,788	\$ 574,432	\$ 591,577	\$ 615,537
Net Revenue Requirement before Coverage	<u>2,034,183</u>	<u>473,498</u>	<u>494,892</u>	<u>519,814</u>	<u>545,212</u>	<u>767</u>
Net Revenues Required to Fund Coverage	784,747	6,098	62,896	54,618	46,364	614,770
WO3 Commercial Outside City						
Revenues under Proposed Rates	\$ 3,305,847	\$ 635,473	\$ 647,492	\$ 659,870	\$ 672,620	\$ 690,392
Net Revenue Requirement before Coverage	<u>4,287,463</u>	<u>784,752</u>	<u>820,268</u>	<u>861,479</u>	<u>903,480</u>	<u>917,485</u>
Net Revenues Required to Fund Coverage	(981,616)	(149,278)	(172,776)	(201,609)	(230,859)	(227,094)
WO4 Irrigation Outside City						
Revenues under Proposed Rates	\$ 56,332	\$ 10,773	\$ 11,013	\$ 11,259	\$ 11,513	\$ 11,774
Net Revenue Requirement before Coverage	<u>3,679</u>	<u>688</u>	<u>713</u>	<u>741</u>	<u>769</u>	<u>767</u>
Net Revenues Required to Fund Coverage	52,653	10,085	10,300	10,518	10,743	11,007
Total Outside City						
Revenues under Proposed Rates	\$ 14,122,074	\$ 2,650,840	\$ 2,784,955	\$ 2,837,312	\$ 2,891,240	\$ 2,957,227
Net Revenue Requirement before Coverage	<u>12,843,639</u>	<u>2,453,719</u>	<u>2,567,612</u>	<u>2,693,812</u>	<u>2,822,607</u>	<u>2,305,889</u>
Net Revenues Required to Fund Coverage	1,278,435	197,122	217,344	143,500	68,633	651,837
Percent Contributed to Coverage	9.1%	7.4%	7.8%	5.1%	2.4%	22.0%
Total Water Utility						
Revenues under Proposed Rates	\$ 137,292,688	\$ 26,861,497	\$ 28,480,492	\$ 29,361,992	\$ 30,272,999	\$ 22,315,708
Net Revenue Requirement before Coverage	<u>116,312,945</u>	<u>23,431,621</u>	<u>24,254,495</u>	<u>25,048,913</u>	<u>25,903,849</u>	<u>17,674,066</u>
Net Revenues Required to Fund Coverage	20,979,743	3,429,875	4,225,997	4,313,079	4,369,150	4,641,642
Debt Coverage	-	1.86	2.06	2.08	2.09	1.79

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
	Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027

Forecast Summary -- Inside City and Outside City Wastewater Cost of Service
Scenario: 2023 11 07 Scenario II -- Conservation

1 ADOPTED WASTEWATER RATE PLAN

INSIDE CITY

WW1 Residential Inside City

<u>Base Charge</u>	5/8" x 3/4"	\$	38.39	\$	39.92	\$	41.52	\$	43.18	\$	44.91
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WW2 Non Residential Inside City

<u>Base Charge</u>	5/8" x 3/4"	\$	4.93	\$	5.13	\$	5.33	\$	5.55	\$	5.77
	1"		4.93		5.13		5.33		5.55		5.77
	1 1/2"		4.93		5.13		5.33		5.55		5.77
	2"		4.93		5.13		5.33		5.55		5.77

<u>Usage Charge per hcf</u>	- Above		2.18		2.27		2.36		2.46		2.55
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WW3 Industrial Inside City

<u>Base Charge</u>	3/4"	\$	4.93	\$	5.13	\$	5.33	\$	5.55	\$	5.77
	1"		4.93		5.13		5.33		5.55		5.77
	1 1/2"		4.93		5.13		5.33		5.55		5.77
	2"		4.93		5.13		5.33		5.55		5.77

<u>Usage Charge per hcf</u>	- Above		2.18		2.27		2.36		2.46		2.55
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OUTSIDE CITY

WWO1 Residential Outside City

<u>Base Charge</u>	5/8" x 3/4"	\$	51.08	\$	53.13	\$	55.25	\$	57.46	\$	59.76
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Percent Greater than Inside			33.1%		33.1%		33.1%		33.1%		33.1%
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WWO2 Non Residential Outside City

<u>Base Charge</u>	5/8" x 3/4"	\$	6.56	\$	6.82	\$	7.09	\$	7.37	\$	7.67
	1"		6.56		6.82		7.09		7.37		7.67
	1 1/2"		6.56		6.82		7.09		7.37		7.67
	2"		6.56		6.82		7.09		7.37		7.67

<u>Usage Charge per hcf</u>	- Above	\$	2.91	\$	3.02	\$	3.14	\$	3.27	\$	3.40
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Percent Greater than Inside			33.1%		33.0%		33.0%		32.9%		33.0%
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WWO3 Industrial Outside City

<u>Base Charge</u>	3/4"	\$	6.55	\$	6.81	\$	7.09	\$	7.37	\$	7.66
	1"		6.55		6.81		7.09		7.37		7.66
	1 1/2"		6.55		6.81		7.09		7.37		7.66
	2"		6.55		6.81		7.09		7.37		7.66

<u>Usage Charge per hcf</u>	- Above	\$	2.88	\$	3.00	\$	3.12	\$	3.24	\$	3.37
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Percent Greater than Inside			32.9%		32.9%		32.9%		32.9%		32.9%
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<p style="text-align: center;">10 Year Forecast 2024-2033</p>	<p style="margin: 0;">CITY OF YUMA</p> <p style="margin: 0;">WATER/WASTEWATER COST OF SERVICE MODEL</p>				
Rate Plan Period	Year 1	Year 2	Year 3	Year 4	Year 5
Total	2024	2025	2026	2027	2028

Forecast Summary -- Inside City and Outside City Wastewater Cost of Service
Scenario: 2023 11 07 Scenario II -- Conservation

2 TOTAL COST OF SERVICE AND REVENUE REQUIREMENT

CASH Basis -- Inside City

Operating Expenses	\$ 79,024,649	\$ 13,297,054	\$ 14,221,444	\$ 14,855,048	\$ 15,521,079	\$ 21,130,024
Capital Outlays	3,199,722	320,666	336,699	346,800	357,204	1,838,352
Transfers	-	-	-	-	-	-
Current Debt Service	32,371,236	7,167,726	6,513,515	6,518,528	6,518,445	5,653,022
Future Debt Service	995,287	-	-	-	-	995,287
Depreciation	-	-	-	-	-	-
Return	-	-	-	-	-	-
Total Cost of Service	115,590,894	20,785,446	21,071,658	21,720,376	22,396,729	29,616,685
Less Non-Rate Revenues	11,734,582	2,364,600	2,438,880	2,516,853	2,598,695	1,815,554
Net Revenue Requirement	103,856,311	18,420,846	18,632,778	19,203,523	19,798,034	27,801,131

UTILITY Basis -- Outside City

Operating Expenses	\$ 79,024,649	\$ 13,297,054	\$ 14,221,444	\$ 14,855,048	\$ 15,521,079	\$ 21,130,024
Capital Outlays	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Current Debt Service	-	-	-	-	-	-
Future Debt Service	-	-	-	-	-	-
Depreciation	40,091,479	5,891,126	6,989,166	8,502,544	9,321,514	9,387,129
Return	65,913,990	8,489,726	11,805,755	15,639,828	17,325,783	12,652,898
Total Cost of Service	185,030,119	27,677,906	33,016,365	38,997,420	42,168,376	43,170,051
Percent Greater than Cash Basis	60.1%	33.2%	56.7%	79.5%	88.3%	45.8%
Less Non-Rate Revenues	11,734,582	2,364,600	2,438,880	2,516,853	2,598,695	1,815,554
Net Revenue Requirement	173,295,536	25,313,306	30,577,485	36,480,567	39,569,681	41,354,497
Percent Greater than Cash Basis	66.9%	37.4%	64.1%	90.0%	99.9%	48.8%

10 Year Forecast 2024-2033	CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL				
Rate Plan Period Total	Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028

Forecast Summary -- Inside City and Outside City Wastewater Cost of Service Scenario: 2023 11 07 Scenario II -- Conservation

3 NET REVENUE REQUIREMENT BY CUSTOMER CLASS

Residential Customers					
WW1 Residential Inside City					
Net Revenue Requirement before Coverage	\$ 62,895,047	\$ 11,920,505	\$ 11,976,888	\$ 12,252,338	\$ 12,616,043
Average Accounts	<u>26,134</u>	<u>24,955</u>	<u>25,305</u>	<u>25,655</u>	<u>26,005</u>
Revenue Requirement/Account Per Month	\$ 40.11	\$ 39.81	\$ 39.44	\$ 39.80	\$ 40.43
WWO1 Residential Outside City					
Net Revenue Requirement before Coverage	\$ 4,365,027	\$ 585,628	\$ 696,868	\$ 818,816	\$ 876,845
Average Accounts	<u>1,527</u>	<u>1,214</u>	<u>1,214</u>	<u>1,214</u>	<u>2,781</u>
Revenue Requirement/Account Per Month	\$ 47.63	\$ 40.20	\$ 47.84	\$ 56.21	\$ 60.19
Percent Greater than Residential Inside	18.7%	1.0%	21.3%	41.2%	48.9%
Commercial Customers					
WW12 Non Residential Inside City					
Net Revenue Requirement before Coverage	\$ 23,223,887	\$ 5,203,234	\$ 5,182,147	\$ 5,275,160	\$ 5,406,190
Average Accounts	<u>2,060</u>	<u>2,375</u>	<u>2,400</u>	<u>2,425</u>	<u>2,450</u>
Revenue Requirement/Account Per Month	\$ 187.88	\$ 182.57	\$ 179.94	\$ 181.28	\$ 183.88
WWO2 Non Residential Outside City					
Net Revenue Requirement before Coverage	\$ 1,963,397	\$ 389,449	\$ 459,907	\$ 538,002	\$ 575,272
Average Accounts	<u>128</u>	<u>158</u>	<u>158</u>	<u>158</u>	<u>158</u>
Revenue Requirement/Account Per Month	\$ 255.25	\$ 205.41	\$ 242.57	\$ 283.76	\$ 303.41
Percent Greater than Commercial Inside	35.9%	12.5%	34.8%	56.5%	65.0%
Industrial Customers					
WW13 Industrial Inside City					
Net Revenue Requirement before Coverage	\$ 1,640,015	\$ 322,029	\$ 316,968	\$ 319,207	\$ 323,684
Average Accounts	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>
Revenue Requirement/Account Per Month	\$ 1,518.53	\$ 1,490.87	\$ 1,467.45	\$ 1,477.81	\$ 1,498.54
0 Industrial Outside City					
Net Revenue Requirement before Coverage	\$ -	\$ -	\$ -	\$ -	\$ -
Average Accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Requirement/Account Per Month	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Greater than Industrial Inside	0.0%	0.0%	0.0%	0.0%	0.0%
Total Customers					
Total Inside City					
Net Revenue Requirement before Coverage	\$ 87,400,823	\$ 17,445,769	\$ 17,476,003	\$ 17,846,705	\$ 18,345,917
Average Accounts	<u>28,208</u>	<u>27,348</u>	<u>27,723</u>	<u>28,098</u>	<u>28,473</u>
Revenue Requirement/Account Per Month	\$ 51.64	\$ 53.16	\$ 52.53	\$ 52.93	\$ 53.69
Total Outside City					
Net Revenue Requirement before Coverage	\$ 6,328,424	\$ 975,077	\$ 1,156,776	\$ 1,356,817	\$ 1,452,117
Average Accounts	<u>1,656</u>	<u>1,372</u>	<u>1,372</u>	<u>1,372</u>	<u>2,790</u>
Revenue Requirement/Account Per Month	\$ 63.71	\$ 59.22	\$ 70.26	\$ 82.41	\$ 88.20
Percent Greater than Inside City	23.4%	11.4%	33.7%	55.7%	64.3%

<p style="text-align: center;">10 Year Forecast 2024-2033</p>	<p>CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL</p>				
Rate Plan Period	Year 1	Year 2	Year 3	Year 4	Year 5
Total	2024	2025	2026	2027	2028

Forecast Summary -- Inside City and Outside City Wastewater Cost of Service Scenario: 2023 11 07 Scenario II -- Conservation

4 REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS

WWI1 Residential Inside City						
Revenues under Proposed Rates	\$ 65,675,169	\$ 11,237,286	\$ 11,850,688	\$ 12,495,182	\$ 13,172,274	\$ 16,919,739
Net Revenue Requirement before Coverage	62,895,047	11,920,505	11,976,888	12,252,338	12,616,043	14,129,272
Net Revenues Required to Fund Coverage	2,780,122	(683,219)	(126,200)	242,843	556,231	2,790,467
WWI2 Non Residential Inside City						
Revenues under Proposed Rates	\$ 22,613,064	\$ 4,512,046	\$ 4,741,923	\$ 4,982,971	\$ 5,235,715	\$ 3,140,409
Net Revenue Requirement before Coverage	23,223,887	5,203,234	5,182,147	5,275,160	5,406,190	2,157,157
Net Revenues Required to Fund Coverage	(610,823)	(691,188)	(440,224)	(292,189)	(170,474)	983,252
WWI3 Industrial Inside City						
Revenues under Proposed Rates	\$ 1,499,595	\$ 276,866	\$ 287,940	\$ 299,458	\$ 311,436	\$ 323,894
Net Revenue Requirement before Coverage	1,640,015	322,029	316,968	319,207	323,684	358,126
Net Revenues Required to Fund Coverage	(140,420)	(45,163)	(29,028)	(19,749)	(12,248)	(34,232)
Total Inside City						
Revenues under Proposed Rates	\$ 88,288,233	\$ 15,749,333	\$ 16,592,611	\$ 17,478,152	\$ 18,407,989	\$ 20,060,148
Net Revenue Requirement before Coverage	86,118,934	17,123,740	17,159,035	17,527,498	18,022,233	16,286,429
Net Revenues Required to Fund Coverage	2,169,299	(1,374,407)	(566,424)	(49,346)	385,756	3,773,719
Percent Contributed to Coverage	2.5%	-8.7%	-3.4%	-0.3%	2.1%	
WWO1 Residential Outside City						
Revenues under Proposed Rates	\$ 4,729,353	\$ 727,506	\$ 756,607	\$ 786,871	\$ 818,346	\$ 1,640,023
Net Revenue Requirement before Coverage	4,365,027	585,628	696,868	818,816	876,845	1,386,870
Net Revenues Required to Fund Coverage	364,326	141,878	59,738	(31,944)	(58,499)	253,153
WWO2 Non Residential Outside City						
Revenues under Proposed Rates	\$ 1,866,774	\$ 293,556	\$ 306,796	\$ 319,063	\$ 331,820	\$ 615,537
Net Revenue Requirement before Coverage	1,963,397	389,449	459,907	538,002	575,272	767
Net Revenues Required to Fund Coverage	(96,623)	(95,893)	(153,111)	(218,939)	(243,452)	614,770
WWO3 Industrial Outside City						
Revenues under Proposed Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue Requirement before Coverage	-	-	-	-	-	-
Net Revenues Required to Fund Coverage	-	-	-	-	-	-
Total Outside City						
Revenues under Proposed Rates	\$ 6,596,127	\$ 1,021,063	\$ 1,063,403	\$ 1,105,934	\$ 1,150,166	\$ 2,255,561
Net Revenue Requirement before Coverage	6,328,424	975,077	1,156,776	1,356,817	1,452,117	1,387,637
Net Revenues Required to Fund Coverage	267,703	45,986	(93,372)	(250,883)	(301,951)	867,924
Percent Contributed to Coverage	4.1%	4.5%	-8.8%	-22.7%	-26.3%	
Total Wastewater Utility						
Revenues under Proposed Rates	\$ 96,060,060	\$ 17,047,261	\$ 17,943,955	\$ 18,883,545	\$ 19,869,591	\$ 22,315,708
Net Revenue Requirement before Coverage	93,729,246	18,420,846	18,632,778	19,203,523	19,798,034	17,674,066
Net Revenues Required to Fund Coverage	2,330,814	(1,373,584)	(688,824)	(319,978)	71,558	4,641,642
Debt Coverage	-	0.85	0.95	1.00	1.07	1.79

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Model Summary

Scenario: 2023 11 07 Scenario II -- Conservation

1 Water and Wastewater Rates

Water Rates -- Residential

Monthly Base Charge--3/4" (Inside City) \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82 \$ 17.82

Usage Charge per hcf (Inside City)

-	10	\$	1.56	\$	1.61	\$	1.66	\$	1.70	\$	1.76	\$	1.81	\$	1.86	\$	1.92	\$	1.98	\$	2.04	\$	2.10
11	20		1.83		1.93		1.99		2.05		2.11		2.17		2.24		2.30		2.37		2.44		2.52
21	30		1.83		2.31		2.38		2.45		2.53		2.60		2.68		2.76		2.85		2.93		3.02
31	Above		2.10		2.78		2.86		2.95		3.03		3.13		3.22		3.32		3.41		3.52		3.62

Monthly Base Charge--3/4" (Outside City) \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70 \$ 23.70

Usage Charge per hcf (Outside City)

-	10		2.07		2.14		2.20		2.27		2.34		2.41		2.48		2.55		2.63		2.71		2.79
11	20		2.43		2.56		2.64		2.72		2.80		2.89		2.97		3.06		3.15		3.25		3.35
21	30		2.43		3.08		3.17		3.26		3.36		3.46		3.57		3.67		3.78		3.90		4.02
31	Above		2.79		3.69		3.80		3.92		4.04		4.16		4.28		4.41		4.54		4.68		4.82

Wastewater Rates - Residential

Monthly Base Charge (Inside City) \$ 36.91 \$ 38.39 \$ 39.92 \$ 41.52 \$ 43.18 \$ 44.91 \$ 46.70 \$ 48.57 \$ 50.51 \$ 52.53 \$ 54.64

Monthly Base Charge (Outside City) 49.12 51.08 53.13 55.25 57.46 59.76 62.15 64.64 67.22 69.91 72.71

2 Residential Inside City Standard Monthly Bill

7 hcf	Total	\$	65.65	\$	67.45	\$	69.33	\$	71.27	\$	73.29	\$	75.39	\$	77.56	\$	79.82	\$	82.17	\$	84.60	\$	87.13
7 hcf	Increase -- \$				1.80		1.87		1.94		2.02		2.10		2.18		2.26		2.35		2.44		2.53
	Increase -- %				2.7%		2.8%		2.8%		2.8%		2.9%		2.9%		2.9%		2.9%		3.0%		3.0%

13 hcf	Total		75.82		78.06		80.25		82.52		84.88		87.32		89.86		92.48		95.21		98.04		100.97
13 hcf	Increase -- \$				2.24		2.19		2.27		2.36		2.44		2.53		2.63		2.73		2.83		2.93
	Increase -- %				3.0%		2.8%		2.8%		2.9%		2.9%		2.9%		2.9%		2.9%		3.0%		3.0%

20 hcf	Total		88.63		91.56		94.15		96.84		99.63		102.51		105.50		108.60		111.81		115.13		118.58
20 hcf	Increase -- \$				2.93		2.60		2.69		2.79		2.89		2.99		3.10		3.21		3.32		3.44
	Increase -- %				3.3%		2.8%		2.9%		2.9%		2.9%		2.9%		2.9%		3.0%		3.0%		3.0%

40 hcf	Total		127.93		142.46		146.58		150.84		155.25		159.81		164.51		169.38		174.41		179.62		185.00
40 hcf	Increase -- \$				14.53		4.12		4.26		4.41		4.55		4.71		4.87		5.03		5.20		5.38
	Increase -- %				11.4%		2.9%		2.9%		2.9%		2.9%		2.9%		3.0%		3.0%		3.0%		3.0%

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Model Summary

Scenario: 2023 11 07 Scenario II – Conservation

Residential Outside City Standard Monthly Bill

7 hcf	Total	\$ 87.31	\$ 89.74	\$ 92.24	\$ 94.82	\$ 97.51	\$ 100.30	\$ 103.20	\$ 106.20	\$ 109.32	\$ 112.56	\$ 115.93
7 hcf	Increase -- \$	2.43	2.49	2.59	2.69	2.79	2.90	3.01	3.12	3.24	3.37	3.37
	Increase -- %	2.8%	2.8%	2.8%	2.8%	2.9%	2.9%	2.9%	2.9%	2.9%	3.0%	3.0%
13 hcf	Total	100.81	103.85	106.76	109.79	112.92	116.17	119.55	123.04	126.67	130.43	134.33
13 hcf	Increase -- \$	3.04	2.92	3.02	3.14	3.25	3.37	3.50	3.63	3.76	3.90	3.90
	Increase -- %	3.0%	2.8%	2.8%	2.9%	2.9%	2.9%	2.9%	2.9%	3.0%	3.0%	3.0%
20 hcf	Total	117.82	121.80	125.25	128.83	132.54	136.38	140.36	144.48	148.75	153.17	157.75
20 hcf	Increase -- \$	3.98	3.45	3.58	3.71	3.84	3.98	4.12	4.27	4.42	4.58	4.58
	Increase -- %	3.4%	2.8%	2.9%	2.9%	2.9%	2.9%	2.9%	3.0%	3.0%	3.0%	3.0%

3 Fund Balance, Revenues and Expenses

Beginning Fund Balance	\$ 5,170,156	\$ 7,226,446	\$ 10,763,620	\$ 12,715,298	\$ 13,130,491	\$ 14,240,580	\$ 14,680,487	\$ 15,159,123	\$ 15,666,153	\$ 16,199,950
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Revenues and Expenses -- CASH BASIS

3.1 Revenues

Water Rate Revenues	\$ 26,861,497	\$ 28,480,492	\$ 29,361,992	\$ 30,272,999	\$ 31,225,509	\$ 32,199,059	\$ 33,214,968	\$ 34,255,556	\$ 35,331,321	\$ 36,564,768
WW Rate Revenues	17,047,261	17,943,955	18,883,545	19,869,591	20,904,314	21,990,032	23,129,155	24,324,220	25,577,877	26,892,910
Non-Rate Revenues	4,163,600	4,242,019	4,324,130	4,410,111	4,500,146	4,594,427	4,693,158	4,796,549	4,904,821	5,018,207
Total Revenues	48,072,358	50,666,465	52,569,667	54,552,701	56,629,969	58,783,518	61,037,281	63,376,325	65,814,019	68,475,884

3.2 Operating Expenses

Operating Expenses	30,623,924	32,758,666	34,213,299	35,742,505	37,351,537	39,043,949	40,826,271	42,702,979	44,680,737	46,766,090
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3.3 Net Revenues for Debt Service and Coverage

Net Revenues for Debt Service and Coverage	17,448,434	17,907,800	18,356,367	18,810,196	19,278,432	19,739,568	20,211,011	20,673,346	21,133,282	21,709,795
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3.4 Capital Outlays

Capital Outlays	2,115,561	2,146,339	2,165,729	2,185,701	2,206,272	2,227,460	2,249,284	2,271,763	2,294,916	2,318,763
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3.5 Transfers

Transfers	-	-	-	-	-	-	-	-	-	-
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Debt Service

Current Debt Service	13,276,583	12,224,288	12,197,538	12,183,788	12,171,538	12,084,788	12,049,488	12,023,438	11,994,038	6,481,700
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Future Debt Service	-	-	-	-	2,455,041	2,455,041	2,455,041	2,455,041	2,455,041	2,455,041
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3.6 Total Debt Service

Total Debt Service	13,276,583	12,224,288	12,197,538	12,183,788	14,626,579	14,539,829	14,504,529	14,478,479	14,449,079	8,936,741
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3.7 Total Cost of Service -- CASH Basis

Total Cost of Service -- CASH Basis	46,016,067	47,129,292	48,576,566	50,111,994	54,184,388	55,811,238	57,580,084	59,453,220	61,424,731	58,021,594
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3.8 Net Revenues for Contingency and Coverage

Net Revenues for Contingency and Coverage	2,056,291	3,537,173	3,993,101	4,440,708	2,445,581	2,972,279	3,457,198	3,923,105	4,389,288	10,454,291
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Percent of COS	4.5%	7.5%	8.2%	8.9%	4.5%	5.3%	6.0%	6.6%	7.1%	18.0%
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Debt Coverage ((3.3/3.6)

Debt Coverage ((3.3/3.6)	1.31	1.46	1.50	1.54	1.32	1.36	1.39	1.43	1.46	2.43
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**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Model Summary

Scenario: 2023 11 07 Scenario II – Conservation

Ending Water & Sewer Combined Fund Balance	7,226,446	10,763,620	14,756,720	17,156,005	15,576,072	17,212,859	18,137,685	19,082,228	20,055,441	26,654,240
Transfer to CIP Fund Balance	-	-	2,041,423	4,025,514	1,335,492	2,532,372	2,978,562	3,416,075	3,855,491	11,393,191
Ending Water & Sewer Combined Fund Balance After Transfer	7,226,446	10,763,620	12,715,298	13,130,491	14,240,580	14,680,487	15,159,123	15,666,153	16,199,950	15,261,050
One Day Operating Expenditures (Op.Exp+Debt Svc)	120,275	123,241	127,153	131,305	142,406	146,805	151,591	156,662	161,999	152,610
Days of Operating Expenditures	60	87	100	100	100	100	100	100	100	100
Fund Balance Goal Days	100									
Over (Short) of Requirement	(4,801,089)	(1,560,477)	2,041,423	4,025,514	1,335,492	2,532,372	2,978,562	3,416,075	3,855,491	11,393,191

5 Total Accounts

Water Accounts

Total Accounts	34,475	34,856	35,237	35,618	35,999	36,380	36,761	37,142	37,523	37,904
New Accounts	-	381	381	381	381	381	381	381	381	381
Avg. Annual Growth Rate		1.11%	1.09%	1.08%	1.07%	1.06%	1.05%	1.04%	1.03%	1.02%

Wastewater Accounts

Total Accounts	28,720	29,095	29,470	29,845	30,220	30,595	30,970	31,345	31,720	32,095
New Accounts	-	375	375	375	375	375	375	375	375	375
Avg. Annual Growth Rate		1.31%	1.29%	1.27%	1.26%	1.24%	1.23%	1.21%	1.20%	1.18%

6 Annual Volume

Water Volume (cf)

Residential Inside City	474,584,882	480,658,624	486,732,367	492,806,109	498,879,852	504,953,594	511,027,337	517,101,079	523,174,821	529,248,564
Residential Outside City	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460
Multi Family Inside City	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279
Multi Family Outside City	16,077,269	16,077,269	16,077,269	16,077,269	16,244,392	16,244,392	16,382,056	16,382,056	16,382,056	16,382,056
Commercial Inside City	250,424,430	253,054,939	255,685,447	258,315,956	260,946,465	263,576,974	266,207,482	268,837,991	271,468,500	274,099,008
Commercial Outside City	17,277,688	17,277,688	17,277,688	17,277,688	17,455,442	17,455,442	17,602,126	17,602,126	17,602,126	17,602,126
Irrigation Inside City	100,599,429	101,459,253	102,319,077	103,178,902	104,038,726	104,898,550	105,758,374	106,618,198	107,478,022	108,337,847
Irrigation Outside City	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962
Total System	994,427,398	1,003,991,474	1,013,555,549	1,023,119,624	1,033,028,577	1,042,592,652	1,052,441,077	1,062,005,152	1,071,569,227	1,081,133,303

Wastewater Billing Units (cf)

Residential Inside City	433,478,463	439,558,105	445,637,746	451,717,388	457,797,030	463,876,672	469,956,314	476,035,956	482,115,597	488,195,239
Residential Outside City	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100
Non Residential Inside City	204,904,200	207,061,086	209,217,973	211,374,859	213,531,745	215,688,632	217,845,518	220,002,404	222,159,291	224,316,177
Non Residential Outside City	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700
Industrial Inside City	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200
Industrial Outside City	-	-	-	-	-	-	-	-	-	-
Total System	675,901,663	684,138,191	692,374,719	700,611,247	708,847,775	717,084,303	725,320,832	733,557,360	741,793,888	750,030,416

CITY OF YUMA											
WATER/WASTEWATER COST OF SERVICE MODEL											
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	

Revenue Summary

Scenario: 2023 11 07 Scenario II -- Conservation

WATER Revenues -- Total

WI1 Residential Inside City	\$ 14,584,020	\$ 15,432,425	\$ 15,912,243	\$ 16,407,820	\$ 16,919,739	\$ 17,448,603	\$ 17,995,036	\$ 18,559,687	\$ 19,143,224	\$ 19,746,342
WI2 Multi Family Inside City	2,514,041	2,891,230	2,971,847	3,054,882	3,140,409	3,228,501	3,319,236	3,412,693	3,508,954	3,608,103
WI3 Commercial Inside City	5,134,632	5,323,082	5,518,406	5,720,853	5,930,681	6,148,159	6,373,562	6,607,177	6,849,300	7,100,239
WO3 Commercial Outside City	635,473	647,492	659,870	672,620	690,392	704,057	722,194	736,814	751,872	767,382
WI4 Irrigation Inside City	1,977,963	2,048,800	2,122,184	2,198,203	2,276,953	2,358,529	2,443,032	2,530,567	2,621,239	2,715,160
WO4 Irrigation Outside City	10,773	11,013	11,259	11,513	11,774	12,044	12,321	12,607	12,901	134,458
WO1 Residential Outside City	1,524,998	1,568,663	1,591,750	1,615,530	1,640,023	1,665,251	1,691,236	1,718,000	1,745,567	1,773,961
WO2 Multi Family Outside City	479,595	557,788	574,432	591,577	615,537	633,915	658,351	678,013	698,264	719,124
Total Rate Revenue	26,861,497	28,480,492	29,361,992	30,272,999	31,225,509	32,199,059	33,214,968	34,255,556	35,331,321	36,564,768
Non-Rate Revenue	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554	1,819,693	1,823,832	1,827,970	1,832,109	1,836,247
Total Revenue	28,660,497	30,283,631	31,169,269	32,084,414	33,041,063	34,018,752	35,038,800	36,083,526	37,163,430	38,401,015

Water Revenues -- Additional

WI1 Residential Inside City	848,405	479,818	495,577	511,919	528,864	546,433	564,650	583,537	603,118
WI2 Multi Family Inside City	377,188	80,617	83,035	85,527	88,092	90,735	93,457	96,261	99,149
WI3 Commercial Inside City	188,450	195,324	202,447	209,829	217,477	225,403	233,615	242,123	250,939
WO3 Commercial Outside City	12,018	12,379	12,750	12,771	13,666	18,137	14,620	15,058	15,510
WI4 Irrigation Inside City	70,838	73,383	76,020	78,750	81,576	84,503	87,534	90,672	93,921
WO4 Irrigation Outside City	239	246	254	261	269	277	286	294	121,557
WO1 Residential Outside City	43,665	23,087	23,780	24,493	25,228	25,985	26,764	27,567	28,394
WO2 Multi Family Outside City	78,192	16,645	17,144	23,961	18,377	24,436	19,662	20,252	20,859
Total Rate Revenue	1,618,996	881,499	911,007	952,510	973,550	1,015,910	1,040,588	1,075,765	1,233,447
Non-Rate Revenue	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139
Total Revenue	1,623,134	885,638	915,146	956,649	977,689	1,020,048	1,044,726	1,079,903	1,237,585

WASTEWATER Revenues -- Total

WWI1 Residential Inside City	\$ 11,237,286	\$ 11,850,688	\$ 12,495,182	\$ 13,172,274	\$ 13,883,541	\$ 14,630,634	\$ 15,415,281	\$ 16,239,291	\$ 17,104,557	\$ 18,013,061
WWI2 Non Residential Inside City	4,512,046	4,741,923	4,982,971	5,235,715	5,500,707	5,778,520	6,069,757	6,375,048	6,695,051	7,030,453
WWI3 Industrial Inside City	276,866	287,940	299,458	311,436	323,894	336,850	350,324	364,337	378,910	394,066
WWO3 Industrial Outside City	-	-	-	-	-	-	-	-	-	-
WWO1 Residential Outside City	727,506	756,607	786,871	818,346	851,080	885,123	920,528	957,349	995,643	1,035,469
WWO2 Non Residential Outside City	293,556	306,796	319,063	331,820	345,093	358,905	373,265	388,195	403,717	419,861
Total Rate Revenue	17,047,261	17,943,955	18,883,545	19,869,591	20,904,314	21,990,032	23,129,155	24,324,220	25,577,877	26,892,910
Non-Rate Revenue	2,364,600	2,438,880	2,516,853	2,598,695	2,684,591	2,774,734	2,869,326	2,968,579	3,072,713	3,181,960
Total Revenue	19,411,861	20,382,834	21,400,398	22,468,287	23,588,905	24,764,766	25,998,482	27,292,798	28,650,590	30,074,869

WASTEWATER Revenues -- Additional

WWI1 Residential Inside City	613,401	644,494	677,092	711,267	747,093	784,647	824,010	865,266	908,504
WWI2 Non Residential Inside City	229,877	241,048	252,744	264,991	277,813	291,237	305,291	320,002	335,403
WWI3 Industrial Inside City	11,075	11,518	11,978	12,457	12,956	13,474	14,013	14,573	15,156
WWO3 Industrial Outside City	-	-	-	-	-	-	-	-	-
WWO1 Residential Outside City	29,100	30,264	31,475	32,734	34,043	35,405	36,821	38,294	39,826
WWO2 Non Residential Outside City	13,240	12,267	12,757	13,273	13,812	14,360	14,930	15,521	16,144
Total Rate Revenue	896,693	939,590	986,047	1,034,723	1,085,717	1,139,124	1,195,064	1,253,657	1,315,033
Non-Rate Revenue	74,280	77,973	81,842	85,896	90,143	94,592	99,252	104,134	109,247
Total Revenue	970,973	1,017,563	1,067,889	1,120,619	1,175,861	1,233,716	1,294,317	1,357,791	1,424,280

CITY OF YUMA											
WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Revenue and Expense Summary

Scen: 2023 11 07 Scenario II -- Conservation

1 TOTAL Revenues and Expenses -- CASH BASIS

Beginning Fund Balance	\$	5,170,156	\$	7,226,446	\$	10,763,620	\$	12,715,298	\$	13,130,491	\$	14,240,580	\$	14,680,487	\$	15,159,123	\$	15,666,153	\$	16,199,950	
1.1 Rate Revenues																					
<u>Water Rate Revenue</u>																					
W11 Residential Inside City		14,584,020		15,432,425		15,912,243		16,407,820		16,919,739		17,448,603		17,995,036		18,559,687		19,143,224		19,746,342	
W12 Multi Family Inside City		2,514,041		2,891,230		2,971,847		3,054,882		3,140,409		3,228,501		3,319,236		3,412,693		3,508,954		3,608,103	
W13 Commercial Inside City		5,134,632		5,323,082		5,518,406		5,720,853		5,930,681		6,148,159		6,373,562		6,607,177		6,849,300		7,100,239	
W03 Commercial Outside City		635,473		647,492		659,870		672,620		690,392		704,057		722,194		736,814		751,872		767,382	
W14 Irrigation Inside City		1,977,963		2,048,800		2,122,184		2,198,203		2,276,953		2,358,529		2,443,032		2,530,567		2,621,239		2,715,160	
W04 Irrigation Outside City		10,773		11,013		11,259		11,513		11,774		12,044		12,321		12,607		12,901		134,458	
W01 Residential Outside City		1,524,998		1,568,663		1,591,750		1,615,530		1,640,023		1,665,251		1,691,236		1,718,000		1,745,567		1,773,961	
W02 Multi Family Outside City		479,595		557,788		574,432		591,577		615,537		633,915		658,351		678,013		698,264		719,124	
Total		26,861,497		28,480,492		29,361,992		30,272,999		31,225,509		32,199,059		33,214,968		34,255,556		35,331,321		36,564,768	
<u>Wastewater Rate Revenue</u>																					
WW11 Residential Inside City		11,237,286		11,850,688		12,495,182		13,172,274		13,883,541		14,630,634		15,415,281		16,239,291		17,104,557		18,013,061	
WW12 Non Residential Inside City		4,512,046		4,741,923		4,982,971		5,235,715		5,500,707		5,778,520		6,069,757		6,375,048		6,695,051		7,030,453	
WW13 Industrial Inside City		276,866		287,940		299,458		311,436		323,894		336,850		350,324		364,337		378,910		394,066	
WWO3 Industrial Outside City		-		-		-		-		-		-		-		-		-		-	
WWO1 Residential Outside City		727,506		756,607		786,871		818,346		851,080		885,123		920,528		957,349		995,643		1,035,469	
WWO2 Non Residential Outside City		293,556		306,796		319,063		331,820		345,093		358,905		373,265		388,195		403,717		419,861	
Total		17,047,261		17,943,955		18,883,545		19,869,591		20,904,314		21,990,032		23,129,155		24,324,220		25,577,877		26,892,910	
Non-Rate Revenues		4,163,600		4,242,019		4,324,130		4,410,111		4,500,146		4,594,427		4,693,158		4,796,549		4,904,821		5,018,207	
Total Revenues		48,072,358		50,666,465		52,569,667		54,552,701		56,629,969		58,783,518		61,037,281		63,376,325		65,814,019		68,475,884	
<u>Cost of Service</u>																					
<u>Department Code</u>																					
40 Water Administration		9,922,757		10,743,422		11,310,143		11,910,718		12,547,472		13,222,910		13,939,735		14,700,866		15,509,455		16,368,907	
41 Water Treatment Plant		3,027,660		3,187,735		3,292,495		3,400,675		3,512,723		3,628,087		3,747,512		3,870,535		3,997,570		4,128,747	
42 Transmission/Distribution		1,141,879		1,199,581		1,236,207		1,273,952		1,312,872		1,352,958		1,394,287		1,436,859		1,480,731		1,525,942	
43 Water Customer Service		483,766		508,247		523,802		539,833		556,366		573,394		590,954		609,041		627,683		646,895	
44 Water Transfer		40,670		43,244		45,119		47,079		49,128		51,271		53,511		55,854		58,304		60,866	
45 Aqua Viva Treatment Plant		2,203,793		2,321,844		2,399,754		2,480,248		2,563,723		2,649,655		2,738,708		2,830,440		2,925,213		3,023,125	
46 Water Laboratory		148,182		157,038		163,296		169,820		176,621		183,710		191,102		198,809		206,846		215,227	
47 Water SCADA		358,163		376,110		387,435		399,101		411,120		423,499		436,253		449,389		462,922		476,862	
50 Wastewater Administration		6,565,457		7,117,051		7,499,068		7,904,348		8,334,521		8,791,342		9,276,710		9,792,675		10,341,454		10,925,445	
51 Wastewater Treatment		4,475,793		4,721,778		4,887,033		5,058,273		5,235,724		5,419,622		5,610,213		5,807,749		6,012,497		6,224,732	
52 Wastewater Collection Services		468,213		492,367		507,920		523,962		540,510		557,580		575,189		593,352		612,088		631,415	
53 Wastewater Pretreatment		93,648		98,994		102,672		106,493		110,464		114,591		118,879		123,337		127,971		132,787	
55 Desert Dunes WPCF		1,332,937		1,410,721		1,464,828		1,521,012		1,579,354		1,639,938		1,702,852		1,768,186		1,836,036		1,906,500	
56 Wastewater Laboratory		141,290		149,768		155,773		162,033		168,561		175,368		182,467		189,870		197,592		205,647	
57 Wastewater SCADA		219,716		230,766		237,756		244,958		252,378		260,023		267,900		276,015		284,377		292,992	
T Transfers		-		-		-		-		-		-		-		-		-		-	
0 Other		-		-		-		-		-		-		-		-		-		-	
Total		30,623,924		32,758,666		34,213,299		35,742,505		37,351,537		39,043,949		40,826,271		42,702,979		44,680,737		46,766,090	

CITY OF YUMA											
WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue and Expense Summary											
Scen: 2023 11 07 Scenario II -- Conservation											
Expense Code											
1	Administrative Expenses	557,162	587,985	608,737	630,203	652,408	675,377	699,136	723,711	749,131	775,423
2	Bonds	-	-	-	-	-	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilities	2,738,912	2,904,529	3,021,754	3,143,389	3,270,225	3,401,180	3,537,593	3,678,550	3,824,770	3,976,441
5	Cost Allocations	-	-	-	-	-	-	-	-	-	-
6	Insurance	12,591	13,472	14,146	14,853	15,596	16,376	17,195	18,054	18,957	19,905
7	Leases	-	-	-	-	-	-	-	-	-	-
7	Leases	20,544	21,571	22,218	22,885	23,571	24,279	25,007	25,757	26,530	27,326
8	Maintenance	982,188	1,031,339	1,062,325	1,094,241	1,127,118	1,160,984	1,195,868	1,231,801	1,268,816	1,306,943
9	Miscellaneous	2,508,301	2,633,716	2,712,728	2,794,109	2,877,933	2,964,271	3,053,199	3,144,795	3,239,139	3,336,313
10	Operational Supplies	7,927,611	8,326,713	8,579,371	8,839,694	9,107,966	9,384,323	9,669,110	9,962,490	10,264,769	10,576,218
11	Outside Services	1,897,583	2,017,751	2,105,342	2,196,914	2,292,653	2,392,757	2,497,430	2,606,887	2,721,355	2,841,070
12	Personal Services	13,440,648	14,656,286	15,504,417	16,406,487	17,366,345	18,388,150	19,476,393	20,635,932	21,872,020	23,190,342
13	Rentals	359,184	377,143	388,457	400,111	412,115	424,478	437,212	450,329	463,839	477,754
14	Travel/Meetings	179,200	188,160	193,805	199,619	205,608	211,776	218,129	224,673	231,413	238,355
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	30,623,924	32,758,666	34,213,299	35,742,505	37,351,537	39,043,949	40,826,271	42,702,979	44,680,737	46,766,090
1.2	Total Operating Expenses	30,623,924	32,758,666	34,213,299	35,742,505	37,351,537	39,043,949	40,826,271	42,702,979	44,680,737	46,766,090
1.3	Capital Outlays	2,115,561	2,146,339	2,165,729	2,185,701	2,206,272	2,227,460	2,249,284	2,271,763	2,294,916	2,318,763
1.4	Transfers	-	-	-	-	-	-	-	-	-	-
Debt Service											
	Debt Service -- Current	13,276,583	12,224,288	12,197,538	12,183,788	12,171,538	12,084,788	12,049,488	12,023,438	11,994,038	6,481,700
	Debt Service -- Future	-	-	-	-	2,455,041	2,455,041	2,455,041	2,455,041	2,455,041	2,455,041
1.5	Total Debt Service	13,276,583	12,224,288	12,197,538	12,183,788	14,626,579	14,539,829	14,504,529	14,478,479	14,449,079	8,936,741
1.6	Total Cost of Service	46,016,067	47,129,292	48,576,566	50,111,994	54,184,388	55,811,238	57,580,084	59,453,220	61,424,731	58,021,594
1.7	Net Revenues for Contingency and Coverage	2,056,291	3,537,173	3,993,101	4,440,708	2,445,581	2,972,279	3,457,198	3,923,105	4,389,288	10,454,291
	Percent of COS	4.3%	7.0%	7.6%	8.1%	4.3%	5.1%	5.7%	6.2%	6.7%	15.3%
	Fund Balance before Transfer for CIP	7,226,446	10,763,620	14,756,720	17,156,005	15,576,072	17,212,859	18,137,685	19,082,228	20,055,441	26,654,240
	Transfer for CIP	-	-	2,041,423	4,025,514	1,335,492	2,532,372	2,978,562	3,416,075	3,855,491	11,393,191
	Ending Fund Balance	7,226,446	10,763,620	12,715,298	13,130,491	14,240,580	14,680,487	15,159,123	15,666,153	16,199,950	15,261,050
Revenue Adequacy Tests											
	Total Operating + Debt Service + Transfers Expenses Per Day	43,900,506	44,982,953	46,410,837	47,926,292	51,978,116	53,583,778	55,330,799	57,181,458	59,129,816	55,702,831
	Days of Operating Expenses	60	87	100	100	100	100	100	100	100	100
	Debt Coverage (1.5/1.6)	1.45	1.31	1.46	1.50	1.54	1.32	1.36	1.39	1.43	2.43

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Revenue and Expense Summary

Scen: 2023 11 07 Scenario II -- Conservation

2 WATER Revenues and Expenses -- CASH BASIS

2.1 Water Revenues

<u>Water Rate Revenue</u>																					
W11	Residential Inside City	\$	14,584,020	\$	15,432,425	\$	15,912,243	\$	16,407,820	\$	16,919,739	\$	17,448,603	\$	17,995,036	\$	18,559,687	\$	19,143,224	\$	19,746,342
WO1	Residential Outside City		1,524,998		1,568,663		1,591,750		1,615,530		1,640,023		1,665,251		1,691,236		1,718,000		1,745,567		1,773,961
W12	Multi Family Inside City		2,514,041		2,891,230		2,971,847		3,054,882		3,140,409		3,228,501		3,319,236		3,412,693		3,508,954		3,608,103
WO2	Multi Family Outside City		479,595		557,788		574,432		591,577		615,537		633,915		658,351		678,013		698,264		719,124
W13	Commercial Inside City		5,134,632		5,323,082		5,518,406		5,720,853		5,930,681		6,148,159		6,373,562		6,607,177		6,849,300		7,100,239
WO3	Commercial Outside City		635,473		647,492		659,870		672,620		690,392		704,057		722,194		736,814		751,872		767,382
W14	Irrigation Inside City		1,977,963		2,048,800		2,122,184		2,198,203		2,276,953		2,358,529		2,443,032		2,530,567		2,621,239		2,715,160
WO4	Irrigation Outside City		10,773		11,013		11,259		11,513		11,774		12,044		12,321		12,607		12,901		134,458
	Sub-Total		26,861,497		28,480,492		29,361,992		30,272,999		31,225,509		32,199,059		33,214,968		34,255,556		35,331,321		36,564,768
	Non-Rate Revenues		1,799,000		1,803,139		1,807,277		1,811,416		1,815,554		1,819,693		1,823,832		1,827,970		1,832,109		1,836,247
	Total Revenues		28,660,497		30,283,631		31,169,269		32,084,414		33,041,063		34,018,752		35,038,800		36,083,526		37,163,430		38,401,015

Water Cost of Service

Department Code

40	Water Administration		9,922,757		10,743,422		11,310,143		11,910,718		12,547,472		13,222,910		13,939,735		14,700,866		15,509,455		16,368,907
41	Water Treatment Plant		3,027,660		3,187,735		3,292,495		3,400,675		3,512,723		3,628,087		3,747,512		3,870,535		3,997,570		4,128,747
42	Transmission/Distribution		1,141,879		1,199,581		1,236,207		1,273,952		1,312,872		1,352,958		1,394,287		1,436,859		1,480,731		1,525,942
43	Water Customer Service		483,766		508,247		523,802		539,833		556,366		573,394		590,954		609,041		627,683		646,895
44	Water Transfer		40,670		43,244		45,119		47,079		49,128		51,271		53,511		55,854		58,304		60,866
45	Aqua Viva Treatment Plant		2,203,793		2,321,844		2,399,754		2,480,248		2,563,723		2,649,655		2,738,708		2,830,440		2,925,213		3,023,125
46	Water Laboratory		148,182		157,038		163,296		169,820		176,621		183,710		191,102		198,809		206,846		215,227
47	Water SCADA		358,163		376,110		387,435		399,101		411,120		423,499		436,253		449,389		462,922		476,862
50	Wastewater Administration		-		-		-		-		-		-		-		-		-		-
51	Wastewater Treatment		-		-		-		-		-		-		-		-		-		-
52	Wastewater Collection Services		-		-		-		-		-		-		-		-		-		-
53	Wastewater Pretreatment		-		-		-		-		-		-		-		-		-		-
55	Desert Dunes WPCF		-		-		-		-		-		-		-		-		-		-
56	Wastewater Laboratory		-		-		-		-		-		-		-		-		-		-
57	Wastewater SCADA		-		-		-		-		-		-		-		-		-		-
T	Transfers		-		-		-		-		-		-		-		-		-		-
0	Other		-		-		-		-		-		-		-		-		-		-
	Total		17,326,870		18,537,222		19,358,251		20,221,426		21,130,024		22,085,484		23,092,062		24,151,794		25,268,723		26,446,572

CITY OF YUMA											
WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue and Expense Summary											
Scen: 2023 11 07 Scenario II -- Conservation											
Expense Code											
1	Administrative Expenses	324,640	342,649	354,794	367,359	380,357	393,804	407,715	422,105	436,991	452,390
2	Bonds	-	-	-	-	-	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilities	1,659,260	1,757,967	1,827,230	1,899,062	1,974,186	2,051,453	2,132,126	2,215,219	2,301,374	2,390,699
5	Cost Allocations	-	-	-	-	-	-	-	-	-	-
6	Insurance	1,464	1,566	1,645	1,727	1,813	1,904	1,999	2,099	2,204	2,314
7	Leases	-	-	-	-	-	-	-	-	-	-
8	Maintenance	582,739	611,918	630,320	649,277	668,805	688,921	709,644	730,990	752,980	775,633
9	Miscellaneous	1,551,837	1,629,429	1,678,312	1,728,661	1,780,521	1,833,937	1,888,955	1,945,623	2,003,992	2,064,112
10	Operational Supplies	4,347,981	4,566,695	4,705,077	4,847,651	4,994,597	5,145,942	5,301,918	5,462,574	5,628,097	5,798,634
11	Outside Services	588,318	620,975	643,072	666,006	689,810	714,519	740,170	766,801	794,453	823,166
12	Personal Services	8,021,824	8,744,774	9,248,716	9,784,526	10,354,464	10,960,969	11,606,678	12,294,439	13,027,330	13,808,683
13	Rentals	138,632	145,564	149,931	154,428	159,061	163,833	168,748	173,811	179,025	184,396
14	Travel/Meetings	110,175	115,684	119,154	122,729	126,411	130,203	134,109	138,132	142,276	146,545
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572
2.2	Total Operating Expenses	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572
2.3	Capital Outlays	1,794,895	1,809,640	1,818,929	1,828,497	1,838,352	1,848,502	1,858,957	1,869,726	1,880,818	1,892,242
2.4	Transfers	-	-	-	-	-	-	-	-	-	-
2.5	Net Revenues for Debt Service and Coverage	9,538,732	9,936,769	9,992,089	10,034,492	10,072,687	10,084,765	10,087,781	10,062,006	10,013,889	10,062,200
	Debt Service										
	Debt Service -- Current	6,108,857	5,710,772	5,679,010	5,665,342	5,653,022	5,576,022	5,543,451	5,515,115	5,481,697	-
	Debt Service -- Future	-	-	-	-	995,287	995,287	995,287	995,287	995,287	995,287
2.6	Total Debt Service	6,108,857	5,710,772	5,679,010	5,665,342	6,648,309	6,571,309	6,538,738	6,510,402	6,476,984	995,287
2.7	Total Cost of Service	25,230,621	26,057,634	26,856,190	27,715,265	29,616,685	30,505,296	31,489,757	32,531,923	33,626,525	29,334,102
2.8	Net Revenues for Contingency and Coverage	3,429,875	4,225,997	4,313,079	4,369,150	3,424,378	3,513,456	3,549,043	3,551,604	3,536,905	9,066,913
	Percent of COS	12.0%	14.0%	13.8%	13.6%	10.4%	10.3%	10.1%	9.8%	9.5%	23.6%
	Debt Coverage	1.86	2.06	2.08	2.09	1.79	1.82	1.83	1.83	1.84	12.01

CITY OF YUMA											
WATER/WASTEWATER COST OF SERVICE MODEL											
Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	

Revenue and Expense Summary

Scen: 2023 11 07 Scenario II -- Conservation

3 **WASTEWATER Revenues and Expenses – CASH BASIS**

3.1 **Wastewater Revenues**

<u>Wastewater Rate Revenue</u>																					
WWI1	Residential Inside City	\$	11,237,286	\$	11,850,688	\$	12,495,182	\$	13,172,274	\$	13,883,541	\$	14,630,634	\$	15,415,281	\$	16,239,291	\$	17,104,557	\$	18,013,061
WWO1	Residential Outside City		727,506		756,607		786,871		818,346		851,080		885,123		920,528		957,349		995,643		1,035,469
WWI2	Non Residential Inside City		4,512,046		4,741,923		4,982,971		5,235,715		5,500,707		5,778,520		6,069,757		6,375,048		6,695,051		7,030,453
WWO2	Non Residential Outside City		293,556		306,796		319,063		331,820		345,093		358,905		373,265		388,195		403,717		419,861
WWI3	Industrial Inside City		276,866		287,940		299,458		311,436		323,894		336,850		350,324		364,337		378,910		394,066
WWO3	Industrial Outside City		-		-		-		-		-		-		-		-		-		-
			17,047,261		17,943,955		18,883,545		19,869,591		20,904,314		21,990,032		23,129,155		24,324,220		25,577,877		26,892,910
	Non-Rate Revenues		2,364,600		2,438,880		2,516,853		2,598,695		2,684,591		2,774,734		2,869,326		2,968,579		3,072,713		3,181,960
	Total Revenues		19,411,861		20,382,834		21,400,398		22,468,287		23,588,905		24,764,766		25,998,482		27,292,798		28,650,590		30,074,869

Wastewater Cost of Service

<u>Department Code</u>																						
40	Water Administration		-		-		-		-		-		-		-		-		-		-	
41	Water Treatment Plant		-		-		-		-		-		-		-		-		-		-	
42	Transmission/Distribution		-		-		-		-		-		-		-		-		-		-	
43	Water Customer Service		-		-		-		-		-		-		-		-		-		-	
44	Water Transfer		-		-		-		-		-		-		-		-		-		-	
45	Aqua Viva Treatment Plant		-		-		-		-		-		-		-		-		-		-	
46	Water Laboratory		-		-		-		-		-		-		-		-		-		-	
47	Water SCADA		-		-		-		-		-		-		-		-		-		-	
50	Wastewater Administration		6,565,457		7,117,051		7,499,068		7,904,348		8,334,521		8,791,342		9,276,710		9,792,675		10,341,454		10,925,445	
51	Wastewater Treatment		4,475,793		4,721,778		4,887,033		5,058,273		5,235,724		5,419,622		5,610,213		5,807,749		6,012,497		6,224,732	
52	Wastewater Collection Services		468,213		492,367		507,920		523,962		540,510		557,580		575,189		593,352		612,088		631,415	
53	Wastewater Pretreatment		93,648		98,994		102,672		106,493		110,464		114,591		118,879		123,337		127,971		132,787	
55	Desert Dunes WPCF		1,332,937		1,410,721		1,464,828		1,521,012		1,579,354		1,639,938		1,702,852		1,768,186		1,836,036		1,906,500	
56	Wastewater Laboratory		141,290		149,768		155,773		162,033		168,561		175,368		182,467		189,870		197,592		205,647	
57	Wastewater SCADA		219,716		230,766		237,756		244,958		252,378		260,023		267,900		276,015		284,377		292,992	
T	Transfers		-		-		-		-		-		-		-		-		-		-	
0	Other		-		-		-		-		-		-		-		-		-		-	
	Total		13,297,054		14,221,444		14,855,048		15,521,079		16,221,513		16,958,465		17,734,209		18,551,185		19,412,014		20,319,517	

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue and Expense Summary											
Scen: 2023 11 07 Scenario II -- Conservation											
Expense Code											
1	Administrative Expenses	232,522	245,336	253,943	262,844	272,051	281,573	291,421	301,606	312,140	323,033
2	Bonds	-	-	-	-	-	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilities	1,079,652	1,146,561	1,194,524	1,244,327	1,296,039	1,349,728	1,405,467	1,463,330	1,523,396	1,585,742
5	Cost Allocations	-	-	-	-	-	-	-	-	-	-
6	Insurance	11,127	11,906	12,501	13,126	13,783	14,472	15,195	15,955	16,753	17,590
7	Leases	20,544	21,571	22,218	22,885	23,571	24,279	25,007	25,757	26,530	27,326
8	Maintenance	399,449	419,421	432,004	444,964	458,313	472,063	486,224	500,811	515,835	531,311
9	Miscellaneous	956,464	1,004,287	1,034,416	1,065,448	1,097,412	1,130,334	1,164,244	1,199,171	1,235,147	1,272,201
10	Operational Supplies	3,579,630	3,760,018	3,874,295	3,992,043	4,113,369	4,238,381	4,367,192	4,499,916	4,636,672	4,777,583
11	Outside Services	1,309,265	1,396,776	1,462,269	1,530,908	1,602,844	1,678,238	1,757,260	1,840,086	1,926,902	2,017,903
12	Personal Services	5,418,824	5,911,511	6,255,701	6,621,961	7,011,881	7,427,180	7,869,715	8,341,493	8,844,690	9,381,659
13	Rentals	220,552	231,580	238,527	245,683	253,053	260,645	268,464	276,518	284,814	293,358
14	Travel/Meetings	69,025	72,476	74,651	76,890	79,197	81,573	84,020	86,540	89,137	91,811
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517
3.2	Total Operating Expenses	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517
3.3	Capital Outlays	320,666	336,699	346,800	357,204	367,920	378,958	390,327	402,037	414,098	426,521
3.4	Transfers	-	-	-	-	-	-	-	-	-	-
3.5	Net Revenues for Debt Service and Coverage	5,794,142	5,824,691	6,198,550	6,590,003	6,999,473	7,427,343	7,873,946	8,339,577	8,824,478	9,328,832
	Debt Service										
	Debt Service -- Current	7,167,726	6,513,515	6,518,528	6,518,445	6,518,515	6,508,765	6,506,036	6,508,322	6,512,340	6,481,700
	Debt Service -- Future	-	-	-	-	1,459,754	1,459,754	1,459,754	1,459,754	1,459,754	1,459,754
3.6	Total Debt Service	7,167,726	6,513,515	6,518,528	6,518,445	7,978,269	7,968,519	7,965,790	7,968,076	7,972,094	7,941,454
3.7	Total Cost of Service	20,785,446	21,071,658	21,720,376	22,396,729	24,567,702	25,305,942	26,090,326	26,921,298	27,798,206	28,687,492
3.8	Net Revenues for Contingency and Coverage	(1,373,584)	(688,824)	(319,978)	71,558	(978,797)	(541,176)	(91,845)	371,501	852,383	1,387,377
	Percent of COS	-7.1%	-3.4%	-1.5%	0.3%	-4.1%	-2.2%	-0.4%	1.4%	3.0%	4.6%
	Debt Coverage	0.85	0.95	1.00	1.07	0.92	0.98	1.04	1.10	1.16	1.23

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	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Water Summary

Scen: 2023 11 07 Scenario II -- Conservation

1 Water Monthly Rates and Charges

W1 Residential Inside City

Monthly Base Charge

Base Charge	5/8" x 3/4"	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82		
	1"		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56
	1 1/2"		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93
	2"		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26

Usage Charge per hcf

-	10	\$	1.56	\$	1.61	\$	1.66	\$	1.70	\$	1.76	\$	1.81	\$	1.86	\$	1.92	\$	1.98	\$	2.04	\$	2.10
11	20		1.83		1.93		1.99		2.05		2.11		2.17		2.24		2.30		2.37		2.44		2.52
21	30		1.83		2.31		2.38		2.45		2.53		2.60		2.68		2.76		2.85		2.93		3.02
31	Above		2.10		2.78		2.86		2.95		3.03		3.13		3.22		3.32		3.41		3.52		3.62

W01 Residential Outside City

Monthly Base Charge

5/8" x 3/4"	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70
1"		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67
1 1/2"		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15
2"		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57

Usage Charge per hcf

-	10	\$	2.07	\$	2.14	\$	2.20	\$	2.27	\$	2.34	\$	2.41	\$	2.48	\$	2.55	\$	2.63	\$	2.71	\$	2.79
11	20		2.43		2.56		2.64		2.72		2.80		2.89		2.97		3.06		3.15		3.25		3.35
21	30		2.43		3.08		3.17		3.26		3.36		3.46		3.57		3.67		3.78		3.90		4.02
31	Above		2.79		3.69		3.80		3.92		4.04		4.16		4.28		4.41		4.54		4.68		4.82

Commercial Inside City

Monthly Base Charge

5/8" x 3/4"	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82	\$	17.82
1"		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56		21.56
1 1/2"		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93		27.93
2"		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26		34.26
3"		62.09		62.09		62.09		62.09		62.09		62.09		62.09		62.09		62.09		62.09		62.09		62.09		62.09
4"		93.72		93.72		93.72		93.72		93.72		93.72		93.72		93.72		93.72		93.72		93.72		93.72		93.72

Usage Charge per hcf

-	Above	\$	1.75	\$	1.80	\$	1.86	\$	1.91	\$	1.97	\$	2.03	\$	2.09	\$	2.15	\$	2.22	\$	2.28	\$	2.35
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Commercial Outside City

Monthly Base Charge

5/8" x 3/4"	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70
1"		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67		28.67
1 1/2"		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15		37.15
2"		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57		45.57
3"		82.58		82.58		82.58		82.58		82.58		82.58		82.58		82.58		82.58		82.58		82.58		82.58		82.58
4"		124.65		124.65		124.65		124.65		124.65		124.65		124.65		124.65		124.65		124.65		124.65		124.65		124.65

Usage Charge per hcf

-	Above	\$	2.29	\$	2.36	\$	2.43	\$	2.50	\$	2.58	\$	2.65	\$	2.73	\$	2.82	\$	2.90	\$	2.99	\$	3.08
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	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Water Summary

Scen: 2023 11 07 Scenario II -- Conservation

2.1 Residential Inside City Monthly Charge

Hundred Cubic Feet (hcf)

7	Total	\$ 28.74	\$ 29.07	\$ 29.41	\$ 29.75	\$ 30.11	\$ 30.48	\$ 30.86	\$ 31.25	\$ 31.65	\$ 32.07	\$ 32.50
	Dollar Inc		0.33	0.34	0.35	0.36	0.37	0.38	0.39	0.40	0.41	0.43
	Percent Inc		1.1%	1.2%	1.2%	1.2%	1.2%	1.2%	1.3%	1.3%	1.3%	1.3%
13	Total	38.91	39.67	40.33	41.00	41.70	42.42	43.15	43.91	44.70	45.50	46.33
	Dollar Inc		0.76	0.66	0.68	0.70	0.72	0.74	0.76	0.78	0.81	0.83
	Percent Inc		2.0%	1.7%	1.7%	1.7%	1.7%	1.7%	1.8%	1.8%	1.8%	1.8%
20	Total	51.72	53.17	54.23	55.32	56.45	57.61	58.80	60.03	61.30	62.60	63.94
	Dollar Inc		1.45	1.06	1.09	1.13	1.16	1.19	1.23	1.27	1.30	1.34
	Percent Inc		2.8%	2.0%	2.0%	2.0%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
40	Total	91.02	104.07	106.66	109.33	112.07	114.90	117.81	120.81	123.90	127.08	130.36
	Dollar Inc		13.05	2.59	2.67	2.75	2.83	2.91	3.00	3.09	3.18	3.28
	Percent Inc		14.3%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.6%	2.6%	2.6%

2.2 Residential Outside City Monthly Charge

7	Total	\$ 38.19	\$ 38.66	\$ 39.11	\$ 39.57	\$ 40.05	\$ 40.54	\$ 41.04	\$ 41.56	\$ 42.10	\$ 42.65	\$ 43.22
	Dollar Inc		0.47	0.45	0.46	0.48	0.49	0.51	0.52	0.54	0.55	0.57
	Percent Inc		1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.3%	1.3%	1.3%	1.3%
13	Total	51.69	52.76	53.64	54.53	55.46	56.41	57.39	58.40	59.45	60.52	61.62
	Dollar Inc		1.07	0.87	0.90	0.93	0.95	0.98	1.01	1.04	1.07	1.10
	Percent Inc		2.1%	1.7%	1.7%	1.7%	1.7%	1.7%	1.8%	1.8%	1.8%	1.8%
20	Total	68.70	70.72	72.13	73.58	75.08	76.62	78.20	79.84	81.52	83.26	85.04
	Dollar Inc		2.02	1.41	1.45	1.50	1.54	1.59	1.64	1.68	1.73	1.79
	Percent Inc		2.9%	2.0%	2.0%	2.0%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL												
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Water Summary												
Scen: 2023 11 07 Scenario II -- Conservation												
2.3	Commercial Inside City Monthly Charge -- 1 1/2" Meter											
40	Total	97.93	100.03	102.19	104.42	106.72	109.08	111.51	114.02	116.60	119.26	122.00
	Dollar Inc		2.10	2.16	2.23	2.29	2.36	2.43	2.51	2.58	2.66	2.74
	Percent Inc		2.1%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.3%	2.3%	2.3%
80	Total	167.93	172.13	176.46	180.91	185.50	190.23	195.10	200.11	205.28	210.60	216.08
	Dollar Inc		4.20	4.33	4.46	4.59	4.73	4.87	5.02	5.17	5.32	5.48
	Percent Inc		2.5%	2.5%	2.5%	2.5%	2.5%	2.6%	2.6%	2.6%	2.6%	2.6%
2.4	Commercial Outside City Monthly Charge -- 1 1/2" Meter											
40	Total	128.75	131.50	134.33	137.24	140.25	143.34	146.53	149.81	153.19	156.67	160.25
	Dollar Inc		2.75	2.83	2.92	3.00	3.09	3.19	3.28	3.38	3.48	3.59
	Percent Inc		2.1%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.3%	2.3%	2.3%
80	Total	220.35	225.85	231.51	237.34	243.34	249.53	255.90	262.46	269.22	276.18	283.36
	Dollar Inc		5.50	5.66	5.83	6.01	6.19	6.37	6.56	6.76	6.96	7.17
	Percent Inc		2.5%	2.5%	2.5%	2.5%	2.5%	2.6%	2.6%	2.6%	2.6%	2.6%
3	Total Accounts											
	Total Accounts		34,475	34,856	35,237	35,618	35,999	36,380	36,761	37,142	37,523	37,904
	New Accounts			381	381	381	381	381	381	381	381	381
	Avg. Annual Growth Rate			1.1%	1.1%	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%
4	Annual Water Consumption											
W11	Residential Inside City		474,584,882	480,658,624	486,732,367	492,806,109	498,879,852	504,953,594	511,027,337	517,101,079	523,174,821	529,248,564
W12	Multi Family Inside City		103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279	103,564,279
W13	Commercial Inside City		250,424,430	253,054,939	255,685,447	258,315,956	260,946,465	263,576,974	266,207,482	268,837,991	271,468,500	274,099,008
W14	Irrigation Inside City		100,599,429	101,459,253	102,319,077	103,178,902	104,038,726	104,898,550	105,758,374	106,618,198	107,478,022	108,337,847
WO1	Residential Outside City		31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460	31,555,460
W12	Multi Family Outside City		16,077,269	16,077,269	16,077,269	16,077,269	16,244,392	16,244,392	16,382,056	16,382,056	16,382,056	16,382,056
WO2	Commercial Outside City		17,277,688	17,277,688	17,277,688	17,277,688	17,455,442	17,455,442	17,602,126	17,602,126	17,602,126	17,602,126
WO4	Irrigation Outside City		343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962	343,962
	Total System		994,427,398	1,003,991,474	1,013,555,549	1,023,119,624	1,033,028,577	1,042,592,652	1,052,441,077	1,062,005,152	1,071,569,227	1,081,133,303
				1.0%	1.0%	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%

<div style="border: 1px solid black; padding: 5px; display: inline-block; margin: 0 auto; width: 80%;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Water Summary

Scen: 2023 11 07 Scenario II -- Conservation

5 Revenues and Expenses -- CASH BASIS

5.1 Water Revenues

Water Rate Revenue

WI1	Residential Inside City	\$	14,584,020	\$	15,432,425	\$	15,912,243	\$	16,407,820	\$	16,919,739	\$	17,448,603	\$	17,995,036	\$	18,559,687	\$	19,143,224	\$	19,746,342
WI2	Multi Family Inside City		2,514,041		2,891,230		2,971,847		3,054,882		3,140,409		3,228,501		3,319,236		3,412,693		3,508,954		3,608,103
WI3	Commercial Inside City		5,134,632		5,323,082		5,518,406		5,720,853		5,930,681		6,148,159		6,373,562		6,607,177		6,849,300		7,100,239
WO3	Commercial Outside City		635,473		647,492		659,870		672,620		690,392		704,057		722,194		736,814		751,872		767,382
WI4	Irrigation Inside City		1,977,963		2,048,800		2,122,184		2,198,203		2,276,953		2,358,529		2,443,032		2,530,567		2,621,239		2,715,160
WO4	Irrigation Outside City		10,773		11,013		11,259		11,513		11,774		12,044		12,321		12,607		12,901		134,458
WO1	Residential Outside City		1,524,998		1,568,663		1,591,750		1,615,530		1,640,023		1,665,251		1,691,236		1,718,000		1,745,567		1,773,961
WO2	Multi Family Outside City		479,595		557,788		574,432		591,577		615,537		633,915		658,351		678,013		698,264		719,124
	Sub-Total		26,861,497		28,480,492		29,361,992		30,272,999		31,225,509		32,199,059		33,214,968		34,255,556		35,331,321		36,564,768
	Non-Rate Revenues		1,799,000		1,803,139		1,807,277		1,811,416		1,815,554		1,819,693		1,823,832		1,827,970		1,832,109		1,836,247
	Total Revenues		28,660,497		30,283,631		31,169,269		32,084,414		33,041,063		34,018,752		35,038,800		36,083,526		37,163,430		38,401,015

Water Cost of Service

Department Code

40	Water Administration		9,922,757		10,743,422		11,310,143		11,910,718		12,547,472		13,222,910		13,939,735		14,700,866		15,509,455		16,368,907
41	Water Treatment Plant		3,027,660		3,187,735		3,292,495		3,400,675		3,512,723		3,628,087		3,747,512		3,870,535		3,997,570		4,128,747
42	Transmission/Distribution		1,141,879		1,199,581		1,236,207		1,273,952		1,312,872		1,352,958		1,394,287		1,436,859		1,480,731		1,525,942
43	Water Customer Service		483,766		508,247		523,802		539,833		556,366		573,394		590,954		609,041		627,683		646,895
44	Water Transfer		40,670		43,244		45,119		47,079		49,128		51,271		53,511		55,854		58,304		60,866
45	Aqua Viva Treatment Plant		2,203,793		2,321,844		2,399,754		2,480,248		2,563,723		2,649,655		2,738,708		2,830,440		2,925,213		3,023,125
46	Water Laboratory		148,182		157,038		163,296		169,820		176,621		183,710		191,102		198,809		206,846		215,227
47	Water SCADA		358,163		376,110		387,435		399,101		411,120		423,499		436,253		449,389		462,922		476,862
50	Wastewater Administration		-		-		-		-		-		-		-		-		-		-
51	Wastewater Treatment		-		-		-		-		-		-		-		-		-		-
52	Wastewater Collection Services		-		-		-		-		-		-		-		-		-		-
53	Wastewater Pretreatment		-		-		-		-		-		-		-		-		-		-
55	Desert Dunes WPCF		-		-		-		-		-		-		-		-		-		-
56	Wastewater Laboratory		-		-		-		-		-		-		-		-		-		-
57	Wastewater SCADA		-		-		-		-		-		-		-		-		-		-
T	Transfers		-		-		-		-		-		-		-		-		-		-
0	Other		-		-		-		-		-		-		-		-		-		-
	Total		17,326,870		18,537,222		19,358,251		20,221,426		21,130,024		22,085,484		23,092,062		24,151,794		25,268,723		26,446,572

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Water Summary

Scen: 2023 11 07 Scenario II -- Conservation

<u>Expense Code</u>	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
1 Administrative Expenses	\$ 324,640	\$ 342,649	\$ 354,794	\$ 367,359	\$ 380,357	\$ 393,804	\$ 407,715	\$ 422,105	\$ 436,991	\$ 452,390	
2 Bonds	-	-	-	-	-	-	-	-	-	-	
3 Capital Outlay	-	-	-	-	-	-	-	-	-	-	
4 Comm/Utilities	1,659,260	1,757,967	1,827,230	1,899,062	1,974,186	2,051,453	2,132,126	2,215,219	2,301,374	2,390,699	
5 Cost Allocations	-	-	-	-	-	-	-	-	-	-	
6 Insurance	1,464	1,566	1,645	1,727	1,813	1,904	1,999	2,099	2,204	2,314	
7 Leases	-	-	-	-	-	-	-	-	-	-	
8 Maintenance	582,739	611,918	630,320	649,277	668,805	688,921	709,644	730,990	752,980	775,633	
9 Miscellaneous	1,551,837	1,629,429	1,678,312	1,728,661	1,780,521	1,833,937	1,888,955	1,945,623	2,003,992	2,064,112	
10 Operational Supplies	4,347,981	4,566,695	4,705,077	4,847,651	4,994,597	5,145,942	5,301,918	5,462,574	5,628,097	5,798,634	
11 Outside Services	588,318	620,975	643,072	666,006	689,810	714,519	740,170	766,801	794,453	823,166	
12 Personal Services	8,021,824	8,744,774	9,248,716	9,784,526	10,354,464	10,960,969	11,606,678	12,294,439	13,027,330	13,808,683	
13 Rentals	138,632	145,564	149,931	154,428	159,061	163,833	168,748	173,811	179,025	184,396	
14 Travel/Meetings	110,175	115,684	119,154	122,729	126,411	130,203	134,109	138,132	142,276	146,545	
T Transfers	-	-	-	-	-	-	-	-	-	-	
0 Other	-	-	-	-	-	-	-	-	-	-	
Total	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572	
5.2 Total Operating Expenses	17,326,870	18,537,222	19,358,251	20,221,426	21,130,024	22,085,484	23,092,062	24,151,794	25,268,723	26,446,572	
5.3 Capital Outlays	1,794,895	1,809,640	1,818,929	1,828,497	1,838,352	1,848,502	1,858,957	1,869,726	1,880,818	1,892,242	
5.4 Transfers	-	-	-	-	-	-	-	-	-	-	
5.5 Net Revenues for Debt Service and Coverage	9,538,732	9,936,769	9,992,089	10,034,492	10,072,687	10,084,765	10,087,781	10,062,006	10,013,889	10,062,200	
Debt Service											
Debt Service -- Current	6,108,857	5,710,772	5,679,010	5,665,342	5,653,022	5,576,022	5,543,451	5,515,115	5,481,697	-	
Debt Service -- Future	-	-	-	-	995,287	995,287	995,287	995,287	995,287	995,287	995,287
5.6 Total Debt Service	6,108,857	5,710,772	5,679,010	5,665,342	6,648,309	6,571,309	6,538,738	6,510,402	6,476,984	995,287	
5.7 Total Cost of Service	25,230,621	26,057,634	26,856,190	27,715,265	29,616,685	30,505,296	31,489,757	32,531,923	33,626,525	29,334,102	
5.8 Net Revenues for Contingency and Coverage	3,429,875	4,225,997	4,313,079	4,369,150	3,424,378	3,513,456	3,549,043	3,551,604	3,536,905	9,066,913	
Percent of COS	12.0%	14.0%	13.8%	13.6%	10.4%	10.3%	10.1%	9.8%	9.5%	23.6%	
Debt Coverage	1.86	2.06	2.08	2.09	1.79	1.82	1.83	1.83	1.84	12.01	

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Wastewater Summary

Scen: 2023 11 07 Scenario II -- Conservation

1 Wastewater Monthly Rates and Charges

Residential Inside City

Monthly Base Charge	3/4"	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91	\$ 46.70	\$ 48.57	\$ 50.51	\$ 52.53	\$ 54.64
	1"	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	1 1/2"	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	2"	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64

Residential Outside City

Monthly Base Charge	3/4"	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76	\$ 62.15	\$ 64.64	\$ 67.22	\$ 69.91	\$ 72.71
	1"	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71
	1 1/2"	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71
	2"	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71

Non Residential Inside City

Monthly Base Charge	3/4"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
	1"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
	1 1/2"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
	2"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
	4"	4.74	4.93	5.13	5.33	5.55	5.77	6.00	6.24	6.49	6.75	7.02
Usage Charge per hcf		2.10	2.18	2.27	2.36	2.46	2.55	2.66	2.76	2.87	2.99	3.11

Non Residential Outside City

Monthly Base Charge	3/4"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
	1"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
	1 1/2"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
	2"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
	4"	6.30	6.56	6.82	7.09	7.37	7.67	7.98	8.30	8.63	8.97	9.33
Usage Charge per hcf		2.77	2.91	3.02	3.14	3.27	3.40	3.54	3.68	3.82	3.98	4.14

2.1 Residential Inside City Monthly Charge

7 hcf	Total	\$ 36.91	\$ 38.39	\$ 39.92	\$ 41.52	\$ 43.18	\$ 44.91	\$ 46.70	\$ 48.57	\$ 50.51	\$ 52.53	\$ 54.64
	Dollar Inc		1.48	1.54	1.60	1.66	1.73	1.80	1.87	1.94	2.02	2.10
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
13 hcf	Total	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	Dollar Inc		1.48	1.54	1.60	1.66	1.73	1.80	1.87	1.94	2.02	2.10
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
20 hcf	Total	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	Dollar Inc		1.48	1.54	1.60	1.66	1.73	1.80	1.87	1.94	2.02	2.10
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
30 hcf	Total	36.91	38.39	39.92	41.52	43.18	44.91	46.70	48.57	50.51	52.53	54.64
	Dollar Inc		1.48	1.54	1.60	1.66	1.73	1.80	1.87	1.94	2.02	2.10
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Wastewater Summary

Scen: 2023 11 07 Scenario II -- Conservation

2.2 Residential Outside City Monthly Charge

7 hcf	Total	\$ 49.12	\$ 51.08	\$ 53.13	\$ 55.25	\$ 57.46	\$ 59.76	\$ 62.15	\$ 64.64	\$ 67.22	\$ 69.91	\$ 72.71
	Dollar Inc		1.96	2.04	2.13	2.21	2.30	2.39	2.49	2.59	2.69	2.80
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
13 hcf	Total	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71
	Dollar Inc		1.96	2.04	2.13	2.21	2.30	2.39	2.49	2.59	2.69	2.80
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
20 hcf	Total	49.12	51.08	53.13	55.25	57.46	59.76	62.15	64.64	67.22	69.91	72.71
	Dollar Inc		1.96	2.04	2.13	2.21	2.30	2.39	2.49	2.59	2.69	2.80
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

2.3 Non Residential Inside City Monthly Bill -- 1 1/2" Meter

40 hcf	Total	88.74	92.29	95.98	99.82	103.81	107.97	112.28	116.78	121.45	126.30	131.36
	Dollar Inc		3.55	3.69	3.84	3.99	4.15	4.32	4.49	4.67	4.86	5.05
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
80 hcf	Total	172.74	179.65	186.84	194.31	202.08	210.16	218.57	227.31	236.41	245.86	255.70
	Dollar Inc		6.91	7.19	7.47	7.77	8.08	8.41	8.74	9.09	9.46	9.83
	Percent Inc		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

2.4 Non Residential Outside City Monthly Bill -- 1 1/2" Meter

40 hcf	Total	117.10	122.82	127.73	132.84	138.15	143.68	149.43	155.40	161.62	168.08	174.80
	Dollar Inc		5.72	4.91	5.11	5.31	5.53	5.75	5.98	6.21	6.46	6.72
	Percent Inc		4.9%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
80 hcf	Total	227.90	239.08	248.64	258.58	268.92	279.68	290.87	302.51	314.61	327.19	340.28
	Dollar Inc		11.18	9.56	9.94	10.34	10.76	11.19	11.64	12.10	12.58	13.09
	Percent Inc		4.9%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

3 Total Accounts

Total Accounts		28,720	29,095	29,470	29,845	30,220	30,595	30,970	31,345	31,720	32,095
New Accounts			375	375	375	375	375	375	375	375	375
Avg. Annual Growth Rate			1.31%	1.29%	1.27%	1.26%	1.24%	1.23%	1.21%	1.20%	1.18%

4 Annual Wastewater Billing Units

WWI1	Residential Inside City	433,478,463	439,558,105	445,637,746	451,717,388	457,797,030	463,876,672	469,956,314	476,035,956	482,115,597	488,195,239
WWO1	Residential Outside City	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100	14,645,100
WWI2	Non Residential Inside City	204,904,200	207,061,086	209,217,973	211,374,859	213,531,745	215,688,632	217,845,518	220,002,404	222,159,291	224,316,177
WWO2	Non Residential Outside City	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700	9,954,700
WWI3	Industrial Inside City	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200	12,919,200
WWO3	Industrial Outside City	-	-	-	-	-	-	-	-	-	-
	Total System	675,901,663	684,138,191	692,374,719	700,611,247	708,847,775	717,084,303	725,320,832	733,557,360	741,793,888	750,030,416

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Wastewater Summary

Scen: 2023 11 07 Scenario II -- Conservation

5 Revenues and Expenses -- CASH BASIS

5.1 Wastewater Revenues

Wastewater Rate Revenue

WW11	Residential Inside City	\$ 11,237,286	\$ 11,850,688	\$ 12,495,182	\$ 13,172,274	\$ 13,883,541	\$ 14,630,634	\$ 15,415,281	\$ 16,239,291	\$ 17,104,557	\$ 18,013,061
WWO1	Residential Outside City	727,506	756,607	786,871	818,346	851,080	885,123	920,528	957,349	995,643	1,035,469
WWI2	Non Residential Inside City	4,512,046	4,741,923	4,982,971	5,235,715	5,500,707	5,778,520	6,069,757	6,375,048	6,695,051	7,030,453
WWO2	Non Residential Outside City	293,556	306,796	319,063	331,820	345,093	358,905	373,265	388,195	403,717	419,861
WWI3	Industrial Inside City	276,866	287,940	299,458	311,436	323,894	336,850	350,324	364,337	378,910	394,066
WWO3	Industrial Outside City	-	-	-	-	-	-	-	-	-	-
	Sub-Total	17,047,261	17,943,955	18,883,545	19,869,591	20,904,314	21,990,032	23,129,155	24,324,220	25,577,877	26,892,910
	Non-Rate Revenues	2,364,600	2,438,880	2,516,853	2,598,695	2,684,591	2,774,734	2,869,326	2,968,579	3,072,713	3,181,960
	Total Revenues	19,411,861	20,382,834	21,400,398	22,468,287	23,588,905	24,764,766	25,998,482	27,292,798	28,650,590	30,074,869

Wastewater Cost of Service

Department Code

40	Water Administration	-	-	-	-	-	-	-	-	-	-
41	Water Treatment Plant	-	-	-	-	-	-	-	-	-	-
42	Transmission/Distribution	-	-	-	-	-	-	-	-	-	-
43	Water Customer Service	-	-	-	-	-	-	-	-	-	-
44	Water Transfer	-	-	-	-	-	-	-	-	-	-
45	Aqua Viva Treatment Plant	-	-	-	-	-	-	-	-	-	-
46	Water Laboratory	-	-	-	-	-	-	-	-	-	-
47	Water SCADA	-	-	-	-	-	-	-	-	-	-
50	Wastewater Administration	6,565,457	7,117,051	7,499,068	7,904,348	8,334,521	8,791,342	9,276,710	9,792,675	10,341,454	10,925,445
51	Wastewater Treatment	4,475,793	4,721,778	4,887,033	5,058,273	5,235,724	5,419,622	5,610,213	5,807,749	6,012,497	6,224,732
52	Wastewater Collection Services	468,213	492,367	507,920	523,962	540,510	557,580	575,189	593,352	612,088	631,415
53	Wastewater Pretreatment	93,648	98,994	102,672	106,493	110,464	114,591	118,879	123,337	127,971	132,787
55	Desert Dunes WPCF	1,332,937	1,410,721	1,464,828	1,521,012	1,579,354	1,639,938	1,702,852	1,768,186	1,836,036	1,906,500
56	Wastewater Laboratory	141,290	149,768	155,773	162,033	168,561	175,368	182,467	189,870	197,592	205,647
57	Wastewater SCADA	219,716	230,766	237,756	244,958	252,378	260,023	267,900	276,015	284,377	292,992
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517

**CITY OF YUMA
WATER/WASTEWATER COST OF SERVICE MODEL**

	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Wastewater Summary											
Scen: 2023 11 07 Scenario II -- Conservation											
<u>Expense Code</u>											
1	Administrative Expenses	232,522	245,336	253,943	262,844	272,051	281,573	291,421	301,606	312,140	323,033
2	Bonds	-	-	-	-	-	-	-	-	-	-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilities	1,079,652	1,146,561	1,194,524	1,244,327	1,296,039	1,349,728	1,405,467	1,463,330	1,523,396	1,585,742
5	Cost Allocations	-	-	-	-	-	-	-	-	-	-
6	Insurance	11,127	11,906	12,501	13,126	13,783	14,472	15,195	15,955	16,753	17,590
7	Leases	20,544	21,571	22,218	22,885	23,571	24,279	25,007	25,757	26,530	27,326
8	Maintenance	399,449	419,421	432,004	444,964	458,313	472,063	486,224	500,811	515,835	531,311
9	Miscellaneous	956,464	1,004,287	1,034,416	1,065,448	1,097,412	1,130,334	1,164,244	1,199,171	1,235,147	1,272,201
10	Operational Supplies	3,579,630	3,760,018	3,874,295	3,992,043	4,113,369	4,238,381	4,367,192	4,499,916	4,636,672	4,777,583
11	Outside Services	1,309,265	1,396,776	1,462,269	1,530,908	1,602,844	1,678,238	1,757,260	1,840,086	1,926,902	2,017,903
12	Personal Services	5,418,824	5,911,511	6,255,701	6,621,961	7,011,881	7,427,180	7,869,715	8,341,493	8,844,690	9,381,659
13	Rentals	220,552	231,580	238,527	245,683	253,053	260,645	268,464	276,518	284,814	293,358
14	Travel/Meetings	69,025	72,476	74,651	76,890	79,197	81,573	84,020	86,540	89,137	91,811
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other	-	-	-	-	-	-	-	-	-	-
	Total	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517
5.2	Total Operating Expenses	13,297,054	14,221,444	14,855,048	15,521,079	16,221,513	16,958,465	17,734,209	18,551,185	19,412,014	20,319,517
5.3	Capital Outlays	320,666	336,699	346,800	357,204	367,920	378,958	390,327	402,037	414,098	426,521
5.4	Transfers	-	-	-	-	-	-	-	-	-	-
5.5	Net Revenues for Debt Service and Coverage	5,794,142	5,824,691	6,198,550	6,590,003	6,999,473	7,427,343	7,873,946	8,339,577	8,824,478	9,328,832
<u>Debt Service</u>											
	Debt Service -- Current	7,167,726	6,513,515	6,518,528	6,518,445	6,518,515	6,508,765	6,506,036	6,508,322	6,512,340	6,481,700
	Debt Service -- Future	-	-	-	-	1,459,754	1,459,754	1,459,754	1,459,754	1,459,754	1,459,754
5.6	Total Debt Service	7,167,726	6,513,515	6,518,528	6,518,445	7,978,269	7,968,519	7,965,790	7,968,076	7,972,094	7,941,454
5.7	Total Cost of Service	20,785,446	21,071,658	21,720,376	22,396,729	24,567,702	25,305,942	26,090,326	26,921,298	27,798,206	28,687,492
5.8	Net Revenues for Contingency and Coverage	(1,373,584)	(688,824)	(319,978)	71,558	(978,797)	(541,176)	(91,845)	371,501	852,383	1,387,377
	Percent of COS	-7.1%	-3.4%	-1.5%	0.3%	-4.1%	-2.2%	-0.4%	1.4%	3.0%	4.6%
	Debt Coverage	0.85	0.95	1.00	1.07	0.92	0.98	1.04	1.10	1.16	1.23



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