City of Yuma, AZ



2023 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

	V	Vater	Was	stewater	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



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

			FOF	RECAST TOTA	L CUSTOMERS	S			
		WATER Custo	mer Classes						
iscal 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
1	WATER Total Custo	omers							
Y 2018	24,330	2,736	630	203	2,284	355	653	9	31,20
Y 2019	24,667	2,762	633	207	2,289	356	658	9	31,58
Y 2020	25,493	2,634	613	189	2,214	334	651	9	32,13
Y 2021	26,948	2,810	637	206	2,243	334	666	9	33,85
Y 2022	26,823	2,781	651	205	2,380	399	702	9	33,950
Y 2023	26,998	2,781	651	205	2,380	399	702	9	34,12
Y 2024	27,348	2,781	651	205	2,380	399	702	9	34,47
Y 2025	27,698	2,781	651	205	2,405	399	708	9	34,850
Y 2026	28,048	2,781	651	205	2,430	399	714	9	35,23
Y 2027	28,398	2,781	651	205	2,455	399	720	9	35,618
Y 2028	28,748	2,781	651	205	2,480	399	726	9	35,999
Y 2029	29,098	2,781	651	205	2,505	399	732	9	36,38
Y 2030	29,448	2,781	651	205	2,530	399	738	9	36,76°
Y 2031	29,798	2,781	651	205	2,555	399	744	9	37,14
Y 2032	30,148	2,781	651	205	2,580	399	750	9	37,523
Y 2033	30,498	2,781	651	205	2,605	399	756	9	37,904





TABLE ES-3

		FORECAS	ST TOTAL CUS	STOMERS		
	WA	STEWATER C	ustomer Class	es		
Fiscal Year	Residential Inside City	Residential Outside City	Non Residential Inside City	Non Residential Outside City	Industrial Inside City	Total
	WASTEWATER Tot	al 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

TABLE ES-4

			FC	DRECAST BILL	ED CONSUMP	TION			
				WATER Custor	ner 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 Vo	olume							
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	967,126,8
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	952,695,0
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	983,205,9
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	1,000,183,5
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	972,934,6
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	983,681,0
	WATER Forecast Vo	lume							
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	994,427,3
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	1,003,991,4
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	1,013,555,5
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	1,023,119,6
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	1,032,683,7
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	1.042.247.7
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	1,051,811,8
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	1,061,375,9
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	1,070,940,0
FY 2032	529,248,564	31,555,460	103,564,279	16,077,269	271,466,500	17,277,666	107,478,022	343,962	1,070,940,0

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

	CUR	RENT AND FO	RECAST NET	RE	EVENUE RE	ΞQI	UIREMENT	
SCENARIO:								
2023 09 26 Sc	cenario I – Status Quo							
					Total		Less	Net
	Operating	Capital	Debt		Cost of		Non-Rate	Revenue
	Expenses	Outlays	Service		Service		Revenues	Requirement
	WATER Revenue Re	equirement						
2024	\$ 17,326,870 \$	•	6,108,857	\$	25,230,621	\$	1,799,000	\$ 23,431,62
2025	18,537,222	1,809,640	5,710,772		26,057,634		1,803,139	24,254,49
2026	19,358,251	1,818,929	5,679,010		26,856,190		1,807,277	25,048,91
2027	20,221,426	1,828,497	5,665,342		27,715,265		1,811,416	25,903,84
2028	21,130,024	1,838,352	6,648,309		29,616,685		1,815,554	27,801,13
2029	22,085,484	1,848,502	6,571,309		30,505,296		1,819,693	28,685,60
2030	23,092,062	1,858,957	6,538,738		31,489,757		1,823,832	29,665,92
2031	24,151,794	1,869,726	6,510,402		32,531,923		1,827,970	30,703,95
2032	25,268,723	1,880,818	6,476,984		33,626,525		1,832,109	31,794,41
2033	26,446,572	1,892,242	995,287		29,334,102		1,836,247	27,497,85
	WASTEWATER Rev	renue Requiremen	it					
2024	13,297,054	320,666	7,167,726		20,785,446		2,364,600	18,420,84
2025	14,221,444	336,699	6,513,515		21,071,658		2,438,880	18,632,77
2026	14,855,048	346,800	6,518,528		21,720,376		2,516,853	19,203,52
2027	15,521,079	357,204	6,518,445		22,396,729		2,598,695	19,798,03
2028	16,221,513	367,920	7,978,269		24,567,702		2,684,591	21,883,11
2029	16,958,465	378,958	7,968,519		25,305,942		2,774,734	22,531,20
2030	17,734,209	390,327	7,965,790		26,090,326		2,869,326	23,221,00
2031	18,551,185	402,037	7,968,076		26,921,298		2,968,579	23,952,71
2032	19,412,014	414,098	7,972,094		27,798,206		3,072,713	24,725,49
2033	20,319,517	426,521	7,941,454		28,687,492		3,181,960	25,505,53
	TOTAL C							
2024	TOTAL Revenue Re 30,623,924	2,115,561	13,276,583		46,016,067		4,163,600	41,852,46
2024	32,758,666	2,115,361	12,224,288		47,129,292		4,242,019	42,887,27
2025	34,213,299	2,146,339	12,224,288		48,576,566		4,324,130	44,252,43
2020	35,742,505	2,185,701	12,183,788		50,111,994		4,410,111	45,701,88
2027	37,351,537	2,105,701	14,626,579		54,184,388		4,500,146	49,684,24
2029	39,043,949	2,227,460	14,539,829		55,811,238		4,594,427	51,216,81
2029	40,826,271	2,249,284	14,504,529		57,580,084		4,693,158	52,886,92
2030	42,702,979	2,249,264	14,504,529		59,453,220		4,796,549	52,666,92 54,656,67
2031	44,680,737	2,271,763	14,476,479		61,424,731		4,796,549	56,519,91
2032	44,660,737	2,294,916	8,936,741		58,021,594		5,018,207	53,003,38

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

						PROPOS	SED	WATER RA	TE	PLAN		
Scenario:	2023 09 26 Scer	nario I	Status C	luo								
				ı	Effective	Effective	- 1	Effective		Effective	Eff	fective
Desci	ription	Cu	rrent		Jan-24	Jan-25		Jan-26		Jan-27	J	an-28
WATER - INSIDE CIT	Υ											
Base Charge												
All Customer Classe	s - 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
Jsage Charge per h Residential	cf											
Concilia	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 Irrig	ation											
All U	sage		1.75		1.80	1.86		1.91		1.97		2.03
Automated Metering												
Per I			-		1.00	1.00		1.00		1.00		1.00
WATER - OUTSIDE (CITY											
Base Charge												
All Customer Classe	s - 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
Jsage Charge per h	cf											
Residential	0 40		0.0-			2.22		0.0=		00:		o
	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
Marie: Familia	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
	0 - 5 6 - 13											
			2.43		2.51	2.58		2.66		2.74		2.82
Oammanal-111	14 - Above		2.79		2.88	2.96		3.05		3.14		3.24
Commercial and Irrig			0.00			0.10		0		0 = 0		0.0=
	sage		2.29		2.36	2.43		2.50		2.58		2.65
Automated Metering												
Per I	vieter		-		1.00	1.00		1.00		1.00		1.00



TABLE ES-7

OF YUMA					PROPOSED	W/	ASTEWATER	RAT	E PLAN		
Scenario:	2023 09 26 Scenario	o I Status C	luo								
			E	ffective	Effective		Effective	E	ffective	E	ffective
Descript	tion	Current	•	Jan-24	Jan-25		Jan-26		Jan-27	•	Jan-28
WASTEWATER - INSIDI	E 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
Jsage Charge Per hcf		2.10		2.18	2.27		2.36		2.46		2.55
ndustrial											
Jsage Charge Per hcf		2.10		2.18	2.27		2.36		2.46		2.55
BOD per lb SS per lb		0.30 0.30		0.31 0.31	0.32 0.32		0.34 0.34		0.35 0.35		0.36
WASTEWATER - OUTS	IDE CITY	0.30		0.31	0.32		0.04		0.55		0.50
Residential											
Monthly Charge	\$	49.12	\$	51.08	\$ 53.13	\$	55.25	\$	57.46	\$	59.76
lon-Residential		0.00		0.50	0.00		7.00		7.07		7.05
Base Charge		6.30		6.56	6.82		7.09		7.37		7.67
Jsage Charge Per hcf		2.77		2.91	3.02		3.14		3.27		3.40
ndustrial Jsage 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
ΓSS per lb		0.40		0.40	0.42		0.43		0.45		0.47





TABLE ES-8

Scenario:	2023 09 26 Scena	ario I Status	Quo	PR	OPC	OSED WATE	R AN	ND WASTEV	VAT	ER RATE PL	AN	
	_	Current		ffective Jan-24	E	Effective Jan-25	E	Effective Jan-26		Effective Jan-27		ffective Jan-28
	Residential 3/4"	Meter (Inside	City)									
Water hcf	WW hcf											
7		\$ 65.65	\$	67.99	\$	70.41	\$	72.92	\$	75.53	\$	78.2
	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	\$	90.0
	Increase \$			2.64		2.74		2.84		2.94		3.0
	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		3.4
	Increase %			3.4%		3.4%		3.4%		3.4%		3.4
40		\$ 127.93	\$	132.14	\$	136.48	\$	140.98	\$	145.62	\$	150.4
	Increase \$			4.21		4.35		4.49		4.64		4.8
	Increase %			3.3%		3.3%		3.3%		3.3%		3.3
	Commercial - 1 1	<mark>/2" Meter (Insi</mark>	de Cit	y)								
40	40	\$ 186.67	\$	193.16	\$	199.88	\$	206.83	\$	214.03	\$	221.4
40	Increase \$	ψ 100.07	Ψ	6.49	Ψ	6.72	Ψ	6.96	Ψ	7.20	Ψ	7.4
	Increase %			3.5%		3.5%		3.5%		3.5%		3.5
80	80	\$ 340.67	\$	352.62	\$	364.99	\$	377.81	\$	391.09	\$	404.8
	Increase \$			11.95		12.38		12.82		13.28		13.7
	Increase %			3.5%		3.5%		3.5%		3.5%		3.5



TABLE ES-9

OF YUMA							PROPOS	SE	D WATER RA	TE	PLAN		
Scenario:	2023 09 26 Scen	ario	II Conser	vat	ion								
					Effective		Effective		Effective		Effective	Е	ffective
Descr	iption	(Current		Jan-24		Jan-25		Jan-26		Jan-27		Jan-28
WATER - INSIDE CIT	Y												
Base Charge All Customer Classes	Dy Mater Cine												
5/8" x 3/4"	5 - by Meter Size	\$	17.82	¢	17.82	Φ.	17.82	Ф	17.82	Φ.	17.82	Q	17.82
1"		Ψ	21.56	Ψ	21.56	Ψ	21.56	Ψ	21.56	Ψ	21.56	Ψ	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
Jsage Charge per ho	of												
Residential	0 40		. =-										
	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		1.50		4.64		1.00		4.70		4.70		1.01
	6 - 10		1.56		1.61		1.66		1.70		1.76		1.81
	0- 10 11 - 15		1.83		1.93 2.31		1.99		2.05 2.45		2.11 2.53		2.17 2.60
	11 - 15 16 - Above		1.83				2.38						3.13
			2.10		2.78		2.86		2.95		3.03		3.13
Commercial and Irrig			4 75		1.80		4.00		1.91		1.97		2.03
All Us	•		1.75		1.60		1.86		1.91		1.97		2.03
Automated Metering Per N			-		1.00		1.00		1.00		1.00		1.00
WATER - OUTSIDE O	CITY												
2 Ob													
Base Charge All Customer Classes	s - By Meter Size												
5/8" x 3/4"	3 - By Micter Oize	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70	\$	23.70
1"		Ψ	28.67	Ψ	28.67	Ψ	28.67	Ψ	28.67	Ψ	28.67	Ψ	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
Jsage Charge per ho	of												
Residential	0 40		0.07				0.00		0.6=		201		
	0 - 10		2.07		2.14		2.20		2.27		2.34		2.41
	11 - 20 21 - 30		2.43		2.56		2.64		2.72		2.80		2.89
	21 - 30 31 - Above		2.43 2.79		3.08 3.69		3.17 3.80		3.26 3.92		3.36 4.04		3.46 4.16
Multi-Family	OI - ADOVE		2.19		3.09		3.00		3.92		4.04		4.10
y	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 Irrig			2.70		0.00		0.00		3.32		1.04		0
All Us			2.29		2.36		2.43		2.50		2.58		2.65
Automated Metering													
	leter		_		1.00		1.00		1.00		1.00		1.00



TABLE ES-10

						PROPOSED	WA	STEWATER	RAT	E PLAN		
Scenario: 202	3 09 26 Scenario	II Conser	vatio	n								
			E	ffective	ı	Effective	ı	Effective	Е	ffective	Ef	fective
Description	(Current	•	Jan-24		Jan-25		Jan-26	•	Jan-27		Jan-28
VASTEWATER - INSIDE CITY	Υ											
Residential					•		•		•	40.40	•	
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
Jsage Charge Per hcf		2.10		2.18		2.27		2.36		2.46		2.55
ndustrial												
Isage Charge Per hcf		2.10		2.18		2.27		2.36		2.46		2.5
SOD per lb SS per lb		0.30 0.30		0.31 0.31		0.32 0.32		0.34 0.34		0.35 0.35		0.36 0.36
VASTEWATER - OUTSIDE C	ITY											
Residential												
Monthly Charge	\$	49.12	\$	51.08	\$	53.13	\$	55.25	\$	57.46	\$	59.76
Ion-Residential Base Charge		6.30		6.56		6.82		7.09		7.37		7.67
Jsage Charge Per hcf		2.77		2.91		3.02		3.14		3.27		3.40
ndustrial												
Jsage Charge Per hcf		2.77		2.88		3.00		3.12		3.24		3.37
BOD per lb TSS per lb		0.40 0.40		0.40 0.40		0.42 0.42		0.43 0.43		0.45 0.45		0.47 0.47



TABLE ES-11

Scenario:	2023 09 26 Sc	enari	o II Conser	vatio		OPC	OSED WATE	R A	ND WASTEW	/AT	ER RATE PL	.AN	
				E	ffective	ı	Effective	ı	Effective		Effective		Effective
		_	Current		Jan-24		Jan-25		Jan-26		Jan-27		Jan-28
	Residential 3	/4" Me	eter (Inside C	ity)									
Water	ncf WW I	<u>ncf</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%		2.99
:	20	\$	88.63	\$	91.56	\$	94.15	\$	96.84	\$	99.63	\$	102.5
	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	\$	159.8°
	Increase \$				14.53		4.12		4.26		4.41		4.55
	Increase %				11.4%		2.9%		2.9%		2.9%		2.99
	Commercial -	1 1/2'	" Meter (Insid	le Cit	y)								
	40 4	10 \$	186.67	\$	192.32	\$	198.17	\$	204.24	\$	210.53	\$	217.04
	Increase \$	ιο ψ	100.01	_	5.65	Ψ	5.85	Ψ	6.07	Ψ	6.29	Ψ	6.52
	Increase %				3.0%		3.0%		3.1%		3.1%		3.19
:	30 8	30 \$	340.67	\$	351.78	\$	363.29	\$	375.22	\$	387.58	\$	400.39
	Increase \$				11.11		11.51		11.93		12.36		12.8
	Increase %				3.3%		3.3%		3.3%		3.3%		3.39





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.

WWILLDAN

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, multifamily 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.

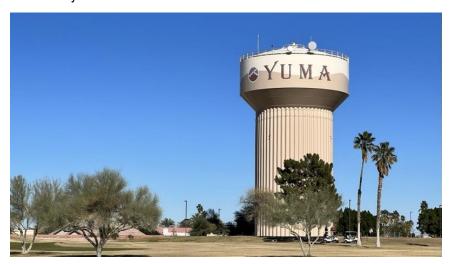
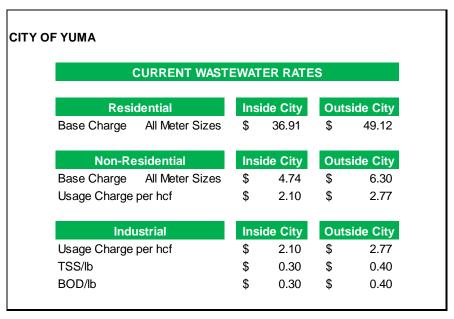




TABLE I-1

	CURRENT WATE	ER RAT	TES .		
Base Charg	je - All Classes	Insi	de City	Outs	side 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 Cha	arge Per HCF	Insi	de City	Outs	side City
Residential					
	0 - 10	\$	1.56	\$	2.07
	11 - 30		1.83		2.43
	31 - Above		2.10		2.79
Multi-Family					
	0 - 5	\$	1.56	\$	2.07
	6 - 13		1.83		2.43
	14 - Above		2.10		2.79

TABLE I-2





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

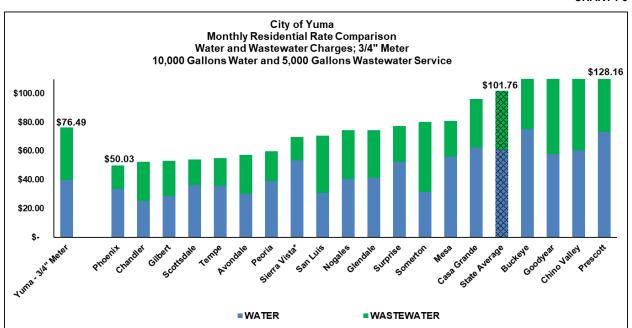




TABLE I-4

MONTHLY RESIDENTIAL	L CHARGES	10,000 GAL	WATER	; 5,000 GAL	WW - 3	3/4" Meter	
	v	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	

^{*} Served by Arizona Water





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

CURRE	NT ACCOUNT	S DECEMBER 2022				
WATER Customer Acc	ounts:	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

			FOF	RECAST TOTA	L CUSTOMER	S			
		VATER 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
1	WATER Total Custo	omers							
Y 2018	24,330	2,736	630	203	2,284	355	653	9	31,20
Y 2019	24,667	2,762	633	207	2,289	356	658	9	31,58
Y 2020	25,493	2,634	613	189	2,214	334	651	9	32,13
Y 2021	26,948	2,810	637	206	2,243	334	666	9	33,8
Y 2022	26,823	2,781	651	205	2,380	399	702	9	33,95
Y 2023	26,998	2,781	651	205	2,380	399	702	9	34,12
Y 2024	27,348	2,781	651	205	2,380	399	702	9	34,47
Y 2025	27,698	2,781	651	205	2,405	399	708	9	34,8
Y 2026	28,048	2,781	651	205	2,430	399	714	9	35,23
Y 2027	28,398	2,781	651	205	2,455	399	720	9	35,61
Y 2028	28,748	2,781	651	205	2,480	399	726	9	35,99
Y 2029	29,098	2,781	651	205	2,505	399	732	9	36,38
Y 2030	29,448	2,781	651	205	2,530	399	738	9	36,76
Y 2031	29,798	2,781	651	205	2,555	399	744	9	37,14
Y 2032 Y 2033	30,148 30,498	2,781 2,781	651 651	205 205	2,580 2,605	399 399	750 756	9	37,52 37,90



CHART II-3

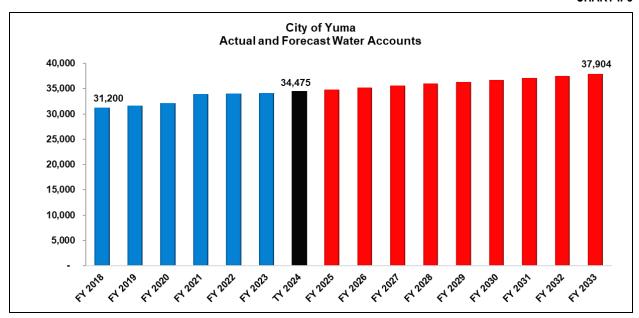


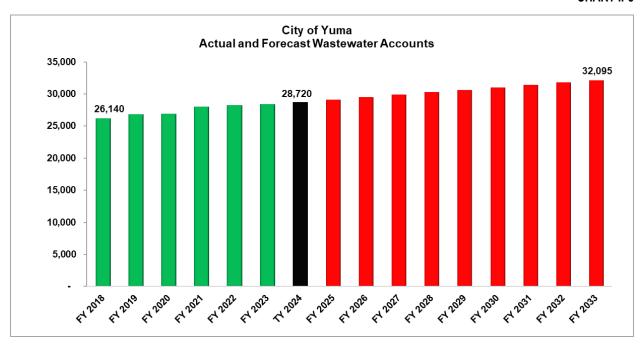
Table II-4 and **Chart II-5** present wastewater accounts and classifications for the City for the past five fiscal years and the forecast growth over the next ten years. The tables reveal that the City's total wastewater accounts of **28,195** in FY 2022 are forecast to increase to **32,095** by FY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

TABLE II-4

		FORECAS	ST TOTAL CUS	TOMERS								
	WASTEWATER Customer Classes											
Fiscal Year	Residential Inside City	Residential Outside City	Non Residential Inside City	Non Residential Outside City	Industrial Inside City	Total						
Į.	WASTEWATER Tot	al 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

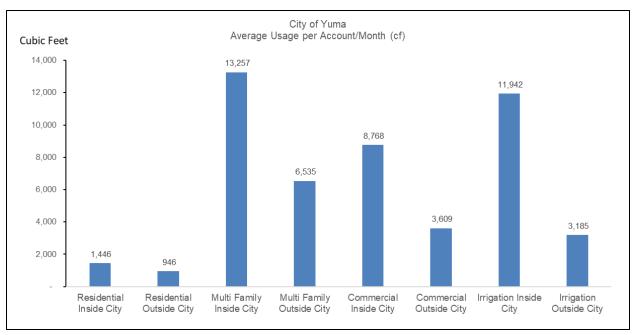


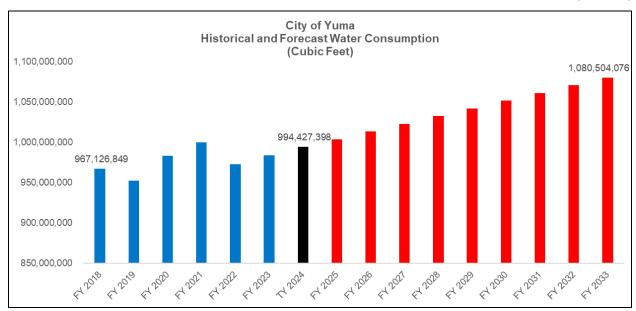


Table II-7 and **Chart II-8** present consumption by rate classification for the City from FY 2018 through FY 2022 and the forecast growth through FY 2033.

TABLE II-7

			F	ORECAST BILL	ED CONSUMF	TION			
				WATER Custor	mer 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 Vo	olume							
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	967,126,84
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	952,695,04
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	983,205,90
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	1,000,183,50
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	972,934,60
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	983,681,00
	WATER Forecast Vo	lume							
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	994,427,39
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	1,003,991,47
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	1,013,555,54
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	1,023,119,62
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	1,032,683,70
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	1,042,247,77
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	1,051,811,8
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	1,061,375,92
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	1,070,940,00
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	1,080,504,07

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.



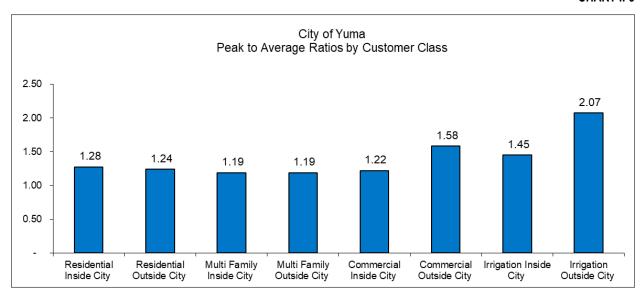
These costs must be allocated to customers in proportion to the contribution of each customer class to the system peak, to develop equitable cost-based rates. Thus, it is necessary to determine the peak rate of use relative to the average rate of use for each class. This ratio is called a **Peaking Factor**.

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**.





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

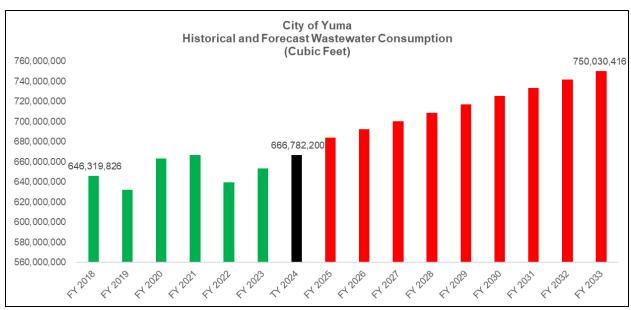


rate ordinance, the volume charge for non-industrial users varies based on water meter readings, water meter installation configurations, estimated return factors and customer classification strength characteristics. Rates for industrial users are based on wastewater volume, biochemical oxygen demand, 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

		FOR	ECAST WASTE	EWATER BILLI	ING 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 H	listorical Volume								
FY 2018	403,179,200	16,355,605	206,571,782	9,499,575	10,713,664	-	646,319,8			
FY 2019	395,464,908	15,771,542	200,421,744	9,341,699	11,419,201	-	632,419,09			
FY 2020	425,668,505	15,496,700	199,716,500	9,439,400	12,988,300	-	663,309,40			
FY 2021	424,359,000	14,645,100	204,904,200	9,954,700	12,919,200	-	666,782,20			
FY 2022 FY 2023	408,911,908 416,635,454	13,775,200 14,210,150	193,327,700 199,115,950	9,972,200 9,963,450	13,791,200 13,355,200	-	639,778,20 653,280,20			
	WASTEWATER F	orecast Volume								
TY 2024	424,359,000	14,645,100	204,904,200	9,954,700	12,919,200	-	666,782,20			
FY 2025	439,558,105	14,645,100	207,061,086	9,954,700	12,919,200	-	684,138,19			
FY 2026	445,637,746	14,645,100	209,217,973	9,954,700	12,919,200	-	692,374,71			
FY 2027	451,717,388	14,645,100	211,374,859	9,954,700	12,919,200	-	700,611,24			
FY 2028	457,797,030	14,645,100	213,531,745	9,954,700	12,919,200	-	708,847,77			
FY 2029	463,876,672	14,645,100	215,688,632	9,954,700	12,919,200	-	717,084,30			
FY 2030	469,956,314	14,645,100	217,845,518	9,954,700	12,919,200	-	725,320,8			
FY 2031	476,035,956	14,645,100	220,002,404	9,954,700	12,919,200	-	733,557,30			
FY 2032	482,115,597	14,645,100	222,159,291	9,954,700	12,919,200	-	741,793,88			
FY 2033	488,195,239	14,645,100	224,316,177	9,954,700	12,919,200	_	750,030,4			

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

CUI	RRENT TREATMENT PLANT CAPA	CITIES
SCENARIO:	2023 09 26 Scenario I Status 0	Quo
	Plant	Capacity (mgd)
	WATER PLANTS	
Agua Viva Wa	26.00	
Main Street W	40.00	
Total Water Tre	66.00	
1	WASTEWATER PLANTS	
Desert Dunes	Water Pollution Control Facility	3.30
Figueroa Aven	ue Water Pollution Control Facility	12.00
Total Wastewat	er Treatment Capacity	15.30





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

	WATER Opera	iting E	xpanses, 11	rans	sfers and Cap	oital Ou	ıtlays				
ENARIO:	2023 09 26 Scenario I Status Quo	Net Budget Treatment		Distribution			Admin	Customer Billing			
Expense Code			_								
	Operating & Maintenance										
1	Administrative Expenses	\$	324,640	\$	40,520	\$	53,000	¢	170,033	\$ 61	,088
2	Bonds	Ψ	-	Ψ	-10,020	•	-	Ψ	-	ψ 01	,000
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
Т	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

ENARIO:	2023 09 26 Scenario I Status Quo								Custome	or.
			Net Budget		Treatment	С	ollection	Admin	Billing	
Expense Coo	de									
	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		,216
10	Operational Supplies		3,579,630		3,462,440		110,165	5,269		,756
11	Outside Services		1,309,265		1,248,385		4,480	42,300		,100
12	Personal Services		5,418,824		1,625,647		1,625,647	1,083,765	1,083	
13	Rentals		220,552		43,014		177,538	-		-
14	Travel/Meetings		69,025		48,025		10,200	8,100	2	,700
Т	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	-		-

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

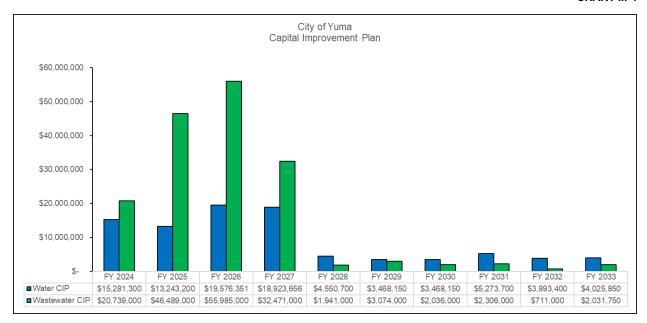
OF YUMA			
	FORECAST OPERATING	S EXPENSES/C	APITAL OUTLAYS
SCENARIO: 2023 09 26 Sce	enario I Status Quo		
			Total
	Operating	Capital	Operating Expenses/
	Expenses	Outlays	Capital Outlays
	WATER Revenue Require	ment	
2024	\$ 17,326,870 \$	1,794,895	\$ 19,121,765
2025	18,537,222	1,809,640	20,346,862
2026	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
0004	TOTAL Revenue Require		
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 2028	35,742,505 27,251,527	2,185,701	37,928,206 30,557,900
	37,351,537	2,206,272	39,557,809
2029 2030	39,043,949 40,826,271	2,227,460 2,249,284	41,271,410 43,075,555
2030	40,826,271	2,249,284	43,075,555 44,974,742
2031	44,680,737	2,271,763	44,974,742
2032	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 tenyear 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

		CURREN	IT.	AND FORE	CAS	ST DEBT S	SERVICE	
SCENARIO:	202	3 09 26 Scer	ario	I Status Quo)			
		W	ate	r		Waste	water	
Year	ar Current		Forecast		Current	Forecast	Total	
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 2023 09 26 Scenario I – Status Quo													
SCENARIO:	2023 09 26	Scenario i Sta	tus	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

2024 2025	cenario I – Status Quo Operating Expenses	Capital Outlays		Total			
2024	Operating Expenses	•	Dali	Total			
	Expenses	•	D. L.	Total			
	Expenses	•				Less	Net
		Outlays	Debt	Cost of		Non-Rate	Revenue
		/ -	Service	Service		Revenues	Requirement
	WATER Revenue Re	equirement					
2025	\$ 17,326,870 \$	· ·	6,108,857 \$	25,230,	621 \$	1,799,000	\$ 23,431,621
	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 Rev	enue Requiremen	t				
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 Re	equirement					
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,		4,242,019	42,887,274
2026	34,213,299	2,165,729	12,197,538	48,576,		4,324,130	44,252,436
2027	35,742,505	2,185,701	12,183,788	50,111,		4,410,111	45,701,883
2028	37,351,537	2,206,272	14,626,579	54,184,		4,500,146	49,684,242
2029	39,043,949	2,227,460	14,539,829	55,811,		4,594,427	51,216,811
2030	40,826,271	2,249,284	14,504,529	57,580,		4,693,158	52,886,926
2031	42,702,979	2,271,763	14,478,479	59,453,		4,796,549	54,656,671
2032	44,680,737	2,294,916	14,449,079	61,424,		4,904,821	56,519,910

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**.

CITY OF YUMA TEST YEAR WATER COST FUNCTIONALIZATION SCENARIO: 2023 09 26 Scenario I -- Status Quo 2024 Revenue **Function** Requirement Percent Treatment \$ 62.6% 14,674,234 Distribution 3,380,758 14.4%

2,814,014

2,562,615

23,431,621

TABLE III-8

12.0%

10.9%

100.0%

Water Utility Cost Classification

Administration

Customer

Total

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

ITY OF YUMA			
TEST YEAR W	ATER COS	ST CLASSIFICA	TION
SCENARIO: 2023 09 26 Scenario I	Status Q	luo	
		2024	
Function		Revenue equirement	Percent
Base	\$	13,679,497	58.38%
Maximum Day		6,839,748	29.19%
Customer		2,912,376	<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

atus Quo		
	2024	
	Revenue	
Re	equirement	Percent
\$	12,032,540	51.4%
	948,848	4.0%
	1,953,037	8.3%
	359,534	1.5%
	4,986,598	21.3%
	596,963	2.5%
	2,553,571	10.9%
	531	0.0%
	Re	\$ 12,032,540 948,848 1,953,037 359,534 4,986,598 596,963 2,553,571

TABLE III-11

SENADIO 2	22.6	9 26 Scenari		Status Oue		FORE	CAS	T WATER C	os	T ALLOCATI	ON				
ENARIO:20	F	esidential	R	esidential	М	ulti Family		ulti Family Itside City		ommercial nside City		ommercial Itside City	rrigation side City	gation side City	Total
2024	\$	12,032,540	\$	948,848	\$	1,953,037	\$	359,534	\$	4,986,598	\$	596,963	\$ 2,553,571	\$ 531	\$ 23,431,62
2025		12,510,608		997,032		1,988,641		376,729		5,133,906		625,574	2,621,454	551	24,254,4
2026		12,948,014		1,043,242		2,026,199		395,213		5,286,403		656,182	2,693,087	572	25,048,9
2027		13,419,599		1,090,195		2,068,223		413,894		5,452,662		687,121	2,771,562	593	25,903,8
2028		14,449,436		1,115,317		2,214,359		426,281		5,894,543		707,607	2,992,990	599	27,801,1
2029		14,973,684		1,138,843		2,260,249		433,627		6,078,726		719,899	3,079,970	605	28,685,6
2030		15,544,199		1,164,997		2,312,321		445,595		6,282,062		739,739	3,176,402	611	29,665,9
2031		16,151,120		1,193,982		2,368,387		455,232		6,499,194		755,821	3,279,598	619	30,703,9
2032		16,927,450		1,108,877		2,451,470		409,103		6,793,708		680,158	3,423,093	558	31,794,4
2033		14,791,373		1,142,980		2,002,737		420,714		5,627,706		699,519	2,812,257	569	27,497,8



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.

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

TABLE III-12

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

OLTY OF VILIA			
CITY OF YUMA TEST YEAR WAST	FWATER	COST ALLOCA	ATION
1201 TEAR WAST	LWAILI	COOT ALLOOP	ATION -
SCENARIO:			
2023 09 26 Scenario I Sta	tus Quo		
		2024	
		Revenue	
Function	Re	equirement	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

Y OF YUMA				FORECA	ST	WASTEWAT	ER	COST ALL	OC.	ATION		
ENARIO: 23 09 26 Sce	nari	o I Status Q	uo									
Year		Residential Inside City		Residential Outside City	No	on Residential Inside City		n Residential Outside City	Ind	lustrial Inside City	 dustrial side 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

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

Scenario:							PROPU	SED	WATER RA		LAIN		
	2023 09 26 Scer	nario I S	tatus C	luo									
				E	ffective	E	ffective	I	Effective	I	Effective	E	ffective
Descr	iption	Curr	ent		Jan-24		Jan-25		Jan-26		Jan-27		Jan-28
WATER - INSIDE CIT	Υ												
Base Charge													
All Customer Classe:	s - By Meter Size												
5/8" x 3/4"	,o.o. oo	\$	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 he Residential	cf												
Colucinal	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 Irrig													
All Us			1.75		1.80		1.86		1.91		1.97		2.03
Automated Metering Per N			-		1.00		1.00		1.00		1.00		1.00
WATER - OUTSIDE (CITY												
Base Charge													
All Customer Classes	s - 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" 4"			82.58 124.65		82.58 124.65		85.06		87.61 132.24		90.24		92.94 140.29
6"			229.81		229.81		128.39 236.71		243.81		136.21 251.12		258.65
Usage Charge per h	~f		LL0.01		220.01		200.7 1		210.01		201.12		200.00
Residential	ы												
	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 Irrig			0.00				0.40		0.50		0.50		0.0-
All U:			2.29		2.36		2.43		2.50		2.58		2.65
Automated Metering	Infrastructure Fee Neter				1.00		1.00		1.00		1.00		1.00



TABLE IV-2

						P	ROPOSED	WAS	TEWATER	RAT	E PLAN		
Scenario:	2023 09 26 Sc	enario I	Status C										
				E	ffective	Е	ffective	E	ffective	E	ffective	Ef	fective
Descr	iption	С	urrent	•	Jan-24		Jan-25		Jan-26		Jan-27	•	Jan-28
WASTEWATER - INS	IDE CITY												
Residential Monthly Charge		\$	36.91	•	38.39	¢	39.92	¢	41.52	¢	43.18	ď	44.91
, 0		Ф	36.91	Þ	36.39	Ф	39.92	Ф	41.52	Ф	43.16	Ф	44.91
Non-Residential Base Charge			4.74		4.93		5.13		5.33		5.55		5.77
Usage Charge Per ho	:		2.10		2.18		2.27		2.36		2.46		2.55
Industrial													
Usage Charge Per hot			2.10		2.18		2.27		2.36		2.46		2.55
BOD per lb TSS per lb			0.30 0.30		0.31 0.31		0.32 0.32		0.34 0.34		0.35 0.35		0.36 0.36
WASTEWATER - OU	TSIDE CITY												
Residential													
Monthly Charge		\$	49.12	\$	51.08	\$	53.13	\$	55.25	\$	57.46	\$	59.76
Non-Residential			0.00		0.50		0.00		7.00		7.07		7.05
Base Charge Usage Charge Per ho	:		6.30 2.77		6.56 2.91		6.82 3.02		7.09 3.14		7.37 3.27		7.67 3.40
			2.11		2.31		3.02		5.14		5.21		3.40
Industrial Usage Charge Per ho	· · · · · · · · · · · · · · · · · · ·		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

Scenario:	2023 09 26 Scen	ario I Sta	atus Q	uo	PR	OPC	OSED WATE	R AN	ID WASTEV	VAT	ER RATE PL	AN	
				Eff	ective	E	Effective	E	Effective		Effective	E	ffective
		Currer	nt	Já	an-24		Jan-25		Jan-26		Jan-27		Jan-28
	Residential 3/4"	Meter (Ins	ide C	ity)									
Water hot	WW hcf												
7		\$ 6	35.65	\$	67.99	\$	70.41	\$	72.92	\$	75.53	\$	78.2
	Increase \$				2.34		2.42		2.51		2.60		2.7
	Increase %				3.6%		3.6%		3.6%		3.6%		3.6
13		\$ 7	75.82	\$	78.46	\$	81.20	\$	84.04	\$	86.97	\$	90.0
	Increase \$				2.64		2.74		2.84		2.94		3.0
	Increase %				3.5%		3.5%		3.5%		3.5%		3.5
20		\$ 8	88.63	\$	91.66	\$	94.79	\$	98.03	\$	101.39	\$	104.8
	Increase \$				3.03		3.13		3.24		3.36		3.4
	Increase %				3.4%		3.4%		3.4%		3.4%		3.4
40		\$ 12	27.93	\$	132.14	\$	136.48	\$	140.98	\$	145.62	\$	150.4
	Increase \$				4.21		4.35		4.49		4.64		4.8
	Increase %				3.3%		3.3%		3.3%		3.3%		3.3
	Commercial - 1 1	1/2" Meter	(Insid	e City)								
40	40	¢ 10	86.67	¢	193.16	æ	199.88	¢	206.83	æ	214.03	æ	221.4
40	Increase \$	φ 10	0.07	φ	6.49	Ψ	6.72	Ψ	6.96	φ	7.20	Ψ	7.4
	Increase %				3.5%		3.5%		3.5%		3.5%		3.5
80	80	\$ 34	10.67	\$	352.62	\$	364.99	\$	377.81	\$	391.09	\$	404.8
	Increase \$				11.95		12.38		12.82		13.28		13.7
	Increase %				3.5%		3.5%		3.5%		3.5%		3.5

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.

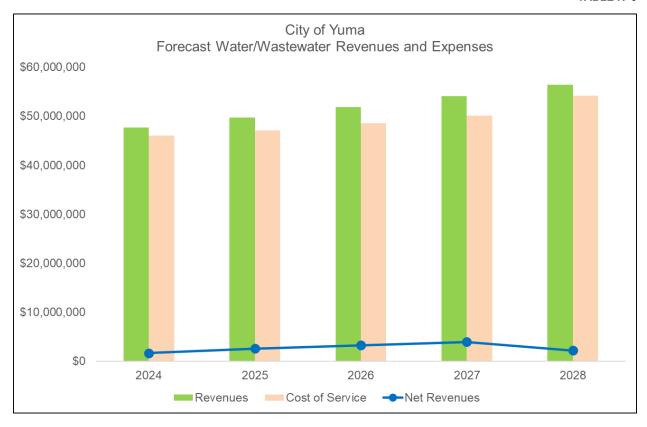


TABLE IV-4

: 2023 09 26 Scenario I Status Quo			0.5	ALDINED WAT		ND WASTEWA	T ED	DEVENUE 0	_	
		FY	CC	FY FY	EK A	ND WASTEWA FY	IEK	FY		FY
		2024		2025		2026		2027		2028
		2024			itv	Forecast Annu	al Re			2020
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
			V	VASTEWATER	Utilit	y Forecast A	nnua	I Revenue		
Westernater Hear Beton										
Wastewater User Rates	•	11 237 286	¢		¢	12 /05 182	¢	13 172 274	¢	13 883 54
Residential Inside City	\$	11,237,286	\$	11,850,688	\$	12,495,182	\$	13,172,274	\$	
Residential Inside City Non Residential Inside City	\$	4,512,046	\$	11,850,688 4,741,923	\$	4,982,971	\$	5,235,715	\$	13,883,54° 5,500,707
Residential Inside City Non Residential Inside City Industrial Inside City	\$	4,512,046 276,866	\$	11,850,688 4,741,923 287,940	\$	4,982,971 299,458	\$	5,235,715 311,436	\$	5,500,707 323,894
Residential Inside City Non Residential Inside City Industrial Inside City Residential Outside City	\$	4,512,046 276,866 727,506	\$	11,850,688 4,741,923 287,940 756,607	\$	4,982,971 299,458 786,871	\$	5,235,715 311,436 818,346	\$	5,500,707 323,894 851,080
Residential Inside City Non Residential Inside City Industrial Inside City Residential Outside City Non Residential Outside City	\$	4,512,046 276,866	\$	11,850,688 4,741,923 287,940	\$	4,982,971 299,458	\$	5,235,715 311,436	\$	
Residential Inside City Non Residential Inside City Industrial Inside City Residential Outside City Non Residential Outside City Industrial Outside City		4,512,046 276,866 727,506 293,556		11,850,688 4,741,923 287,940 756,607 306,796		4,982,971 299,458 786,871 319,063		5,235,715 311,436 818,346 331,820		5,500,707 323,894 851,080 345,090
Residential Inside City Non Residential Inside City Industrial Inside City Residential Outside City Non Residential Outside City		4,512,046 276,866 727,506		11,850,688 4,741,923 287,940 756,607		4,982,971 299,458 786,871		5,235,715 311,436 818,346		5,500,707 323,894 851,080 345,090
Residential Inside City Non Residential Inside City Industrial Inside City Residential Outside City Non Residential Outside City Industrial Outside City		4,512,046 276,866 727,506 293,556	\$	11,850,688 4,741,923 287,940 756,607 306,796	\$	4,982,971 299,458 786,871 319,063	\$	5,235,715 311,436 818,346 331,820	\$	5,500,707 323,894 851,080
Residential Inside City Non Residential Inside City Industrial Inside City Residential Outside City Non Residential Outside City Industrial Outside City Total Wastewater User Rate Reven	ue \$	4,512,046 276,866 727,506 293,556	\$	11,850,688 4,741,923 287,940 756,607 306,796 - 17,943,955	\$	4,982,971 299,458 786,871 319,063	\$	5,235,715 311,436 818,346 331,820 	\$	5,500,707 323,894 851,080 345,090 - 20,904,314



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

		BIL	LING ANALYS	IS	
Scenario:	2023 09 26 Sce	enario II Cor	servation		
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

OF YUMA							PROPOS	SED	WATER RA	TE	PLAN		
Scenario:	2023 09 26 Scer	nario	II Conser	vat	ion								
					Effective		Effective		Effective		Effective	Е	ffective
Descri	ption	(Current		Jan-24		Jan-25		Jan-26		Jan-27		Jan-28
VATER - INSIDE CITY	1												
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
Jsage Charge per ho	f												
Residential													
	0 - 10		1.56		1.61		1.66		1.70		1.76		1.81
	1 - 20		1.83		1.93		1.99		2.05		2.11		2.17
	1 - 30		1.83		2.31		2.38		2.45		2.53		2.60
	1 - 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
1	1 - 15		1.83		2.31		2.38		2.45		2.53		2.60
1	6 - Above		2.10		2.78		2.86		2.95		3.03		3.13
Commercial and Irriga	ntion												
All Us			1.75		1.80		1.86		1.91		1.97		2.03
Automated Metering I			1.70		1.00		1.00		1.01		1.07		2.00
Per Me			-		1.00		1.00		1.00		1.00		1.00
WATER - OUTSIDE C	ΙΤΥ												
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	٠	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
3 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
Jsage Charge per ho	f												
Residential													
	0 - 10		2.07		2.14		2.20		2.27		2.34		2.41
	1 - 20		2.43		2.56		2.64		2.72		2.80		2.89
2	1 - 30		2.43		3.08		3.17		3.26		3.36		3.46
	1 - 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
	1 - 15		2.43		3.08		3.17		3.26		3.36		3.46
1	6 - Above		2.79		3.69		3.80		3.92		4.04		4.16
Commercial and Irriga	ation												
					2.20		2.42		2.50		2.58		2.65
All Us	age		2.29		2.36		2.43		2.50		2.30		2.00
_	•		2.29		2.30		2.43		2.30		2.30		2.00



TABLE IV-8

						Р	ROPOSED	WAS	TEWATER	RAT	E PLAN		
Scenario:	2023 09 26 S	cenario II	Conser	vatior	1								
				Ef	fective	Е	ffective	Ef	ffective	Е	ffective	Ef	fective
Descr	iption	С	urrent	J	Jan-24		Jan-25	•	Jan-26		Jan-27	J	an-28
WASTEWATER - INSI	DE CITY												
Residential Monthly Charge		\$	36.91	•	38.39	œ	39.92	¢.	41.52	æ	43.18	æ	44.91
, ,		Þ	36.91	Þ	36.39	Ф	39.92	Ф	41.52	Ф	43.16	Ф	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
ndustrial													
Jsage Charge Per hcf			2.10		2.18		2.27		2.36		2.46		2.55
BOD per lb TSS per lb			0.30 0.30		0.31 0.31		0.32 0.32		0.34 0.34		0.35 0.35		0.36
WASTEWATER - OUT	SIDE CITY												
Residential													
Monthly Charge		\$	49.12	\$	51.08	\$	53.13	\$	55.25	\$	57.46	\$	59.76
Non-Residential													
Base Charge			6.30 2.77		6.56 2.91		6.82 3.02		7.09 3.14		7.37 3.27		7.67 3.40
Usage Charge Per hcf			2.77		2.91		3.02		3.14		3.27		3.40
ndustrial Jsage 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		3.24 0.45		0.47
TSS per lb			0.40		0.40		0.42		0.43		0.45		0.47





TABLE IV-9

Scenario:		2023 09 26 Scen	ario	II Conser	vatio		OP	OSED WATE	R A	ND WASTEV	VAT	ER RATE PL	.AN	
				Current	E	Effective Jan-24		Effective Jan-25		Effective Jan-26		Effective Jan-27	E	Effective Jan-28
		Residential 3/4"	Met	ter (Inside C	ity)									
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%		2.99
	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%		2.99
	20		\$	88.63	\$	91.56	\$	94.15	\$	96.84	\$	99.63	\$	102.5
		Increase \$	•		Ė	2.93		2.60		2.69		2.79		2.89
		Increase %				3.3%		2.8%		2.9%		2.9%		2.99
	40		\$	127.93	\$	142.46	\$	146.58	\$	150.84	\$	155.25	\$	159.8
		Increase \$				14.53		4.12		4.26		4.41		4.55
		Increase %				11.4%		2.9%		2.9%		2.9%		2.99
		Commercial - 1 1	/2"	Meter (Insid	le Ci	ty)								
	40	40	Φ.	186.67	¢	192.32	Φ.	198.17	¢	204.24	•	210.53	¢	217.04
	Ю	Increase \$	Ψ	100.07	Ψ	5.65	Ψ	5.85	Ψ	6.07	Ψ	6.29	Ψ	6.52
		Increase %				3.0%		3.0%		3.1%		3.1%		3.19
	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%		3.39



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

TABLE IV-10

Month	ly Usage	Sc	enario I	Sce	enario II		
CCF	Gallons		tus Quo		servation	Diff	erence
		_					
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.

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

Table IV-11

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

				RATE PLA	AN PE	RIOD TOTA	L UT	ILITY SUMMAF	RΥ			
							_	PLAN PERIOD				
	Rate	Plan Period		Year 1		Year 2		Year 3		Year 4		Year 5
		Total		2024		2025		2026		2027		2028
OTAL WATER AND WASTEWATER CO	ST OF SE	RVICE AND REVENUE	EREQUIREN	IENI								
ASH 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 Transfers		8,613,330		2,115,561		2,146,339		2,165,729		2,185,701		1,838,352
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	s	221.450.604	\$	46.016.067		47.129.292	•	48.576.566	•	50.111.994		29.616.685
Total Cost of Service	Þ	221,450,604	Þ	40,010,007	ð	47,129,292	Þ	40,570,566	Þ	50,111,994		29,010,000
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
TILITY 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	\$	341,960,022	\$	63.814.261	s	71.084.826	\$	79.238.153	\$	84.652.730		43,170,051
Percent Greater than Cash Basis	Ť	54.4%	•	38.7%	Ť	50.8%	Ť	63.1%	Ť	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

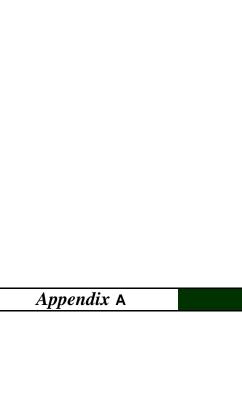
The forecast and recommendations presented in this study represent a combination of the best information available from the City of Yuma and the project team's expertise. However, this forecast relies in part on assumptions about future events and events beyond the control of the project team (such as 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.

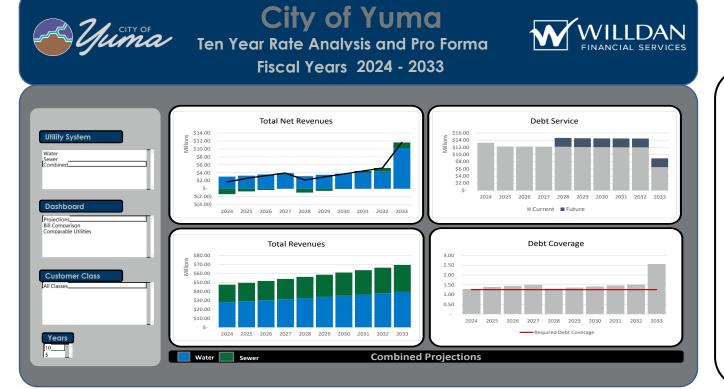
It should be noted that none of these events are foreseen by the project team or the City at this time.

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





Date: 11/9/2023 DRAFT - subject to revision 2023 11 07 Yuma Rate Model Status Quo Scen I Main Dashboard



uture Deb	l Term	30	•
Water	Future Bo	ond Issue	S
		roposed	
2024	\$		-
2025	\$		-
2026	\$		-
2027	\$	15,0	00,000
2028	\$		-
2029	\$		-
2030	\$		-
2031	\$		-
2032	\$		-
2033	\$		-
2033	\$ Future Bo		
2033	\$ Future Bo	ond Issue roposed	
2033 Sewer	Future Bo		
2033 Sewer 2024	Future Bo		
2033 Sewer 2024 2025	Future Bo	roposed	
2033 Sewer 2024 2025 2026	Future Bo	roposed	-
2033 Sewer 2024 2025 2026 2027	Future Bo	roposed	-
2033 Sewer 2024 2025 2026 2027 2028	Future Bo	roposed	-
2033 Sewer 2024 2025 2026 2027 2028 2029 2030 2031	Future Bo P \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	roposed	-
2033 Sewer 2024 2025 2026 2027 2028 2029 2030	Future Bo	roposed	-

		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	10
Sewer Rate Adjustments	1										
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 WATER/WASTEWATER CO	-	IODEL			
Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28

	City Rate Plan Th Scen: 2023 11 07								
1	Water Monthly Rates and	d Charge	S						
	Water Rate and Charges	s							
WI1	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" 2"	27.93 34.26	28.77 35.29	29.63 36.35	30.52 37.44	31.44 38.56	32.38 39.72
			_	04.20	00.20	00.00	07.44	00.00	00.72
	Usage Charge per HCF								
			10	1.56	1.61	1.66	1.70	1.76	1.81
		11 31	30 Above	1.83 2.10	1.88 2.16	1.94 2.23	2.00 2.29	2.06 2.36	2.12 2.43
		31	Above	2.10	2.10	2.23	2.29	2.30	2.43
WO1	Residential Outside City	y							
	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" 2"	37.15 45.57	38.26	39.41 48.34	40.59 49.79	41.81 51.28	43.06 52.82
			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

		WAT	CITY OF Y		IODEI			
	_	WAI	ER/WASTEWATER COS	T OF SERVICE IV	IODEL			
			Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28
	e <i>Plan Thre</i> e Yea 2023 11 07 Scena	ar Summary rio I Status Quo					oun 21	
Multi Famil	ily Inside City							
Monthly Ba	ase Charge	5/8" x 3/4" 1" 1 1/2" 2" 3" 4"	17.82 21.56 27.93 34.26 62.09 93.72	18.35 22.21 28.77 35.29 63.95 96.53	18.91 22.87 29.63 36.35 65.87 99.43	19.47 23.56 30.52 37.44 67.85 102.41	20.06 24.27 31.44 38.56 69.88 105.48	20.66 24.99 32.38 39.72 71.98 108.65
Usage Cha	arge per HCF							
	6 14	5 13 Above	1.56 1.83 2.10	1.61 1.88 2.16	1.66 1.94 2.23	1.70 2.00 2.29	1.76 2.06 2.36	1.81 2.12 2.43
Multi Famil	ily Outside City							
Monthly Ba	<u>ase Charge</u>	5/8" x 3/4" 1" 1 1/2" 2" 3" 4"	23.70 28.67 37.15 45.57 82.58 124.65	24.41 29.54 38.26 46.93 85.06 128.39	25.14 30.42 39.41 48.34 87.61 132.24	25.90 31.33 40.59 49.79 90.24 136.21	26.68 32.27 41.81 51.28 92.94 140.29	27.48 33.24 43.06 52.82 95.73 144.50
Usage Cha	arge per HCF							
	- 6 14	5 13 Above -	2.07 2.43 2.79	2.14 2.51 2.88	2.20 2.58 2.96	2.27 2.66 3.05	2.34 2.74 3.14	2.41 2.82 3.24

 OLTV OF A					
CITY OF Y WATER/WASTEWATER CO					
	Effective	Effective	Effective	Effective	Effective
Prior	Jan-24	Jan-25	Jan-26	Jan-27	Jan-28

City Rate Plan Three Year Scen: 2023 11 07 Scenari							
2 Wastewater Monthly Rates and Ch	arges						
VI1 Residential Inside City							
Monthly Base Charge	3/4" 1" 1 1/2" 2"	\$ 36.91 \$ 36.91 36.91 36.91	38.39 \$ 38.39 38.39 38.39	39.92 \$ 39.92 39.92 39.92	41.52 \$ 41.52 41.52 41.52	43.18 \$ 43.18 43.18 43.18	44.91 44.91 44.91 44.91
WO1 Residential Outside City Monthly Base Charge	3/4" 1" 1 1/2" 2"	49.12 49.12 49.12 49.12	51.08 51.08 51.08 51.08	53.13 53.13 53.13 53.13	55.25 55.25 55.25 55.25	57.46 57.46 57.46 57.46	59.76 59.76 59.76 59.76
Non Residential Inside City Monthly Base Charge	3/4" 1"	4.74 4.74	4.93 4.93	5.13 5.13	5.33 5.33	5.55 5.55	5.77 5.77
Usage Charge per HCF	1 1/2" 2" 4"	4.74 4.74 4.74	4.93 4.93 4.93	5.13 5.13 5.13	5.33 5.33 5.33	5.55 5.55 5.55 5.55	5.77 5.77 5.77
VO2 Non Residential Outside City	Above	2.10	2.18	2.27	2.36	2.46	2.55
Monthly Base Charge	3/4" 1" 1 1/2" 2" 4"	6.30 6.30 6.30 6.30 6.30	6.56 6.56 6.56 6.56 6.56	6.82 6.82 6.82 6.82 6.82	7.09 7.09 7.09 7.09 7.09	7.37 7.37 7.37 7.37 7.37	7.67 7.67 7.67 7.67 7.67
Usage Charge per HCF	Above	2.77	2.91	3.02	3.14	3.27	3.40



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

CITY OF Y WATER/WASTEWATER CO:					
	Effective	Effective	Effective	Effective	Effective
Prior	Jan-24	Jan-25	Jan-26	Jan-27	Jan-28

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

	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 \$	45.31
	Dollar Inc		2.18	1.18	1.22	1.25	1.29
	Percent Inc		5.7%	2.9%	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	60.99
	Dollar Inc		2.61	1.60	1.65	1.70	1.75
	Percent Inc		5.1%	2.9%	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	80.74
	Dollar Inc		3.15	2.13	2.19	2.25	2.32
	Percent Inc		4.6%	3.0%	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	114.53
	Dollar Inc		3.94	3.03	3.12	3.21	3.31
	Percent Inc		4.0%	3.0%	3.0%	3.0%	3.0%
	80 hcf 1 1/2" Meter						
	Total	167.93	173.97	178.16	183.50	189.01	194.68
	Dollar Inc		6.04	4.19	5.34	5.51	5.67
	Percent Inc		3.6%	2.4%	3.0%	3.0%	3.0%



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

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

Scen: 20	23 11 07 Scenario	o I Status Quo						
Residential In:	side City Monthly Ch	arges WASTEWATER						
			\$ 36.91 \$	38.39 \$ 1.48 4.0%	39.92 \$ 1.54 4.0%	41.52 \$ 1.60 4.0%	43.18 \$ 1.66 4.0%	44.91 1.73 4.0%
			36.91	38.39 1.48 4.0%	39.92 1.54 4.0%	41.52 1.60 4.0%	43.18 1.66 4.0%	44.91 1.73 4.0%
			36.91	38.39 1.48 4.0%	39.92 1.54 4.0%	41.52 1.60 4.0%	43.18 1.66 4.0%	44.91 1.73 4.0%
			36.91	38.39 1.48 4.0%	39.92 1.54 4.0%	41.52 1.60 4.0%	43.18 1.66 4.0%	44.91 1.73 4.0%
Residential Ou	utside City Monthly (Charges WASTEWATER						
			\$ 49.12 \$	51.08 \$ 1.96 4.0%	53.13 \$ 2.04 4.0%	55.25 \$ 2.13 4.0%	57.46 \$ 2.21 4.0%	59.76 2.30 4.0%
			49.12	51.08 1.96 4.0%	53.13 2.04 4.0%	55.25 2.13 4.0%	57.46 2.21 4.0%	59.76 2.30 4.0%
			49.12	51.08 1.96 4.0%	53.13 2.04 4.0%	55.25 2.13 4.0%	57.46 2.21 4.0%	59.76 2.30 4.0%
Commercial In	nside City Monthly C	harges WASTEWATER						
40 hcf 1 1/2 " Tot Dol	" Meter		\$ 88.74 \$	92.29 \$ 3.55 4.0%	95.98 \$ 3.69 4.0%	99.82 \$ 3.84 4.0%	103.81 \$ 3.99 4.0%	107.97 4.15 4.0%
Per			172.74	179.65 6.91 4.0%	186.84 7.19 4.0%	194.31 7.47 4.0%	202.08 7.77 4.0%	210.16 8.08 4.0%

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

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

	Scen: 2023 11 07 Scenario I Status Qu	0						
5	Residential Inside City Monthly Charges WATER A	ND WASTEWATER						
	7 hcf 3/4" Meter Total Dollar Inc Percent Inc	\$	65.65 \$	68.99 \$ 3.34 5.1%	71.41 \$ 2.42 3.5%	73.92 \$ 2.51 3.5%	76.53 \$ 2.60 3.5%	79.22 2.70 3.5%
	13 hcf 3/4" Meter Total Dollar Inc Percent Inc		75.82	79.46 3.64 4.8%	82.20 2.74 3.4%	85.04 2.84 3.4%	87.97 2.94 3.5%	91.01 3.04 3.5%
	20 hcf 3/4" Meter Total Dollar Inc Percent Inc		88.63	92.66 4.03 4.5%	95.79 3.13 3.4%	99.03 3.24 3.4%	102.39 3.36 3.4%	105.86 3.47 3.4%
	40 hcf 3/4" Meter Total Dollar Inc Percent Inc		127.93	133.14 5.21 4.1%	137.48 4.35 3.3%	141.98 4.49 3.3%	146.62 4.64 3.3%	151.42 4.80 3.3%
5	Residential Outside City Monthly Charges WATER	AND WASTEWATER						
	7 hcf 3/4" Meter Total Dollar Inc Percent Inc	\$	87.31 \$	91.46 \$ 4.15 4.7%	94.68 \$ 3.22 3.5%	98.02 \$ 3.34 3.5%	101.49 \$ 3.46 3.5%	105.07 3.59 3.5%
	13 hcf 3/4" Meter Total Dollar Inc Percent Inc		100.81	105.39 4.58 4.5%	109.03 3.64 3.5%	112.80 3.77 3.5%	116.71 3.91 3.5%	120.75 4.05 3.5%
	20 hcf - 3/4" Meter Total Dollar Inc Percent Inc		117.82	122.94 5.12 4.3%	127.10 4.17 3.4%	131.42 4.31 3.4%	135.88 4.47 3.4%	140.51 4.62 3.4%
6	Commercial Inside City Monthly Charges WATER	AND WASTEWATER						
	40 hcf 1 1/2" Meter Total Dollar Inc Percent Inc	\$	186.67 \$	194.16 \$ 7.49 4.0%	200.88 \$ 6.72 3.5%	207.83 \$ 6.96 3.5%	215.03 \$ 7.20 3.5%	222.49 7.46 3.5%
	80 hcf 1 1/2" Meter Total Dollar Inc Percent Inc		340.67	353.62 12.95 3.8%	364.99 11.38 3.2%	377.81 12.82 3.5%	391.09 13.28 3.5%	404.84 13.75 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

Scenar	rio: 2023 11 07 Scenario I St	tatus Quo											
TOTAL V	NATER AND WASTEWATER COST OF SERVICE	AND REVENU	E REQUIREMENT										
CASH Ba	asis Inside City												
	Operating Expenses Capital Outlays Transfers	\$	154,468,418 10,451,682	\$	30,623,924 2,115,561	\$	32,758,666 2,146,339		213,299 165,729	\$	35,742,505 2,185,701	\$	21,130,024 1,838,352
	Current Debt Service Future Debt Service		55,535,217 995,287		13,276,583		12,224,288	12,	197,538		12,183,788		5,653,022 995,287
	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
LITHITY	Basis Outside City												
OTILITY	Operating Expenses Capital Outlays	\$	154,468,418	\$	30,623,924	\$	32,758,666	\$ 34,	213,299	\$	35,742,505	\$	21,130,024
	Transfers		-		-		-		-		-		-
	Current Debt Service		-		-		-		-		-		-
	Future Debt Service		- 73,751,192		12 705 400		15,007,634	47	121,263		- 18,529,766		- 9,387,129
	Depreciation Return		113,740,412		13,705,400 19,484,937		23,318,526		903,591		30,380,459		12,652,898
	Total Cost of Service	-	341,960,022	-	63,814,261		71,084,826		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%
	IES AND REVENUE REQUIREMENT BY CUSTON	MER CLASS		_									
WI1	Residential Inside City	_		_		_				_		_	
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	127,112,204 112,579,038	\$	25,617,199 23,667,339	\$	26,851,553 24,190,877		141,315 886,913	\$	29,488,890 25,704,636	\$	17,013,247 14,129,272
	Net Revenues Required to Fund Coverage	-	14,533,167	-	1,949,860	-	2,660,676		254,402	-	3,784,254		2,883,975
	Percent Contributed to Coverage		11.4%		7.6%		9.9%	-,	11.6%		12.8%		17.0%
WI2	Multi Family Inside City												
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	12,538,408 9,967,617	\$	2,361,666 1,899,505	\$	2,432,516 1,933,704		505,492 968,856	\$	2,580,657 2,008,395	\$	2,658,076 2,157,157
	Net Revenues Required to Fund Coverage		2,570,791 20.5%		462,162		498,813		536,635		572,261		500,920
WI3	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		412,918		10,702,176		3,729,474
	Net Revenues Required to Fund Coverage		4,954,521 9.9%		(398,509)		(79,883)		141,267		330,927		4,960,719
WI4	Irrigation Inside City	_				_		_				_	
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	10,699,286 13,241,977	\$	1,980,406 2,480,893	\$	2,057,253 2,546,233		136,927 613,912	\$	2,219,531 2,688,268	\$	2,305,168 2,912,671
	Net Revenues Required to Fund Coverage		(2,542,691)		(500,487)		(488,980)		476,984)		(468,736)		(607,503)
WWI3	Industrial Inside City Revenues under Proposed Rates	\$	1,499,595	\$	276,866	\$	287,940	\$	299,458	\$	311,436	\$	323,894



<u>10</u>	Year Forecast 2024-2033			L	WATER/WAS		CITY OF YUMA TER COST OF SEF	VICE MODEL				
	2024-2005		Plan Period Total		2024		2025	2026		2027		2028
	st Summary Inside City and Outside	•	and Wastewater	Cost of Ser	vice							
Scenar	io: 2023 11 07 Scenario I St	tatus Quo										
	Net Revenue Requirement before Coverage		1,640,015		322,029		316,968	319,2		323,684		358
	Net Revenues Required to Fund Coverage		(140,420) -9.4%		(45,163)		(29,028)	(19,7	19)	(12,248)		(34,
	Total Inside City											
	Revenues under Proposed Rates	\$	201,877,591	\$	39,891,534	\$	41,724,484			45,633,617	\$	30,990
	Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage		182,502,223 19,375,367	-	38,423,671 1,467,862		39,162,886 2,561,597	40,201,8 3,435,5		41,427,159 4,206,458		23,286, 7,703,
	Percent Contributed to Coverage		9.6%		3.7%		6.1%	7.		9.2%		7,703 2
WO1	Residential Outside City											
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	12,876,128 10,883,341	\$	2,247,761 1,780,409	\$	2,323,322 1,948,608	\$ 2,400,5 2,130,5		2,480,474 2,249,990	\$	3,423 2,773
	Net Revenues Required to Fund Coverage		1,992,787		467,352		374,714	2,130,5		230,483		650
	Percent Contributed to Coverage		15.5%		20.8%		16.1%	11.		9.3%		1
14/00	Marki Familia Outable Office											
WO2	Multi Family Outside City Revenues under Proposed Rates	\$	2,358,636	\$	443,044	\$	456,647	\$ 470,3	e \$	484,457	\$	504
	Net Revenue Requirement before Coverage	Ψ	2,034,183	•	473,498	Ψ	494,892	519,8		545,212	Ψ	504
	Net Revenues Required to Fund Coverage		324,453		(30,453)		(38,245)	(49,4	68)	(60,756)		503,
	Percent Contributed to Coverage		13.8%		-6.9%		-8.4%	-10.	5%	-12.5%		99
WO3	Commercial Outside City											
	Revenues under Proposed Rates	\$	5,149,419	\$	931,966	\$		\$ 996,3		1,029,427	\$	1,227,
	Net Revenue Requirement before Coverage		6,250,860		1,174,200		1,280,175	1,399,4		1,478,751		918
	Net Revenues Required to Fund Coverage		(1,101,441)		(242,235)		(315,817)	(403,1		(449,324)		309
	Percent Contributed to Coverage		-21.4%		-26.0%		-32.7%	-40.	0%	-43.6%		2
WO4	Irrigation Outside City											
	Revenues under Proposed Rates	\$	57,383	\$	10,808	\$		\$ 11,4		11,811	\$	12
	Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage		3,679 53,704		688 10,120		713 10,420			769 11,041		11.
	Percent Contributed to Coverage		93.6%		93.6%		93.6%	93.		93.5%		9
WWO3	Industrial Outside City											
	Revenues under Proposed Rates	\$	-	\$	-	\$	-	\$ -	\$	-	\$	
	Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage		<u> </u>		<u> </u>	_				<u> </u>		
	Percent Contributed to Coverage		0.0%		0.0%		0.0%	0.)%	0.0%		(
	Total Outside City			•								
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	19,202,085 18,253,043	\$	3,633,579 3,428,796	Þ	3,755,459 3,724,387	\$ 3,878,7 4,050,6		4,006,168 4,274,724	Ф	3,928 2,774
	Net Revenues Required to Fund Coverage	-	949,041	-	204,783	-	31,072	(171,8		(268,556)		1,153,
	Percent Contributed to Coverage		4.9%		5.6%		0.8%	-4.		-6.7%		29
	Total Water Utility											
	Revenues under Proposed Rates	\$	209,760,420	\$	43,525,113	\$	45,479,943			49,639,785	\$	23,599
	Net Revenue Requirement before Coverage		193,754,995		41,852,467		42,887,274	44,252,4		45,701,883		19,060
	Net Revenues Required to Fund Coverage		16,005,425		1,672,646		2,592,669	3,263,6	14	3,937,903		4,538,
			,		.,,		2,002,000	0,200,0		0,00.,000		.,



10 Year Forecast				CITY OF YUMA ATER COST OF SERVI	CE MODEL		
2024-2033	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							
Scenario: 2023 11 07 Scenario I S	Status Quo						
NSIDE CITY							
WI1 Residential Inside City							
Base Charge 5/8" x 3/4"		\$	18.35 \$	18.91 \$	19.47 \$	20.06 \$:
<u>Usage Charge per hcf</u> - 10 11 30			1.61 1.88	1.66 1.94	1.70 2.00	1.76 2.06	
31 Above			2.16	2.23	2.29	2.36	
WI2 Multi Family Inside City Base Charge							
5/8" x 3/4" 1" 1 1/2"		\$	18.35 \$ 22.21 28.77	18.91 \$ 22.87 29.63	19.47 \$ 23.56 30.52	20.06 \$ 24.27 31.44	
2"			35.29	36.35	37.44	38.56	
<u>Usage Charge per hcf</u> - 5			1.61	1.66	1.70	1.76	
6 13 14 Above			1.88 2.16	1.94 2.23	2.00 2.29	2.06 2.36	
WI3 Commercial Inside City Base Charge							
5/8" x 3/4" 1"		\$	18.35 \$ 22.21	18.91 \$ 22.87	19.47 \$ 23.56	20.06 \$ 24.27	
1 1/2" 2"			28.77 35.29	29.63 36.35	30.52 37.44	31.44 38.56	
3" 4"			63.95 96.53	65.87 99.43	67.85 102.41	69.88 105.48	1
6" 8"			177.97 259.38	183.31 267.17	188.81 275.18	194.48 283.44	2
<u>Usage Charge per hcf</u> - Above			1.80	1.86	1.91	1.97	
WI4 Irrigation Inside City Base Charge							
5/8" x 3/4" 1"		\$	18.35 \$ 22.21	18.91 \$ 22.87	19.47 \$ 23.56	20.06 \$ 24.27	
1 1/2" 2"			28.77 35.29	29.63 36.35	30.52 37.44	31.44 38.56	
3" 4"			63.95 96.53	65.87 99.43	67.85 102.41	69.88 105.48	1
6" 8"			177.97 259.38	183.31 267.17	188.81 275.18	194.48 283.44	2
<u>Usage Charge per hcf</u> - Above			1.80	1.86	1.91	1.97	
OUTSIDE CITY WO1 Residential Outside City							
WO1 Residential Outside City Base Charge 5/8" x 3/4"		\$	24.41 \$	25.14 \$	25.90 \$	26.68 \$	
Usage Charge per hcf		Ψ	24.41 Φ	20.14 \$	25.50 \$	20.00 \$	•
- 10 11 30			2.14 2.51	2.20 2.58	2.27 2.66	2.34 2.74	



	Year Forecast 2024-2033		WATER/W	CITY OF YU ASTEWATER COST		MODEL		
2023 11 07 Scenario I — Status Quo 31 Above 2,88 2,96 3.05 3.14	2024-2033							Year 5 2028
Forcent Greator than Inside 33.0% 33								
Moz	31 Above		2.	88	2.96	3.05	3.14	3.: -
Sase Charge Sign	Percent Greater than Inside		33.	0%	33.0%	33.0%	33.0%	33.0
11 1/2	Base Charge							
- 5	1" 1 1/2"		29. 38.	54 26	30.42 39.41	31.33 40.59	32.27 41.81	27.4 33.2 43.0 52.8
No. Section Percent Greater than Inside Section	- 5 6 13		2.	51	2.58	2.66	2.74	2.4 2.8 3.2
See Charge See								33.0
Sase Charge S/8" x 3/4" \$ 24.41 \$ 25.14 \$ 25.90 \$ 26.67 \$ 1.11/2" 38.26 39.41 40.59 41.81 1.11/2" 46.94 48.35 49.80 51.29 46.94 49.35 49.80 51.29 49.44 49.29 49.44 49.29 49.24 49.24 49		_	33.	U%	33.0%	33.0%	33.0%	33.0
- Above 2.36 2.43 2.50 2.58 Percent Greater than Inside 33.0% 33.0% 33.0% 33.0% W04 Irrigation Outside City Base Charge 5/8" x 3/4" \$ 25.14 \$ 25.90 \$ 26.67 \$ 1.7 29.53 30.42 31.33 32.27 11/2" 38.26 39.41 40.59 41.81 2" 46.94 48.35 49.80 51.29 3.7 46.94 48.35 49.80 51.29 3.7 46.94 48.35 49.80 51.29 49.294 47 40.29 60 60 60 60 60 60 60 60 60 60 60 60 60	Base Charge 5/8" x 3/4" 1" 1 1/2" 2" 3" 4" 6"		29. 38. 46. 85. 128. 236.	53 26 94 06 39 70	30.42 39.41 48.35 87.61 132.24 243.81	31.33 40.59 49.80 90.24 136.21 251.12	32.27 41.81 51.29 92.94 140.29 258.65	27. 33. 43. 52. 95. 144. 266. 388.
Note			2.	36	2.43	2.50	2.58	2.0
See Charge See								33.0
	Base Charge 5/8" x 3/4" 1" 1 1/2" 2" 3" 4" 6" 6"		29. 38. 46. 85. 128. 236.	53 26 94 06 39 70	30.42 39.41 48.35 87.61 132.24 243.81	31.33 40.59 49.80 90.24 136.21 251.12	32.27 41.81 51.29 92.94 140.29 258.65	27. 33. 43. 52. 95. 144. 266. 388.
			2.	36	2.43	2.50	2.58	2.0



10 Year Forecast 2024-2033			WATER/WASTE	CITY OF YUMA NATER COST OF SERVICE	MODEL		
2024-2033	Rate Plan Period Total		Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028
Forecast Summary Inside City and Scenario: 2023 11 07 Scena	l Outside City Water Cost of Sei rio I Status Quo	rvice					
TOTAL COST OF SERVICE AND REVENUE RE	EQUIREMENT						
CASH Basis Inside City Operating Expenses	\$ 96,573,793	3 \$	17,326,870 \$	18,537,222 \$	19.358.251 \$	20,221,426 \$	21,130,024
Capital Outlays Transfers	9,090,312		1,794,895	1,809,640	1,818,929	1,828,497	1,838,352
Current Debt Service Future Debt Service	28,817,004 995,28		6,108,857	5,710,772	5,679,010	5,665,342	5,653,022 995,283
Depreciation Return	-		-	-	-	-	-
Total Cost of Service	135,476,390	3	25,230,621	26,057,634	26,856,190	27,715,265	29,616,68
Less Non-Rate Revenues	9,036,386	<u> </u>	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 Capital Outlays Transfers	\$ 96,573,793 -	3 \$	17,326,870 \$	18,537,222 \$ -	19,358,251 \$ -	20,221,426 \$	21,130,02
Current Debt Service Future Debt Service	-		-	:	-	-	-
Depreciation Return	43,046,84° 60,479,320		7,814,274 10,995,211	8,018,469 11,512,770	8,618,718 12,263,764	9,208,251 13,054,677	9,387,129 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%	45.89
Less Non-Rate Revenues	9,036,386	<u></u>	1,799,000	1,803,139	1,807,277	1,811,416	1,815,554
Net Revenue Requirement	191,063,566		34,337,355	36,265,322	38,433,456	40,672,938	41,354,497
Percent Greater than Cash Basis	51.19	Va	46.5%	49.5%	53.4%	57.0%	48.89



3

10 Year Forecast		WATER/WAS	CITY OF YUMA TEWATER COST OF SEI	RVICE MODEL			
2024-2033	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

	Average Accounts	Ψ	9	Ψ	9	Ψ	9	Ψ	9	Ψ	9	-	70
/ 04	Irrigation Outside City Net Revenue Requirement before Coverage	\$	3,679	\$	688	\$	713	\$	741	\$	769	ŝ	76
	Revenue Requirement/Account Per Month	\$	309.10	\$	294.50	\$	299.70	\$	305.08	\$	311.14	\$	334.3
VI4	Irrigation Inside City Net Revenue Requirement before Coverage Average Accounts	\$	13,241,977 714	\$	2,480,893 702	\$	2,546,233 708	\$	2,613,912 714	\$	2,688,268 720	\$	2,912,6
	Irrigation Customers												
	Percent Greater than Commercial Inside		0.3%		-3.5%		-1.0%		2.1%		5.0%		-0.7
	Revenue Requirement/Account Per Month	\$	179.09	\$	163.90	\$		\$	179.92	\$	188.70	\$	191.
/ 03	Commercial Outside City Net Revenue Requirement before Coverage Average Accounts	\$	4,287,463 399	\$	784,752 399	\$	820,268 399	\$	861,479 399	\$	903,480 399	5	917,4 3
	Average Accounts Revenue Requirement/Account Per Month	\$	2,430 178.47	\$	2,380 169.84	\$	2,405 173.01	\$	2,430 176.19	\$	2,455 179.77	\$	2, ² 192
VI3	Commercial Customers Commercial Inside City Net Revenue Acquirement before Coverage	\$	26,020,590	\$	4,850,671	\$	4,992,957	\$	5,137,758	\$	5,295,986	\$	5,743,2
	Percent Greater than Multi-Family Inside		-17.6%		-20.8%		-18.7%		-16.2%		-13.8%		-18
	Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month	\$	2,587,107 205 210.33	\$	205 192.48		205	\$	205 211.31		205 221.63		225
/02	Multi Family Outside City	\$	2.587.107	\$	473,498		494,892		519,814	•	545,212		553,6
	Average Accounts Revenue Requirement/Account Per Month	\$	651 255.19	\$	651 243.15		651 247.53		651 252.03		651 257.09		276
VI2	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,
	Percent Greater than Residential Inside		3.0%		0.0%		2.1%		4.7%		7.1%		1
	Revenue Requirement/Account Per Month	\$	39.06	\$	35.80	\$		\$	39.31	\$	41.15	\$	41
<i>I</i> O1	Residential Outside City Net Revenue Requirement before Coverage Average Accounts	\$	6,518,314 2,781	\$	1,194,781 2,781	\$	1,251,740 2,781	\$	1,311,778 2,781	\$	1,373,145 2,781	\$	1,386,8
	Revenue Requirement/Account Per Month	\$	37.92	\$	35.79	\$	36.75	\$	37.54	\$	38.41	\$	40,
VI1	Residential Inside City Net Revenue Requirement before Coverage Average Accounts	\$	63,813,263 28,048	\$	11,746,834 27,348	\$	12,213,989 27,698	\$	12,634,575 28,048	\$	13,088,593 28,398	\$	14,129, 28,
	Residential Customers												



	Year Forecast 2024-2033				WATER/WAST	CITY OF YUMA EWATER COST OF SEF	RVICE MODEL			
		Rate	Plan Period Total		Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027		Year 5 2028
oreca cena	nst Summary Inside City and Outsid rio: 2023 11 07 Scenario I S	•	er Cost of Service							
	Total Customers									
	Total Inside City Net Revenue Requirement before Coverage Average Accounts	\$	104,387,558 31,202	\$	20,977,903	\$ 21,686,883 31,462	\$ 22,355,101 31,843		\$	16,286, 29,
	Revenue Requirement/Account Per Month	\$	55.76	\$	56.25				\$	46
	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,
	Average Accounts Revenue Requirement/Account Per Month	\$	3,312 62.79	\$	3,394 60.25	3,394 \$ 63.04	3,394 \$ 66.14		•	2,
		\$		\$,	•		
	Percent Greater than Inside City		12.6%		7.1%	9.8%	13.1%	6 16.1%	o	1
	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage	\$	78,356,775 63,813,263 14,543,512	\$	14,379,913 11,746,834 2,633,079	\$ 15,000,865 12,213,989 2,786,876	\$ 15,646,133 12,634,575 3,011,559	13,088,593	\$	17,013 14,129
	Net Revenue Requirement before Coverage		63,813,263		11,746,834	12,213,989	12,634,575	13,088,593		14,129
	Not not on use not quite una contrage		. 1,0 10,012		2,000,010	2,700,070	0,011,000	0,220,020		
										2,003
WI2	Multi Family Inside City	¢	12 538 408	¢	2 361 666	\$ 2,432,516	\$ 2,505,402	\$ 2,580,657	¢	
WI2	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	12,538,408 9,967,617	\$	2,361,666 1,899,505	1,933,704	1,968,856	2,008,395	\$	2,658 2,157
WI2	Revenues under Proposed Rates	\$		\$				2,008,395	\$	2,658 2,157
WI2	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Commercial Inside City	<u> </u>	9,967,617 2,570,791	<u>-</u>	1,899,505 462,162	1,933,704 498,813	1,968,856 536,635	2,008,395 572,261	. · <u>·</u>	2,658 2,157 500
	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage	\$	9,967,617	\$	1,899,505	1,933,704 498,813	1,968,856 536,635	2,008,395 572,261 \$ 5,797,387	. · <u>·</u>	2,658 2,157 500 6,032
	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Commercial Inside City Revenues under Proposed Rates	<u> </u>	9,967,617 2,570,791 27,897,366	<u>-</u>	1,899,505 462,162 5,143,350	1,933,704 498,813 \$ 5,353,298	1,968,856 536,635 \$ 5,571,214	\$ 5,797,387 5,295,986	. · <u>·</u>	2,658 2,157 500 6,032 1,572
	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Commercial Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage	<u> </u>	9,967,617 2,570,791 27,897,366 21,849,690	<u>-</u>	1,899,505 462,162 5,143,350 4,850,671	1,933,704 498,813 \$ 5,353,298 4,992,957	1,968,856 536,635 \$ 5,571,214 5,137,758	\$ 5,797,387 5,295,986	. · <u>·</u>	2,658 2,157 500 6,032 1,572
WI3	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Commercial Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Irrigation Inside City Revenues under Proposed Rates	<u> </u>	9,967,617 2,570,791 27,897,366 21,849,690 6,047,677	<u>-</u>	1,899,505 462,162 5,143,350 4,850,671 292,679	1,933,704 498,813 \$ 5,353,298 4,992,957 360,341 \$ 2,057,253	\$ 5,571,214 5,137,758 433,456 \$ 2,136,927	\$ 5,797,387 5,295,986 501,401 \$ 2,219,531	\$	2,658 2,157 500 6,032 1,572 4,459
WI3	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Commercial Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Irrigation Inside City	\$	9,967,617 2,570,791 27,897,366 21,849,690 6,047,677	\$	1,899,505 462,162 5,143,350 4,850,671 292,679	1,933,704 498,813 \$ 5,353,298 4,992,957 360,341	1,968,856 536,635 \$ 5,571,214 5,137,758 433,456	\$ 5,797,387 5,295,986 501,401 \$ 2,219,531 2,688,268	\$	2,658 2,157 500 6,032 1,572 4,459 2,305 2,912
WI3	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Commercial Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Irrigation Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenue Requirement before Coverage Net Revenue Requirement before Coverage	\$	9,967,617 2,570,791 27,897,366 21,849,690 6,047,677 10,699,286 13,241,977	\$	1,899,505 462,162 5,143,350 4,850,671 292,679 1,980,406 2,480,893	\$ 5,353,298 4,992,957 360,341 \$ 2,057,253 2,546,233	\$ 5,571,214 5,137,758 433,456 \$ 2,136,927 2,613,912	\$ 5,797,387 5,295,986 501,401 \$ 2,219,531 2,688,268	\$	2,658 2,157 500 6,032 1,572 4,459 2,305 2,912
WI3	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Commercial Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Requirement Defore Coverage Irrigation Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenue Requirement Defore Coverage Net Revenue Requirement Defore Coverage Total Inside City Revenues under Proposed Rates	\$	9,967,617 2,570,791 27,897,366 21,849,690 6,047,677 10,699,286 13,241,977 (2,542,691)	\$	1,899,505 462,162 5,143,350 4,850,671 292,679 1,980,406 2,480,893 (500,487) 23,865,335	\$ 5,353,298 4,992,957 360,341 \$ 2,057,253 2,546,233 (488,980) \$ 24,843,933	\$ 5,571,214 5,137,758 433,456 \$ 2,136,927 2,613,912 (476,984	\$ 5,797,387 5,295,986 501,401 \$ 2,219,531 2,688,268 (468,736	\$	2,883 2,658 2,157,500 6,032 1,572 4,459 2,305 2,912 (607,
WI3	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Commercial Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Irrigation Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Net Revenues Required to Fund Coverage Total Inside City	\$	9,967,617 2,570,791 27,897,366 21,849,690 6,047,677 10,699,286 13,241,977 (2,542,691)	\$	1,899,505 462,162 5,143,350 4,850,671 292,679 1,980,406 2,480,893 (500,487)	\$ 5,353,298 4,992,957 360,341 \$ 2,057,253 2,546,233 (488,980)	\$ 5,571,214 5,137,758 433,456 \$ 2,136,927 2,613,912 (476,984	\$ 5,797,387 5,295,986 501,401 \$ 2,219,531 2,688,268 (468,736	\$ 5	2,6588 2,157 500 6,032 1,572 4,459 2,305 2,912 (607



10 Year Forecast 2024-2033				WATER/WASTEV	CITY OF YUMA /ATER COST OF SER\	/ICE MODEL		
2024-2033	Rate Plan Period Total		Year 1 2024		Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028
orecast Summary Inside City and Outsid cenario: 2023 11 07 Scenario I S	•	er Cost of Service						
WO1 Residential Outside City Revenues under Proposed Rates	•	8,074,806		1,520,254 \$	1,566,715	§ 1,613,717	\$ 1,662,128 \$	1,711,99
Net Revenue Requirement before Coverage	\$	6,518,314	\$	1,520,254 \$	1,251,740	1,311,778	1,373,145	1,711,99
Net Revenues Required to Fund Coverage		1,556,492		325,473	314,976	301,938	288,983	325,12
WO2 Multi Family Outside City								
Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	2,358,636 2,034,183	\$	443,044 \$ 473,498	456,647 494,892	\$ 470,346 519,814	\$ 484,457 \$ 545,212	504,14 70
Net Revenues Required to Fund Coverage		324,453	·	(30,453)	(38,245)	(49,468)	(60,756)	503,3
WO3 Commercial Outside City								
Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	3,394,041 4,287,463	\$	638,409 \$ 784,752	657,562 S 820,268	677,288 861,479	\$ 697,607 \$ 903,480	723,17 917,48
Net Revenues Required to Fund Coverage		(893,422)	· ·	(146,342)	(162,706)	(184,190)	(205,873)	(194,31
WO4 Irrigation Outside City								
Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	57,383 3,679	\$	10,808 \$ 688	11,133 5 713	\$ 11,467 741	\$ 11,811 \$ 769	12,10
Net Revenues Required to Fund Coverage		53,704		10,120	10,420	10,725	11,041	11,3
Total Outside City								
Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	13,884,865 12,843,639	\$	2,612,516 \$ 2,453,719	2,692,056 2,567,612	\$ 2,772,818 2,693,812	\$ 2,856,002 \$ 2,822,607	2,951,4 2,305,8
Net Revenues Required to Fund Coverage		1,041,226		158,798	124,444	79,005	33,395	645,5
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 \$	21,887,4
Net Revenue Requirement before Coverage	Ψ	116,312,945	Ψ	23,431,621	24,254,495	25,048,913	25,903,849	17,674,0
Net Revenues Required to Fund Coverage		17,991,132		3,046,230	3,281,493	3,583,672	3,866,345	4,213,39
Debt Coverage				1.79	1.89	1.95	2.01	1.7



10 Year Forecast		WATER/WAS	CITY OF YUMA EWATER COST OF SER	RVICE MODEL		
2024-2033	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 Scenario: 2023 11 07 Scenario I Sta						
1 ADOPTED WASTEWATER RATE PLAN						
INSIDE CITY						
WWI1 Residential Inside City						
<u>Base Charge</u> 5/8" x 3/4"	\$	38.39	\$ 39.92	\$ 41.52 \$	43.18 \$	44.91
WWI2 Non Residential Inside City						
<u>Base Charge</u> 5/8" x 3/4"	\$	4.93			5.55 \$	5.77
1" 1 1/2"		4.93 4.93	5.13 5.13	5.33 5.33	5.55 5.55	5.77 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
WWI3 Industrial Inside City						
Base Charge 3/4"	<u> </u>	4.93	\$ 5.13	\$ 5.33 \$	5.55 \$	5.77
1" 1 1/2"		4.93 4.93	5.13 5.13	5.33 5.33	5.55 5.55	5.77 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
OUTSIDE CITY						
WWO1 Residential Outside City Base Charge						
5/8" x 3/4"	\$	51.08	\$ 53.13	\$ 55.25 \$	57.46 \$	59.76
Percent Greater than Inside		33.1%	33.1%	33.1%	33.1%	33.1%
WWO2 Non Residential Outside City						
Base Charge 5/8" x 3/4"	\$	6.56			7.37 \$	7.67
1" 1 1/2"		6.56 6.56	6.82 6.82	7.09 7.09	7.37 7.37	7.67 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
Percent Greater than Inside		33.1%	33.0%	33.0%	32.9%	33.0%
	_					
WWO3 Industrial Outside City Base Charge						
3/4" 1"	\$	6.55 6.55	\$ 6.81 6.81	\$ 7.09 \$ 7.09	7.37 \$ 7.37	7.66 7.66
1 1/2" 2"		6.55 6.55	6.81 6.81	7.09 7.09	7.37 7.37	7.66 7.66
Usage Charge per hcf						
- Above	\$	2.88	\$ 3.00	\$ 3.12 \$	3.24 \$	3.37
Percent Greater than Inside		32.9%	32.9%	32.9%	32.9%	32.9%



10 Year Forecast		WATER/WAS	CITY OF YUMA TEWATER COST OF SEF	RVICE MODEL			
2024-2033	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	Φ	79,024,049	φ	13,297,034 \$	14,221,444 \$	14,655,046 \$	15,521,079 \$	21,130,024
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%
reicent Greater than Cash Basis		00.178		33.2 /6	30.7 /6	19.376	00.378	43.076
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%



3

10 Year Forecast		WATER/WAS	CITY OF YUMA TEWATER COST OF SEI			
2024-2033	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

WI1	Residential Customers Residential Inside City												
	Net Revenue Requirement before Coverage Average Accounts	\$	62,895,047 26,134	\$	11,920,505 24,955	\$	11,976,888 25,305	\$	12,252,338 25,655	\$	12,616,043 26,005	\$	14,129,27 28,74
	Revenue Requirement/Account Per Month	\$	40.11	\$		\$		\$	39.80	\$	40.43	\$	40.
/WO1	Residential Outside City												
	Net Revenue Requirement before Coverage Average Accounts	\$	4,365,027 1,527	\$	585,628 1,214	\$	696,868 1,214	\$	818,816 1,214	\$	876,845 1,214	\$	1,386,8 2,7
	Revenue Requirement/Account Per Month	\$	47.63	\$	40.20	\$	47.84	\$	56.21	\$	60.19	\$	41.
	Percent Greater than Residential Inside		18.7%		1.0%		21.3%		41.2%		48.9%		1.
/WI2	Commercial Customers Non Residential Inside City												
	Net Revenue Requirement before Coverage Average Accounts	\$	23,223,887 2,060	\$	5,203,234 2,375	\$	5,182,147 2,400	\$	5,275,160 2,425	\$	5,406,190 2,450	\$	2,157,1 6
	Revenue Requirement/Account Per Month	\$	187.88	\$	182.57	\$	179.94	\$	181.28	\$	183.88	\$	276.
WO2	Non Residential Outside City Net Revenue Requirement before Coverage Average Accounts	\$	1,963,397 128	\$	389,449 158	\$	459,907 158	\$	538,002 158	\$	575,272 158	\$	7
	Revenue Requirement/Account Per Month	\$	255.25	\$	205.41	\$	242.57	\$	283.76	\$	303.41	\$	7.
	Percent Greater than Commercial Inside		35.9%		12.5%		34.8%		56.5%		65.0%		-97.
	Industrial Customers												
WI3	Industrial Inside City	_											
	Net Revenue Requirement before Coverage Average Accounts	\$	1,640,015 18	\$	322,029 18		316,968 18		319,207 18		323,684 18		358,12
	Revenue Requirement/Account Per Month	\$	1,518.53	\$	1,490.87	\$	1,467.45	\$	1,477.81	\$	1,498.54	\$	1,657.9
0	Industrial Outside City Net Revenue Requirement before Coverage Average Accounts	\$	<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%		0.0
v	Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month			\$ -	<u>-</u> \$ <u>-</u> \$	\$ - \$	\$ - \$	\$. \$	\$ - \$ - \$	\$ - \$ - \$	- - \$ - \$ - \$ - \$ - \$ -	<u> </u>	<u> </u>
	Total Customers Total Inside City												
	Net Revenue Requirement before Coverage Average Accounts	\$	87,400,823 28,208	\$	17,445,769 27,348	\$	17,476,003 27,723	\$	17,846,705 28,098	\$	18,345,917 28,473	\$	16,286,42 29,39
	Revenue Requirement/Account Per Month	\$	51.64	\$	53.16	\$		\$	52.93	\$	53.69	\$	46.
	Total Outside City	•	0.000.404		075 077	•	4.450 ====	•	4.050.017		4 450 ***	•	4.00= 0
	Net Revenue Requirement before Coverage Average Accounts	\$	6,328,424 1,656	\$	975,077 1,372	-	1,156,776 1,372		1,356,817 1,372		1,452,117 1,372		1,387,6 2,7
	Revenue Requirement/Account Per Month	\$	63.71	\$	59.22	\$	70.26	\$	82.41	\$	88.20	\$	41.4



10 Year Forecast		WATER/WAS	CITY OF YUMA TEWATER COST OF SEI	RVICE MODEL		
2024-2033	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

WWI1	Residential Inside City												
*****	Revenues under Proposed Rates	\$	65.768.677	\$	11,237,286	\$	11,850,688	\$	12,495,182	\$	13,172,274	\$	17,013,2
	Net Revenue Requirement before Coverage	•	62,895,047	*	11,920,505	*	11,976,888	•	12,252,338	*	12,616,043	*	14,129,2
	Net Revenues Required to Fund Coverage		2,873,630		(683,219)		(126,200)		242,843		556,231		2,883,9
			,,		(, -,		(-,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,,
WWI2	Non Residential Inside City Revenues under Proposed Rates	\$	22.130.732	\$	4.512.046	\$	4.741.923	\$	4.982.971	\$	5.235.715	\$	2.658.0
	Net Revenue Requirement before Coverage	•	23,223,887	•	5,203,234	•	5,182,147	•	5,275,160	•	5,406,190		2,157,
	Net Revenues Required to Fund Coverage		(1,093,156)	·-	(691,188)		(440,224)		(292,189)		(170,474)		500,
WWI3	Industrial Inside City												
	Revenues under Proposed Rates	\$	1,499,595	\$	276,866	\$	287,940	\$	299,458	\$	311,436	\$	323,
	Net Revenue Requirement before Coverage		1,640,015		322,029		316,968		319,207		323,684		358,
	Net Revenues Required to Fund Coverage		(140,420)		(45,163)		(29,028)		(19,749)		(12,248)		(34,
	Total Inside City												
	Revenues under Proposed Rates	\$	87,899,408	\$	15,749,333	\$	16,592,611	\$	17,478,152	\$	18,407,989	\$	19,671,
	Net Revenue Requirement before Coverage		86,118,934		17,123,740		17,159,035		17,527,498		18,022,233	-	16,286,
	Net Revenues Required to Fund Coverage Percent Contributed to Coverage		1,780,474 2.0 %		(1,374,407) -8.7%		(566,424) -3.4%		(49,346) -0.3%		385,756 2.1%		3,384, 1
	reicent contributed to coverage		2.0 /6		-0.1 /6		-3.4 /6		-0.3 %		2.176		
WWO1	Residential Outside City	•		•		•				•			
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	4,801,322 4,365,027	\$	727,506 585,628	\$	756,607 696,868	\$	786,871 818,816	\$	818,346 876,845	\$	1,711, 1,386
	Net Revenues Required to Fund Coverage	-	436,295		141,878	-	59,738		(31,944)		(58,499)		325
WWO2	Non Residential Outside City Revenues under Proposed Rates	\$	1,755,378	\$	293,556	\$	306,796	\$	319,063	\$	331,820	\$	504,
	Net Revenue Requirement before Coverage		1,963,397		389,449		459,907		538,002		575,272		
	Net Revenues Required to Fund Coverage		(208,018)		(95,893)		(153,111)		(218,939)		(243,452)		503,
WWO3	Industrial Outside City												
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	Net Revenues Required to Fund Coverage	-		· 	-		-				-		
	Total Outside City												
	Total Outside City Revenues under Proposed Rates	\$	6.556.700	\$	1.021.063	¢	1,063,403	¢	1.105.934	œ.	1.150.166	œ.	2.216.
	Net Revenue Requirement before Coverage	Ψ	6,328,424	Ψ	975,077	Ψ	1,156,776	Ψ	1,356,817	Ψ	1,452,117	Ψ	1,387,
	Net Revenues Required to Fund Coverage		228,277		45,986		(93,372)		(250,883)		(301,951)		828,
	Percent Contributed to Coverage		3.5%		4.5%		-8.8%		-22.7%		-26.3%		3
	Total Wastewater Utility												
	Revenues under Proposed Rates	\$	95,631,810	\$	17,047,261	\$	17,943,955	\$	18,883,545	\$	19,869,591	\$	21,887
	Net Revenue Requirement before Coverage		93,729,246		18,420,846		18,632,778		19,203,523		19,798,034		17,674
	Net Revenues Required to Fund Coverage		1,902,563		(1,373,584)		(688,824)		(319,978)		71,558		4,213,



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

Water and Wastewater Rates

2

Water Rates Residential												
Monthly Base Charge3/4" (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 Charge3/4" (Outside City	<u>()</u> \$	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)		0.07	0.44	0.00	0.07	0.04	0.44	0.40	0.55	0.00	0.74	0.70
- 10 11 30		2.07 2.43	2.14 2.51	2.20 2.58	2.27 2.66	2.34 2.74	2.41 2.82	2.48 2.91	2.55 2.99	2.63 3.08	2.71 3.18	2.79 3.27
31 Above		2.43	2.88	2.56 2.96	3.05	3.14	3.24	3.33	2.99 3.44	3.54	3.64	3.75
		2.79	2.00	2.90	3.03	3.14	3.24	3.33	3.44	3.34	3.04	3.73
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
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%



							WATE	_	TY OF YUMA ER COST OF SE	ERVICE MODE	L			
				Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Model Sum Scenario:	•	11 07 Scen	ario I Stat	us Quo									
	Residential Ou	ıtside City Standard Mon	thly Bill											
	7 hcf 7 hcf	Total Increase \$ Increase %	\$	87.31	\$ 91.46 \$ 4.15 4.7%	94.68 \$ 3.22 3.5%	98.02 \$ 3.34 3.5%	101.49 \$ 3.46 3.5%	105.07 \$ 3.59 3.5%	108.79 \$ 3.72 3.5%	112.65 \$ 3.86 3.5%	116.65 \$ 4.00 3.5%	120.79 \$ 4.14 3.6%	125.08 4.29 3.6%
	13 hcf 13 hcf	Total Increase \$ Increase %		100.81	105.39 4.58 4.5%	109.03 3.64 3.5%	112.80 3.77 3.5%	116.71 3.91 3.5%	120.75 4.05 3.5%	124.95 4.19 3.5%	129.28 4.34 3.5%	133.78 4.49 3.5%	138.44 4.66 3.5%	143.26 4.82 3.5%
	20 hcf 20 hcf	Total Increase \$ Increase %		117.82	122.94 5.12 4.3%	127.10 4.17 3.4%	131.42 4.31 3.4%	135.88 4.47 3.4%	140.51 4.62 3.4%	145.29 4.78 3.4%	150.24 4.95 3.4%	155.36 5.12 3.4%	160.67 5.30 3.4%	166.15 5.49 3.4%
3	Fund Balance, Beginning Fu	Revenues and Expenses nd Balance	S		\$ 5,170,156 \$	6 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
	Revenues and	Expenses CASH BASIS	<u>s</u>											
3.1	Revenues Water Rate Reve WW Rate Reve	enues			\$ 26,477,852 \$ 17,047,261 4,163,600	5 27,535,989 \$ 17,943,955 4,242,019	28,632,585 \$ 18,883,545 4,324,130	29,770,194 \$ 19,869,591 4,410,111	30,960,081 \$ 20,904,314 4,500,146	32,184,484 \$ 21,990,032 4,594,427	33,463,051 \$ 23,129,155 4,693,158	34,780,545 \$ 24,324,220 4,796,549	36,146,972 \$ 25,577,877 4,904,821	37,724,268 26,892,910 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 Expe	enses			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
3.3	Net Revenues t	for Debt Service and Cove	erage		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
3.4	Capital Outlays	i			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
3.5	Transfers					<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u>-</u>
	Debt Service Current Debt Service Debt Servi				13,276,583	12,224,288 -	12,197,538 -	12,183,788	12,171,538 2,455,041	12,084,788 2,455,041	12,049,488 2,455,041	12,023,438 2,455,041	11,994,038 2,455,041	6,481,700 2,455,041
3.6	Total Debt Serv				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 Se	ervice 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
3.8	Net Revenues Percent of COS	for Contingency and Cov	verage		1,672,646 3.6%	2,592,669 5.5%	3,263,694 6.7%	3,937,903 7.9%	2,180,154 4.0%	2,957,705 5.3%	3,705,280 6.4%	4,448,093 7.5%	5,204,939 8.5%	11,613,791 20.0%



				WAT		CITY OF YUMA	SERVICE MOD	EL			
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Model Summary Scenario: 2023 11 07 Scenario I Statu	ıs 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) Days of Operating Expenditures	120,275 57	123,241 77	127,153 100	131,305 100	142,406 100	146,805 100	151,591 100	156,662 100	161,999 100	152,610 100
	Fund Balance Goal Days Over (Short) of Requirement	12,027,536 (5,184,735)	12,324,097 (2,888,626)	12,715,298 (16,134)	13,130,491 3,506,576	14,240,580 1,070,065	14,680,487 2,517,797	15,159,123 3,226,644	15,666,153 3,941,063	16,199,950 4,671,142	15,261,050 12,552,691
5	Total Accounts										
	Water Accounts Total Accounts New Accounts Avg. Annual Growth Rate	34,475 -	34,856 381 1.11%	35,237 381 1.09%	35,618 381 1.08%	35,999 381 1.07%	36,380 381 1.06%	36,761 381 1.05%	37,142 381 1.04%	37,523 381 1.03%	37,904 381 1.02%
	Wastewater Accounts Total Accounts New Accounts Avg. Annual Growth Rate	28,720 -	29,095 375 1.31%	29,470 375 1.29%	29,845 375 1.27%	30,220 375 1.26%	30,595 375 1.24%	30,970 375 1.23%	31,345 375 1.21%	31,720 375 1.20%	32,095 375 1.18%
6	Annual Volume										
	Water Volume (cf) 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 System	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	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	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	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	498,879,852 31,555,460 103,564,279 16,244,392 260,946,465 17,455,442 104,038,726 343,962 1,033,028,577	504,953,594 31,555,460 103,564,279 16,244,392 263,576,974 17,455,442 104,898,550 343,962 1,042,592,652	511,027,337 31,555,460 103,564,279 16,382,056 266,207,482 17,602,126 105,758,374 343,962 1,052,441,077	517,101,079 31,555,460 103,564,279 16,382,056 268,837,991 17,602,126 106,618,198 343,962 1,062,005,152	523,174,821 31,555,460 103,564,279 16,382,056 271,468,500 17,602,126 107,478,022 343,962 1,071,569,227	529,248,564 31,555,460 103,564,279 16,382,056 274,099,008 17,602,126 108,337,847 343,962 1,081,133,303
	Wastewater Billing Units (cf) Residential Inside City Residential Outside City	433,478,463 14,645,100	439,558,105 14,645,100	445,637,746 14,645,100	451,717,388 14,645,100	457,797,030 14,645,100	463,876,672 14,645,100	469,956,314 14,645,100	476,035,956 14,645,100	482,115,597 14,645,100	488,195,239 14,645,100

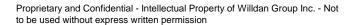
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				WATI	C ER/WASTEWAT	ITY OF YUMA FER COST OF	SERVICE MOD	EL			
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Model Summary Scenario:	2023 11 07 Scenario I Sta	tus Quo									
Non Residential Inside City Non Residential Outside City Industrial Inside City Industrial Outside City		204,904,200 9,954,700 12,919,200	207,061,086 9,954,700 12,919,200	209,217,973 9,954,700 12,919,200	211,374,859 9,954,700 12,919,200	213,531,745 9,954,700 12,919,200	215,688,632 9,954,700 12,919,200	217,845,518 9,954,700 12,919,200	220,002,404 9,954,700 12,919,200	222,159,291 9,954,700 12,919,200	224,316,177 9,954,700 12,919,200
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



1											
			_								
					CIT	TY OF YUMA					
				WATER	R/WASTEWATI	ER COST OF S	SERVICE MODE	_			
			<u>-</u>								
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Revenue Summary										
		07 Scenario I Sta	atus Quo								
	Gernario. 2023 11	or occinario i ou	11.03 400								
	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	25,567	21,695	26,407	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	19,686	15,124	20,080	16,180	16,666	17,166
	Total Rate Revenue		1,058,137	1,096,596	1,137,609 4,139	1,189,887 4,139	1,224,403 4,139	1,278,566 4,139	1,317,494 4,139	1,366,427 4,139	1,577,296 4,139
	Non-Rate Revenue Total Revenue	_	4,139 1,062,276	4,139 1,100,735	1,141,748	1,194,026	1,228,542	1,282,705	1,321,633	1,370,566	1,581,435
	Total Novellac		1,002,210	1,100,700	1,141,140	1,104,020	1,220,042	1,202,700	1,021,000	1,010,000	1,001,400
	WASTEWATER Revenues Tota	al									
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 Add	litional									
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			-	-	-	-	-	-	-	-	-
WWO1	Residential Outside City		29,100	30,264	31,475	32,734	34,043	35,405	36,821	38,294	39,826
WWO2		_	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



1,424,280

1,067,889

1,120,619

1,175,861

1,233,716

1,294,317

1,357,791

970,973

1,017,563

					CITY OF YUMA	1				
			WA	TER/WASTEW	ATER COST OF	DEL				
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	\$ 5,170,15	6 \$ 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										
	Water Rate Revenue										
WI1	Residential Inside City	14,379,91		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	2,361,66		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	5,143,35		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	638,40		677,288	697,607	723,174	744,869	771,276	794,415	818,247	842,795
WI4	Irrigation Inside City	1,980,40		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	10,80	•	11,467	11,811	12,165	12,530	12,906	13,293	13,692	174,288
WO1	Residential Outside City	1,520,25		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	443,04		470,346	484,457	504,142	519,267	539,347	555,527	572,193	589,359
	Total	26,477,85	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
	Wastewater Rate Revenue										
WWI1	Residential Inside City	11,237,28	6 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	4,512,04		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	276,86		299,458	311,436	323,894	336,850	350,324	364,337	378,910	394,066
WWO3	Industrial Outside City	· -	-	-	-	-	-	-	· -	-	-
WWO1	Residential Outside City	727,50	6 756,607	786,871	818,346	851,080	885,123	920,528	957,349	995,643	1,035,469
WWO2	Non Residential Outside City	293,55	6 306,796	319,063	331,820	345,093	358,905	373,265	388,195	403,717	419,861
	Total	17,047,26	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	4,163,60	0 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	47,688,71	3 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										
	Department Code										
40	Water Administration	9,922,75	7 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	3,027,66	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	1,141,87	9 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	483,76	6 508,247	523,802	539,833	556,366	573,394	590,954	609,041	627,683	646,895
44	Water Transfer	40,67	0 43,244	45,119	47,079	49,128	51,271	53,511	55,854	58,304	60,866
45	Aqua Viva Treatment Plant	2,203,79	3 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	148,18	2 157,038	163,296	169,820	176,621	183,710	191,102	198,809	206,846	215,227
47	Water SCADA	358,16	376,110	387,435	399,101	411,120	423,499	436,253	449,389	462,922	476,862
50	Wastewater Administration	6,565,45		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	4,475,79		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	468,21		507,920	523,962	540,510	557,580	575,189	593,352	612,088	631,415
53	Wastewater Pretreatment	93,64		102,672	106,493	110,464	114,591	118,879	123,337	127,971	132,787
55	Desert Dunes WPCF	1,332,93		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	141,29		155,773	162,033	168,561	175,368	182,467	189,870	197,592	205,647
57	Wastewater SCADA	219,71	•	237,756	244,958	252,378	260,023	267,900	276,015	284,377	292,992
T	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other										40.700.000
	Total	30,623,92	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



							ITY OF YUMA					
					WATE		TER COST OF	SERVICE MOD	EL			
	C	urrent	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Revenue and Expense Summary											
	Scen: 2023 11 07 Scenario I Stat	us Quo										
	Expense Code											
1 2	Administrative Expenses Bonds		557,162 -	587,985	608,737	630,203	652,408	675,377	699,136	723,711 -	749,131 -	775,423 -
3	Capital Outlay		-	-	-	-	-	-	_	-	-	-
4	Comm/Utilites		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 7	Leases 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 0	Transfers		-	-	-	-	-	-	-	-	-	-
U	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								<u> </u>		<u> </u>	-
	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 Expenses Per Day		43,900,506 120,275	44,982,953 123,241	46,410,837 127,153	47,926,292 131,305	51,978,116 142,406	53,583,778 146,805	55,330,799 151,591	57,181,458 156,662	59,129,816 161,999	55,702,831 152,610
			120,275 57							•		
	Days of Operating Expenses			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	1.52	2.56



					CITY OF YUMA	1				
			WA	TER/WASTEW	ATER COST OF	DEL				
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										
	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
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	174,288
	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										
	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



					С	ITY OF YUMA					
				WATE	ER/WASTEWAT	TER COST OF	SERVICE MODE	EL_			
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Povonuo and Evnanca Summa										
	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/Utilites	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 T	Travel/Meetings	110,175	115,684	119,154	122,729	126,411	130,203	134,109	138,132	142,276	146,545
T 0	Transfers	-	-	-	-	-	-	-	-	-	-
U	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
	1000	17,320,070	10,001,222	13,330,231	20,221,420	21,130,024	22,000,404	20,032,002	۷٦, ۱۵۱,/ ۲۹	20,200,723	20, 44 0,372
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
2.2	Canital Outlave	4 704 005	1 000 040	1,818,929	1 000 407	4 020 250	1,848,502	1 050 057	1 000 700	1 000 040	1,892,242
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		<u> </u>								
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
2.5		3,133,007	3,332,200	3,202,002	3,001,001	3,001,200	. 0,010,101	. 0,000,000	. 5,000,333	. 0,020,040	,,, 01
	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
			0.004	0.700	0.000	0.170.77	0.450.55	0.777			46.000
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



			WA		CITY OF YUMA		DEL			
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	WASTEWATER Revenues and Expenses CASH BASIS											
3.1	Wastewater Revenues											
	Wastewater Rate Revenue											
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							<u> </u>	<u> </u>			
			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
Т	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



					C	ITY OF YUMA					
				WATE	ER/WASTEWAT	TER COST OF S	SERVICE MODE	<u> </u>			
	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	-	-	,	,	,001		-	-		-
3	Capital Outlay	-	-	-	-	-	-	-	-	-	-
4	Comm/Utilites	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
Т	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other							<u> </u>	<u> </u>		
	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	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
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
0.0	Storiage	J,1 J-7, 172	J,027,031	5,150,550	0,000,000	5,000,710	.,-21,040	. ,0. 0,340	0,000,011	3,02-1,410	3,023,032
	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
	Total Cost of Sonies	20 705 442	24 074 050	24 700 070	22 200 700	24 507 700	2F 20F 040	26 000 200	26 024 222	27 700 000	20 607 406
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 YUN WATER/WASTEWATER COST (DEL					
		Curr	rent	2024	2025		2026		2027		2028	2029		2030	2031		2032	2033
Water Summary Scen: 2023 11 07 Sc	cenario I S	Status Q	uo															
1 Water Monthly Rates and C	Charges																	
WI1 Residential Inside City																		
Monthly Base Charge Base Charge	5/8" x 3/4" 1" 1 1/2" 2"		17.82 \$ 21.56 27.93 34.26	18.35 22.21 28.77 35.29	22 29	.91 \$.87 .63	19.47 23.56 30.52 37.44	\$	20.06 24.27 31.44 38.56	\$	20.66 \$ 24.99 32.38 39.72	21.28 25.74 33.35 40.91		21.92 26.52 34.35 42.14	\$ 22.57 27.31 35.38 43.40		23.25 \$ 28.13 36.44 44.70	23.9 28.9 37.5 46.0
Usage Charge per hcf - 11 31	10 30 Above	\$	1.56 \$ 1.83 2.10	1.61 1.88 2.16	1	.66 \$.94 .23	1.70 2.00 2.29	\$	1.76 2.06 2.36	\$	1.81 \$ 2.12 2.43	1.86 2.19 2.51		1.92 2.25 2.58	\$ 1.98 2.32 2.66		2.04 \$ 2.39 2.74	2.1 2.4 2.8
O1 Residential Outside City Monthly Base Charge	5/8" x 3/4" 1"		23.70 \$ 28.67	24.41 29.54		.14 \$.42	31.33	\$	26.68 32.27	\$	27.48 \$ 33.24	28.30 34.24		29.15 35.27	36.32		30.92 \$ 37.41	31.8 38.
Usage Charge per hcf	1 1/2" 2"		37.15 45.57	38.26 46.93		.41 .34	40.59 49.79		41.81 51.28		43.06 52.82	44.36 54.41		45.69 56.04	47.06 57.72		48.47 59.45	49. 61.
11 31 Commercial Inside City	10 30 Above	\$	2.07 \$ 2.43 2.79	2.14 2.51 2.88		.20 \$.58 .96	2.27 2.66 3.05	\$	2.34 2.74 3.14	\$	2.41 \$ 2.82 3.24	2.48 2.91 3.33		2.55 2.99 3.44	\$ 2.63 3.08 3.54	,	2.71 \$ 3.18 3.64	2. 3. 3.
Monthly Base Charge	5/8" x 3/4" 1" 1 1/2" 2" 3" 4"		17.82 \$ 21.56 27.93 34.26 62.09 93.72	18.35 22.21 28.77 35.29 63.95 96.53	22 29 36 65	.91 \$.87 .63 .35 .87	19.47 23.56 30.52 37.44 67.85 102.41	\$	20.06 24.27 31.44 38.56 69.88 105.48	\$	20.66 \$ 24.99 32.38 39.72 71.98 108.65	21.28 25.74 33.35 40.91 74.14 111.91		21.92 26.52 34.35 42.14 76.36 115.26	\$ 22.57 27.31 35.38 43.40 78.65 118.72	· 	23.25 \$ 28.13 36.44 44.70 81.01 122.28	23.9 28.9 37.9 46.0 83.9 125.9
Usage Charge per hcf	Above	\$	1.75 \$	1.80	\$.86 \$	1.91	\$	1.97	\$	2.03 \$	2.09	\$	2.15	\$ 2.22	: \$	2.28 \$	2.
Commercial Outside City																		
Monthly Base Charge	5/8" x 3/4" 1" 1 1/2" 2" 3" 4"		23.70 \$ 28.67 37.15 45.57 82.58 124.65	24.41 29.53 38.26 46.94 85.06 128.39	30 39 48	.14 \$.42 .41 .35 .61	25.90 31.33 40.59 49.80 90.24 136.21	\$	26.67 32.27 41.81 51.29 92.94 140.29	\$	27.47 \$ 33.24 43.07 52.83 95.73 144.50	28.30 34.23 44.36 54.41 98.60 148.84		29.15 35.26 45.69 56.05 101.56 153.30	\$ 30.02 36.32 47.06 57.73 104.61 157.90		30.92 \$ 37.41 48.47 59.46 107.75 162.64	31.8 38.5 49.9 61.2 110.9
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 \$	3.0
Automated Metering Infrast Per Meter	tructure Fee	\$	- \$	1.00	\$ 1	.00 \$	1.00	\$	1.00	\$	1.00 \$	1.00	\$	1.00	\$ 1.00	\$	1.00 \$	1.0

2.1 Residential Inside City Monthly Charge Hundred Cubic Feet (hcf)



								WATE		Y OF YUMA ER COST OF SE	_				
			Cu	rrent	20:	24	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Water S	S <i>ummary</i> 2023 11 07 Scenario I S	tatus (Quo											
	7	Total Dollar Inc Percent Inc	\$	28.74	\$	30.60 \$ 1.86 6.5%	31.49 0.89 2.9%	\$ 32.40 \$ 0.91 2.9%	33.35 \$ 0.94 2.9%	34.32 \$ 0.97 2.9%	35.32 \$ 1.00 2.9%	36.35 \$ 1.03 2.9%	37.41 \$ 1.06 2.9%	38.50 \$ 1.09 2.9%	39.62 1.12 2.9%
	13	Total Dollar Inc Percent Inc		38.91		41.08 2.17 5.6%	42.28 1.20 2.9%	43.52 1.24 2.9%	44.79 1.28 2.9%	46.11 1.31 2.9%	47.46 1.35 2.9%	48.85 1.39 2.9%	50.29 1.44 2.9%	51.77 1.48 2.9%	53.29 1.52 2.9%
	20	Total Dollar Inc Percent Inc		51.72		54.27 2.55 4.9%	55.87 1.60 2.9%	57.52 1.65 2.9%	59.21 1.70 2.9%	60.96 1.75 2.9%	62.76 1.80 3.0%	64.61 1.85 3.0%	66.52 1.91 3.0%	68.48 1.97 3.0%	70.51 2.02 3.0%
	40	Total Dollar Inc Percent Inc		91.02		94.75 3.73 4.1%	97.56 2.81 3.0%	100.46 2.90 3.0%	103.44 2.98 3.0%	106.52 3.07 3.0%	109.68 3.17 3.0%	112.94 3.26 3.0%	116.30 3.36 3.0%	119.76 3.46 3.0%	123.32 3.56 3.0%
2.2	Resident	ial Outside City Monthly Charge													
	7	Total Dollar Inc Percent Inc	\$	38.19	\$	40.37 \$ 2.18 5.7%	41.55 1.18 2.9%	\$ 42.77 \$ 1.22 2.9%	44.02 \$ 1.25 2.9%	45.31 \$ 1.29 2.9%	46.64 \$ 1.33 2.9%	48.01 \$ 1.37 2.9%	49.42 \$ 1.41 2.9%	50.87 \$ 1.45 2.9%	52.37 1.50 2.9%
	13	Total Dollar Inc Percent Inc		51.69		54.30 2.61 5.1%	55.90 1.60 2.9%	57.55 1.65 2.9%	59.25 1.70 2.9%	60.99 1.75 2.9%	62.79 1.80 3.0%	64.65 1.85 3.0%	66.56 1.91 3.0%	68.52 1.97 3.0%	70.55 2.03 3.0%
	20	Total Dollar Inc Percent Inc		68.70		71.85 3.15 4.6%	73.98 2.13 3.0%	76.17 2.19 3.0%	78.42 2.25 3.0%	80.74 2.32 3.0%	83.14 2.39 3.0%	85.60 2.46 3.0%	88.14 2.54 3.0%	90.75 2.61 3.0%	93.44 2.69 3.0%



						WAT		CITY OF YUMA TER COST OF	SERVICE MOD	EL			
			Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
		Summary 2023 11 07 Scenario	I Status Quo										
2.3	Comme	ercial Inside City Monthly Cha	rge 1 1/2" Meter										
	40	Total Dollar Inc Percent Inc	97.93	101.87 3.94 4.0%	104.89 3.03 3.0%	108.01 3.12 3.0%	111.22 3.21 3.0%	114.53 3.31 3.0%	117.93 3.41 3.0%	121.44 3.51 3.0%	125.05 3.61 3.0%	128.78 3.72 3.0%	132.61 3.83 3.0%
	80	Total Dollar Inc Percent Inc	167.93	173.97 6.04 3.6%	179.16 5.19 3.0%	184.50 5.34 3.0%	190.01 5.51 3.0%	195.68 5.67 3.0%	201.52 5.84 3.0%	207.53 6.02 3.0%	213.73 6.20 3.0%	220.11 6.38 3.0%	226.68 6.57 3.0%
2.4	Comme	ercial Outside City Monthly Cl	narge 1 1/2" Meter										
	40	Total Dollar Inc Percent Inc	128.75	133.61 4.86 3.8%	137.59 3.98 3.0%	141.69 4.10 3.0%	145.91 4.22 3.0%	150.26 4.35 3.0%	154.73 4.48 3.0%	159.35 4.61 3.0%	164.10 4.75 3.0%	168.99 4.89 3.0%	174.03 5.04 3.0%
	80	Total Dollar Inc Percent Inc	220.35	227.96 7.61 3.5%	234.77 6.81 3.0%	241.78 7.01 3.0%	249.01 7.22 3.0%	256.45 7.44 3.0%	264.11 7.66 3.0%	272.00 7.89 3.0%	280.13 8.13 3.0%	288.51 8.37 3.0%	297.13 8.63 3.0%
3	Total A	ccounts											
	New Ac	ccounts counts nual Growth Rate		34,475	34,856 381 1.1%	35,237 381 1.1%	35,618 381 1.1%	35,999 381 1.1%	36,380 381 1.1%	36,761 381 1.0%	37,142 381 1.0%	37,523 381 1.0%	37,904 381 1.0%
4	Annual	Water Consumption											
WI1 WI2 WI3 WI4 WO1 WI2 WO2 WO4	Multi Fa Comme Irrigation Resider Multi Fa Comme	ntial Inside City milly Inside City rocial Inside City n Inside City ntial Outside City milly Outside City orcial Outside City n Outside City orcial Outside City n Outside City ystem	-	474,584,882 103,564,279 250,424,430 100,599,429 31,555,460 16,077,269 17,277,688 343,962 994,427,398	480,658,624 103,564,279 253,054,939 101,459,253 31,555,460 16,077,269 17,277,688 343,962 1,003,991,474 1.0%	486,732,367 103,564,279 255,685,447 102,319,077 31,555,460 16,077,269 17,277,688 343,962 1,013,555,549 1.0%	492,806,109 103,564,279 258,315,956 103,178,902 31,555,460 16,077,269 17,277,688 343,962 1,023,119,624 0,9%	498,879,852 103,564,279 260,946,465 104,038,726 31,555,460 16,244,392 17,455,442 343,962 1,033,028,577	504,953,594 103,564,279 263,576,974 104,898,550 31,555,460 16,244,392 17,455,442 343,962 1,042,592,652 0,9%	511,027,337 103,564,279 266,207,482 105,758,374 31,555,460 16,382,056 17,602,126 343,962 1,052,441,077 0,9%	517,101,079 103,564,279 268,837,991 106,618,198 31,555,460 16,382,056 17,602,126 343,962 1,062,005,152 0,9%	523,174,821 103,564,279 271,468,500 107,478,022 31,555,460 16,382,056 17,602,126 343,962 1,071,569,227 0,9%	529,248,564 103,564,279 274,099,008 108,337,847 31,555,460 16,382,056 17,602,126 343,962 1,081,133,303



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

5	Revenues and Expenses CASH BASIS										
5.1	Water Revenues										
	Water Rate Revenue										
WI1	Residential Inside City	\$ 14,379,913		15,646,133 \$	16,316,616 \$	17,013,247 \$	17,736,991 \$	18,488,847 \$	19,269,851 \$	20,081,076 \$	
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 WO2	Residential Outside City	1,520,254 443,044	1,566,715 456,647	1,613,717 470,346	1,662,128 484,457	1,711,992 504,142	1,763,352 519,267	1,816,252 539,347	1,870,740 555,527	1,926,862 572,193	1,984,668 589,359
WOZ	Multi Family Outside City 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
	Sub-Total	20,477,052	21,555,969	20,032,303	29,770,194	30,960,061	32,104,404	33,463,051	34,760,545	36,146,972	37,724,200
	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	-	-	_	-	_	-	-	_	-	_
Т	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
	***	,===,0.0	, ,	.,	-,	.,	.,,	.,,	.,	-,,	, ,

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL 2024 2025 2026 2027 2030 2032 2033 Current 2028 2029 2031 Water 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/Utilites 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 4,347,981 4,566,695 4,705,077 4,847,651 4,994,597 5,145,942 5,462,574 5,628,097 5,798,634 Operational Supplies 5,301,918 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 Т Transfers -Other 0 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 **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 5.2 **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 5.3 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 5,710,772 5,679,010 5,653,022 5,576,022 5,543,451 5,515,115 Debt Service -- Current 6,108,857 5,665,342 5,481,697 Debt Service -- Future 995,287 995,287 995,287 995,287 995,287 995,287 5,710,772 6,571,309 6,538,738 6,510,402 5.6 Total Debt Service 6,108,857 5,679,010 5,665,342 6,648,309 6,476,984 995,287 **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 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% 10.3% 10.8% 11.5% 25.9% 9.6% 11.1%

13.18

1.96

Debt Coverage

1.95

2.01

1.75

1.81

1.87

1.91

1.79

1.89

		CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL													
				Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
	Wastewater Scen:	r Summary 2023 11 07 Sc	cenario I	Status Quo											
1	Wastewater M	onthly Rates and C	harges												
	Residential Ins Monthly Base C		3/4" 1" 1 1/2" 2"	\$ 36.91 \$ 36.91 36.91 36.91	\$ 38.39 \$ 38.39 38.39 38.39	39.92 \$ 39.92 39.92 39.92	41.52 \$ 41.52 41.52 41.52	43.18 \$ 43.18 43.18 43.18	44.91 \$ 44.91 44.91 44.91	46.70 \$ 46.70 46.70 46.70	48.57 \$ 48.57 48.57 48.57	50.51 \$ 50.51 50.51 50.51	52.53 \$ 52.53 52.53 52.53	54.64 54.64 54.64 54.64	
	Residential Ou Monthly Base C		3/4" 1" 1 1/2" 2"	\$ 49.12 \$ 49.12 49.12 49.12	\$ 51.08 \$ 51.08 51.08 51.08	53.13 \$ 53.13 53.13 53.13	55.25 \$ 55.25 55.25 55.25	57.46 \$ 57.46 57.46 57.46	59.76 \$ 59.76 59.76	62.15 \$ 62.15 62.15 62.15	64.64 \$ 64.64 64.64	67.22 \$ 67.22 67.22 67.22	69.91 \$ 69.91 69.91 69.91	72.71 72.71 72.71 72.71	
	Non Residentia Monthly Base C		3/4" 1" 1 1/2" 2" 4"	4.74 4.74 4.74 4.74 4.74	4.93 4.93 4.93 4.93 4.93	5.13 5.13 5.13 5.13 5.13	5.33 5.33 5.33 5.33 5.33	5.55 5.55 5.55 5.55 5.55	5.77 5.77 5.77 5.77 5.77	6.00 6.00 6.00 6.00 6.00	6.24 6.24 6.24 6.24 6.24	6.49 6.49 6.49 6.49 6.49	6.75 6.75 6.75 6.75 6.75	7.02 7.02 7.02 7.02 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 Residentia Monthly Base C	al Outside City Charge	3/4" 1" 1 1/2" 2" 4"	6.30 6.30 6.30 6.30 6.30	6.56 6.56 6.56 6.56 6.56	6.82 6.82 6.82 6.82 6.82	7.09 7.09 7.09 7.09 7.09	7.37 7.37 7.37 7.37 7.37	7.67 7.67 7.67 7.67 7.67	7.98 7.98 7.98 7.98 7.98	8.30 8.30 8.30 8.30 8.30	8.63 8.63 8.63 8.63 8.63	8.97 8.97 8.97 8.97 8.97	9.33 9.33 9.33 9.33 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 Ins	Total Dollar Inc Percent Inc	harge	\$ 36.91	\$ 38.39 \$ 1.48 4.0%	39.92 \$ 1.54 4.0%	41.52 \$ 1.60 4.0%	43.18 \$ 1.66 4.0%	44.91 \$ 1.73 4.0%	46.70 \$ 1.80 4.0%	48.57 \$ 1.87 4.0%	50.51 \$ 1.94 4.0%	52.53 \$ 2.02 4.0%	54.64 2.10 4.0%	
	13 hcf	Total Dollar Inc Percent Inc		36.91	38.39 1.48 4.0%	39.92 1.54 4.0%	41.52 1.60 4.0%	43.18 1.66 4.0%	44.91 1.73 4.0%	46.70 1.80 4.0%	48.57 1.87 4.0%	50.51 1.94 4.0%	52.53 2.02 4.0%	54.64 2.10 4.0%	
	20 hcf	Total Dollar Inc Percent Inc		36.91	38.39 1.48 4.0%	39.92 1.54 4.0%	41.52 1.60 4.0%	43.18 1.66 4.0%	44.91 1.73 4.0%	46.70 1.80 4.0%	48.57 1.87 4.0%	50.51 1.94 4.0%	52.53 2.02 4.0%	54.64 2.10 4.0%	
	30 hcf	Total Dollar Inc Percent Inc		36.91	38.39 1.48 4.0%	39.92 1.54 4.0%	41.52 1.60 4.0%	43.18 1.66 4.0%	44.91 1.73 4.0%	46.70 1.80 4.0%	48.57 1.87 4.0%	50.51 1.94 4.0%	52.53 2.02 4.0%	54.64 2.10 4.0%	



CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL 2033 Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 Wastewater Summary Scen: 2023 11 07 Scenario I -- Status Quo 2.2 ntial Outside City Monthly Charge \$ 49.12 \$ 51.08 \$ 53.13 \$ 55.25 \$ 57.46 \$ 59.76 \$ 62.15 \$ 64.64 \$ 67.22 \$ 69.91 \$ 72.71 7 hcf Total Dollar Inc 1.96 2.04 2.13 2.21 2.30 2.39 2.49 2.59 2.69 2.80 4.0% 4.0% 4.0% 4.0% 4.0% Percent Inc 4.0% 4.0% 4.0% 4.0% 4.0% 13 hcf 67.22 69.91 Total 49.12 51.08 53.13 55.25 57.46 59.76 62.15 64.64 72.71 Dollar Inc 2.21 2 49 2 59 1.96 2 04 2.13 2.30 2 39 2 69 2.80 4.0% 4.0% 4.0% 4.0% 4.0% Percent Inc 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 13 2 49 2 69 2 04 2 21 2.30 2 39 2 59 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 103.81 40 hcf Total 88.74 92.29 95.98 99.82 107.97 112.28 116.78 121.45 126.30 131.36 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% 172.74 179.65 186.84 194.31 202.08 210.16 218.57 227.31 236.41 245.86 255.70 80 hcf Total Dollar Inc 7 47 9.09 9.46 6.91 7.19 7.77 8.08 8.41 8.74 9.83 Percent Inc 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% Non Residential Outside City Monthly Bill -- 1 1/2" Meter 2.4 138.15 161.62 174.80 40 hcf Total 117.10 122.82 127.73 132.84 143.68 149.43 155.40 168.08 Dollar Inc 5.72 4.91 5.11 5.31 5.53 5.75 5.98 6.21 6.46 6.72 Percent Inc 4.0% 4.0% 4.0% 4.0% 4.9% 4.0% 4.0% 4.0% 4.0% 4.0% 80 hcf 227.90 239.08 248.64 258.58 268.92 279.68 290.87 302.51 314.61 327.19 340.28 Total 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** 31,720 28,720 29,095 29,470 29,845 30,220 30,595 30,970 31,345 32,095 **Total Accounts** 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% **Annual Wastewater Billing Units** 433,478,463 WWI1 Residential Inside City 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 14,645,100 211,374,859 213,531,745 215,688,632 220,002,404 WWI2 Non Residential Inside City 204,904,200 207,061,086 209,217,973 217,845,518 222,159,291 224,316,177 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

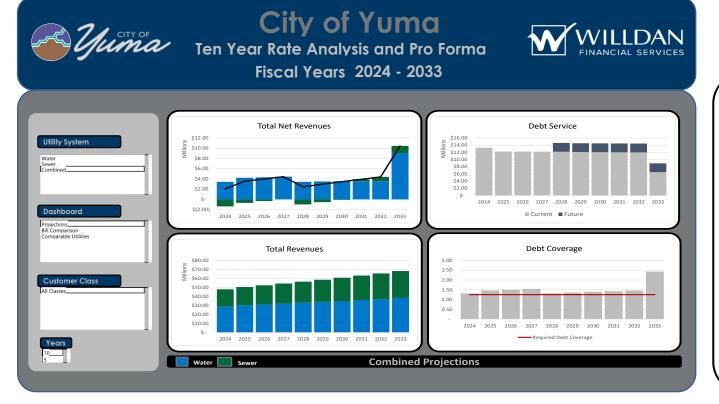
	Wastewater Summary Scen: 2023 11 07 Scenario I Status Quo										
5	Revenues and Expenses CASH BASIS										
5.1	Wastewater Revenues Wastewater Rate Revenue										
WWI1		\$ 11,237,286 \$	11,850,688 \$	12,495,182 \$	13,172,274 \$	13,883,541 \$	14,630,634 \$	15,415,281 \$	16,239,291 \$	17,104,557 \$	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			<u> </u>	<u> </u>						
	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 <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
Т	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other		<u> </u>				<u>-</u>	<u> </u>	<u>-</u>		
	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



				WA		ITY OF YUMA FER COST OF SI	ERVICE MODEL				
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Wastewater Summary Scen: 2023 11 07 Scenario I Status Quo	0									
	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/Utilites	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
Т	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		<u> </u>	<u> </u>		<u>-</u>		<u> </u>	<u>-</u>	<u>-</u>	
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
	Pulsa Production										
	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
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



Date: 11/9/2023 DRAFT - subject to revision 2023 11 07 Yuma Rate Model Conservation Scen II Main Dashboard



uture Del	or renni	
Wate	er Future Bo	ond Issues
		roposed
2024	\$	-
2025	\$	-
2026	\$	-
2027	\$	15,000,000
2028	\$	-
2029	\$	-
2030	\$	-
2031	\$	-
2032	\$	-
2033	\$	
2033	\$ er Future B	ond Issues
2033	\$ er Future B	
2033 Sewe	\$ er Future B	
2033 Sewe	FUTURE BY	
2033 Sewe 2024 2025	Future B	
2033 Sewe 2024 2025 2026	Future By Sylvanian Sylvan	Proposed
2033 Sewe 2024 2025 2026 2027	Future By Sylvanian Sylvan	Proposed
2033 Sewe 2024 2025 2026 2027 2028 2029 2030	Future B	Proposed
2033 Sewe 2024 2025 2026 2027 2028 2029 2030 2031	Future B	Proposed
2033 Sewe 2024 2025 2026 2027 2028 2029 2030	Future B	Proposed

		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 (WATER/WASTEWATER	OF YUMA COST OF SERVICE N	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

	Scen: 2023 11 07	Scenar	io II Conservation						
1	Water Monthly Rates and	d Charges							
	Water Rate and Charges	•							
WI1	Residential Inside City								
	Monthly Base Charge								
	Monthly Base Gharge		5/8" x 3/4"	\$ 17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82
			1" 1 1/2"	21.56 27.93	21.56 27.93	21.56 27.93	21.56 27.93	21.56 27.93	21.56 27.93
			2"	34.26	34.26	34.26	34.26	34.26	34.26
	Usage Charge per HCF								
		- 11	10 20	1.56 1.83	1.61 1.93	1.66 1.99	1.70 2.05	1.76 2.11	1.81 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
WO1	Residential Outside City								
	Monthly Base Charge		5/8" x 3/4"	23.70	22.70	22.70	22.70	22.70	23.70
			5/8" X 3/4" 1"	23.70	23.70 28.67	23.70 28.67	23.70 28.67	23.70 28.67	23.70
			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
	Usage Charge per HCF								
		- 11	10 20	2.07 2.43	2.14 2.56	2.20 2.64	2.27 2.72	2.34 2.80	2.41 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

			W						
				Prior	Effective Jan-24	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28
	City Rate Plan Th Scen: 2023 11 07		ar Summary rio II Conservation						
WI2	Multi Family Inside City								
	Monthly Base Charge		5/8" x 3/4" 1" 1 1/2" 2" 3" 4"	17.82 21.56 27.93 34.26 62.09 93.72	17.82 21.56 27.93 34.26 62.09 93.72	17.82 21.56 27.93 34.26 62.09 93.72	17.82 21.56 27.93 34.26 62.09 93.72	17.82 21.56 27.93 34.26 62.09 93.72	17.82 21.56 27.93 34.26 62.09 93.72
	Usage Charge per HCF	- 6 11 16	5 10 15 Above	1.56 1.83 1.83 2.10	1.61 1.93 2.31 2.78	1.66 1.99 2.38 2.86	1.70 2.05 2.45 2.95	1.76 2.11 2.53 3.03	1.81 2.17 2.60 3.13
WO2	Multi Family Outside City	/							
	Monthly Base Charge		5/8" x 3/4" 1" 1 1/2" 2" 3" 4"	23.70 28.67 37.15 45.57 82.58 124.65	23.70 28.67 37.15 45.57 82.58 124.65	23.70 28.67 37.15 45.57 82.58 124.65	23.70 28.67 37.15 45.57 82.58 124.65	23.70 28.67 37.15 45.57 82.58 124.65	23.70 28.67 37.15 45.57 82.58 124.65
	Usage Charge per HCF	- 6 11 16	5 10 15 Above	2.07 2.43 2.43 2.79	2.14 2.56 3.08 3.69	2.20 2.64 3.17 3.80	2.27 2.72 3.26 3.92	2.34 2.80 3.36 4.04	2.41 2.89 3.46 4.16

CITY OI WATER/WASTEWATER C	F YUMA OST OF SERVICE N	ODEL			
	Effective	Effective	Effective	Effective	Effective
Prior	Jan-24	Jan-25	Jan-26	Jan-27	Jan-28

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

2	Wastewater Monthly	y Rates and Charges
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WWI1	Residential Inside City							
	Monthly Base Charge	3/4" 1" 1 1/2" 2"	\$ 36.91 \$ 36.91 36.91 36.91	38.39 \$ 38.39 38.39 38.39	39.92 \$ 39.92 39.92 39.92	41.52 \$ 41.52 41.52 41.52	43.18 \$ 43.18 43.18 43.18	44.91 44.91 44.91 44.91
WWO1	Residential Outside City							
	Monthly Base Charge	3/4" 1" 1 1/2" 2"	49.12 49.12 49.12 49.12	51.08 51.08 51.08 51.08	53.13 53.13 53.13 53.13	55.25 55.25 55.25 55.25	57.46 57.46 57.46 57.46	59.76 59.76 59.76 59.76
WWI2	Non Residential Inside City							
	Monthly Base Charge	3/4" 1" 1 1/2" 2" 4"	4.74 4.74 4.74 4.74 4.74	4.93 4.93 4.93 4.93 4.93	5.13 5.13 5.13 5.13 5.13	5.33 5.33 5.33 5.33 5.33	5.55 5.55 5.55 5.55 5.55	5.77 5.77 5.77 5.77 5.77
	Usage Charge per HCF	Above	2.10	2.18	2.27	2.36	2.46	2.55
WWO2	Non Residential Outside City							
	Monthly Base Charge	3/4" 1" 1 1/2" 2" 4"	6.30 6.30 6.30 6.30 6.30	6.56 6.56 6.56 6.56 6.56	6.82 6.82 6.82 6.82 6.82	7.09 7.09 7.09 7.09 7.09	7.37 7.37 7.37 7.37 7.37	7.67 7.67 7.67 7.67 7.67
	Usage Charge per HCF	Above	2.77	2.91	3.02	3.14	3.27	3.40



CITY OF \ WATER/WASTEWATER COS		MODEL			
	Effective	Effective	Effective	Effective	Effective
Prior	Jan-24	Jan-25	Jan-26	Jan-27	Jan-28

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

7 hcf 3/4" Meter Total Dollar Inc Percent Inc	\$ 28.74 \$	29.07 \$ 0.33 1.1%	29.41 \$ 0.34 1.2%	29.75 \$ 0.35 1.2%	30.11 \$ 0.36 1.2%	30.48 0.37 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%	1.79
20 hcf 3/4" Meter						
Total	51.72	53.17	54.23	55.32	56.45	57.6
Dollar Inc		1.45	1.06	1.09	1.13	1.1
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	114.9
Dollar Inc		13.05	2.59	2.67	2.75	2.8
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

Scen: 2023 11 07 Scenario II Conservation						
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% 33.0%	1.2% 33.0%	1.2% 33.0%	1.2% 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%
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 Percent Inc		4.20 2.5%	4.33	4.46 2.5%	4.59 2.5%	4.73
			2.5%			2.5%

CITY OF WATER/WASTEWATER CO					
	Effective	Effective	Effective	Effective	Effective
Prior	Jan-24	Jan-25	Jan-26	Jan-27	Jan-28

City Rate Plan -- Three Year Summary Scen: 2023 11 07 Scenario II -- Conservation esidential Inside City Monthly Charges -- WASTEWATER 7 hcf -- 3/4" Meter 39.92 \$ Total \$ 36.91 \$ 38.39 \$ 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 1.48 1.73 Dollar Inc 1.54 1.60 1.66 Percent Inc 4.0% 4.0% 4.0% 4.0% 4.0% 20 hcf -- 3/4" Meter 36.91 38.39 39.92 41.52 43.18 44.91 Total Dollar Inc 1.48 1.66 1.73 1.54 1.60 4.0% Percent Inc 4.0% 4.0% 4.0% 4.0% 40 hcf -- 3/4" Meter 36.91 38.39 39.92 41.52 43.18 44.91 Total Dollar Inc 1.48 1.54 1.60 1.66 1.73 4.0% Percent Inc 4.0% 4.0% 4.0% 4.0% 7 hcf -- 3/4" Meter 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 49.12 51.08 53.13 55.25 57.46 59.76 Total 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 49.12 51.08 53.13 55.25 57.46 59.76 Dollar Inc 1.96 2.04 2.13 2.21 2.30 4.0% Percent Inc 4.0% 4.0% 4.0% 4.0% 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 4.0% 4.0% Percent Inc 4.0% 4.0% 4.0% 80 hcf -- 1 1/2" Meter 1 1/2" 172.74 179.65 186.84 210.16 Total 194.31 202.08 8.08 Dollar Inc 6.91 7.19 7.47 7.77



Percent Inc

4.0%

4.0%

4.0%

4.0%

4.0%

CITY OF WATER/WASTEWATER CO					
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

	Scen: 2023 11 07 Scenario II Conservat	ion						
5	Residential Inside City Monthly Charges WATER AND	WASTEWATER						
	7 hcf 3/4" Meter Total Dollar Inc Percent Inc	\$	65.65 \$	67.45 \$ 1.80 2.7%	69.33 \$ 1.87 2.8%	71.27 \$ 1.94 2.8%	73.29 \$ 2.02 2.8%	75.39 2.10 2.9%
	13 hcf 3/4" Meter Total Dollar Inc Percent Inc		75.82	78.06 2.24 3.0%	80.25 2.19 2.8%	82.52 2.27 2.8%	84.88 2.36 2.9%	87.32 2.44 2.9%
	20 hcf 3/4" Meter Total Dollar Inc Percent Inc		88.63	91.56 2.93 3.3%	94.15 2.60 2.8%	96.84 2.69 2.9%	99.63 2.79 2.9%	102.51 2.89 2.9%
	40 hcf 3/4" Meter Total Dollar Inc Percent Inc		127.93	142.46 14.53 11.4%	146.58 4.12 2.9%	150.84 4.26 2.9%	155.25 4.41 2.9%	159.81 4.55 2.9%
5	Residential Outside City Monthly Charges WATER Al	ND WASTEWATER						
	7 hcf 3/4" Meter Total Dollar Inc Percent Inc	\$	87.31 \$	89.74 \$ 2.43 2.8%	92.24 \$ 2.49 2.8%	94.82 \$ 2.59 2.8%	97.51 \$ 2.69 2.8%	100.30 2.79 2.9%
	13 hcf 3/4" Meter Total Dollar Inc Percent Inc		100.81	103.85 3.04 3.0%	106.76 2.92 2.8%	109.79 3.02 2.8%	112.92 3.14 2.9%	116.17 3.25 2.9%
	20 hcf 3/4" Meter Total Dollar Inc Percent Inc		117.82	121.80 3.98 3.4%	125.25 3.45 2.8%	128.83 3.58 2.9%	132.54 3.71 2.9%	136.38 3.84 2.9%
6	Commercial Inside City Monthly Charges WATER AN	D WASTEWATER						
	40 hcf 1 1/2" Meter Total - Dollar Inc Percent Inc	\$	186.67 \$	192.32 \$ 5.65 3.0%	198.17 \$ 5.85 3.0%	204.24 \$ 6.07 3.1%	210.53 \$ 6.29 3.1%	217.04 6.52 3.1%
	80 hcf 1 1/2" Meter Total - Dollar Inc Percent Inc		340.67	351.78 11.11 3.3%	363.29 11.51 3.3%	375.22 11.93 3.3%	387.58 12.36 3.3%	400.39 12.81 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

Scena	rio: 2023 11 07 Scenario II C	conservatio	1										
1 TOTAL	WATER AND WASTEWATER COST OF SERVICE	AND REVEN	JE REQUIREMENT										
CASH B	Basis Inside City												
	Operating Expenses Capital Outlays	\$	154,468,418 10,451,682	\$	30,623,924 2,115,561	\$	32,758,666 2,146,339	\$	34,213,299 2,165,729	\$	35,742,505 2,185,701	\$	21,130,024 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 Depreciation		995,287 - -		-		-						995,287 - -
	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 Capital Outlays	\$	154,468,418	\$	30,623,924	\$	32,758,666	\$	34,213,299	\$	35,742,505	\$	21,130,024
	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 Percent Greater than Cash Basis		341,960,022 54.4%		63,814,261 38.7%		71,084,826 50.8%		79,238,153 63.1%		84,652,730 68.9%		43,170,051 45.8%
	reitent Greater than Cash Basis		J4.4 /6		30.7 /8		30.0 /8		03.176		00.978		43.078
	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 REVENU	UES AND REVENUE REQUIREMENT BY CUSTON	MER CLASS											
WI1	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
WI2	Multi Family Inside City					_		_				_	
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	14,572,409 9,967,617	\$	2,514,041 1,899,505	\$	2,891,230 1,933,704	\$	2,971,847 1,968,856	\$	3,054,882 2,008,395	\$	3,140,409 2,157,157
	Net Revenues Required to Fund Coverage		4,604,792		614,537		957,526		1,002,990		1,046,487		983,252
					014,557		957,520		1,002,990				
WI3	Commercial Inside City				014,557		937,320		1,002,990				
WI3	Revenues under Proposed Rates	\$	50,240,719	\$	9,646,679	\$	10,065,005	\$	10,501,377	\$	10,956,568	\$	9,071,090
WI3	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	45,073,577	\$	9,646,679 10,053,905	\$	10,065,005 10,175,104	\$	10,501,377 10,412,918	\$	10,702,176	\$	3,729,474
WI3	Revenues under Proposed Rates	\$		\$	9,646,679	\$	10,065,005	\$	10,501,377	\$		\$	
WI3	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Irrigation Inside City	<u>-</u>	45,073,577 5,167,142	<u>*</u>	9,646,679 10,053,905 (407,227)	<u>-</u>	10,065,005 10,175,104 (110,099)		10,501,377 10,412,918 88,459		10,702,176 254,392	<u> </u>	3,729,474 5,341,616
	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage	\$	45,073,577	\$	9,646,679 10,053,905	<u>-</u>	10,065,005 10,175,104		10,501,377 10,412,918		10,702,176	<u> </u>	3,729,474
	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Irrigation Inside City Revenues under Proposed Rates	<u>-</u>	45,073,577 5,167,142 10,624,103	<u>*</u>	9,646,679 10,053,905 (407,227)	<u>-</u>	10,065,005 10,175,104 (110,099)		10,501,377 10,412,918 88,459 2,122,184		10,702,176 254,392 2,198,203	<u> </u>	3,729,474 5,341,616 2,276,953
	Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Irrigation Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage	<u>-</u>	45,073,577 5,167,142 10,624,103 13,241,977	<u>*</u>	9,646,679 10,053,905 (407,227) 1,977,963 2,480,893	<u>-</u>	10,065,005 10,175,104 (110,099) 2,048,800 2,546,233		10,501,377 10,412,918 88,459 2,122,184 2,613,912		10,702,176 254,392 2,198,203 2,688,268	<u> </u>	3,729,474 5,341,616 2,276,953 2,912,671



CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL 10 Year Forecast 2024-2033 Rate Plan Period Total 2024 2025 2026 2027 2028 Forecast Summary -- Inside City and Outside City Water and Wastewater Cost of Service 2023 11 07 Scenario II -- Conservation Scenario: Net Revenue Requirement before Coverage 1,640,015 323,684 322,029 316,968 319,207 358,126 Net Revenues Required to Fund Coverage (140,420) (29,028) (19,749) (12,248) (34,232) (45, 163)**Total Inside City** 42.576.088 \$ 44,302,290 \$ 31,732,085 Revenues under Proposed Rates 204.948.502 \$ 40.236.855 \$ 46,101,184 \$ 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% 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 \$ 10.883.341 2.130.594 Net Revenue Requirement before Coverage 1.780.409 1.948.608 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 5.172.621 929.030 \$ 954.288 \$ 978.934 \$ 1.004.440 \$ 1.305.929 Revenues under Proposed Rates \$ 1,280,175 1,399,481 1,478,751 Net Revenue Requirement before Coverage 6,250,860 1,174,200 918,252 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 741 3.679 688 713 769 767 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% **Total Outside City** 3.671.903 \$ 3.848.359 \$ 3.943.247 \$ 4.041.406 \$ 3.895.584 Revenues under Proposed Rates 19 400 498 \$ 4,274,724 18,253,043 3,428,796 3,724,387 4,050,630 2,774,507 Net Revenue Requirement before Coverage 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 \$ \$ 41,852,467 42,887,274 44,252,436 19,060,936 Net Revenue Requirement before Coverage 193,754,995 45,701,883 Net Revenues Required to Fund Coverage 18,922,068 2,056,291 3,537,173 3,993,101 4,440,708 4,894,796



1.79

1 50

Debt Coverage

1.31

1 45

10 Year Forecast			ITY OF YUMA TER COST OF SERVICE	MODEL		
2024-2033	Rate Plan Period Total	′ear 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028
Forecast Summary Inside City and Outside C Scenario: 2023 11 07 Scenario II Col						
1 ADOPTED WATER RATE PLAN						
INSIDE CITY						
WI1 Residential Inside City Base Charge						
5/8" x 3/4" <u>Usage Charge per hcf</u>		\$ 17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82
- 10 11 20		1.61 1.93	1.66 1.99	1.70 2.05	1.76 2.11	1.81 2.17
21 30 31 Above		2.31 2.78	2.38 2.86	2.45 2.95	2.53 3.03	2.60 3.13
WI2 Multi Family Inside City Base Charge						
5/8" x 3/4" 1"		\$ 17.82 \$ 21.56	17.82 \$ 21.56	17.82 \$ 21.56	17.82 \$ 21.56	17.82 21.56
1 1/2* 2*		27.93 34.26	27.93 34.26	27.93 34.26	27.93 34.26	27.93 34.26
Usage Charge per hcf						
- 5 6 10 11 15		1.61 1.93 2.31	1.66 1.99 2.38	1.70 2.05 2.45	1.76 2.11 2.53	1.81 2.17 2.60
16 Above		2.78	2.38	2.45	3.03	3.13
WI3 Commercial Inside City Base Charge						
5/8" x 3/4" 1"		\$ 17.82 \$ 21.56	17.82 \$ 21.56	17.82 \$ 21.56	17.82 \$ 21.56	17.82 21.56
1 1/2" 2"		27.93 34.26	27.93 34.26	27.93 34.26	27.93 34.26	27.93 34.26
3* 4* 6*		62.09 93.72	62.09 93.72	62.09 93.72	62.09 93.72	62.09 93.72
8*		172.79 251.83	172.79 251.83	172.79 251.83	172.79 251.83	172.79 251.83
<u>Usage Charge per hcf</u> - Above		1.80	1.86	1.91	1.97	2.03
	_					
WI4 Irrigation Inside City Base Charge						
5/8" x 3/4" 1" 1 1/2"		\$ 17.82 \$ 21.56 27.93	17.82 \$ 21.56 27.93	17.82 \$ 21.56 27.93	17.82 \$ 21.56 27.93	17.82 21.56 27.93
2" 3"		27.93 34.26 62.09	34.26 62.09	27.93 34.26 62.09	27.93 34.26 62.09	27.93 34.26 62.09
4* 6*		93.72 172.79	93.72 172.79	93.72 172.79	93.72 172.79	93.72 172.79
8*		251.83	251.83	251.83	251.83	251.83
<u>Usage Charge per hcf</u> - 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 11 20		2.14 2.56	2.20 2.64	2.27 2.72	2.34 2.80	2.41 2.89
21 30 31 Above		3.08 3.69	3.17 3.80	3.26 3.92	3.36 4.04	3.46 4.16
Percent Greater than Inside		33.0%	33.0%	33.0%	33.0%	33.0%



10 Year Forecast 2024-2033		WATER/WAS	CITY OF YUMA TEWATER COST OF SE			
2024-2033	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 II -- Conservation

O2 Multi Family Outside City						
see Charge 5/8" x 3/4" 1" 1 1/2" 2"	\$	23.70 \$ 28.67 37.15 45.57	23.70 \$ 28.67 37.15 45.57	23.70 \$ 28.67 37.15 45.57	23.70 \$ 28.67 37.15 45.57	23.7 28.6 37.1 45.5
sage Charge per hcf	\$	2.14 \$	2.20 \$	2.27 \$	2.34 \$	2.4
6 10	•	2.56	2.64	2.72	2.80	2.8
11 15 16 Above		3.08 3.69	3.17 3.80	3.26 3.92	3.36 4.04	3.4 4.1
ercent Greater than Inside		33.0%	33.0%	33.0%	33.0%	33.0
		33.0 /6	33.0 /6	33.076	33.076	33.0
O3 Commercial Outside City ase Charge						
5/8" x 3/4"	\$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.
1" 1 1/2"		28.67 37.15	28.67 37.15	28.67 37.15	28.67 37.15	28. 37.
2"		45.57	45.57	45.57	45.57	45.
3" 4"		82.58	82.58 124.65	82.58	82.58 124.65	82. 124.
4 6"		124.65 229.81	229.81	124.65 229.81	229.81	229.
8"		334.93	334.93	334.93	334.93	334.9
sage Charge per hcf						
- Above		2.36	2.43	2.50	2.58	2.6
ercent Greater than Inside		33.0%	33.0%	33.0%	33.0%	33.0
O4 Irrigation Outside City ase Charge						
5/8" x 3/4"	\$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.
1" 1 1/2"		28.67 37.15	28.67 37.15	28.67 37.15	28.67 37.15	28. 37.
2"		45.57	45.57	45.57	45.57	45.
3"		82.58	82.58	82.58	82.58	82.
4" 6"		124.65 229.81	124.65 229.81	124.65 229.81	124.65 229.81	124. 229.
8"		334.93	334.93	334.93	334.93	334.
age Charge per hcf						
- Above		2.36	2.43	2.50	2.58	2.
ercent Greater than Inside		33.0%	33.0%	33.0%	33.0%	33.



10 Year Forecast		WATER/WAS	CITY OF YUMA TEWATER COST OF SE				
2024-2033	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

Basis - Inside City Operating Expenses	\$	96,573,793	\$	17,326,870 \$	18.537.222	\$ 19,358,251 \$	20.221.426 \$	21,130.
Capital Outlays	•	9,090,312	•	1,794,895	1,809,640	1,818,929	1,828,497	1,83
Transfers		· · ·		· · · · · · · · · · · · · · · · · · ·	· · · · -	· · · · · ·	-	
Current Debt Service		28,817,004		6,108,857	5,710,772	5,679,010	5,665,342	5,65
Future Debt Service		995,287		=	-	-	=	99
Depreciation		-		-	-	-	-	
Return Total Cost of Service	-	405 470 000			26.057.634	26.856.190	27.715.265	29.616
Total Cost of Service		135,476,396		25,230,621	26,057,634	26,856,190	21,115,265	29,616
Less Non-Rate Revenues		9,036,386		1,799,000	1,803,139	1,807,277	1,811,416	1,815
Net Revenue Requirement		126,440,010		23,431,621	24,254,495	25,048,913	25,903,849	27,801
/ Basis Outside Citv								
Operating Expenses	s	96.573.793	\$	17.326.870 \$	18.537.222	\$ 19.358.251 \$	20.221.426 \$	21,13
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	9,38
Return		60,479,320		10,995,211	11,512,770	12,263,764	13,054,677	12,65
Total Cost of Service		200,099,954		36,136,355	38,068,461	40,240,733	42,484,354	43,170
Percent Greater than Cash Basis		47.7%		43.2%	46.1%	49.8%	53.3%	
Less Non-Rate Revenues		9,036,386		1,799,000	1,803,139	1,807,277	1,811,416	1,81
Net Revenue Requirement		191,063,568		34,337,355	36,265,322	38,433,456	40,672,938	41,35
		51.1%		46.5%	49.5%	53.4%	57.0%	



			CITY OF YUMA				
10 Year Forecast		WATER/WAS	TEWATER COST OF SE	RVICE MODEL			
2024-2033							
	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 II -- Conservation

3	NET REVENUE REQUIREMENT BY CUSTOMER CLASS

	Residential Customers												
WI1	Residential Inside City												
	Net Revenue Requirement before Coverage Average Accounts	\$	63,813,263 28,048	\$	11,746,834 27,348	\$	12,213,989 27,698	\$	12,634,575 28,048	\$	13,088,593 28,398	\$	14,129,2 28,7
	Revenue Requirement/Account Per Month	\$	37.92	\$	35.79	\$	36.75	\$	37.54	\$	38.41	\$	40.
/ 01	Residential Outside City												
	Net Revenue Requirement before Coverage Average Accounts	\$	6,518,314 2,781	\$	1,194,781 2,781	\$	1,251,740 2,781	\$	1,311,778 2,781	\$	1,373,145 2,781	\$	1,386,8 2,7
	Revenue Requirement/Account Per Month	\$	39.06	\$	35.80	\$	37.51	\$	39.31	\$	41.15	\$	41.
	Percent Greater than Residential Inside		3.0%		0.0%		2.1%		4.7%		7.1%		1.!
	Multi Family Customers												
VI2	Multi Family Inside City Net Revenue Requirement before Coverage	s	9,967,617	\$	1.899.505	•	1.933.704	•	1,968,856	•	2.008.395	•	2.157.1
	Average Accounts	ş	651	Ф	1,099,505	Ф	1,933,704	Ф	651	Φ	2,006,393	ą.	2,157,1
	Revenue Requirement/Account Per Month	\$	255.19	\$	243.15	\$	247.53	\$	252.03	\$	257.09	\$	276.
102	Multi Family Outside City												
	Net Revenue Requirement before Coverage Average Accounts	\$	2,587,107 205	\$	473,498 205	\$	494,892 205	\$	519,814 205	\$	545,212 205	\$	553,69 20
	Revenue Requirement/Account Per Month	\$	210.33	\$	192.48	\$	201.18	\$	211.31	\$	221.63	\$	225.
	Percent Greater than Multi-Family Inside		-17.6%		-20.8%		-18.7%		-16.2%		-13.8%		-18.
/13	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	\$	
VI3	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts		2,430		2,380		2,405		2,430		2,455		2,4
	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month	\$ \$		\$									2,48
	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Commercial Outside City Net Revenue Requirement before Coverage		2,430 178.47 4,287,463		2,380 169.84 784,752	\$	2,405 173.01 820,268	\$	2,430 176.19 861,479	\$	2,455 179.77 903,480	\$	2,44 192.9 917,44
	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Commercial Outside City	\$	2,430 178.47	\$	2,380 169.84	\$	2,405 173.01	\$	2,430 176.19	\$	2,455 179.77	\$	2,44 192.9 917,44 39
	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Commercial Outside City Net Revenue Requirement before Coverage Average Accounts	\$	2,430 178.47 4,287,463 399	\$	2,380 169.84 784,752 399	\$	2,405 173.01 820,268 399	\$	2,430 176.19 861,479 399	\$	2,455 179.77 903,480 399	\$	5,743,21 2,48 192.9 917,48 39 191.6
	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Commercial Outside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month	\$	2,430 178.47 4,287,463 399 179.09	\$	2,380 169.84 784,752 399 163.90	\$	2,405 173.01 820,268 399 171.32	\$	2,430 176.19 861,479 399 179.92	\$	2,455 179.77 903,480 399 188.70	\$	2,44 192.9 917,44 33 191.6
/03	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Commercial Outside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Commercial Inside Irrigation Customers Irrigation Inside City Net Revenue Requirement before Coverage	\$	2,430 178.47 4,287,463 399 179.09 0.3%	\$	2,380 169.84 784,752 399 163.90 -3.5%	\$ \$	2,405 173.01 820,268 399 171.32 -1.0%	\$ \$ \$	2,430 176.19 861,479 399 179.92 2.1%	\$ \$ \$	2,455 179.77 903,480 399 188.70 5.0%	\$ \$ \$	2,4 192. 917,4 3 191. -0.
03	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Commercial Outside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Commercial Inside Irrigation Customers Irrigation Inside City	\$ \$ \$	2,430 178.47 4,287,463 399 179.09	\$ \$ \$	2,380 169.84 784,752 399 163.90 -3.5%	\$ \$ \$	2,405 173.01 820,268 399 171.32 -1.0%	\$ \$ \$ \$	2,430 176.19 861,479 399 179.92 2.1%	\$ \$ \$ \$	2,455 179.77 903,480 399 188.70 5.0%	\$ \$ \$	2,4 192. 917,4 3 191. -0.
O3	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Commercial Outside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Commercial Inside Irrigation Customers Irrigation Inside City Net Revenue Requirement/Account Per Month Irrigation Outside City Net Revenue Requirement before Coverage	\$ \$ \$	2,430 178.47 4,287,463 399 179.09 0.3% 13,241,977 714 309.10	\$ \$	2,380 169.84 784,752 399 163.90 -3.5% 2,480,893 702 294.50	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,405 173.01 820,268 399 171.32 -1.0% 2,546,233 708 299.70	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,430 176.19 861,479 399 179.92 2.1% 2,613,912 714 305.08	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,455 179.77 903,480 399 188.70 5.0% 2,688,268 720 311.14	\$ \$ \$	2,4 192: 917,4 3: 191: -0. 2,912,6 7: 334:
WO3	Commercial Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Commercial Outside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Commercial Inside Irrigation Customers Irrigation Inside City Net Revenue Requirement before Coverage Average Accounts Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Irrigation Outside City	\$ \$ \$	2,430 178.47 4,287,463 399 179.09 0.3%	\$ \$ \$	2,380 169.84 784,752 399 163.90 -3.5% 2,480,893 702 294.50	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,405 173.01 820,268 399 171.32 -1.0% 2,546,233 708 299.70	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,430 176.19 861,479 399 179.92 2.1% 2,613,912 714 305.08	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,455 179.77 903,480 399 188.70 5.0% 2,688,268 720 311.14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,48 192.9 917,48 39 191.6



<u>10</u>) <u>Year Forecast</u> 2024-2033				WATER/WASTE	CITY OF YUMA WATER COST OF SE	RVICE	MODEL			
	2024-2035	Rate	Plan Period Total		Year 1 2024	Year 2 2025		Year 3 2026	Year 4 2027		ar 5 128
oreca cenai	ast Summary Inside City and Outside rio: 2023 11 07 Scenario II C										
	Total Customers										
	Total Inside City Net Revenue Requirement before Coverage Average Accounts	\$	104,387,558 31,202	\$	20,977,903 \$ 31,081	21,686,883 31,462	\$	22,355,101 31,843	32,081,242 32,224	\$	16,286,42 29,39
	Revenue Requirement/Account Per Month	\$	55.76	\$	56.25 \$	57.44	\$	58.50		\$	46.
	Total Outside City										
	Net Revenue Requirement before Coverage Average Accounts	\$	12,478,310 3,312	\$	2,453,719 \$ 3,394	2,567,612 3,394	\$	2,693,812 3,394	2,822,607 3,394	\$	1,940,5 2,9
	Revenue Requirement/Account Per Month	\$	62.79	\$	60.25 \$	63.04	\$	66.14	69.30	\$	54.
	Percent Greater than Inside City		12.6%		7.1%	9.8%	, b	13.1%	16.1%		17.
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	79,256,248 63,813,263	\$	14,584,020 \$ 11,746,834	15,432,425 12,213,989	\$	15,912,243 12,634,575	13,088,593	\$	
	Net Revenue Requirement before Coverage	\$	63,813,263	\$	11,746,834	12,213,989	\$	12,634,575	13,088,593	\$	14,129,2
	Net Revenues Required to Fund Coverage		15,442,984		2,837,186	3,218,435		3,277,669	3,319,227		2,790,4
WI2	Multi Family Inside City Revenues under Proposed Rates	\$	14,572,409	\$	2,514,041 \$	2,891,230	•	2.971.847	3,054,882	¢	3,140,4
	Net Revenue Requirement before Coverage		9,967,617	<u> </u>	1,899,505	1,933,704		1,968,856	2,008,395		2,157,1
	Net Revenues Required to Fund Coverage		4,604,792		614,537	957,526		1,002,990	1,046,487		983,2
WI3	Commercial Inside City									_	
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	27,627,655 21,849,690	\$	5,134,632 \$ 4,850,671	5,323,082 4,992,957	\$	5,518,406 5,137,758	5,720,853 5,295,986	\$	5,930,6 1,572,3
	Net Revenues Required to Fund Coverage	-	5,777,965		283,961	330,125		380,648	424,867		4,358,3
WI4	Irrigation Inside City										
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	10,624,103 13,241,977	\$	1,977,963 \$ 2,480,893	2,048,800 2,546,233	\$	2,122,184 2,613,912	2,198,203 2,688,268	\$	2,276,9 2,912,6
	Net Revenues Required to Fund Coverage		(2,617,874)	-	(502,930)	(497,433))	(491,728)	(490,064)	-	(635,7
	Total Inside City										
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	132,080,414 108,872,546	\$	24,210,657 \$ 20,977,903	25,695,537 21,686,883	\$	26,524,679 22,355,101	27,381,759 23,081,242	\$	28,267,7 20,771,4
	Net Revenues Required to Fund Coverage	-	23,207,867		3,232,754	4,008,654		4,169,579	4,300,517		7,496,36



	ear Forecast				WATER/WASTEV	CITY OF YUMA VATER COST OF SE	RVICE MODEL		
	024-2000	Rate	Plan Period Total		Year 1 2024	Year 2 2025	Year 3 2026	Year 4 2027	Year 5 2028
recast enario	Summary Inside City and Outside: 2023 11 07 Scenario II C								
R	tesidential Outside City tevenues under Proposed Rates let Revenue Requirement before Coverage	\$	7,940,965 6,518,314	\$	1,524,998 \$ 1,194,781	1,568,663 1,251,740	\$ 1,591,750 1,311,778	\$ 1,615,530 S	1,640,02 1,386,87
N	let Revenues Required to Fund Coverage		1,422,651		330,217	316,924	279,972	242,385	253,15
R	fulti Family Outside City Revenues under Proposed Rates let Revenue Requirement before Coverage	\$	2,818,930 2,034,183	\$	479,595 \$ 473,498	557,788 494,892	\$ 574,432 519,814	\$ 591,577 \$ 545,212	615,53 76
	let Revenues Required to Fund Coverage	-	784,747	-	6,098	62,896	54,618	46,364	614,77
R	Commercial Outside City tevenues under Proposed Rates let Revenue Requirement before Coverage let Revenues Required to Fund Coverage	\$	3,305,847 4,287,463 (981,616)	\$	635,473 \$ 784,752 (149,278)	647,492 820,268 (172,776)	861,479	\$ 672,620 903,480 (230,859)	690,39 917,48 (227,09
R	rrigation Outside City tevenues under Proposed Rates let Revenue Requirement before Coverage let Revenues Required to Fund Coverage	\$	56,332 3,679 52,653	\$	10,773 \$ 688 10,085	11,013 713 10,300	\$ 11,259 741 10,518	\$ 11,513 \$ 769 10,743	5 11,73 70 11,00
R N	rotal Outside City tevenues under Proposed Rates let Revenue Requirement before Coverage let Revenues Required to Fund Coverage ercent Contributed to Coverage	\$	14,122,074 12,843,639 1,278,435 9.1 %	\$	2,650,840 \$ 2,453,719 197,122 7.4%	2,784,955 2,567,612 217,344 7.8 %	2,693,812 143,500	\$ 2,891,240 2,822,607 68,633 2,4%	\$ 2,957,7 2,305,8 651,8 22.
R	iotal Water Utility tevenues under Proposed Rates let Revenue Requirement before Coverage let Revenues Required to Fund Coverage	\$	137,292,688 116,312,945 20,979,743	\$	26,861,497 \$ 23,431,621 3,429,875	28,480,492 24,254,495 4,225,997	\$ 29,361,992 25,048,913 4,313,079	\$ 30,272,999 9 25,903,849 4,369,150	\$ 22,315,7\\ 17,674,0\\ 4,641,6
	or no remade magained to rund obverage		20,0.0,140		5,425,015	4,223,331	4,515,015	4,000,100	4,041,0-



Rate Plan Period Year 1 Year 2 Year 3 Year 4 Total 2024 2025 2026 2027 Forecast Summary Inside City and Outside City Wastewater Cost of Service	Year 5 2028
Foregoet Summery Incide City and Outside City Westerwater Cost of Service	
Scenario: 2023 11 07 Scenario II Conservation	
1 ADOPTED WASTEWATER RATE PLAN	
INSIDE CITY	
WWI1 Residential Inside City	
Base Charge \$ 38.39 \$ 39.92 \$ 41.52 \$ 4	3.18 \$ 44.91
WWI2 Non Residential Inside City	
	5.55 \$ 5.77 5.55 5.77
1 1/2" 4.93 5.13 5.33	5.55 5.77 5.55 5.77
Usage Charge per hcf	5.55
- Above 2.18 2.27 2.36	2.46 2.55
WWI3 Industrial Inside City Base Charge	
3/4" \$ 4.93 \$ 5.13 \$ 5.33 \$	5.55 \$ 5.77 5.55 5.77
1 1/2" 4.93 5.13 5.33	5.55 5.77 5.55 5.77
Usage Charge per hcf	
- Above 2.18 2.27 2.36	2.46 2.55
OUTSIDE CITY	
WWO1 Residential Outside City	
Base Charge 5/8" x 3/4" \$ 51.08 \$ 53.13 \$ 55.25 \$ 5	7.46 \$ 59.76
Percent Greater than Inside 33.1% 33.1% 33.1% 3	3.1% 33.1%
WWO2 Non Residential Outside City	
	7.37 \$ 7.67
1 1/2" 6.56 6.82 7.09	7.37 7.67 7.37 7.67 7.37 7.67
Usage Charge per hcf	1.51
	3.27 \$ 3.40
Percent Greater than Inside 33.1% 33.0% 33.0% 3	2.9% 33.0%
WWO3 Industrial Outside City	
Base Charge	7.37 \$ 7.66
1* 6.55 6.81 7.09	7.37 7.66 7.37 7.66
	7.37 7.66
Usage Charge per hcf - Above \$ 2.88 \$ 3.00 \$ 3.12 \$	3.24 \$ 3.37
	2.9% 32.9%



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

173,295,536 66.9%

Forecast Summary Inside City and Out Scenario: 2023 11 07 Scenario II			rvice						
TOTAL COST OF SERVICE AND REVENUE REQUIR	REMENT								
CASH Basis Inside City									
Operating Expenses Capital Outlays Transfers	\$	79,024,649 3,199,722	\$	13,297,054 320,666	\$	14,221,444 336,699	\$ 14,855,048 346,800	\$ 15,521,079 357,204	\$ 21,130,024 1,838,352
Current Debt Service Future Debt Service Depreciation		32,371,236 995,287		7,167,726 - -		6,513,515 - -	6,518,528 - -	6,518,445 - -	5,653,022 995,287
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

25,313,306 37.4%

30,577,485 64.1%

36,480,567 90.0%

39,569,681 99.9%

41,354,497 48.8%



Net Revenue Requirement
Percent Greater than Cash Basis

			CITY OF YUMA			
10 Year Forecast		WATER/WAS	TEWATER COST OF SE	RVICE MODEL		
2024-2033						
	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

Le Requirement before Coverage counts equirement/Account Per Month ential Outside City Le Requirement before Coverage counts equirement/Account Per Month eater than Commercial Inside Customers Leader than Industrial Inside Customers Leader than Inside Customers Leade	\$	23,223,881 2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53 - - - 0.0% 87,400,823 28,208 51.64 6,328,424 1,656 63.71	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		6 459,907 158 242.57 34.8% 6 316,968 18 1,467.45 6 - 6 - 7 0.0% 6 17,476,003 27,723 6 52.53	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,425 181.28 538,002 158 283.76 56.5% 319,207 18 1,477.81 0.0% 17,846,705 28,098 52,93 1,356,817 1,372 82,41	\$	2,450 183.88 575,272 158 303.41 65.0% 323,684 18 1,498.54 0.0% 18,345,917 28,473 53.69 1,452,117 1,372 88.20	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,137,16 66 276.1 76 7.1 -97.4 358,12 1,657.5 - - - 0.0 16,286,42 29,33 46.1 1,387,63 2,75 41.4
Le Requirement before Coverage coounts equirement/Account Per Month ential Outside City Le Requirement before Coverage coounts equirement/Account Per Month eater than Commercial Inside Customers Inside City Le Requirement before Coverage coounts equirement/Account Per Month Customers Counts Customers Le Requirement/Account Per Month Customers	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53 - - - - 0.0% 87,400,823 28,208 51.64 6,328,424	\$	182.57 389,449 158 205.41 12.5% 322,029 18 1,490.87 0.0% 17,445,769 27,348 53.16	3 179.94 459.907 34.8% 34.8% 316,968 18 1,467.45 - 0.0% 17,476,003 27,723 5 25.53	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	181.28 538,002 158 283.76 56.5% 319,207 18 1,477.81	\$	183.88 575,272 158 303.41 65.0% 323,684 18 1,498.54 0.0% 18,345,917 28,473 53.69 1,452,117	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	358,12 1,657.9 0.6
ue Requirement before Coverage cocunts equirement/Account Per Month ential Outside City ue Requirement before Coverage counts equirement/Account Per Month eater than Commercial Inside Customers nside City ue Requirement before Coverage counts equirement/Account Per Month Outside City ue Requirement before Coverage counts equirement/Account Per Month custer than Industrial Inside omers e City ue Requirement before Coverage counts equirement/Account Per Month ceater than Industrial Inside	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53	\$ \$ \$ \$	389,449 158 205.41 12.5% 322,029 18 1,490.87 0.0%	5 179.94 5 459,907 158 5 242.57 34.8% 6 316,968 18 6 1,467.45 6 - 0.0% 6 17,476,003 27,723	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	181.28 538,002 158 283.76 56.5% 319,207 18 1,477.81 0.0%	\$	183.88 575,272 158 303.41 65.0% 323,684 18 1,498.54 0.0%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	358,1: 1,657.3 - 0,1
ue Requirement before Coverage coounts ential Outside City ue Requirement/Account Per Month ential Outside City ue Requirement before Coverage counts equirement/Account Per Month eater than Commercial Inside Customers Inside City ue Requirement before Coverage coounts equirement/Account Per Month Outside City ue Requirement before Coverage counts equirement/Account Per Month Outside City ue Requirement before Coverage equirement/Account Per Month outside City ue Requirement before Coverage counts equirement/Account Per Month eater than Industrial Inside	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53	\$ \$ \$ \$	389,449 158 205.41 12.5% 322,029 18 1,490.87 0.0%	5 179.94 5 459,907 158 5 242.57 34.8% 6 316,968 18 6 1,467.45 6 - 0.0% 6 17,476,003 27,723	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	181.28 538,002 158 283.76 56.5% 319,207 18 1,477.81 0.0%	\$	183.88 575,272 158 303.41 65.0% 323,684 18 1,498.54 0.0%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6 276. 7 7 797. 358.1 1,657 0.
ue Requirement before Coverage cocunts equirement/Account Per Month ential Outside City ue Requirement before Coverage counts equirement/Account Per Month eater than Commercial Inside Customers nside City ue Requirement before Coverage counts equirement/Account Per Month Outside City ue Requirement before Coverage counts equirement/Account Per Month outside City ue Requirement before Coverage counts equirement/Account Per Month eater than Industrial Inside	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53	\$ \$ \$ \$ \$	389,449 158 205.41 12.5% 322,029 18 1,490.87 0.0%	3 179.94 3 459,907 158 242.57 34.8% 3 316,968 18 1,467.45 3 - 0.0%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	181.28 538,002 158 283.76 56.5% 319,207 18 1,477.81 - - 0.0%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	183.88 575,272 158 303.41 65.0% 323,684 18 1,498.54 - - 0.0%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	276 7 7 -97 358,1 1,657
Le Requirement before Coverage coounts ential Outside City Le Requirement/Account Per Month ential Outside City Le Requirement before Coverage coounts equirement/Account Per Month leater than Commercial Inside Customers Inside City Le Requirement before Coverage coounts equirement/Account Per Month Outside City Le Requirement before Coverage coounts equirement/Account Per Month Outside City Le Requirement before Coverage coounts equirement/Account Per Month	\$ \$ \$ \$ \$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53	\$ \$ \$ \$	389,449 158 205.41 12.5% 322,029 18 1,490.87	316,968 1,467.45 316,968 316,968 1,467.45	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	319,207 18 1,477.81	\$ \$ \$ \$	323,684 1,498.54	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	276 77 -97 358,
Le Requirement before Coverage coounts ential Outside City Le Requirement/Account Per Month ential Outside City Le Requirement before Coverage coounts equirement/Account Per Month leater than Commercial Inside Customers Inside City Le Requirement before Coverage coounts equirement/Account Per Month Outside City Le Requirement before Coverage coounts equirement/Account Per Month Outside City Le Requirement before Coverage coounts equirement/Account Per Month	\$ \$ \$ \$ \$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53	\$ \$ \$ \$	389,449 158 205.41 12.5% 322,029 18 1,490.87	316,968 1,467.45 316,968 316,968 1,467.45	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	319,207 18 1,477.81	\$ \$ \$ \$	323,684 1,498.54	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	276 77 -97 358,
ue Requirement before Coverage cocunts equirement/Account Per Month ential Outside City ue Requirement before Coverage counts equirement/Account Per Month eater than Commercial Inside Customers nside City ue Requirement/Account Per Month Outside City ue Requirement/Account Per Month Outside City ue Requirement/Account Per Month Outside City ue Requirement/Account Per Month	\$ \$ \$ \$ \$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53	\$ \$ \$ \$	389,449 158 205.41 12.5% 322,029 18 1,490.87	3 459,907 158 242.57 34.8% 3 316,968 18 3 1,467.45	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	181.28 538,002 158 283.76 56.5% 319,207 18 1,477.81	\$ \$ \$ \$	183.88 575,272 158 303.41 65.0% 323,684 18 1,498.54	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	276 7 -97 358,
ue Requirement before Coverage coounts equirement/Account Per Month ential Outside City ue Requirement before Coverage coounts equirement/Account Per Month reater than Commercial Inside Customers miside City ue Requirement before Coverage coounts equirement/Account Per Month Outside City ue Requirement/Account Per Month Outside City ue Requirement before Coverage	\$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9% 1,640,015 18 1,518.53	\$ \$ \$	389,449 158 205.41 12.5% 322,029 18 1,490.87	5 179.94 459,907 158 5 242.57 34.8% 6 316,968 18 6 1,467.45	\$ \$ \$ \$ \$ \$ \$	181.28 538,002 158 283.76 56.5% 319,207 18 1,477.81	\$ \$ \$ \$ \$ \$ \$ \$	183.88 575,272 158 303.41 65.0% 323,684 18 1,498.54	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	276 7 -97 358,
ue Requirement before Coverage coounts ential Outside City ue Requirement/Account Per Month ential Outside City ue Requirement before Coverage coounts equirement/Account Per Month eater than Commercial Inside Customers Inside City ue Requirement before Coverage coounts	\$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9%	\$ \$	182.57 389,449 158 205.41 12.5%	5 179.94 5 459,907 158 5 242.57 34.8% 6 316,968 18	\$	181.28 538,002 158 283.76 56.5%	\$	183.88 575,272 158 303.41 65.0% 323,684 18	\$ \$ \$	276 7 -97
ue Requirement before Coverage cocunts ential Outside City ue Requirement before Coverage cocunts equirement before Coverage cocunts equirement/Account Per Month reater than Commercial Inside Customers nside City ue Requirement before Coverage	\$ \$ \$	2,060 187.88 1,963,397 128 255.25 35.9%	\$ \$	182.57 389,449 158 205.41 12.5%	5 179.94 6 459,907 158 242.57 34.8%	\$ 5	181.28 538,002 158 283.76 56.5%	\$	183.88 575,272 158 303.41 65.0%	\$ \$ \$	276 276 7 -97
ue Requirement before Coverage coounts equirement/Account Per Month ential Outside City us Requirement before Coverage counts equirement/Account Per Month	\$	2,060 187.88 1,963,397 128 255.25	\$	182.57 389,449 158 205.41	5 179.94 6 459,907 158 6 242.57	\$	538,002 158 283.76	\$	575,272 158 303.41	\$	276
ue Requirement before Coverage coounts equirement/Account Per Month ential Outside City us Requirement before Coverage counts equirement/Account Per Month	\$	2,060 187.88 1,963,397 128 255.25	\$	182.57 389,449 158 205.41	5 179.94 6 459,907 158 6 242.57	\$	538,002 158 283.76	\$	575,272 158 303.41	\$	276 276
ue Requirement before Coverage coounts equirement/Account Per Month ential Outside City us Requirement before Coverage coounts	\$	2,060 187.88 1,963,397 128	\$	182.57 389,449 158	6 179.94 6 459,907 158	\$	181.28 538,002 158	\$	183.88 575,272 158	\$	276
ue Requirement before Coverage counts equirement/Account Per Month ential Outside City	\$	2,060 187.88	•	182.57	5 179.94		181.28		183.88	\$	276
ue Requirement before Coverage counts		2,060	\$			\$		\$			
ue Requirement before Coverage				2,375	2,400	-	2,425		2,450		
		23,223,887	\$	5,203,234		\$	5,275,160	\$	5,406,190	\$	2,157
al Customers											
eater than Residential Inside		18.7%		1.0%	21.3%		41.2%		48.9%		1
equirement/Account Per Month	\$	47.63	\$	40.20	3 47.84	\$	56.21	\$	60.19	\$	41
ue Requirement before Coverage counts	\$	4,365,027 1,527	\$	1,214	1,214		1,214		1,214		1,386, 2,
equirement/Account Per Month	\$	40.11	\$	39.81	39.44	\$	39.80	\$	40.43	\$	40
I Inside City ue Requirement before Coverage ecounts	\$	62,895,047 26,134	\$	24,955	25,305		25,655		26,005		14,129 28
e e	Requirement before Coverage ounts quirement/Account Per Month Outside City Requirement before Coverage ounts quirement/Account Per Month ater than Residential Inside	Inside City Requirement before Coverage ounts quirement/Account Per Month Outside City Requirement before Coverage ounts quirement/Account Per Month \$ ater than Residential Inside Customers	Requirement before Coverage \$62,895,047	Inside City \$ 62,895,047 \$	Requirement before Coverage \$ 62,895,047 \$ 11,920,505 \$ 0 curs \$ 26,134 \$ 24,955 \$ 0 curs \$ 40.11 \$ 39.81 \$ 0 curs \$ 62,895,047 \$ 11,920,505 \$ 0 curs \$ 26,134 \$ 24,955 \$ 0 curs \$ 40.11 \$ 39.81 \$ 0 curs \$ 62,895,047 \$ 39.81 \$ 0 curs \$ 62,895,047	Requirement before Coverage ounts \$62,895,047 \$11,920,505 \$11,976,888 \$26,134 \$24,955 \$25,305 \$25,305 \$39.44 \$39.81 \$39.44 \$24,955 \$25,305 \$39.44 \$39.44 \$39.81 \$39.44 \$39.44 \$39.81 \$39.44 \$39.44 \$39.81 \$39.44 \$39.44 \$39.81 \$39.44 \$39.44 \$39.81 \$39.44 \$39.44 \$39.81 \$39.44	Requirement before Coverage ounts \$62,895,047 \$11,920,505 \$ 11,976,888 \$ ounts \$26,134 \$24,955 \$ 25,305 \$ Quirement/Account Per Month \$40.11 \$39.81 \$ 39.44 \$ Outside City Pequirement before Coverage \$4,365,027 \$585,628 \$ 696,868 \$ Outside City \$1,527 \$1,214 \$1,214 \$1,214 \$ Quirement/Account Per Month \$47.63 \$40.20 \$ 47.84 \$ Account Per Month \$47.63 \$40.20 \$ 47.84 \$ Customers	Requirement before Coverage ounts \$62,895,047 \$11,920,505 \$11,976,888 \$12,252,338 \$26,655 \$2	Requirement before Coverage ounts \$62,895,047 \$11,920,505 \$ 11,976,888 \$ 12,252,338 \$ ounts \$26,134 \$24,955 \$25,305 \$25,655 \$ ounts \$40.11 \$39.81 \$ 39.44 \$ 39.80 \$ \$ ounts \$40.11 \$50,805 \$50,805 \$40,805 \$	Requirement before Coverage ounts \$62,895,047 \$11,920,505 \$11,976,888 \$12,252,338 \$12,616,043 \$26,134 \$24,955 \$25,305 \$25,655 \$26,005	Requirement before Coverage ounts \$62,895,047 \$11,920,505 \$11,976,888 \$12,252,338 \$12,616,043 \$26,134 \$24,955 \$25,305 \$25,505 \$26,005



			CITY OF YUMA			
10 Year Forecast		WATER/WAS	TEWATER COST OF SE	RVICE MODEL		
2024-2033						
	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

REVENU	ES AND REVENUE REQUIREMENT BY CUSTO	MER CLASS											
WWI1	Residential Inside City												
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	65,675,169 62,895,047	\$	11,237,286 11,920,505	\$	11,850,688 11,976,888	\$	12,495,182 12,252,338	\$	13,172,274 12,616,043	\$	16,919,739 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 Net Revenues Required to Fund Coverage		23,223,887 (610,823)		5,203,234 (691,188)		5,182,147 (440,224)		5,275,160 (292,189)	-	5,406,190 (170,474)		2,157,157 983,252
	Net Revenues Required to Fund Coverage		(610,623)		(091,100)		(440,224)		(292,109)		(170,474)		903,232
WWI3	Industrial Inside City Revenues under Proposed Rates	\$	1.499.595	s	276,866	¢	287.940	¢	299.458	\$	311,436	¢	323.894
	Net Revenue Requirement before Coverage	Ψ	1,640,015	<u> </u>	322,029	Ψ	316,968	Ψ	319,207	Ψ	323,684	Ψ	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 Net Revenue Requirement before Coverage	\$	88,288,233 86,118,934	\$	15,749,333 17,123,740	\$	16,592,611 17,159,035	\$	17,478,152 17,527,498	\$	18,407,989 18,022,233	\$	20,060,148 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 Net Revenues Required to Fund Coverage		4,365,027 364,326		585,628 141,878	-	696,868 59,738		818,816 (31,944)	-	876,845 (58,499)		1,386,870 253,153
	Net Revenues Required to Fund Coverage		304,320		141,070		59,736		(31,944)		(36,499)		255,155
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 Net Revenue Requirement before Coverage	\$	6,596,127 6,328,424	\$	1,021,063 975,077	\$	1,063,403 1,156,776	\$	1,105,934 1,356,817	\$	1,150,166 1,452,117	\$	2,255,561 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%		001,021
	Total Wastewater Utility												
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	96,060,060 93,729,246	\$	17,047,261 18,420,846	\$	17,943,955 18.632.778	\$	18,883,545 19,203,523	\$	19,869,591 19,798,034	\$	22,315,708 17,674,066
	Net Revenue Requirement before Coverage 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

Water and Wastewater Rates

2

Water Rates	Residential												
Monthly Base	Charge3/4" (Inside City)	\$	17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82 \$	17.82
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
1	1 20		1.83	1.93	1.99	2.05	2.11	2.17	2.24	2.30	2.37	2.44	2.52
2	1 30		1.83	2.31	2.38	2.45	2.53	2.60	2.68	2.76	2.85	2.93	3.02
3	1 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	Charge3/4" (Outside City)	\$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.70 \$	23.70
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
1			2.43	2.56	2.64	2.72	2.80	2.89	2.97	3.06	3.15	3.25	3.35
2	1 30		2.43	3.08	3.17	3.26	3.36	3.46	3.57	3.67	3.78	3.90	4.02
3	1 Above		2.79	3.69	3.80	3.92	4.04	4.16	4.28	4.41	4.54	4.68	4.82
Wastewater Ra	tes - 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
Residential Ins	ide City Standard Monthly Bi	II											
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%



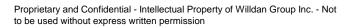
							WATE		TY OF YUMA ER COST OF SI	ERVICE MODEL				
			Current		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Model Sur Scenario:	2023 11	07 Scenario II Co	onser	vation									
		Outside City Standard Mon	,											
	7 hcf 7 hcf	Total Increase \$ Increase %	\$ 87.3	1 \$	89.74 \$ 2.43 2.8%	92.24 2.49 2.8%	\$ 94.82 \$ 2.59 2.8%	97.51 \$ 2.69 2.8%	100.30 \$ 2.79 2.9%	103.20 \$ 2.90 2.9%	106.20 \$ 3.01 2.9%	109.32 \$ 3.12 2.9%	112.56 \$ 3.24 3.0%	115.93 3.37 3.09
	13 hcf 13 hcf	Total Increase \$ Increase %	100.8	1	103.85 3.04 3.0%	106.76 2.92 2.8%	109.79 3.02 2.8%	112.92 3.14 2.9%	116.17 3.25 2.9%	119.55 3.37 2.9%	123.04 3.50 2.9%	126.67 3.63 2.9%	130.43 3.76 3.0%	134.33 3.90 3.09
	20 hcf 20 hcf	Total Increase \$ Increase %	117.8	2	121.80 3.98 3.4%	125.25 3.45 2.8%	128.83 3.58 2.9%	132.54 3.71 2.9%	136.38 3.84 2.9%	140.36 3.98 2.9%	144.48 4.12 2.9%	148.75 4.27 3.0%	153.17 4.42 3.0%	157.75 4.58 3.09
3	Beginning F	ee, Revenues and Expenses Fund Balance and Expenses CASH BASI		\$	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 \$	16,199,95
3.1	Revenues Water Rate R WW Rate Rev	venues		\$	26,861,497 \$ 17,047,261 4,163,600	28,480,492 17,943,955 4,242,019	\$ 29,361,992 \$ 18,883,545 4,324,130	30,272,999 \$ 19,869,591 4,410,111	31,225,509 \$ 20,904,314 4,500,146	32,199,059 \$ 21,990,032 4,594,427	33,214,968 \$ 23,129,155 4,693,158	34,255,556 \$ 24,324,220 4,796,549	35,331,321 \$ 25,577,877 4,904,821	36,564,768 26,892,910 5,018,207
	Total Revenue				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 Exp	penses			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
3.3	Net Revenues	s for Debt Service and Cover	rage		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
3.4	Capital Outlay	ys			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
3.5	Transfers			_		-	 _		<u> </u>	<u> </u>		<u> </u>	<u> </u>	-
	Debt Service Current Debt Future Debt S	Service			13,276,583	12,224,288	12,197,538	12,183,788	12,171,538 2,455,041	12,084,788 2,455,041	12,049,488 2,455,041	12,023,438 2,455,041	11,994,038 2,455,041	6,481,700 2,455,041
3.6	Total Debt Se	ervice			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
3.8	Net Revenue Percent of CC	es for Contingency and Cov	verage		2,056,291 4.5%	3,537,173 7.5%	3,993,101 8.2%	4,440,708 8.9%	2,445,581 4.5%	2,972,279 5.3%	3,457,198 6.0%	3,923,105 6.6%	4,389,288 7.1%	10,454,291 18.0%
	Debt Coverage	ge ((3.3/3.6)			1.31	1.46	1.50	1.54	1.32	1.36	1.39	1.43	1.46	2.43



					CITY OF YUMA					
		L	WAT	ER/WASTEWA	TER COST OF	SERVICE MOD	EL			
Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Model Summary Scenario: 2023 11 07 Scenario II Cons	ervation									
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	26,654,2
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	11,393,1
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	15,261,0
One Day Operating Expenditures (Op.Exp+Debt Svc) Days of Operating Expenditures	120,275 60	123,241 87	127,153 100	131,305 100	142,406 100	146,805 100	151,591 100	156,662 100	161,999 100	152,6 1
Fund Balance Goal Days Over (Short) of Requirement	12,027,536 (4,801,089)	12,324,097 (1,560,477)	12,715,298 2,041,423	13,130,491 4,025,514	14,240,580 1,335,492	14,680,487 2,532,372	15,159,123 2,978,562	15,666,153 3,416,075	16,199,950 3,855,491	15,261,0 11,393,1
Total Accounts										
Water Accounts Total Accounts New Accounts Avg. Annual Growth Rate	34,475 -	34,856 381 1.11%	35,237 381 1.09%	35,618 381 1.08%	35,999 381 1.07%	36,380 381 1.06%	36,761 381 1.05%	37,142 381 1.04%	37,523 381 1.03%	37,9 ; 1.0
Wastewater Accounts Total Accounts New Accounts Avg. Annual Growth Rate	28,720 -	29,095 375 1.31%	29,470 375 1.29%	29,845 375 1.27%	30,220 375 1.26%	30,595 375 1.24%	30,970 375 1.23%	31,345 375 1.21%	31,720 375 1.20%	32, 1.
Annual Volume										
Water Volume (cf) Residential Inside City Residential Outside City Multi Family Inside City Multi Family Outside City	474,584,882 31,555,460 103,564,279 16,077,269	480,658,624 31,555,460 103,564,279 16,077,269	486,732,367 31,555,460 103,564,279 16,077,269	492,806,109 31,555,460 103,564,279 16,077,269	498,879,852 31,555,460 103,564,279 16,244,392	504,953,594 31,555,460 103,564,279 16,244,392	511,027,337 31,555,460 103,564,279 16,382,056	517,101,079 31,555,460 103,564,279 16,382,056	523,174,821 31,555,460 103,564,279 16,382,056	529,248, 31,555, 103,564, 16,382,
Commercial Inside City Commercial Outside City Irrigation Inside City Irrigation Outside City	250,424,430 17,277,688 100,599,429 343,962	253,054,939 17,277,688 101,459,253 343,962	255,685,447 17,277,688 102,319,077 343,962	258,315,956 17,277,688 103,178,902 343,962	260,946,465 17,455,442 104,038,726 343,962	263,576,974 17,455,442 104,898,550 343,962	266,207,482 17,602,126 105,758,374 343,962	268,837,991 17,602,126 106,618,198 343,962	271,468,500 17,602,126 107,478,022 343,962	274,099, 17,602, 108,337, 343,
Total System Wastewater Billing Units (cf)	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,
Residential Inside City Residential Outside City Non Residential Inside City Non Residential Outside City Industrial Inside City	433,478,463 14,645,100 204,904,200 9,954,700 12,919,200	439,558,105 14,645,100 207,061,086 9,954,700 12,919,200	445,637,746 14,645,100 209,217,973 9,954,700 12,919,200	451,717,388 14,645,100 211,374,859 9,954,700 12,919,200	457,797,030 14,645,100 213,531,745 9,954,700 12,919,200	463,876,672 14,645,100 215,688,632 9,954,700 12,919,200	469,956,314 14,645,100 217,845,518 9,954,700 12,919,200	476,035,956 14,645,100 220,002,404 9,954,700 12,919,200	482,115,597 14,645,100 222,159,291 9,954,700 12,919,200	488,195, 14,645, 224,316, 9,954, 12,919,
Industrial Inside City 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,



					CIT	TY OF YUMA					
				WATE	R/WASTEWATI		ERVICE MODE	L			
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Revenue Summary Scenario: 2023 11 0	7 Scenario II C	onservation								
	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 \$	
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 WI4	Commercial Outside City Irrigation Inside City	635,473 1,977,963	647,492 2,048,800	659,870 2,122,184	672,620 2,198,203	690,392 2,276,953	704,057 2,358,529	722,194 2,443,032	736,814 2,530,567	751,872 2,621,239	767,382 2,715,160
WO4	Irrigation Outside City	1,977,963	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 WI4	Commercial Outside City Irrigation Inside City		12,018 70,838	12,379 73,383	12,750 76,020	17,771 78,750	13,666 81,576	18,137 84,503	14,620 87,534	15,058 90,672	15,510 93,921
WO4	Irrigation Outside City		70,636 239	246	76,020 254	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		293,556	306,796	319,063	331,820	345,093	358,905	373,265	388,195	403,717	419,861
	Total Rate Revenue Non-Rate Revenue	17,047,261 2,364,600	17,943,955 2,438,880	18,883,545 2,516,853	19,869,591 2,598,695	20,904,314 2,684,591	21,990,032 2,774,734	23,129,155 2,869,326	24,324,220 2,968,579	25,577,877 3,072,713	26,892,910 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
		10,111,001		,,,	, ,	,,	_ ,,		,,,-		,
	WASTEWATER Revenues Additi	onal									
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 Non Residential Outside City		29,100 13,240	30,264 12,267	31,475 12,757	32,734 13,273	34,043 13,812	35,405 14,360	36,821 14,930	38,294 15,521	39,826 16,144
VV VV UZ	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



1,424,280

1,067,889

1,120,619

1,175,861

1,233,716

1,294,317

1,357,791

970,973

1,017,563

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										
	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
	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
	Wastewater Rate Revenue										
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 WWI3	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
	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 Non Residential Outside City	727,506 293,556	756,607 306,796	786,871 319,063	818,346 331,820	851,080 345,093	885,123 358,905	920,528 373,265	957,349 388,195	995,643 403,717	1,035,469 419,861
WWO2	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
	lotal	17,047,261	17,943,955	10,003,545	19,009,591	20,904,314	21,990,032	23,129,155	24,324,220	25,577,677	20,092,910
	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
	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 47	Water Laboratory Water SCADA	148,182 358.163	157,038	163,296	169,820	176,621	183,710	191,102	198,809	206,846	215,227 476.862
50		,	376,110	387,435	399,101	411,120	423,499	436,253	449,389	462,922	-,
	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 Wastewater Collection Services	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		468,213	492,367	507,920	523,962	540,510	557,580	575,189	593,352	612,088	631,415
53 55	Wastewater Pretreatment Desert Dunes WPCF	93,648 1,332,937	98,994	102,672	106,493	110,464	114,591	118,879 1,702,852	123,337	127,971	132,787 1,906,500
56			1,410,721	1,464,828	1,521,012	1,579,354	1,639,938		1,768,186	1,836,036	
56 57	Wastewater SCADA	141,290	149,768	155,773	162,033	168,561	175,368	182,467	189,870	197,592	205,647
5/ T	Wastewater SCADA Transfers	219,716	230,766	237,756	244,958	252,378	260,023	267,900	276,015	284,377	292,992
0	Other										
U	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 Otal	30,023,324	02,100,000	07,210,200	00,142,000	01,001,001	00,040,040	70,020,211	74,104,313	77,000,737	-0,700,030



					WATE		ITY OF YUMA	SERVICE MOD	EL			
		Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
		Current	2024	2025	2026	2021	2020	2029	2030	2031	2032	2033
	Revenue and Expense Summary Scen: 2023 11 07 Scenario II -	- Conservation	า									
1	Expense Code 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/Utilites		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
Т	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	-	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
	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		13,270,303	12,224,200	12,197,330	12,103,700	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		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		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	1.46	2.43



			WA		CITY OF YUMA		DEL			
Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Revenue and Expense Summary

	Scen: 2023 11 07 Scenario II Conservation	un.									
	Scen. 2025 11 07 Scenario II Conservatio	/II									
2	WATER Revenues and Expenses CASH BASIS										
2.1	Water Revenues										
	Water Rate Revenue										
WI1	Residential Inside City	\$ 14,584,020	, . ,	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
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
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
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
	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	-	-	-	-	-	-	-	-	-	-
Т	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



					С	ITY OF YUMA					
				WATE	ER/WASTEWAT	TER COST OF	SERVICE MOD	EL			
			_								
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Revenue and Expense Summary										
	Scen: 2023 11 07 Scenario II Conservatio	n									
	Expanse Code										
1	Expense Code Administrative Expenses	324,640	342,649	354,794	367,359	380,357	393,804	407,715	422,105	436,991	452,390
2	Bonds	-	542,045	-	-	-	-	407,710			-02,000
3	Capital Outlay	_	-		_	_	_	_	_	_	_
4	Comm/Utilites	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
Т	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
		.,,-30	.,,-	.,,	.,,	.,,	.,,	.,,	-,,-	-,,-	-,,
2.4	Transfers		- -	- -	- -	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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		<u> </u>	<u> </u>	<u> </u>	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
		20,200,021	20,001,004	20,000,100	21,110,200	20,010,000	50,555,256	01,400,101	02,001,020	55,025,525	20,007,102
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
2.0	Percent of COS	12.0%	14.0%	13.8%	13.6%	10.4%	10.3%	10.1%	9.8%	9.5%	23.6%
	1 Clock of COO	12.070	14.0%	13.0%	13.076	10.470	10.3%	10.176	3.070	3.370	25.0%
	Debt Coverage	1.86	2.06	2.08	2.09	1.79	1.82	1.83	1.83	1.84	12.01
	•					-		, , ,			



				WA		CITY OF YUMA ATER COST OF		DEL			
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

	Revenue and Expense Summary											
	Scen: 2023 11 07 Scenario II Conservation	on										
3	WASTEWATER Revenues and Expenses CASH BASIS											
3.1	Wastewater Revenues											
	Wastewater Rate Revenue											
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				<u> </u>	<u> </u>	<u> </u>				-	-
			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
Т	Transfers		-	-	-	-	-	-	-	-	-	-
0	Other		<u> </u>		<u> </u>		<u> </u>	-				
	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



			Г		С						
				WATE	R/WASTEWAT	ER COST OF	SERVICE MODI	EL			
	Curre	nt 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<u> </u>											
	Revenue and Expense Summary										
	Scen: 2023 11 07 Scenario II Conser	vation									
	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/Utilites	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
Т	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other		<u> </u>			<u> </u>	<u> </u>		<u> </u>		-
	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
2.4	Transfers	_	_	_	_	_	_	_	_	_	_
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	7,107,720	0,010,010	-	0,010,440	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
0.0		1,101,120	0,010,010	0,010,020	0,010,110	1,010,200	7,000,010	7,000,700	1,000,010	.,0.2,001	.,0,.0.
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



							WA	TER		Y OF YUMA R COST OF S	ERVICE	MODE	:L			
		Currer	nt	2024	2025		2026		2027	2028	2029		2030	2031	2032	2033
Water Summary Scen: 2023 11 07 Scenari	io II C	onservati	on													
Water Monthly Rates and Charges	5															
Residential Inside City																
Monthly Base Charge Base Charge 5/8" x	3/4" 1" 1/2" 2"	21 27	.82 \$.56 .93	17.82 21.56 27.93 34.26	21 27	.82 \$.56 .93	17.82 21.56 27.93 34.26	\$	17.82 21.56 27.93 34.26	\$ 17.82 \$ 21.56 27.93 34.26	2	7.82 \$ 1.56 7.93 4.26	17.82 21.56 27.93 34.26	17.82 \$ 21.56 27.93 34.26	17.82 5 21.56 27.93 34.26	3 17.83 21.56 27.93 34.20
<u>Usage Charge per hcf</u>	10 20 30 bove	1 1	.56 \$.83 .83	1.61 1.93 2.31 2.78	· 1	.66 \$.99 .38	1.70 2.05 2.45 2.95	\$	1.76 2.11 2.53 3.03	\$ 1.81 \$ 2.17 2.60 3.13		1.86 \$ 2.24 2.68 3.22	1.92 2.30 2.76 3.32	1.98 \$ 2.37 2.85 3.41	2.04 5 2.44 2.93 3.52	3 2.10 2.55 3.00 3.66
Residential Outside City																
	x 3/4" 1" 1 1/2" 2"	28 37	.70 \$.67 .15	23.70 28.67 37.15 45.57	28 37	.70 \$.67 .15	23.70 28.67 37.15 45.57	\$	23.70 28.67 37.15 45.57	\$ 23.70 \$ 28.67 37.15 45.57	2	3.70 \$ 8.67 7.15 5.57	23.70 28.67 37.15 45.57	23.70 \$ 28.67 37.15 45.57	23.70 S 28.67 37.15 45.57	23.70 28.60 37.11 45.50
<u>Usage Charge per hcf</u> - 11 21 31 Ai	10 20 30 bove	2	.07 \$.43 .43	2.14 2.56 3.08 3.69	2	.20 \$.64 .17	2.27 2.72 3.26 3.92	\$	2.34 2.80 3.36 4.04	\$ 2.41 \$ 2.89 3.46 4.16		2.48 \$ 2.97 3.57 4.28	2.55 3.06 3.67 4.41	2.63 \$ 3.15 3.78 4.54	2.71 3.25 3.90 4.68	3.33 4.00 4.83
Commercial Inside City																
	x 3/4" 1" 1 1/2" 2" 3" 4"	21 27 34 62	.82 \$.56 .93 .26 .09 .72	17.82 21.56 27.93 34.26 62.09 93.72	21 27 34 62	.82 \$.56 .93 .26 .09	17.82 21.56 27.93 34.26 62.09 93.72	\$	17.82 21.56 27.93 34.26 62.09 93.72	\$ 17.82 \$ 21.56 27.93 34.26 62.09 93.72	2 2 3 6	7.82 \$ 1.56 7.93 4.26 2.09 3.72	17.82 21.56 27.93 34.26 62.09 93.72	17.82 \$ 21.56 27.93 34.26 62.09 93.72	17.82 3 21.56 27.93 34.26 62.09 93.72	5 17.82 21.56 27.93 34.26 62.09 93.72
Usage Charge per hcf	bove	\$ 1	.75 \$	1.80	\$ 1	.86 \$	1.91	\$	1.97	\$ 2.03 \$		2.09 \$	2.15	\$ 2.22 \$	2.28	3 2.35
Commercial Outside City																
Monthly Base Charge 5/8" x	3/4" 1" 1/2" 2" 3" 4"	28 37 45	.70 \$.67 .15 .57 .58	23.70 28.67 37.15 45.57 82.58 124.65	28 37 45	.70 \$.67 .15 .57 .58	23.70 28.67 37.15 45.57 82.58 124.65	\$	23.70 28.67 37.15 45.57 82.58 124.65	\$ 23.70 \$ 28.67 37.15 45.57 82.58 124.65	2 3 4 8	3.70 \$ 8.67 7.15 5.57 2.58 4.65	23.70 28.67 37.15 45.57 82.58 124.65	23.70 \$ 28.67 37.15 45.57 82.58 124.65	23.70	3 23.7(28.6) 37.1(45.5) 82.5(124.6)
<u>Usage Charge per hcf</u> - Al	bove		.29 \$	2.36		.43 \$		\$	2.58	\$ 2.65 \$		2.73 \$		2.90 \$	2.99	



CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL 2024 2025 2030 2032 2033 Current 2026 2027 2028 2029 2031 Water Summary Scen: 2023 11 07 Scenario II -- Conservation 2.1 **Residential Inside City Monthly Charge** Hundred Cubic Feet (hcf) 29.07 \$ 29.75 \$ 32.07 \$ Total \$ 28.74 \$ 29.41 \$ 30.11 \$ 30.48 \$ 30.86 \$ 31.25 \$ 31.65 \$ 32.50 Dollar Inc 0.43 0.33 0.34 0.35 0.36 0.37 0.38 0.39 0.40 0.41 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 0.72 0.74 0.76 0.78 0.81 0.83 0.68 0.70 1.7% 1.7% 1.8% 1.8% 1.8% Percent Inc 2.0% 1.7% 1.7% 1.7% 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 1.06 1.09 1.27 1.30 1.34 1.45 1.13 1.16 1.19 1.23 Percent Inc 2.8% 2.0% 2.0% 2.0% 2.1% 2.1% 2.1% 2.1% 2.1% 2.1% 40 91.02 104.07 106.66 109.33 112.07 114.90 117.81 120.81 123.90 127.08 130.36 Total Dollar Inc 13.05 2.59 2.67 2.75 2.83 2.91 3.00 3.09 3.18 3.28 14.3% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.6% 2.6% 2.6% Percent Inc 2.2 **Residential Outside City Monthly Charge** Total 38.19 \$ 38.66 \$ 39.57 \$ 40.05 \$ 40.54 \$ 41.04 \$ 41.56 \$ 42.10 \$ 42.65 \$ 43.22 39.11 \$ Dollar Inc 0.49 0.57 0.47 0.45 0.46 0.48 0.51 0.52 0.54 0.55 1.2% 1.2% Percent Inc 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 0.87 0.90 0.93 0.95 0.98 1.01 1.04 1.07 1.10 1.07 1.7% 1.8% Percent Inc 2.1% 1.7% 1.7% 1.7% 1.7% 1.8% 1.8% 1.8% 20 68.70 70.72 72.13 73.58 75.08 76.62 78.20 79.84 81.52 83.26 85.04 Total 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
		r Summary : 2023 11 07 Scenario II -	Conservation										
2.3	Comme	ercial Inside City Monthly Charg	e 1 1/2" Meter										
	40	Total Dollar Inc Percent Inc	97.93	100.03 2.10 2.1%	102.19 2.16 2.2%	104.42 2.23 2.2%	106.72 2.29 2.2%	109.08 2.36 2.2%	111.51 2.43 2.2%	114.02 2.51 2.2%	116.60 2.58 2.3%	119.26 2.66 2.3%	122.00 2.74 2.3%
	80	Total Dollar Inc Percent Inc	167.93	172.13 4.20 2.5%	176.46 4.33 2.5%	180.91 4.46 2.5%	185.50 4.59 2.5%	190.23 4.73 2.5%	195.10 4.87 2.6%	200.11 5.02 2.6%	205.28 5.17 2.6%	210.60 5.32 2.6%	216.08 5.48 2.6%
2.4	Comme	ercial Outside City Monthly Cha	rge 1 1/2" Meter										
	40	Total Dollar Inc Percent Inc	128.75	131.50 2.75 2.1%	134.33 2.83 2.2%	137.24 2.92 2.2%	140.25 3.00 2.2%	143.34 3.09 2.2%	146.53 3.19 2.2%	149.81 3.28 2.2%	153.19 3.38 2.3%	156.67 3.48 2.3%	160.25 3.59 2.3%
	80	Total Dollar Inc Percent Inc	220.35	225.85 5.50 2.5%	231.51 5.66 2.5%	237.34 5.83 2.5%	243.34 6.01 2.5%	249.53 6.19 2.5%	255.90 6.37 2.6%	262.46 6.56 2.6%	269.22 6.76 2.6%	276.18 6.96 2.6%	283.36 7.17 2.6%
3	Total A	ccounts											
	New Ac	accounts counts nual Growth Rate		34,475	34,856 381 1.1%	35,237 381 1.1%	35,618 381 1.1%	35,999 381 1.1%	36,380 381 1.1%	36,761 381 1.0%	37,142 381 1.0%	37,523 381 1.0%	37,904 381 1.0%
4	Annual	Water Consumption											
WI1 WI2 WI3 WI4 WO1 WI2 WO2 WO4	Multi Fa Comme Irrigation Resider Multi Fa Comme	ntial Inside City amily Inside City amily Inside City arcial Inside City in Inside City anily Outside City amily Outside City arcial Outside City in Outside City in Outside City ystem	-	474,584,882 103,564,279 250,424,430 100,599,429 31,555,460 16,077,269 17,277,688 343,962 994,427,398	480,658,624 103,564,279 253,054,939 101,459,253 31,555,460 16,077,269 17,277,688 343,962 1,003,991,474 1.0%	486,732,367 103,564,279 255,685,447 102,319,077 31,555,460 16,077,269 17,277,688 343,962 1,013,555,549 1.0%	492,806,109 103,564,279 258,315,956 103,178,902 31,555,460 16,077,269 17,277,688 343,962 1,023,119,624 0.9%	498,879,852 103,564,279 260,946,465 104,038,726 31,555,460 16,244,392 17,455,442 343,962 1,033,028,577 1.0%	504,953,594 103,564,279 263,576,974 104,898,550 31,555,460 16,244,392 17,455,442 343,962 1,042,592,652 0.9%	511,027,337 103,564,279 266,207,482 105,758,374 31,555,460 16,382,056 17,602,126 343,962 1,052,441,077 0.9%	517,101,079 103,564,279 268,837,991 106,618,198 31,555,460 16,382,056 17,602,126 343,962 1,062,005,152 0.9%	523,174,821 103,564,279 271,468,500 107,478,022 31,555,460 16,382,056 17,602,126 343,962 1,071,569,227 0.9%	529,248,564 103,564,279 274,099,008 108,337,847 31,555,460 16,382,056 17,602,126 343,962 1,081,133,303 0.9%



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

5	Revenues and Expenses CASH BASIS										
5.1	Water Revenues										
	Water Rate Revenue										
WI1	Residential Inside City	\$ 14,584,020		15,912,243 \$	16,407,820 \$	16,919,739 \$	17,448,603 \$	17,995,036 \$	-,,	19,143,224 \$	-, -,-
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 WI4	Commercial Outside City Irrigation Inside City	635,473 1,977,963	647,492 2,048,800	659,870	672,620 2,198,203	690,392 2,276,953	704,057 2,358,529	722,194 2,443,032	736,814 2,530,567	751,872 2,621,239	767,382 2,715,160
WO4	Irrigation Outside City	1,977,963	2,048,800	2,122,184 11,259	2,198,203	2,276,953	2,358,529 12,044	2,443,032 12,321	2,530,567 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	-	-	-	-	-	-	-	-	-	-
Т	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other			<u> </u>	<u> </u>				<u> </u>		
	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 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 Current Water 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/Utilites 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 Т 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 **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 5.2 **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 5.3 5.4 Transfers

		-,,	-,,	-,,	,	,	, ,	,,	,	,,	,,
	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	<u> </u>		<u> </u>	<u> </u>	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

10.034.492

27,715,265

10.072.687

29,616,685

10.084.765

30,505,296

10.087.781

31,489,757

10.062.006

32,531,923

10.013.889

33,626,525

10.062.200

29,334,102

9.992.089

26,856,190

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



Net Revenues for Debt Service and Coverage

Total Cost of Service

9.538.732

25,230,621

9.936.769

26,057,634

5.5

CITY OF YUMA WATER/WASTEWATER COST OF SERVICE MODEL 2024 2025 2027 2028 2030 2031 2032 2033 Current 2026 2029 Wastewater Summary Scen: 2023 11 07 Scenario II -- Conservation Wastewater Monthly Rates and Charges 41.52 \$ 48.57 \$ 52.53 \$ 54.64 Monthly Base Charge 3/4" \$ 36.91 \$ 38.39 \$ 39.92 \$ 43.18 \$ 44.91 \$ 46.70 \$ 50.51 \$ 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 67.22 \$ 72.71 Monthly Base Charge 3/4" \$ 49.12 \$ 51.08 \$ 53.13 \$ 55.25 \$ 57.46 \$ 59.76 \$ 62.15 \$ 64.64 \$ 69.91 \$ 49.12 51.08 53.13 55.25 57.46 59.76 62.15 64.64 67.22 69.91 72.71 49.12 53.13 55.25 57.46 64.64 67.22 69.91 1 1/2" 51.08 59.76 62.15 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 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 6.00 6.49 4.74 4 93 5.33 5.55 6.24 6.75 7.02 5.13 5.77 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" 5.55 6.00 6.49 4.74 4.93 5 13 5.33 5.77 6 24 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 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 8.63 6.30 6.56 6.82 7.09 7.37 7.67 7.98 8.30 8.97 9.33 1 1/2" 6.30 6.82 7.09 7.37 7.67 7.98 8.30 8.63 8.97 9.33 6.56 6.82 7.37 7.67 7.98 8.30 8.63 8 97 2" 6.30 6.56 7.09 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** 38.39 \$ 43.18 \$ 7 hcf Total 36.91 \$ 39.92 \$ 41.52 \$ 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 2.10 1.66 1.73 1.80 1.87 1.94 2.02 Percent Inc 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 43.18 52.53 20 hcf Total 36.91 38.39 39.92 41.52 44.91 46.70 48.57 50.51 54.64 Dollar Inc 1.48 1.54 1.60 1.66 1.73 1.80 1.87 1.94 2.02 2.10 4.0% 4 0% 4.0% 4 0% 4.0% 4 0% 4.0% Percent Inc 4.0% 4.0% 4.0% 30 hcf 36.91 38.39 39.92 41.52 43.18 44.91 46.70 48.57 50.51 52.53 54.64 Total 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 2033 Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 Wastewater Summary Scen: 2023 11 07 Scenario II -- Conservation 2.2 ntial Outside City Monthly Charge \$ 49.12 \$ 51.08 \$ 53.13 \$ 55.25 \$ 57.46 \$ 59.76 \$ 62.15 \$ 64.64 \$ 67.22 \$ 69.91 \$ 72.71 7 hcf Total Dollar Inc 1.96 2.04 2.13 2.21 2.30 2.39 2.49 2.59 2.69 2.80 4.0% 4.0% 4.0% 4.0% 4.0% Percent Inc 4.0% 4.0% 4.0% 4.0% 4.0% 13 hcf 67.22 69.91 Total 49.12 51.08 53.13 55.25 57.46 59.76 62.15 64.64 72.71 Dollar Inc 2.21 2 49 2 59 1.96 2 04 2.13 2.30 2 39 2 69 2.80 4.0% 4.0% 4.0% 4.0% 4.0% Percent Inc 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 13 2 49 2 69 2 04 2 21 2.30 2 39 2 59 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 103.81 40 hcf Total 88.74 92.29 95.98 99.82 107.97 112.28 116.78 121.45 126.30 131.36 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% 172.74 179.65 186.84 194.31 202.08 210.16 218.57 227.31 236.41 245.86 255.70 80 hcf Total Dollar Inc 7 47 9.09 9.46 6.91 7.19 7.77 8.08 8.41 8.74 9.83 Percent Inc 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% Non Residential Outside City Monthly Bill -- 1 1/2" Meter 2.4 138.15 161.62 174.80 40 hcf Total 117.10 122.82 127.73 132.84 143.68 149.43 155.40 168.08 Dollar Inc 5.72 4.91 5.11 5.31 5.53 5.75 5.98 6.21 6.46 6.72 Percent Inc 4.0% 4.0% 4.0% 4.0% 4.9% 4.0% 4.0% 4.0% 4.0% 4.0% 80 hcf 227.90 239.08 248.64 258.58 268.92 279.68 290.87 302.51 314.61 327.19 340.28 Total 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** 31,720 28,720 29,095 29,470 29,845 30,220 30,595 30,970 31,345 32,095 **Total Accounts** 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% **Annual Wastewater Billing Units** 433,478,463 WWI1 Residential Inside City 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 14,645,100 211,374,859 213,531,745 215,688,632 217,845,518 220,002,404 WWI2 Non Residential Inside City 204,904,200 207,061,086 209,217,973 222,159,291 224,316,177 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 Conservati	on									
5	Revenues and Expenses CASH BASIS										
5.1	Wastewater Revenues										
WWI1	Wastewater Rate Revenue 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		<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>	<u>-</u>		<u> </u>
	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
Т	Transfers	-	-	-	-	-	-	-	-	-	-
0	Other		<u> </u>		-	<u> </u>	-	-	<u> </u>		-
	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



				WA		ITY OF YUMA FER COST OF SI					
	Cu	urrent 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Wastewater Summary Scen: 2023 11 07 Scenario II Con										
	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/Utilites	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
т	Transfers	-	-	- 1,00	-	-	-	-	-	-	-
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
	Debt Service	7.407.700	0.540.545	0.540.500	0.540.445	0.540.545	0.500.705	0.500.000	0.500.000	0.540.040	0.404.700
	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
5.6	Debt Service Future Total Debt Service	7.467.700	6,513,515	6,518,528		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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