

Town of Gilbert, AZ

Water and Solid Waste Rate Study



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Section 1 - Introduction

1.1. Introduction

Willdan Financial Services and Pat Walker Consulting LLC (“Willdan Team”) were retained by the Town of Gilbert, Arizona (“Town”) to conduct a Water and Solid Waste Rate Study (“Rate Study”) for the Town’s water and solid waste services utilities (“Utilities”). This report details the results of the Rate Study analysis for the current year and forecast period, Fiscal Year (FY) 2023-24 through FY 2027-28.

The results of the Rate Study presented herein include financial plans and rate structures adjusted to provide revenues sufficient to fund the ongoing operating and Council approved capital costs necessary to operate the Town’s water and solid waste utilities, while meeting the financial requirements and goals set forth by the Town for the water and solid waste services enterprise funds.

1.2. Goals and Objectives

The primary goal of the Rate Study was to adjust rates that will allow the Town to meet its ongoing costs (operations & maintenance and capital) for the utilities. More specifically the Rate Study was undertaken to:

- Review Town developed financial plans; and
- Recommend rates that will meet the Town’s revenue requirements based on Town specific water; and solid waste services utility operating and capital costs and reserve requirements.

1.3. Overview of the Rate Study Process

The Rate Study process consisted of two primary study components. First, a determination of the adequacy of system revenues to meet system expenses during the study forecast period was undertaken by Town staff which was then provided to the Willdan Team. The result of this analysis, known as the Revenue Sufficiency Analysis or financial plan, is an assessment of the ability of the existing water and solid waste services rate revenue streams to meet the projected financial requirements of the systems during the forecast period. This analysis also identifies, to the extent required, the magnitude and timing of any required rate adjustments.

Second, existing rates and charges were adjusted by the Willdan Team, which, when implemented, would provide sufficient revenue, as identified in the Revenue Sufficiency Analysis, to recover costs in a manner consistent with general rate-making practices. This step is known as the Rate Analysis.

1.4. Organization of this Report

This Rate Study presents an overview of the Town's financial plans and the Willdan Team's rate design.

The report is organized as follows:

- Section 1 - Introduction
- Section 2 – Overview of Utility Rate-Making Principles, Processes and Issues
- Section 3 – Rate Study Development and Results
- Section 4 – Conclusions and Recommendations
- Appendix A – Water Financial Plan
- Appendix B – Solid Waste Services – Commercial Financial Plan
- Appendix C – Solid Waste Services – Residential Financial Plan
- Appendix D – Water Rates
- Appendix E - Solid Waste Services – Commercial Rates
- Appendix F – Solid Waste Services – Residential Rates

1.5. Reliance on Data

During the course of this project the Town (and/or its representatives) provided Willdan with a variety of technical information, including cost and revenue data. Willdan did not independently assess or test for the accuracy of such data – historic or projected. Willdan has relied on this data in the formulation of its findings and subsequent recommendations, as well as in the preparation of this report. As is often the case, there will be differences between actual and projected data, and these differences may be significant. Therefore, Willdan does not take responsibility for the accuracy of data or projections provided by or prepared on behalf of the Town, nor does Willdan have responsibility for updating this report for events occurring after the date of this report.

1.6. Acknowledgements

We wish to extend our appreciation to the Town and its staff for their cooperation during the progress of this study. In particular, we would like to thank Mr. Eric Braun, Assistant Public Works Director (Town Project Manager) Ms. Kelly Pfost, Finance Director, Mr. Joseph Hewitt Management and Budget Analyst, for their guidance and assistance throughout this project.

Section 2 - Overview of Utility Rate Principles, Processes and Issues

2.1. Introduction

The scope of this study included an update of water and solid waste services user rates and charges. Utility rates must be set at a level where operating and capital expenses are met with the revenues received from customers. This is a significant point, as failure to achieve this level could lead to insufficient funds being available to adequately maintain the system.

2.2. The Revenue Sufficiency Process

In order to develop rates and charges which will generate sufficient revenue to meet the fiscal requirements of the water and solid waste utilities, Town staff made a determination of the annual rate revenue required. The first step in the process is the Revenue Sufficiency Analysis.

The process employed in the Revenue Sufficiency Analysis involves a review of operating, maintenance and capital budgets for the utility, and results in the identification of revenue requirements of the system, such as operating expenses, capital expenses (minor and major), transfers in and out, and the maintenance of both restricted and unrestricted reserves at appropriate levels. These revenue requirements are then compared to the total sources of funds available during each year of the forecast period to determine the adequacy of projected revenues to meet projected revenue requirements. To the extent that the existing revenue stream is projected to be insufficient to meet the annual revenue requirements of the system during the projection period, a series of rate revenue increases are calculated which would be required to provide revenue sufficient to meet those needs.

Financial Planning

In the development of the revenue requirements, certain parameters are utilized to project future expenditures, growth in customers and consumption, and necessary revenue adjustments. The Town provided the Willdan team with a five-year financial plan which identified anticipated expenditures and the corresponding revenue needed to meet the annual expenses and maintenance of adequate reserves. The Willdan Team used the Town's financial plan as the basis for developing rates.

2.3. The Rate Update Process

With the rate revenue requirement provided to the Willdan Team, an adjustment to rates and charges was undertaken.

Utilities consider a variety of factors in establishing rates, including cost allocation, customer impact, conservation of resources and ease of administration. The rate update process seeks to find the balance between the need to recover sufficient revenue in a fair and equitable manner and the need to do so within the constraints of other objectives which are unique to each utility. By understanding the types of customers served by the utility, and the general usage characteristics of those customers, a system of rates and charges can be updated to balance those many objectives while also generating sufficient revenue.

Through discussions during the study, the existing rate structure was meeting the Town’s objectives and goals. However, the Town indicated water rates should be adjusted to encourage conservation and minimize the financial burden to lower volume customers.

2.4. Financial Management Goals of the Town

The establishment of specific financial management goals of a utility is a key step in developing financial plans which will ensure the financial health of the utility remains strong. The financial management goals of the Town are described below.

2.4.1 Minimum Unrestricted Working Capital Balance

In order to maintain a certain level of liquidity, the Town has developed a goal of maintaining unrestricted working capital reserves as summarized in Table 2-1 below.

Table 2-1					
Target Cash Reserves					
Fiscal Year Ending June 30 (\$ thousands)					
Description	2023-24	2024-25	2025-26	2026-27	2027-28
Water	\$32,520	\$33,110	\$34,170	\$35,240	\$47,256
SW – Residential	4,950	5,690	5,950	6,250	6,510
SW - Commercial	760	870	890	910	920

Section 3 - Rate Study Development and Results

3.1. Revenue Sufficiency Analysis

3.1.1 General Methodology

The general methodology utilized in the Revenue Sufficiency Analysis was discussed previously in Section 2.2. In summary, however, the level of revenues generated by rates must be sufficient to recover the fiscal requirements, or projected expenditures of the utility. To the extent that the projected revenue stream based upon current water and solid waste services rates are not sufficient to meet the annual revenue requirements of the systems, a series of revenue increases were calculated to provide the revenue necessary to meet those expenditure needs, while satisfying the financial goals and objectives of the utilities. From a financial perspective, the Town's utilities must "stand on their own" by meeting its respective financial obligations without assistance from other Town funds. The financial plans developed by the Town included the current year fiscal year (FY) 2022-23 plus the five-year period FY 2023-24 through FY 2027-28. The Town maintains its own financial models which projects customer growth, revenues, expenses and target fund balances for the 5-year study period. The Willdan Team relied on the Town's models for revenue needs projections.

3.1.2 Data Items

Key data items were provided by Town staff, reviewed and discussed with Town staff and then incorporated into the Revenue Sufficiency Analysis. The key data items were:

- Financial management goals of the Town;
- FY 2022-23 beginning fund balance;
- FY 2022-23 actuals through FY 2027-28 financial forecast; and
- Capital improvement program expenses by year FY 2022-23 through FY 2027-28.

General assumptions utilized in the analysis include the following:

- Customer growth; and
- Cost escalation.

A discussion of the use of each of the above data items and general assumptions is presented below.

3.1.3 FY 2022-23 Fund Balance

The Willdan team relied upon the Town’s financial models for the beginning of year cash balance for the start of the study period (FY 2022-23). A summary of the fund balances for the water and solid waste utilities, for the beginning of FY 2022-23, as used in this analysis, is presented in Table 3-2 below.

Table 3-2 Estimated Beginning Fund Balance Fiscal Year Beginning July 1, 2022			
Description	Water	SW- Residential	SW- Commercial
Cash Balance	\$57,839,500	\$8,034,000	\$1,196,000

3.1.4 FY 2022-23 through FY 2027-28 Financials

Staff provided Willdan with the FY 2022-23 through FY 2027-28 financials as the projection of financial needs throughout the study period.

A summary of the FY 2022-23 operating budgets for water and solid waste services, as well as subsequent projected expenses through FY 2027-28 is presented in Table 3-3.

A more detailed presentation of the budgeted revenues and expenses are presented in Schedules A-2 through A-3 of Appendix A, Schedules B-2 through B-3 of Appendix B, and Schedules C-2 through C-3 of Appendix C.

Table 3-3 Operating Budget Fiscal Years Ending June 30 (\$ thousands)						
Description	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Water						
O&M	\$58,869	\$110,784	\$105,082	\$127,635	\$164,254	\$135,595
Solid Waste Services – Commercial						
O&M	\$3,588	\$3,997	\$4,252	\$4,242	\$4,317	\$4,392
Solid Waste Services – Residential						
O&M	\$21,784	\$25,743	\$27,657	\$27,735	\$29,185	\$30,055
Note: Values are rounded up/down to the nearest \$1,000						

3.1.5 Capital Improvements Plan (CIP)

The Town provided Willdan with a forecast of capital requirements for the study period. The capital projects identified by the Town are required to maintain service to customers by making investments in the water system to repair or replace aging system components as they wear out over time. The CIP also projects equipment replacement needs for the Town’s solid waste services utility.

A summary table of the CIP for the FY 2022-23 through FY 2027-28 study period is presented below in Table 3-4. The CIP is presented in Schedules A-4 through A-5, B-4 through B-5, and C-4 of the Appendices.

Table 3-4 Capital Improvement Plan Fiscal Years Ending June 30 (\$ thousands)							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Costs - W	\$17,464	\$98,196	\$28,189	\$24,973	\$24,138	\$133,709	\$326,878
Capital Costs – SWC	0	0	162	0	0	0	85
Capital Costs - SWR	0	0	85	0	0	0	162
Note: Values are rounded up/down to the nearest \$1,000							

3.1.6 General Assumptions

In order to develop the financial and rate projections, certain assumptions were made with regard to elements of the revenue sufficiency analysis. A summary of those assumptions is presented below.

3.1.6.1. System Growth

The Town anticipates growth in water accounts of 1.75% per year for the FY 2024-25 through FY 2027-28 period. Solid waste services growth was anticipated at 1.75% per year for FY 2023-24 through FY 2027-28 for residential customers, while there is no anticipated growth for commercial collections.

3.1.6.2. O&M Escalation

Town staff projected ongoing water expenses to increase at an average rate of 11% for FY 2023-24 through 2027-28, increasing from \$32,691,000 to \$54,390,403.

The solid waste services commercial budgets anticipate ongoing O&M expenses of \$2,875,000 in FY 2023-24 increasing to \$3,698,000 in FY 2027-28, an average annual increase of 5%.

Solid waste services residential ongoing expenses range from \$17,914,210 in FY 2023-24 to \$24,444,000 in FY 2027-28, an average annual increase of 6%.

In all cases, the annual increase in water and solid waste services expenditures are projected to be greater than additional revenue derived through system growth alone.

3.1.6.3. Results of the Revenue Sufficiency Analysis

After a thorough review of the above-mentioned data elements, the Revenue Sufficiency Analysis was developed and provided to the Willdan Team by Town staff. This draft provided the forum in which various alternative assumptions were discussed, tested and evaluated for both their reasonableness and their impact upon the ultimate financial health of the utility. Table 3-5 provides a summary of the annual revenue requirements for both the water and solid waste utilities incorporating the assumptions in Section 3 of this report as compared to the projected rate revenue described in more detail in Schedules A-1, B-1, C-1, and D-1 of the appendices.

Table 3-5						
Revenue Requirements vs. Revenue Under Existing Rates						
Fiscal Years Ending June 30 (\$ thousands)						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Water						
Revenue Under Existing Rates	\$70,406	\$71,589	\$72,794	\$74,020	\$75,267	\$76,536
Revenue Requirements	<u>58,869</u>	<u>110,784</u>	<u>105,082</u>	<u>122,635</u>	<u>164,254</u>	<u>135,595</u>
Difference	11,537	(39,195)	(32,288)	(48,615)	(88,987)	(59,059)
Solid Waste Services – Commercial						
Revenue Under Existing Rates	\$3,455	\$3,444	\$3,444	\$3,444	\$3,444	\$3,444
Revenue Requirements	<u>3,588</u>	<u>3,997</u>	<u>4,252</u>	<u>4,242</u>	<u>4,317</u>	<u>4,392</u>
Difference	(134)	(554)	(809)	(799)	(874)	(949)
Solid Waste Services - Residential						
Revenue Under Existing Rates ⁽¹⁾	\$19,400	\$20,850	\$19,688	\$20,031	\$20,381	\$20,736
Revenue Requirements	<u>21,784</u>	<u>25,743</u>	<u>27,657</u>	<u>27,735</u>	<u>29,185</u>	<u>30,055</u>
Difference	(2,384)	(4,893)	(7,969)	(7,704)	(8,804)	(9,319)
(1) FY 2022-23 revenues include a one-time transfer in of \$1.5 million.						
Note: Values are rounded up/down to the nearest \$1,000						

The resulting financial plans presented herein is the embodiment of the data, assumptions and review process undertaken with Town staff.

3.1.6.4. Rate Revenue Increases Required

As discussed in section 3.1.6.2, operations and maintenance expenses are growing at a faster rate than the Town’s increase in service units (section 3.1.6.1). The Town’s financial analysis of the utilities indicates that the increase in operating costs is projected to outpace revenue increases through growth in service units alone. Revenue increase needs (as identified by Town staff) in addition to growth in service units are therefore required in order to maintain the financial integrity of the water and solid waste services utilities.

The budgeted increases incorporate the increases in water and solid waste rate revenues as summarized in Table 3-6. The Town identified revenue increases are required through FY 2027-28 in order for the Town to meet its ongoing operational costs (revenue requirements) and meet minimum prudent financial and system maintenance standards.

Table 3-6					
Projected Revenue Increases					
Fiscal Year Ending June 30					
Service/Financial Plan	2023-24	2024-25	2025-26	2026-27	2027-28
Water	11.6%	31.7%	24.4%	24.5%	0.0%
SW - Commercial	5.0%	17.1%	0.0%	0.0%	0.0%
SW - Residential	13.7%	25.8%	0.0%	0.0%	0.0%

A more detailed presentation of the pro forma, including a fund balance reconciliation is presented in Schedules A-1, B-1, and C-1 of the appendices.

3.1.6.5. Summary of Revenue Sufficiency Analysis

The budgeted financial plans are presented in Table 3-7, which provides for funding of projected revenue requirements based on the current knowledge of expected expenditure forecasts during the forecast period, as provided by the Town.

Table 3-7						
Projected Net Operating Fund Results						
Fiscal Years 2022-23 to 2027-28						
(\$ thousands)						
Description	22-23	23-24	24-25	25-26	26-27	27-28
Water – Gradual Option						
Beginning Fund Balance	\$57,840	\$69,376	\$36,827	\$35,636	\$43,748	\$44,398
Revenues	70,406	78,236	103,891	130,747	164,904	167,700
Operating Expenses	58,869	110,784	105,082	122,635	164,254	135,595
Net Cash Flow	11,537	(32,549)	(1,191)	8,112	650	32,105
Ending Fund Balance	\$69,376	\$36,827	\$35,636	\$43,748	\$44,398	\$76,503
Target Fund Balance		\$32,520	\$33,110	\$34,170	\$35,240	\$47,256
Solid Waste – Commercial						
Beginning Fund Balance	\$1,196	\$1,160	\$871	\$946	\$1,031	\$1,041
Revenues	3,552	3,708	4,327	4,327	4,327	4,327
Operating Expenses	3,588	3,997	4,252	4,242	4,317	4,392
Net Cash Flow	(36)	(289)	75	85	10	(65)
Ending Fund Balance	\$1,160	\$871	\$946	\$1,031	\$1,041	\$976
Target Fund Balance		\$760	\$870	\$890	\$910	\$920
Solid Waste – Residential						
Beginning Fund Balance	\$8,034	\$6,750	\$5,162	\$6,492	\$8,249	\$9,070
Revenues	20,500	24,155	28,987	29,492	30,006	30,529
Operating Expenses	21,784	25,743	27,657	27,735	29,185	30,055
Net Cash Flow	(1,284)	(1,588)	1,330	1,757	821	474
Ending Fund Balance	\$6,750	\$5,162	\$6,492	\$8,249	\$9,070	\$9,544
Target Fund Balance		\$4,950	\$5,690	\$5,950	\$6,250	\$6,510
Note: Variances due to rounding up/down to the nearest \$1,000						

As noted in Table 3-7, the ending fund balance in FY 2027-28 exceeds the target reserve level. There are large expenditures anticipated for FY 2028-29 which will draw down the fund balance that is projected to be accumulated through FY 2027-28.

3.1.6.6. Revenue Sufficiency Analysis Conclusions

The revenue requirements analysis completed by the Town, found:

- Revenue projections based on existing rates are insufficient to meet the revenue requirements for FY 2023-24 through FY 2027-28; and
- Additional revenue (as identified in Section 3.1.6.4) is needed in order to keep pace with increasing O&M and capital costs.

3.2. Rate Review

3.2.1 General Methodology

With the rate revenue requirement determined in the Revenue Sufficiency Analysis, the adjustment of rates and charges was completed as described below.

First, the rate design goals of the Town were reviewed to identify areas the Town wanted to address over the forecast period included in this Rate Study. Next, an assessment of the existing rate design was completed to identify areas which have worked well for the Town with regard to their specific goals and objectives. The Town identified two main goals, increased conservation and minimizing the financial burden to lower volume users. In addition to the Town's goals, rate design should seek to achieve the following industry standard objectives:

- Generate a stable rate revenue stream which, when combined with other sources of funds, is sufficient to meet the financial requirements and goals of the utility;
- Be easy to understand by customers; and
- Be easy to administer by the utility.

3.2.2 Review of Existing Rate Structure

The Town's current water rates are comprised of a fixed monthly charge by meter size and volume rate structure. The fixed charge is the same for all customers for the same size meter. Volume rates are assessed on a 4-tier volume rate (assessed on a per 1,000 gallons (kgals)) basis for residential customers. Non-residential customers are volume rates under a domestic or landscape rate based on the respective water use. Hydrant customers are assessed a uniform volume rate.

Residential solid waste customers are assessed a monthly charge per container, whereas commercial solid waste customers are assessed rates based on size of container, number of collections per week and monthly charges based on the type of roll off service.

3.2.3 Cost-of-Service Analysis

This study relied on the cost-of-service allocations by class as developed in the 2018 and 2021 rate studies.

3.3. Proposed Rates

3.3.1 Proposed Rate Structure Adjustments

3.3.1.1. Water Rates

In working with Town staff, the existing rate structure and distribution of revenues from the 2018 Rate Study (fixed versus volume as well as between classes) were deemed reasonable and therefore maintained. The fixed charges reflect American Water Works Association (AWWA) meter capacity ratios. Larger meter sizes have the ability to provide a higher gallon per minute (gpm) of water capacity than a smaller meter, with the incremental available capacity captured in higher meter charges for larger meter sizes. For example, the meter capacity of a 1-inch meter is 1.67 times greater than a ¾-inch meter, thus the monthly fixed charged for a 1-inch meter is 1.67 times greater than the monthly fixed charge for a ¾-inch meter. Generally speaking residential customers have smaller meters while non-residential customers can have both smaller and larger meters on the system. Table 3-8 illustrates the current and proposed monthly water fixed charges resulting from the additional revenue requirements identified in the financial plan.

Table 3-8						
Current Versus Proposed Water Fixed Charges						
	Current					
Meter Size	Rates	2023-24	2024-25	2025-26	2026-27	2027-28
3/4-inch	\$21.13	\$30.82	\$38.53	\$48.16	\$48.16	\$48.16
1-inch	35.32	51.47	64.34	80.43	80.43	80.43
1 ½-inch	70.37	102.64	128.30	160.38	160.38	160.38
2-inch	112.63	164.29	205.36	256.70	256.70	256.70
3-inch	225.47	328.88	411.11	513.88	513.88	513.88
4-inch	352.25	513.82	642.28	802.85	802.85	802.85
6-inch	704.29	1,027.34	1,284.17	1,605.22	1,605.22	1,605.22
8-inch	1,126.91	1,643.80	2,054.75	2,568.44	2,568.44	2,568.44
10-inch	1,619.69	2,362.60	2,953.25	3,961.57	3,961.57	3,961.57
12-inch	3,028.69	4,417.90	4,417.90	4,417.90	4,417.90	4,417.90

Note: Rates are effective April 1 of each Fiscal year

The residential tier thresholds (volume of water per tier) remain unchanged, however, the pricing differentials between the tiers were modified to further encourage conservation. The non-residential

landscape rate was updated in similar fashion to that of the residential class, while the hydrant rate structure remains unchanged. Table 3-9 provides a summary of the existing volume rate structure compared to the proposed rate structure.

Table 3-9						
Current Versus Proposed Water Volume Rates						
Current Customer Class/Tiers	Current Rates	2023-24	2024-25	2025-26	2026-27	2027-28
Residential						
0 – 8 kgals	\$1.42	\$2.07	\$2.59	\$3.24	\$3.24	\$3.24
9 – 20 kgals	1.71	2.70	3.37	4.21	4.21	4.21
21 – 30 kgals	2.52	4.18	5.22	6.53	6.53	6.53
> 30 kgals	3.75	6.68	8.35	10.44	10.44	10.44
Non-Residential						
Domestic >0 kgals	2.14	2.42	3.02	3.78	3.78	3.78
Landscape >0 kgals	2.78	4.23	5.29	6.61	6.61	6.61
Hydrant						
> 0 kgals	9.58	15.93	19.91	24.89	24.89	24.89

Note: Rates are effective April 1 of each fiscal year.

3.3.1.2. Solid Waste Services

Both the commercial and residential rates have been updated to reflect the new revenue requirement targets identified in the financial plans (Appendices B-1 and C-1). The existing rate differentials between container sizes and frequency of pickups has been maintained in the proposed rates. The commercial yard rates for the first container are summarized in Table 3-10, and the rate for extra containers are shown in Table 3-11. It should be noted that the rates for extra containers are lower than the rates for the first container. This is a reflection of the economies of scale from the initial pickup being undertaken and additional bins being collected on that route rather than additional routes to service the bins.

Table 3-10							
Current Versus Proposed Solid Waste Services – Commercial Container Rates (First Container)							
Size	1x Wk	2x Wk	3x Wk	4x Wk	5x Wk	6x Wk	7x Wk
Current							
90 gallon	\$25.23	n/a	n/a	n/a	n/a	n/a	n/a
90 gal Recycling	5.00	n/a	n/a	n/a	n/a	n/a	n/a
65 gallon	23.19	n/a	n/a	n/a	n/a	n/a	n/a
160 gallon	55.09	110.18	n/a	n/a	n/a	n/a	n/a
160 gallon Extra	30.06	n/a	n/a	n/a	n/a	n/a	n/a
160 gal Recycling	30.06	n/a	n/a	n/a	n/a	n/a	n/a
300 gallon	103.29	206.58	n/a	n/a	n/a	n/a	n/a
300 gal Recycling	56.36	n/a	n/a	n/a	n/a	n/a	n/a
1.5 yd	76.24	152.48	228.72	304.96	381.19	457.44	533.67
3 yd	83.20	166.40	249.60	321.44	416.00	499.20	582.40
4 yd	87.84	175.68	263.52	351.37	439.21	527.05	614.89
6 yd	97.12	194.24	291.36	388.49	485.61	582.73	679.85
8 yd	106.40	212.81	319.21	425.61	532.02	638.42	744.82
2023-24 through 2027-28							
90 gallon	\$29.04	n/a	n/a	n/a	n/a	n/a	n/a
90 gal Recycling	5.76	n/a	n/a	n/a	n/a	n/a	n/a
65 gallon	26.70	n/a	n/a	n/a	n/a	n/a	n/a
160 gallon	63.42	126.84	n/a	n/a	n/a	n/a	n/a
160 gallon Extra	34.61	n/a	n/a	n/a	n/a	n/a	n/a
160 gal Recycling	34.61	n/a	n/a	n/a	n/a	n/a	n/a
300 gallon	118.91	237.81	n/a	n/a	n/a	n/a	n/a
300 gal Recycling	64.88	n/a	n/a	n/a	n/a	n/a	n/a
1.5 yd	87.76	175.54	263.30	351.06	438.83	526.60	614.37
3 yd	95.78	191.56	287.34	370.04	478.90	574.68	670.46
4 yd	101.12	202.24	303.36	404.50	505.62	606.74	707.86
6 yd	111.80	223.61	335.41	447.23	559.03	670.84	782.64
8 yd	122.49	244.99	367.47	489.96	612.46	734.95	857.44

Table 3-11							
Current Versus Proposed Solid Waste Services – Commercial Container Rates (Extra Container)							
<u>Size</u>	<u>1x Wk</u>	<u>2x Wk</u>	<u>3x Wk</u>	<u>4x Wk</u>	<u>5x Wk</u>	<u>6x Wk</u>	<u>7x Wk</u>
Current							
300 gallon	\$56.36	\$112.72	n/a	n/a	n/a	n/a	n/a
1.5 yd	41.60	83.20	124.81	166.40	208.00	249.60	291.20
3 yd	48.56	97.12	145.69	194.24	242.80	291.36	339.93
4 yd	53.20	106.40	159.60	212.81	266.00	319.20	372.40
6 yd	62.48	124.96	187.45	249.93	312.41	374.89	437.38
8 yd	71.77	143.53	215.30	287.05	358.82	430.58	502.35
2023-24 through 2027-28							
300 gallon	\$64.88	\$129.76	n/a	n/a	n/a	n/a	n/a
1.5 yd	47.89	95.78	143.68	191.56	239.45	287.34	335.23
3 yd	55.90	111.80	167.72	223.61	279.51	335.41	391.33
4 yd	61.24	122.49	183.73	244.99	306.22	367.46	428.71
6 yd	71.93	143.85	215.79	287.72	359.65	431.57	503.51
8 yd	82.62	165.23	247.85	330.45	413.07	495.68	578.30

In addition to cubic yard containers listed above, the Town also provides additional services to commercial customers. The current and proposed roll off rates are summarized in Table 3-12.

Table 3-12		
Current Versus Proposed Commercial Roll Off Rates		
<u>Service</u>	<u>Current Rates</u>	<u>2023-24 through 2027-28</u>
Roll Off Delivery	\$50.00	\$61.09
Roll Off Haul/Compactor Haul	218.33	266.78
Manure Collection 3 CY	98.95	120.91
Manure Collection 4 CY	112.87	137.91
Cardboard Collection	35.00	42.77
Disposal (per ton)	31.50	34.50

The residential solid waste service rates (current and proposed) are summarized in Table 3-13.

Table 3-13		
Current Versus Proposed Solid Waste Services- Residential Rates		
Service	Current Rates	2023-34 through 2027-28
90 gallon container	\$19.03	\$27.55
Each additional 90 gallons container	10.29	14.90
Additional recycling container	5.00	7.24
Manure collection	15.15	21.94
65 gallon container	17.49	25.32
300 gallon container	77.91	112.81

Water and solid waste rates are further presented in appendices D through F.

3.3.2 Comparisons

As a result of the proposed revenue increases as well as the changes to the rate structures themselves, each customer class will experience changes to their monthly bills (assuming consistent service and use before and after the adoption of new rates and fees). Table 3-14 provides an illustration of the impact of the proposed water rates to low, average and high-volume users. A comparison of the average monthly water bill for a residential customer with 12,000 gallons of water use under the Town’s current and proposed rates as compared to neighboring communities is illustrated in Figure 3-1.

Table 3-14		
Current Versus 2023-24 Monthly Water Bill		
Customer Use	Current Rates	Proposed Rates
Single Family Residential – ¾-inch meter		
Low (5,000 gallons)	\$28.23	\$41.19
Medium (10,000 gallons)	35.91	52.80
High (35,000 gallons)	96.96	154.95
Commercial – 1-inch meter (Domestic)		
Low (25,000 gallons)	\$88.82	\$111.89
Medium (50,000 gallons)	143.32	172.31
High (100,000 gallons)	249.32	293.15
Commercial – 2-inch meter (Landscape)		
Low (100,000 gallons)	\$390.63	\$587.21
Medium (250,000 gallons)	807.63	1,221.60
High (500,000 gallons)	1,502.63	2,278.92

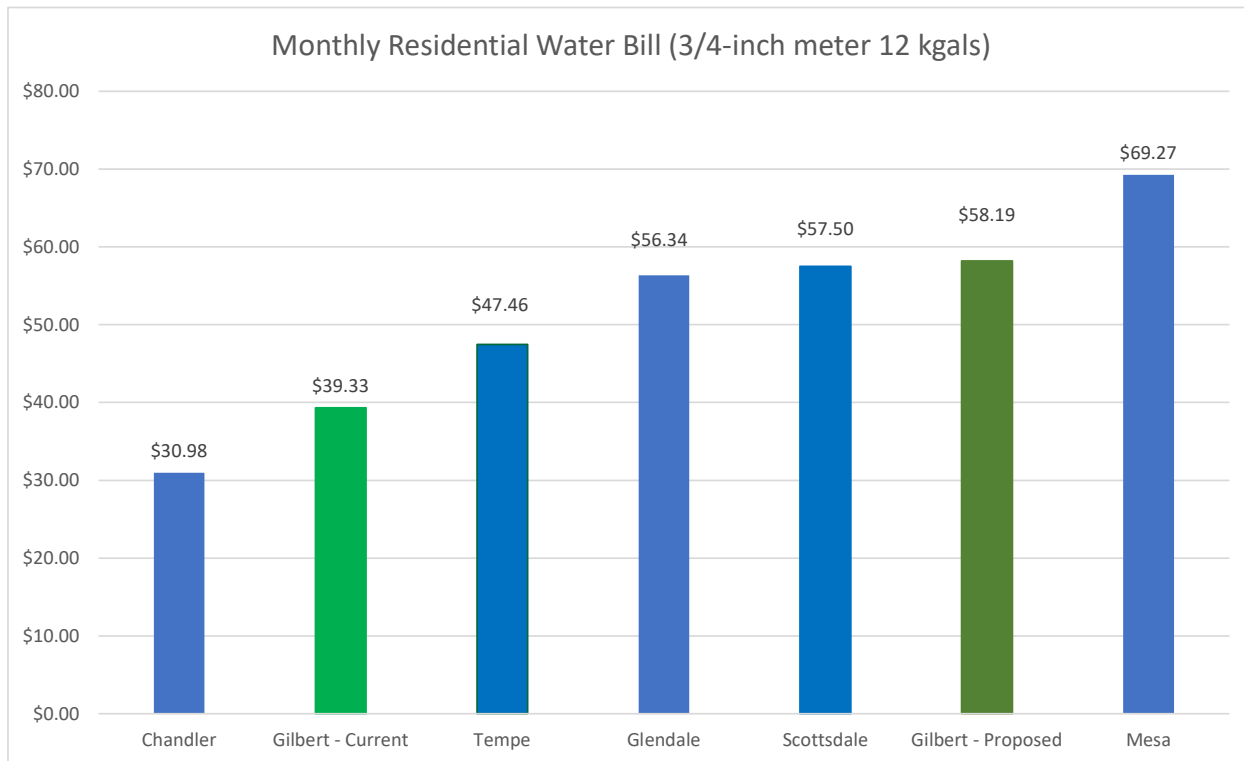


Figure 3-1: Average Monthly Water Bill Comparison

3.3.3 Data Review

In order to develop the rates and charges presented herein, a detailed review of pertinent data was conducted. A description of the data reviewed, and the review process employed, is presented below.

3.3.3.1. Billing Data Review

In order to develop rates and charges which recover sufficient revenue to meet the financial goals of the Town in a manner consistent with the cost-of-service analysis and generally accepted rate-making practice, a detailed review of historical billing units was undertaken. The analysis resulted in the identification of the historical bills issued at each increment of consumption for each unique customer class in the system for FY 2021-22. This analysis was used as the basis for the projection of billing units (escalated to current use projections based on system growth) used in the development of rates and charges, and the projection of revenue, for the Town.

3.3.3.1.1. Billing Data Validation

In order to validate that the data used in the analysis is reasonable for use in the determination of rates and charges which recover the target revenue requirement, a billing data validation was conducted.

The billing data validation consisted of a revenue test in which the rates and charges in place during the same period, were applied to the billing data compiled from the Town for the same period. The resultant revenue calculated was compared to the revenue collected in FY 2021-22, as provided by Town staff.

This comparison resulted in the determination that the billing data was within accepted tolerances for use in rate making.

3.4. Drought Rates

3.4.1 Drought Rate Overview

During the Study the Town expressed interest in the ability to assess drought rates in the future should the need arise. There are three main methodologies for calculating drought rates.

The first methodology is incentive based. Under this methodology water rates are increased by a pre-determined percentage (10%, 15% etc.) in order to encourage users to reduce their water consumption through a pricing signal. The percentage increase can vary by tier such that the higher tiers (more discretionary water use) could have a higher percentage increase in rates in order to encourage greater water use reduction.

The second methodology is revenue recovery based. Under this methodology a predetermined water use reduction target is established and implemented. As a result of the mandatory water use reduction the utility will generate less revenue (reduced water sales). While the revenue is reduced there is not a corresponding and equal reduction in expenses. The drought rates are therefore designed to recoup the revenue that is intended to be lost as a result of the mandatory water use reductions. As an example, a utility has determined that water use is to be reduced from 150,000 gallons to 100,000 gallons. As a result of the water use reduction the utility will generate \$100,000 less revenue. The drought rate in this case would be \$1.00 per thousand gallons ($\$100,000$ in lost revenue / 100,000 in revised water use).

The third methodology is a combination of the incentive based and revenue recovery based methodologies. In the combined case drought rates are calculated to mitigate the loss in revenue

associated with mandatory restrictions, then an additional price increase is applied in order to encourage an additional decrease in water use (usually from discretionary water use tiers).

Once the methodology for drought rates has been determined there are two approaches to implementing the drought rates themselves. The first is to replace the existing rates with the new drought rates. The second is to assess the drought rates as a surcharge per thousand gallons in addition to the existing rate structure. In either approach the new rates or surcharge are temporary and are only in effect during the drought period.

3.4.2 Gilbert Specific Drought Surcharge

To analyze Gilbert specific potential drought surcharges, the Willdan team examined the revenue reduction associated with residential water use in tier 2 through 4 (tier 1 is considered domestic water use and not discretionary) as well as the landscape water use for non-residential customers. A 1% reduction in water use from those tiers/rate classifications would result in a loss of revenue of approximately \$450,000. Using the revenue recovery methodology described in Section 3.4.1, the Town would need to assess a surcharge rate of \$0.055 per 1,000 gallons of water for residential tiers 2 through 4 and non-residential landscape water use to recoup the loss in revenue from reduced water sales. The surcharge would increase proportionately to the decrease in water use. For example, if the water use reduction was 10% the surcharge would become \$0.55 per 1,000 gallons (10 x \$0.055).

3.5. Summary of the Rate Study

The Rate Study presented herein utilized generally accepted rate-making principles which resulted in the development of rates and charges which are projected to: 1) generate sufficient revenue to meet the financial requirements of the utility, 2) address the need to recover costs from users in a manner which is fair and equitable relative to service provided, and 3) meet the financial and rate design goals of the Town.

Section 4 - Conclusions and Recommendations

4.1. Conclusions

- Projected operating revenues and operating expenses for the forecast period were developed by, and/or in consultation with, Town staff and are based upon reasonable projections.
- The projected capital project expenses have been developed by Town staff to address water and solid waste service needs, including renewal and replacement of infrastructure and equipment.
- Based on the above two prior conclusions, the Willdan Team is of the opinion that the financial projections developed by the Town and presented herein demonstrate the utilities' ability to meet its obligations with regard to:
 - Operating expenses,
 - Non-operating expenses,
 - Capital project expenses, and
 - Key financial policies, including maintenance of reasonable operating reserve balances.
- The proposed rates presented herein are in conformance with industry standard rate-making practice, and the Town's rate policies with respect to:
 - The fair and equitable recovery of costs through water and solid waste services rates; and
 - Generation of sufficient revenue to fully recover system revenue requirements and reserve requirements.

4.2. Recommendations

- It is recommended that the Town implement the proposed rates presented in this Report for FY 2023-24 through FY 2027-28.
- It is recommended that the Town update the Revenue Sufficiency Analysis portion of this study each year to ensure projected revenue is sufficient to fund projected expenses going forward as assumptions made during this analysis may change and have a material impact upon the analysis.

APPENDIX A

Water Financial Plan

Town of Gilbert
Projected Operating Results - Water System
Fiscal Years 2023 - 2028

Line No.	Description	Budget 2023	2024	2025	2026	2027	2028
	Rate Revenue Increase ⁽¹⁾	0.0%	11.6%	31.7%	24.4%	24.5%	0.0%
Sources of Funds							
1	Beginning-of-Year Cash	\$ 57,839,500	\$ 69,376,000	\$ 36,827,100	\$ 35,636,275	\$ 43,748,067	\$ 44,398,064
Operating Revenues							
2	Operating Revenue	\$ 67,655,500	\$ 75,485,500	\$ 101,141,000	\$ 127,997,000	\$ 162,154,000	\$ 164,950,000
	Total Operating Revenues	\$ 67,655,500	\$ 75,485,500	\$ 101,141,000	\$ 127,997,000	\$ 162,154,000	\$ 164,950,000
Non-Operating Revenue							
3	Non-Utility Income	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
4	Interest Income	250,000	250,000	250,000	250,000	250,000	250,000
	Total Non-Operating Revenue	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000
	Total Revenues	\$ 70,405,500	\$ 78,235,500	\$ 103,891,000	\$ 130,747,000	\$ 164,904,000	\$ 167,700,000
Operating Expenses							
5	Ongoing	\$ 32,691,000	\$ 41,563,250	\$ 43,945,825	\$ 48,176,708	\$ 52,470,753	\$ 54,390,403
6	One-Time	1,857,000	5,578,000	212,000	(1,285,000)	44,715,000	15,000
7	Transfers	24,321,000	63,643,150	60,924,000	75,743,500	67,068,250	81,189,125
	Total Operating Expenses	\$ 58,869,000	\$ 110,784,400	\$ 105,081,825	\$ 122,635,208	\$ 164,254,003	\$ 135,594,528
	Net Result of Operations	\$ 11,536,500	\$ (32,548,900)	\$ (1,190,825)	\$ 8,111,792	\$ 649,997	\$ 32,105,472
Other Uses							
8	Other	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Net Available After Other Uses	\$ 11,536,500	\$ (32,548,900)	\$ (1,190,825)	\$ 8,111,792	\$ 649,997	\$ 32,105,472
11	End-of-Year Cash	\$ 69,376,000	\$ 36,827,100	\$ 35,636,275	\$ 43,748,067	\$ 44,398,064	\$ 76,503,536
12	Target Cash		\$ 32,520,000	\$ 33,110,000	\$ 34,170,000	\$ 35,240,000	\$ 47,255,711
(1) Excludes system growth							

Town of Gilbert
Revenues - Water System
Water Financial Model

Line No.	Description	Budget					
		2023	2024	2025	2026	2027	2028
Operating Revenues							
Water							
1	Operating Revenue	\$ 67,655,500	\$ 75,485,500	\$ 101,141,000	\$ 127,997,000	\$ 162,154,000	\$ 164,950,000
2	Other Revenues	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
3	Total Operating Revenues	\$ 70,155,500	\$ 77,985,500	\$ 103,641,000	\$ 130,497,000	\$ 164,654,000	\$ 167,450,000
Non-Operating Revenue							
4	Non-Utility Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Interest Income	250,000	250,000	250,000	250,000	250,000	250,000
7	Total Non-Operating Revenue	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
8	Total Revenues	\$ 70,405,500	\$ 78,235,500	\$ 103,891,000	\$ 130,747,000	\$ 164,904,000	\$ 167,700,000
OPERATING REVENUES							
Charges for Services							
Water System							
10	Rate Revenue	\$ 67,655,500	\$ 67,655,500	\$ 75,485,500	\$ 101,141,000	\$ 127,997,000	\$ 162,154,000
11	Growth	0.00%	0.00%	1.75%	1.75%	1.75%	1.75%
	Revenues Adjusted for Growth	\$ 67,655,500	\$ 67,655,500	\$ 76,806,496	\$ 102,910,968	\$ 130,236,948	\$ 164,991,695
12	Revenue Increase	0.0%	11.6%	31.7%	24.4%	24.5%	0.0%
13	Percent of Year w/Rate Increase	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
14	Total Charges for Services - After Revenue Increase	\$ 67,655,500	\$ 75,485,500	\$ 101,141,000	\$ 127,997,000	\$ 162,154,000	\$ 164,950,000
Other Water Revenue							
16	Miscellaneous Revenue	-	-	-	-	-	-
17	Intergovernmental Agreements	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Interest Income							
19	Water-Interest Income	250,000	250,000	250,000	250,000	250,000	250,000
	Total Operating Revenues	\$ 70,405,500	\$ 78,235,500	\$ 103,891,000	\$ 130,747,000	\$ 164,904,000	\$ 167,700,000

Town of Gilbert
Estimated & Projected Uses of Funds - Water System
Water Financial Model

Line No.	Description	Budget 2023					
			2024	2025	2026	2027	2028
<u>OPERATING EXPENSES - SUMMARY</u>							
1	Ongoing	\$ 32,691,000	\$ 41,563,250	\$ 43,945,825	\$ 48,176,708	\$ 52,470,753	\$ 54,390,403
2	One-Time	1,857,000	5,578,000	212,000	(1,285,000)	44,715,000	15,000
3	Transfers	24,321,000	63,643,150	60,924,000	75,743,500	67,068,250	81,189,125
Total OPERATING EXPENSES - SUMMARY		\$ 58,869,000	\$ 110,784,400	\$ 105,081,825	\$ 122,635,208	\$ 164,254,003	\$ 135,594,528
<u>Debt Service</u>							
4	Existing Debt	\$2,400,000	\$6,626,000	\$6,626,000	\$6,626,000	\$6,626,000	\$6,626,000
Total Debt Service		\$ 2,400,000	\$ 6,626,000	\$ 6,626,000	\$ 6,626,000	\$ 6,626,000	\$ 6,626,000
Total Operating Expenses - Summary		\$ 61,269,000	\$ 117,410,400	\$ 111,707,825	\$ 129,261,208	\$ 170,880,003	\$ 142,220,528
<u>Ongoing Expenditures</u>							
5	Base Expenditures	\$ 32,691,000	\$ 41,563,250	\$ 41,863,825	\$ 42,103,708	\$ 42,509,753	\$ 42,956,403
6	CIP Maintenance Costs	-	-	327,000	382,000	382,000	382,000
7	Five-Year Plan	-	-	1,755,000	5,691,000	9,579,000	11,052,000
<u>One-Time Expenditures</u>							
8	One-Time Expenditures	1,607,000	3,021,000	-	-	-	-
9	Five-Year Plan	-	-	212,000	(1,285,000)	44,715,000	15,000
10	Capital Outlay	50,000	57,000	-	-	-	-
11	Contingency	200,000	2,500,000	-	-	-	-
<u>Transfers Out</u>							
12	Other	24,321,000	63,643,150	60,924,000	75,743,500	67,068,250	81,189,125
TOTAL Ongoing Expenditures		\$ 61,269,000	\$ 117,410,400	\$ 111,707,825	\$ 129,261,208	\$ 170,880,003	\$ 142,220,528

Description						
	2023	2024	2025	2026	2027	2028
Capital Projects						
Water - Operating Needs						
Capital Projects	\$17,674,000	\$0	\$0	\$0	\$0	-
Utility Billing System Replacement	-	948,000	-	-	-	-
North Area Service Center Paving	-	-	901,000	-	-	-
South Area Service Center Paving	-	-	220,000	-	-	-
Comprehensive Needs Assessment	-	83,000	-	-	-	-
Regional Park Drive Extension	-	-	1,069,000	-	-	-
Power Rd - Guadalupe to SR202	-	-	3,350,000	-	-	-
Elliot and Higley Intersection	-	-	-	-	-	260,000
Germand Rd - Gilbert to Val Vista	-	20,000	-	-	-	-
Watford Ct - Higley to Constellation	-	-	-	1,144,000	-	-
Site 21 and 22 Blending Control Vault	-	96,000	-	-	-	-
Zones 1 and 2 Split Valves	-	546,250	1,148,000	-	-	939,000
Transmission Main Assessment Phase 1	-	507,000	-	-	-	-
Cathodic Protection Assessment	-	1,176,250	-	-	-	-
148th St Water Line	-	886,000	-	-	-	-
Vulnerability Assessment/ERP Phase 2	-	196,000	-	-	-	-
Zone 1 System Connectivity	-	1,915,000	-	-	-	-
NWTP SCADA/I&C Support Services	-	82,000	375,000	-	-	-
NWTP South Reservoir Improvements	-	8,597,000	-	-	-	-
Integrated Water Resource Master Plan	-	62,000	-	-	613,000	-
Power Rd Water Line	-	446,000	-	-	-	-
Stratland Estates Utility Separation	-	586,000	-	-	-	-
Guadalupe Rd Water Line Abandonment	-	1,009,000	-	-	-	-
Site 21 Booster Upgrades	-	4,525,000	-	-	-	-
Well Siting Analysis Phase 1	-	1,287,000	-	-	-	-
Site 36 Well Development	-	9,424,800	-	-	-	-
2027 Vulnerability Assessment/ERP	-	-	-	-	171,250	-
Lead and Copper Compliance Program	-	330,000	-	-	-	-
SVWTP Transmission Main Assmt Phase 1	-	-	-	-	-	3,646,125
Desert Sky Utilities Improvements	-	508,000	-	-	-	-
Water Rights - SRP CAP Interconnect	-	500,000	500,000	2,500,000	2,500,000	2,500,000
Zone 2 Relief Transmission Main 2	-	-	-	3,374,000	-	-
Fire Flow Improvements Phase 1	-	-	-	-	-	3,814,000
Undirectional Flushing Program	-	164,450	-	-	-	-
Well Site 25 Arsenic Mitigation	-	-	-	4,263,750	-	-
Site 37 Well Development	-	448,800	-	-	-	-
Site 38 Well Development	-	448,800	-	-	-	-
Site 39 Well Development	-	448,800	-	-	-	-
Site 19 Electric & Chlorine Upgrades	-	-	-	5,398,750	-	-
Cooper Rd Water Line Repair	-	10,000	-	-	-	-
2022 Int Water Resources Master Plan	-	45,000	-	-	-	-

Description						
	2023	2024	2025	2026	2027	2028
Water - R&R Projects						
Ash Street Re-Alignment	-	-	872,000	-	-	-
Elliot and Gilbert Intersection	-	-	1,160,000	-	-	-
Mesquite St - Lindsay to Val Vista	-	2,280,000	-	-	-	-
Val Vista Lakes Improvements	-	3,325,000	1,060,000	6,025,000	-	-
Cooper Rd - Encinas to Baseline	-	2,013,000	-	-	-	-
Higley Rd - North of Elliot	-	732,000	-	-	-	-
Lindsay and Guadalupe Intersection	-	-	-	-	-	790,000
McQueen and Guadalupe Intersection	-	722,000	-	-	-	-
Power and Pecos Intersection	-	-	-	-	-	385,000
White Fence Farms 4 Improvements	-	-	-	530,000	-	-
Brentwood Acres Improvements	-	-	-	1,737,000	-	-
Porter Acres Improvements	-	-	2,469,000	-	-	-
Melody and Pioneer Improvements	-	609,000	-	-	-	-
KA-LO Park Improvements	-	790,000	-	-	-	-
College Park Improvements	-	-	2,105,000	-	-	-
Cooper and Warner Improvements	-	-	-	-	-	828,000
Tankersley Water System Area I	-	1,382,000	-	-	-	-
Site 20 Reservoir Construction	-	7,392,675	-	-	-	-
Tankersley Water System Area II	-	14,429,000	-	-	-	-
Tankersley Water System Area V	-	18,046,250	-	-	-	-
Tankersley Water System Area VI	-	-	-	-	-	3,733,750
Tankersley Water System VII/VIII	-	-	-	-	-	15,830,000
Gilbert Rd Water Line	-	907,000	-	-	-	-
Higley Rd Water Line	-	5,646,000	-	-	-	-
Islands Water Line Replacement	-	-	-	-	-	73,464,000
Pony Lane Water Line Replacement	-	-	11,012,000	-	-	-
Tankersley Water System Area IX	-	-	-	-	-	13,893,750
Transmission Main Assessment Phase 2	-	556,000	-	-	-	-
Site 8 Condition Repair	-	106,000	-	-	-	2,509,000
Well Site 3 Consolidated Canal Line	-	364,000	-	-	-	-
ICPMS Instrument Replacement	-	403,750	-	-	-	-
ACP Water Line Replacements	-	-	-	-	7,656,250	11,116,250
NWTP Electrical Building A Rehab	-	1,863,000	-	-	-	-
Site 5 Rehab and Tank Replacement	-	1,110,000	-	-	-	-
Transmission Main Assessment Phase 4	-	-	-	-	11,738,750	-
Site 21 Reservoir Roof Replacement	-	-	1,947,500	-	-	-
Site 26 Reservoir Roof Replacement	-	-	-	-	1,459,000	-
System Arsenic Valve Replacements	-	-	-	-	-	-
Cooper Rd Water Line Repair	-	178,000	-	-	-	-
2022 Int Water Resources Master Plan	-	45,000	-	-	-	-
Total Capital Project Costs	\$ 17,674,000	\$ 98,195,825	\$ 28,188,500	\$ 24,972,500	\$ 24,138,250	\$ 133,708,875

APPENDIX B

Solid Waste Financial Plan Commercial

Town of Gilbert

Projected Operating Results - SW-Commercial Fiscal Years 2023 - 2028

Line No.	Description	Budget					
		2023	2024	2025	2026	2027	2028
	Revenue Increase ⁽¹⁾	0.0%	5.0%	17.1%	0.0%	0.0%	0.0%
Sources of Funds							
1	Beginning-of-Year Cash	\$ 1,196,000	\$ 1,160,000	\$ 871,000	\$ 946,000	\$ 1,031,000	\$ 1,041,000
Operating Revenues							
2	Operating Revenue	\$ 2,400,000	\$ 2,520,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000
	Total Operating Revenues	\$ 2,400,000	\$ 2,520,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000
Non-Operating Revenue							
3	Non-Utility Income	1,136,000	1,183,000	1,371,000	1,371,000	1,371,000	1,371,000
4	Interest Income	16,000	5,000	5,000	5,000	5,000	5,000
	Total Non-Operating Revenue	\$ 1,152,000	\$ 1,188,000	\$ 1,376,000	\$ 1,376,000	\$ 1,376,000	\$ 1,376,000
	Total Revenues	\$ 3,552,000	\$ 3,708,000	\$ 4,327,000	\$ 4,327,000	\$ 4,327,000	\$ 4,327,000
Operating Expenses							
5	Ongoing	\$ 2,875,000	\$ 3,040,000	\$ 3,473,000	\$ 3,548,000	\$ 3,623,000	\$ 3,698,000
6	One-Time	80,000	250,000	-	-	-	-
7	Transfer	633,000	707,000	779,000	694,000	694,000	694,000
	Total Operating Expenses	\$ 3,588,000	\$ 3,997,000	\$ 4,252,000	\$ 4,242,000	\$ 4,317,000	\$ 4,392,000
8	Net Result of Operations	\$ (36,000)	\$ (289,000)	\$ 75,000	\$ 85,000	\$ 10,000	\$ (65,000)
9	End-of-Year Cash	\$ 1,160,000	\$ 871,000	\$ 946,000	\$ 1,031,000	\$ 1,041,000	\$ 976,000
10	Target Cash	\$600,000	\$760,000	\$870,000	\$890,000	\$910,000	\$920,000
(1) Excludes system growth							

Town of Gilbert
Revenues - SW Commercial
SWC Financial Model

Line No.	Description	Budget					
		2023	2024	2025	2026	2027	2028
Operating Revenues							
ES Commercial							
1	Operating Revenue	\$ 2,400,000	\$ 2,520,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000
2	Other Revenues	1,136,000	1,183,000	1,371,000	1,371,000	1,371,000	1,371,000
3	Total Operating Revenues	\$ 3,536,000	\$ 3,703,000	\$ 4,322,000	\$ 4,322,000	\$ 4,322,000	\$ 4,322,000
Non-Operating Revenue							
4	Non-Utility Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Interest Income	16,000	5,000	5,000	5,000	5,000	5,000
6	Total Non-Operating Revenue	\$ 16,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
7	Total Revenues	\$ 3,552,000	\$ 3,708,000	\$ 4,327,000	\$ 4,327,000	\$ 4,327,000	\$ 4,327,000

OPERATING REVENUES							
Charges for Services							
8	Rate Revenue	\$ 2,400,000	\$ 2,400,000	\$ 2,520,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000
9	Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Revenues Adjusted for Growth	\$ 2,400,000	\$ 2,400,000	\$ 2,520,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000
10	Revenue Increase	0.00%	5.00%	17.10%	0.00%	0.00%	0.00%
11	Percent of Year w/Rate Increase	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
12	Total Charges for Services - After Revenue Increase	\$ 2,400,000	\$ 2,520,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000	\$ 2,951,000
Other ES Commercial Revenue							
15	Rolloffs	1,083,000	1,146,000	1,334,000	1,334,000	1,334,000	1,334,000
16	Licenses and Permits	45,000	30,000	30,000	30,000	30,000	30,000
17	Other Ent Charges for Service	8,000	7,000	7,000	7,000	7,000	7,000
Interest Income							
18	ES Commercial-Interest Income	16,000	5,000	5,000	5,000	5,000	5,000
	Total Operating Revenues	\$ 3,552,000	\$ 3,708,000	\$ 4,327,000	\$ 4,327,000	\$ 4,327,000	\$ 4,327,000

Town of Gilbert

Estimated & Projected Uses of Funds - SW Commercial

SWC Financial Model

Line No.	Description	Budget					
		2023	2024	2025	2026	2027	2028
<u>OPERATING EXPENSES - SUMMARY</u>							
1	Ongoing	\$ 2,875,000	\$ 3,040,000	\$ 3,473,000	\$ 3,548,000	\$ 3,623,000	\$ 3,698,000
2	One-Time	80,000	250,000	-	-	-	-
3	Transfer	633,000	707,000	779,000	694,000	694,000	694,000
Total OPERATING EXPENSES - SUMMARY		\$ 3,588,000	\$ 3,997,000	\$ 4,252,000	\$ 4,242,000	\$ 4,317,000	\$ 4,392,000
<u>Debt Service</u>							
4	Existing Debt	\$0	\$0	\$0	\$0	\$0	\$0
Total Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses - Summary		\$ 3,588,000	\$ 3,997,000	\$ 4,252,000	\$ 4,242,000	\$ 4,317,000	\$ 4,392,000
<u>OPERATING EXPENSES - DETAIL</u>							
<u>Ongoing Expenditures</u>							
5	Base Expenditures	\$ 2,875,000	\$ 3,040,000	\$ 3,040,000	\$ 3,040,000	\$ 3,040,000	\$ 3,040,000
6	CIP Maintenance Costs						
7	Five-Year Plan	-	-	433,000	508,000	583,000	658,000
<u>One-Time Expenditures</u>							
8	One-Time Expenditures	80,000	-	-	-	-	-
9	Five-Year Plan	-	-	-	-	-	-
10	Capital Outlay						
11	Contingency	-	250,000	-	-	-	-
<u>Transfer Out</u>							
12	Capital	8,000	13,000	85,000	-	-	-
13	Other	625,000	694,000	694,000	694,000	694,000	694,000
TOTAL OPERATING EXPENSES - DETAIL		\$ 3,588,000	\$ 3,997,000	\$ 4,252,000	\$ 4,242,000	\$ 4,317,000	\$ 4,392,000

Description						
	2023	2024	2025	2026	2027	2028
Capital Projects						
SW Commercial - Identified Needs						
Capital Projects	\$0	\$0	\$85,000	-	-	-
Total Capital Project Costs	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -
Sources of Funds						
Operating Fund	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -
Total Sources of Funds	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -

APPENDIX C

Solid Waste Financial Plan Residential

Town of Gilbert

Projected Operating Results - SW Residential Fiscal Years 2023 - 2028

Line No.	Description	Budget					
		2023	2024	2025	2026	2027	2028
	Revenue Increase ⁽¹⁾	0.0%	13.7%	25.8%	0.0%	0.0%	0.0%
Sources of Funds							
1	Beginning-of-Year Cash	\$ 8,034,000	\$ 6,750,000	\$ 5,162,000	\$ 6,492,000	\$ 8,249,000	\$ 9,070,000
Operating Revenues							
2	Operating Revenue	\$ 20,410,000	\$ 22,615,000	\$ 28,947,000	\$ 29,452,000	\$ 29,966,000	\$ 30,489,000
	Total Operating Revenues	\$ 20,410,000	\$ 22,615,000	\$ 28,947,000	\$ 29,452,000	\$ 29,966,000	\$ 30,489,000
Non-Operating Revenue							
3	Non-Utility Income	-	1,500,000	-	-	-	-
4	Interest Income	90,000	40,000	40,000	40,000	40,000	40,000
	Total Non-Operating Revenue	\$ 90,000	\$ 1,540,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
	Total Revenues	\$ 20,500,000	\$ 24,155,000	\$ 28,987,000	\$ 29,492,000	\$ 30,006,000	\$ 30,529,000
Operating Expenses							
5	Ongoing Expenditures	\$ 17,914,210	\$ 19,812,000	\$ 21,164,000	\$ 22,204,000	\$ 23,404,000	\$ 24,444,000
6	One-Time Expenditures	683,790	1,446,000	720,000	420,000	420,000	-
7	Transfer Out	3,186,000	4,485,000	5,773,000	5,111,000	5,361,000	5,611,000
	Total Operating Expenses	\$ 21,784,000	\$ 25,743,000	\$ 27,657,000	\$ 27,735,000	\$ 29,185,000	\$ 30,055,000
8	Net Result of Operations	\$ (1,284,000)	\$ (1,588,000)	\$ 1,330,000	\$ 1,757,000	\$ 821,000	\$ 474,000
9	End-of-Year Cash	\$ 6,750,000	\$ 5,162,000	\$ 6,492,000	\$ 8,249,000	\$ 9,070,000	\$ 9,544,000
10	Target Cash		\$4,950,000	\$5,690,000	\$5,950,000	\$6,250,000	\$6,510,000
(1) Excludes system growth							

Town of Gilbert
Revenues - SW Residential
SWR Financial Model

Line No.	Description	Budget 2023					
			2024	2025	2026	2027	2028
Operating Revenues							
ES Residential							
1	Operating Revenue	\$ 20,410,000	\$ 22,615,000	\$ 28,947,000	\$ 29,452,000	\$ 29,966,000	\$ 30,489,000
2	Other Revenues	-	1,500,000	-	-	-	-
3	Total Operating Revenues	\$ 20,410,000	\$ 24,115,000	\$ 28,947,000	\$ 29,452,000	\$ 29,966,000	\$ 30,489,000
Non-Operating Revenue							
4	Non-Utility Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Interest Income	90,000	40,000	40,000	40,000	40,000	40,000
6	Total Non-Operating Revenue	\$ 90,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
7	Total Revenues	\$ 20,500,000	\$ 24,155,000	\$ 28,987,000	\$ 29,492,000	\$ 30,006,000	\$ 30,529,000

OPERATING REVENUES							
Charges for Services							
9	ES Collections	\$ 20,410,000	\$ 19,894,000	\$ 22,615,000	\$ 28,947,000	\$ 29,452,000	\$ 29,966,000
10	Growth	0.00%	0.00%	1.75%	1.75%	1.75%	1.75%
11	Revenues Adjusted for Growth	\$ 20,410,000	\$ 19,894,000	\$ 23,010,763	\$ 29,452,415	\$ 29,967,410	\$ 30,489,506
12	Revenue Increase	0.00%	13.68%	25.80%	0.00%	0.00%	0.00%
13	Percent of Year w/Rate Increase	25.0%	100.0%	100.0%	100.0%	100.0%	100.0%
14	Total Charges for Services - After Revenue Increase	\$ 20,410,000	\$ 22,615,000	\$ 28,947,000	\$ 29,452,000	\$ 29,966,000	\$ 30,489,000
Other ES Residential Revenue							
17	Transfers In	-	1,500,000	-	-	-	-
Interest Income							
18	ES Residential-Interest Income	90,000	40,000	40,000	40,000	40,000	40,000
		-	-	-	-	-	-
	Total Operating Revenues	\$ 20,500,000	\$ 24,155,000	\$ 28,987,000	\$ 29,492,000	\$ 30,006,000	\$ 30,529,000

Town of Gilbert

**Estimated & Projected Uses of Funds - SW Residential
SWR Financial Model**

Line No.	Description	Budget 2023					
			2024	2025	2026	2027	2028
<u>OPERATING EXPENSES - SUMMARY</u>							
1	Ongoing Expenditures	\$ 17,914,210	\$ 19,812,000	\$ 21,164,000	\$ 22,204,000	\$ 23,404,000	\$ 24,444,000
2	One-Time Expenditures	683,790	1,446,000	720,000	420,000	420,000	-
3	Transfer Out	3,186,000	4,485,000	5,773,000	5,111,000	5,361,000	5,611,000
4		-	-	-	-	-	-
Total OPERATING EXPENSES - SUMMARY		\$ 21,784,000	\$ 25,743,000	\$ 27,657,000	\$ 27,735,000	\$ 29,185,000	\$ 30,055,000
<u>Debt Service</u>							
5	Existing Debt	\$0	\$0	\$0	\$0	\$0	\$0
Total Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses - Summary		\$ 21,784,000	\$ 25,743,000	\$ 27,657,000	\$ 27,735,000	\$ 29,185,000	\$ 30,055,000
<u>OPERATING EXPENSES - DETAIL</u>							
<u>Ongoing Expenditures</u>							
6	Base Expenditures	\$ 17,914,210	\$ 19,812,000	\$ 19,812,000	\$ 19,812,000	\$ 19,812,000	\$ 19,812,000
7	CIP Maintenance Costs	-	-	-	-	-	-
8	Five Year Plan	-	-	1,352,000	2,392,000	3,592,000	4,632,000
<u>One-Time Expenditures</u>							
9	One-Time Expenditures	633,790	345,000	-	-	-	-
10	Five-Year Plan	-	-	720,000	420,000	420,000	-
11	Capital Outlay	-	101,000	-	-	-	-
12	Contingency	50,000	1,000,000	-	-	-	-
<u>Transfer Out</u>							
13	R&R Fund	1,500,000	1,500,000	2,500,000	2,750,000	3,000,000	3,250,000
14	Capital	96,000	1,274,000	162,000	-	-	-
15	Other	1,590,000	1,711,000	3,111,000	2,361,000	2,361,000	2,361,000
TOTAL OPERATING EXPENSES - DETAIL		\$ 21,784,000	\$ 25,743,000	\$ 27,657,000	\$ 27,735,000	\$ 29,185,000	\$ 30,055,000

Description						
	2023	2024	2025	2026	2027	2028
Capital Projects						
SWR - Identified Needs						
Capital Projects	\$0	\$0	\$162,000	-	-	-
Total Capital Project Costs	\$ -	\$ -	\$ 162,000	\$ -	\$ -	\$ -
Sources of Funds						
Operating Fund	\$ -	\$ -	\$ 162,000	\$ -	\$ -	\$ -
Total Sources of Funds	\$ -	\$ -	\$ 162,000	\$ -	\$ -	\$ -

APPENDIX D

Water Rates

Town of Gilbert
Calculation of Volume Rates 2024

Residential July through March					
Service Charge, \$ per Bill	Rate	Bills	Revenue		
0.75	\$21.13	591,906	\$12,506,967		
1.00	35.32	184,142	6,503,898		
1.50	70.37	2,456	172,810		
2.00	112.63	4,154	467,830		
3.00	225.47	18	4,129		
4.00	352.25	27	9,677		
6.00	704.29	37	25,798		
Total Service Charge Revenue				\$19,691,110	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	51.64%	4,787,481	1.00	\$1.42	\$6,798,223
9 - 20 kgals	27.45%	2,544,856	1.20	1.71	4,351,703
21 - 30 kgals	7.77%	720,347	1.47	2.52	1,724,511
Over 30 kgals	13.15%	1,219,120	1.49	3.75	4,343,116
Total	100%	9,270,877			\$17,217,553

Non-Residential July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue		
0.75	\$21.13	5,062	\$106,956		
1.00	35.32	13,635	481,580		
1.50	70.37	11,095	780,760		
2.00	112.63	13,036	1,468,297		
3.00	225.47	542	122,164		
4.00	352.25	165	58,063		
6.00	704.29	62	43,534		
8.00	1,126.91	27	30,959		
10.00	1,619.68	0	0		
12.00	3,028.69	2	6,934		
Total Service Charge Revenue				\$3,099,247	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	2,052,313	1.00	\$2.14	\$4,391,950
Land	100.00%	2,173,977	1.30	2.78	6,043,656
Total		4,226,290			\$10,435,606

Town of Gilbert
Calculation of Volume Rates 2024

Residential April through June						Revenue Target	\$17,968,915
Service Charge, \$ per Bill	Rate	Bills	Revenue				
0.75	\$30.82	197,302	\$6,081,485				
1.00	51.47	61,381	3,159,560				
1.50	102.64	819	84,020				
2.00	164.29	1,385	227,467				
3.00	328.88	6	2,008				
4.00	513.82	9	4,705				
6.00	1,027.34	12	12,544				
Total Service Charge Revenue						\$9,571,789	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	49.80%	1,631,696	1.00	\$2.07	\$3,382,831
9 - 20 kgals	28.38%	929,870	1.30	2.70	2,506,148
21 - 30 kgals	8.34%	273,260	1.55	4.18	1,141,542
Over 30 kgals	13.47%	441,344	1.60	6.68	2,949,943
Total	100%	3,276,497			\$9,980,464

Non-Residential April through June

Non-Residential April through June						Revenue Target	\$5,570,890
Service Charge, \$ per Bill	Rate	Bills	Revenue				
0.75	\$30.82	1,687	\$52,007				
1.00	51.47	4,545	233,949				
1.50	102.64	3,698	379,605				
2.00	164.29	4,345	713,911				
3.00	328.88	181	59,399				
4.00	513.82	55	28,232				
6.00	1,027.34	21	21,168				
8.00	1,643.80	9	15,053				
10.00	2,362.60	0	0				
12.00	4,417.90	1	3,371				
Total Service Charge Revenue						\$1,488,270	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	763,750	1.00	\$2.42	\$1,845,773
Land	100.00%	829,385	1.75	4.23	3,507,691
Total		1,593,135			\$5,353,464

**Town of Gilbert
Calculation of Volume Rates 2024**

Hydrant July through March					
Service Charge, \$ per Bill	Rate	Bills	Revenue		
0.75	\$21.13	0	\$0		
1.00	35.32	89	3,154		
1.50	70.37	0	0		
2.00	112.63	0	0		
3.00	225.47	936	211,120		
4.00	352.25	0	0		
6.00	704.29	0	0		
Total Service Charge Revenue				\$214,273	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	70,017	1.00	\$9.58	\$670,763
Total		70,017			\$670,763

**Town of Gilbert
Calculation of Volume Rates 2024**

Hydrant April through June					Revenue Target	\$617,142
Service Charge, \$ per Bill	Rate	Bills	Revenue			
0.75	\$30.82	0	\$0			
1.00	51.47	30	1,532			
1.50	102.64	0	0			
2.00	164.29	0	0			
3.00	328.88	312	102,651			
4.00	513.82	0	0			
6.00	1,027.34	0	0			
Total Service Charge Revenue				\$104,183		

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	28,015	1.00	\$15.93	\$446,220
Total		28,015			\$446,220

**Town of Gilbert
Calculation of Volume Rates 2025**

Residential July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$30.82	602,264	\$18,563,732
1.00	51.47	187,365	9,644,556
1.50	102.64	2,499	256,471
2.00	164.29	4,226	694,343
3.00	328.88	19	6,129
4.00	513.82	28	14,363
6.00	1,027.34	37	38,290
Total Service Charge Revenue			\$29,217,885

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	52.74%	4,871,262	1.00	\$2.07	\$10,099,100
9 - 20 kgals	28.03%	2,589,391	1.30	2.70	6,978,822
21 - 30 kgals	7.14%	659,658	1.55	4.18	2,617,934
Over 30 kgals	12.09%	1,116,409	1.60	6.68	7,088,973
Total	100%	9,236,720			\$26,784,829

Non-Residential July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$30.82	5,150	\$158,752
1.00	51.47	13,873	714,129
1.50	102.64	11,289	1,158,743
2.00	164.29	13,265	2,179,214
3.00	328.88	551	181,314
4.00	513.82	168	86,178
6.00	1,027.34	63	64,614
8.00	1,643.80	28	45,950
10.00	2,362.60	0	0
12.00	4,417.90	2	10,291
Total Service Charge Revenue			\$4,599,185

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	2,088,228	1.00	\$2.42	\$5,046,672
Land	100.00%	2,212,022	1.75	4.23	9,355,230
Total		4,300,250			\$14,401,902

**Town of Gilbert
Calculation of Volume Rates 2025**

Residential April through June

Service Charge, \$ per Bill	Rate	Bills	Revenue	Revenue Target
0.75	\$38.53	200,755	\$7,734,889	\$17,526,284
1.00	64.34	62,455	4,018,565	
1.50	128.30	833	106,863	
2.00	205.36	1,409	289,310	
3.00	411.11	6	2,554	
4.00	642.28	9	5,985	
6.00	1,284.17	12	15,954	
Total Service Charge Revenue				\$12,174,119

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	50.92%	1,660,250	1.00	\$2.59	\$4,302,538
9 - 20 kgals	29.02%	946,143	1.30	3.37	3,187,507
21 - 30 kgals	7.67%	250,238	1.55	5.22	1,306,709
Over 30 kgals	12.39%	404,161	1.60	8.35	3,376,763
Total	100%	3,260,791			\$12,173,517

Non-Residential April through June

Service Charge, \$ per Bill	Rate	Bills	Revenue	Revenue Target
0.75	\$38.53	1,717	\$66,147	\$6,598,187
1.00	64.34	4,624	297,554	
1.50	128.30	3,763	482,810	
2.00	205.36	4,422	908,006	
3.00	411.11	184	75,547	
4.00	642.28	56	35,908	
6.00	1,284.17	21	26,923	
8.00	2,054.75	9	19,146	
10.00	2,953.25	0	0	
12.00	5,522.37	1	4,288	
Total Service Charge Revenue				\$1,892,893

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	777,116	1.00	\$3.02	\$2,347,593
Land	100.00%	843,899	1.75	5.29	4,461,344
Total		1,621,015			\$6,808,937

**Town of Gilbert
Calculation of Volume Rates 2025**

Hydrant July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$30.82	0	\$0
1.00	51.47	91	4,676
1.50	102.64	0	0
2.00	164.29	0	0
3.00	328.88	953	313,341
4.00	513.82	0	0
6.00	1,027.34	0	0
Total Service Charge Revenue			\$318,018

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	71,242	1.00	\$15.93	\$1,134,740
Total		71,242			\$1,134,740

**Town of Gilbert
Calculation of Volume Rates 2025**

Hydrant April through June

Service Charge, \$ per Bill	Rate	Bills	Revenue	Revenue Target
0.75	\$38.53	0	\$0	
1.00	64.34	30	1,948	
1.50	128.30	0	0	
2.00	205.36	0	0	
3.00	411.11	318	130,559	
4.00	642.28	0	0	
6.00	1,284.17	0	0	
Total Service Charge Revenue				\$559,971

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	28,505	1.00	\$19.91	\$567,536
Total		28,505			\$567,536

**Town of Gilbert
Calculation of Volume Rates 2026**

Residential July through March				
Service Charge, \$ per Bill	Rate	Bills	Revenue	
0.75	\$38.53	612,804	\$23,610,747	
1.00	64.34	190,643	12,266,670	
1.50	128.30	2,542	326,199	
2.00	205.36	4,300	883,117	
3.00	411.11	19	7,795	
4.00	642.28	28	18,268	
6.00	1,284.17	38	48,700	
Total Service Charge Revenue			\$37,161,497	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	53.77%	4,956,509	1.00	\$2.59	\$12,844,793
9 - 20 kgals	28.58%	2,634,705	1.30	3.37	8,876,190
21 - 30 kgals	6.55%	604,082	1.55	5.22	2,996,716
Over 30 kgals	11.09%	1,022,352	1.60	8.35	8,114,659
Total	100%	9,217,648			\$32,832,357

Non-Residential July through March				
Service Charge, \$ per Bill	Rate	Bills	Revenue	
0.75	\$38.53	5,241	\$201,912	
1.00	64.34	14,116	908,283	
1.50	128.30	11,487	1,473,777	
2.00	205.36	13,497	2,771,687	
3.00	411.11	561	230,609	
4.00	642.28	171	109,608	
6.00	1,284.17	64	82,181	
8.00	2,054.75	28	58,442	
10.00	2,953.25	0	0	
12.00	5,522.37	2	13,089	
Total Service Charge Revenue			\$5,849,588	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	2,124,772	1.00	\$3.02	\$6,418,736
Land	100.00%	2,250,732	1.75	5.29	11,898,683
Total		4,375,504			\$18,317,419

**Town of Gilbert
Calculation of Volume Rates 2026**

Residential April through June				Revenue Target	\$23,059,320
Service Charge, \$ per Bill	Rate	Bills	Revenue		
0.75	\$48.16	204,268	\$9,837,811		
1.00	80.43	63,548	5,111,113		
1.50	160.38	847	135,916		
2.00	256.70	1,433	367,966		
3.00	513.88	6	3,248		
4.00	802.85	9	7,612		
6.00	1,605.22	13	20,292		
Total Service Charge Revenue			\$15,483,957		

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	50.92%	1,689,305	1.00	\$3.24	\$5,472,291
9 - 20 kgals	29.02%	962,700	1.30	4.21	4,054,110
21 - 30 kgals	7.67%	254,617	1.55	6.53	1,661,971
Over 30 kgals	12.39%	411,234	1.60	10.44	4,294,820
Total	100%	3,317,855			\$15,483,193

Non-Residential April through June				Revenue Target	\$8,229,649
Service Charge, \$ per Bill	Rate	Bills	Revenue		
0.75	\$48.16	1,747	\$84,130		
1.00	80.43	4,705	378,451		
1.50	160.38	3,829	614,074		
2.00	256.70	4,499	1,154,870		
3.00	513.88	187	96,087		
4.00	802.85	57	45,670		
6.00	1,605.22	21	34,242		
8.00	2,568.44	9	24,351		
10.00	3,691.57	0	0		
12.00	6,902.96	1	5,454		
Total Service Charge Revenue			\$2,407,524		

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	790,715	1.00	\$3.78	\$2,985,844
Land	100.00%	858,667	1.75	6.61	5,674,272
Total		1,649,383			\$8,660,116

Town of Gilbert
Calculation of Volume Rates 2026

Hydrant July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$38.53	0	\$0
1.00	64.34	92	5,948
1.50	128.30	0	0
2.00	205.36	0	0
3.00	411.11	969	398,531
4.00	642.28	0	0
6.00	1,284.17	0	0
Total Service Charge Revenue			\$404,479

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	72,489	1.00	\$19.91	\$1,443,247
Total		72,489			\$1,443,247

Town of Gilbert
Calculation of Volume Rates 2026

Hydrant April through June

Revenue Target **\$699,443**

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$48.16	0	\$0
1.00	80.43	31	2,478
1.50	160.38	0	0
2.00	256.70	0	0
3.00	513.88	323	166,054
4.00	802.85	0	0
6.00	1,605.22	0	0
Total Service Charge Revenue			\$168,533

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	29,004	1.00	\$24.89	\$721,835
Total		29,004			\$721,835

**Town of Gilbert
Calculation of Volume Rates 2027**

Residential July through March					
Service Charge, \$ per Bill	Rate	Bills	Revenue		
0.75	\$48.16	623,528	\$30,029,919		
1.00	80.43	193,980	15,601,671		
1.50	160.38	2,587	414,885		
2.00	256.70	4,376	1,123,215		
3.00	513.88	19	9,915		
4.00	802.85	29	23,235		
6.00	1,605.22	39	61,940		
Total Service Charge Revenue			\$47,264,780		

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	53.77%	5,043,248	1.00	\$3.24	\$16,336,971
9 - 20 kgals	28.58%	2,680,812	1.30	4.21	11,289,404
21 - 30 kgals	6.55%	614,653	1.55	6.53	3,811,448
Over 30 kgals	11.09%	1,040,243	1.60	10.44	10,320,832
Total	100%	9,378,956			\$41,758,654

Non-Residential July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue		
0.75	\$48.16	5,332	\$256,807		
1.00	80.43	14,363	1,155,222		
1.50	160.38	11,688	1,874,460		
2.00	256.70	13,733	3,525,240		
3.00	513.88	571	293,305		
4.00	802.85	174	139,408		
6.00	1,605.22	65	104,524		
8.00	2,568.44	29	74,331		
10.00	3,691.57	0	0		
12.00	6,902.96	2	16,648		
Total Service Charge Revenue			\$7,439,945		

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	2,161,956	1.00	\$3.78	\$8,163,830
Land	100.00%	2,290,120	1.75	6.61	15,133,638
Total		4,452,076			\$23,297,468

**Town of Gilbert
Calculation of Volume Rates 2027**

Residential April through June					Revenue Target	\$28,861,708
Service Charge, \$ per Bill	Rate	Bills	Revenue			
0.75	\$48.16	207,843	\$10,009,973			
1.00	80.43	64,660	5,200,557			
1.50	160.38	862	138,295			
2.00	256.70	1,459	374,405			
3.00	513.88	6	3,305			
4.00	802.85	10	7,745			
6.00	1,605.22	13	20,647			
Total Service Charge Revenue						\$15,754,927

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	51.96%	1,718,867	1.00	\$3.24	\$5,568,056
9 - 20 kgals	29.61%	979,547	1.30	4.21	4,125,057
21 - 30 kgals	7.05%	233,165	1.55	6.53	1,521,950
Over 30 kgals	11.38%	376,587	1.60	10.44	3,932,981
Total	100%	3,308,167			\$15,148,045

Non-Residential April through June

Service Charge, \$ per Bill	Rate	Bills	Revenue			Revenue Target	\$10,304,545
0.75	\$48.16	1,777	\$85,602				
1.00	80.43	4,788	385,074				
1.50	160.38	3,896	624,820				
2.00	256.70	4,578	1,175,080				
3.00	513.88	190	97,768				
4.00	802.85	58	46,469				
6.00	1,605.22	22	34,841				
8.00	2,568.44	10	24,777				
10.00	3,691.57	0	0				
12.00	6,902.96	1	5,549				
Total Service Charge Revenue							\$2,449,655

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	804,553	1.00	\$3.78	\$3,038,097
Land	100.00%	873,694	1.75	6.61	5,773,572
Total		1,678,247			\$8,811,668

**Town of Gilbert
Calculation of Volume Rates 2027**

Hydrant July through March				
Service Charge, \$ per Bill	Rate	Bills	Revenue	
0.75	\$48.16	0	\$0	
1.00	80.43	94	7,565	
1.50	160.38	0	0	
2.00	256.70	0	0	
3.00	513.88	986	506,881	
4.00	802.85	0	0	
6.00	1,605.22	0	0	
Total Service Charge Revenue			\$514,446	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	73,758	1.00	\$24.89	\$1,835,630
Total		73,758			\$1,835,630

**Town of Gilbert
Calculation of Volume Rates 2027**

Hydrant April through June					Revenue Target	\$876,824
Service Charge, \$ per Bill	Rate	Bills	Revenue			
0.75	\$48.16	0	\$0			
1.00	80.43	31	2,522			
1.50	160.38	0	0			
2.00	256.70	0	0			
3.00	513.88	329	168,960			
4.00	802.85	0	0			
6.00	1,605.22	0	0			
Total Service Charge Revenue			\$171,482			

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	29,512	1.00	\$24.89	\$734,467
Total		29,512			\$734,467

**Town of Gilbert
Calculation of Volume Rates 2028**

Residential July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$48.16	634,439	\$30,555,443
1.00	80.43	197,374	15,874,700
1.50	160.38	2,632	422,145
2.00	256.70	4,452	1,142,871
3.00	513.88	20	10,088
4.00	802.85	29	23,641
6.00	1,605.22	39	63,024
Total Service Charge Revenue			\$48,091,913

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	53.77%	5,131,505	1.00	\$3.24	\$16,622,868
9 - 20 kgals	28.58%	2,727,727	1.30	4.21	11,486,968
21 - 30 kgals	6.55%	625,409	1.55	6.53	3,878,148
Over 30 kgals	11.09%	1,058,447	1.60	10.44	10,501,446
Total	100%	9,543,088			\$42,489,429

Non-Residential July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$48.16	5,426	\$261,301
1.00	80.43	14,615	1,175,438
1.50	160.38	11,892	1,907,263
2.00	256.70	13,973	3,586,932
3.00	513.88	581	298,438
4.00	802.85	177	141,847
6.00	1,605.22	66	106,354
8.00	2,568.44	29	75,632
10.00	3,691.57	0	0
12.00	6,902.96	2	16,939
Total Service Charge Revenue			\$7,570,144

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	2,199,790	1.00	\$3.78	\$8,306,697
Land	100.00%	2,330,197	1.75	6.61	15,398,477
Total		4,529,987			\$23,705,173

**Town of Gilbert
Calculation of Volume Rates 2028**

Residential April through June

Service Charge, \$ per Bill	Rate	Bills	Revenue	Revenue Target
0.75	\$48.16	211,480	\$10,185,148	\$10,568,069
1.00	80.43	65,791	5,291,567	
1.50	160.38	877	140,715	
2.00	256.70	1,484	380,957	
3.00	513.88	7	3,363	
4.00	802.85	10	7,880	
6.00	1,605.22	13	21,008	
Total Service Charge Revenue			\$16,030,638	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
0 - 8 kgals	51.96%	1,748,948	1.00	\$3.24	\$5,665,497
9 - 20 kgals	29.61%	996,689	1.30	4.21	4,197,246
21 - 30 kgals	7.05%	237,246	1.55	6.53	1,548,584
Over 30 kgals	11.38%	383,178	1.60	10.44	4,001,809
Total	100%	3,366,060			\$15,413,136

Non-Residential April through June

Service Charge, \$ per Bill	Rate	Bills	Revenue	Revenue Target
0.75	\$48.16	1,809	\$87,100	\$3,940,061
1.00	80.43	4,872	391,813	
1.50	160.38	3,964	635,754	
2.00	256.70	4,658	1,195,644	
3.00	513.88	194	99,479	
4.00	802.85	59	47,282	
6.00	1,605.22	22	35,451	
8.00	2,568.44	10	25,211	
10.00	3,691.57	0	0	
12.00	6,902.96	1	5,646	
Total Service Charge Revenue			\$2,492,524	

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	818,632	1.00	\$3.78	\$3,091,263
Land	100.00%	888,984	1.75	6.61	5,874,609
Total		1,707,616			\$8,965,873

Town of Gilbert
Calculation of Volume Rates 2028

Hydrant July through March

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$48.16	0	\$0
1.00	80.43	96	7,697
1.50	160.38	0	0
2.00	256.70	0	0
3.00	513.88	1,004	515,752
4.00	802.85	0	0
6.00	1,605.22	0	0
Total Service Charge Revenue			\$523,449

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	75,048	1.00	\$24.89	\$1,867,753
Total		75,048			\$1,867,753

Town of Gilbert
Calculation of Volume Rates 2028

Hydrant April through June

Revenue Target \$321,946

Service Charge, \$ per Bill	Rate	Bills	Revenue
0.75	\$48.16	0	\$0
1.00	80.43	32	2,566
1.50	160.38	0	0
2.00	256.70	0	0
3.00	513.88	335	171,917
4.00	802.85	0	0
6.00	1,605.22	0	0
Total Service Charge Revenue			\$174,483

Block	% Volume in Block	Billed Volume	Cumulative Factor	Volume Rate (kgals)	Rate Revenue
Water	100.00%	30,028	1.00	\$24.89	\$747,320
Total		30,028			\$747,320

APPENDIX E

Solid Waste Rates

Commercial

Town of Gilbert
Rate Design FY 2023-24

July through March FY 2023-24

April through June FY 2023-24

Line No:	Container Size	Frequency	Accounts	Rate	Revenue	Accounts	Rate	Revenue	Total
									FY 2023-24
									Revenue
1	90 Gallon	1	571	\$25.23	\$129,657	571	\$29.04	\$49,754	\$ 179,411
2	90 Gallon Extra Recycling	1	466	5.00	20,970	466	5.76	8,047	29,017
3	65 Gallon	1	25	23.19	5,218	25	26.70	2,002	7,220
4	160 Gallon	1	0	55.09	-	0	63.42	-	-
5	160 Gallon	2	5	110.18	4,958	5	126.84	1,903	6,861
6	160 Gallon Extra Recycling	1	106	30.06	28,677	106	34.61	11,004	39,682
7	300 Gallon	1	22	103.29	20,451	22	118.91	7,848	28,299
8	300 Gallon	2	47	206.58	87,383	47	237.81	33,532	120,915
9	300 Gallon Extra Can	1	34	56.36	17,246	34	64.88	6,618	23,864
10	300 Gallon Extra Recycling	1	173	56.36	87,753	173	64.88	33,674	121,426
First Container									
11	1.5 CY	1	0	76.24	-	0	87.76	-	-
12	1.5 CY	2	0	152.48	-	0	175.54	-	-
13	1.5 CY	3	0	228.72	-	0	263.30	-	-
14	1.5 CY	4	0	304.96	-	0	351.06	-	-
15	1.5 CY	5	0	381.19	-	0	438.83	-	-
16	1.5 CY	6	0	457.44	-	0	526.60	-	-
17	1.5 CY	7	0	533.67	-	0	614.37	-	-
18	3 CY	1	105	83.20	78,437	105	95.78	30,099	108,536
19	3 CY	2	10	166.40	14,976	10	191.56	5,747	20,723
20	3 CY	3	1	249.60	2,246	1	287.34	862	3,108
21	3 CY	4	0	321.44	-	0	370.04	-	-
22	3 CY	5	0	416.00	-	0	478.90	-	-
23	3 CY	6	0	499.20	-	0	574.68	-	-
24	3 CY	7	0	582.40	-	0	670.46	-	-
25	4 CY	1	66	87.84	52,177	66	101.12	20,022	72,199
26	4 CY	2	9	175.68	14,230	9	202.24	5,461	19,691
27	4 CY	3	5	263.52	11,858	5	303.36	4,550	16,409
28	4 CY	4	0	351.37	-	0	404.50	-	-
29	4 CY	5	1	439.21	3,953	1	505.62	1,517	5,470
30	4 CY	6	0	527.05	-	0	606.74	-	-
31	4 CY	7	0	614.89	-	0	707.86	-	-
32	6 CY	1	184	97.12	160,831	184	111.80	61,716	222,547
33	6 CY	2	133	194.24	232,505	133	223.61	89,220	321,725
34	6 CY	3	60	291.36	157,334	60	335.41	60,374	217,709
35	6 CY	4	13	388.49	45,453	13	447.23	17,442	62,895
36	6 CY	5	12	485.61	52,446	12	559.03	20,125	72,571
37	6 CY	6	3	582.73	15,734	3	670.84	6,038	21,771
38	6 CY	7	1	679.85	6,119	1	782.64	2,348	8,467
39	8 CY	1	45	106.40	42,853	45	122.49	16,444	59,297
40	8 CY	2	35	212.81	66,556	35	244.99	25,540	92,096
41	8 CY	3	31	319.21	88,341	31	367.47	33,900	122,241
42	8 CY	4	6	425.61	22,025	6	489.96	8,452	30,477
43	8 CY	5	8	532.02	37,108	8	612.46	14,240	51,348
44	8 CY	6	7	638.42	38,784	7	734.95	14,883	53,667
45	8 CY	7	0	744.82	-	0	857.44	-	-
Additional Containers									
46	1.5 CY	1	0	41.60	-	0	47.89	-	-
47	1.5 CY	2	0	83.20	-	0	95.78	-	-
48	1.5 CY	3	0	124.81	-	0	143.68	-	-
49	1.5 CY	4	0	166.40	-	0	191.56	-	-
50	1.5 CY	5	0	208.00	-	0	239.45	-	-
51	1.5 CY	6	0	249.60	-	0	287.34	-	-
52	1.5 CY	7	0	291.20	-	0	335.23	-	-
46	3 CY	1	4	48.56	1,748	4	55.90	671	2,419
47	3 CY	2	2	97.12	1,748	2	111.80	671	2,419
48	3 CY	3	0	145.69	-	0	167.72	-	-
49	3 CY	4	0	194.24	-	0	223.61	-	-
50	3 CY	5	0	242.80	-	0	279.51	-	-
51	3 CY	6	0	291.36	-	0	335.41	-	-
52	3 CY	7	0	339.93	-	0	391.33	-	-
53	4 CY	1	0	53.20	-	0	61.24	-	-
54	4 CY	2	1	106.40	958	1	122.49	367	1,325
55	4 CY	3	4	159.60	5,746	4	183.73	2,205	7,950
56	4 CY	4	0	212.81	-	0	244.99	-	-
57	4 CY	5	0	266.00	-	0	306.22	-	-
58	4 CY	6	0	319.20	-	0	367.46	-	-
59	4 CY	7	0	372.40	-	0	428.71	-	-
60	6 CY	1	41	62.48	23,055	41	71.93	8,847	31,902
61	6 CY	2	107	124.96	120,336	107	143.85	46,177	166,514
62	6 CY	3	63	187.45	106,284	63	215.79	40,785	147,069
63	6 CY	4	10	249.93	22,494	10	287.72	8,632	31,125
64	6 CY	5	16	312.41	44,987	16	359.65	17,263	62,250
65	6 CY	6	0	374.89	-	0	431.57	-	-
66	6 CY	7	1	437.38	3,936	1	503.51	1,511	5,447
67	8 CY	1	8	71.77	5,006	8	82.62	1,921	6,927
68	8 CY	2	24	143.53	30,680	24	165.23	11,773	42,452
69	8 CY	3	19	215.30	36,332	19	247.85	13,942	50,274
70	8 CY	4	5	287.05	12,917	5	330.45	4,957	17,874
71	8 CY	5	5	358.82	16,147	5	413.07	6,196	22,343
72	8 CY	6	1	430.58	3,875	1	495.68	1,487	5,362
73	8 CY	7	0	502.35	-	0	578.30	-	-
Total					\$1,982,530			\$760,762	\$2,743,293
Roll Off & Other Services									
74	Rolloff Delivery	1	47	50.00	2,350	47	61.09	2,871	5,221
75	Rolloff Haul/Compactor Haul	1	1,521	218.33	332,080	1,521	266.78	405,765	737,845
76	Manure Collection 3 CY	1	0	98.95	-	0	120.91	-	-
77	Manure Collection 4 CY	1	0	112.87	-	0	137.91	-	-
78	Cardboard Collection	1	0	35.00	-	0	42.77	-	-
79	Total Tonnage (per ton)	1	7,875	31.50	248,052	7,875	34.50	271,676	519,727
Total					\$582,482			\$680,312	\$1,262,794

Town of Gilbert
Rate Design FY 2024-25

July through March FY 2024-25						April through June FY 2024-25			Total FY 2023-24
Line No:	Container Size	Frequency	Accounts	Rate	Revenue	Accounts	Rate	Revenue	Revenue
1	90 Gallon	1	571	\$29.04	\$149,261	571	\$29.04	\$49,754	\$ 199,015
2	90 Gallon Extra Recycling	1	466	5.76	24,141	466	5.76	8,047	32,188
3	65 Gallon	1	25	26.70	6,007	25	26.70	2,002	8,009
4	160 Gallon	1	0	63.42	-	0	63.42	-	-
5	160 Gallon	2	5	126.84	5,708	5	126.84	1,903	7,610
6	160 Gallon Extra Recycling	1	106	34.61	33,013	106	34.61	11,004	44,018
7	300 Gallon	1	22	118.91	23,544	22	118.91	7,848	31,392
8	300 Gallon	2	47	237.81	100,596	47	237.81	33,532	134,128
9	300 Gallon Extra Can	1	34	64.88	19,854	34	64.88	6,618	26,472
10	300 Gallon Extra Recycling	1	173	64.88	101,021	173	64.88	33,674	134,694
-									
First Container									
11	1.5 CY	1	0	87.76	-	0	87.76	-	-
12	1.5 CY	2	0	175.54	-	0	175.54	-	-
13	1.5 CY	3	0	263.30	-	0	263.30	-	-
14	1.5 CY	4	0	351.06	-	0	351.06	-	-
15	1.5 CY	5	0	438.83	-	0	438.83	-	-
16	1.5 CY	6	0	526.60	-	0	526.60	-	-
17	1.5 CY	7	0	614.37	-	0	614.37	-	-
18	3 CY	1	105	95.78	90,296	105	95.78	30,099	120,395
19	3 CY	2	10	191.56	17,240	10	191.56	5,747	22,987
20	3 CY	3	1	287.34	2,586	1	287.34	862	3,448
21	3 CY	4	0	370.04	-	0	370.04	-	-
22	3 CY	5	0	478.90	-	0	478.90	-	-
23	3 CY	6	0	574.68	-	0	574.68	-	-
24	3 CY	7	0	670.46	-	0	670.46	-	-
25	4 CY	1	66	101.12	60,066	66	101.12	20,022	80,088
26	4 CY	2	9	202.24	16,382	9	202.24	5,461	21,842
27	4 CY	3	5	303.36	13,651	5	303.36	4,550	18,202
28	4 CY	4	0	404.50	-	0	404.50	-	-
29	4 CY	5	1	505.62	4,551	1	505.62	1,517	6,067
30	4 CY	6	0	606.74	-	0	606.74	-	-
31	4 CY	7	0	707.86	-	0	707.86	-	-
32	6 CY	1	184	111.80	185,148	184	111.80	61,716	246,864
33	6 CY	2	133	223.61	267,660	133	223.61	89,220	356,880
34	6 CY	3	60	335.41	181,123	60	335.41	60,374	241,498
35	6 CY	4	13	447.23	52,326	13	447.23	17,442	69,768
36	6 CY	5	12	559.03	60,376	12	559.03	20,125	80,501
37	6 CY	6	3	670.84	18,113	3	670.84	6,038	24,150
38	6 CY	7	1	782.64	7,044	1	782.64	2,348	9,392
39	8 CY	1	45	122.49	49,332	45	122.49	16,444	65,776
40	8 CY	2	35	244.99	76,620	35	244.99	25,540	102,159
41	8 CY	3	31	367.47	101,699	31	367.47	33,900	135,598
42	8 CY	4	6	489.96	25,356	6	489.96	8,452	33,807
43	8 CY	5	8	612.46	42,719	8	612.46	14,240	56,959
44	8 CY	6	7	734.95	44,648	7	734.95	14,883	59,531
45	8 CY	7	0	857.44	-	0	857.44	-	-
Additional Containers									
46	1.5 CY	1	0	47.89	-	0	47.89	-	-
47	1.5 CY	2	0	95.78	-	0	95.78	-	-
48	1.5 CY	3	0	143.68	-	0	143.68	-	-
49	1.5 CY	4	0	191.56	-	0	191.56	-	-
50	1.5 CY	5	0	239.45	-	0	239.45	-	-
51	1.5 CY	6	0	287.34	-	0	287.34	-	-
52	1.5 CY	7	0	335.23	-	0	335.23	-	-
46	3 CY	1	4	55.90	2,012	4	55.90	671	2,683
47	3 CY	2	2	111.80	2,012	2	111.80	671	2,683
48	3 CY	3	0	167.72	-	0	167.72	-	-
49	3 CY	4	0	223.61	-	0	223.61	-	-
50	3 CY	5	0	279.51	-	0	279.51	-	-
51	3 CY	6	0	335.41	-	0	335.41	-	-
52	3 CY	7	0	391.33	-	0	391.33	-	-
53	4 CY	1	0	61.24	-	0	61.24	-	-
54	4 CY	2	1	122.49	1,102	1	122.49	367	1,470
55	4 CY	3	4	183.73	6,614	4	183.73	2,205	8,819
56	4 CY	4	0	244.99	-	0	244.99	-	-
57	4 CY	5	0	306.22	-	0	306.22	-	-
58	4 CY	6	0	367.46	-	0	367.46	-	-
59	4 CY	7	0	428.71	-	0	428.71	-	-
60	6 CY	1	41	71.93	26,541	41	71.93	8,847	35,388
61	6 CY	2	107	143.85	138,531	107	143.85	46,177	184,708
62	6 CY	3	63	215.79	122,354	63	215.79	40,785	163,139
63	6 CY	4	10	287.72	25,895	10	287.72	8,632	34,526
64	6 CY	5	16	359.65	51,789	16	359.65	17,263	69,052
65	6 CY	6	0	431.57	-	0	431.57	-	-
66	6 CY	7	1	503.51	4,532	1	503.51	1,511	6,042
67	8 CY	1	8	82.62	5,763	8	82.62	1,921	7,684
68	8 CY	2	24	165.23	35,318	24	165.23	11,773	47,091
69	8 CY	3	19	247.85	41,825	19	247.85	13,942	55,767
70	8 CY	4	5	330.45	14,870	5	330.45	4,957	19,827
71	8 CY	5	5	413.07	18,588	5	413.07	6,196	24,784
72	8 CY	6	1	495.68	4,461	1	495.68	1,487	5,948
73	8 CY	7	0	578.30	-	0	578.30	-	-
Total					\$2,282,287			\$760,762	\$3,043,050
-									
74	Rolloff Delivery	1	47	61.09	2,871	47	61.09	2,871	5,743
75	Rolloff Haul/Compactor Haul	1	1,521	266.78	405,765	1,521	266.78	405,765	811,530
76	Manure Collection 3 CY	1	0	120.91	-	0	120.91	-	-
77	Manure Collection 4 CY	1	0	137.91	-	0	137.91	-	-
78	Cardboard Collection	1	0	42.77	-	0	42.77	-	-
79	Total Tonnage (per ton)	1	7,875	34.50	271,676	7,875	34.50	271,676	543,351
Total					\$680,312			\$680,312	\$1,360,624

Town of Gilbert
Rate Design FY 2025-26

July through March FY 2025-26						April through June FY 2025-26			Total FY 2025-26
Line No:	Container Size	Frequency	Accounts	Rate	Revenue	Accounts	Rate	Revenue	Revenue
1	90 Gallon	1	571	\$29.04	\$149,261	571	\$29.04	\$49,754	\$ 199,015
2	90 Gallon Extra Recycling	1	466	5.76	24,141	466	5.76	8,047	32,188
3	65 Gallon	1	25	26.70	6,007	25	26.70	2,002	8,009
4	160 Gallon	1	0	63.42	-	0	63.42	-	-
5	160 Gallon	2	5	126.84	5,708	5	126.84	1,903	7,610
6	160 Gallon Extra Recycling	1	106	34.61	33,013	106	34.61	11,004	44,018
7	300 Gallon	1	22	118.91	23,544	22	118.91	7,848	31,392
8	300 Gallon	2	47	237.81	100,596	47	237.81	33,532	134,128
9	300 Gallon Extra Can	1	34	64.88	19,854	34	64.88	6,618	26,472
10	300 Gallon Extra Recycling	1	173	64.88	101,021	173	64.88	33,674	134,694
-									
First Container									
11	1.5 CY	1	0	87.76	-	0	87.76	-	-
12	1.5 CY	2	0	175.54	-	0	175.54	-	-
13	1.5 CY	3	0	263.30	-	0	263.30	-	-
14	1.5 CY	4	0	351.06	-	0	351.06	-	-
15	1.5 CY	5	0	438.83	-	0	438.83	-	-
16	1.5 CY	6	0	526.60	-	0	526.60	-	-
17	1.5 CY	7	0	614.37	-	0	614.37	-	-
18	3 CY	1	105	95.78	90,296	105	95.78	30,099	120,395
19	3 CY	2	10	191.56	17,240	10	191.56	5,747	22,987
20	3 CY	3	1	287.34	2,586	1	287.34	862	3,448
21	3 CY	4	0	370.04	-	0	370.04	-	-
22	3 CY	5	0	478.90	-	0	478.90	-	-
23	3 CY	6	0	574.68	-	0	574.68	-	-
24	3 CY	7	0	670.46	-	0	670.46	-	-
25	4 CY	1	66	101.12	60,066	66	101.12	20,022	80,088
26	4 CY	2	9	202.24	16,382	9	202.24	5,461	21,842
27	4 CY	3	5	303.36	13,651	5	303.36	4,550	18,202
28	4 CY	4	0	404.50	-	0	404.50	-	-
29	4 CY	5	1	505.62	4,551	1	505.62	1,517	6,067
30	4 CY	6	0	606.74	-	0	606.74	-	-
31	4 CY	7	0	707.86	-	0	707.86	-	-
32	6 CY	1	184	111.80	185,148	184	111.80	61,716	246,864
33	6 CY	2	133	223.61	267,660	133	223.61	89,220	356,880
34	6 CY	3	60	335.41	181,123	60	335.41	60,374	241,498
35	6 CY	4	13	447.23	52,326	13	447.23	17,442	69,768
36	6 CY	5	12	559.03	60,376	12	559.03	20,125	80,501
37	6 CY	6	3	670.84	18,113	3	670.84	6,038	24,150
38	6 CY	7	1	782.64	7,044	1	782.64	2,348	9,392
39	8 CY	1	45	122.49	49,332	45	122.49	16,444	65,776
40	8 CY	2	35	244.99	76,620	35	244.99	25,540	102,159
41	8 CY	3	31	367.47	101,699	31	367.47	33,900	135,598
42	8 CY	4	6	489.96	25,356	6	489.96	8,452	33,807
43	8 CY	5	8	612.46	42,719	8	612.46	14,240	56,959
44	8 CY	6	7	734.95	44,648	7	734.95	14,883	59,531
45	8 CY	7	0	857.44	-	0	857.44	-	-
Additional Containers									
46	1.5 CY	1	0	47.89	-	0	47.89	-	-
47	1.5 CY	2	0	95.78	-	0	95.78	-	-
48	1.5 CY	3	0	143.68	-	0	143.68	-	-
49	1.5 CY	4	0	191.56	-	0	191.56	-	-
50	1.5 CY	5	0	239.45	-	0	239.45	-	-
51	1.5 CY	6	0	287.34	-	0	287.34	-	-
52	1.5 CY	7	0	335.23	-	0	335.23	-	-
46	3 CY	1	4	55.90	2,012	4	55.90	671	2,683
47	3 CY	2	2	111.80	2,012	2	111.80	671	2,683
48	3 CY	3	0	167.72	-	0	167.72	-	-
49	3 CY	4	0	223.61	-	0	223.61	-	-
50	3 CY	5	0	279.51	-	0	279.51	-	-
51	3 CY	6	0	335.41	-	0	335.41	-	-
52	3 CY	7	0	391.33	-	0	391.33	-	-
53	4 CY	1	0	61.24	-	0	61.24	-	-
54	4 CY	2	1	122.49	1,102	1	122.49	367	1,470
55	4 CY	3	4	183.73	6,614	4	183.73	2,205	8,819
56	4 CY	4	0	244.99	-	0	244.99	-	-
57	4 CY	5	0	306.22	-	0	306.22	-	-
58	4 CY	6	0	367.46	-	0	367.46	-	-
59	4 CY	7	0	428.71	-	0	428.71	-	-
60	6 CY	1	41	71.93	26,541	41	71.93	8,847	35,388
61	6 CY	2	107	143.85	138,531	107	143.85	46,177	184,708
62	6 CY	3	63	215.79	122,354	63	215.79	40,785	163,139
63	6 CY	4	10	287.72	25,895	10	287.72	8,632	34,526
64	6 CY	5	16	359.65	51,789	16	359.65	17,263	69,052
65	6 CY	6	0	431.57	-	0	431.57	-	-
66	6 CY	7	1	503.51	4,532	1	503.51	1,511	6,042
67	8 CY	1	8	82.62	5,763	8	82.62	1,921	7,684
68	8 CY	2	24	165.23	35,318	24	165.23	11,773	47,091
69	8 CY	3	19	247.85	41,825	19	247.85	13,942	55,767
70	8 CY	4	5	330.45	14,870	5	330.45	4,957	19,827
71	8 CY	5	5	413.07	18,588	5	413.07	6,196	24,784
72	8 CY	6	1	495.68	4,461	1	495.68	1,487	5,948
73	8 CY	7	0	578.30	-	0	578.30	-	-
Total					\$2,282,287			\$760,762	\$3,043,050
-									
74	Rolloff Delivery	1	47	61.09	2,871	47	61.09	2,871	5,743
75	Rolloff Haul/Compactor Haul	1	1,521	266.78	405,765	1,521	266.78	405,765	811,530
76	Manure Collection 3 CY	1	0	120.91	-	0	120.91	-	-
77	Manure Collection 4 CY	1	0	137.91	-	0	137.91	-	-
78	Cardboard Collection	1	0	42.77	-	0	42.77	-	-
79	Total Tonnage (per ton)	1	7,875	34.50	271,676	7,875	34.50	271,676	543,351
Total					\$680,312			\$680,312	\$1,360,624

Town of Gilbert
Rate Design FY 2026-27

July through March FY 2026-27						April through June FY 2026-27			Total FY 2026-27
Line No:	Container Size	Frequency	Accounts	Rate	Revenue	Accounts	Rate	Revenue	Revenue
1	90 Gallon	1	571	\$29.04	\$149,261	571	\$29.04	\$49,754	\$ 199,015
2	90 Gallon Extra Recycling	1	466	5.76	24,141	466	5.76	8,047	32,188
3	65 Gallon	1	25	26.70	6,007	25	26.70	2,002	8,009
4	160 Gallon	1	0	63.42	-	0	63.42	-	-
5	160 Gallon	2	5	126.84	5,708	5	126.84	1,903	7,610
6	160 Gallon Extra Recycling	1	106	34.61	33,013	106	34.61	11,004	44,018
7	300 Gallon	1	22	118.91	23,544	22	118.91	7,848	31,392
8	300 Gallon	2	47	237.81	100,596	47	237.81	33,532	134,128
9	300 Gallon Extra Can	1	34	64.88	19,854	34	64.88	6,618	26,472
10	300 Gallon Extra Recycling	1	173	64.88	101,021	173	64.88	33,674	134,694
-									
First Container									
11	1.5 CY	1	0	87.76	-	0	87.76	-	-
12	1.5 CY	2	0	175.54	-	0	175.54	-	-
13	1.5 CY	3	0	263.30	-	0	263.30	-	-
14	1.5 CY	4	0	351.06	-	0	351.06	-	-
15	1.5 CY	5	0	438.83	-	0	438.83	-	-
16	1.5 CY	6	0	526.60	-	0	526.60	-	-
17	1.5 CY	7	0	614.37	-	0	614.37	-	-
18	3 CY	1	105	95.78	90,296	105	95.78	30,099	120,395
19	3 CY	2	10	191.56	17,240	10	191.56	5,747	22,987
20	3 CY	3	1	287.34	2,586	1	287.34	862	3,448
21	3 CY	4	0	370.04	-	0	370.04	-	-
22	3 CY	5	0	478.90	-	0	478.90	-	-
23	3 CY	6	0	574.68	-	0	574.68	-	-
24	3 CY	7	0	670.46	-	0	670.46	-	-
25	4 CY	1	66	101.12	60,066	66	101.12	20,022	80,088
26	4 CY	2	9	202.24	16,382	9	202.24	5,461	21,842
27	4 CY	3	5	303.36	13,651	5	303.36	4,550	18,202
28	4 CY	4	0	404.50	-	0	404.50	-	-
29	4 CY	5	1	505.62	4,551	1	505.62	1,517	6,067
30	4 CY	6	0	606.74	-	0	606.74	-	-
31	4 CY	7	0	707.86	-	0	707.86	-	-
32	6 CY	1	184	111.80	185,148	184	111.80	61,716	246,864
33	6 CY	2	133	223.61	267,660	133	223.61	89,220	356,880
34	6 CY	3	60	335.41	181,123	60	335.41	60,374	241,498
35	6 CY	4	13	447.23	52,326	13	447.23	17,442	69,768
36	6 CY	5	12	559.03	60,376	12	559.03	20,125	80,501
37	6 CY	6	3	670.84	18,113	3	670.84	6,038	24,150
38	6 CY	7	1	782.64	7,044	1	782.64	2,348	9,392
39	8 CY	1	45	122.49	49,332	45	122.49	16,444	65,776
40	8 CY	2	35	244.99	76,620	35	244.99	25,540	102,159
41	8 CY	3	31	367.47	101,699	31	367.47	33,900	135,598
42	8 CY	4	6	489.96	25,356	6	489.96	8,452	33,807
43	8 CY	5	8	612.46	42,719	8	612.46	14,240	56,959
44	8 CY	6	7	734.95	44,648	7	734.95	14,883	59,531
45	8 CY	7	0	857.44	-	0	857.44	-	-
Additional Containers									
46	1.5 CY	1	0	47.89	-	0	47.89	-	-
47	1.5 CY	2	0	95.78	-	0	95.78	-	-
48	1.5 CY	3	0	143.68	-	0	143.68	-	-
49	1.5 CY	4	0	191.56	-	0	191.56	-	-
50	1.5 CY	5	0	239.45	-	0	239.45	-	-
51	1.5 CY	6	0	287.34	-	0	287.34	-	-
52	1.5 CY	7	0	335.23	-	0	335.23	-	-
46	3 CY	1	4	55.90	2,012	4	55.90	671	2,683
47	3 CY	2	2	111.80	2,012	2	111.80	671	2,683
48	3 CY	3	0	167.72	-	0	167.72	-	-
49	3 CY	4	0	223.61	-	0	223.61	-	-
50	3 CY	5	0	279.51	-	0	279.51	-	-
51	3 CY	6	0	335.41	-	0	335.41	-	-
52	3 CY	7	0	391.33	-	0	391.33	-	-
53	4 CY	1	0	61.24	-	0	61.24	-	-
54	4 CY	2	1	122.49	1,102	1	122.49	367	1,470
55	4 CY	3	4	183.73	6,614	4	183.73	2,205	8,819
56	4 CY	4	0	244.99	-	0	244.99	-	-
57	4 CY	5	0	306.22	-	0	306.22	-	-
58	4 CY	6	0	367.46	-	0	367.46	-	-
59	4 CY	7	0	428.71	-	0	428.71	-	-
60	6 CY	1	41	71.93	26,541	41	71.93	8,847	35,388
61	6 CY	2	107	143.85	138,531	107	143.85	46,177	184,708
62	6 CY	3	63	215.79	122,354	63	215.79	40,785	163,139
63	6 CY	4	10	287.72	25,895	10	287.72	8,632	34,526
64	6 CY	5	16	359.65	51,789	16	359.65	17,263	69,052
65	6 CY	6	0	431.57	-	0	431.57	-	-
66	6 CY	7	1	503.51	4,532	1	503.51	1,511	6,042
67	8 CY	1	8	82.62	5,763	8	82.62	1,921	7,684
68	8 CY	2	24	165.23	35,318	24	165.23	11,773	47,091
69	8 CY	3	19	247.85	41,825	19	247.85	13,942	55,767
70	8 CY	4	5	330.45	14,870	5	330.45	4,957	19,827
71	8 CY	5	5	413.07	18,588	5	413.07	6,196	24,784
72	8 CY	6	1	495.68	4,461	1	495.68	1,487	5,948
73	8 CY	7	0	578.30	-	0	578.30	-	-
Total					\$2,282,287			\$760,762	\$3,043,050
-									
74	Rolloff Delivery	1	47	61.09	2,871	47	61.09	2,871	5,743
75	Rolloff Haul/Compactor Haul	1	1,521	266.78	405,765	1,521	266.78	405,765	811,530
76	Manure Collection 3 CY	1	0	120.91	-	0	120.91	-	-
77	Manure Collection 4 CY	1	0	137.91	-	0	137.91	-	-
78	Cardboard Collection	1	0	42.77	-	0	42.77	-	-
79	Total Tonnage (per ton)	1	7,875	34.50	271,676	7,875	34.50	271,676	543,351
Total					\$680,312			\$680,312	\$1,360,624

Town of Gilbert
Rate Design FY 2027-28

July through March FY 2027-28						April through June FY 2027-28			Total FY 2027-28
Line No:	Container Size	Frequency	Accounts	Rate	Revenue	Accounts	Rate	Revenue	Revenue
1	90 Gallon	1	571	\$29.04	\$149,261	571	\$29.04	\$49,754	\$ 199,015
2	90 Gallon Extra Recycling	1	466	5.76	24,141	466	5.76	8,047	32,188
3	65 Gallon	1	25	26.70	6,007	25	26.70	2,002	8,009
4	160 Gallon	1	0	63.42	-	0	63.42	-	-
5	160 Gallon	2	5	126.84	5,708	5	126.84	1,903	7,610
6	160 Gallon Extra Recycling	1	106	34.61	33,013	106	34.61	11,004	44,018
7	300 Gallon	1	22	118.91	23,544	22	118.91	7,848	31,392
8	300 Gallon	2	47	237.81	100,596	47	237.81	33,532	134,128
9	300 Gallon Extra Can	1	34	64.88	19,854	34	64.88	6,618	26,472
10	300 Gallon Extra Recycling	1	173	64.88	101,021	173	64.88	33,674	134,694
-									
First Container									
11	1.5 CY	1	0	87.76	-	0	87.76	-	-
12	1.5 CY	2	0	175.54	-	0	175.54	-	-
13	1.5 CY	3	0	263.30	-	0	263.30	-	-
14	1.5 CY	4	0	351.06	-	0	351.06	-	-
15	1.5 CY	5	0	438.83	-	0	438.83	-	-
16	1.5 CY	6	0	526.60	-	0	526.60	-	-
17	1.5 CY	7	0	614.37	-	0	614.37	-	-
18	3 CY	1	105	95.78	90,296	105	95.78	30,099	120,395
19	3 CY	2	10	191.56	17,240	10	191.56	5,747	22,987
20	3 CY	3	1	287.34	2,586	1	287.34	862	3,448
21	3 CY	4	0	370.04	-	0	370.04	-	-
22	3 CY	5	0	478.90	-	0	478.90	-	-
23	3 CY	6	0	574.68	-	0	574.68	-	-
24	3 CY	7	0	670.46	-	0	670.46	-	-
25	4 CY	1	66	101.12	60,066	66	101.12	20,022	80,088
26	4 CY	2	9	202.24	16,382	9	202.24	5,461	21,842
27	4 CY	3	5	303.36	13,651	5	303.36	4,550	18,202
28	4 CY	4	0	404.50	-	0	404.50	-	-
29	4 CY	5	1	505.62	4,551	1	505.62	1,517	6,067
30	4 CY	6	0	606.74	-	0	606.74	-	-
31	4 CY	7	0	707.86	-	0	707.86	-	-
32	6 CY	1	184	111.80	185,148	184	111.80	61,716	246,864
33	6 CY	2	133	223.61	267,660	133	223.61	89,220	356,880
34	6 CY	3	60	335.41	181,123	60	335.41	60,374	241,498
35	6 CY	4	13	447.23	52,326	13	447.23	17,442	69,768
36	6 CY	5	12	559.03	60,376	12	559.03	20,125	80,501
37	6 CY	6	3	670.84	18,113	3	670.84	6,038	24,150
38	6 CY	7	1	782.64	7,044	1	782.64	2,348	9,392
39	8 CY	1	45	122.49	49,332	45	122.49	16,444	65,776
40	8 CY	2	35	244.99	76,620	35	244.99	25,540	102,159
41	8 CY	3	31	367.47	101,699	31	367.47	33,900	135,598
42	8 CY	4	6	489.96	25,356	6	489.96	8,452	33,807
43	8 CY	5	8	612.46	42,719	8	612.46	14,240	56,959
44	8 CY	6	7	734.95	44,648	7	734.95	14,883	59,531
45	8 CY	7	0	857.44	-	0	857.44	-	-
Additional Containers									
46	1.5 CY	1	0	47.89	-	0	47.89	-	-
47	1.5 CY	2	0	95.78	-	0	95.78	-	-
48	1.5 CY	3	0	143.68	-	0	143.68	-	-
49	1.5 CY	4	0	191.56	-	0	191.56	-	-
50	1.5 CY	5	0	239.45	-	0	239.45	-	-
51	1.5 CY	6	0	287.34	-	0	287.34	-	-
52	1.5 CY	7	0	335.23	-	0	335.23	-	-
46	3 CY	1	4	55.90	2,012	4	55.90	671	2,683
47	3 CY	2	2	111.80	2,012	2	111.80	671	2,683
48	3 CY	3	0	167.72	-	0	167.72	-	-
49	3 CY	4	0	223.61	-	0	223.61	-	-
50	3 CY	5	0	279.51	-	0	279.51	-	-
51	3 CY	6	0	335.41	-	0	335.41	-	-
52	3 CY	7	0	391.33	-	0	391.33	-	-
53	4 CY	1	0	61.24	-	0	61.24	-	-
54	4 CY	2	1	122.49	1,102	1	122.49	367	1,470
55	4 CY	3	4	183.73	6,614	4	183.73	2,205	8,819
56	4 CY	4	0	244.99	-	0	244.99	-	-
57	4 CY	5	0	306.22	-	0	306.22	-	-
58	4 CY	6	0	367.46	-	0	367.46	-	-
59	4 CY	7	0	428.71	-	0	428.71	-	-
60	6 CY	1	41	71.93	26,541	41	71.93	8,847	35,388
61	6 CY	2	107	143.85	138,531	107	143.85	46,177	184,708
62	6 CY	3	63	215.79	122,354	63	215.79	40,785	163,139
63	6 CY	4	10	287.72	25,895	10	287.72	8,632	34,526
64	6 CY	5	16	359.65	51,789	16	359.65	17,263	69,052
65	6 CY	6	0	431.57	-	0	431.57	-	-
66	6 CY	7	1	503.51	4,532	1	503.51	1,511	6,042
67	8 CY	1	8	82.62	5,763	8	82.62	1,921	7,684
68	8 CY	2	24	165.23	35,318	24	165.23	11,773	47,091
69	8 CY	3	19	247.85	41,825	19	247.85	13,942	55,767
70	8 CY	4	5	330.45	14,870	5	330.45	4,957	19,827
71	8 CY	5	5	413.07	18,588	5	413.07	6,196	24,784
72	8 CY	6	1	495.68	4,461	1	495.68	1,487	5,948
73	8 CY	7	0	578.30	-	0	578.30	-	-
Total					\$2,282,287			\$760,762	\$3,043,050
-									
74	Rolloff Delivery	1	47	61.09	2,871	47	61.09	2,871	5,743
75	Rolloff Haul/Compactor Haul	1	1,521	266.78	405,765	1,521	266.78	405,765	811,530
76	Manure Collection 3 CY	1	0	120.91	-	0	120.91	-	-
77	Manure Collection 4 CY	1	0	137.91	-	0	137.91	-	-
78	Cardboard Collection	1	0	42.77	-	0	42.77	-	-
79	Total Tonnage (per ton)	1	7,875	34.50	271,676	7,875	34.50	271,676	543,351
Total					\$680,312			\$680,312	\$1,360,624

APPENDIX F

Solid Waste Rates

Residential

Town of Gilbert
Rate Design FY 2023-24

Line No:	Container Size	Frequency	July through March 2023-24			April through June 2023-24			Total
			Containers	Rate	Revenue	Containers	Rate	Revenue	FY 2023-24 Revenue
1	90 Gallon	1	81,603	\$19.03	\$13,976,146	81,603	\$27.55	\$6,745,454	\$20,721,600
2	90 Gallon - Extra Cart	1	7,818	10.29	724,025	7,818	14.90	349,444	1,073,469
3	Additional Recycling Cart	1	496	5.00	22,320	496	7.24	10,773	33,093
4	Manure Collection	1	43	15.15	5,863	43	21.94	2,830	8,693
5	65 Gallon	1	32	17.49	5,037	32	25.32	2,431	7,468
6	300 Gallon	1	4	77.91	2,805	4	112.81	1,354	4,158
Total			89,996		\$14,736,196	89,996		\$7,112,285	\$21,848,481

Town of Gilbert

Rate Design FY 2024-25 Rate Design FY 2025-26 Rate Design FY 2026-27 Rate Design FY 2027-28

Line No:	Container Size	Frequency	Containers	Rate	Revenue	Containers	Rate	Revenue	Containers	Rate	Revenue	Containers	Rate	Revenue
1	90 Gallon	1	83,031	\$27.55	\$27,453,998	84,481	\$27.55	\$ 27,933,345	85,959	\$27.55	\$ 28,422,179	87,461	\$27.55	\$ 28,918,714
2	90 Gallon - Extra Cart	1	7,955	14.90	1,422,236	8,094	14.90	1,447,068	8,235	14.90	1,472,392	8,379	14.90	1,498,115
3	Additional Recycling Cart	1	505	7.24	43,844	513	7.24	44,610	522	7.24	45,390	532	7.24	46,183
4	Manure Collection	1	44	21.94	11,517	45	21.94	11,718	45	21.94	11,923	46	21.94	12,132
5	65 Gallon	1	33	25.32	9,895	33	25.32	10,067	34	25.32	10,244	34	25.32	10,423
6	300 Gallon	1	4	112.81	5,510	4	112.81	5,606	4	112.81	5,704	4	112.81	5,803
Total			91,571		\$28,947,000	93,170		\$ 29,452,415	94,800		\$ 29,967,832	96,456		\$ 30,491,370



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