

Table 1: SS/GG Cost Variance Summary

| SS/GG | 2022 | 2023 | 2024 | 2025 |
|--|---------------|---------------|---------------|---------------|
| Rate Eligible Expenses | \$203,263,707 | \$216,277,195 | \$226,381,884 | \$231,477,339 |
| YoY % Change | N/A | 6.40% | 4.67% | 2.25% |
| YoY Variance | N/A | \$13,013,488 | \$10,104,689 | \$5,095,454 |
| Program Enhancements | N/A | \$760,000 | \$1,976,013 | \$683,244 |
| Stated Operational Changes | N/A | \$2,083,000 | (\$1,191,395) | \$0 |
| Labor and related (excluding, program enhancements and Stated operational changes) | N/A | \$2,600,091 | \$2,506,257 | \$3,356,918 |
| <i>Pension</i> | N/A | \$440,042 | (\$8,124,774) | \$414,364 |
| Other Assumed Cost Increases | N/A | \$7,130,355 | \$14,938,588 | \$640,927 |

Table 2: RSF Cost Variance Summary

| RSF | 2022 | 2023 | 2024 | 2025 |
|--|---------------|---------------|---------------|---------------|
| Rate Eligible Expenses | \$147,574,304 | \$156,124,226 | \$158,280,679 | \$160,093,866 |
| YoY % Change | N/A | 5.79% | 1.38% | 1.15% |
| YoY Variance | N/A | \$8,549,923 | \$2,156,452 | \$1,813,188 |
| Program Enhancements | N/A | \$0 | \$0 | \$0 |
| Stated Operational Changes | N/A | \$356,000 | (\$356,000) | \$0 |
| Labor (excluding, program enhancements and Stated operational changes) | N/A | \$1,358,358 | \$1,596,122 | \$1,272,676 |
| <i>Pension (excludes local 3 pension)</i> | N/A | (\$150,649) | (\$3,805,467) | (\$301,426) |
| Other Assumed Cost Increases | N/A | \$6,986,214 | \$4,721,796 | \$841,937 |

Table 3: SS/GG FTE Variance Summary

| SS/GG | 2022 | 2023 | 2024 | 2025 |
|----------------------------|-------------|-------------|-------------|-------------|
| FTE | 668 | 682 | 695 | 695 |
| YoY % Change | N/A | 2.10% | 1.91% | 0.00% |
| YoY Variance | N/A | 14 | 13 | - |
| Program Enhancements | N/A | 1 | 7 | - |
| Stated Operational Changes | N/A | 11 | 4 | - |
| Other FTE Changes | N/A | 2 | 2 | - |

Table 4: RSF FTE Variance Summary

| RSF | 2022 | 2023 | 2024 | 2025 |
|----------------------------|-------------|-------------|-------------|-------------|
| FTE | 388 | 396 | 396 | 396 |
| YoY % Change | N/A | 2.06% | 0.00% | 0.00% |
| YoY Variance | N/A | 8 | - | - |
| Program Enhancements | N/A | - | - | - |
| Stated Operational Changes | N/A | 2 | - | - |
| Other FTE Changes | N/A | 6 | - | - |

| Program Costs | RY 2022 | | RY 2023 | | RY 2024 | | RY 2025 | |
|--------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| | SS/GG | RSF | SS/GG | RSF | SS/GG | RSF | SS/GG | RSF |
| Total Program Costs | | | | | | | | |
| Abandoned Material Pickup | \$ 7,030,000 | | \$ 7,450,000 | | \$ 7,752,000 | | \$ 7,968,600 | |
| City Can Service | \$ 5,630,000 | | \$ 5,970,000 | | \$ 6,213,000 | | \$ 6,395,400 | |
| Outreach and Education | | | | | \$ 451,107 | | \$ 464,877 | |
| Pre Processing Organics | | | | | | | \$ 216,365 | |
| Apartment Diversion | | | | | | | | |
| Clean-Up Events | | | | | \$ 706,981 | | \$ 728,561 | |
| Contamination Program and Fees | | | | | \$ 272,925 | | \$ 305,454 | |
| Total Program Costs | \$ 12,660,000 | \$ - | \$ 13,420,000 | \$ - | \$ 15,396,013 | \$ - | \$ 16,079,257 | \$ - |

| Operational Change Costs | RY 2022 | | RY 2023 | | RY 2024 | | RY 2025 | |
|---------------------------------------|---------|------|--------------|------------|------------|------|---------|------|
| | SS/GG | RSF | SS/GG | RSF | SS/GG | RSF | SS/GG | RSF |
| Total Operational Change Costs | | | | | | | | |
| Pandemic Changes | | | 476,000 | | | | | |
| Facility Maintenance | | | 387,000 | 356,000 | | | | |
| Fleet Maintenance | | | 240,000 | | | | | |
| Tenderloin Coverage | | | | | 891,605 | | | |
| Sustainable Crushing | | | | | | | | |
| Regional Finance | | | 980,000 | | | | | |
| Total Operaitonal Change Costs | \$ - | \$ - | \$ 2,083,000 | \$ 356,000 | \$ 891,605 | \$ - | \$ - | \$ - |

| Other Cost Changes | RY 2022 | | RY 2023 | | RY 2024 | | RY 2025 | |
|---|------------|------------|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| | SS/GG | RSF | SS/GG | RSF | SS/GG | RSF | SS/GG | RSF |
| Other Cost Changes | | | | | | | | |
| Labor and Benefits | N/A | N/A | \$7,757,539 | \$2,894,092 | \$4,388,638 | \$1,973,050 | \$812,799 | -\$113,226 |
| Truck Operations and Other Assets | N/A | N/A | \$895,972 | \$1,271,983 | \$425,827 | \$413,713 | \$439,518 | \$396,215 |
| Dipsosal and Processing | N/A | N/A | \$2,821,907 | \$5,242,481 | \$20,762,968 | -\$1,459,338 | \$2,789,976 | \$1,008,023 |
| Facility and Operations Maintenance | N/A | N/A | -\$188,903 | \$29,107 | \$90,621 | -\$797,528 | \$78,037 | \$205,095 |
| Other costs | N/A | N/A | \$1,623,371 | -\$937,241 | \$1,527,844 | \$1,402,241 | \$1,006,651 | \$1,039,289 |
| <i>Professional and Contract Services</i> | N/A | N/A | \$328,263 | \$294,191 | \$52,258 | \$880,453 | \$123,198 | \$798,965 |
| <i>Corporate Services</i> | N/A | N/A | \$2,684,431 | \$81,181 | \$553,973 | \$18,173 | \$477,047 | \$15,650 |
| <i>Operating Supplies, Office Supplies, and Telephone</i> | N/A | N/A | -\$235,361 | -\$104,293 | \$120,571 | \$103,078 | \$103,829 | \$88,765 |
| <i>General and Vehicle Insurance</i> | N/A | N/A | -\$200,119 | -\$1,776 | \$317,086 | \$29,070 | \$227,417 | \$134,490 |
| <i>Other Expenses</i> | N/A | N/A | -\$953,843 | -\$1,206,544 | \$483,956 | \$371,466 | \$75,162 | \$1,419 |
| Capital | N/A | N/A | \$2,933,470 | \$49,500 | \$3,667,593 | \$624,314 | \$2,754,862 | -\$722,208 |
| Total Operational Change Costs | N/A | N/A | \$15,843,357 | \$8,549,923 | \$30,863,491 | \$2,156,452 | \$7,881,844 | \$1,813,188 |

