



300 E. Locust Street, Ste. 100  
Des Moines, Iowa 50309  
515-244-0021

MEMORANDUM

**DATE:** January 13, 2023  
**TO:** MWA Board Members  
**CC:** MWA Staff  
**FROM:** Michael McCoy, Executive Director  
**RE:** Wednesday, January 18, 2023, Board Meeting

.....  
This month's board meeting is scheduled for Wednesday, Jan. 18, 2023, at 5:45 pm in the board room at Central Office (300 East Locust Street, Ste. 100, Des Moines, Iowa). If you have questions about any items listed below, please call me at 323.6535 (w) or 707.3869 (c). I look forward to seeing you on Wednesday.

The following numbered items correspond with the number of the item on the agenda:

**Consent Agenda Items for Approval**

- 7. Resolution 01-23-02 - Approval of Compost It! Bag Vendor Agreement – Action for Approval  
Metro Waste Authority (MWA) has contracted with PABCO for yard waste bags for more than 16 years. This is the first 12-month extension of the current contract that went into effect January 1, 2022. MWA sells approximately 600,000 bags each year for the disposal of yard waste through its Compost It! program. Staff recommends approval.

**Regular Agenda Items for Approval**

- 8. Resolution 01-23-03 – Approval of Metro Waste Authority FY21/22 Audit Report – Action Item  
The audit committee met on Wednesday, Jan. 11, 2023, with Robert Endriss from Denman and Company, LLP, to review a preliminary draft of the FY21/22 audit report. The audit opinion was clean with no qualifications. There were no compliance items noted. Copies of the final report are included in the packet, following the write-up. Staff recommends approval.
  
- 11. Resolution 01-23-04 – Approval of FY23/24 Strategic Plan – Action Item  
MWA produces a two-year strategic plan annually. The document guides the agency to achieve major objectives pertaining to programs and services, infrastructure, and employees. Staff recommends approval.

12. Resolution 01-23-05 – Approval of FY23/24 Budget – Action Item  
The budget was established with the guidance of consultants, Kent Farver and Matt Stoffel (PFM), and MWA's finance administrator, department managers, deputy director and executive director. The team collaborated to establish estimated costs and spending projections for each identified cost center, as well as the capital budget. Staff recommends approval.



Board of Directors  
2023 Calendar Year

Ron Pogge  
Chair

David Gisch  
Vice-Chair

Dean O'Connor  
Altoona

Mark Holm  
Ankeny

Bob Peffer  
Bondurant

John Edwards  
Clive

Joe Gatto  
Des Moines

Steve Allen  
Elkhart

David Gisch  
Grimes

Tom Cope  
Johnston

Bill Roberts  
Mitchellville

Brian Baker  
Norwalk

Mark Konrad  
Pleasant Hill

Rob Sarchet  
Polk City

Tom Hockensmith  
Polk County

Gerald Lane  
Runnells

Matt Blake  
Urbandale

Doug Loot  
West Des Moines

Susan Skeries  
Windsor Heights

Michael McCoy  
Executive Director

## Metro Waste Authority Board Meeting January 18, 2023

MWA Central Office  
300 E. Locust Street, Ste. 100, Des Moines, Iowa 50309  
5:45 pm

**Members of the public wishing to attend this meeting in person may do so at the MWA Central Office, where seats will be arranged to allow for social distancing. CDC guidelines will continue to be monitored.**

### Agenda

1. Call to Order, Roll Call
2. Resolution 01-23-01 - Approval of MWA Board of Director Officers for Calendar Year 2022 – Action Item
3. Approval of Regular Agenda
4. Public Forum

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#### CONSENT AGENDA

*The following are routine items enacted by one roll call vote without separate discussion unless someone, Board or Public, requests an item be removed for consideration:*

5. Approval of Consent Agenda – Items 5 through 7
6. Consideration of Minutes December 21, 2022, Metro Waste Authority Board Meeting – Action for Approval
7. Resolution 01-23-02 – Approval of Compost It! Bag Vendor Agreement - Action for Approval

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#### END CONSENT AGENDA

#### Regular Agenda Items for Approval – Items 8 through 12

8. Resolution 01-23-03– Approval of Metro Waste Authority FY21/22 Audit Report – Action Item
9. Discussion: Compost It! Cart Subscription Price
10. Discussion: Benefits Analysis Overview
11. Resolution 01-23-04 – Approval of FY23/24 Strategic Plan – Action Item
12. Resolution 01-23-05 – Approval of FY23/24 Budget – Action Item
13. Director's Report
14. Chair's Report
15. General Board Discussion and Other Business

16. Correspondence

17. Adjournment

**February Executive/Finance Meeting:** February 1, 2023, MWA Central Office, 300 E. Locust Street, Ste 100, Des Moines, Iowa 50309, 12:00 pm.

**February Board Meeting:** February 15, 2023, MWA Central Office, 300 E. Locust Street, Ste. 100, Des Moines, Iowa 50309, 5:45 pm.

## December 21, 2022, Unofficial Metro Waste Authority Board Meeting Minutes

1. Call to Order

The meeting was held at Metro Waste Authority's Central Office. Ron Pogge, chair, called the December 21, 2022, Metro Waste Authority Board Meeting to order at 5:45 pm. A quorum was present.

Roll Call – MWA Board Representatives/Alternates in Attendance

Dean O'Connor, Altoona, Virtual  
Mark Holm, Ankeny, Virtual  
Bob Pepper, Bondurant, Virtual  
John Edwards, Clive, Virtual  
Joe Gatto, Des Moines, Virtual  
David Gisch, Grimes, In Person  
Tom Cope, Johnston, Virtual  
Bill Roberts, Mitchellville, Virtual  
Rob Sarchet, Polk City, Virtual  
Tom Hockensmith, Polk County, Virtual  
Gerald Lane, Runnells, Virtual  
Ron Pogge, Urbandale, In Person  
Brett Hodne, West Des Moines, Virtual  
Susan Skeries, Windsor Heights, Virtual

2. Approval of Regular Agenda

Moved by Clive, seconded by Grimes, to approve the December 21, 2022, board meeting agenda as presented. Motion carried unanimously by voice vote.

3. Public Forum

There were no requests to address the Board.

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**CONSENT AGENDA**

*The following are routine items enacted by one roll call vote without separate discussion unless someone, Board or Public, requests that an item be removed for consideration:*

4. Approval of Consent Agenda – Items 4 through 7

Moved by Clive, seconded by Altoona, to approve the Consent Agenda, items 4 through 7. Motion carried unanimously by voice vote.

5. Consideration of Minutes of November 16, 2022, Metro Waste Authority Board Meeting – Action for Approval

6. Resolution 12-22-01 - Consideration of November 2022 Monthly Expenditures – Action for Approval

7. Resolution 12-22-02 - Approval of Strategic Materials Inc. Glass Recycling Contract Agreement - Action for Approval

**END CONSENT AGENDA**

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Regular Agenda Items for Approval - Item 8

8. Resolution 12-22-03 - Approval of Credit Card Processing Fee Policy - Action Item  
Michael McCoy, executive director, reported Metro Waste Authority is making a change to the fees charged when using a credit card. Starting in January 2023, a fee up to 3.95% will be charged. We will continue to accept payment via check and ACH for free.

Moved by Ankeny, seconded by Altoona, to approve Resolution 12-22-03. Motion carried unanimously by voice vote.

9. Director's Report  
McCoy reported that the final FY 21/22 audit and FY 23/24 budget will be presented in January. Staff is making great progress, and everything is looking favorable.

McCoy reported nominations are still being accepted for board officers until the January board meeting. Currently, there is one nomination for chair, which is Dean O' Connor – Altoona.

The January executive finance meeting will be held at Central Office (300 E. Locust Street, Ste. 100, Des Moines, Iowa) on Wednesday, Jan. 4, 2023, at 12:00 pm.

The January board meeting will be held at Central Office (300 E. Locust Street, Ste. 100, Des Moines, Iowa) on Wednesday, Jan. 18, 2023, at 5:45 pm.

10. Chair's Report  
Ron Pogge, Chair, reported that traditionally vice chair moves to the chair position. After lots of discussion, Vice Chair David Gisch has decided to pass due to work and personal obligations. If you have any nominations, please send these to Board Chair Ron Pogge or McCoy, as the elections will be held in January.

John Edwards, Clive, discussed food waste in the Metro. After discussion, it was recommended to leave it to each individual city.

11. General Board Discussion and Other Business  
No report.

12. Adjournment  
Meeting adjourned at 6:05 pm.

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Michael McCoy, Executive Director

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Ron Pogge, Chair

**Metro Waste Authority Board**  
**Monthly Board Meeting**  
**January 18, 2023**  
**Consent Agenda Item 7**

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**ITEM:**

Approval of Compost It! Bag Vendor Agreement.

**SUMMARY:**

Extension of contract with PABCO to supply Compost It! Bags through December 31, 2023.

**DISCUSSION POINTS:**

Metro Waste Authority has contracted with PABCO for yard waste bags for more than 16 years. This is the first 12-month extension of the current contract that went into effect January 1, 2022. MWA sells approximately 600,000 bags each year for the disposal of yard waste through its Compost It! program.

**STAFF RECOMMENDATION:**

Staff recommends extension of the Compost It! Bag Vendor Agreement with PABCO.

**ATTACHMENT:**

- PABCO Extension Agreement

**CONTACT:**

Cassie Riley, public affairs administrator, 515.323.6502

**Metro Waste Authority**  
**Acknowledgment of Renewal—Compostable Kraft Yard Waste Bags Agreement**

THIS ACKNOWLEDGMENT OF RENEWAL is made and executed this 5<sup>th</sup> day of January 2023, by and between Metro Waste Authority, an entity organized pursuant to Section 28E of the Iowa Code, (hereinafter referred to as “Authority” or “MWA”) and Pabco Industries, LLC (hereinafter referred to as “Supplier.”)

WHEREAS, in February of 2022 the Supplier and MWA executed the Compostable Kraft Yard Waste Bags Agreement (“Original Agreement”) wherein Supplier agreed to supply Kraft yard waste bags for MWA’s Compost It! program from January 1, 2022, through December 31, 2022; and

WHEREAS, pursuant to Section 1 of the Original Agreement, the parties agreed that the term of the Original Agreement was subject to four (4) additional twelve (12) month renewal options; and

WHEREAS, the parties have agreed to exercise the first renewal provision and extend the term of the Original Agreement for a period twelve (12) months—from January 1, 2023 to December 31, 2023—pursuant to the terms, provisions, and pricing set forth in the Original Agreement.

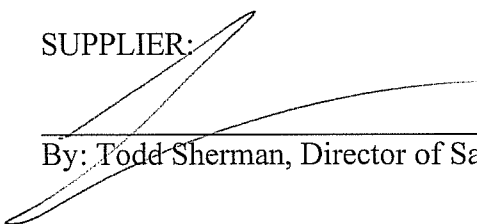
NOW, THEREFORE, for and in consideration of the mutual covenants given each to the other, the parties hereby acknowledge the following:

1. Pursuant to Section 1 of the Original Agreement, the parties have exercised the right to renew the Original Agreement for an additional twelve (12) month period.
2. The renewal period shall be effective from January 1, 2023 to December 31, 2023.
3. All other terms of the Original Agreement shall remain effective and enforceable as written.

METRO WASTE AUTHORITY:

By: \_\_\_\_\_  
Michael McCoy, Executive Director

SUPPLIER:

By:  \_\_\_\_\_  
Todd Sherman, Director of Sales and Operations/Bid Agent



**Metro Waste Authority Board**  
**Monthly Board Meeting**  
**January 18, 2023**  
**Agenda Item 8**

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**ITEM:**

Approval of Metro Waste Authority FY21/22 Audit Report.

**SUMMARY:**

Denman & Company, LLP, will review key highlights of the FY21/22 audit report.

**DISCUSSION POINTS:**

The audit committee met on Wednesday, Jan. 11, 2023, with Robert Endriss from Denman and Company, LLP, to review a preliminary draft of the FY21/22 audit report. The audit opinion was clean with no qualifications. There were no compliance items noted. Copies of the final report will be electronically provided to the Board by the January 18, 2023, board meeting.

**STAFF RECOMMENDATION:**

Staff recommends approval.

**ATTACHMENTS:**

- FY21/22 Audit Report

**CONTACT:**

Michael McCoy, executive director, 515.323.6535

**Metro Waste Authority  
Des Moines, Iowa**

**FINANCIAL REPORT**

**June 30, 2022 and 2021**

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**Metro Waste Authority  
OFFICIALS**

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Ron Pogge	Chair	Urbandale
Dave Gisch	Vice Chair	Grimes
Dean O'Connor	Member	Altoona
Mark Holm	Member	Ankeny
Bob Pepper	Member	Bondurant
John Edwards	Member	Clive
Joe Gatto	Member	Des Moines
Steve Allen	Member	Elkhart
Tom Cope	Member	Johnston
Bill Roberts	Member	Mitchellville
Ed Kuhl	Member	Norwalk
Mark Konrad	Member	Pleasant Hill
Rob Sarchet	Member	Polk City
Tom Hockensmith	Member	Polk County
Gerald Lane	Member	Runnells
Russ Trimble	Member	West Des Moines
Susan Skeries	Member	Windsor Heights
Planning Area Members		
Bob Kramme		Alleman
Drew Merrifield		Carlisle
Kandi Petry		Hartford
Gary Bartels		Mingo
Chad Alleger		Prairie City
Don Towers		Sheldahl
Michael McCoy	Executive Director of Authority	
Michael Conroy	Finance Administrator, effective July 2022	



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Metro Waste Authority  
Des Moines, Iowa

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Metro Waste Authority (the Authority) (a joint public body), as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Metro Waste Authority, as of June 30, 2022 and 2021, and the changes in financial position, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Metro Waste Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Emphasis of Matter*

As discussed in Note 12 to the financial statements, Metro Waste Authority adopted new accounting guidance related to Governmental Accounting Standards Board Statement No 87, *Leases*. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Metro Waste Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Metro Waste Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Metro Waste Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the Authority's proportionate share of the net pension liability, and the schedule of Authority pension contributions on pages 7 through 10 and 33 through 35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2023, on our consideration of Metro Waste Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Metro Waste Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Metro Waste Authority's internal control over financial reporting and compliance.

  
**DENMAN & COMPANY, LLP**

West Des Moines, Iowa  
January 9, 2023

## **Metro Waste Authority MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of Metro Waste Authority (MWA), we offer readers of MWA's financial statements this narrative overview and analysis of the financial performance for the fiscal years ended June 30, 2022 and 2021. We encourage readers to consider this information with Metro Waste Authority's financial statements that follow this section.

### **FINANCIAL HIGHLIGHTS**

Metro Waste Authority continues to provide for the environmentally safe disposal of solid waste, hazardous waste and recycling for the Central Iowa area and has exceeded its budgeted income the last six years. Here are some of the financial highlights from fiscal year 2022:

- In FY 2022, operating revenues increased by 19%. Overall tonnage increased 7.5% to 939,048 tons. Notable increases in tonnage include 20.8% in construction and demolition waste and 71.4% in liquid waste.
- Nonoperating revenue increased 189% in FY 2022 due to a gain on the disposal of equipment and receipt of a settlement payment.
- Total assets increased by 5.1% in FY 2022. This was driven by increases in cash, accounts receivable and capital assets and a decrease in investments.
- Operating expenses increased by 14.7% in FY 2022. The increase was driven by operating expenses at the new Material Recovery Facility and increased expense for vehicle maintenance, repairs and fuel.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report includes this management discussion and analysis report, the independent auditor's report, and the basic financial statements of MWA. The financial statements also include detailed notes to support the financial statements. Additional supplemental information is also in schedule form and begins after the notes to the financial statements.

### **REQUIRED FINANCIAL STATEMENTS**

The financial statements report information about MWA using accounting methods similar to those used by private sector companies. These statements offer short-term and long-term information about its activities. The Statement of Net Position includes all MWA's assets and liabilities and provides information about types and amounts of investments in resources (assets) and the obligations to MWA's creditors (liabilities). It also provides the basis for evaluating MWA's liquidity, financial flexibility, and overall financial health of the Authority.

All of the current year and prior year's revenues and expenses are accounted for in the Statements of Revenues, Expenses and Changes in Net Position. These statements measure the success of MWA's operations over the past two years and can be used to determine whether the organization has covered all its costs through its tipping fees and other charges.

The final required financial statements are the Statements of Cash Flows. These statements report cash receipts, cash payments, and net changes in cash resulting from operating, investing, and capital and related financing activities. They also provide answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting periods.



## **ANALYSIS OF MWA FINANCIAL POSITION**

Is MWA's financial position as a whole better off or worse off because of this year's activities? The Statements of Net Position and the Statements of Revenues, Expenses, and Changes in Net Position report information about the net position of MWA and the changes in them. MWA's net position (the difference between assets and liabilities) is one way to measure the organization's financial health or financial position. Over time, increases or decreases in MWA's net position is one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government regulations.

### **NET POSITION**

To begin our analysis, a summary of MWA's Statement of Net Position is presented in Table A-1

**Table A-1**  
**Condensed Statements of Net Position**

	FY 2022	FY 2021	\$ Change	% Change	<u>FY 2020</u>
<b>Assets and Deferred Outflows of Resources</b>					
Current and other assets	\$ 40,206,887	\$ 34,809,953	\$ 5,396,934	15.50%	\$ 28,165,693
Restricted assets	41,643,180	41,976,684	(333,504)	-0.79%	53,864,694
Lease receivables	1,018,326	695,203	323,123	46.48%	-
Capital assets	84,054,098	81,329,810	2,724,288	3.35%	64,965,347
Total assets	<u>166,922,491</u>	<u>158,811,650</u>	<u>8,110,841</u>	<u>5.11%</u>	<u>146,995,734</u>
Deferred outflows of resources	<u>920,128</u>	<u>1,101,973</u>	<u>(181,845)</u>	<u>-16.50%</u>	<u>989,277</u>
<b>Liabilities and Deferred Inflows of Resources</b>					
Current liabilities	10,779,315	11,821,001	(1,041,686)	-8.81%	7,121,485
Long-term debt	24,817,897	27,697,950	(2,880,053)	-10.40%	30,379,637
Closure and postclosure costs	20,827,745	18,541,402	2,286,343	12.33%	17,058,989
Net pension liability	101,550	4,877,222	(4,775,672)	-97.92%	4,063,966
Total liabilities	<u>56,526,507</u>	<u>62,937,575</u>	<u>(6,411,068)</u>	<u>-10.19%</u>	<u>58,624,077</u>
Deferred inflows of resources	<u>4,749,583</u>	<u>882,545</u>	<u>3,867,038</u>	<u>438.17%</u>	<u>706,902</u>
<b>Net position</b>					
Net invested in capital assets	53,790,398	58,055,196	(4,264,798)	-7.35%	56,431,766
Restricted for transfer station closure	320,000	320,000	-	0.00%	320,000
Unrestricted	<u>52,456,131</u>	<u>37,718,307</u>	<u>14,737,824</u>	<u>39.07%</u>	<u>31,902,266</u>
Total net position	<u>\$ 106,566,529</u>	<u>\$ 96,093,503</u>	<u>\$ 10,473,026</u>	<u>10.90%</u>	<u>\$ 88,654,032</u>

The table above shows that net position increased approximately \$10.4 million in FY 2022 and \$7.4 million in FY 2021. The increase in FY 2022 was largely due to increases of cash \$11 million, accounts receivable \$2.5 million and capital assets \$2.7 million. There was a \$7.6 million decrease in investments from cell development and bond payments. Restricted assets include cash and investments that have been designated by MWA's Board of Directors for closure and post closure care costs and for the purchase of capital assets. Federal and State regulations require MWA to complete a closure/post closure plan and to provide funding necessary for closure/post closure, including the proper monitoring and care of the landfill after closure. Investments totaling \$22 million and \$18.5 million in FY 2022 and FY 2021 have been restricted for this purpose. For more detailed information, see note 6 of the financial statements.

**Table A-2**  
**Condensed Statements of Revenues,**  
**Expenses, and Changes in Net Position**

	<u>FY 2022</u>	<u>FY 2021</u>	<u>\$ Change</u>	<u>% Change</u>	<u>FY 2020</u>
<b>Revenues</b>					
Operating revenues	\$ 52,438,779	\$ 44,140,809	\$ 8,297,970	18.80%	\$ 40,902,064
Investment income (loss)	(982,889)	(43,317)	(939,572)	2169.06%	800,200
Nonoperating revenues	1,096,499	378,486	718,013	189.71%	384,400
Total revenues	<u>52,552,389</u>	<u>44,475,978</u>	<u>8,076,411</u>	<u>18.16%</u>	<u>42,086,664</u>
<b>Expenses</b>					
Operating expenses	32,434,849	28,281,286	4,153,563	14.69%	25,873,489
Depreciation	9,017,688	8,017,894	999,794	12.47%	8,108,568
Nonoperating expenses	626,826	737,327	(110,501)	-14.99%	1,123,907
Total expenses	<u>42,079,363</u>	<u>37,036,507</u>	<u>5,042,856</u>	<u>13.62%</u>	<u>35,105,964</u>
Change in net position	10,473,026	7,439,471			6,980,700
Beginning net position	<u>96,093,503</u>	<u>88,654,032</u>			<u>81,673,332</u>
Ending net position	<u>\$ 106,566,529</u>	<u>\$ 96,093,503</u>			<u>\$ 88,654,032</u>

While the Statement of Net Position shows the change in net position, the Statements of Revenues, Expenses, and Changes in Net Position provide answers as to the nature and source of these changes. Table A-2 shows operating revenues increased by \$8.3 million (18.8%) and expenses increasing \$4.1 million (14.7%) in FY 2022. The net increase (\$4.2 million) in revenues over expenses in FY 2022 was due to increases in construction and demolition (\$1.7 million), liquid waste (\$843,082), industrial waste (\$624,335), special waste (\$570,337) and commercial waste (\$434,371) at our facilities. Nonoperating revenues increased in FY 2022 by \$718,000 due to a \$490,000 gain on the disposal of an asset and \$255,000 settlement payment. Operating expense increases of \$4.1 million are attributed to \$3.1 million in operational costs of the new Materials Recovery Facility, \$1 million expenses in vehicle maintenance, repairs, and fuel, higher than FY 2021.

## **CAPITAL ASSETS**

**Table A-3  
Capital Assets**

	<b><u>FY 2022</u></b>	<b><u>FY 2021</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>	<b><u>FY 2020</u></b>
Land & Land Improvements	\$ 22,835,276	\$ 22,802,767	\$ 32,509	0.14%	\$ 22,708,211
Buildings & Building Improvements	58,581,714	43,155,337	15,426,377	35.75%	41,566,649
Landfill Cell Development	34,802,022	34,802,022	-	0.00%	34,802,022
Wetlands Treatment Facility	4,408,832	4,408,832	-	0.00%	4,408,832
Equipment	56,962,157	43,871,389	13,090,768	29.84%	41,261,395
Work in Process	2,746,641	22,248,177	(19,501,536)	-87.65%	2,718,519
Sub-total	<u>180,336,642</u>	<u>171,288,524</u>	<u>9,048,118</u>	<u>5.28%</u>	<u>147,465,628</u>
Less: Accumulated depreciation	<u>96,282,544</u>	<u>89,958,714</u>	<u>6,323,830</u>	<u>7.03%</u>	<u>82,500,281</u>
Net Capital Assets	<u>84,054,098</u>	<u>81,329,810</u>	<u>2,724,288</u>	<u>3.35%</u>	<u>64,965,347</u>

The increase in capital assets in FY 2022 was due to the Materials Recovery Facility being placed in operation and removed from the Work in Process account.

## **DEBT ADMINISTRATION**

On June 4, 2020, MWA entered into a loan agreement with Polk County for \$22.35 million with an interest rate of 2.4747%. Semiannual interest and principal are due through June 1, 2040. The proceeds from this loan will be used to build the Materials Recovery Facility.

On June 4, 2020, MWA entered into a loan agreement with Polk County for \$8.165 million with an interest rate of 1.2645%. Semiannual interest and principal are due through June 1, 2024. The proceeds from this loan were used to refinance the building of the Metro Northwest Transfer Station located in Grimes, Iowa.

For more information on MWA's long-term debt, see note 5 of the financial statements.

## **CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT**

This financial report is designed to present users with a general overview of MWA's finances and to demonstrate the Authority's accountability for the funds generated. If you have questions about the report or need additional financial information, please contact the Finance Department, Metro Waste Authority, 300 East Locust Street, Suite 100, Des Moines, IA 50309-1864.

**Metro Waste Authority  
STATEMENTS OF NET POSITION**

	<b>June 30</b>	
	<b>2022</b>	<b>2021</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 15,547,224	\$ 4,660,223
Investments	17,829,303	25,411,758
Disposal fees receivable, less allowance for uncollectible accounts 2022 and 2021 \$100,000	6,215,886	3,743,975
Prepaid expenses, accrued interest and other assets	311,296	804,247
Inventories	303,178	189,750
Total current assets	40,206,887	34,809,953
<b>ASSETS WHOSE USE IS LIMITED</b>		
Investments	41,643,180	41,976,684
<b>LEASE RECEIVABLES</b>	1,018,326	695,203
<b>CAPITAL ASSETS</b>	180,336,642	171,288,524
Less accumulated depreciation and amortization	96,282,544	89,958,714
Total capital assets	84,054,098	81,329,810
<b>Total assets</b>	166,922,491	158,811,650
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension	920,128	1,101,973
<b>CURRENT LIABILITIES</b>		
Current portion of notes payable	2,630,000	2,420,000
Construction contracts payable	2,815,803	4,361,656
Trade accounts payable	2,997,304	2,505,629
Landfill tax payable	480,074	437,727
Accrued payroll and employee benefits	1,531,414	1,805,324
Other accrued expenses	324,720	290,665
Total current liabilities	10,779,315	11,821,001
<b>LONG-TERM LIABILITIES</b>		
Notes payable, net current portion	24,817,897	27,697,950
Accrued landfill closure and postclosure care costs	20,827,745	18,541,402
Net pension liability	101,550	4,877,222
Total long-term liabilities	45,747,192	51,116,574
<b>Total liabilities</b>	56,526,507	62,937,575
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Leases	946,892	695,203
Pension	3,802,691	187,342
Total deferred inflows of resources	4,749,583	882,545
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	53,790,398	58,055,196
Restricted for transfer station closure	320,000	320,000
Unrestricted	52,456,131	37,718,307
Total net position	\$106,566,529	\$ 96,093,503

**Metro Waste Authority**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

	<b>Year ended June 30</b>	
	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>		
Landfill, transfer, compost, RCC, curbside recycling, and rental	\$ 52,438,779	\$44,140,809
<b>OPERATING EXPENSES</b>		
Operating expenses (excluding depreciation and amortization)	30,102,499	26,761,728
Provision for landfill closure and postclosure care costs	<u>2,332,350</u>	<u>1,519,558</u>
Operating income before depreciation and amortization	<u>20,003,930</u>	<u>15,859,523</u>
<b>DEPRECIATION AND AMORTIZATION</b>		
Depreciation	6,593,377	5,651,441
Amortization	<u>2,424,311</u>	<u>2,366,453</u>
	<u>9,017,688</u>	<u>8,017,894</u>
Operating income	<u>10,986,242</u>	<u>7,841,629</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Farm income, net related expenses	132,332	203,925
Grant revenue	141,947	22,500
Investment (loss)	(982,889)	(43,317)
Gain on sale of capital assets	430,541	12,025
Interest expense	(626,826)	(737,327)
Other	<u>391,679</u>	<u>140,036</u>
Total nonoperating revenues (expenses)	<u>(513,216)</u>	<u>(402,158)</u>
Change in net position	10,473,026	7,439,471
<b>NET POSITION, beginning of year</b>	<u>96,093,503</u>	<u>88,654,032</u>
<b>NET POSITION, end of year</b>	<u>\$106,566,529</u>	<u>\$96,093,503</u>

**Metro Waste Authority  
STATEMENTS OF CASH FLOWS**

	<b>Year ended June 30</b>	
	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$49,658,928	\$43,428,404
Cash paid to suppliers for goods and services	(22,623,090)	(19,766,485)
Cash paid to employees for services	(7,448,176)	(5,853,807)
Cash paid for host fees	(326,985)	(351,345)
Community clean up grants paid	(17,008)	(28,856)
Net cash flows from operating activities	<u>19,243,669</u>	<u>17,901,058</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal payments on notes payable	(2,420,000)	(2,210,000)
Interest paid on notes payable	(881,900)	(925,522)
Purchase of capital assets	(13,566,121)	(20,785,651)
Cash received on sale of capital assets	708,833	36,247
Payments for landfill cell closure	(46,007)	(37,145)
Grants received	141,947	125,178
Net cash flow from capital and related financing activities	<u>(16,063,248)</u>	<u>(23,796,893)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from the sale of investments	6,932,270	2,868,677
Interest received	13,793	5,034
Net cash received from leasing and other activities	760,517	817,108
Net cash flow from investing activities	<u>7,706,580</u>	<u>3,690,819</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	10,887,001	(2,678,163)
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning	<u>4,660,223</u>	<u>7,338,386</u>
Ending	<u>\$15,547,224</u>	<u>\$ 4,660,223</u>

**Metro Waste Authority**  
**STATEMENTS OF CASH FLOWS (continued)**

	<u>Year ended June 30</u>	
	<u>2022</u>	<u>2021</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$10,986,242	\$ 7,841,629
Adjustments to reconcile operating income to net cash flows from operating activities		
Depreciation and amortization	9,017,688	8,017,894
Provision for closure and postclosure care costs	2,332,350	1,519,558
Lease revenue	(307,940)	(473,147)
Changes in assets and liabilities		
Disposal fees receivable	(2,471,911)	(239,258)
Prepaid expenses and other assets, net of investing activities	479,958	(197,353)
Inventories	(113,428)	(17,508)
Deferred outflows of resources	181,845	(112,696)
Payables, net of amounts for capital assets	534,022	705,338
Accrued payroll and employee benefits	(234,834)	89,758
Net pension liability	(4,775,672)	813,256
Deferred inflows of resources	<u>3,615,349</u>	<u>(519,560)</u>
Net cash flows from operating activities	<u>\$19,243,669</u>	<u>\$17,901,058</u>

## **NOTE 1 SIGNIFICANT ACCOUNTING POLICIES**

Metro Waste Authority (the Authority) was formed in 1969 pursuant to the provisions of Chapter 28E of the Code of Iowa by a majority of the local governmental jurisdictions comprising the Des Moines, Iowa metropolitan area. The purpose of the Authority is to provide for the economic disposal, or collection and disposal, of all solid waste produced or generated within the metropolitan area. Currently, this purpose is being met by operating sanitary landfills, transfer station, regional collection center and compost facility, as well as managing volume reduction and recycling programs. The Authority also provides disposal services to private contractors.

The Authority is comprised of one representative from each of the sixteen member cities and one representative from Polk County. The member cities are: Altoona, Ankeny, Bondurant, Clive, Des Moines, Elkhart, Grimes, Johnston, Mitchellville, Norwalk, Pleasant Hill, Polk City, Runnells, Urbandale, West Des Moines, and Windsor Heights. Each member is entitled to one vote for each 50,000 population or fraction thereof, residing in the governmental jurisdiction, as determined by the most recent general Federal Census.

### **Reporting Entity**

For financial reporting purposes, the Authority has included all funds, organizations, account groups, agencies, boards, commissions and authorities. The Authority has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the Authority are such that exclusion would cause the Authority's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the Authority to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the Authority. The Authority has no component units which meet the Governmental Accounting Standards Board criteria.

### **Measurement Focus and Basis of Accounting**

The accounting policies of the Authority conform to accounting principles generally accepted in the United States of America as applicable to governments. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The Authority has no governmental or fiduciary funds.

The Authority's accounts are organized as an enterprise fund. The enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expense, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred and/or changes in net position is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The Authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Authority's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When an expense is incurred which can be paid using either restricted or unrestricted resources, the Authority's policy is generally to first apply the expense toward restricted resources and then to less-restrictive classifications.



## **NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)**

### **Cash and Cash Equivalents**

The Authority considers all cash and short-term investments that are highly liquid to be cash equivalents.

### **Disposal Fees Receivable**

Disposal fees are recorded at the time of service. The Authority provides for an allowance for doubtful accounts that is estimated based on the Authority's historical losses, the existing economic conditions and the financial stability of the customers. The amount of the allowance for doubtful accounts as of June 30, 2022 and 2021 was \$100,000. Receivables are written off when they are determined to be uncollectible.

### **Inventories**

Inventories, which consist of yard bags and stickers, are stated at cost, based on the first-in, first-out method.

### **Capital Assets**

Capital assets are accounted for at historical cost or estimated historical cost where historical cost is not available. Depreciation and amortization of all exhaustible capital assets is charged as an expense against operations. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method using these asset lives:

Landfill improvements	5 to 10 years
Wetlands treatment facility	10 to 30 years
Buildings	10 to 40 years
Building improvements	10 years
Automobiles and trucks	3 to 10 years
Equipment	5 to 10 years

To match the expense related to landfill cell development with the revenue generated by the landfill operations, the Authority amortizes landfill cell development costs on a units-of-consumption basis over its operating life, on a cubic yard of disposal space consumed. Landfill cell development costs are fully amortized at the end of a landfill cell's operating life. The per-unit amortization rate is calculated by dividing the sum of landfill cell development net book value plus estimated future development costs for the landfill cell, by the landfill cell's estimated remaining disposal capacity.

The cost of repairs and maintenance is charged to expense, while the cost of renewals or substantial betterments is capitalized. The cost and accumulated depreciation and amortization of assets disposed of are deleted, with any gain or loss recorded in current operations.

### **Leases**

The Authority is the lessor for certain noncancellable office space leases. The Authority recognizes a lease receivable and a deferred inflow of resources in the accompanying statements of net position.

At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term, discounted at the Authority's incremental borrowing rate. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflows of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Landfill Tax Payable**

The Authority is required by the Iowa Department of Natural Resources (DNR) to collect and remit to the DNR a tonnage fee surcharge on non-exempt disposed waste. The Authority’s accounting policy is to exclude the tonnage fee surcharge collected and remitted from revenues and expenses.

**Compensated Absences**

Authority employees accumulate a limited amount of earned but unused vacation and sick leave hours for subsequent use or for payment upon termination, death or retirement. The cost of vacation and sick leave accumulations are recorded as liabilities and expenses. The compensated absences liability, included in accrued payroll and employee benefits, has been computed based on rates of pay in effect at June 30, 2022 and 2021, respectively.

**Landfill Closure and Postclosure Care Costs**

Costs expected to be incurred in ultimately closing the present landfill site are being systematically provided for through charges to expense over the estimated useful life of the landfill on the basis of capacity used.

**Investments and Investment Income**

The Authority's investments and the methods used in determining the reported amounts are as follows:

<u>Type</u>	<u>Method</u>
Interest-earning investment contracts	
Nonnegotiable certificates of deposit	Cost
Debt securities	
U.S. Government Agency securities	
Maturity of one year or less when purchased	Amortized cost
Maturity of more than one year when purchased	Fair value based on quoted market prices

The nonnegotiable certificates of deposit and U.S. Government Agency securities are nonparticipating contracts not significantly affected by impairment of the issuer's credit standing or other factors. The debt securities with a remaining maturity of one year or less when purchased are also not significantly affected by the issuer's credit standing or by other factors.

Investment income is reported as nonoperating revenue. Investment income includes interest income and the net increase (decrease) in the fair value of investments which includes realized and unrealized gains and losses on investments.

**Net Pension Liability**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees’ Retirement System (IPERS) and additions to/deductions from IPERS’ fiduciary net position have been determined on the same basis as they are reported by IPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## **NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)**

### **Deferred Outflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

### **Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources in the statements of net position consists of the unamortized items related to the Authority's pension plan and deferred amounts related to the Authority's lease receivables.

### **Net Position**

Net position is presented in the following three components:

#### **Net investment in Capital Assets**

Net investment in capital assets consists of capital assets and unspent bond proceeds, net of accumulated depreciation and amortization and reduced by liabilities that are attributable to the acquisition, construction, or improvement of those assets.

#### **Restricted**

This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. The Authority currently has reported restricted net position related to transfer station closure investments.

#### **Unrestricted**

Unrestricted net position has no externally imposed restrictions on use.

### **Accounting Estimates and Assumptions**

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

## NOTE 2 CASH AND INVESTMENTS

The Authority's deposits in banks at June 30, 2022 were entirely covered by federal depository insurance or the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The Authority is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Board of Directors; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district. The Authority's investment policy limits the amount that may be invested in one issuer (excluding U.S. Government obligations) to 25% of the portfolio.

<u>Security Description</u>	<u>Investment Maturities as of June 30, 2022 (in Years)</u>			
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1 – 5</u>	<u>More Than 5</u>
Cash equivalents	\$39,163,611	\$39,163,611	\$ –	\$ –
Federal Farm Credit Bank	6,975,308	–	6,975,308	–
FMCC	3,389,515	–	3,389,515	–
FHLB	8,206,614	–	8,206,614	–
FNMA	1,485,092	–	1,459,395	25,697
Certificates of deposit	<u>252,343</u>	<u>–</u>	<u>252,343</u>	<u>–</u>
	<u>\$59,472,483</u>	<u>\$39,163,611</u>	<u>\$20,283,175</u>	<u>\$ 25,697</u>

<u>Security Description</u>	<u>Investment Maturities as of June 30, 2021 (in Years)</u>			
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1 – 5</u>	<u>More Than 5</u>
Cash equivalents	\$45,237,488	\$45,237,488	\$ –	\$ –
Federal Farm Credit Bank	7,336,386	–	7,336,386	–
FMCC	5,496,260	1,012,300	4,483,960	–
FHLB	7,218,549	1,947,445	5,271,104	–
FNMA	1,596,174	–	1,560,461	35,713
Certificates of deposit	<u>503,585</u>	<u>253,453</u>	<u>250,132</u>	<u>–</u>
	<u>\$67,388,442</u>	<u>\$48,450,686</u>	<u>\$18,902,043</u>	<u>\$ 35,713</u>

The Authority uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

The fair value measurements for the Authority's investments were determined using quoted prices in active markets. (Level 1 inputs).

*Credit Risk.* The Authority's investment policy does not limit its investment portfolio based upon credit quality of the issuer. At June 30, 2022, all of the Authority's investments subject to credit quality ratings were rated AAA by Moody's Investor Service.

*Interest Rate Risk.* The Authority's investment policy limits the investing of operating funds (defined as funds reasonably expected to be expended within fifteen months) to instruments that mature within 397 days. Funds not identified as operating funds may be invested in instruments with maturities longer than 397 days, provided that the maturities are consistent with the needs and use of the Authority.

**NOTE 3 ASSETS WHOSE USE IS LIMITED**

Assets whose use is limited at June 30, 2022 and 2021 were limited for the following purposes:

	<b>June 30</b>	
	<u><b>2022</b></u>	<u><b>2021</b></u>
Legally restricted assets whose use is limited		
Closure and postclosure care costs	\$20,827,745	\$18,541,402
Transfer station closure	320,000	320,000
Under escrow agreement	480,055	437,727
Bond proceeds	-	11,204,992
Bond sinking fund	<u>294,706</u>	<u>283,427</u>
Total	<u>21,922,506</u>	<u>30,787,548</u>
Board designated assets whose use is limited		
Capital projects	19,120,674	10,589,136
Environmental contingencies	<u>600,000</u>	<u>600,000</u>
	<u>19,720,674</u>	<u>11,189,136</u>
 Total assets whose use is limited	 <u>\$41,643,180</u>	 <u>\$41,976,684</u>

Assets designated by the Board of Directors for capital projects and environmental contingencies, represent assets set aside for these purposes. The Board retains control of these assets and may, at its discretion, subsequently use the assets for other purposes.

## NOTE 4 CAPITAL ASSETS

During the year ended June 30, 2022, capital asset additions and disposals by type were as follows:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance June 30, 2022</u>
Metro Park East					
Land	\$ 8,419,151	\$ -	\$ -	\$ -	\$ 8,419,151
Building	15,944,708	-	-	-	15,944,708
Landfill improvements	2,476,970	1,144	-	-	2,478,114
Landfill cell development	31,429,489	-	-	-	31,429,489
Wetlands treatment facility	4,408,832	-	-	-	4,408,832
	<u>62,679,150</u>	<u>1,144</u>	<u>-</u>	<u>-</u>	<u>62,680,294</u>
Metro Park West					
Land	4,651,249	31,365	-	-	4,682,614
Land improvements	454,292	-	-	-	454,292
Building	264,114	-	-	-	264,114
Landfill cell development	3,372,533	-	-	-	3,372,533
	<u>8,742,188</u>	<u>31,365</u>	<u>-</u>	<u>-</u>	<u>8,773,553</u>
Metro Northwest Transfer Station					
Land	1,899,162	-	-	-	1,899,162
Building	9,443,464	-	-	-	9,443,464
Land improvements	3,928,184	-	-	-	3,928,184
	<u>15,270,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,270,810</u>
Transfer Station					
Land	89,221	-	-	-	89,221
Land improvements	217,642	-	-	-	217,642
Building	5,036,064	-	-	-	5,036,064
	<u>5,342,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,342,927</u>
Metro Compost Center					
Leasehold improvements	1,507,780	-	-	-	1,507,780
Regional Collection Center					
Land	168,896	-	-	-	168,896
Building	3,181,873	-	-	-	3,181,873
	<u>3,350,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,350,769</u>
300 East Locust					
Land	498,000	-	-	-	498,000
Building	7,777,334	-	-	-	7,777,334
	<u>8,275,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,275,334</u>
Materials Recovery Facility					
Building	-	-	-	15,426,377	15,426,377
Automobiles, trucks and other equipment					
Office equipment - Central Office and Landfills	1,714,548	51,128	-	-	1,765,676
Disposal	24,064,892	2,336,685	(2,972,148)	5,450	23,434,879
Transfer Station	6,746,921	-	-	-	6,746,921
Regional Collection Center	791,501	37,234	-	-	828,735
Recycling	5,161,619	-	-	-	5,161,619
Compost Facility	3,588,815	-	-	-	3,588,815
Metro Northwest Transfer Station	1,803,093	-	-	-	1,803,093
Materials Recovery Facility	-	-	-	13,632,419	13,632,419
	<u>43,871,389</u>	<u>2,425,047</u>	<u>(2,972,148)</u>	<u>13,637,869</u>	<u>56,962,157</u>
Construction in progress	<u>22,248,177</u>	<u>9,562,710</u>	<u>-</u>	<u>(29,064,246)</u>	<u>2,746,641</u>
Totals	171,288,524	12,020,266	(2,972,148)	-	180,336,642
Less accumulated depreciation and amortization	<u>(89,958,714)</u>	<u>(9,017,688)</u>	<u>2,693,858</u>	<u>-</u>	<u>(96,282,544)</u>
Net capital assets	<u>\$ 81,329,810</u>	<u>\$3,002,578</u>	<u>\$ (278,290)</u>	<u>\$ -</u>	<u>\$ 84,054,098</u>

**NOTE 4 CAPITAL ASSETS (continued)**

During the year ended June 30, 2021, capital asset additions and disposals by type were as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance June 30, 2021</u>
Metro Park East					
Land	\$ 8,324,595	\$ 94,556	\$ -	\$ -	\$ 8,419,151
Building	14,482,180	1,419,025	-	43,503	15,944,708
Landfill improvements	2,476,970	-	-	-	2,476,970
Landfill cell development	31,429,489	-	-	-	31,429,489
Wetlands treatment facility	4,408,832	-	-	-	4,408,832
	<u>61,122,066</u>	<u>1,513,581</u>	<u>-</u>	<u>43,503</u>	<u>62,679,150</u>
Metro Park West					
Land	4,651,249	-	-	-	4,651,249
Land improvements	454,292	-	-	-	454,292
Building	264,114	-	-	-	264,114
Landfill cell development	3,372,533	-	-	-	3,372,533
	<u>8,742,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,742,188</u>
Metro Northwest Transfer Station					
Land	1,899,162	-	-	-	1,899,162
Building	9,443,464	-	-	-	9,443,464
Land improvements	3,928,184	-	-	-	3,928,184
	<u>15,270,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,270,810</u>
Transfer Station					
Land	89,221	-	-	-	89,221
Land improvements	217,642	-	-	-	217,642
Building	5,036,064	-	-	-	5,036,064
	<u>5,342,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,342,927</u>
Metro Compost Center					
Leasehold improvements	1,507,780	-	-	-	1,507,780
Regional Collection Center					
Land	168,896	-	-	-	168,896
Building	3,097,573	84,300	-	-	3,181,873
	<u>3,266,469</u>	<u>84,300</u>	<u>-</u>	<u>-</u>	<u>3,350,769</u>
300 East Locust					
Land	498,000	-	-	-	498,000
Building	7,735,474	66,082	(24,222)	-	7,777,334
	<u>8,233,474</u>	<u>66,082</u>	<u>(24,222)</u>	<u>-</u>	<u>8,275,334</u>
Automobiles, trucks and other equipment					
Office equipment - Central Office and Landfills	1,647,787	66,761	-	-	1,714,548
Disposal	23,607,878	1,007,592	(623,340)	72,762	24,064,892
Transfer Station	5,628,042	1,273,168	(154,289)	-	6,746,921
Regional Collection Center	791,501	-	-	-	791,501
Recycling	4,384,886	-	-	776,733	5,161,619
Compost Facility	3,588,815	-	-	-	3,588,815
Metro Northwest Transfer Station	1,612,486	190,607	-	-	1,803,093
	<u>41,261,395</u>	<u>2,538,128</u>	<u>(777,629)</u>	<u>849,495</u>	<u>43,871,389</u>
Construction in progress	2,718,519	20,578,700	(156,044)	(892,998)	22,248,177
Totals	147,465,628	24,780,791	(957,895)	-	171,288,524
Less accumulated depreciation and amortization	(82,500,281)	(8,017,894)	559,461	-	(89,958,714)
Net capital assets	<u>\$ 64,965,347</u>	<u>\$ 16,762,897</u>	<u>\$ (398,434)</u>	<u>\$ -</u>	<u>\$ 81,329,810</u>

**NOTE 4 CAPITAL ASSETS (continued)**

Land with a carrying value of approximately \$9,535,000 was not used in the landfill operations as of June 30, 2022 and 2021. Of this amount, approximately \$8,302,000 was leased or farmed as farmland as of June 30, 2022 and 2021.

The Authority has entered into various construction contracts. The unpaid contract balances as of June 30, 2022 totaled approximately \$10,260,000 which will be paid from cash and investment reserves and other sources.

**NOTE 5 NOTES PAYABLE**

Notes payable at June 30, 2022 and 2021 are summarized as follows:

	<u>2022</u>	<u>2021</u>
General Obligation Capital Loan Notes Series 2020A	\$21,715,000	\$22,110,000
General Obligation Capital Loan Notes Series 2020B	<u>4,170,000</u>	<u>6,195,000</u>
	25,885,000	28,305,000
Less current portion	(2,630,000)	(2,420,000)
Plus unamortized bond premium	<u>1,562,897</u>	<u>1,812,950</u>
Long-term debt	<u>\$24,817,897</u>	<u>\$27,697,950</u>

**General Obligation Capital Loan Notes, Series 2020**

In June 2020, Polk County, Iowa issued General Obligation Capital Loan Notes, Series 2020A and 2020B of which \$22,350,000 and \$8,165,000, respectively, were allocable to the Authority. Proceeds from the notes will be used by the Authority to repay previous loan obligations and finance the Materials Recovery Facility project. The Authority has pledged future net revenues to repay the Notes. The Notes require several covenants, including maintaining net revenues of at least 125% of the amount of principal and interest due annually and maintaining 75 days of unrestricted cash on hand at all times. The loans bear interest at rates ranging from 2% to 5%.

Principal and interest maturities of the notes payable at June 30, 2022 are summarized as follows:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,630,000	\$ 821,650	\$ 3,451,650
2024	2,850,000	752,100	3,602,100
2025	960,000	672,750	1,632,750
2026	1,010,000	624,750	1,634,750
2027	1,060,000	574,250	1,634,250
2028-2032	5,905,000	2,262,150	8,167,150
2033-2037	6,850,000	1,321,500	8,171,500
2038-2040	<u>4,620,000</u>	<u>279,900</u>	<u>4,899,900</u>
Totals	<u>\$25,885,000</u>	<u>\$7,309,050</u>	<u>\$33,194,050</u>



**NOTE 5 NOTES PAYABLE (continued)**

A summary of changes in notes payable for the year ended June 30, 2022 follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Principal payments</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
GO Capital Loan Notes, Series 2020A	\$22,110,000	\$ -	\$ 395,000	\$21,715,000	\$ 565,000
GO Capital Loan Notes, Series 2020B	<u>6,195,000</u>	<u>-</u>	<u>2,025,000</u>	<u>4,170,000</u>	<u>2,065,000</u>
Totals	<u>\$28,305,000</u>	<u>\$ -</u>	<u>\$2,420,000</u>	<u>\$25,885,000</u>	<u>\$2,630,000</u>

A summary of changes in notes payable for the year ended June 30, 2021 follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Principal payments</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
GO Capital Loan Notes, Series 2020A	\$22,350,000	\$ -	\$ 240,000	\$22,110,000	\$ 395,000
GO Capital Loan Notes, Series 2020B	<u>8,165,000</u>	<u>-</u>	<u>1,970,000</u>	<u>6,195,000</u>	<u>2,025,000</u>
Totals	<u>\$30,515,000</u>	<u>\$ -</u>	<u>\$2,210,000</u>	<u>\$28,305,000</u>	<u>\$2,420,000</u>

**NOTE 6 CLOSURE AND POSTCLOSURE CARE COSTS**

To comply with federal and state regulations, the Authority is required to complete a monitoring system plan and a closure/postclosure plan and to provide funding necessary to effect closure and postclosure care, including the proper monitoring and care of the landfill after closure. Environmental Protection Agency (EPA) requirements have established closure and thirty-year postclosure care requirements for all municipal solid waste landfills that receive waste after October 9, 1993. State governments are primarily responsible for implementation and enforcement of those requirements and have been given flexibility to tailor requirements to accommodate local conditions that exist. The effect of the EPA requirements is to commit landfill owners to perform certain closing functions and postclosure monitoring functions as a condition for the right to operate the landfill in the current period. The EPA requirements provide that when a landfill stops accepting waste, it must be covered with a minimum of twenty-four inches of earth to keep liquid away from the buried waste. Once the landfill is closed, the owner is responsible for maintaining the final cover, monitoring ground water and methane gas, and collecting and treating leachate (the liquid that drains out of waste) for thirty years.

The Authority is required to estimate total landfill closure and postclosure care costs and recognize a portion of these costs each year based on the percentage of estimated total landfill capacity used that period. Estimated total costs would consist of four components: (1) the cost of equipment and facilities used in postclosure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of monitoring the landfill during the postclosure period and (4) the cost of any environmental cleanup required after closure. Estimated total cost is based on the cost to purchase those services and equipment currently and is required to be updated annually for changes due to inflation or deflation, technology, or applicable laws or regulations.

The Authority's estimated closure and postclosure care liabilities are as follows as of June 30, 2022 and 2021:

	<u>June 30</u>	
	<u>2022</u>	<u>2021</u>
Postclosure care	\$ 9,539,096	\$ 8,811,102
Landfill closure	<u>11,288,649</u>	<u>9,730,300</u>
Totals	<u>\$20,827,745</u>	<u>\$18,541,402</u>

**NOTE 6 CLOSURE AND POSTCLOSURE CARE COSTS (continued)**

The provision for landfill closure and postclosure care costs recognized for the years ended June 30, 2022 and 2021 is as follows:

	<u>Year ended June 30</u>	
	<u>2022</u>	<u>2021</u>
Provision for postclosure care	\$ 774,001	\$ 565,081
Provision for landfill closure	<u>1,558,349</u>	<u>954,477</u>
Totals	<u>\$2,332,350</u>	<u>\$1,519,558</u>

The total closure and postclosure care costs for Metro Waste Authority have been estimated at approximately \$23,360,000 as of June 30, 2022, and the portion of the liability that has been recognized is \$20,827,745. This liability represents the cumulative amount reported to date based on the use of approximately 87 percent of the capacity of the developed landfill less payments for cell closure, with a remaining life of approximately 1.85 years. A provision for the above liability has been made on the Authority's statements of net position as of June 30, 2022 and 2021. The Authority has accumulated resources to fund these costs. They are included in assets whose use is limited on the statements of net position and total \$20,827,745 and \$18,541,402 as of June 30, 2022 and 2021, respectively.

**NOTE 7 TRANSFER STATION CLOSURE CARE**

To comply with state regulations, the Authority is required to complete a closure plan detailing how the transfer station will comply with proper disposal of all solid waste and litter at the site, cleaning the transfer station building, including the rinsing of all surfaces which have come in contact with solid waste or washwater, cleaning of all solid waste transport vehicles which will remain on site, including the rinsing of all surfaces which have come in contact with solid waste, and the removal and proper management of all washwater in the washwater management system.

To comply with state regulations, the Authority is required to maintain a closure account as financial assurance for the closure care costs. The effect of the state requirement is to commit landfill owners to perform certain closing functions as a condition for the right to operate the transfer station.

The total closure care costs for the Authority as of June 30, 2022 and 2021 have been estimated at \$320,000. The balance has been restricted and is fully funded at June 30, 2022 and 2021.

**NOTE 8 SOLID WASTE TONNAGE FEES RETAINED**

The Authority has established an account for restricting and using solid waste tonnage fees retained by the Authority in accordance with Chapter 455B.310 of the Code of Iowa. As of June 30, 2022 and 2021, there were no unspent amounts retained by the Authority.

**NOTE 9 PENSION PLAN**

**Plan Description**

IPERS is a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System. Membership is mandatory for employees of the Authority, except for those covered by another retirement system. IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at [www.ipers.org](http://www.ipers.org).

IPERS benefits are established under Iowa Code Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

## **NOTE 9 PENSION PLAN (continued)**

### **Pension Benefits**

A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50% for each month that the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

### **Disability and Death Benefits**

A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

### **Contributions**

Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal years 2022 and 2021, pursuant to the required rate, regular members contributed 6.29% of covered payroll and the Authority contributed 9.44% for a total rate of 15.73%.

The Authority's contributions to IPERS for the years ended June 30, 2022 and 2021 were \$637,790 and \$556,799, respectively.

**NOTE 9 PENSION PLAN (continued)**

**Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022 and 2021, the Authority reported a liability of \$101,550 and \$4,877,222, respectively, for its proportionate share of the net pension liability. The Authority's net pension liability was measured as of June 30, 2021 and 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The Authority's proportion of the net pension liability was based on the Authority's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. The following table summarizes the change in the Authority's proportionate share:

	<u>Measurement Date</u>		<u>Change</u>
	<u>June 30</u>		
	<u>2021</u>	<u>2020</u>	
Authority's proportionate share	(0.029415)%	0.069429%	(0.098844)%
	<u>2020</u>	<u>2019</u>	<u>Change</u>
Authority's proportionate share	0.069429%	0.070181%	(0.000752)%

For the years ended June 30, 2022 and 2021, the Authority recognized pension expense (gain) of \$(340,688) and \$737,800, respectively. At June 30, 2022 and 2021, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Pension Related Deferred</u>			
	<u>Outflows of Resources</u>		<u>Inflows of Resources</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Difference between expected and actual experience	\$ 77,265	\$ 5,389	\$ 77,579	\$ 115,603
Change in assumptions	66,422	250,346	-	-
Net difference between projected and actual earnings on pension plan investments	-	274,177	3,679,323	-
Change in proportion and difference between Authority contributions and proportionate share of contributions	138,650	15,262	45,789	71,739
Authority contributions subsequent to the measurement date	<u>637,790</u>	<u>556,799</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 920,127</u>	<u>\$1,101,973</u>	<u>\$3,802,691</u>	<u>\$ 187,342</u>

\$637,790 and \$556,799 reported as deferred outflows of resources related to pensions resulting from the Authority contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the years ended June 30, 2023 and 2022, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year ending June 30,**

2023	\$ (881,266)
2024	(883,196)
2025	(808,245)
2026	(965,531)
2027	<u>17,885</u>
Totals	<u>\$(3,520,353)</u>

There were no non-employer contributing entities at IPERS.

**NOTE 9 PENSION PLAN (continued)**

**Actuarial Assumptions**

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	2.60% per annum.
Rates of salary increase (effective June 30, 2017)	3.25 to 16.25% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00% compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2017)	3.25% per annum, based on 2.60% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2021 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Core Plus Fixed Income	26.0%	0.29%
Domestic Equity	22.0	4.43
International Equity	17.5	6.01
Private Equity	13.0	9.51
Private Real Assets	7.5	4.63
Public Credit	4.0	2.08
Private Credit	3.0	2.87
Global Smart Beta equity	6.0	5.10
Cash	<u>1.0</u>	(0.25)
Total	<u>100.0%</u>	

**Discount Rate**

The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the Authority will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**NOTE 9 PENSION PLAN (continued)**

**Sensitivity of the Authority’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Authority’s proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the Authority’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.0%) or 1% higher (8.0%) than the current rate.

	<u>1% Decrease (6.0%)</u>	<u>Discount Rate (7.0%)</u>	<u>1% Increase (8.0%)</u>
Authority’s proportionate share of the net pension liability as of June 30, 2022	\$3,594,188	\$ 101,550	\$(2,825,503)
Authority’s proportionate share of the net pension liability as of June 30, 2021	\$8,132,356	\$4,877,222	\$2,147,842

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS’ website at [www.ipers.org](http://www.ipers.org).

**Payables to the Pension Plan**

At June 30, 2022 and 2021, the Authority reported payables to the defined benefit pension plan of approximately \$48,000 and \$72,000, respectively, for legally required employer contributions and approximately \$32,000 and \$48,000, respectively, for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

**NOTE 10 RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The Authority assumes liability for any deductibles and claims in excess of coverage limitations.

The Authority is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 794 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials’ liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member’s annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool’s general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rates.

## **NOTE 10 RISK MANAGEMENT (continued)**

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The Authority's contributions to the risk pool are recorded as expenditures from its operating funds at the time of payment to the risk pool. The Authority's contributions to the Pool for the years ended June 30, 2022 and 2021 were \$366,654 and \$296,690, respectively.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the Authority's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the Authority's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the Authority's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

The Authority does not report a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable such losses have occurred and the amount of such loss can be reasonably estimated. Accordingly, at June 30, 2022 and 2021, no liability has been recorded in the Authority's financial statements. As of June 30, 2022 and 2021, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

## **NOTE 11 CONTINGENCIES**

The Authority is subject to constantly changing laws and regulations at both the federal and state levels. These regulations and related enforcement activities reflect a continuing public and governmental concern in providing for environmentally sound solid and chemical waste collection, transportation, storage, treatment and disposal practices. The impact of present and developing laws, regulations and enforcement activities upon the Authority's future capital and operating costs cannot reasonably be estimated, but management believes that such costs may be significant. In addition, there are a number of inherent risks and uncertainties in operating landfill, transfer station, regional collection and composting sites, with related environmental impact challenges possible. However, the future effect, if any, on the Authority cannot be foreseen at the present time.

The Authority is involved in litigation arising in the ordinary course of activities. While these cases may have future financial effect, management, based on advice of counsel, believes that their ultimate outcome will not be material to the financial statements.

**NOTE 12 CHANGE IN ACCOUNTING PRINCIPLE**

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during the year ended June 30, 2022. The new standard requires recognition of certain lease receivables and deferred inflows of resources related to those leases. The Authority adopted the standard effective July 1, 2021. Adopting the standard resulted in the Authority recognizing additional lease receivables and deferred inflows of resources as of June 30, 2021 totaling \$695,203 with no impact on net position.



**REQUIRED SUPPLEMENTARY INFORMATION**

**Metro Waste Authority**  
**SCHEDULE OF THE AUTHORITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**Iowa Public Employees' Retirement System**  
**For the Last Eight Fiscal Years\***  
**(In Thousands)**  
**Required Supplementary Information**

	<b>June 30</b>				
	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Authority's proportion of the net pension liability	(.029415)%	.069429%	.070181%	.071320%	.070789%
Authority's proportionate share of the net pension liability	\$102	\$4,877	\$4,064	\$4,513	\$4,715
Authority covered payroll	\$6,751	\$5,898	\$5,558	\$5,341	\$5,384
Authority's proportionate share of the net pension liability as a percentage of its total covered payroll	2%	83%	73%	84%	88%
IPERS net position as a percentage of the total pension liability	101%	83%	85%	83%	82%
			<b>June 30</b>		
			<b>2017</b>	<b>2016</b>	<b>2015</b>
Authority's proportion of the net pension liability			.071600%	.071212%	.074213%
Authority's proportionate share of the net pension liability			\$4,506	\$3,518	\$2,943
Authority covered payroll			\$5,383	\$5,248	\$4,928
Authority's proportionate share of the net pension liability as a percentage of its total covered payroll			84%	67%	60%
IPERS net position as a percentage of the total pension liability			81%	85%	88%

Note: In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is completed, the Authority will present information for those years for which information is available.

**Metro Waste Authority**  
**SCHEDULE OF AUTHORITY PENSION CONTRIBUTIONS**  
**Iowa Public Employees' Retirement System**  
(In Thousands)  
**Required Supplementary Information**

	<b>Year ended June 30</b>				
	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Statutory required contribution	\$ 638	\$ 557	\$ 525	\$ 504	\$ 480
Contributions in relation to the statutorily required contribution	<u>638</u>	<u>557</u>	<u>525</u>	<u>504</u>	<u>480</u>
Contribution deficiency (excess)	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>
Authority's covered payroll	\$6,751	\$5,898	\$5,558	\$5,341	\$5,384
Contributions as a percentage of covered payroll	9.4%	9.4%	9.4%	9.4%	8.9%

	<b>Year ended June 30</b>				
	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
Statutory required contribution	\$ 473	\$ 463	\$ 439	\$ 434	\$ 404
Contributions in relation to the statutorily required contribution	<u>473</u>	<u>463</u>	<u>439</u>	<u>434</u>	<u>404</u>
Contribution deficiency (excess)	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>
Authority's covered payroll	\$5,383	\$5,248	\$4,928	\$4,884	\$4,635
Contributions as a percentage of covered payroll	8.8%	8.8%	8.9%	8.9%	8.7%

See accompanying notes to required supplementary information – net pension liability.

**Metro Waste Authority**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY**  
**Year ended June 30, 2022**

**CHANGES OF BENEFIT TERMS**

There are no significant changes in benefit terms.

**CHANGES OF ASSUMPTIONS**

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the regular membership group.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the Unfunded Actuarial Liability (UAL) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.



## INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

Board of Directors  
Metro Waste Authority  
Des Moines, Iowa

We have audited the financial statements of Metro Waste Authority as of and for the years ended June 30, 2022 and 2021, and our report thereon dated January 9, 2023, which contained an unmodified opinion on those financial statements, appears on pages 4 through 6. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The following supplementary information is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information, except for the portion marked "unaudited", has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements for the nine years ended June 30, 2020 (which are not presented herein), and we expressed unmodified opinions on those financial statements.

In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audits of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

*Denman & Company, LLP*  
DENMAN & COMPANY, LLP

West Des Moines, Iowa  
January 9, 2023

**Metro Waste Authority**  
**COMBINING STATEMENT OF REVENUES AND EXPENSES, BY DEPARTMENT**  
**Year ended June 30, 2022**

	<u>Combined</u>	<u>Metro Park East Landfill</u>	<u>Metro Park West Landfill</u>
<b>REVENUES</b>			
Tipping fees, service fees and rental revenue	\$52,438,779	\$19,855,952	\$ 1,682,654
<b>EXPENSES</b>			
Operating expenses (excluding depreciation and amortization)	30,102,499	7,495,186	793,028
Provision for landfill closure and postclosure care costs	<u>2,332,350</u>	<u>1,945,440</u>	<u>386,910</u>
Total operating expenses	<u>32,434,849</u>	<u>9,440,626</u>	<u>1,179,938</u>
Operating income (loss) before depreciation and amortization	<u>20,003,930</u>	<u>10,415,326</u>	<u>502,716</u>
<b>DEPRECIATION AND AMORTIZATION</b>			
Depreciation	6,593,377	2,354,314	293,954
Amortization	<u>2,424,311</u>	<u>2,390,482</u>	<u>33,829</u>
	<u>9,017,688</u>	<u>4,744,796</u>	<u>327,783</u>
Operating income (loss)	<u>10,986,242</u>	<u>5,670,530</u>	<u>174,933</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Farm income, net of related expenses	132,332	129,932	2,400
Grant revenue	141,947	141,947	-
Investment (loss)	(982,889)	-	-
Gain on sale of capital assets	430,541	-	-
Interest expense	(626,826)	-	-
Other	<u>391,679</u>	<u>10,074</u>	<u>1,280</u>
Total nonoperating revenues (expenses)	<u>(513,216)</u>	<u>281,953</u>	<u>3,680</u>
Increase (decrease) in net position	<u>\$10,473,026</u>	<u>\$ 5,952,483</u>	<u>\$ 178,613</u>

\*Included in administration is activity of the central office, grant programs, engineering studies, and other miscellaneous Authority activity.

<u>Metro Transfer Station</u>	<u>Metro Compost Center</u>	<u>Regional Collection Center</u>	<u>Materials Recovery Facility</u>	<u>Recycling</u>	<u>Rental- 300 East Locust</u>	<u>Administration*</u>
\$11,708,155	\$ 3,193,036	\$ 766,020	\$ 3,860,427	\$ 5,162,267	\$ 702,766	\$ 5,507,502
2,559,209	2,880,807	984,413	2,026,351	4,540,245	543,377	8,279,883
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,559,209</u>	<u>2,880,807</u>	<u>984,413</u>	<u>2,026,351</u>	<u>4,540,245</u>	<u>543,377</u>	<u>8,279,883</u>
<u>9,148,946</u>	<u>312,229</u>	<u>(218,393)</u>	<u>1,834,076</u>	<u>622,022</u>	<u>159,389</u>	<u>(2,772,381)</u>
1,990,616	250,016	152,418	1,180,322	87,313	204,754	79,670
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,990,616</u>	<u>250,016</u>	<u>152,418</u>	<u>1,180,322</u>	<u>87,313</u>	<u>204,754</u>	<u>79,670</u>
<u>7,158,330</u>	<u>62,213</u>	<u>(370,811)</u>	<u>653,754</u>	<u>534,709</u>	<u>(45,365)</u>	<u>(2,852,051)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(982,889)
-	-	-	-	-	-	430,541
(64,013)	-	-	(562,813)	-	-	-
<u>-</u>	<u>-</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>380,314</u>
<u>(64,013)</u>	<u>-</u>	<u>11</u>	<u>(562,813)</u>	<u>-</u>	<u>-</u>	<u>(172,034)</u>
<u>\$ 7,094,317</u>	<u>\$ 62,213</u>	<u>\$ (370,800)</u>	<u>\$ 90,941</u>	<u>\$ 534,709</u>	<u>\$ (45,365)</u>	<u>\$ (3,024,085)</u>

**Metro Waste Authority**  
**COMBINING SUMMARY OF OPERATING EXPENSES, EXCLUDING**  
**DEPRECIATION AND AMORTIZATION, BY DEPARTMENT**  
**Year ended June 30, 2022**

	<u>Combined</u>	<u>Metro Park East Landfill</u>	<u>Metro Park West Landfill</u>
Salaries	\$ 7,213,342	\$ 2,411,729	\$ 319,486
Payroll taxes	523,600	177,181	21,100
Benefits	529,690	234,519	27,585
Site maintenance	984,362	561,459	64,376
Recycling programs	9,088,271	-	-
Commodity share fee	412,465	-	-
Vehicle repairs and maintenance	2,222,824	1,064,803	32,034
Vehicle fuel	1,468,759	1,240,378	71,114
Computer maintenance	482,354	24,486	-
Minor equipment	86,492	43,688	1,231
Professional services	480,132	71	-
Engineering services	224,809	149,967	47,054
Graphics design/contract printing	19,717	3,037	195
Contract disposal	530,533	196,691	-
Property taxes and host fees	349,107	115,607	-
Telephone and utilities	507,473	147,516	20,719
Building and office supplies	516,436	179,036	16,487
Advertising	410,227	51,452	1,903
Travel	22,309	3,958	706
Postage	10,074	595	296
Credit card discount	440,385	440,385	-
Miscellaneous	73,679	34	142
Insurance	348,214	112,177	22,790
Leachate processing	433,379	287,569	145,810
Machinery and equipment rental	83,742	48,848	-
Office and facilities rent	172,800	-	-
Yard waste collection and bags	2,450,191	-	-
Community cleanup grants	17,008	-	-
Environmental Management System	125	-	-
<b>Total operating expenses, excluding depreciation and amortization</b>	<b><u>\$30,102,499</u></b>	<b><u>\$ 7,495,186</u></b>	<b><u>\$ 793,028</u></b>

\*Included in administration is activity of the central office, grant programs, engineering studies, and other miscellaneous Authority activity.



<u>Metro Transfer Station</u>	<u>Metro Compost Center</u>	<u>Regional Collection Center</u>	<u>Materials Recovery Facility</u>	<u>Recycling</u>	<u>Rental- 300 East Locust</u>	<u>Administration*</u>
\$ 1,257,670	\$ 81,020	\$ 426,792	\$ 867,541	\$ 516,605	\$ -	\$ 1,332,499
106,753	9,967	29,661	45,971	36,744	-	96,223
126,998	12,839	28,552	36,008	17,469	-	45,720
127,686	6,440	18,854	10,060	1,574	193,456	457
-	-	-	-	3,647,322	-	5,440,949
-	-	-	412,465	-	-	-
560,911	191,269	13,336	283,051	77,420	-	-
105,901	3,091	10,524	31,201	-	-	6,550
5,849	181	1,294	18,414	-	-	432,130
5,487	7,393	591	26,601	1,501	-	-
-	-	-	10,266	-	-	469,795
12,093	150	962	-	-	-	14,583
-	602	1,186	-	11,003	-	3,694
-	-	244,538	-	87,175	2,129	-
47,603	-	6,569	-	-	179,328	-
63,760	4,609	52,141	129,414	-	57,035	32,279
80,357	1,044	54,176	80,656	3,734	59,845	41,101
6,924	84,763	55,926	15,300	124,313	-	69,646
158	641	758	-	-	-	16,088
-	-	24	-	-	-	9,159
-	-	-	-	-	-	-
1,771	2,558	4,579	6,531	45	13,015	45,004
49,288	23,399	33,950	18,628	15,340	38,569	34,073
-	-	-	-	-	-	-
-	650	-	34,244	-	-	-
-	-	-	-	-	-	172,800
-	2,450,191	-	-	-	-	-
-	-	-	-	-	-	17,008
-	-	-	-	-	-	125
<u>\$ 2,559,209</u>	<u>\$ 2,880,807</u>	<u>\$ 984,413</u>	<u>\$ 2,026,351</u>	<u>\$ 4,540,245</u>	<u>\$ 543,377</u>	<u>\$ 8,279,883</u>

**Metro Waste Authority**  
**SUMMARY OF HISTORICAL OPERATING INFORMATION**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>Year ended</u> <u>2019</u>
<b>REVENUES</b>	\$52,438,779	\$44,140,809	\$40,902,064	\$37,793,275
<b>EXPENSES</b>				
Operating expenses (excluding depreciation and amortization)	30,102,499	26,761,728	25,003,038	24,387,973
Provision for landfill closure and postclosure care costs	<u>2,332,350</u>	<u>1,519,558</u>	<u>870,451</u>	<u>3,102,483</u>
Operating income before depreciation and amortization	<u>20,003,930</u>	<u>15,859,523</u>	<u>15,028,575</u>	<u>10,302,819</u>
<b>DEPRECIATION AND AMORTIZATION</b>				
Depreciation	6,593,377	5,651,441	5,457,131	5,442,460
Amortization	<u>2,424,311</u>	<u>2,366,453</u>	<u>2,651,437</u>	<u>957,452</u>
	<u>9,017,688</u>	<u>8,017,894</u>	<u>8,108,568</u>	<u>6,399,912</u>
Operating income	<u>10,986,242</u>	<u>7,841,629</u>	<u>6,920,007</u>	<u>3,902,907</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Farm income, net of related expenses	132,332	203,925	1,845	44,876
Investment income (loss)	(982,889)	(43,317)	800,220	1,512,896
Gain (loss) on sale of capital assets	430,541	12,025	127,965	2,456
Interest expense	(626,826)	(737,327)	(341,560)	(395,075)
Debt issuance costs	-	-	(782,367)	-
Other	<u>533,626</u>	<u>162,536</u>	<u>254,590</u>	<u>62,506</u>
Total nonoperating revenues (expenses)	<u>(513,216)</u>	<u>(402,158)</u>	<u>60,693</u>	<u>1,227,659</u>
Increase in net position	<u>\$10,473,026</u>	<u>\$ 7,439,471</u>	<u>\$ 6,980,700</u>	<u>\$ 5,130,566</u>
Percent increase (decrease) from prior period				
Revenues	18.80%	7.92%	8.23%	0.32%
Operating expenses excluding depreciation and amortization	12.48%	7.03%	2.52%	5.28%
Provision for depreciation and amortization	12.47%	(1.12)%	26.70%	2.45%
Tonnage delivered to landfill (unaudited)	898,430	805,920	792,966	741,382
Compost tonnage (unaudited)	38,849	45,185	40,865	34,783

\* During 2016, the Authority opened new cells at Metro Park East and Metro Park West and introduced a new method of compacting. These activities increased the capacity of the landfill and decreased costs.

**June 30**

<u>2018</u>	<u>2017</u>	<u>2016*</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$37,672,758	\$36,078,013	\$34,651,660	\$33,097,552	\$30,622,815	\$26,865,810	\$26,118,067
23,165,492	22,694,201	22,663,100	20,991,551	21,069,975	19,084,041	17,871,941
<u>3,225,229</u>	<u>1,492,485</u>	<u>(1,640,601)</u>	<u>1,300,385</u>	<u>1,548,092</u>	<u>1,543,947</u>	<u>1,351,195</u>
<u>11,282,037</u>	<u>11,891,327</u>	<u>13,629,161</u>	<u>10,805,616</u>	<u>8,004,748</u>	<u>6,237,822</u>	<u>6,894,931</u>
5,164,811	4,909,781	4,231,989	4,176,241	3,877,283	3,513,636	3,877,884
<u>1,081,891</u>	<u>1,903,815</u>	<u>1,383,954</u>	<u>1,326,790</u>	<u>1,862,711</u>	<u>1,794,940</u>	<u>1,873,668</u>
<u>6,246,702</u>	<u>6,813,596</u>	<u>5,615,943</u>	<u>5,503,031</u>	<u>5,739,994</u>	<u>5,308,576</u>	<u>5,751,552</u>
<u>5,035,335</u>	<u>5,077,731</u>	<u>8,013,218</u>	<u>5,302,585</u>	<u>2,264,754</u>	<u>929,246</u>	<u>1,143,379</u>
91,946	213,447	101,745	68,180	21,439	102,095	184,253
136,672	3,634	717,082	565,037	474,451	(344,085)	416,862
126,099	(123,018)	-	267,062	(238,539)	8,640	30,509
(418,164)	(453,663)	(493,018)	(534,252)	(144,913)	(161,084)	(196,526)
-	-	-	-	-	-	-
<u>70,523</u>	<u>207,610</u>	<u>4,333</u>	<u>9,856</u>	<u>7,519</u>	<u>26,079</u>	<u>21,669</u>
<u>7,076</u>	<u>(151,990)</u>	<u>330,142</u>	<u>375,883</u>	<u>119,957</u>	<u>(368,355)</u>	<u>456,767</u>
<u>\$ 5,042,411</u>	<u>\$ 4,925,741</u>	<u>\$ 8,343,360</u>	<u>\$ 5,678,468</u>	<u>\$ 2,384,711</u>	<u>\$ 560,891</u>	<u>\$ 1,600,146</u>
4.42%	4.12%	4.69%	8.08%	13.98%	2.86%	5.70%
2.08%	0.14%	7.96%	(0.37)%	10.37%	6.78%	10.13%
(8.32)%	21.33%	2.05%	(4.13)%	8.13%	(7.70)%	8.00%
750,706	710,050	685,898	673,870	629,003	575,553	551,228
35,128	35,479	47,221	48,747	35,566	32,611	32,937



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Metro Waste Authority  
Des Moines, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Metro Waste Authority (the Authority) as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated January 9, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Metro Waste Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Metro Waste Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the Authority's operations for the year ended June 30, 2022 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the Authority. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

### **Metro Waste Authority's Response to the Findings**

The Authority's response to the finding identified in our audit, is described in the accompanying schedule of findings. The Authority's response was not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
DENMAN & COMPANY, LLP

West Des Moines, Iowa  
January 9, 2023

**Metro Waste Authority  
SCHEDULE OF FINDINGS  
Year ended June 30, 2022**

**SECTION I – FINANCIAL STATEMENT FINDINGS**

**INTERNAL CONTROL DEFICIENCIES**

**2022-001 MONTH-END CLOSING PROCEDURES**

**Significant Deficiency**

**Criteria**

As part of the Authority's month-end closing and financial reporting process, various accrual entries and closing procedures are to be performed by the Authority's finance department, including reconciliation of customer account balances to subsidiary ledgers, accrual of contract management services and accrual of employee compensation liabilities, among others.

**Condition**

Authority staff were not performing all month-end closing procedures, including reconciliations of customer balances and activity, contract management accruals, and employee compensation accruals.

**Cause**

Turnover in the Authority's finance department resulted in capacity shortages within the department for a portion of the fiscal year. New staff continue to receive training needed to incorporate month-end closing procedures within their duties.

**Effect**

Finance reporting errors existed within the Authority's internal financial statements which were corrected through proposed audit adjusting entries.

**Recommendation**

Management should review staffing levels of the finance department to ensure sufficient capacity exists to effectively execute month-end closing procedures. Staff should continue to receive the training necessary to effectively perform closing procedures.

**Response**

Metro Waste Authority's management team is committed to providing the highest quality financial information for its stakeholders. In response to this comment, we have created plans to address the above listed deficiencies by creating a detailed month and year end checklist, continued training of existing staff and an assessment of staffing needs of the Finance Department.

**Conclusion**

Response accepted.

**INSTANCES OF NONCOMPLIANCE**

No matters were noted.

**Metro Waste Authority  
SCHEDULE OF FINDINGS (continued)  
Year ended June 30, 2022**

**Part II—Findings Related to Required Statutory Reporting**

**22-II-A QUESTIONABLE EXPENSES**

No expenses we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.

**22-II-B TRAVEL EXPENSE**

No expenditures of Authority money for travel expenses of spouses of Authority officials or employees were noted.

**22-II-C RESTRICTED DONOR ACTIVITY**

No transactions were noted between the Authority, Authority officials, Authority employees and restricted donors, in compliance with Chapter 65B of the Code of Iowa.

**22-II-D BOARD MINUTES**

No transactions were found that we believe should have been approved in the Authority minutes but were not.

**22-II-E DEPOSITS AND INVESTMENTS**

No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the Authority's investment policy were noted.

**22-II-F SOLID WASTE FEES RETAINAGE**

No instances of noncompliance with the solid waste fees used or retained in accordance with Chapter 455B.310 of the Code of Iowa were noted.

**22-II-G FINANCIAL ASSURANCE**

The Authority has elected to demonstrate financial assurance for closure and postclosure care by establishing a local government dedicated fund and through the local government financial test mechanism, both as provided in Chapter 567-113.14(6) of the Iowa Administration Code (IAC). The local government financial test mechanism is in place to assure those costs not covered by the dedicated fund mechanism. Financial assurance, as submitted to the Iowa Department of Natural Resources on April 1, 2022, is demonstrated as follows:

	<u>Closure/ Postclosure Care</u>
Total estimated costs for closure and postclosure care	\$23,361,460
Less: Amount Authority has restricted for closure and postclosure care (dedicated fund mechanism)	<u>18,541,401</u>
Remaining costs to be assured through the local government financial test	<u>\$ 4,820,059</u>
Financial assurance through the local government financial test	<u>\$ 4,820,059</u>

**Metro Waste Authority Board**  
**Monthly Board Meeting**  
**January 18, 2023**  
**Agenda Item 11**

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**ITEM:**

Approval of FY23/24 Strategic Plan.

**SUMMARY:**

Metro Waste Authority produces a two-year Strategic Plan annually. The document guides the agency to achieve major objectives pertaining to:

- Programs & Services
- Infrastructure
- Employees

**STAFF RECOMMENDATION:**

Staff recommends approval of the Metro Waste Authority FY23/24 Strategic Plan.

**ATTACHMENTS:**

- Proposed FY23/24 Strategic Plan.

**CONTACT:**

Leslie Irlbeck, deputy director, 515.323.6501



# STRATEGIC BUSINESS PLAN 2023-2024



## MISSION

Metro Waste Authority provides answers for safe and smart waste disposal and recycling.

## VISION

No wasted resources.

## OUR PROMISE

At Metro Waste Authority, we continually **evolve**, leading our industry and shaping our services with an eye on our vision “no wasted resources.” Recognizing we’re **better together**, we **team up** and **bring our best** to each challenge and opportunity. Count on everyone at MWA to **do what’s right** and **offer a smile and willing hand**.



## VALUES

### **Integrity**

Always do what's right.

### **Teamwork**

Collaborate!

Together, we will address opportunities and challenges.

### **Positivity**

Bring my best to every task, every day.

Bring out the best in my colleagues.

### **Innovation**

Forge a new path.

Evolve!

### **Leadership**

Set the example.

Everyone's a leader.



# EXECUTIVE SUMMARY

## Get to Know Metro Waste Authority

Our approach to managing Central Iowa's garbage, recycling, yard waste, hazardous waste, environmental education, as well as landfill management and solid waste transportation is regional, just as it was when the agency was formed in 1969, before regionalism was common. We're proud to offer all solid waste related services for 30 communities and two counties, thus minimizing the duplication of resources and keeping residents' and businesses' rates among the lowest in the country. Metro Waste Authority is an innovator, leader, and facilitator that keeps safe, smart disposal top-of-mind and easily achievable in Central Iowa.

## Behind the Scene

We're proud to serve the metro area as well as communities throughout the state to ensure access to programs that encourage recycling, diversion, and safe waste disposal. None of this work would be possible without key partnerships, our valued employees, and the leadership of our Board. Metro Waste Authority will continue to evolve our priorities, programs, and facilities to ensure we meet the growing needs of the region.

## A Look Ahead

At the core of achieving our vision, "no wasted resources," we give significant consideration to the needs of our community. For this reason, every objective in the FY 2023-24 Strategic Business Plan focuses on providing top-notch programs and services to the residents and businesses of Central Iowa, which will require an investment in facilities, as well as employees. As a result, staff will focus on achieving these six simply stated, yet complex goals:

- Provide safe, smart recycling and disposal options for residents
- Provide safe, smart recycling and disposal options for businesses
- Introduce and maintain robust, innovative recycling programs
- Ensure each facility is innovative, efficient, and environmentally focused
- Ensure each facility is an asset to our communities
- Encourage employees to reach their fullest potential

While certainly not every objective is included in the pages to follow, those highlighted are intended to serve as a road map for where the organization heads. They will significantly impact the organization and our customers, and require a great deal of resources. Metro Waste Authority staff and board members are honored to have the opportunity to deliver exceptional programs and services, while exceeding the expectations of our customers in the year ahead.

# PROGRAMS & SERVICES

## Goal 1: Provide safe, smart recycling and disposal options for residents

- Reach new audiences through targeted recycling education and outreach to reduce single stream recycling contamination. 06/2024 Community Relations Coordinator
- Facilitate quarterly roundtable discussions to address facility and industry challenges. 03/2024 Deputy Director
- Add four community glass drop-off containers. 04/2023 Marketing Coordinator
- Enhance customer care model, which includes fully integrated hauler technology, full use of appropriate customer relations management program, and internal efficiencies. 05/2024 Public Affairs Administrator

## Goal 2: Provide safe, smart recycling and disposal options for businesses

- Increase commercial single stream and source separated recyclables by 5,000 tons at Metro Recycling Facility. 12/2024 Executive Director

## Goal 3: Introduce and maintain robust recycling services

- Create a business plan to market and sell ground shingles and recycling. 09/2023 Construction & Demolition Manager
- Create a business plan to optimize the construction and demolition program across the region. 12/2023 Construction & Demolition Manager
- Launch an electronics recycling and disposal program. 11/2023 Metro Hazardous Waste Drop-Off Facility Manager

# INFRASTRUCTURE

## Goal 1: Ensure each facility is innovative, efficient, and environmentally focused

- |   |         |                           |
|---|---------|---------------------------|
| ■ Identify a training program for staff implementation of LEAN principles.  | 06/2024 | Deputy Director           |
| ■ Increase production of compost by 20% over 2021.  | 06/2024 | Solid Waste Administrator |
| ■ Develop and/or update Standard Operating Procedures, safety plans, and policies at all facilities.                                    | 09/2023 | Human Resources Manager   |
| ■ Design and install a leachate evaporation system for Metro Park East Landfill.  | 12/2024 | Solid Waste Administrator |
| ■ Research the compatibility of a wastewater treatment facility and anaerobic digestion to handle leachate at Metro Park East Landfill. | 03/2024 | Executive Director        |
| ■ Review the finance department's existing processes and use of technology to manage the agency's recent and anticipated growth.        | 02/2024 | Finance Administrator     |
| ■ Draft a new five-to-ten-year strategic plan and corresponding organizational chart.   | 09/2024 | Deputy Director           |

## Goal 2: Ensure each facility is an asset to our communities

- |   |         |                                  |
|---|---------|----------------------------------|
| ■ Develop an organization-wide internal and external natural disaster/crisis response plan.                             | 12/2024 | Compliance Coordinator           |
| ■ Create a plan for the utilization of education space for internal and external use.                                   | 11/2023 | Education & Outreach Coordinator |
| ■ Implement a new SCADA system at Metro Park East and Metro Park West Landfills.  | 12/2023 | Solid Waste Administrator        |
| ■ Evaluate needs and create a plan for Dallas County facilities.  | 06/2025 | Solid Waste Administrator        |
| ■ Review, restructure household hazardous waste service lines to diversify customer base and increase disposal tonnage. | 09/2024 | Deputy Director                  |
| ■ Increase the tonnage of inbound material at the Metro Recycling Facility by 20%.                                      | 12/2023 | Executive Director               |

# EMPLOYEES

## Goal 1: Create a work environment where employees are encouraged to reach their fullest potential

- |  |         |                              |
|--|---------|------------------------------|
| ■ Revise the staff onboarding process to provide clear expectations of job and understanding of company values.  | 08/2023 | Human Resources Manager      |
| ■ Develop an employee training program to ensure a safe, effective workplace.  | 06/2023 | Human Resources Manager      |
| ■ Create an environment that emphasizes professional development of all employees.   | 06/2023 | Human Resources Manager      |
| ■ Re-evaluate existing internal communication channels to further engage, empower staff at every level of the agency with necessary information to create success and fulfillment. | 06/2024 | Public Affairs Administrator |



**Metro Waste Authority**

*We Know Where It Should Go*

[www.WhereItShouldGo.com](http://www.WhereItShouldGo.com) | 515.244.0021



**Metro Waste Authority Board**  
**Monthly Board Meeting**  
**January 18, 2023**  
**Agenda Item 12**

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**ITEM:**

Approval of FY23/24 Budget.

**SUMMARY:**

The budget was established with the guidance of consultants, Kent Farver and Matt Stoffel (PFM), MWA's finance administrator, department managers, deputy director, and executive director. The team collaborated to establish estimated costs and spending projections for each identified cost center, as well as the capital budget.

**DISCUSSION POINTS:**

FY23/24 budgeted revenue is projected to be \$61,651,457, which is a 6% increase from the FY22/23 budget. The projected net income is \$2,383,812. Net income is utilized to fund future capital expenditures.

FY23/24 budgeted expenses are projected to be \$59,267,645, which is an 8.6% increase from the FY 22/23 budget. Personnel expenses comprise 22% of the FY 23/24 budget, while operating expenses comprise 69% of the overall budget. General and administrative expenses comprise 7% of the budget and other expenses are 2% of the total. Personnel expenses are up 2% in FY23/24. This includes 4 new positions. A heavy equipment operator and light utility position at Metro Park East and two medium equipment operators at the Compost Center. Also reflected in the personnel expenses is a FY23/24 merit increase for all staff. Operating expenses are projected to increase in each cost center compared to last year's budget as overall costs are up in almost every category.

The total capital budget for FY23/24 is \$16,421,697. The full details of the capital budget are included in the Tracking Capital Items section of this budget. FY23/24 capital expenses include \$10,226,697 for new equipment purchases. These additions include three semi-tractors, two walking floor trailers, and an electric recycle truck for the transportation cost center. It also includes push blades and new garage doors for both transfer stations, a new scale at the Central Transfer Station, two pickups, a tractor, new service and water trucks, and a compactor at Metro Park East among several other pieces of equipment, and a track loader, screener, and a stacker/conveyor at the Compost Center. A new optical sorter is also included for the Material Recovery Facility.

The FY23/24 capital projects budget is \$6,195,000 and highlights the following projects: final cover for phase 2, capital improvements, and a wet weather pad at Metro Park East, a new scale building and expansion permitting at Metro Park West, and a feasibility study for a western transfer station.

The Material Recovery Facility (MRF) is budgeted with a total revenue expectation of \$3,987,282 in FY23/24 with total expenses budgeted at \$5,313,630. Overall, recycling revenue is dependent on the commodity markets and can fluctuate as the year progresses. Total personnel expenses are budgeted at \$2,259,780 (43%), while operating expenses are projected at \$1,788,500 (34%). General and administrative expenses are budgeted at \$515,350 (9%). Interest expense for the facility is budgeted at \$750,000 (14%).

**STAFF RECOMMENDATION:**

Staff recommends approval of the FY23/24 budget.

**ATTACHMENTS:**

- Proposed FY23/24 budget

**CONTACT:**

Michael McCoy, executive director, 515.323.6535

# METRO WASTE AUTHORITY BUDGET 2023-2024

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Board Members

Altoona	Dean O'Connor
Ankeny	Mark Holm
Bondurant	Bob Pepper
Clive	John Edwards
Des Moines	Joe Gatto
Elkhart	Steve Allen
Grimes	David Gisch (Vice Chair)
Johnston	Tom Cope
Mitchellville	Bill Roberts
Norwalk	Ed Kuhl
Pleasant Hill	Mark Konrad
Polk City	Rob Sarchet
Polk County	Tom Hockensmith
Runnells	Gerald Lane
Urbandale	Ron Pogge (Chair)
West Des Moines	Russ Trimble
Windsor Heights	Susan Skeries

Published:  
January 2023

## Executive Summary

### Revenues:

FY 2024 budgeted revenue is projected to be \$61,651,457, which is a 6% increase from the FY 23 budget. The projected net income is \$2,383,812. Net income is utilized to fund future capital expenditures.

### Expenses:

FY 2024 budgeted expenses are projected to be \$59,267,645, which is an 8.6% increase from the FY 23 budget.

Personnel expenses comprise 22% of the FY 2024 budget, while operating expenses comprise 69% of the overall budget. General and administrative expenses comprise 7% of the budget and other expenses are 2% of the total.

Personnel expenses are up 2% in FY 2024. This includes 4 new positions. A heavy equipment operator and light utility position at Metro Park East and two medium equipment operators at the Compost Center.

Also reflected in the personnel expenses is a FY 2024 merit increase for all staff.

Operating expenses are projected to increase in each cost center compared to last year's budget as overall costs are up in almost each category.

### Capital Projects and Equipment:

The total capital budget for FY 2024 is \$16,421,697. The full details of the capital budget are included in the Tracking Capital Items section of this budget.

FY 2024 capital expenses include \$10,226,697 for new equipment purchases. These additions include three semi-tractors, two walking floor trailers, and an electric recycle truck for the transportation cost center. It also includes push blades and new garage doors for both transfer stations, a new scale at the central transfer station, two pickups, a tractor, new service and water trucks, and a compactor at Metro Park East among several other pieces of equipment, and a track loader, screener, and a stacker/conveyor at the Compost Center. A new optical sorter is also included for the Materials Recovery Facility.

The FY 2024 capital projects budget is \$6,195,000, and it highlights the following projects: final cover for phase 2, capital improvements, and a wet weather pad at Metro Park East, a new scale building and expansion permitting at Metro Park West, and a feasibility study for a western transfer station.

### Materials Recovery Facility (MRF):

The Metro Recycling Facility (MRF) is budgeted with a total revenue expectation of \$3,987,282 in FY 2024 with total expenses budgeted at \$5,313,630. Overall, recycling revenue is dependent on the commodity markets and can fluctuate as the year progresses. Total personnel expenses are budgeted at \$2,259,780 (43%), while operating expenses are projected at \$1,788,500 (34%). General and administrative expenses are budgeted at \$515,350 (9%). Interest expense for the facility is budgeted at \$750,000 (14%).

## About this report

The Metro Waste Authority budget is prepared annually for review and approval by the MWA Board of Directors.

**Metro Waste Authority  
Budget Summary  
FY 2023 - 2024**

**Revenue**

Tipping Fee Revenue	\$ 33,105,150
Tipping Fee Discount	\$ -
Methane Royalties	\$ 400,000
Curb It! Fees	\$ 5,002,750
Recycling Revenue	\$ 4,486,282
Yard Bag/Sticker Revenue	\$ 2,109,500
MHWD Revenue	\$ 204,500
MHWD Revenue - Outside Service Area	\$ 430,000
MHWD DNR Operations / Disposal Subsidy	\$ 125,000
Compost Revenue	\$ 405,000
Rent Income	\$ 630,000
Cellular Tower Revenue	\$ 15,775
Revenue Contract Management	\$ 5,500,000
Carts	\$ 195,000
E-Waste Fees	\$ 42,500
Intercompany Revenue	\$ 9,000,000
Total	\$ 61,651,457

**Expenses**

Personnel Expenses	\$ 12,830,412
Operating Expenses	\$ 20,890,499
Depreciation & Amortization	\$ 9,809,000
Closure / Post-Closure Expenses	\$ 1,736,000
General & Administrative Expenses	\$ 3,967,459
Other Income & Expenses	\$ 1,034,275
Intercompany Expenses	\$ 9,000,000
Total	\$ 59,267,645

Net Income (Loss)	\$ 2,383,812
-------------------	--------------

**METRO WASTE AUTHORITY  
FY 2023/2024  
BUDGET ASSUMPTIONS**

**REVENUE:**

**Estimates**

Revenue projections based on previous five years of historical information and forecast tonnage for fiscal year 2023-2024

Management has adjusted some estimates based on past experience or awareness of future events that would impact the projected amount

All estimates are based on conservatism with expenses maximized and revenue minimized in order to efficiently plan for operating changes during the fiscal year

**EXPENSES:**

**Estimates**

Expense projections based on previous five years of historical cost information in addition to estimates received through research and projections based on forecast tonnage

Management has adjusted some estimates based on past experience or awareness of future events that would impact the projected amount

All estimates are based on conservatism with expenses maximized and revenue minimized in order to efficiently plan for operating changes during the fiscal year

**PERSONNEL COSTS:**

**Change in Estimates**

Payroll expenses were compiled based on employee payroll information and calculated per employee and allocated to cost centers. Overall this will allow us to accurately estimate cost per employee and calculate total personnel costs with supporting documentation

**Payroll Tax**

Payroll taxes were estimated at 7.65% of wages

**Employer's Share of Retirement**

The employers share of the Iowa Public Employee's Retirement System was estimated at 9.44% of wages

**Health Insurance**

Group medical insurance expenses were estimated with a five percent increase for fiscal year 2023-2024. Final numbers on an increase for this time period will not be available until after January, but we believe the five percent is a conservative figure and the actual increase will be less

**Salaries**

All salaries for union covered personnel were based on union contract. Salary and salary increases for non-contract personnel are based on market research and trends in the metro area. Merit increases are included for staff in this budget. Actual increases may vary due to market research and performance evaluation.

**Tonnage**

**Estimates**

Tonnage projections based on previous five years of historical information and estimated based on trend.

Management has adjusted some estimates based on past experience or awareness of future events that would impact the projected amount

**Breakdown of Revenues  
FY 2023 - 2024 Budget**

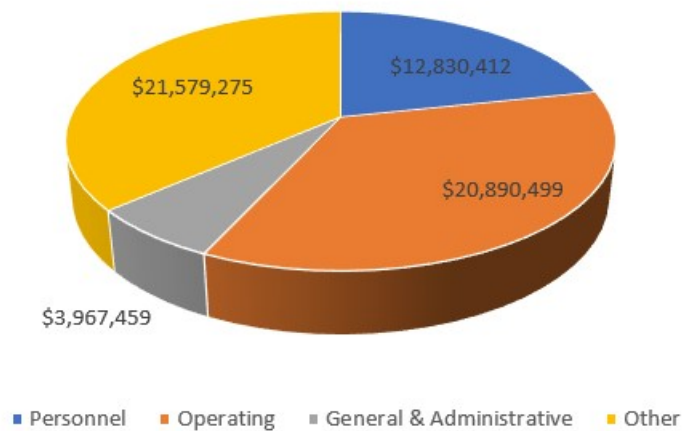
<u>Location</u>	Budgeted Revenues	% of Budget
MPE	\$ 28,338,000	45.96%
Central Office	\$ 5,710,775	9.26%
MCTS Operations	\$ 6,700,150	10.87%
MNTS Operations	\$ 4,700,000	7.62%
Recycle - Residential	\$ 5,100,000	8.27%
Compost Center	\$ 3,294,500	5.34%
MTS Operations	\$ -	0.00%
MPW	\$ 1,547,000	2.51%
Can Redemption	\$ 180,000	0.29%
Recycle - C&D	\$ 616,000	1.00%
MHWD Service Area	\$ 329,500	0.53%
300 E Locust	\$ 630,000	1.02%
MHWD Outside Area	\$ 430,000	0.70%
Recycle - Commercial	\$ 40,750	0.07%
MHWD @ MNTS	\$ 5,000	0.01%
Recycle - Education	\$ -	0.00%
Recycle - E-Waste	\$ 42,500	0.07%
MRF	\$ 3,987,282	6.47%
Total	\$ 61,651,457	



**Expenses By Cost Center  
FY 2023 - 2024 Budget**

<u>Location</u>	Budgeted Expenses	% of Budget
MPE	\$ 16,634,930	28.07%
Central Office	\$ 9,035,869	15.25%
MCTS Operations	\$ 6,508,839	10.98%
MNTS Operations	\$ 5,256,471	8.87%
Recycle - Residential	\$ 4,423,695	7.46%
Compost Center	\$ 3,835,490	6.47%
MTS Operations	\$ 2,854,359	4.82%
MPW	\$ 1,726,154	2.91%
Can Redemption	\$ 247,643	0.42%
Recycle - C&D	\$ 617,052	1.04%
MHWD Service Area	\$ 909,214	1.53%
300 E Locust	\$ 814,500	1.37%
MHWD Outside Area	\$ 505,184	0.85%
Recycle - Commercial	\$ 205,758	0.35%
MHWD @ MNTS	\$ 181,899	0.31%
Recycle - Education	\$ 130,814	0.22%
Recycle - E-Waste	\$ 66,144	0.11%
MRF	\$ 5,313,630	8.97%
<b>Total</b>	<b>\$ 59,267,645</b>	

**Breakdown of Expenses**



FY 2023 - 2024 Cost Center Summary

Cost Center	Revenue	Personnel	Operating	General & Administrative	Other	Total Expenses	FY 24 Net Income
Central Office	\$ 5,710,775	\$ 2,369,669	\$ 5,135,000	\$ 1,169,200	\$ 362,000	\$ 9,035,869	\$ (3,325,094)
MTS Operations	\$ -	\$ 1,477,659	\$ 1,313,000	\$ 63,700	\$ -	\$ 2,854,359	\$ (2,854,359)
MCTS Operations	\$ 6,700,150	\$ 242,951	\$ 6,175,779	\$ 105,109	\$ (15,000)	\$ 6,508,839	\$ 191,311
MNTS Operations	\$ 4,700,000	\$ 243,274	\$ 4,821,847	\$ 130,850	\$ 60,500	\$ 5,256,471	\$ (556,471)
MPE	\$ 28,338,000	\$ 3,971,619	\$ 12,085,211	\$ 712,100	\$ (134,000)	\$ 16,634,930	\$ 11,703,070
MPW	\$ 1,547,000	\$ 393,270	\$ 1,251,734	\$ 81,150	\$ -	\$ 1,726,154	\$ (179,154)
Recycle - Residential	\$ 5,100,000	\$ 154,295	\$ 4,077,900	\$ 191,500	\$ -	\$ 4,423,695	\$ 676,305
Recycle - Commercial	\$ 40,750	\$ 105,108	\$ 76,250	\$ 24,400	\$ -	\$ 205,758	\$ (165,008)
Recycle - Education	\$ -	\$ 103,714	\$ -	\$ 27,100	\$ -	\$ 130,814	\$ (130,814)
Recycle - C&D	\$ 616,000	\$ 298,552	\$ 256,500	\$ 62,000	\$ -	\$ 617,052	\$ (1,052)
Recycle - E-Waste	\$ 42,500	\$ 21,644	\$ 44,500	\$ -	\$ -	\$ 66,144	\$ (23,644)
Can Redemption	\$ 180,000	\$ 21,643	\$ 179,500	\$ 46,500	\$ -	\$ 247,643	\$ (67,643)
MRF	\$ 3,987,282	\$ 2,259,780	\$ 1,788,500	\$ 515,350	\$ 750,000	\$ 5,313,630	\$ (1,326,348)
Compost Center	\$ 3,294,500	\$ 441,487	\$ 3,218,153	\$ 174,850	\$ 1,000	\$ 3,835,490	\$ (540,990)
MHWD Service Area	\$ 329,500	\$ 388,789	\$ 353,025	\$ 167,650	\$ (250)	\$ 909,214	\$ (579,714)
MHWD Outside Area	\$ 430,000	\$ 245,059	\$ 148,700	\$ 111,400	\$ 25	\$ 505,184	\$ (75,184)
300 E Locust	\$ 630,000	\$ -	\$ 462,500	\$ 342,000	\$ 10,000	\$ 814,500	\$ (184,500)
MHWD @ MNTS	\$ 5,000	\$ 91,899	\$ 47,400	\$ 42,600	\$ -	\$ 181,899	\$ (176,899)
Total	\$ 61,651,457	\$ 12,830,412	\$ 41,435,499	\$ 3,967,459	\$ 1,034,275	\$ 59,267,645	\$ 2,383,812

**Tickets Served**

Fiscal Year	Count of Tickets (All Sites)	% Change From Prior Year
FY 2015	167,059	
FY 2016	173,612	3.92%
FY 2017	186,897	7.65%
FY 2018	193,187	3.37%
FY 2019	198,363	2.68%
FY 2020	230,195	16.05%
FY 2021	277,205	20.42%
FY 2022	284,064	2.47%

**Revenue History**

Fiscal Year	Revenues	% Change From Prior Year
FY 2015	\$ 39,577,771	
FY 2016	\$ 41,905,386	5.88%
FY 2017	\$ 43,955,057	4.89%
FY 2018	\$ 45,694,494	3.96%
FY 2019	\$ 46,756,965	2.33%
FY 2020	\$ 49,904,351	6.73%
FY 2021	\$ 52,099,301	4.40%
FY 2022	\$ 60,874,705	16.84%

**Expense History**

Fiscal Year	Expenses	% Change From Prior Year
FY 2015	\$ 34,116,013	
FY 2016	\$ 37,289,591	9.30%
FY 2017	\$ 35,364,738	-5.16%
FY 2018	\$ 39,698,499	12.25%
FY 2019	\$ 42,124,129	6.11%
FY 2020	\$ 43,268,036	2.72%
FY 2021	\$ 45,116,593	4.27%
FY 2022	\$ 49,815,786	10.42%

# BUDGET BY SITE

**METRO WASTE AUTHORITY  
2022-2023 Budget Worksheet  
Central Office**

	<b>FY 18/19 ACTUAL</b>	<b>FY 19/20 ACTUAL</b>	<b>FY 20/21 ACTUAL</b>	<b>FY 21/22 ACTUAL</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 BUDGET</b>	<b>\$ Change from 21/22 ACTUAL</b>
<b>REVENUE</b>							
REVENUE CELLULAR TOWER	15,775.22	15,525.32	\$ 14,711	\$ 19,166	\$ 15,500	\$ 15,775	\$ (3,391)
REVENUE CONTRACT MANAGEMENT	3,359,175.78	3,472,164.31	\$ 5,115,366	\$ 5,290,871	\$ 5,500,000	\$ 5,500,000	\$ 209,129
REVENUE CARTS			\$ 193,055	\$ 197,465	\$ 195,000	\$ 195,000	\$ (2,465)
<b>TOTAL REVENUE</b>	<b>3,374,951.00</b>	<b>3,487,689.63</b>	<b>\$ 5,323,131</b>	<b>\$ 5,507,502</b>	<b>\$ 5,710,500</b>	<b>\$ 5,710,775</b>	<b>\$ 203,273</b>
<b>EXPENSES</b>							
PERSONNEL EXPENSES	\$ 1,191,715	\$ 1,352,039	\$ 1,587,343	\$ 1,580,942	\$ 2,332,083	\$ 2,369,669	\$ 788,727
OPERATING EXPENSES	\$ 3,675,774	\$ 3,756,419	\$ 5,296,492	\$ 5,066,854	\$ 5,054,500	\$ 5,135,000	\$ 68,146
GENERAL & ADMINISTRATIVE EXPENSES	\$ 907,339	\$ 1,660,566	\$ 909,432	\$ 1,141,884	\$ 1,080,900	\$ 1,169,200	\$ 27,316
OTHER INCOME & EXPENSE	\$ (1,575,607)	\$ (966,812)	\$ (56,419)	\$ 555,525	\$ (312,000)	\$ 362,000	\$ (193,525)
<b>TOTAL EXPENSES</b>	<b>\$ 4,199,221</b>	<b>\$ 5,802,213</b>	<b>\$ 7,736,848</b>	<b>\$ 8,345,205</b>	<b>\$ 8,155,483</b>	<b>\$ 9,035,869</b>	<b>\$ 690,664</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (824,270)</b>	<b>\$ (2,314,523)</b>	<b>\$ (2,413,717)</b>	<b>\$ (2,837,703)</b>	<b>\$ (2,444,983)</b>	<b>\$ (3,325,094)</b>	<b>\$ (487,391)</b>
<b>PERSONNEL EXPENSES</b>							
ADMINISTRATIVE SALARIES	\$ 866,763	\$ 1,002,900	\$ 1,182,568	\$ 1,256,514	\$ 1,791,540	\$ 1,802,189	\$ 545,675
ADMINISTRATIVE OVERTIME	\$ 3,460	\$ 4,216	\$ 7,471	\$ 9,030	\$ 7,500	\$ 7,500	\$ (1,530)
TEMPORARY LABOR	\$ 3,975	\$ 1,980	\$ -	\$ 7,612	\$ 3,000	\$ 7,000	\$ (612)
FLEX BENEFIT EXPENSE	\$ 137,525	\$ 137,586	\$ 161,209	\$ 61,078	\$ 167,875	\$ 195,000	\$ 133,922
EMPLOYEE BENEFITS (LTD)	\$ 6,786	\$ 7,739	\$ 8,922	\$ 9,268	\$ 9,000	\$ 9,000	\$ (268)
PAYROLL TAX EXPENSE	\$ 62,278	\$ 71,652	\$ 83,146	\$ 90,307	\$ 147,241	\$ 137,867	\$ 47,560
EMPLOYER'S IPERS	\$ 82,732	\$ 95,855	\$ 111,446	\$ 112,717	\$ 180,975	\$ 173,126	\$ 60,409
UNEMPLOYMENT TAX		\$ -	\$ -	\$ 5,916	\$ -	\$ 5,900	\$ (16)
WORKMEN'S COMP EXPENSE	\$ 1,707	\$ 1,581	\$ 2,442	\$ 2,495	\$ 2,000	\$ 2,500	\$ 5
EMPLOYEE UNIFORMS	\$ 2,182	\$ 2,067	\$ 1,974	\$ 3,731	\$ 4,080	\$ 4,000	\$ 269
DEFERRED COMPENSATION EXPENSE	\$ 24,000	\$ 26,114	\$ 27,253	\$ 21,944	\$ 18,372	\$ 25,087	\$ 3,143
OTHER BENEFITS	\$ 308	\$ 350	\$ 912	\$ 330	\$ 500	\$ 500	\$ 170
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 1,191,715</b>	<b>\$ 1,352,039</b>	<b>\$ 1,587,343</b>	<b>\$ 1,580,942</b>	<b>\$ 2,332,083</b>	<b>\$ 2,369,669</b>	<b>\$ 788,727</b>
<b>OPERATING EXPENSES</b>							
EQUIPMENT MAINTENANCE	\$ 611	\$ 7,941	\$ 3,051	\$ 3,859	\$ 5,000	\$ 5,000	\$ 1,141
EQUIPMENT FUEL	\$ 1,244	\$ 2,213	\$ 5,077	\$ 6,550	\$ 5,000	\$ 7,000	\$ 450
ENGINEERING SERVICES		\$ -	\$ 16,940	\$ 14,583	\$ 10,000	\$ 15,000	\$ 417
ENGINEERING SERVICES MASTER PLAN				\$ -			\$ -
CONSULTING FEES	\$ 272,008	\$ 321,471	\$ 252,123	\$ 252,912	\$ 300,000	\$ 275,000	\$ 22,088
EMS IMPACT EXPENSE		\$ 709	\$ 1,137	\$ 125	\$ 1,000	\$ 1,000	\$ 875
STATE EMS PROGRAM		\$ 12	\$ -		\$ 2,000	\$ 1,000	\$ 1,000
EQUIPMENT RENT				\$ -			\$ -
SMALL EQUIPMENT EXPENSE	\$ 1,216	\$ -	\$ -		\$ 1,500	\$ 1,000	\$ 1,000
WASTE COLLECTION EXPENSE - CM	\$ 3,400,695	\$ 3,424,072	\$ 4,990,729	\$ 4,788,825	\$ 4,700,000	\$ 4,800,000	\$ 11,175
WASTE STICKER EXPENSE - CM							\$ -
WASTE STICKER DISTRIBUTION - CM							\$ -
CM			\$ 27,434		\$ 30,000	\$ 30,000	\$ 30,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,675,774</b>	<b>\$ 3,756,419</b>	<b>\$ 5,296,492</b>	<b>\$ 5,066,854</b>	<b>\$ 5,054,500</b>	<b>\$ 5,135,000</b>	<b>\$ 68,146</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>							
INSURANCE	\$ 19,016	\$ 19,238	\$ 21,594	\$ 34,073	\$ 22,000	\$ 35,000	\$ 927
HEALTH & SAFETY	\$ 4,355	\$ 3,481	\$ 3,870	\$ 6,572	\$ 5,100	\$ 7,500	\$ 928
LEGAL EXPENSE	\$ 197,797	\$ 117,950	\$ 165,576	\$ 139,346	\$ 165,000	\$ 165,000	\$ 25,654
PROFESSIONAL FEES	\$ 83,233	\$ 126,317	\$ 57,074	\$ 77,538	\$ 100,000	\$ 150,000	\$ 72,462
INVESTMENT EXPENSE		\$ 20	\$ 40	\$ 20	\$ 100	\$ 100	\$ 80
PROGRAM DEVELOPMENT				\$ -	\$ -		\$ -
DEBT ISSUANCE COST		\$ 782,347		\$ -	\$ -		\$ -
PUBLIC INFORMATION & PROMOTION	\$ 32,471	\$ 28,936	\$ 35,729	\$ 38,225	\$ 46,200	\$ 46,000	\$ 7,775
WEBSITE MEDIA	\$ 12,537	\$ 39,845	\$ 32,356	\$ 5,683	\$ 35,000	\$ 50,000	\$ 44,317
GRAPHICS DESIGN			\$ 2,372	\$ 177	\$ 2,500	\$ 500	\$ 323
AUDIO/VISUAL PROCESSING	\$ 448		\$ -	\$ -	\$ -	\$ -	\$ -
OUTSIDE PRINTING	\$ 9,687	\$ 2,601	\$ 3,611	\$ 3,516	\$ 33,000	\$ 15,000	\$ 11,484
ADVERTISING	\$ 5,045	\$ 4,984	\$ 8,992	\$ 25,738	\$ 10,000	\$ 30,000	\$ 4,262
LIBRARY SUPPLIES				\$ -	\$ -		\$ -
OFFICE SUPPLIES & EXPENSE	\$ 17,559	\$ 20,948	\$ 27,900	\$ 18,649	\$ 30,000	\$ 25,000	\$ 6,351
EDUCATION EXPENSE			\$ 13,716	\$ 7,090		\$ 10,000	\$ 2,910
COMPUTER SUPPLIES & MAINTENANCE	\$ 144,182	\$ 103,524	\$ 151,976	\$ 428,271	\$ 150,000	\$ 200,000	\$ (228,271)
TELEPHONE	\$ 18,550	\$ 36,340	\$ 35,617	\$ 32,209	\$ 40,000	\$ 35,000	\$ 2,791
MAILING EXPENSE	\$ 14,288	\$ 14,876	\$ 5,883	\$ 9,159	\$ 16,000	\$ 15,000	\$ 5,841
OFFICE PRINTING EXPENSE	\$ 8,279	\$ 8,562	\$ 4,814	\$ 6,834	\$ 9,000	\$ 9,000	\$ 2,166

	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
							<b>ACTUAL</b>
DEPRECIATION - OFFICE EQUIPMENT	\$ 65,241	\$ 93,988	\$ 94,021	\$ 79,670	\$ 100,000	\$ 80,000	\$ 330
RENTAL OF FACILITIES	\$ 172,800	\$ 173,532	\$ 172,800	\$ 172,800	\$ 174,000	\$ 173,000	\$ 200
UTILITIES			\$ 768	\$ 70	\$ -	\$ 100	\$ 30
BUILDING REPAIRS		\$ 6,700	\$ 779	\$ 457	\$ 7,000	\$ 7,000	\$ 6,543
BUILDING SUPPLIES & EXPENSE		\$ 70	\$ 34	\$ 218	\$ -	\$ 500	\$ 282
THIRD PARTY BUILDING SERVICES	\$ 3,072	\$ 5,372	\$ 15,382	\$ 1,739	\$ 15,000	\$ 15,000	\$ 13,261
BUILDING MANAGEMENT MAINTENANCE				\$ -	\$ -		\$ -
BUILDING SECURITY				\$ -	\$ -		\$ -
ENVIRONMENTAL LEARNING CENTER				\$ -	\$ -		\$ -
MEETINGS	\$ 21,582	\$ 18,121	\$ 18,990	\$ 15,579	\$ 22,000	\$ 20,000	\$ 4,421
ANNUAL DINNER & PROGRAM	\$ 21	\$ 446	\$ 1,657		\$ 1,500	\$ 1,500	\$ 1,500
DUES & SUBSCRIPTIONS	\$ 10,364	\$ 11,487	\$ 8,867	\$ 7,978	\$ 12,000	\$ 10,000	\$ 2,022
TRAVEL	\$ 24,745	\$ 15,394	\$ 5,578	\$ 6,732	\$ 15,000	\$ 15,000	\$ 8,268
CONVENTION & EDUCATION FEES	\$ 19,949	\$ 15,938	\$ 8,113	\$ 9,356	\$ 40,000	\$ 25,000	\$ 15,644
EMPLOYEE REWARDS PROGRAM	\$ 22,123	\$ 9,548	\$ 11,322	\$ 14,185	\$ 30,500	\$ 29,000	\$ 14,815
<b>EXPENSES</b>	<b>\$ 907,339</b>	<b>\$ 1,660,566</b>	<b>\$ 909,432</b>	<b>\$ 1,141,884</b>	<b>\$ 1,080,900</b>	<b>\$ 1,169,200</b>	<b>\$ 27,316</b>
<b>OTHER INCOME &amp; EXPENSE</b>							
FARM INCOME							
INTEREST INCOME	\$ (797,970)	\$ (624,422)	\$ (147,078)	\$ (189,777)	\$ (155,000)	\$ (200,000)	\$ (10,223)
LATE CHARGE FEES			\$ 133	\$ 1,860	\$ -	\$ 2,000	\$ 140
INVESTMENTS	\$ (714,926)	\$ (175,799)	\$ 190,355	\$ 1,172,646	\$ (65,000)	\$ 500,000	\$ (672,646)
ASSETS	\$ (58,456)	\$ (127,965)	\$ (12,025)	\$ 59,475	\$ (100,000)	\$ 50,000	\$ (9,475)
MISCELLANEOUS REVENUE	\$ (58,869)	\$ (59,339)	\$ (126,467)	\$ (380,314)	\$ (75,000)	\$ (100,000)	\$ 280,314
MISCELLANEOUS EXPENSE	\$ 7,586	\$ 7,713	\$ 9,808	\$ 5,407	\$ 8,000	\$ 10,000	\$ 4,593
MWA GRANT PROGRAM	\$ 47,027	\$ 13,000	\$ 24,168	\$ 13,883	\$ 75,000	\$ 25,000	\$ 11,117
KEEP IOWA BEAUTIFUL							\$ -
GROWING GREEN COMMUNITIES							\$ -
GRANT REVENUE				\$ (130,781)		\$ -	\$ 130,781
GRANT EXPENSE			\$ 4,688	\$ 3,125	\$ -	\$ 75,000	\$ 71,875
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ (1,575,607)</b>	<b>\$ (966,812)</b>	<b>\$ (56,419)</b>	<b>\$ 555,525</b>	<b>\$ (312,000)</b>	<b>\$ 362,000</b>	<b>\$ (193,525)</b>
TOTAL EXPENSES	4,199,220.71	5,802,212.67	7,736,848.09	8,345,204.59	8,155,483.00	9,035,869.00	\$ 690,664
<b>NET INCOME (LOSS)</b>	<b>(\$824,269.71)</b>	<b>(\$2,314,523.04)</b>	<b>(\$2,413,716.96)</b>	<b>(\$2,837,702.59)</b>	<b>(\$2,444,983.00)</b>	<b>(\$3,325,094.00)</b>	<b>\$ (487,391)</b>

**METRO WASTE AUTHORITY**  
**2022-2023 Budget Worksheet**  
**MTS Transportation (Metro Transfer Station)**

	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
											<b>ACTUAL</b>
<b>EXPENSES</b>											
PERSONNEL EXPENSES	\$ 872,069	\$ 953,500	\$ 1,018,624	\$ 1,057,057	\$ 1,141,447	\$ 1,198,981	\$ 1,259,526	\$ 1,221,383	\$ 1,441,102	\$ 1,477,659	\$ 256,276
OPERATING EXPENSES	\$ 556,202	\$ 633,357	\$ 631,897	\$ 602,660	\$ 899,029	\$ 927,430	\$ 1,076,388	\$ 903,015	\$ 1,153,920	\$ 1,313,000	\$ 409,985
GENERAL & ADMINISTRATIVE EXPENSES	\$ 15,607	\$ 40,289	\$ 41,824	\$ 40,484	\$ 41,559	\$ 45,074	\$ 36,775	\$ 42,455	\$ 52,500	\$ 63,700	\$ 21,245
OTHER INCOME & EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 1,443,877</b>	<b>\$ 1,627,345</b>	<b>\$ 1,692,345</b>	<b>\$ 1,700,201</b>	<b>\$ 2,082,035</b>	<b>\$ 2,171,485</b>	<b>\$ 2,372,689</b>	<b>\$ 2,166,853</b>	<b>\$ 2,647,522</b>	<b>\$ 2,854,359</b>	<b>\$ 687,506</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (1,443,877)</b>	<b>\$ (1,627,345)</b>	<b>\$ (1,692,345)</b>	<b>\$ (1,700,201)</b>	<b>\$ (2,082,035)</b>	<b>\$ (2,171,485)</b>	<b>\$ (2,372,689)</b>	<b>\$ (2,166,853)</b>	<b>\$ (2,647,522)</b>	<b>\$ (2,854,359)</b>	<b>\$ (687,506)</b>
<b>PERSONNEL EXPENSES</b>											
ADMINISTRATIVE SALARIES							\$ -	\$ -	\$ -		\$ -
TEMPORARY LABOR							\$ -	\$ -	\$ -		\$ -
OPERATORS R/T WAGES	\$ 471,744	\$ 450,671	\$ 521,849	\$ 570,451	\$ 675,650	\$ 722,942	\$ 774,277	\$ 689,361	\$ 934,558	\$ 951,332	\$ 261,971
OPERATORS O/T WAGES	\$ 95,060	\$ 131,356	\$ 165,491	\$ 154,445	\$ 119,575	\$ 115,670	\$ 99,603	\$ 154,415	\$ 100,000	\$ 125,000	\$ (29,415)
MECHANICS R/T WAGES	\$ 67,583	\$ 106,799	\$ 68,461	\$ 71,394	\$ 72,093	\$ 74,741	\$ 77,208	\$ 71,697	\$ 80,000	\$ 76,762	\$ 5,065
MECHANICS O/T WAGES				\$ 2,127	\$ 1,428	\$ 1,083	\$ 1,961	\$ 1,003	\$ 2,000	\$ 2,000	\$ 997
UNION MEDICAL INSURANCE	\$ 68,767	\$ 72,060	\$ 82,627	\$ 91,107	\$ 95,904	\$ 99,938	\$ 101,607	\$ 93,107	\$ 110,000	\$ 100,000	\$ 6,893
EMPLOYEE BENEFITS	\$ 3,591	\$ 3,697	\$ 3,839	\$ 4,141	\$ 4,603	\$ 5,049	\$ 5,138	\$ 5,028	\$ 6,200	\$ 5,500	\$ 472
PAYROLL TAX EXPENSE	\$ 50,953	\$ 57,431	\$ 62,934	\$ 61,448	\$ 65,670	\$ 69,389	\$ 72,786	\$ 74,433	\$ 74,746	\$ 78,649	\$ 4,216
EMPLOYER'S IPERS	\$ 57,986	\$ 64,086	\$ 70,745	\$ 70,634	\$ 78,843	\$ 80,635	\$ 87,150	\$ 90,817	\$ 92,235	\$ 97,052	\$ 6,235
UNEMPLOYMENT TAX			\$ 6,654	\$ 611			\$ -	\$ -	\$ -		\$ -
WORKMEN'S COMP EXPENSE	\$ 38,546	\$ 49,824	\$ 23,062	\$ 18,191	\$ 15,508	\$ 17,976	\$ 26,263	\$ 26,836	\$ 25,000	\$ 25,000	\$ (1,836)
EMPLOYEE UNIFORMS	\$ 2,743	\$ 3,292	\$ 2,213	\$ 3,143	\$ 3,480	\$ 2,485	\$ 2,113	\$ 2,611	\$ 2,500	\$ 2,500	\$ (111)
DEFERRED COMPENSATION EXPENSE	\$ 14,929	\$ 14,068	\$ 10,565	\$ 9,108	\$ 8,436	\$ 8,774	\$ 11,420	\$ 12,075	\$ 13,863	\$ 13,864	\$ 1,789
OTHER BENEFITS	\$ 165	\$ 214	\$ 186	\$ 257	\$ 257	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 872,069</b>	<b>\$ 953,500</b>	<b>\$ 1,018,624</b>	<b>\$ 1,057,057</b>	<b>\$ 1,141,447</b>	<b>\$ 1,198,981</b>	<b>\$ 1,259,526</b>	<b>\$ 1,221,383</b>	<b>\$ 1,441,102</b>	<b>\$ 1,477,659</b>	<b>\$ 256,276</b>
<b>OPERATING EXPENSES</b>											
EQUIPMENT MAINTENANCE											
PREVENTIVE MAINTENANCE	\$ 3,453	\$ 3,798	\$ 3,466	\$ 4,667	\$ 6,594	\$ 8,350	\$ 10,317	\$ 11,008	\$ 9,000	\$ 11,000	\$ (8)
TIRES/TRACKS	\$ 56,753	\$ 46,396	\$ 51,014	\$ 64,883	\$ 63,301	\$ 51,579	\$ 34,138	\$ 71,497	\$ 90,000	\$ 90,000	\$ 18,503
PARTS	\$ 45,883	\$ 173,449	\$ 76,181	\$ 99,096	\$ 111,661	\$ 80,908	\$ 75,715	\$ 60,674	\$ 95,000	\$ 90,000	\$ 29,326
SMALL TOOLS & SUPPLIES	\$ 58	\$ 448	\$ 30		\$ 598				\$ 500	\$ 500	\$ 500
SHOP TOOLS & SUPPLIES						\$ 812	\$ 470	\$ 2,312	\$ 1,000	\$ 2,500	\$ 188
VEHICLE LICENSES & PERMITS	\$ 600			\$ 2,400	\$ 4,400	\$ 3,246	\$ 6,050		\$ 5,000	\$ 5,000	\$ 5,000
EQUIPMENT FUEL	\$ 143,472	\$ 74,707	\$ 110,251	\$ 108	\$ 286,662	\$ 264,002	\$ 231,936	\$ 2,575	\$ 289,920	\$ 290,000	\$ 310,000
EQUIPMENT LUBE	\$ 31	\$ 507	\$ 119	\$ 372	\$ 8,151	\$ 8,990	\$ 6,818	\$ 15,271	\$ 9,000	\$ 15,000	\$ (271)
THIRD PARTY PARTS/LABOR	\$ 46,627	\$ 63,065	\$ 87,723	\$ 86,172	\$ 96,768	\$ 119,507	\$ 157,217	\$ 113,101	\$ 120,000	\$ 145,000	\$ 31,899
THIRD PARTY TIRE/TRACK REPAIRS	\$ 31,831	\$ 40,203	\$ 42,501	\$ 44,332	\$ 45,288	\$ 39,212	\$ 77,440	\$ 92,303	\$ 55,000	\$ 115,000	\$ 22,697
THIRD PARTY PREVENTIVE MAINTENANCE	\$ 10,301	\$ 15,229	\$ 14,921	\$ 13,171	\$ 13,092	\$ 14,507	\$ 22,175	\$ 31,603	\$ 20,000	\$ 35,000	\$ 3,397
LITTER CONTROL	\$ 2,030	\$ 1,470	\$ 6,515	\$ 5,115	\$ 1,695	\$ 645	\$ 6,157		\$ 7,000	\$ 7,000	\$ 7,000
DEPRECIATION	\$ 213,663	\$ 201,770	\$ 234,854	\$ 270,076	\$ 260,820	\$ 335,670	\$ 447,955	\$ 502,671	\$ 450,000	\$ 505,000	\$ 2,329
CONSULTING FEES	\$ 1,500	\$ 12,268	\$ 4,321	\$ 12,268			\$ -	\$ -	\$ -	\$ -	\$ -
SMALL EQUIPMENT EXPENSE							\$ -	\$ -	\$ 2,500	\$ 2,000	\$ 2,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 556,202</b>	<b>\$ 633,357</b>	<b>\$ 631,897</b>	<b>\$ 602,660</b>	<b>\$ 899,029</b>	<b>\$ 927,430</b>	<b>\$ 1,076,388</b>	<b>\$ 903,015</b>	<b>\$ 1,153,920</b>	<b>\$ 1,313,000</b>	<b>\$ 409,985</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>											
INSURANCE	\$ 14,196	\$ 21,986	\$ 25,834	\$ 24,474	\$ 24,666	\$ 26,554	\$ 30,963	\$ 33,743	\$ 32,000	\$ 35,000	\$ 1,257
HEALTH & SAFETY	\$ 1,410	\$ 5,462	\$ 3,145	\$ 4,405	\$ 4,713	\$ 2,685	\$ 2,333	\$ 1,373	\$ 4,500	\$ 8,000	\$ 6,627
PUBLIC INFORMATION & PROMOTION		\$ 345			\$ 900			\$ 2,924		\$ 3,000	\$ 76
OUTSIDE PRINTING				\$ 159	\$ 5			\$ 41	\$ -	\$ 100	\$ 59
COMPUTER SUPPLIES & MAINTENANCE		\$ 2,617	\$ 696			\$ 3,226	\$ 3,457	\$ 4,326	\$ 3,500	\$ 5,000	\$ 674
MEETINGS		\$ 249	\$ 88	\$ 23	\$ 7		\$ 22	\$ 48	\$ -	\$ 100	\$ 52
DUES & SUBSCRIPTIONS		\$ 7,558	\$ 12,062	\$ 11,422	\$ 11,268	\$ 12,609	\$ -		\$ 12,500	\$ 12,500	\$ 12,500
<b>EXPENSES</b>	<b>\$ 15,607</b>	<b>\$ 40,289</b>	<b>\$ 41,824</b>	<b>\$ 40,484</b>	<b>\$ 41,559</b>	<b>\$ 45,074</b>	<b>\$ 36,775</b>	<b>\$ 42,455</b>	<b>\$ 52,500</b>	<b>\$ 63,700</b>	<b>\$ 21,245</b>
<b>OTHER INCOME &amp; EXPENSE</b>											
MISCELLANEOUS EXPENSE		\$ 199						\$ 5		\$ 50	
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>	<b>\$ 199</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,443,877</b>	<b>\$ 1,627,345</b>	<b>\$ 1,692,345</b>	<b>\$ 1,700,201</b>	<b>\$ 2,082,035</b>	<b>\$ 2,171,485</b>	<b>\$ 2,372,689</b>	<b>\$ 2,166,858</b>	<b>\$ 2,647,522</b>	<b>\$ 2,854,359</b>	<b>\$ 687,501</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (1,443,877)</b>	<b>\$ (1,627,345)</b>	<b>\$ (1,692,345)</b>	<b>\$ (1,700,201)</b>	<b>\$ (2,082,035)</b>	<b>\$ (2,171,485)</b>	<b>\$ (2,372,689)</b>	<b>\$ (2,166,858)</b>	<b>\$ (2,647,522)</b>	<b>\$ (2,854,359)</b>	<b>\$ (687,501)</b>

METRO WASTE AUTHORITY											
2022-2023 Budget Worksheet											
MCTS Operations (Metro Central Transfer Station)											
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	\$ Change
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	from 21/22
											ACTUAL
<b>REVENUE</b>											
COMMERCIAL WASTE	\$ 3,579,242	\$ 3,236,987	\$ 2,796,459	\$ 2,649,961	\$ 1,936,830	\$ 2,063,016	\$ 2,044,221	\$ 2,241,363	\$ 2,175,000	\$ 2,200,000	\$ (41,363)
RESIDENTIAL WASTE	\$ 4,811,126	\$ 4,892,306	\$ 4,523,056	\$ 4,480,502	\$ 3,966,076	\$ 4,485,976	\$ 4,642,255	\$ 4,530,890	\$ 4,500,000	\$ 4,500,000	\$ (30,890)
HANDLING CHARGE					\$ 100	\$ 100		\$ 140		\$ 150	\$ 10
<b>TOTAL REVENUE</b>	<b>\$ 8,390,368</b>	<b>\$ 8,129,293</b>	<b>\$ 7,319,515</b>	<b>\$ 7,130,464</b>	<b>\$ 5,903,006</b>	<b>\$ 6,549,091</b>	<b>\$ 6,686,476</b>	<b>\$ 6,772,393</b>	<b>\$ 6,675,000</b>	<b>\$ 6,700,150</b>	<b>\$ (72,243)</b>
<b>EXPENSES</b>											
PERSONNEL EXPENSES	\$ 343,823	\$ 356,516	\$ 305,655	\$ 340,377	\$ 297,728	\$ 369,714	\$ 312,595	\$ 249,580	\$ 243,696	\$ 242,951	\$ (6,629)
OPERATING EXPENSES	\$ 7,311,968	\$ 7,199,968	\$ 6,479,337	\$ 6,385,025	\$ 5,399,088	\$ 6,042,937	\$ 6,077,739	\$ 6,136,989	\$ 6,159,850	\$ 6,175,779	\$ 38,790
EXPENSES	\$ 123,712	\$ 128,974	\$ 127,993	\$ 105,768	\$ 85,026	\$ 82,493	\$ 68,797	\$ 95,902	\$ 97,150	\$ 105,109	\$ 9,207
OTHER INCOME & EXPENSE	\$ (16,500)	\$ (18,998)	\$ (15,950)	\$ (16,700)	\$ (13,600)	\$ (12,000)	\$ (18,497)	\$ (15,700)	\$ (15,000)	\$ (15,000)	\$ 700
<b>TOTAL EXPENSES</b>	<b>\$ 7,763,002</b>	<b>\$ 7,666,459</b>	<b>\$ 6,897,035</b>	<b>\$ 6,814,469</b>	<b>\$ 5,768,242</b>	<b>\$ 6,483,144</b>	<b>\$ 6,440,634</b>	<b>\$ 6,466,771</b>	<b>\$ 6,485,696</b>	<b>\$ 6,508,839</b>	<b>\$ 42,068</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 627,366</b>	<b>\$ 462,834</b>	<b>\$ 422,480</b>	<b>\$ 315,994</b>	<b>\$ 134,764</b>	<b>\$ 65,947</b>	<b>\$ 245,842</b>	<b>\$ 305,622</b>	<b>\$ 189,304</b>	<b>\$ 191,311</b>	<b>\$ (114,311)</b>
<b>PERSONNEL EXPENSES</b>											
ADMINISTRATIVE SALARIES	\$ 42,373	\$ 58,526	\$ 33,392	\$ 45,000	\$ 39,530	\$ 29,812	\$ 26,553	\$ 16,093	\$ -	\$ 13,265	\$ (2,828)
TEMPORARY LABOR	\$ 4,909	\$ 1,050			\$ 1,166						\$ -
OPERATORS R/T WAGES	\$ 169,798	\$ 134,575	\$ 140,774	\$ 171,223	\$ 124,594	\$ 207,014	\$ 158,427	\$ 101,918	\$ 88,301	\$ 75,853	\$ (26,065)
OPERATORS O/T WAGES	\$ 37,918	\$ 39,956	\$ 40,244	\$ 47,549	\$ 26,343	\$ 22,844	\$ 23,618	\$ 24,245	\$ 25,000	\$ 25,000	\$ 755
LABOR R/T WAGES		\$ 41,760	\$ 24,499	\$ (11,242)	\$ 18,544	\$ 27,000	\$ 22,257	\$ 39,143	\$ 64,646	\$ 63,253	\$ 24,110
LABOR O/T WAGES		\$ 3,270	\$ 5,032	\$ 2,349	\$ 669	\$ 1,653	\$ 1,701	\$ 2,605	\$ 3,000	\$ 3,000	\$ 395
UNION MEDICAL INSURANCE	\$ 15,867	\$ 14,786	\$ 12,729	\$ 22,491	\$ 24,577	\$ 21,215	\$ 17,689	\$ 14,499	\$ 18,000	\$ 18,000	\$ 3,501
FLEX BENEFIT EXPENSE	\$ 5,982	\$ 9,268	\$ 6,570	\$ 2,516	\$ 3,359	\$ 2,768	\$ 2,305	\$ 908	\$ -	\$ 790	\$ (118)
EMPLOYEE BENEFITS	\$ 1,383	\$ 1,238	\$ 970	\$ 1,310	\$ 1,426	\$ 1,378	\$ 1,376	\$ 1,181	\$ 1,500	\$ 1,500	\$ 319
PAYROLL TAX EXPENSE	\$ 17,683	\$ 18,304	\$ 13,839	\$ 20,404	\$ 19,067	\$ 18,887	\$ 18,260	\$ 15,634	\$ 11,526	\$ 11,656	\$ (3,978)
EMPLOYER'S IPERS	\$ 19,711	\$ 20,987	\$ 15,843	\$ 22,867	\$ 22,527	\$ 20,563	\$ 21,838	\$ 18,161	\$ 14,223	\$ 14,384	\$ (3,777)
WORKMEN'S COMP EXPENSE	\$ 17,704	\$ 4,698	\$ 4,237	\$ 4,612	\$ 3,932	\$ 4,557	\$ 6,658	\$ 6,803	\$ 5,000	\$ 7,000	\$ 197
EMPLOYEE UNIFORMS	\$ 1,681	\$ 799	\$ 1,058	\$ 670	\$ 726	\$ 613	\$ 756	\$ 15	\$ 750	\$ 750	\$ 735
DEFERRED COMPENSATION EXPENSE	\$ 8,764	\$ 7,277	\$ 6,421	\$ 10,564	\$ 11,203	\$ 11,368	\$ 11,156	\$ 8,375	\$ 11,750	\$ 8,500	\$ 125
OTHER BENEFITS	\$ 49	\$ 21	\$ 48	\$ 64	\$ 64	\$ 43					\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 343,823</b>	<b>\$ 356,516</b>	<b>\$ 305,655</b>	<b>\$ 340,377</b>	<b>\$ 297,728</b>	<b>\$ 369,714</b>	<b>\$ 312,595</b>	<b>\$ 249,580</b>	<b>\$ 243,696</b>	<b>\$ 242,951</b>	<b>\$ (6,629)</b>
<b>OPERATING EXPENSES</b>											
PREVENTIVE MAINTENANCE	\$ 28,760	\$ 334	\$ 134	\$ 3,528	\$ 751		\$ 126	\$ 4,581	\$ 1,000	\$ 5,000	\$ 419
TIRES/TRACKS	\$ 28,596	\$ 29,009	\$ 30,784	\$ 42,979	\$ 61,591	\$ 60,550	\$ 62,021	\$ 78,455	\$ 85,000	\$ 85,000	\$ 6,545
PARTS	\$ 4,353	\$ 10,481	\$ 7,265	\$ 283	\$ 2,277	\$ 8,304	\$ 7,779	\$ 16,317	\$ 8,500	\$ 15,000	\$ (1,317)
SMALL TOOLS & SUPPLIES	\$ 560	\$ 609	\$ 1,990	\$ 688	\$ 1,239	\$ 974	\$ 1,472	\$ 1,141	\$ 1,500	\$ 1,500	\$ 359
SHOP TOOLS & SUPPLIES	\$ 263	\$ 187	\$ 714	\$ 495	\$ 157	\$ 227	\$ -	\$ 119	\$ 200	\$ 200	\$ 81
EQUIPMENT FUEL	\$ 52,333	\$ 34,688	\$ 33,391	\$ 40,602	\$ 38,108	\$ 31,333	\$ 29,022	\$ 40,108	\$ 36,250	\$ 40,000	\$ (108)
EQUIPMENT LUBE	\$ 1,873	\$ 2,255	\$ 2,015	\$ 1,508	\$ 996	\$ 309	\$ 129	\$ 162	\$ 1,500	\$ 500	\$ 338
THIRD PARTY PARTS/LABOR	\$ 39,190	\$ 92,934	\$ 38,355	\$ 44,645	\$ 35,262	\$ 17,584	\$ 24,709	\$ 17,782	\$ 50,000	\$ 30,000	\$ 12,218
THIRD PARTY TIRE/TRACK REPAIRS	\$ 150	\$ 446	\$ 15	\$ 206	\$ 278	\$ 170	\$ 1,323	\$ 810	\$ 1,100	\$ 1,500	\$ 690
MAINTENANCE	\$ 8,250	\$ 9,527	\$ 7,267	\$ 11,016	\$ 8,365	\$ 11,549	\$ 7,523	\$ 4,028	\$ 10,000	\$ 10,000	\$ 5,972
SITE MAINTENANCE	\$ 34,733	\$ 29,241	\$ 33,629	\$ 44,128	\$ 24,063	\$ 29,478	\$ 16,434	\$ 36,916	\$ 25,000	\$ 45,000	\$ 8,084
ROAD MAINTENANCE	\$ 1,484	\$ 1,020	\$ 1,907		\$ 698	\$ 787	\$ 450		\$ 1,500	\$ 1,500	\$ 1,500
LITTER CONTROL								\$ 750	\$ 750	\$ 750	\$ 750
SITE PERMITS	\$ 129	\$ 129	\$ 129	\$ 458	\$ 84	\$ 84	\$ 234	\$ 349	\$ 750	\$ 3,529	\$ 3,180
HOST FEES	\$ 32,666	\$ 31,404	\$ 31,404	\$ 36,898	\$ 29,392	\$ 33,365	\$ 30,694	\$ 34,603	\$ 33,000	\$ 35,000	\$ 397
DEPRECIATION	\$ 313,145	\$ 304,138	\$ 290,397	\$ 305,011	\$ 297,589	\$ 405,069	\$ 395,783	\$ 392,888	\$ 400,000	\$ 395,000	\$ 2,112
ENGINEERING SERVICES	\$ 14,238	\$ 10,562	\$ 800	\$ 800	\$ 7,490	\$ 1,950	\$ 1,950	\$ 5,867	\$ 2,500	\$ 5,000	\$ (867)
CONSULTING FEES	\$ 300										\$ -
EQUIPMENT RENT	\$ 835	\$ 1,453	\$ 310	\$ 335					\$ 300	\$ 300	\$ 300
SMALL EQUIPMENT EXPENSE				\$ 416		\$ 1,005			\$ 1,000	\$ 1,000	\$ 1,000
I/C LANDFILL TIPPING FEES	\$ 6,750,110	\$ 6,641,553	\$ 5,999,232	\$ 5,851,028	\$ 4,890,750	\$ 5,440,199	\$ 5,498,090	\$ 5,502,863	\$ 5,500,000	\$ 5,500,000	\$ (2,863)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 7,311,968</b>	<b>\$ 7,199,968</b>	<b>\$ 6,479,337</b>	<b>\$ 6,385,025</b>	<b>\$ 5,399,088</b>	<b>\$ 6,042,937</b>	<b>\$ 6,077,739</b>	<b>\$ 6,136,989</b>	<b>\$ 6,159,850</b>	<b>\$ 6,175,779</b>	<b>\$ 38,790</b>
<b>EXPENSES</b>											
INSURANCE	\$ 17,072	\$ 6,072	\$ 6,836	\$ 6,881	\$ 6,732	\$ 6,827	\$ 7,627	\$ 8,954	\$ 8,000	\$ 9,000	\$ 46
HEALTH & SAFETY	\$ 3,434	\$ 3,066	\$ 2,069	\$ 2,661	\$ 3,975	\$ 2,917	\$ 1,690	\$ 1,305	\$ 3,500	\$ 4,609	\$ 3,304
PROGRAM DEVELOPMENT		\$ 119									\$ -
PUBLIC INFORMATION & PROMOTION	\$ 1,600	\$ 1,987	\$ 1,857	\$ 1,970	\$ 541	\$ 1,327	\$ 233	\$ 1,554	\$ 2,000	\$ 3,000	\$ 1,446
OUTSIDE PRINTING							\$ 436				\$ -
ADVERTISING											\$ -
OFFICE SUPPLIES & EXPENSE	\$ 1,594	\$ 2,461	\$ 322	\$ 509	\$ 449	\$ 807	\$ 396	\$ 260	\$ 1,000	\$ 500	\$ 240
COMPUTER SUPPLIES & MAINTENANCE	\$ 2,920	\$ 2,778	\$ 1,083	\$ 574	\$ 1,293	\$ 2,217	\$ 717	\$ 334	\$ 1,200	\$ 1,200	\$ 866
TELEPHONE	\$ 9,772	\$ 28,092	\$ 9,756	\$ 14,894	\$ 20,976	\$ 11,776	\$ 10,465	\$ 10,465	\$ 13,000	\$ 11,000	\$ 535
OFFICE PRINTING EXPENSE					\$ 325	\$ 33	\$ 262	\$ 217	\$ 250	\$ 250	\$ 33
UTILITIES	\$ 14,972	\$ 17,671	\$ 17,786	\$ 17,589	\$ 15,297	\$ 13,261	\$ 15,003	\$ 16,358	\$ 15,500	\$ 17,500	\$ 1,142
BUILDING REPAIRS	\$ 26,032	\$ 22,822	\$ 16,025	\$ 16,174	\$ 6,642	\$ 16,031	\$ 20,630	\$ 23,930	\$ 25,000	\$ 25,000	\$ 1,070
BUILDING SUPPLIES & EXPENSE	\$ 14,504	\$ 11,423	\$ 17,438	\$ 12,717	\$ 15,800	\$ 15,800	\$ 162	\$ 17,380	\$ 15,000	\$ 17,500	\$ 120
THIRD PARTY BUILDING SERVICES	\$ 29,493	\$ 30,023	\$ 54,046	\$ 31,515	\$ 12,542	\$ 11,207	\$ 10,888	\$ 15,145	\$ 12,000	\$ 15,000	\$ (145)
MEETINGS	\$ 208	\$ 81	\$ 131	\$ 72	\$ 230	\$ 290	\$ 45			\$ 100	\$ 100
DUES & SUBSCRIPTIONS	\$ 200	\$ 457	\$ 638	\$ 212	\$ 223	\$ 290	\$ 45		\$ 200	\$ 200	\$ 200
TRAVEL			\$ 5						\$ 500	\$ 250	\$ 250
CONVENTION & EDUCATION FEES	\$ 1,910	\$ 1,922					\$ 223				\$ -
<b>EXPENSES</b>	<b>\$ 123,712</b>	<b>\$ 128,974</b>	<b>\$ 127,993</b>	<b>\$ 105,768</b>	<b>\$ 85,026</b>	<b>\$ 82,493</b>	<b>\$ 68,797</b>	<b>\$ 95,902</b>	<b>\$ 97,150</b>	<b>\$ 105,109</b>	<b>\$ 9,207</b>
<b>OTHER INCOME &amp; EXPENSE</b>											
MISCELLANEOUS REVENUE	\$ (16,500)	\$ (18,998)	\$ (16,000)	\$ (16,700)	\$ (13,600)	\$ (12,000)	\$ (18,497)	\$ (15,700)	\$ (15,000)	\$ (15,000)	\$ 700
MISCELLANEOUS EXPENSE		\$ 100	\$ 50								\$ -
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ (16,500)</b>	<b>\$ (18,998)</b>	<b>\$ (15,950)</b>	<b>\$ (16,700)</b>	<b>\$ (13,600)</b>	<b>\$ (12,000)</b>	<b>\$ (18,497)</b>	<b>\$ (15,700)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ 700</b>
<b>TOTAL EXPENSES</b>	<b>\$ 7,763,002</b>	<b>\$ 7,666,459</b>	<b>\$ 6,897,035</b>	<b>\$ 6,814,469</b>	<b>\$ 5,768,242</b>	<b>\$ 6,483,144</b>	<b>\$ 6,440,634</b>	<b>\$ 6,466,771</b>	<b>\$ 6,485,696</b>	<b>\$ 6,508,839</b>	<b>\$ 42,068</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 627,366</b>	<b>\$ 462,834</b>	<b>\$ 422,480</b>	<b>\$ 315,994</b>	<b>\$ 134,764</b>	<b>\$ 65,947</b>	<b>\$ 245,842</b>	<b>\$ 305,622</b>	<b>\$ 189,304</b>	<b>\$ 191,311</b>	<b>\$ (114,311)</b>



**METRO WASTE AUTHORITY  
2022-2023 Budget Worksheet  
Residential Recycling**

	<b>FY 17/18 ACTUAL</b>	<b>FY 18/19 ACTUAL</b>	<b>FY 19/20 ACTUAL</b>	<b>FY 20/21 ACTUAL</b>	<b>FY 21/22 ACTUAL</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 BUDGET</b>	<b>\$ Change from 21/22 ACTUAL</b>
<b>REVENUE</b>								
CARDBOARD REVENUE			\$ 1,795	\$ 14,948	\$ 23,321		\$ 20,000	\$ (3,321)
WHITE GOOD REVENUE							\$ -	\$ -
TIRE REVENUE	\$ 18,427	\$ 27,044	\$ 25,969	\$ 38,302	\$ 42,469	\$ 27,500	\$ 40,000	\$ (2,469)
CURB IT! FEES RESIDENTIAL	\$ 2,931,605	\$ 3,024,133	\$ 3,953,293	\$ 4,080,341	\$ 4,733,415	\$ 5,200,000	\$ 5,000,000	\$ 266,585
CURB IT! RECYCLING REVENUE	\$ 204,891				\$ -	\$ -	\$ -	\$ -
OTHER RECYCLING REVENUE	\$ 5,190	\$ 20,572	\$ 1,198	\$ 19,500	\$ 45,604	\$ 15,000	\$ 40,000	\$ (5,604)
GRANT REVENUE				\$ 1,250		\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 3,160,113</b>	<b>\$ 3,071,749</b>	<b>\$ 3,982,256</b>	<b>\$ 4,154,341</b>	<b>\$ 4,844,809</b>	<b>\$ 5,242,500</b>	<b>\$ 5,100,000</b>	<b>\$ 255,191</b>
<b>EXPENSES</b>								
PERSONNEL EXPENSES	\$ 32,606	\$ 44,648	\$ 90,424	\$ 140,414	\$ 163,012	\$ 173,833	\$ 154,295	\$ (8,717)
OPERATING EXPENSES	\$ 3,746,249	\$ 4,235,433	\$ 4,213,615	\$ 4,132,148	\$ 3,523,914	\$ 5,201,150	\$ 4,077,900	\$ 553,986
GENERAL & ADMINISTRATIVE EXPENSES	\$ 77,068	\$ 96,718	\$ 100,241	\$ 161,033	\$ 126,423	\$ 179,000	\$ 191,500	\$ 65,077
OTHER INCOME & EXPENSE	\$ -	\$ -	\$ -	\$ 637,795	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 3,855,923</b>	<b>\$ 4,376,798</b>	<b>\$ 4,404,279</b>	<b>\$ 5,071,390</b>	<b>\$ 3,813,349</b>	<b>\$ 5,553,983</b>	<b>\$ 4,423,695</b>	<b>\$ 610,346</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (695,809)</b>	<b>\$ (1,305,050)</b>	<b>\$ (422,024)</b>	<b>\$ (917,049)</b>	<b>\$ 1,031,460</b>	<b>\$ (311,483)</b>	<b>\$ 676,305</b>	<b>\$ (355,155)</b>
<b>PERSONNEL EXPENSES</b>								
ADMINISTRATIVE SALARIES	\$ 19,181	\$ 33,034	\$ 70,960	\$ 104,965	\$ 128,216	\$ 131,509	\$ 108,656	\$ (19,560)
ADMINISTRATIVE OVERTIME			\$ 181	\$ 659	\$ 4,715	\$ -	\$ 4,000	\$ (715)
TEMPORARY LABOR	\$ 3,345			\$ -	\$ -	\$ -	\$ -	\$ -
FLEX BENEFIT EXPENSE	\$ 5,618	\$ 5,503	\$ 8,177	\$ 15,825	\$ 5,718	\$ 15,010	\$ 20,710	\$ 14,992
EMPLOYEE BENEFITS	\$ 320	\$ 307	\$ 520	\$ 862	\$ 793	\$ 1,700	\$ 1,000	\$ 207
PAYROLL TAX EXPENSE	\$ 1,897	\$ 2,386	\$ 4,270	\$ 7,351	\$ 9,592	\$ 11,732	\$ 8,312	\$ (1,280)
EMPLOYER'S IPERS	\$ 2,125	\$ 3,307	\$ 5,999	\$ 10,232	\$ 12,863	\$ 13,272	\$ 10,257	\$ (2,606)
WORKMEN'S COMP EXPENSE				\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE UNIFORMS	\$ 120	\$ 110	\$ 112	\$ 259	\$ 968	\$ 250	\$ 1,000	\$ 32
DEFERRED COMPENSATION EXPENSE			\$ 184	\$ 262	\$ 147	\$ 260	\$ 260	\$ 113
OTHER BENEFITS			\$ 21	\$ -	\$ -	\$ 100	\$ 100	\$ 100
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 32,606</b>	<b>\$ 44,648</b>	<b>\$ 90,424</b>	<b>\$ 140,414</b>	<b>\$ 163,012</b>	<b>\$ 173,833</b>	<b>\$ 154,295</b>	<b>\$ (8,717)</b>
<b>OPERATING EXPENSES</b>								
EQUIPMENT MAINTENANCE				\$ 5,318	\$ 70	\$ 11,000	\$ 5,000	\$ 4,930
TIRES/TRACKS				\$ -	\$ 1,600	\$ 1,800	\$ 1,800	\$ 200
PARTS				\$ 2,169	\$ 864	\$ 2,500	\$ 2,000	\$ 1,136
SMALL TOOLS & SUPPLIES				\$ 539	\$ 168	\$ 1,000	\$ 1,000	\$ 832
SHOP TOOLS & SUPPLIES				\$ -	\$ 100	\$ 500	\$ 500	\$ 400
VEHICLE LICENSES & PERMITS				\$ -	\$ -	\$ 500	\$ 100	\$ 100
EQUIPMENT FUEL				\$ 502	\$ 2,509	\$ 3,500	\$ 3,500	\$ 991
THIRD PARTY PARTS/LABOR				\$ 5,427	\$ 3,275	\$ 11,000	\$ 8,000	\$ 4,725
THIRD PARTY TIRE/TRACK REPAIRS				\$ 473	\$ 1,117	\$ 2,000	\$ 2,000	\$ 883
THIRD PARTY PREVENTIVE MAINTENANCE				\$ -	\$ 685	\$ 2,500	\$ 2,000	\$ 1,315
DEPRECIATION	\$ 440,138	\$ 443,463	\$ 19,972	\$ 94,575	\$ 87,313	\$ 100,000	\$ 85,000	\$ (2,313)
CONSULTING FEES	\$ 14,246			\$ -	\$ -	\$ -	\$ -	\$ -
SMALL EQUIPMENT EXPENSE	\$ 3,810		\$ 108	\$ 1,418		\$ 2,000	\$ 2,000	\$ 2,000
WHITE GOODS EXPENSE							\$ -	\$ -
TIRE PROCESSING EXPENSE	\$ 39,894	\$ 42,456	\$ 25,217	\$ 60,015	\$ 57,932	\$ 68,350	\$ 65,000	\$ 7,068
CONTRACT DISPOSAL	\$ 1,607	\$ 1,707	\$ 10,203	\$ 2,694		\$ 3,000	\$ 3,000	\$ 3,000
METRO RECYCLING CENTER				\$ -	\$ -	\$ -	\$ -	\$ -
DROP OFF COLLECTION EXPENSE	\$ 57,359	\$ 67,143	\$ 66,747	\$ 85,515	\$ 80,436	\$ 90,000	\$ 85,000	\$ 4,564
DROP OFF OTHER EXPENSE	\$ 1,779	\$ 5,651	\$ 11,765	\$ 1,268	\$ 1,944	\$ 1,500	\$ 2,000	\$ 56
CURBSIDE COLLECTION EXPENSE	\$ 2,933,567	\$ 3,023,522	\$ 3,101,020	\$ 3,215,553	\$ 3,023,664	\$ 4,600,000	\$ 3,500,000	\$ 476,336
CURBSIDE PROCESSING EXPENSE	\$ 18,111	\$ 447,992	\$ 706,736	\$ 372,780	\$ (227,445)	\$ -	\$ -	\$ 227,445
CURBSIDE OTHER EXPENSE					\$ -	\$ -	\$ -	\$ -
CURB IT! CART EXPENSE & REPAIRS	\$ 235,737	\$ 203,499	\$ 271,846	\$ 283,900	\$ 489,682	\$ 300,000	\$ 310,000	\$ (179,682)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,746,249</b>	<b>\$ 4,235,433</b>	<b>\$ 4,213,615</b>	<b>\$ 4,132,148</b>	<b>\$ 3,523,914</b>	<b>\$ 5,201,150</b>	<b>\$ 4,077,900</b>	<b>\$ 553,986</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>								
INSURANCE	\$ 2,846	\$ 2,836	\$ 2,848	\$ 3,153	\$ 3,835	\$ 3,200	\$ 4,500	\$ 665
HEALTH & SAFETY	\$ 262		\$ 112	\$ (35)	\$ 597	\$ -	\$ 1,000	\$ 403
LEGAL EXPENSE		\$ 210		\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC INFORMATION & PROMOTION	\$ 62,169	\$ 82,504	\$ 89,061	\$ 84,502	\$ 109,892	\$ 154,000	\$ 160,000	\$ 50,108
GRAPHICS DESIGN				\$ -	\$ -	\$ -	\$ -	\$ -
OUTSIDE PRINTING	\$ 5,333	\$ 8,310	\$ 8,204	\$ 73,373	\$ 11,003	\$ 19,300	\$ 22,000	\$ 10,997
ADVERTISING					\$ 1,096		\$ 2,000	\$ 904
OFFICE SUPPLIES & EXPENSE	\$ 29			\$ 41		\$ 250	\$ 250	\$ 250
MAILING EXPENSE	\$ 1,765	\$ 1,040		\$ -	\$ -	\$ -	\$ -	\$ -
MEETINGS	\$ 1,575	\$ 108		\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	\$ 339	\$ 223		\$ -	\$ -	\$ 250	\$ 250	\$ 250
TRAVEL	\$ 2,024	\$ 737	\$ 16	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
CONVENTION & EDUCATION FEES	\$ 725	\$ 750		\$ -	\$ -	\$ 1,000	\$ 500	\$ 500
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 77,068</b>	<b>\$ 96,718</b>	<b>\$ 100,241</b>	<b>\$ 161,033</b>	<b>\$ 126,423</b>	<b>\$ 179,000</b>	<b>\$ 191,500</b>	<b>\$ 65,077</b>
<b>OTHER INCOME &amp; EXPENSE</b>								
INTEREST EXPENSE				\$ 637,795			\$ -	\$ -
MISCELLANEOUS EXPENSE				\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>			<b>\$ -</b>	<b>\$ 637,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>3,855,922.66</b>	<b>4,376,798.39</b>	<b>4,404,279.30</b>	<b>5,071,390.44</b>	<b>3,813,349.00</b>	<b>5,553,983.00</b>	<b>4,423,695.00</b>	<b>\$ 610,346</b>
<b>NET INCOME (LOSS)</b>	<b>(\$695,809.47)</b>	<b>(\$1,305,049.75)</b>	<b>(\$422,023.62)</b>	<b>(\$917,049.03)</b>	<b>\$1,031,460.00</b>	<b>(\$311,483.00)</b>	<b>\$676,305.00</b>	<b>\$ (355,155)</b>

	<i>FY 17/18</i>	<i>FY 18/19</i>	<i>FY 19/20</i>	<i>FY 20/21</i>	<i>FY 21/22</i>	<i>FY 22/23</i>	<i>FY 23/24</i>	<i>\$ Change</i>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<i>from 21/22</i>
								<b>ACTUAL</b>

METRO WASTE AUTHORITY						
2022-2023 Budget Worksheet						
MNTS Operations (Metro Northwest Transfer Station)						
	FY 16/17	FY 20/21	FY 21/22	FY 22/23	FY 23/24	\$ Change
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	from 21/22
						ACTUAL
<b>REVENUE</b>						
COMMERCIAL WASTE	\$ 2,002,243	\$ 2,750,966	\$ 3,725,501	\$ 2,500,000	\$ 3,500,000	\$ (225,501)
RESIDENTIAL WASTE	\$ 860,036	\$ 1,147,978	\$ 1,138,312	\$ 1,025,000	\$ 1,200,000	\$ 61,688
SALE OF COMPOST		\$ -	\$ -		\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 2,862,279</b>	<b>\$ 3,898,944</b>	<b>\$ 4,863,813</b>	<b>\$ 3,525,000</b>	<b>\$ 4,700,000</b>	<b>\$ (163,813)</b>
<b>EXPENSES</b>						
PERSONNEL EXPENSES	\$ 198,402	\$ 183,710	\$ 200,945	\$ 131,252	\$ 243,274	\$ 42,329
OPERATING EXPENSES	\$ 3,303,573	\$ 4,132,553	\$ 4,778,005	\$ 4,278,150	\$ 4,821,847	\$ 43,842
GENERAL & ADMINISTRATIVE EXPENSES	\$ 108,869	\$ 104,123	\$ 110,856	\$ 139,550	\$ 130,850	\$ 19,994
OTHER INCOME & EXPENSE	\$ 393,921	\$ 75,842	\$ 63,813	\$ 95,000	\$ 60,500	\$ (3,313)
<b>TOTAL EXPENSES</b>	<b>\$ 4,004,765</b>	<b>\$ 4,496,228</b>	<b>\$ 5,153,619</b>	<b>\$ 4,643,952</b>	<b>\$ 5,256,471</b>	<b>\$ 102,852</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (1,142,485)</b>	<b>\$ (597,284)</b>	<b>\$ (289,806)</b>	<b>\$ (1,118,952)</b>	<b>\$ (556,471)</b>	<b>\$ (266,665)</b>
<b>PERSONNEL EXPENSES</b>						
ADMINISTRATIVE SALARIES	\$ 24,822	\$ 26,245	\$ 16,093	\$ -	\$ 13,265	\$ (2,828)
TEMPORARY LABOR		\$ -		\$ -		\$ -
OPERATORS R/T WAGES	\$ 84,974	\$ 87,343	\$ 84,056	\$ 86,660	\$ 89,381	\$ 5,325
OPERATORS O/T WAGES	\$ 23,043	\$ 7,650	\$ 16,679	\$ 10,000	\$ 15,000	\$ (1,679)
LABOR R/T WAGES	\$ 12,218	\$ 13,446	\$ 22,983		\$ 64,229	\$ 41,246
LABOR O/T WAGES	\$ 1,362	\$ 1,243	\$ 4,951		\$ 5,000	\$ 49
UNION MEDICAL INSURANCE	\$ 13,426	\$ 8,212	\$ 15,089	\$ 9,000	\$ 15,000	\$ (89)
FLEX BENEFIT EXPENSE	\$ 4,462	\$ 2,289	\$ 891	\$ -	\$ 790	\$ (101)
EMPLOYEE BENEFITS	\$ 849	\$ 891	\$ 956	\$ 1,000	\$ 1,000	\$ 44
PAYROLL TAX EXPENSE	\$ 11,321	\$ 10,783	\$ 12,528	\$ 6,600	\$ 12,766	\$ 238
EMPLOYER'S IPERS	\$ 12,882	\$ 12,663	\$ 14,334	\$ 8,152	\$ 15,753	\$ 1,419
WORKMEN'S COMP EXPENSE	\$ 2,589	\$ 4,069	\$ 4,158	\$ 3,000	\$ 4,200	\$ 42
EMPLOYEE UNIFORMS	\$ 232	\$ 113	\$ (128)	\$ 200	\$ 250	\$ 378
DEFERRED COMPENSATION EXPENSE	\$ 6,194	\$ 8,763	\$ 8,355	\$ 6,640	\$ 6,640	\$ (1,715)
OTHER BENEFITS	\$ 26	\$ -		\$ -		\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 198,402</b>	<b>\$ 183,710</b>	<b>\$ 200,945</b>	<b>\$ 131,252</b>	<b>\$ 243,274</b>	<b>\$ 42,329</b>
<b>OPERATING EXPENSES</b>						
EQUIPMENT MAINTENANCE						
PREVENTIVE MAINTENANCE	\$ 631	\$ 714	\$ 592	\$ 750	\$ 750	\$ 158
TIRES/TRACKS	\$ 3,342	\$ -	\$ 472	\$ 5,000	\$ 5,000	\$ 4,528
PARTS	\$ 1,060	\$ 3,196	\$ 7,873	\$ 9,550	\$ 9,000	\$ 1,127
SMALL TOOLS & SUPPLIES	\$ 3,308	\$ 1,232	\$ 1,155	\$ 2,000	\$ 2,000	\$ 845
SHOP TOOLS & SUPPLIES	\$ 1,048	\$ 86	\$ 760	\$ 1,000	\$ 1,000	\$ 240
EQUIPMENT FUEL	\$ 16,100	\$ 36,287	\$ 63,218	\$ 45,350	\$ 65,000	\$ 1,782
EQUIPMENT LUBE	\$ 976	\$ -	\$ 2,683	\$ 2,000	\$ 2,500	\$ (183)
THIRD PARTY PARTS/LABOR	\$ 9,857	\$ 43,208	\$ 21,967	\$ 44,000	\$ 40,000	\$ 18,033
THIRD PARTY TIRE/TRACK REPAIRS	\$ 536	\$ -	\$ 1,145	\$ 1,000	\$ 1,000	\$ (145)
THIRD PARTY PREVENTIVE MAINTENANCE	\$ 12,672	\$ 5,357	\$ 10,324	\$ 10,000	\$ 10,000	\$ (324)
SITE MAINTENANCE	\$ 64,920	\$ 29,297	\$ 44,721	\$ 35,000	\$ 55,000	\$ 10,279
ROAD MAINTENANCE	\$ 120	\$ -		\$ 1,000	\$ 1,000	\$ 1,000
LITTER CONTROL		\$ -		\$ -	\$ -	\$ -
SITE PERMITS	\$ 252	\$ 252	\$ 3,052	\$ 500	\$ 6,097	\$ 3,045
HOST FEES		\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
DEPRECIATION	\$ 987,883	\$ 1,105,638	\$ 1,095,057	\$ 1,100,000	\$ 1,100,000	\$ 4,943
ENGINEERING SERVICES	\$ 2,250	\$ 2,306	\$ 6,226	\$ 5,000	\$ 7,500	\$ 1,274
CONSULTING FEES		\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT RENT	\$ 442	\$ -		\$ 1,000	\$ 1,000	\$ 1,000
SMALL EQUIPMENT EXPENSE	\$ 2,557	\$ -		\$ 2,000	\$ 2,000	\$ 2,000
I/C LANDFILL TIPPING FEES	\$ 2,195,620	\$ 2,891,979	\$ 3,505,760	\$ 3,000,000	\$ 3,500,000	\$ (5,760)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,303,573</b>	<b>\$ 4,132,553</b>	<b>\$ 4,778,005</b>	<b>\$ 4,278,150</b>	<b>\$ 4,821,847</b>	<b>\$ 43,842</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>						
INSURANCE	\$ 5,094	\$ 5,661	\$ 6,591	\$ 6,000	\$ 7,000	\$ 409
HEALTH & SAFETY	\$ 3,094	\$ 1,815	\$ 4,309	\$ 4,500	\$ 4,500	\$ 191
PROGRAM DEVELOPMENT	\$ 131	\$ -		\$ -	\$ -	\$ -
PUBLIC INFORMATION & PROMOTION	\$ 1,900	\$ 205	\$ 1,378	\$ 9,850	\$ 11,000	\$ 9,622
OUTSIDE PRINTING		\$ 436	\$ 1,770	\$ 7,000	\$ 1,500	\$ (270)
ADVERTISING		\$ -	\$ 1,027	\$ -	\$ -	\$ (1,027)
OFFICE SUPPLIES & EXPENSE	\$ 1,025	\$ 2,412	\$ 2,807	\$ 3,500	\$ 3,000	\$ 193
COMPUTER SUPPLIES & MAINTENANCE	\$ 2,730	\$ 16,585	\$ 1,269	\$ 7,000	\$ 7,000	\$ 5,731
TELEPHONE	\$ 16,060	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
MAILING EXPENSE		\$ -		\$ -	\$ -	\$ -

	<b>FY 16/17 ACTUAL</b>	<b>FY 20/21 ACTUAL</b>	<b>FY 21/22 ACTUAL</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 BUDGET</b>	<b>\$ Change from 21/22 ACTUAL</b>
OFFICE PRINTING EXPENSE		\$ 811	\$ 148	\$ 1,000	\$ 1,000	\$ 852
UTILITIES	\$ 19,676	\$ 22,363	\$ 21,937	\$ 25,000	\$ 25,000	\$ 3,063
BUILDING REPAIRS	\$ 8,900	\$ 25,597	\$ 16,981	\$ 30,000	\$ 25,000	\$ 8,019
BUILDING SUPPLIES & EXPENSE	\$ 25,471	\$ 173	\$ 18,428	\$ 15,000	\$ 15,000	\$ (3,428)
THIRD PARTY BUILDING SERVICES	\$ 24,500	\$ 13,021	\$ 19,053	\$ 15,000	\$ 15,000	\$ (4,053)
MEETINGS	\$ 41	\$ -		\$ 500	\$ 500	\$ 500
DUES & SUBSCRIPTIONS	\$ 214	\$ 45		\$ 100	\$ 100	\$ 100
TRAVEL	\$ 33	\$ -	\$ 158	\$ 100	\$ 250	\$ 92
CONVENTION & EDUCATION FEES				\$ -	\$ -	\$ -
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 108,869</b>	<b>\$ 104,123</b>	<b>\$ 110,856</b>	<b>\$ 139,550</b>	<b>\$ 130,850</b>	<b>\$ 19,994</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
MISCELLANEOUS REVENUE	\$ (2,290)	\$ (24,899)		\$ (5,000)	\$ (5,000)	\$ (5,000)
INTEREST EXPENSE	\$ 396,211	\$ 99,532	\$ 64,013	\$ 100,000	\$ 65,000	\$ 987
MISCELLANEOUS EXPENSE		\$ 1,209	\$ (200)	\$ -	\$ 500	\$ 700
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ 393,921</b>	<b>\$ 75,842</b>	<b>\$ 63,813</b>	<b>\$ 95,000</b>	<b>\$ 60,500</b>	<b>\$ (3,313)</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,004,765</b>	<b>\$ 4,496,228</b>	<b>\$ 5,153,619</b>	<b>\$ 4,643,952</b>	<b>\$ 5,256,471</b>	<b>\$ 102,852</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (1,142,485)</b>	<b>\$ (597,284)</b>	<b>\$ (289,806)</b>	<b>\$ (1,118,952)</b>	<b>\$ (556,471)</b>	<b>\$ (266,665)</b>

**METRO WASTE AUTHORITY  
2022-2023 Budget Worksheet  
Metro Park East Landfill**

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	\$ Change
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	from 21/22
									ACTUAL
<b>REVENUE</b>									
3000	COMMERCIAL WASTE	\$ 5,349,336	\$ 5,797,476	\$ 5,368,645	\$ 5,592,707	\$ 4,807,138	\$ 5,500,000	\$ 5,250,000	\$ 442,862
3005	RESIDENTIAL WASTE	\$ 750,611	\$ 1,151,661	\$ 1,146,916	\$ 1,364,928	\$ 1,440,694	\$ 1,220,000	\$ 1,450,000	\$ 9,306
3007	OUTSIDE AREA WASTE	\$ 306,768	\$ 342,630	\$ 349,274	\$ 326,106	\$ 345,033	\$ 325,000	\$ 325,000	\$ (20,033)
3009	COMMERCIAL & RESIDENTIAL DISCOUNT	\$ (718,240)	\$ (830,852)	\$ (742,910)	\$ (788,064)	\$ (673,099)	\$ (750,000)		\$ 673,099
3010	CONSTRUCTION & DEMOLITION WASTE	\$ 6,633,181	\$ 6,366,151	\$ 7,383,575	\$ 7,717,036	\$ 9,288,797	\$ 7,200,000	\$ 8,000,000	\$ (1,288,797)
3011	CONSTRUCTION & DEMOLITION DISCOUNT	\$ (559,644)	\$ (567,932)	\$ (645,238)	\$ (580,568)	\$ (559,897)	\$ (580,000)		\$ 559,897
3012	REVENUE RECYCLED SHINGLES				\$ -		\$ -	\$ -	\$ -
3014	LIQUID WASTE	\$ 797,954	\$ 1,014,808	\$ 973,424	\$ 843,746	\$ 1,422,878	\$ 850,000	\$ 1,500,000	\$ 77,122
3015	SPECIAL WASTE - HEAVY	\$ 1,446,274	\$ 930,590	\$ 1,664,624	\$ 1,253,433	\$ 1,750,619	\$ 1,250,000	\$ 1,500,000	\$ (250,619)
3020	SPECIAL WASTE - LIGHT	\$ 691,663	\$ 650,706	\$ 681,094	\$ 724,257	\$ 1,538,476	\$ 680,000	\$ 900,000	\$ (638,476)
3022	SPECIAL WASTE DISCOUNT	\$ (2,884)	\$ (1,695)	\$ (3,340)	\$ (2,600)	\$ (2,365)	\$ (2,250)		\$ 2,365
3030	RETAINAGE FEE				\$ -		\$ -	\$ -	\$ -
3035	HANDLING CHARGE	\$ 12,385	\$ 13,385	\$ 9,450	\$ 6,895	\$ 92,330	\$ 8,000	\$ 10,000	\$ (82,330)
3040	COVER CHARGE	\$ 250	\$ 80	\$ 160	\$ 90	\$ 4,015	\$ 125	\$ 3,000	\$ (1,015)
3080	REVENUE METHANE ROYALTIES	\$ 429,949	\$ 415,300	\$ 428,599	\$ 432,983	\$ 401,334	\$ 428,000	\$ 400,000	\$ (1,334)
3090	I/C - TRANSFER STATION REVENUE	\$ 8,307,251	\$ 7,968,812	\$ 8,266,906	\$ 8,390,069	\$ 9,008,623	\$ 8,500,000	\$ 9,000,000	\$ (8,623)
3900	CREDIT CARD DISCOUNT	\$ (266,817)	\$ (332,798)	\$ (327,821)	\$ (410,688)	\$ (440,385)	\$ (325,000)	\$ -	\$ 440,385
3315	GRANT REVENUE				\$ 10,170		\$ -	\$ -	\$ (10,170)
3906	COUPON DISCOUNTS				\$ -		\$ -	\$ -	\$ -
3910	CREDIT MEMOS	\$ (1,731)				\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 23,176,306</b>	<b>\$ 22,918,321</b>	<b>\$ 24,553,357</b>	<b>\$ 24,870,330</b>	<b>\$ 28,434,361</b>	<b>\$ 24,303,875</b>	<b>\$ 28,338,000</b>	<b>\$ (96,361)</b>
<b>EXPENSES</b>									
	PERSONNEL EXPENSES	\$ 2,970,655	\$ 2,666,482	\$ 2,834,872	\$ 2,830,263	\$ 2,962,564	\$ 3,800,950	\$ 3,971,619	\$ 1,009,055
	OPERATING EXPENSES	\$ 8,375,615	\$ 8,088,039	\$ 8,827,391	\$ 8,101,815	\$ 10,453,745	\$ 8,816,250	\$ 12,085,211	\$ 1,631,466
	GENERAL & ADMINISTRATIVE EXPENSES	\$ 571,052	\$ 503,269	\$ 436,125	\$ 456,471	\$ 561,524	\$ 727,800	\$ 712,100	\$ 150,576
	OTHER INCOME & EXPENSE	\$ (140,557)	\$ (45,352)	\$ (6,618)	\$ (214,731)	\$ (630,022)	\$ (44,000)	\$ (134,000)	\$ 496,022
	<b>TOTAL EXPENSES</b>	<b>\$ 11,776,766</b>	<b>\$ 11,212,437</b>	<b>\$ 12,091,771</b>	<b>\$ 11,173,818</b>	<b>\$ 13,347,811</b>	<b>\$ 13,301,000</b>	<b>\$ 16,634,930</b>	<b>\$ 3,287,119</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 11,399,540</b>	<b>\$ 11,705,884</b>	<b>\$ 12,461,586</b>	<b>\$ 13,696,512</b>	<b>\$ 15,086,550</b>	<b>\$ 11,002,875</b>	<b>\$ 11,703,070</b>	<b>\$ (3,383,480)</b>
<b>PERSONNEL EXPENSES</b>									
4000	ADMINISTRATIVE SALARIES	\$ 536,056	\$ 493,267	\$ 434,724	\$ 413,447	\$ 548,905	\$ 828,837	\$ 736,606	\$ 187,701
4001	ADMINISTRATIVE OVERTIME	\$ 1,893	\$ 2,508	\$ 1,303	\$ 2,595	\$ 4,859	\$ 2,500	\$ 5,000	\$ 141
4005	TEMPORARY LABOR	\$ 64,039	\$ 61,418	\$ 43,733	\$ 58,684	\$ 44,041	\$ 60,000	\$ 50,000	\$ 5,959
4010	OPERATORS R/T WAGES	\$ 536,576	\$ 544,182	\$ 585,408	\$ 565,974	\$ 559,256	\$ 677,351	\$ 1,123,874	\$ 564,618
4011	OPERATORS O/T WAGES	\$ 155,924	\$ 91,820	\$ 98,577	\$ 62,737	\$ 113,338	\$ 90,000	\$ 100,000	\$ (13,338)
4012	LABOR R/T WAGES	\$ 520,474	\$ 433,583	\$ 569,718	\$ 631,906	\$ 653,880	\$ 886,384	\$ 742,106	\$ 88,226
4013	LABOR O/T WAGES	\$ 68,961	\$ 19,382	\$ 18,547	\$ 38,439	\$ 103,684	\$ 20,000	\$ 50,000	\$ (53,684)
4016	MECHANICS R/T WAGES	\$ 303,246	\$ 280,438	\$ 334,040	\$ 290,275	\$ 186,500	\$ 317,293	\$ 233,436	\$ 46,928
4017	MECHANICS O/T WAGES	\$ 23,200	\$ 15,852	\$ 15,977	\$ 10,281	\$ 8,827	\$ 15,000	\$ 10,000	\$ 1,173
4030	UNION MEDICAL INSURANCE	\$ 184,433	\$ 171,973	\$ 174,150	\$ 201,558	\$ 188,424	\$ 225,000	\$ 215,000	\$ 26,576
4035	FLEX BENEFIT EXPENSE	\$ 92,248	\$ 92,950	\$ 88,429	\$ 74,554	\$ 25,644	\$ 86,900	\$ 89,428	\$ 63,784
4040	EMPLOYEE BENEFITS	\$ 13,288	\$ 12,879	\$ 13,169	\$ 13,054	\$ 13,492	\$ 13,000	\$ 13,500	\$ 8
4045	PAYROLL TAX EXPENSE	\$ 169,581	\$ 159,030	\$ 163,970	\$ 153,212	\$ 176,383	\$ 217,100	\$ 219,000	\$ 42,617
4050	EMPLOYER'S IPERS	\$ 192,795	\$ 191,007	\$ 193,464	\$ 190,829	\$ 214,817	\$ 261,985	\$ 267,720	\$ 52,903
4055	UNEMPLOYMENT TAX	\$ 564	\$ 2,450	\$ -	\$ 2,148	\$ 798	\$ -	\$ 800	\$ 2
4060	WORKMEN'S COMP EXPENSE	\$ 52,057	\$ 44,399	\$ 51,450	\$ 75,194	\$ 76,835	\$ 53,000	\$ 75,000	\$ (1,835)
4065	EMPLOYEE UNIFORMS	\$ 9,149	\$ 7,183	\$ 6,097	\$ 5,005	\$ 7,842	\$ 6,000	\$ 7,500	\$ (342)
4070	DEFERRED COMPENSATION EXPENSE	\$ 45,633	\$ 41,561	\$ 41,518	\$ 38,936	\$ 35,031	\$ 40,000	\$ 32,149	\$ (2,882)
4080	OTHER BENEFITS	\$ 557	\$ 600	\$ 600	\$ 1,435	\$ -	\$ 600	\$ 500	\$ 500
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 2,970,655</b>	<b>\$ 2,666,482</b>	<b>\$ 2,834,872</b>	<b>\$ 2,830,263</b>	<b>\$ 2,962,564</b>	<b>\$ 3,800,950</b>	<b>\$ 3,971,619</b>	<b>\$ 1,009,055</b>
<b>OPERATING EXPENSES</b>									
5001	PREVENTIVE MAINTENANCE	\$ 44,454	\$ 38,825	\$ 44,261	\$ 40,332	\$ 39,404	\$ 45,000	\$ 45,000	\$ 5,596
5002	TIRES/TRACKS	\$ 76,048	\$ 92,790	\$ 74,653	\$ 182,186	\$ 139,622	\$ 275,000	\$ 250,000	\$ 110,378
5003	PARTS	\$ 159,536	\$ 138,440	\$ 166,171	\$ 220,402	\$ 295,968	\$ 250,000	\$ 275,000	\$ (20,968)
5020	SMALL TOOLS & SUPPLIES	\$ 15,025	\$ 6,076	\$ 5,125	\$ 5,423	\$ 6,867	\$ 5,000	\$ 7,500	\$ 633
5022	SHOP TOOLS & SUPPLIES	\$ 31,071	\$ 38,085	\$ 42,851	\$ 31,600	\$ 35,077	\$ 40,000	\$ 40,000	\$ 4,923
5040	EQUIPMENT FUEL	\$ 832,834	\$ 551,600	\$ 410,526	\$ 372,894	\$ 1,157,128	\$ 470,250	\$ 1,200,000	\$ 42,872
5045	EQUIPMENT LUBE	\$ 92,400	\$ 56,328	\$ 87,261	\$ 56,524	\$ 83,250	\$ 65,000	\$ 80,000	\$ (3,250)
5050	THIRD PARTY PARTS/LABOR	\$ 339,939	\$ 182,197	\$ 164,101	\$ 279,946	\$ 522,221	\$ 290,000	\$ 500,000	\$ (22,221)
5055	THIRD PARTY TIRE/TRACK REPAIRS	\$ 5,216	\$ 4,395	\$ 4,284	\$ 3,077	\$ 13,921	\$ 18,500	\$ 15,000	\$ 1,079
5060	THIRD PARTY PREVENTIVE MAINTENANCE	\$ 10,976	\$ 11,158	\$ 1,728	\$ 134	\$ 8,064	\$ 2,000	\$ 10,000	\$ 1,936
5100	LEACHATE WELL MAINTENANCE	\$ 16,148	\$ 18,768	\$ 14,031	\$ 5,902	\$ 11,673	\$ 130,000	\$ 130,000	\$ 118,327
5105	GROUND WATER WELL MAINTENANCE	\$ 8,308	\$ 9,666	\$ 5,287	\$ 7,455	\$ 3,432	\$ 7,500	\$ 7,500	\$ 4,068
5110	SITE MAINTENANCE	\$ 161,763	\$ 120,590	\$ 175,711	\$ 99,628	\$ 117,143	\$ 135,000	\$ 125,000	\$ 7,857
5115	ROAD MAINTENANCE	\$ 62,019	\$ 108,419	\$ 40,309	\$ 31,884	\$ 215,350	\$ 75,000	\$ 200,000	\$ (15,350)
5120	COVER MATERIAL	\$ 64,886	\$ 33,959	\$ -	\$ 44,013	\$ 91,261	\$ 45,000	\$ 90,000	\$ (1,261)
5125	EROSION CONTROL	\$ 836	\$ 2,960	\$ 758	\$ -	\$ -	\$ -	\$ -	\$ -
5130	LITTER CONTROL	\$ 870	\$ 9,770	\$ 98	\$ -	\$ 660	\$ -	\$ 1,000	\$ 340
5135	REVEGETATION EXPENSE	\$ 236	\$ -	\$ -	\$ 651	\$ 150	\$ 1,000	\$ 500	\$ 350
5140	SITE PERMITS	\$ 23,005	\$ 3,914	\$ 2,856	\$ 3,425	\$ 6,511	\$ 4,000	\$ 12,211	\$ 5,700
5145	FLY ASH / LIQUIDS	\$ 1,872	\$ 36,717	\$ 2,428	\$ 7,457	\$ 81,051	\$ 5,000	\$ 750,000	\$ 668,949
5150	ENVIRONMENTAL MONITORING	\$ 56,275	\$ 31,894	\$ 39,289	\$ 30,346	\$ 29,426	\$ 40,000	\$ 35,000	\$ 5,574
5155	LEACHATE COLLECTION	\$ 149,522	\$ 64,155	\$ 35,901	\$ 63,668	\$ 41,218	\$ 65,000	\$ 65,000	\$ 23,782
5160	THIRD PARTY LEACHATE PROCESSING	\$ 62,276	\$ 689,812	\$ 599,187	\$ 241,124	\$ 169,048	\$ 250,000	\$ 325,000	\$ 155,952
5165	CWTS	\$ 60,103	\$ 76,988	\$ 81,192	\$ 55,105	\$ 63,183	\$ 75,000	\$ 70,000	\$ 6,817
5170	LEACHATE RECIRCULATION	\$ 16,235	\$ 5,303	\$ 15,834	\$ 6,727	\$ 2,447	\$ 15,000	\$ 12,500	\$ 10,053
5190	WATER SHED MAINTENANCE		\$ 2,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 + 520	CLOSURE/POST CLOSURE EXPENSE	\$ 2,736,050	\$ 121,497	\$ 1,561,659	\$ 1,084,200	\$ 1,379,573	\$ 1,000,000	\$ 1,400,000	\$ 20,427
5210	HOST FEES	\$ 137,092	\$ 132,536	\$ 120,047	\$ 110,624	\$ 115,607	\$ 130,000	\$ 120,000	\$ 4,393
5215-5325	DEPRECIATION	\$ 2,684,232	\$ 4,968,783	\$ 4,741,745	\$ 4,741,846	\$ 5,418,964	\$ 4,700,000	\$ 5,500,000	\$ 81,036
5410	ENGINEERING SERVICES	\$ 225,221	\$ 216,594	\$ 175,814	\$ 127,539	\$ 149,967	\$ 200,000	\$ 200,000	\$ 50,033
5411	ENGINEERING SERVICES MASTER PLAN				\$ -	\$ -	\$ -	\$ -	\$ -
5415	CONSULTING FEES	\$ 4,036	\$ 42,250	\$ 693	\$ 61	\$ -	\$ 1,000	\$ 101,000	\$ 101,000
5420	EMS IMPACT EXPENSE				\$ -	\$ 71	\$ -	\$ -	\$ (71)
5422	STATE EMS PROGRAM				\$ -	\$ -	\$ 30,000	\$ 20,000	\$ 20,000
5505	EQUIPMENT RENT	\$ 2,630	\$ 2,584	\$ 2,137	\$ 324	\$ 48,848	\$ 2,000	\$ 40,000	\$ (8,848)
5510	SMALL EQUIPMENT EXPENSE	\$ 11,202	\$ 25,904	\$ 3,899	\$ 3,617	\$ 1,744	\$ 5,000	\$ 3,000	\$ 1,256

		FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 23/24 BUDGET	\$ Change from 21/22 ACTUAL
5515	SMALL VEHICLE DOCK EXPENSE				\$ -	\$ -	\$ -	\$ -	\$ -
5540	CONTRACT DISPOSAL	\$ 289,302	\$ 242,921	\$ 207,557	\$ 199,630	\$ 162,725	\$ 240,000	\$ 225,000	\$ 62,275
5815	WASTE CART REPLACEMENT & REPAIRS - CM				\$ 44,072	\$ 42,171	\$ 200,000	\$ 230,000	\$ 187,829
5910	WATERSHED IMPROVEMENTS				\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL OPERATING EXPENSES</b>	\$ 8,375,615	\$ 8,088,039	\$ 8,827,391	\$ 8,101,815	\$ 10,453,745	\$ 8,816,250	\$ 12,085,211	\$ 1,631,466
	<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>								
6000	INSURANCE	\$ 82,122	\$ 77,288	\$ 82,375	\$ 99,901	\$ 112,177	\$ 100,000	\$ 115,000	\$ 2,823
6010	HEALTH & SAFETY	\$ 40,848	\$ 36,725	\$ 29,478	\$ 31,867	\$ 32,748	\$ 35,000	\$ 37,500	\$ 4,752
6020	LEGAL EXPENSE				\$ -	\$ -	\$ 2,500	\$ 1,500	\$ 1,500
6050	PROGRAM DEVELOPMENT	\$ 1,344	\$ 2,627		\$ 680		\$ 2,750	\$ 1,000	\$ 1,000
6100	PUBLIC INFORMATION & PROMOTION	\$ 31,742	\$ 19,359	\$ 35,379	\$ 28,162	\$ 37,354	\$ 76,400	\$ 86,400	\$ 49,046
6105	WEBSITE MEDIA	\$ 960	\$ 960	\$ 1,645	\$ 227		\$ 2,650	\$ 2,700	\$ 2,700
6130	OUTSIDE PRINTING	\$ 5,343	\$ 3,007	\$ 262	\$ 3,294	\$ 3,037	\$ 50,000	\$ 44,000	\$ 40,963
6140	ADVERTISING	\$ 231	\$ 96	\$ 964	\$ 800	\$ 14,098	\$ 500	\$ 15,000	\$ 902
6200	OFFICE SUPPLIES & EXPENSE	\$ 12,398	\$ 13,400	\$ 10,798	\$ 7,478	\$ 17,601	\$ 11,000	\$ 17,500	\$ (101)
6210	COMPUTER SUPPLIES & MAINTENANCE	\$ 46,187	\$ 34,571	\$ 43,201	\$ 34,238	\$ 24,486	\$ 35,000	\$ 35,000	\$ 10,514
6220	TELEPHONE	\$ 38,345	\$ 37,686	\$ 32,563	\$ 31,628	\$ 26,797	\$ 35,000	\$ 28,000	\$ 1,203
6230	MAILING EXPENSE	\$ 1,294	\$ 722	\$ 616	\$ 780	\$ 595	\$ 48,000	\$ 1,000	\$ 405
6240	OFFICE PRINTING EXPENSE	\$ 5,007	\$ 3,311	\$ 4,161	\$ 2,353	\$ 3,972	\$ 4,000	\$ 4,000	\$ 28
6250	DEPRECIATION - OFFICE EQUIPMENT	\$ 24,378	\$ 31,612	\$ 27,103	\$ 24,991	\$ 19,326	\$ 42,000	\$ 19,000	\$ (326)
6310	UTILITIES	\$ 84,021	\$ 84,196	\$ 69,218	\$ 93,375	\$ 120,719	\$ 118,000	\$ 125,000	\$ 4,281
6320	BUILDING REPAIRS	\$ 108,737	\$ 55,039	\$ 17,571	\$ 10,833	\$ 19,907	\$ 50,000	\$ 25,000	\$ 5,093
6330	BUILDING SUPPLIES & EXPENSE	\$ 104	\$ 609	\$ 256	\$ -		\$ 1,000	\$ 1,000	\$ 1,000
6340	THIRD PARTY BUILDING SERVICES	\$ 63,475	\$ 87,314	\$ 63,134	\$ 79,608	\$ 124,715	\$ 75,000	\$ 125,000	\$ 285
6355	ENVIRONMENTAL LEARNING CENTER				\$ 41		\$ -	\$ -	\$ -
6400	MEETINGS	\$ 3,000	\$ 1,855	\$ 2,378	\$ 1,521	\$ 2,506	\$ 3,000	\$ 3,000	\$ 494
6410	DUES & SUBSCRIPTIONS	\$ 5,246	\$ 5,013	\$ 3,803	\$ 3,821	\$ 1,223	\$ 5,000	\$ 5,000	\$ 3,777
6420	TRAVEL	\$ 8,391	\$ 2,803	\$ 872	\$ 1,043	\$ 2,924	\$ 13,000	\$ 8,000	\$ 5,076
6430	CONVENTION & EDUCATION FEES	\$ 6,825	\$ 3,055	\$ 676	\$ 2,174	\$ 1,034	\$ 12,500	\$ 8,000	\$ 6,966
6450	BAD DEBTS EXPENSE	\$ 1,267	\$ 2,246	\$ 145	\$ 6,881	\$ 99	\$ 5,000	\$ 5,000	\$ 4,901
6455	CASH OVER/SHORT	\$ (212)	\$ (225)	\$ 9,529	\$ (9,224)	\$ (3,794)	\$ 500	\$ (500)	\$ 3,294
	<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	\$ 571,052	\$ 503,269	\$ 436,125	\$ 456,471	\$ 561,524	\$ 727,800	\$ 712,100	\$ 150,576
	<b>OTHER INCOME &amp; EXPENSE</b>								
7000	FARM INCOME	\$ (181,832)	\$ (99,130)	\$ (66,160)	\$ (250,178)	\$ (211,540)	\$ (100,000)	\$ (210,000)	\$ 1,540
7010	INTEREST INCOME					\$ -	\$ -	\$ -	\$ -
7012	LATE CHARGE FEES					\$ -	\$ -	\$ -	\$ -
7015	UNREALIZED (GAIN) LOSS ON INVESTMENTS					\$ -	\$ -	\$ -	\$ -
7020	(GAIN) OR LOSS ON SALE OF FIXED ASSETS					\$ -	\$ -	\$ -	\$ -
7030	MISCELLANEOUS REVENUE	\$ (52,307)	\$ (13,705)	\$ (8,185)	\$ (13,813)	\$ (500,704)	\$ (410,000)	\$ (10,000)	\$ 490,704
7100	GRANT REVENUE					\$ -	\$ -	\$ -	\$ -
8000	FARM EXPENSE	\$ 92,550	\$ 56,918	\$ 66,978	\$ 48,917	\$ 81,608	\$ 65,000	\$ 85,000	\$ 3,392
8002	FARM BUILDING MAINTENANCE					\$ -	\$ -	\$ -	\$ -
8010	INTEREST EXPENSE	\$ 623			\$ -	\$ -	\$ -	\$ -	\$ -
8015	MISCELLANEOUS EXPENSE	\$ 409	\$ 10,564	\$ 749	\$ 343	\$ 614	\$ 401,000	\$ 1,000	\$ 386
8020	MWA GRANT PROGRAM								
8021	KEEP IOWA BEAUTIFUL								
8022	GROWING GREEN COMMUNITIES								
8200	GRANT EXPENSE								
	<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	\$ (140,557)	\$ (45,352)	\$ (6,618)	\$ (214,731)	\$ (630,022)	\$ (44,000)	\$ (134,000)	\$ 496,022
	<b>TOTAL EXPENSES</b>	11,776,766.03	11,212,437.05	12,091,770.95	11,173,818.17	13,347,811.00	13,301,000.00	16,634,930.00	3,287,119
	<b>NET INCOME (LOSS)</b>	\$11,399,539.79	\$11,705,884.17	\$12,461,586.06	\$ 13,696,511.70	\$ 15,086,550.00	\$ 11,002,875.00	\$ 11,703,070.00	\$ (3,383,480)

**METRO WASTE AUTHORITY**  
**2022-2023 Budget Worksheet**  
**Metro Park West Landfill**

		<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
									<b>ACTUAL</b>
<b>REVENUE</b>									
3000	COMMERCIAL WASTE	\$ 180,694	\$ 172,118	\$ 178,006	\$ 176,319	\$ 194,490	\$ 180,000	\$ 190,000	\$ (4,490)
3005	RESIDENTIAL WASTE	\$ 425,590	\$ 457,791	\$ 506,123	\$ 591,754	\$ 598,238	\$ 505,000	\$ 575,000	\$ (23,238)
3007	OUTSIDE AREA WASTE	\$ 106,117	\$ 119,899	\$ 130,211	\$ 135,722	\$ 170,166	\$ 110,000	\$ 160,000	\$ (10,166)
3009	COMMERCIAL & RESIDENTIAL DISCOUNT					\$ -			\$ -
3010	CONSTRUCTION & DEMOLITION WASTE	\$ 158,899	\$ 186,281	\$ 214,351	\$ 325,958	\$ 361,650	\$ 220,000	\$ 300,000	\$ (61,650)
3011	CONSTRUCTION & DEMOLITION DISCOUNT					\$ -			\$ -
3012	REVENUE RECYCLED SHINGLES					\$ -			\$ -
3014	LIQUID WASTE					\$ -			\$ -
3015	SPECIAL WASTE - HEAVY	\$ 95,825	\$ 121,836	\$ 355,723	\$ 158,890	\$ 209,020	\$ 160,000	\$ 175,000	\$ (34,020)
3020	SPECIAL WASTE - LIGHT	\$ 599	\$ 4,127	\$ 8,519	\$ 8,092	\$ 11,321	\$ 7,500	\$ 10,000	\$ (1,321)
3022	SPECIAL WASTE DISCOUNT					\$ -			\$ -
3023	WHITE GOODS REVENUE					\$ -			\$ -
3024	TIRE REVENUE					\$ -			\$ -
3025	COMPOST WASTE	\$ 9,323	\$ 6,774	\$ 7,314	\$ 11,525	\$ 7,577	\$ 8,500	\$ 8,500	\$ 923
3026	COMPOST WASTE DISCOUNT					\$ -			\$ -
3027	REVENUE RECYCLED METAL					\$ -			\$ -
3028	REVENUE RECYCLED RUBBLE					\$ -			\$ -
3029	REVENUE RECYCLED WOOD					\$ -			\$ -
3030	RETAINAGE FEE					\$ -			\$ -
3035	HANDLING CHARGE	\$ 2,205	\$ 2,835	\$ 3,080	\$ 4,550	\$ 6,790	\$ 2,300	\$ 6,500	\$ (290)
3040	COVER CHARGE	\$ 2,130	\$ 1,310	\$ 1,180	\$ 1,680	\$ 2,640	\$ 1,300	\$ 2,000	\$ (640)
3050	ASSESSMENT FEES	\$ 220,488	\$ 220,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3055	TIPPING FEES SOUTH DALLAS	\$ 97,562	\$ 67,071	\$ 72,487	\$ 116,907	\$ 123,461	\$ 78,000	\$ 120,000	\$ (3,461)
3080	REVENUE METHANE ROYALTIES					\$ -			\$ -
3090	I/C - TRANSFER STATION REVENUE					\$ -			\$ -
3900	CREDIT CARD DISCOUNT	\$ (2,588)	\$ (3,034)	\$ (2,142)	\$ (2,719)	\$ (2,795)	\$ (2,250)	\$ -	\$ 2,795
3905	CUSTOMER REFUNDS								\$ -
3906	COUPON DISCOUNTS								\$ -
3910	CREDIT MEMOS								\$ -
3911	CREDIT MEMOS YARD BAGS								\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 1,296,844</b>	<b>\$ 1,357,496</b>	<b>\$ 1,474,853</b>	<b>\$ 1,528,679</b>	<b>\$ 1,682,558</b>	<b>\$ 1,270,350</b>	<b>\$ 1,547,000</b>	<b>\$ (135,558)</b>
<b>EXPENSES</b>									
	PERSONNEL EXPENSES	\$ 394,112	\$ 353,836	\$ 457,882	\$ 390,306	\$ 353,074	\$ 403,455	\$ 393,270	\$ 40,196
	OPERATING EXPENSES	\$ 792,387	\$ 993,902	\$ 666,712	\$ 1,235,228	\$ 1,081,129	\$ 1,090,350	\$ 1,251,734	\$ 170,605
	GENERAL & ADMINISTRATIVE EXPENSES	\$ 55,922	\$ 59,559	\$ 53,467	\$ 54,545	\$ 66,656	\$ 70,850	\$ 81,150	\$ 14,494
	OTHER INCOME & EXPENSE	\$ 33,246	\$ 27,529	\$ 18,300	\$ (2,665)	\$ (3,680)	\$ 16,900	\$ -	\$ 3,680
	<b>TOTAL EXPENSES</b>	<b>\$ 1,275,668</b>	<b>\$ 1,434,826</b>	<b>\$ 1,196,361</b>	<b>\$ 1,677,414</b>	<b>\$ 1,497,179</b>	<b>\$ 1,581,555</b>	<b>\$ 1,726,154</b>	<b>\$ 228,975</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 21,176</b>	<b>\$ (77,330)</b>	<b>\$ 278,492</b>	<b>\$ (148,736)</b>	<b>\$ 185,379</b>	<b>\$ (311,205)</b>	<b>\$ (179,154)</b>	<b>\$ (364,533)</b>
<b>PERSONNEL EXPENSES</b>									
4000	ADMINISTRATIVE SALARIES	\$ 70,489	\$ 75,552	\$ 65,953	\$ 64,633	\$ 44,506	\$ 58,400	\$ 53,236	\$ 8,730
4001	ADMINISTRATIVE OVERTIME	\$ 1,395	\$ 1,872	\$ 583	\$ 387	\$ 2,374	\$ 500	\$ 2,000	\$ (374)
4005	TEMPORARY LABOR		\$ 836	\$ 3,780	\$ 6,109	\$ 7,113	\$ 6,200	\$ 7,000	\$ (113)
4010	OPERATORS R/T WAGES	\$ 160,133	\$ 111,061	\$ 220,231	\$ 169,296	\$ 153,259	\$ 170,880	\$ 164,771	\$ 11,512
4011	OPERATORS O/T WAGES	\$ 4,583	\$ 3,936	\$ 3,853	\$ 5,259	\$ 8,295	\$ 5,500	\$ 8,500	\$ 205
4012	LABOR R/T WAGES	\$ 62,351	\$ 63,341	\$ 64,681	\$ 43,440	\$ 47,592	\$ 62,000	\$ 62,830	\$ 15,238
4013	LABOR O/T WAGES	\$ 236	\$ 230	\$ 1,300	\$ 1,674	\$ 119	\$ 2,000	\$ 1,500	\$ 1,381
4030	UNION MEDICAL INSURANCE	\$ 26,759	\$ 26,979	\$ 26,960	\$ 27,441	\$ 20,415	\$ 28,000	\$ 22,000	\$ 1,585
4035	FLEX BENEFIT EXPENSE	\$ 4,752	\$ 4,596	\$ 4,449	\$ 4,055	\$ 3,902	\$ 9,875	\$ 4,938	\$ 1,036
4040	EMPLOYEE BENEFITS	\$ 1,955	\$ 1,987	\$ 1,996	\$ 1,950	\$ 1,902	\$ 2,000	\$ 2,000	\$ 98
4045	PAYROLL TAX EXPENSE	\$ 22,104	\$ 22,936	\$ 23,101	\$ 23,158	\$ 21,100	\$ 23,100	\$ 21,484	\$ 384
4050	EMPLOYER'S IPERS	\$ 26,052	\$ 27,812	\$ 27,718	\$ 27,777	\$ 26,252	\$ 28,000	\$ 26,511	\$ 259
4060	WORKMEN'S COMP EXPENSE	\$ 4,931	\$ 4,203	\$ 4,875	\$ 7,132	\$ 7,288	\$ 5,500	\$ 7,500	\$ 212
4065	EMPLOYEE UNIFORMS	\$ 601	\$ 1,099	\$ 844	\$ 483	\$ 721	\$ 500	\$ 750	\$ 29
4070	DEFERRED COMPENSATION EXPENSE	\$ 7,664	\$ 7,288	\$ 7,429	\$ 7,511	\$ 8,236	\$ 1,000	\$ 8,250	\$ 14
4080	OTHER BENEFITS	\$ 107	\$ 107	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 394,112</b>	<b>\$ 353,836</b>	<b>\$ 457,882</b>	<b>\$ 390,306</b>	<b>\$ 353,074</b>	<b>\$ 403,455</b>	<b>\$ 393,270</b>	<b>\$ 40,196</b>
<b>OPERATING EXPENSES</b>									
5000	EQUIPMENT MAINTENANCE						\$ 11,500	\$ -	\$ -
5001	PREVENTIVE MAINTENANCE	\$ 4,885	\$ 1,575	\$ 1,544	\$ 2,979	\$ 3,451	\$ 5,000	\$ 5,000	\$ 1,549
5002	TIRES/TRACKS	\$ 393		\$ 2,366	\$ (1,953)	\$ 218	\$ 3,000	\$ 3,000	\$ 2,782
5003	PARTS	\$ 17,457	\$ 5,459	\$ 14,839	\$ 10,549	\$ 8,709	\$ 15,000	\$ 12,500	\$ 3,791
5020	SMALL TOOLS & SUPPLIES	\$ 538	\$ 2,003	\$ 1,173	\$ 1,449	\$ 72	\$ 1,550	\$ 1,000	\$ 928
5022	SHOP TOOLS & SUPPLIES	\$ 3,122	\$ 2,613	\$ 1,483	\$ 385	\$ 1,159	\$ 2,000	\$ 1,250	\$ 91
5040	EQUIPMENT FUEL	\$ 29,864	\$ 35,268	\$ 24,130	\$ 28,709	\$ 67,390	\$ 40,000	\$ 85,000	\$ 17,610
5045	EQUIPMENT LUBE	\$ 2,237	\$ 5,063	\$ 3,072	\$ 2,780	\$ 3,724	\$ 3,500	\$ 4,000	\$ 276
5050	THIRD PARTY PARTS/LABOR	\$ 30,020	\$ 2,335	\$ 19,046	\$ 39,760	\$ 19,656	\$ 40,000	\$ 40,000	\$ 20,344
5055	THIRD PARTY TIRE/TRACK REPAIRS	\$ 32	\$ 130	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5060	THIRD PARTY PREVENTIVE MAINTENANCE				\$ 22	\$ -	\$ 100	\$ 100	\$ 100
5100	LEACHATE WELL MAINTENANCE	\$ 100	\$ 624	\$ 2,268	\$ 15,117	\$ 6,634	\$ 21,500	\$ 10,000	\$ 3,366
5105	GROUND WATER WELL MAINTENANCE	\$ 875			\$ -	\$ -	\$ -	\$ -	\$ -
5110	SITE MAINTENANCE	\$ 9,520	\$ 9,080	\$ 8,253	\$ 2,728	\$ 34,297	\$ 10,000	\$ 35,000	\$ 703
5115	ROAD MAINTENANCE	\$ 4,274		\$ 2,775	\$ 7,978	\$ 5,056	\$ 8,000	\$ 7,500	\$ 2,444
5120	COVER MATERIAL				\$ -	\$ 5,831	\$ -	\$ 8,500	\$ 2,669
5125	EROSION CONTROL	\$ 540			\$ 68	\$ -	\$ 100	\$ 100	\$ 100
5130	LITTER CONTROL				\$ -	\$ 347	\$ -	\$ 500	\$ 153
5135	REVEGETATION EXPENSE				\$ -	\$ -	\$ -	\$ -	\$ -
5140	SITE PERMITS	\$ 1,499	\$ 1,254	\$ 582	\$ 566	\$ 534	\$ 1,000	\$ 1,184	\$ 650
5150	ENVIRONMENTAL MONITORING	\$ 15,373	\$ 8,373	\$ 3,252	\$ 6,681	\$ 14,611	\$ 8,000	\$ 22,000	\$ 7,389
5155	LEACHATE COLLECTION	\$ 26,139	\$ 21,353	\$ 26,779	\$ 26,079	\$ 16,814	\$ 30,000	\$ 30,000	\$ 13,186
5160	THIRD PARTY LEACHATE PROCESSING	\$ 42,648	\$ 98,303	\$ 101,417	\$ 56,048	\$ 119,791	\$ 100,000	\$ 120,000	\$ 209
5170	LEACHATE RECIRCULATION	\$ 840	\$ 28	\$ 710	\$ 8,107	\$ 2,571	\$ 8,500	\$ 7,500	\$ 4,929
5190	WATER SHED MAINTENANCE	\$ 46	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
									<b>ACTUAL</b>
5200 + 5205	CLOSURE/POST CLOSURE EXPENSE	\$ 326,249	\$ 283,298	\$ 18,846	\$ 435,358	\$ 292,575	\$ 275,000	\$ 336,000	\$ 43,425
5215:5325	DEPRECIATION	\$ 232,988	\$ 466,259	\$ 383,375	\$ 505,289	\$ 430,635	\$ 425,000	\$ 440,000	\$ 9,365
5410	ENGINEERING SERVICES	\$ 42,186	\$ 46,205	\$ 50,752	\$ 86,105	\$ 47,054	\$ 80,000	\$ 80,000	\$ 32,946
5422	STATE EMS PROGRAM				\$ -	\$ -	\$ -	\$ -	\$ -
5505	EQUIPMENT RENT	\$ 562	\$ 573	\$ 48	\$ 48		\$ 100	\$ 100	\$ 100
5510	SMALL EQUIPMENT EXPENSE		\$ 1,705		\$ 377		\$ 500	\$ 500	\$ 500
5540	CONTRACT DISPOSAL						\$ -	\$ -	\$ -
5910	WATERSHED IMPROVEMENTS				\$ -		\$ -	\$ -	\$ -
	<b>TOTAL OPERATING EXPENSES</b>	\$ 792,387	\$ 993,902	\$ 666,712	\$ 1,235,228	\$ 1,081,129	\$ 1,090,350	\$ 1,251,734	\$ 170,605
	<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>								
6000	INSURANCE	\$ 16,945	\$ 16,696	\$ 17,109	\$ 19,440	\$ 22,790	\$ 20,000	\$ 25,000	\$ 2,210
6010	HEALTH & SAFETY	\$ 6,045	\$ 4,750	\$ 3,967	\$ 8,096	\$ 5,659	\$ 7,500	\$ 7,500	\$ 1,841
6030	PROFESSIONAL FEES			\$ 2,000	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
6050	PROGRAM DEVELOPMENT	\$ 419			\$ 595	\$ -	\$ 600	\$ 500	\$ 500
6100	PUBLIC INFORMATION & PROMOTION	\$ 1,260	\$ 1,015	\$ 737	\$ 159	\$ 1,189	\$ 2,250	\$ 3,400	\$ 2,211
6110	GRAPHICS DESIGN				\$ -	\$ -	\$ -	\$ -	\$ -
6130	OUTSIDE PRINTING	\$ 97	\$ 73		\$ 285	\$ 195	\$ 500	\$ 500	\$ 305
6140	ADVERTISING				\$ -	\$ 714	\$ 250	\$ 1,000	\$ 286
6200	OFFICE SUPPLIES & EXPENSE	\$ 1,273	\$ 1,961	\$ 1,599	\$ 1,047	\$ 2,671	\$ 3,000	\$ 3,000	\$ 329
6210	COMPUTER SUPPLIES & MAINTENANCE	\$ 663	\$ 10	\$ 5,989	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
6220	TELEPHONE	\$ 12,488	\$ 12,837	\$ 10,437	\$ 9,910	\$ 9,908	\$ 12,000	\$ 10,000	\$ 92
6230	MAILING EXPENSE	\$ 100		\$ 99	\$ 714	\$ 296	\$ -	\$ 400	\$ 104
6240	OFFICE PRINTING EXPENSE	\$ 1,675	\$ 1,262	\$ 1,911	\$ 594	\$ 1,405	\$ 1,500	\$ 1,500	\$ 95
6310	UTILITIES	\$ 6,870	\$ 8,741	\$ 6,148	\$ 8,364	\$ 10,811	\$ 10,500	\$ 11,000	\$ 189
6320	BUILDING REPAIRS	\$ 15	\$ 3,897		\$ 705	\$ 3,700	\$ 3,500	\$ 3,500	\$ (200)
6330	BUILDING SUPPLIES & EXPENSE	\$ 161	\$ 1,151		\$ -	\$ 127	\$ 500	\$ 500	\$ 373
6340	THIRD PARTY BUILDING SERVICES	\$ 5,828	\$ 4,848	\$ 2,943	\$ 3,533	\$ 6,439	\$ 3,000	\$ 7,500	\$ 1,061
6400	MEETINGS	\$ 219	\$ 208	\$ 291	\$ 301	\$ 137	\$ 500	\$ 500	\$ 363
6410	DUES & SUBSCRIPTIONS				\$ -	\$ -	\$ 250	\$ 250	\$ 250
6420	TRAVEL	\$ 1,741	\$ 2,137	\$ 870	\$ 794	\$ 706	\$ 1,000	\$ 1,000	\$ 294
6430	CONVENTION & EDUCATION FEES	\$ 48			\$ -	\$ -	\$ -	\$ -	\$ -
6450	BAD DEBTS EXPENSE	\$ 74		\$ (613)	\$ -	\$ 5	\$ -	\$ 50	\$ 45
6455	CASH OVER/SHORT		\$ (29)	\$ (18)	\$ 7	\$ (96)	\$ -	\$ 50	\$ 146
	<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	\$ 55,922	\$ 59,559	\$ 53,467	\$ 54,545	\$ 66,656	\$ 70,850	\$ 81,150	\$ 14,494
	<b>OTHER INCOME &amp; EXPENSE</b>								
7000	FARM INCOME	\$ (2,664)	\$ (2,664)	\$ (2,664)	\$ (2,664)	\$ (2,400)	\$ (2,700)		\$ 2,400
7010	INTEREST INCOME					\$ -	\$ -		\$ -
7012	LATE CHARGE FEES					\$ -	\$ -		\$ -
7015	UNREALIZED (GAIN) LOSS ON INVESTMENTS					\$ -	\$ -		\$ -
7020	(GAIN) OR LOSS ON SALE OF FIXED ASSETS					\$ -	\$ -		\$ -
7030	MISCELLANEOUS REVENUE	\$ (450)	\$ (450)		\$ -	\$ (1,350)	\$ (3,500)		\$ 1,350
7100	GRANT REVENUE					\$ -	\$ -		\$ -
8000	FARM EXPENSE					\$ -	\$ -		\$ -
8002	FARM BUILDING MAINTENANCE					\$ -	\$ -		\$ -
8010	INTEREST EXPENSE	\$ 36,360	\$ 30,600	\$ 20,964	\$ -		\$ 20,000		\$ -
8015	MISCELLANEOUS EXPENSE		\$ 43	\$ (0)	\$ (1)	\$ 70	\$ 3,100		\$ (70)
8020	MWA GRANT PROGRAM								
8021	KEEP IOWA BEAUTIFUL								
8022	GROWING GREEN COMMUNITIES								
8200	GRANT EXPENSE								
	<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	\$ 33,246	\$ 27,529	\$ 18,300	\$ (2,665)	\$ (3,680)	\$ 16,900	\$ -	\$ 3,680
	<b>TOTAL EXPENSES</b>	<b>1,275,667.83</b>	<b>1,434,825.59</b>	<b>1,196,360.94</b>	<b>1,677,414.34</b>	<b>1,497,179.00</b>	<b>1,581,555.00</b>	<b>1,726,154.00</b>	<b>\$ 228,975</b>
	<b>NET INCOME (LOSS)</b>	<b>\$21,176.25</b>	<b>(\$77,329.55)</b>	<b>\$278,491.70</b>	<b>(\$148,735.78)</b>	<b>\$185,379.00</b>	<b>(\$311,205.00)</b>	<b>(\$179,154.00)</b>	<b>\$ (364,533)</b>



**METRO WASTE AUTHORITY  
2022-2023 Budget Worksheet  
Commercial Recycling**

	<b>FY 16/17 ACTUAL</b>	<b>FY 17/18 ACTUAL</b>	<b>FY 18/19 ACTUAL</b>	<b>FY 19/20 ACTUAL</b>	<b>FY 20/21 ACTUAL</b>	<b>FY 21/22 ACTUAL</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 BUDGET</b>	<b>\$ Change from 21/22 ACTUAL</b>
<b>REVENUE</b>									
CURB ITI FEES BUSINESS	\$ 2,119	\$ 1,320	\$ 2,409	\$ 2,001	\$ 2,172	\$ 2,235	\$ 2,250	\$ 2,250	\$ 15
CURB ITI BUSINESS CARTS	\$ 360	\$ 360	\$ 540		\$ 90	\$ 450	\$ 500	\$ 500	\$ 50
CARDBOARD REVENUE				\$ 1,796	\$ 14,946	\$ 22,396	\$ -	\$ 23,000	\$ 604
OTHER RECYCLING REVENUE		\$ 2,744	\$ 5,824	\$ 12,547	\$ 27,229		\$ 27,500	\$ 15,000	\$ 15,000
GRANT REVENUE					\$ 1,250		\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 2,479</b>	<b>\$ 4,423</b>	<b>\$ 8,773</b>	<b>\$ 16,344</b>	<b>\$ 45,687</b>	<b>\$ 25,081</b>	<b>\$ 30,250</b>	<b>\$ 40,750</b>	<b>\$ 15,669</b>
<b>EXPENSES</b>									
PERSONNEL EXPENSES	\$ 2,387	\$ 17,531	\$ 15,022	\$ 87,098	\$ 120,392	\$ 110,408	\$ 122,830	\$ 105,108	\$ (5,300)
OPERATING EXPENSES	\$ 1,432	\$ 6,763	\$ 7,843	\$ 18,468	\$ 70,631	\$ 15,568	\$ 99,500	\$ 76,250	\$ 60,682
GENERAL & ADMINISTRATIVE EXPENSES	\$ 2,627	\$ 9,244	\$ 3,711	\$ 5,349	\$ 10,732	\$ 5,932	\$ 18,550	\$ 24,400	\$ 18,468
OTHER INCOME & EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 6,446</b>	<b>\$ 33,538</b>	<b>\$ 26,575</b>	<b>\$ 110,915</b>	<b>\$ 201,755</b>	<b>\$ 131,908</b>	<b>\$ 240,880</b>	<b>\$ 205,758</b>	<b>\$ 73,850</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (3,967)</b>	<b>\$ (29,115)</b>	<b>\$ (17,802)</b>	<b>\$ (94,571)</b>	<b>\$ (156,068)</b>	<b>\$ (106,827)</b>	<b>\$ (210,630)</b>	<b>\$ (165,008)</b>	<b>\$ (58,181)</b>
<b>PERSONNEL EXPENSES</b>									
ADMINISTRATIVE SALARIES	\$ 1,981	\$ 12,278	\$ 10,364	\$ 62,032	\$ 87,445	\$ 84,203	\$ 92,205	\$ 73,815	\$ (10,388)
ADMINISTRATIVE OVERTIME				\$ 113	\$ 727	\$ 2,076	\$ 1,000	\$ 2,000	\$ (76)
TEMPORARY LABOR				\$ 6,754	\$ -	\$ -	\$ -	\$ -	\$ -
FLEX BENEFIT EXPENSE	\$ (381)	\$ 2,783	\$ 2,489	\$ 6,290	\$ 13,405	\$ 6,322	\$ 9,875	\$ 10,975	\$ 4,653
EMPLOYEE BENEFITS	\$ 36	\$ 128	\$ 107	\$ 483	\$ 838	\$ 655	\$ 1,000	\$ 1,000	\$ 345
PAYROLL TAX EXPENSE	\$ 200	\$ 1,058	\$ 869	\$ 4,514	\$ 6,641	\$ 7,082	\$ 8,300	\$ 9,000	\$ 1,918
EMPLOYER'S IPERS	\$ 472	\$ 1,227	\$ 1,133	\$ 5,419	\$ 9,082	\$ 8,631	\$ 9,200	\$ 6,968	\$ (1,663)
WORKMEN'S COMP EXPENSE	\$ 15				\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE UNIFORMS	\$ 59	\$ 58	\$ 60	\$ 59	\$ 198	\$ 252	\$ 250	\$ 250	\$ (2)
DEFERRED COMPENSATION EXPENSE				\$ 1,435	\$ 2,055	\$ 1,187	\$ 1,000	\$ 1,100	\$ (87)
OTHER BENEFITS	\$ 5				\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 2,387</b>	<b>\$ 17,531</b>	<b>\$ 15,022</b>	<b>\$ 87,098</b>	<b>\$ 120,392</b>	<b>\$ 110,408</b>	<b>\$ 122,830</b>	<b>\$ 105,108</b>	<b>\$ (5,300)</b>
<b>OPERATING EXPENSES</b>									
EQUIPMENT MAINTENANCE					\$ 6,522	\$ 77	\$ 10,000	\$ 7,500	\$ 7,423
TIRES/TRACKS					\$ -	\$ 305	\$ 1,500	\$ 1,000	\$ 695
PARTS					\$ 1,630	\$ 1,122	\$ 2,000	\$ 2,000	\$ 878
SMALL TOOLS & SUPPLIES			\$ 4,032	\$ 3,157	\$ 3,930	\$ 1,392	\$ 5,000	\$ 2,000	\$ 608
SHOP TOOLS & SUPPLIES					\$ -	\$ 100	\$ 500	\$ 500	\$ 400
EQUIPMENT FUEL			\$ 77	\$ 5,300	\$ 2,129	\$ 1,156	\$ 6,000	\$ 5,000	\$ 3,844
EQUIPMENT LUBE					\$ -	\$ 370	\$ -	\$ 500	\$ 130
THIRD PARTY PARTS/LABOR				\$ 6,631	\$ 5,250	\$ 7,146	\$ 10,000	\$ 10,000	\$ 2,854
THIRD PARTY TIRE/TRACK REPAIRS					\$ 473	\$ -	\$ 2,000	\$ 1,000	\$ 1,000
THIRD PARTY PREVENTIVE MAINTENANCE					\$ 855	\$ 383	\$ 4,500	\$ 1,000	\$ 617
DEPRECIATION					\$ -	\$ -	\$ -	\$ -	\$ -
SMALL EQUIPMENT EXPENSE		\$ 175			\$ 856	\$ 1,100	\$ 1,000	\$ 1,250	\$ 150
CURBSIDE COLLECTION EXPENSE	\$ 1,232	\$ 1,389	\$ 1,492	\$ 1,604	\$ 1,553	\$ 1,434	\$ 2,000	\$ 2,000	\$ 566
CURB ITI CART EXPENSE & REPAIRS	\$ 200	\$ 250	\$ 400	\$ 50	\$ 46,319	\$ -	\$ 50,000	\$ 40,000	\$ 40,000
OTHER RECYCLING EXPENSE		\$ 4,949	\$ 1,842	\$ 1,726	\$ 1,113	\$ 983	\$ 5,000	\$ 2,500	\$ 1,517
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,432</b>	<b>\$ 6,763</b>	<b>\$ 7,843</b>	<b>\$ 18,468</b>	<b>\$ 70,631</b>	<b>\$ 15,568</b>	<b>\$ 99,500</b>	<b>\$ 76,250</b>	<b>\$ 60,682</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>									
INSURANCE	\$ 2,615	\$ 2,846	\$ 2,836	\$ 2,848	\$ 3,153	\$ 3,835	\$ 3,200	\$ 4,500	\$ 665
HEALTH & SAFETY			\$ 57	\$ 112	\$ (4)	\$ 439	\$ 500	\$ 1,500	\$ 1,061
PROGRAM DEVELOPMENT				\$ 2,090	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC INFORMATION & PROMOTION		\$ 2,580			\$ 7,323	\$ 1,530	\$ 8,000	\$ 8,000	\$ 6,470
WEBSITE MEDIA					\$ -	\$ -	\$ -	\$ -	\$ -
GRAPHICS DESIGN					\$ -	\$ -	\$ -	\$ -	\$ -
OUTSIDE PRINTING		\$ 167			\$ 45	\$ -	\$ 100	\$ 7,000	\$ 7,000
ADVERTISING					\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE SUPPLIES & EXPENSE	\$ 13			\$ 75	\$ 44	\$ -	\$ 250	\$ 250	\$ 250
COMPUTER SUPPLIES & MAINTENANCE					\$ -	\$ 83	\$ -	\$ 250	\$ 167
THIRD PARTY BUILDING SERVICES		\$ 3,524	\$ 600	\$ 225	\$ -	\$ -	\$ 3,000	\$ 1,500	\$ 1,500
MEETINGS						\$ 45	\$ 1,250	\$ 150	\$ 105
DUES & SUBSCRIPTIONS		\$ 127	\$ 218		\$ 172	\$ -	\$ 250	\$ 250	\$ 250
TRAVEL					\$ -	\$ -	\$ 1,000	\$ 500	\$ 500
CONVENTION & EDUCATION FEES					\$ -	\$ -	\$ 1,000	\$ 500	\$ 500
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 2,627</b>	<b>\$ 9,244</b>	<b>\$ 3,711</b>	<b>\$ 5,349</b>	<b>\$ 10,732</b>	<b>\$ 5,932</b>	<b>\$ 18,550</b>	<b>\$ 24,400</b>	<b>\$ 18,468</b>
<b>OTHER INCOME &amp; EXPENSE</b>									
MISCELLANEOUS EXPENSE								\$ -	\$ -
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 6,446</b>	<b>\$ 33,538</b>	<b>\$ 26,575</b>	<b>\$ 110,915</b>	<b>\$ 201,755</b>	<b>\$ 131,908</b>	<b>\$ 240,880</b>	<b>\$ 205,758</b>	<b>\$ 73,850</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (3,967)</b>	<b>\$ (29,115)</b>	<b>\$ (17,802)</b>	<b>\$ (94,571)</b>	<b>\$ (156,068)</b>	<b>\$ (106,827)</b>	<b>\$ (210,630)</b>	<b>\$ (165,008)</b>	<b>\$ (58,181)</b>

**METRO WASTE AUTHORITY  
2022-2023 Budget Worksheet  
MRF (Material Recycling Facility)**

	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
								<b>ACTUAL</b>
<b>REVENUE</b>								
MRF TIPPING FEE REVENUE					\$ 581,720	\$ 2,368,440	\$ 1,000,000	\$ 418,280
MISCELLANEOUS RECYCLING					\$ 996	\$ 27,000	\$ 10,000	\$ 9,004
MIXED PAPER					\$ 688,081	\$ 940,680	\$ 750,000	\$ 61,919
CARDBOARD - (OCC)					\$ 844,145	\$ 773,874	\$ 1,400,000	\$ 555,855
ALUMINUM BEVERAGE CANS (UBC)					\$ 454,674	\$ 335,880	\$ 210,000	\$ (244,674)
STELL/TIN					\$ 349,440	\$ 162,000	\$ 65,000	\$ (284,440)
PET					\$ 525,556	\$ 369,360	\$ 170,000	\$ (355,556)
HDPE NATURAL					\$ 274,117	\$ 661,339	\$ 300,000	\$ 25,883
HDPE COLOR					\$ 139,053	\$ 347,520	\$ 75,000	\$ (64,053)
3 MIX GLASS					\$ 3,641	\$ (22,428)	\$ 7,282	\$ 3,641
MIX PLASTIC 3-7						\$ -	\$ -	\$ -
RESIDUE						\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,861,423</b>	<b>\$ 5,963,665</b>	<b>\$ 3,987,282</b>	<b>\$ 125,859</b>
<b>EXPENSES</b>								
PERSONNEL EXPENSES					\$ 919,558	\$ 2,324,846	\$ 2,259,780	\$ 1,340,222
OPERATING EXPENSES					\$ 1,574,920	\$ 642,000	\$ 1,788,500	\$ 213,580
GENERAL & ADMINISTRATIVE EXPENSES					\$ 269,768	\$ 786,830	\$ 515,350	\$ 245,582
OTHER INCOME & EXPENSE				\$ 637,795	\$ 562,813	\$ 738,250	\$ 750,000	\$ 187,187
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 637,795</b>	<b>\$ 3,327,059</b>	<b>\$ 4,491,926</b>	<b>\$ 5,313,630</b>	<b>\$ 1,986,571</b>
<b>NET INCOME (LOSS)</b>					<b>\$ 534,364</b>	<b>\$ 1,471,739</b>	<b>\$ (1,326,348)</b>	<b>\$ (1,860,712)</b>
<b>PERSONNEL EXPENSES</b>								
ADMINISTRATIVE SALARIES					\$ 634,842	\$ 1,736,426	\$ 1,572,150	\$ 937,308
ADMINISTRATIVE OVERTIME					\$ 5,605		\$ 7,000	\$ 1,395
TEMPORARY LABOR					\$ 163,059		\$ 75,000	\$ (88,059)
OPERATORS R/T WAGES					\$ -			\$ -
OPERATORS O/T WAGES					\$ -			\$ -
LABOR R/T WAGES					\$ 1,389			\$ (1,389)
LABOR O/T WAGES					\$ -			\$ -
MECHANICS R/T WAGES					\$ -			\$ -
MECHANICS O/T WAGES					\$ -			\$ -
UNION MEDICAL INSURANCE					\$ -			\$ -
FLEX BENEFIT EXPENSE					\$ 12,473	\$ 243,320	\$ 330,950	\$ 318,477
PAYROLL TAX EXPENSE					\$ 45,971	\$ 150,000	\$ 120,269	\$ 74,298
EMPLOYER'S IPERS					\$ 50,933	\$ 185,000	\$ 148,411	\$ 97,478
UNEMPLOYMENT TAX					\$ -	\$ -		\$ -
WORKMEN'S COMP EXPENSE					\$ -	\$ -		\$ -
EMPLOYEE UNIFORMS					\$ 3,915	\$ 10,000	\$ 4,500	\$ 585
DEFERRED COMPENSATION EXPENSE					\$ 971	\$ -	\$ 1,000	\$ 29
OTHER BENEFITS					\$ 400	\$ 100	\$ 500	\$ 100
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 919,558</b>	<b>\$ 2,324,846</b>	<b>\$ 2,259,780</b>	<b>\$ 1,340,222</b>
PREVENTIVE MAINTENANCE					\$ 4,821	\$ 37,500	\$ 37,500	\$ 32,679
TIRES/TRACKS					\$ -	\$ -		\$ -
PARTS					\$ 262,856	\$ 60,000	\$ 300,000	\$ 37,144
SMALL TOOLS & SUPPLIES					\$ 26,424	\$ 15,000	\$ 25,000	\$ (1,424)
SHOP TOOLS & SUPPLIES					\$ 177	\$ 15,000	\$ 5,000	\$ 4,823
EQUIPMENT FUEL					\$ 11,235	\$ 37,500	\$ 20,000	\$ 8,765
EQUIPMENT LUBE					\$ 19,966		\$ 25,000	\$ 5,034
THIRD PARTY PARTS/LABOR					\$ 12,784	\$ 22,500	\$ 22,500	\$ 9,716
THIRD PARTY TIRE/TRACK REPAIRS					\$ 1,776	\$ 6,000	\$ 6,000	\$ 4,224
THIRD PARTY PREVENTIVE MAINTENANCE					\$ 814	\$ 24,000	\$ 24,000	\$ 23,186
SITE MAINTENANCE					\$ 9,101	\$ 27,000	\$ 25,000	\$ 15,899
SITE PERMITS					\$ 400		\$ 1,000	\$ 600
FLY ASH / LIQUIDS								\$ -
RECYCLING REBATE - DES MOINES						\$ 60,000	\$ 60,000	\$ 60,000
ENVIRONMENTAL MONITORING								\$ -
DEPRECIATION					\$ 1,180,322	\$ 330,000	\$ 1,180,000	\$ (322)
LEASE EXPENSE								\$ -
CONSULTING FEES					\$ 10,000		\$ 10,000	\$ -
EMS IMPACT EXPENSE								\$ -
EQUIPMENT RENT					\$ 34,244		\$ 40,000	\$ 5,756
SMALL EQUIPMENT EXPENSE						\$ 7,500	\$ 7,500	\$ 7,500
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,574,920</b>	<b>\$ 642,000</b>	<b>\$ 1,788,500</b>	<b>\$ 213,580</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>								
INSURANCE					\$ 18,628	\$ 131,000	\$ 10,000	\$ (8,628)
HEALTH & SAFETY					\$ 44,286	\$ 40,430	\$ 45,000	\$ 714
LEGAL EXPENSE					\$ 266		\$ 500	\$ 234
PROFESSIONAL FEES								\$ -
INVESTMENT EXPENSE								\$ -
PROGRAM DEVELOPMENT					\$ 30		\$ 100	\$ 70

	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
								<b>ACTUAL</b>
PUBLIC INFORMATION & PROMOTION					\$ 2,963	\$ 50,000	\$ 46,000	\$ 43,037
WEBSITE MEDIA						\$ 20,000	\$ 10,000	\$ 10,000
GRAPHICS DESIGN								\$ -
AUDIO/VISUAL PROCESSING					\$ 254		\$ 1,000	\$ 746
OUTSIDE PRINTING						\$ 25,000	\$ 22,000	\$ 22,000
ADVERTISING					\$ 12,307		\$ 15,000	\$ 2,693
LIBRARY SUPPLIES								\$ -
OFFICE SUPPLIES & EXPENSE					\$ 7,657	\$ 11,000	\$ 11,000	\$ 3,343
COMPUTER SUPPLIES & MAINTENANCE					\$ 18,160	\$ 2,000	\$ 7,500	\$ (10,660)
TELEPHONE					\$ 18,073	\$ 6,000	\$ 18,000	\$ (73)
MAILING EXPENSE						\$ 3,500	\$ 3,000	\$ 3,000
OFFICE PRINTING EXPENSE					\$ 1,556	\$ 3,000	\$ 2,000	\$ 444
DEPRECIATION - OFFICE EQUIPMENT						\$ 1,000	\$ 1,500	\$ 1,500
RENTAL OF FACILITIES								\$ -
UTILITIES					\$ 111,341	\$ 400,000	\$ 250,000	\$ 138,659
BUILDING REPAIRS					\$ 559	\$ 13,900	\$ 5,000	\$ 4,441
BUILDING SUPPLIES & EXPENSE					\$ 5,209	\$ 5,000	\$ 10,000	\$ 4,791
THIRD PARTY BUILDING SERVICES					\$ 21,948	\$ 20,000	\$ 30,000	\$ 8,052
BUILDING MANAGEMENT MAINTENANCE								\$ -
BUILDING SECURITY								\$ -
MEETINGS					\$ 6,356	\$ 25,000	\$ 12,500	\$ 6,144
ANNUAL DINNER & PROGRAM								\$ -
DUES & SUBSCRIPTIONS					\$ 175		\$ 250	\$ 75
TRAVEL						\$ 20,000	\$ 10,000	\$ 10,000
CONVENTION & EDUCATION FEES						\$ 10,000	\$ 5,000	\$ 5,000
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 269,768</b>	<b>\$ 786,830</b>	<b>\$ 515,350</b>	<b>\$ 245,582</b>
<b>OTHER INCOME &amp; EXPENSE</b>								
INTEREST EXPENSE				\$ 637,795	\$ 562,813	\$ 738,250	\$ 750,000	\$ 187,187
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>				<b>\$ 637,795</b>	<b>\$ 562,813</b>	<b>\$ 738,250</b>	<b>\$ 750,000</b>	<b>\$ 187,187</b>
<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 637,795.04</b>	<b>\$ 3,327,059.00</b>	<b>\$ 4,491,926.00</b>	<b>\$ 5,313,630.00</b>	<b>\$ 1,986,571</b>
<b>NET INCOME (LOSS)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ (637,795.04)</b>	<b>\$ 534,364.00</b>	<b>\$ 1,471,739.00</b>	<b>\$ (1,326,347.90)</b>	<b>#####</b>

**METRO WASTE AUTHORITY**  
**2022-2023 Budget Worksheet**  
**Education**

	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
											<b>ACTUAL</b>
<b>EXPENSES</b>											
PERSONNEL EXPENSES	\$ 97,568	\$ 59,316	\$ 74,287	\$ 76,873	\$ 80,564	\$ 40,284	\$ 82,684	\$ 93,477	\$ 98,960	\$ 103,714	\$ 10,237
GENERAL & ADMINISTRATIVE EXPENSES	\$ 11,832	\$ 3,193	\$ 3,890	\$ 4,419	\$ 4,762	\$ 8,706	\$ 6,889	\$ 13,946	\$ 20,300	\$ 27,100	\$ 13,154
<b>TOTAL EXPENSES</b>	<b>\$ 109,400</b>	<b>\$ 62,509</b>	<b>\$ 78,177</b>	<b>\$ 81,292</b>	<b>\$ 85,326</b>	<b>\$ 48,991</b>	<b>\$ 89,573</b>	<b>\$ 107,423</b>	<b>\$ 119,260</b>	<b>\$ 130,814</b>	<b>\$ 23,391</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (109,400)</b>	<b>\$ (62,509)</b>	<b>\$ (78,177)</b>	<b>\$ (81,292)</b>	<b>\$ (85,326)</b>	<b>\$ (48,991)</b>	<b>\$ (89,573)</b>	<b>\$ (107,423)</b>	<b>\$ (119,260)</b>	<b>\$ (130,814)</b>	<b>\$ (23,391)</b>
<b>PERSONNEL EXPENSES</b>											
ADMINISTRATIVE SALARIES	\$ 68,699	\$ 42,074	\$ 52,672	\$ 55,074	\$ 58,478	\$ 27,685	\$ 58,935	\$ 76,280	\$ 75,740	\$ 78,200	\$ 1,920
FLEX BENEFIT EXPENSE	\$ 13,954	\$ 9,438	\$ 11,049	\$ 10,975	\$ 10,996	\$ 7,027	\$ 12,280	\$ 3,579	\$ 7,900	\$ 10,900	\$ 7,321
EMPLOYEE BENEFITS	\$ 639	\$ 407	\$ 554	\$ 567	\$ 577	\$ 245	\$ 589	\$ 665	\$ 1,000	\$ 1,000	\$ 335
PAYROLL TAX EXPENSE	\$ 5,019	\$ 3,131	\$ 4,283	\$ 4,450	\$ 4,471	\$ 2,116	\$ 4,720	\$ 5,483	\$ 6,800	\$ 5,982	\$ 499
EMPLOYER'S IPERS	\$ 6,690	\$ 3,910	\$ 5,355	\$ 5,553	\$ 6,019	\$ 2,984	\$ 6,159	\$ 7,230	\$ 7,520	\$ 7,382	\$ 152
WORKMEN'S COMP EXPENSE	\$ 344	\$ 314	\$ 119				\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE UNIFORMS	\$ 195		\$ 236	\$ 233		\$ 228	\$ -	\$ 240	\$ -	\$ 250	\$ 10
DEFERRED COMPENSATION EXPENSE	\$ 2,010	\$ 24					\$ -	\$ -	\$ -	\$ -	\$ -
OTHER BENEFITS	\$ 18	\$ 18	\$ 19	\$ 21	\$ 21		\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 97,568</b>	<b>\$ 59,316</b>	<b>\$ 74,287</b>	<b>\$ 76,873</b>	<b>\$ 80,564</b>	<b>\$ 40,284</b>	<b>\$ 82,684</b>	<b>\$ 93,477</b>	<b>\$ 98,960</b>	<b>\$ 103,714</b>	<b>\$ 10,237</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>											
INSURANCE	\$ 2,250	\$ 2,299	\$ 2,615	\$ 2,846	\$ 2,836	\$ 2,848	\$ 3,153	\$ 3,835	\$ 3,200	\$ 4,000	\$ 165
HEALTH & SAFETY	\$ 25			\$ 115			\$ 56	\$ 25	\$ 100	\$ 100	\$ 75
PUBLIC INFORMATION & PROMOTION	\$ 5,264	\$ 147	\$ 1,015	\$ 815	\$ 1,830	\$ 5,859	\$ 3,464	\$ 10,086	\$ 17,000	\$ 22,000	\$ 11,914
MEETINGS	\$ 37	\$ 5		\$ 5				\$ -	\$ -	\$ -	\$ -
TRAVEL	\$ 2,028	\$ 406	\$ 261		\$ 96			\$ -	\$ -	\$ 1,000	\$ 1,000
CONVENTION & EDUCATION FEES	\$ 120						\$ 216	\$ -	\$ -	\$ -	\$ -
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 11,832</b>	<b>\$ 3,193</b>	<b>\$ 3,890</b>	<b>\$ 4,419</b>	<b>\$ 4,762</b>	<b>\$ 8,706</b>	<b>\$ 6,889</b>	<b>\$ 13,946</b>	<b>\$ 20,300</b>	<b>\$ 27,100</b>	<b>\$ 13,154</b>
TOTAL OTHER INCOME & EXPENSE											
<b>TOTAL EXPENSES</b>	<b>109,400.03</b>	<b>62,509.09</b>	<b>78,177</b>	<b>81,292</b>	<b>85,326</b>	<b>48,991</b>	<b>89,573</b>	<b>107,423</b>	<b>119,260</b>	<b>130,814</b>	<b>\$ 23,391</b>
<b>NET INCOME (LOSS)</b>	<b>(\$109,400.03)</b>	<b>(\$62,509.09)</b>	<b>(78,177)</b>	<b>(81,292)</b>	<b>(85,326)</b>	<b>(48,991)</b>	<b>(89,573)</b>	<b>(107,423)</b>	<b>(119,260)</b>	<b>(130,814)</b>	<b>\$ (23,391)</b>

**METRO WASTE AUTHORITY**  
**2022-2023 Budget Worksheet**  
**C & D Recycling (Construction & Demolition)**

	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
<b>REVENUE</b>											
CONSTRUCTION & DEMOLITION WASTE	\$ 73,470	\$ 109,490	\$ 130,038	\$ 240,203	\$ 372,862	\$ 484,234	\$ 449,275	\$ 61,834	\$ 435,000	\$ 435,000	\$ 373,166
REVENUE RECYCLED SHINGLES	\$ 33,525	\$ 103,737			\$ 9,439	\$ 13,668	\$ 12,002	\$ 25,833	\$ 12,800	\$ 25,000	\$ (833)
WHITE GOODS REVENUE			\$ 65,792	\$ 67,733	\$ 76,128	\$ 92,822	\$ 95,917	\$ 91,928	\$ 90,000	\$ 90,000	\$ (1,928)
REVENUE RECYCLED METAL					\$ 21,790	\$ 13,894	\$ 27,578	\$ 69,638	\$ 21,000	\$ 65,000	\$ (4,638)
REVENUE RECYCLED RUBBLE										\$ -	\$ -
REVENUE RECYCLED WOOD					\$ 9,668	\$ 785	\$ -		\$ 1,000	\$ 1,000	\$ 1,000
<b>TOTAL REVENUE</b>	<b>\$ 106,995</b>	<b>\$ 213,228</b>	<b>\$ 195,830</b>	<b>\$ 307,935</b>	<b>\$ 489,887</b>	<b>\$ 605,404</b>	<b>\$ 584,771</b>	<b>\$ 249,233</b>	<b>\$ 559,800</b>	<b>\$ 616,000</b>	<b>\$ 366,767</b>
<b>EXPENSES</b>											
PERSONNEL EXPENSES	\$ 45,741	\$ 47,075	\$ 48,236	\$ 46,642	\$ 214,371	\$ 270,368	\$ 293,333	\$ 241,348	\$ 405,756	\$ 298,552	\$ 57,204
OPERATING EXPENSES	\$ 162,083	\$ 248,760	\$ 79,426	\$ 62,682	\$ 285,575	\$ 114,439	\$ 53,393	\$ 65,447	\$ 345,500	\$ 256,500	\$ 191,053
GENERAL & ADMINISTRATIVE EXPENSES	\$ 3,347	\$ 3,245	\$ 3,610	\$ 3,651	\$ 9,957	\$ 52,460	\$ 38,673	\$ 8,134	\$ 64,200	\$ 62,000	\$ 53,866
<b>TOTAL EXPENSES</b>	<b>\$ 211,171</b>	<b>\$ 299,081</b>	<b>\$ 131,271</b>	<b>\$ 112,974</b>	<b>\$ 509,903</b>	<b>\$ 437,267</b>	<b>\$ 385,398</b>	<b>\$ 314,929</b>	<b>\$ 815,456</b>	<b>\$ 617,052</b>	<b>\$ 302,123</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (104,176)</b>	<b>\$ (85,853)</b>	<b>\$ 64,559</b>	<b>\$ 194,961</b>	<b>\$ (20,017)</b>	<b>\$ 168,137</b>	<b>\$ 199,373</b>	<b>\$ (65,696)</b>	<b>\$ (255,656)</b>	<b>\$ (1,052)</b>	<b>\$ 64,644</b>
<b>PERSONNEL EXPENSES</b>											
ADMINISTRATIVE SALARIES				\$ 153	\$ 120,543	\$ 139,240	\$ 185,652	\$ 189,217	\$ 115,696	\$ 104,718	\$ (84,499)
ADMINISTRATIVE OVERTIME					\$ 4,050	\$ 3,802	\$ 5,161	\$ 2,228	\$ 5,500	\$ 2,500	\$ 272
TEMPORARY LABOR							\$ -			\$ -	\$ -
LABOR R/T WAGES	\$ 28,103	\$ 29,481	\$ 31,032	\$ 30,396	\$ 30,684	\$ 53,583	\$ 23,199	\$ -	\$ 183,583	\$ 110,307	\$ 110,307
LABOR O/T WAGES	\$ 3,493	\$ 3,637	\$ 3,848	\$ 3,092	\$ 1,680	\$ 783	\$ 741	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
UNION MEDICAL INSURANCE	\$ 5,581	\$ 5,493	\$ 5,575	\$ 5,684	\$ 5,169	\$ 6,713	\$ 4,004		\$ 5,000		\$ -
FLEX BENEFIT EXPENSE					\$ 21,327	\$ 25,937	\$ 30,970	\$ 13,806	\$ 33,180	\$ 37,280	\$ 23,474
EMPLOYEE BENEFITS	\$ 185	\$ 189	\$ 193	\$ 197	\$ 1,343	\$ 1,610	\$ 1,891	\$ 1,566	\$ 2,000	\$ 2,000	\$ 434
PAYROLL TAX EXPENSE	\$ 2,474	\$ 2,589	\$ 2,633	\$ 2,827	\$ 12,363	\$ 15,323	\$ 16,529	\$ 14,587	\$ 25,877	\$ 16,449	\$ 1,862
EMPLOYER'S IPERS	\$ 2,815	\$ 2,921	\$ 2,984	\$ 3,250	\$ 15,261	\$ 19,870	\$ 21,924	\$ 18,320	\$ 29,920	\$ 20,298	\$ 1,978
WORKMEN'S COMP EXPENSE	\$ 2,009	\$ 1,845	\$ 961				\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE UNIFORMS	\$ 232	\$ 40	\$ 113	\$ 119	\$ 963	\$ 515	\$ 666	\$ 587	\$ 1,000	\$ 1,000	\$ 413
DEFERRED COMPENSATION EXPENSE	\$ 841	\$ 872	\$ 887	\$ 902	\$ 924	\$ 2,928	\$ 2,597	\$ 1,037	\$ 3,000	\$ 3,000	\$ 1,963
OTHER BENEFITS	\$ 9	\$ 9	\$ 9	\$ 21	\$ 64	\$ 64	\$ -		\$ -	\$ -	\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 45,741</b>	<b>\$ 47,075</b>	<b>\$ 48,236</b>	<b>\$ 46,642</b>	<b>\$ 214,371</b>	<b>\$ 270,368</b>	<b>\$ 293,333</b>	<b>\$ 241,348</b>	<b>\$ 405,756</b>	<b>\$ 298,552</b>	<b>\$ 57,204</b>
<b>OPERATING EXPENSES</b>											
EQUIPMENT MAINTENANCE							\$ -		\$ 5,000	\$ -	\$ -
PREVENTIVE MAINTENANCE							\$ -	\$ 212	\$ 2,000	\$ 1,000	\$ 788
TIRES/TRACKS							\$ -		\$ 10,000	\$ 8,000	\$ 8,000
PARTS					\$ 9,380	\$ 8,871	\$ 4,747	\$ 9,069	\$ 10,000	\$ 15,000	\$ 5,931
SMALL TOOLS & SUPPLIES					\$ 1,560	\$ 2,065	\$ 1,422	\$ 1,013	\$ 2,500	\$ 3,000	\$ 1,987
EQUIPMENT FUEL					\$ 8,431	\$ 6,630	\$ 5,708	\$ 45	\$ 7,500	\$ 15,000	\$ 14,955
THIRD PARTY PARTS/LABOR	\$ 116,925	\$ 185,257	\$ 26,668	\$ 8,800	\$ 183,285	\$ 4,722	\$ -	\$ 44,972	\$ 20,000	\$ 45,000	\$ 28
SHINGLES GRINDING EXPENSE						\$ 454	\$ -	\$ -	\$ 230,000	\$ 115,000	\$ 115,000
SITE MAINTENANCE		\$ 6,540		\$ 46			\$ 4,043		\$ 5,000	\$ 5,000	\$ 5,000
SITE PERMITS							\$ -	\$ -	\$ -	\$ -	\$ -
ENVIRONMENTAL MONITORING	\$ 19,926	\$ 15,871	\$ 10,579	\$ 17,946	\$ 27,399	\$ 18,891	\$ 6,906	\$ 1,244	\$ 9,000	\$ 5,000	\$ 3,756
DEPRECIATION	\$ 4,853	\$ 1,745	\$ 1,463	\$ 1,463	\$ 1,463	\$ 1,463	\$ 609	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
ENGINEERING SERVICES					\$ 565		\$ -	\$ -	\$ -	\$ -	\$ -
CONSULTING FEES					\$ 1,235		\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT RENT							\$ -		\$ 20,000	\$ 20,000	\$ 20,000
SMALL EQUIPMENT EXPENSE					\$ 2,828		\$ 5,826	\$ 401	\$ 5,000	\$ 5,000	\$ 4,599
WHITE GOODS EXPENSE	\$ 18,879	\$ 39,348	\$ 40,716	\$ 34,428	\$ 49,430	\$ 71,343	\$ 24,130	\$ 8,350	\$ 10,000	\$ 10,000	\$ 1,650
CONTRACT DISPOSAL	\$ 1,500						\$ -	\$ 141	\$ 8,500	\$ 8,500	\$ 8,359
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 162,083</b>	<b>\$ 248,760</b>	<b>\$ 79,426</b>	<b>\$ 62,682</b>	<b>\$ 285,575</b>	<b>\$ 114,439</b>	<b>\$ 53,393</b>	<b>\$ 65,447</b>	<b>\$ 345,500</b>	<b>\$ 256,500</b>	<b>\$ 191,053</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>											
INSURANCE	\$ 2,250	\$ 2,299	\$ 2,615	\$ 2,846	\$ 2,836	\$ 2,848	\$ 3,153	\$ 3,835	\$ 3,200	\$ 4,000	\$ 165
HEALTH & SAFETY				\$ 655	\$ 501	\$ 327	\$ 1,134	\$ 645	\$ 1,000	\$ 2,000	\$ 1,355
PROFESSIONAL FEES					\$ 3,890	\$ 47,460	\$ 32,141	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
PUBLIC INFORMATION & PROMOTION					\$ 1,203		\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
GRAPHICS DESIGN							\$ -	\$ -	\$ -	\$ -	\$ -
OUTSIDE PRINTING							\$ -	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
ADVERTISING				\$ 101			\$ -	\$ 1,709	\$ -	\$ 2,000	\$ 291
OFFICE SUPPLIES & EXPENSE	\$ 105				\$ 403	\$ 337	\$ 325	\$ -	\$ 500	\$ 2,000	\$ 2,000
COMPUTER SUPPLIES & MAINTENANCE							\$ -	\$ 1,895	\$ 1,000	\$ 2,000	\$ 105
MAILING EXPENSE	\$ 992	\$ 946	\$ 995	\$ 49	\$ 1,124	\$ 1,488	\$ 876		\$ 1,000	\$ 500	\$ 500
UTILITIES							\$ -		\$ 1,000	\$ 500	\$ 500
BUILDING REPAIRS							\$ -		\$ 6,500	\$ 6,500	\$ 6,500
BUILDING SUPPLIES & EXPENSE							\$ -	\$ 50	\$ 5,000	\$ 500	\$ 450
THIRD PARTY BUILDING SERVICES							\$ 250		\$ 500	\$ 500	\$ 500
MEETINGS							\$ 45		\$ 500	\$ 500	\$ 500
TRAVEL							\$ -		\$ 3,000	\$ 1,500	\$ 1,500
CONVENTION & EDUCATION FEES							\$ 750		\$ 2,000	\$ 1,000	\$ 1,000
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 3,347</b>	<b>\$ 3,245</b>	<b>\$ 3,610</b>	<b>\$ 3,651</b>	<b>\$ 9,957</b>	<b>\$ 52,460</b>	<b>\$ 38,673</b>	<b>\$ 8,134</b>	<b>\$ 64,200</b>	<b>\$ 62,000</b>	<b>\$ 53,866</b>
<b>TOTAL EXPENSES</b>	<b>211,171</b>	<b>299,081</b>	<b>131,271</b>	<b>112,974</b>	<b>509,903</b>	<b>437,267</b>	<b>385,398</b>	<b>314,929</b>	<b>815,456</b>	<b>617,052</b>	<b>\$ 302,123</b>
<b>NET INCOME (LOSS)</b>	<b>(104,176)</b>	<b>(85,853)</b>	<b>64,559</b>	<b>194,961</b>	<b>(20,017)</b>	<b>168,137</b>	<b>199,373</b>	<b>(65,696)</b>	<b>(255,656)</b>	<b>(1,052)</b>	<b>\$ 64,644</b>

**METRO WASTE AUTHORITY**  
**2022-2023 Budget Worksheet**  
**E-Waste Recycling**

	<i>FY 16/17</i>	<i>FY 17/18</i>	<i>FY 18/19</i>	<i>FY 19/20</i>	<i>FY 20/21</i>	<i>FY 21/22</i>	<i>FY 22/23</i>	<i>FY 23/24</i>	<i>\$ Change</i>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<i>from 21/22</i>
									<b>ACTUAL</b>
<b>REVENUE</b>									
E-WASTE FEES	\$ 22,640	\$ 18,770	\$ 22,329	\$ 21,194	\$ 33,645	\$ 43,144	\$ 35,000	\$ 42,500	\$ (644)
Total E-WASTE FEES	\$ 22,640	\$ 18,770	\$ 22,329	\$ 21,194	\$ 33,645	\$ 43,144	\$ 35,000	\$ 42,500	\$ (644)
<b>TOTAL REVENUE</b>	<b>\$ 22,640</b>	<b>\$ 18,770</b>	<b>\$ 22,329</b>	<b>\$ 21,194</b>	<b>\$ 33,645</b>	<b>\$ 43,144</b>	<b>\$ 35,000</b>	<b>\$ 42,500</b>	<b>\$ (644)</b>
<b>EXPENSES</b>									
PERSONNEL EXPENSES							\$ 24,611	\$ 21,644	\$ 21,644
TOTAL OPERATING EXPENSES	\$ 11,127	\$ 7,986	\$ 9,137	\$ 1,627	\$ 18,384	\$ 20,752	\$ 22,000	\$ 44,500	\$ 23,748
<b>TOTAL EXPENSES</b>	<b>\$ 11,127</b>	<b>\$ 7,986</b>	<b>\$ 9,137</b>	<b>\$ 1,627</b>	<b>\$ 18,384</b>	<b>\$ 20,752</b>	<b>\$ 46,611</b>	<b>\$ 66,144</b>	<b>\$ 45,392</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 11,514</b>	<b>\$ 10,783</b>	<b>\$ 13,192</b>	<b>\$ 19,567</b>	<b>\$ 15,261</b>	<b>\$ 22,392</b>	<b>\$ (11,611)</b>	<b>\$ (23,644)</b>	<b>\$ (46,036)</b>

METRO WASTE AUTHORITY  
2022-2023 Budget Worksheet  
Can Redemption

	FY 22/23 BUDGET	FY 23/24 BUDGET	\$ Change from 21/22 ACTUAL
REVENUE			
OTHER MHWD REVENUE			
OTHER RECYCLING REVENUE		\$ 180,000	
MHWD SERVICE FEES			
<b>TOTAL REVENUE</b>		<b>\$ 180,000</b>	
EXPENSES			
PERSONNEL EXPENSES		\$ 21,643	
TOTAL OPERATING EXPENSES		\$ 59,500	
TOTAL GENERAL & ADMINISTRATIVE EXPENSES		\$ 46,500	
<b>TOTAL EXPENSES</b>		<b>\$ 247,643</b>	
<b>NET INCOME (LOSS)</b>		<b>\$ (67,643)</b>	
ADMINISTRATIVE SALARIES			
ADMINISTRATIVE OVERTIME		\$ 14,820	
TEMPORARY LABOR			
FLEX BENEFIT EXPENSE		\$ 3,270	
EMPLOYEE BENEFITS		\$ 1,020	
PAYROLL TAX EXPENSE		\$ 1,134	
EMPLOYER'S IPERS		\$ 1,399	
OTHER BENEFITS			
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 21,643</b>	
EQUIPMENT MAINTENANCE			
EQUIPMENT FUEL		\$ 500	
EQUIPMENT LUBE		\$ 1,000	
SITE MAINTENANCE		\$ 500	
SITE PERMITS			
ENGINEERING SERVICES		\$ 5,000	
EQUIPMENT RENT		\$ 10,000	
SMALL EQUIPMENT EXPENSE		\$ 40,000	
METRO RECYCLING CENTER			
MHWD SUPPLIES		\$ 2,500	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 59,500</b>	
GENERAL & ADMINISTRATIVE EXPENSES			
INSURANCE			
HEALTH & SAFETY		\$ 1,000	
PROFESSIONAL FEES		\$ 25,000	
PUBLIC INFORMATION & PROMOTION - EWASTE		\$ 3,000	
WEBSITE MEDIA		\$ 5,000	
OUTSIDE PRINTING - EWASTE		\$ 6,000	
OFFICE SUPPLIES & EXPENSE		\$ 500	
COMPUTER SUPPLIES & MAINTENANCE		\$ 1,500	
UTILITIES		\$ 2,500	
BUILDING REPAIRS		\$ 500	
BUILDING SUPPLIES & EXPENSE		\$ 500	

THIRD PARTY BUILDING SERVICES		
BUILDING SECURITY	\$	1,000
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$</b>	<b>46,500</b>



**METRO WASTE AUTHORITY**  
**2022-2023 Budget Worksheet**  
**Metro Compost Center**

	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 23/24 BUDGET	\$ Change from 21/22 ACTUAL
<b>REVENUE</b>											
COMPOST WASTE	\$ 641,878	\$ 665,895	\$ 664,960	\$ 664,241	\$ 665,797	\$ 804,928	\$ 950,658	\$ 785,886	\$ 875,000	\$ 785,000	\$ (886)
COMPOST WASTE DISCOUNT	\$ (31,588)	\$ (28,472)	\$ (30,204)	\$ (28,459)	\$ (25,760)	\$ (19,087)	\$ (30,578)	\$ (25,438)	\$ (27,750)		\$ 25,438
HANDLING CHARGE	\$ 315										\$ -
YARD WASTE BAG REVENUE	\$ 1,137,375	\$ 1,116,539	\$ 1,194,041	\$ 1,078,558	\$ 1,151,974	\$ 1,200,277	\$ 1,174,323	\$ 1,141,809	\$ 1,150,000	\$ 1,150,000	\$ 8,191
YARD WASTE STICKER REVENUE	\$ 190,525	\$ 176,444	\$ 180,004	\$ 165,375	\$ 167,898	\$ 186,857	\$ 170,402	\$ 169,671	\$ 175,000	\$ 175,000	\$ 5,329
YARD WASTE ANNUAL STICKER REVENUE	\$ 423,725	\$ 464,359	\$ 502,948	\$ 533,470	\$ 586,421	\$ 648,473	\$ 734,189	\$ 764,298	\$ 680,500	\$ 750,000	\$ (14,298)
YARD BAG REVENUE PELLA	\$ 35,055	\$ 31,113	\$ 34,200	\$ 31,350	\$ 37,335	\$ 34,438	\$ 33,013	\$ 35,245	\$ 33,750	\$ 34,000	\$ (1,245)
YARD STICKER REVENUE PELLA	\$ 280	\$ 280	\$ 70	\$ 490		\$ 560	\$ -	\$ 340	\$ 500	\$ 500	\$ 160
SALE OF COMPOST	\$ 228,034	\$ 280,677	\$ 221,923	\$ 296,103	\$ 207,873	\$ 307,579	\$ 349,319	\$ 321,225	\$ 325,000	\$ 400,000	\$ 78,775
CREDIT MEMOS YARD BAGS	\$ 105		\$ (1,958)					\$ -			\$ -
<b>TOTAL REVENUE</b>	<b>\$ 2,625,704</b>	<b>\$ 2,706,834</b>	<b>\$ 2,765,984</b>	<b>\$ 2,741,128</b>	<b>\$ 2,791,538</b>	<b>\$ 3,164,024</b>	<b>\$ 3,381,326</b>	<b>\$ 3,193,036</b>	<b>\$ 3,212,000</b>	<b>\$ 3,294,500</b>	<b>\$ 101,464</b>
<b>EXPENSES</b>											
PERSONNEL EXPENSES	\$ 372,931	\$ 379,025	\$ 386,731	\$ 409,428	\$ 291,338	\$ 260,023	\$ 230,384	\$ 165,672	\$ 270,955	\$ 441,487	\$ 275,815
OPERATING EXPENSES	\$ 1,911,254	\$ 2,047,343	\$ 2,193,121	\$ 2,053,784	\$ 2,302,920	\$ 2,790,328	\$ 2,560,147	\$ 2,908,334	\$ 3,756,000	\$ 3,218,153	\$ 309,819
GENERAL & ADMINISTRATIVE EXPENSES	\$ 84,243	\$ 73,275	\$ 80,626	\$ 130,526	\$ 109,961	\$ 88,726	\$ 117,916	\$ 118,561	\$ 136,780	\$ 174,850	\$ 56,289
OTHER INCOME & EXPENSE	\$ (7,626)	\$ (6,999)	\$ (5,250)	\$ (2,411)	\$ -	\$ 1,104	\$ 184	\$ 1,101	\$ 1,000	\$ 1,000	\$ (101)
<b>TOTAL EXPENSES</b>	<b>\$ 2,360,803</b>	<b>\$ 2,492,644</b>	<b>\$ 2,655,228</b>	<b>\$ 2,593,497</b>	<b>\$ 2,704,219</b>	<b>\$ 3,140,181</b>	<b>\$ 2,908,631</b>	<b>\$ 3,193,668</b>	<b>\$ 4,164,735</b>	<b>\$ 3,835,490</b>	<b>\$ 641,822</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 264,901</b>	<b>\$ 214,190</b>	<b>\$ 110,756</b>	<b>\$ 147,631</b>	<b>\$ 87,319</b>	<b>\$ 23,843</b>	<b>\$ 472,695</b>	<b>\$ (632)</b>	<b>\$ (952,735)</b>	<b>\$ (540,990)</b>	<b>\$ (540,358)</b>
<b>PERSONNEL EXPENSES</b>											
ADMINISTRATIVE SALARIES	\$ 4,161	\$ 7,072	\$ 8,995	\$ 3,583	\$ 2,978	\$ 3,501	\$ 3,754	\$ 470	\$ 11,000	\$ 9,518	\$ 9,048
TEMPORARY LABOR	\$ 1,527	\$ 2,288	\$ 1,152				\$ -	\$ -	\$ -		\$ -
OPERATORS R/T WAGES	\$ 218,256	\$ 218,598	\$ 227,657	\$ 230,886	\$ 154,889	\$ 162,233	\$ 150,511	\$ 102,067	\$ 175,075	\$ 329,029	\$ 226,962
OPERATORS O/T WAGES	\$ 8,865	\$ 8,994	\$ 18,575	\$ 38,383	\$ 22,802	\$ 21,261	\$ 16,522	\$ 21,132	\$ 18,000	\$ 20,000	\$ (1,132)
LABOR R/T WAGES	\$ 27,769	\$ 32,085	\$ 30,750	\$ 30,350	\$ 30,350	\$ 30,661	\$ 6,894	\$ (3,524)	\$ -	\$ -	\$ -
LABOR O/T WAGES	\$ 3,269	\$ 3,566	\$ 4,143	\$ 2,415	\$ 1,409	\$ 392	\$ -	\$ -	\$ -	\$ -	\$ -
UNION MEDICAL INSURANCE	\$ 32,532	\$ 29,788	\$ 29,491	\$ 39,387	\$ 32,075	\$ 23,368	\$ 17,309	\$ 10,407	\$ 20,000	\$ 11,000	\$ 593
FLEX BENEFIT EXPENSE	\$ 439	\$ 549	\$ 878	\$ 607	\$ 419	\$ 494	\$ 397	\$ 40	\$ 1,580	\$ 1,580	\$ 1,540
EMPLOYEE BENEFITS	\$ 1,592	\$ 1,552	\$ 1,531	\$ 1,615	\$ 1,643	\$ 1,262	\$ 1,053	\$ 1,064	\$ 1,300	\$ 1,150	\$ 86
PAYROLL TAX EXPENSE	\$ 20,646	\$ 25,157	\$ 21,038	\$ 23,003	\$ 16,266	\$ 14,941	\$ 17,853	\$ 9,967	\$ 15,000	\$ 25,900	\$ 15,933
EMPLOYER'S IPERS	\$ 22,785	\$ 22,377	\$ 23,499	\$ 26,016	\$ 19,630	\$ 18,131	\$ 17,625	\$ 12,271	\$ 18,000	\$ 31,960	\$ 19,689
WORKMENS COMP EXPENSE	\$ 18,061	\$ 15,216	\$ 8,237	\$ 3,801	\$ 3,240	\$ 3,756	\$ 5,488	\$ 5,607	\$ 5,000	\$ 5,600	\$ (7)
EMPLOYEE UNIFORMS	\$ 1,412	\$ 1,929	\$ 1,157	\$ 1,295	\$ 673	\$ 506	\$ 653	\$ -	\$ 1,000	\$ 750	\$ 750
DEFERRED COMPENSATION EXPENSE	\$ 11,183	\$ 9,793	\$ 9,562	\$ 8,024	\$ 4,588	\$ 3,219	\$ 2,743	\$ 2,647	\$ 5,000	\$ 5,000	\$ 2,353
OTHER BENEFITS	\$ 433	\$ 63	\$ 66	\$ 64	\$ 64	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 372,931</b>	<b>\$ 379,025</b>	<b>\$ 386,731</b>	<b>\$ 409,428</b>	<b>\$ 291,338</b>	<b>\$ 260,023</b>	<b>\$ 230,384</b>	<b>\$ 165,672</b>	<b>\$ 270,955</b>	<b>\$ 441,487</b>	<b>\$ 275,815</b>
<b>OPERATING EXPENSES</b>											
EQUIPMENT MAINTENANCE											
PREVENTIVE MAINTENANCE	\$ 136	\$ 2,120	\$ 1,381	\$ 2,687	\$ 686	\$ 189	\$ 234	\$ 73	\$ 3,000	\$ 1,500	\$ 1,427
TIRES/TRACKS		\$ 19,343		\$ 636		\$ 790	\$ -	\$ 9,708	\$ 25,000	\$ 15,000	\$ 5,292
PARTS	\$ 51,656	\$ 53,622	\$ 52,561	\$ 28,788	\$ 28,990	\$ 30,890	\$ 33,796	\$ 36,170	\$ 45,000	\$ 45,000	\$ 8,830
SMALL TOOLS & SUPPLIES	\$ 208	\$ 540	\$ 873	\$ 141	\$ 747	\$ 149	\$ 112	\$ 6,255	\$ 1,000	\$ 7,000	\$ 745
SHOP TOOLS & SUPPLIES	\$ 1,185	\$ 811	\$ 1,135	\$ 107	\$ 72	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 1,000
EQUIPMENT FUEL	\$ 54,414	\$ 34,877	\$ 33,030	\$ 16,192	\$ 28,286	\$ 19,891	\$ 16,971	\$ -	\$ 30,000	\$ 25,000	\$ 25,000
EQUIPMENT LUBE	\$ 3,542	\$ 5,124	\$ 9,570	\$ 3,206	\$ 4,284	\$ 6,107	\$ 1,475	\$ 3,091	\$ 7,000	\$ 5,000	\$ 1,909
THIRD PARTY PARTS/LABOR	\$ 5,202	\$ 6,091	\$ 30,110	\$ 35,756	\$ 24,185	\$ 3,466	\$ 55,970	\$ 92,648	\$ 110,000	\$ 130,000	\$ 37,352
THIRD PARTY TIRE/TRACK REPAIRS	\$ 362	\$ 149	\$ 1,867	\$ 331		\$ 334	\$ 2,980	\$ 494	\$ 3,000	\$ 3,000	\$ 2,506
THIRD PARTY PREVENTIVE MAINTENANCE		\$ 1,296				\$ 2,855	\$ 4,710	\$ 11,951	\$ 5,000	\$ 12,500	\$ 549
SITE MAINTENANCE	\$ 20,001	\$ 20,351	\$ 2,861	\$ 2,875	\$ 1,493	\$ 1,754	\$ 1,535	\$ 777	\$ 2,000	\$ 1,500	\$ 723
ROAD MAINTENANCE						\$ -	\$ -	\$ -	\$ 15,000	\$ 5,000	\$ 5,000
SITE PERMITS	\$ 1,652	\$ 3,438	\$ 2,366	\$ 2,236	\$ 2,250	\$ 90	\$ 93	\$ 180	\$ 2,000	\$ 3,173	\$ 2,993
FLY ASH / LIQUIDS								\$ -	\$ -	\$ -	\$ -
ENVIRONMENTAL MONITORING	\$ 2,674	\$ 366	\$ 1,047	\$ 1,745	\$ 1,396	\$ 1,396	\$ 2,342	\$ 3,618	\$ 2,000	\$ 5,330	\$ 1,712
DEPRECIATION	\$ 213,848	\$ 190,700	\$ 130,880	\$ 158,378	\$ 176,847	\$ 305,761	\$ 250,703	\$ 250,015	\$ 250,000	\$ 250,000	\$ (15)
LEASE EXPENSE	\$ 36,667	\$ 43,333	\$ 40,000	\$ 40,000	\$ 40,000	\$ 26,667	\$ -	\$ -	\$ -	\$ -	\$ -
ENGINEERING SERVICES	\$ 19,700	\$ 64,011	\$ 5,900	\$ 5,900	\$ 1,180	\$ -	\$ -	\$ 150	\$ -	\$ 150	\$ -
EQUIPMENT RENT	\$ 2,250	\$ 1,377	\$ 3,440	\$ 500	\$ 3,388	\$ -	\$ -	\$ 1,788	\$ -	\$ 1,500	\$ (288)
CURB ITI CART EXPENSE & REPAIRS							\$ 39,997	\$ 40,225	\$ 40,000	\$ 50,000	\$ 9,775
YARD WASTE COLLECTION EXPENSE	\$ 1,149,819	\$ 1,244,883	\$ 1,537,485	\$ 1,440,910	\$ 1,653,605	\$ 1,996,949	\$ 1,776,869	\$ 2,131,837	\$ 2,800,000	\$ 2,300,000	\$ 168,163
YARD WASTE BAG EXPENSE	\$ 295,872	\$ 308,391	\$ 293,424	\$ 260,597	\$ 289,775	\$ 342,941	\$ 323,706	\$ 269,720	\$ 360,000	\$ 300,000	\$ 30,280
YARD WASTE STICKER EXPENSE	\$ 3,464	\$ 3,759	\$ 3,500	\$ 2,854	\$ 2,980	\$ 3,360	\$ 2,947	\$ 2,775	\$ 4,000	\$ 4,000	\$ 1,225
YARD BAG STORAGE & DISTRIBUTION EXPENSE	\$ 46,164	\$ 40,904	\$ 36,654	\$ 47,779	\$ 40,340	\$ 44,049	\$ 40,761	\$ 39,538	\$ 45,000	\$ 45,000	\$ 5,462
YARD STICKER DISTRIBUTION EXPENSE	\$ 1,566	\$ 1,857	\$ 2,073	\$ 2,165	\$ 2,224	\$ 2,691	\$ 4,947	\$ 6,321	\$ 5,000	\$ 7,500	\$ 1,179
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,911,254</b>	<b>\$ 2,047,343</b>	<b>\$ 2,193,121</b>	<b>\$ 2,053,784</b>	<b>\$ 2,302,920</b>	<b>\$ 2,790,328</b>	<b>\$ 2,560,147</b>	<b>\$ 2,908,334</b>	<b>\$ 3,756,000</b>	<b>\$ 3,218,153</b>	<b>\$ 309,819</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>											
INSURANCE	\$ 14,977	\$ 14,831	\$ 17,129	\$ 17,474	\$ 16,976	\$ 17,389	\$ 19,984	\$ 23,399	\$ 20,000	\$ 25,000	\$ 1,601
HEALTH & SAFETY	\$ 2,003	\$ 2,984	\$ 1,430	\$ 882	\$ 663	\$ 485	\$ 46	\$ 655	\$ 1,000	\$ 2,000	\$ 1,345
PUBLIC INFORMATION & PROMOTION	\$ 52,529	\$ 38,383	\$ 48,157	\$ 91,604	\$ 81,743	\$ 61,709	\$ 85,047	\$ 84,604	\$ 95,150	\$ 110,000	\$ 25,396
GRAPHICS DESIGN						\$ 668	\$ 36	\$ -	\$ 500	\$ 500	\$ 500
OUTSIDE PRINTING	\$ 1,757	\$ 3,090	\$ 4,626	\$ 8,390	\$ 3,691	\$ 4,150	\$ 4,635	\$ 602	\$ 6,130	\$ 19,000	\$ 18,398
ADVERTISING				\$ 575		\$ -	\$ -	\$ 159	\$ -	\$ 250	\$ 91
OFFICE SUPPLIES & EXPENSE	\$ 1,585	\$ 769	\$ 452	\$ 394	\$ 86	\$ 10	\$ 59	\$ 157	\$ 1,000	\$ 1,000	\$ 843
COMPUTER SUPPLIES & MAINTENANCE	\$ 2,285	\$ 3,755	\$ 1,215	\$ 2,141	\$ 372	\$ 322	\$ 237	\$ 181	\$ 500	\$ 500	\$ 319
TELEPHONE	\$ 2,306	\$ 2,779	\$ 1,607	\$ 1,016	\$ 589	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100
MAILING EXPENSE	\$ 399	\$ 955	\$ 475	\$ 714	\$ 428	\$ 321	\$ 519	\$ 79	\$ 3,000	\$ 3,500	\$ 3,421
UTILITIES	\$ 2,313	\$ 2,712	\$ 3,524	\$ 2,788	\$ 2,407	\$ 2,948	\$ 7,078	\$ 4,609	\$ 8,900	\$ 6,500	\$ 1,891
BUILDING REPAIRS	\$ 1,661			\$ 2,186	\$ 1,784		\$ -	\$ 1,865	\$ -	\$ 2,500	\$ 635
BUILDING SUPPLIES & EXPENSE	\$ 146		\$ 317				\$ -	\$ -	\$ -	\$ -	\$ -
THIRD PARTY BUILDING SERVICES	\$ 1,455	\$ 1,280	\$ 1,340	\$ 1,398			\$ 274	\$ 232	\$ 500	\$ 500	\$ 268
MEETINGS	\$ 277	\$ 221	\$ 178	\$ 20			\$ -	\$ 198	\$ -	\$ 500	\$ 302
DUES & SUBSCRIPTIONS	\$ 343	\$ 895		\$ 945	\$ 1,221	\$ 200	\$ -	\$ 1,180	\$ -	\$ 2,000	\$ 820
TRAVEL	\$ 23	\$ 270					\$ -	\$ 416	\$ -	\$ 500	\$ 84
CONVENTION & EDUCATION FEES	\$ 185	\$ 350	\$ 175			\$ 525	\$ -	\$ 225	\$ -	\$ 500	\$ 275
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 84,243</b>	<b>\$ 73,275</b>	<b>\$ 80,626</b>	<b>\$ 130,526</b>	<b>\$ 109,961</b>	<b>\$ 88,726</b>	<b>\$ 117,916</b>	<b>\$ 118,561</b>	<b>\$ 136,780</b>	<b>\$ 174,850</b>	<b>\$ 56,289</b>
<b>OTHER INCOME &amp; EXPENSE</b>											
MISCELLANEOUS REVENUE	\$ (7,626)	\$ (6,999)	\$ (5,250)	\$ (2,000)				\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS EXPENSE				\$ 1,760		\$ 1,104	\$ 184	\$ 1,101	\$ 1,000	\$ 1,000	\$ (101)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ (7,626)</b>	<b>\$ (6,9</b>									

**METRO WASTE AUTHORITY  
2022-2023 Budget Worksheet**

**MHWD (Metro Hazardous Waste Drop-Off) - Outside Service Area**

	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
<b>REVENUE</b>											
MHWD SERVICE FEES	\$ 406,126	\$ 406,126	\$ 406,126	\$ 406,126	\$ 433,307	\$ 433,307	\$ 433,307	\$ 427,138	\$ 442,726	\$ 430,000	\$ 2,862
GRANT REVENUE							\$ 20,000			\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 406,126</b>	<b>\$ 406,126</b>	<b>\$ 406,126</b>	<b>\$ 406,126</b>	<b>\$ 433,307</b>	<b>\$ 433,307</b>	<b>\$ 453,307</b>	<b>\$ 427,138</b>	<b>\$ 442,726</b>	<b>\$ 430,000</b>	<b>\$ 2,862</b>
<b>EXPENSES</b>											
PERSONNEL EXPENSES	\$ 245,283	\$ 245,658	\$ 258,481	\$ 229,152	\$ 242,567	\$ 213,872	\$ 224,447	\$ 143,136	\$ 283,250	\$ 245,059	\$ 101,923
OPERATING EXPENSES	\$ 94,994	\$ 92,166	\$ 101,977	\$ 115,332	\$ 129,631	\$ 114,201	\$ 125,236	\$ 124,098	\$ 147,475	\$ 148,700	\$ 24,602
GENERAL & ADMINISTRATIVE EXPENSES	\$ 61,396	\$ 55,975	\$ 58,234	\$ 61,862	\$ 45,847	\$ 63,689	\$ 84,238	\$ 97,751	\$ 113,400	\$ 111,400	\$ 13,649
OTHER INCOME & EXPENSE	\$ 8,180	\$ 6,310	\$ 3,434	\$ 247	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ 25	\$ 22
<b>TOTAL EXPENSES</b>	<b>\$ 409,852</b>	<b>\$ 400,109</b>	<b>\$ 422,126</b>	<b>\$ 406,592</b>	<b>\$ 418,045</b>	<b>\$ 391,761</b>	<b>\$ 433,921</b>	<b>\$ 364,988</b>	<b>\$ 544,125</b>	<b>\$ 505,184</b>	<b>\$ 140,196</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (3,727)</b>	<b>\$ 6,017</b>	<b>\$ (16,001)</b>	<b>\$ (466)</b>	<b>\$ 15,263</b>	<b>\$ 41,546</b>	<b>\$ 19,386</b>	<b>\$ 62,150</b>	<b>\$ (101,399)</b>	<b>\$ (75,184)</b>	<b>\$ (137,334)</b>
<b>PERSONNEL EXPENSES</b>											
ADMINISTRATIVE SALARIES	\$ 166,067	\$ 168,945	\$ 180,863	\$ 159,950	\$ 171,891	\$ 154,184	\$ 162,116	\$ 106,153	\$ 214,200	\$ 179,272	\$ 73,119
ADMINISTRATIVE OVERTIME	\$ 339	\$ 603	\$ 608	\$ 881	\$ 807	\$ 333	\$ 1,502	\$ 575	\$ 2,000	\$ 1,000	\$ 425
TEMPORARY LABOR	\$ 4,046	\$ 2,525	\$ 2,614	\$ 2,430	\$ 5,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FLEX BENEFIT EXPENSE	\$ 27,350	\$ 27,160	\$ 29,250	\$ 27,661	\$ 25,200	\$ 24,062	\$ 25,279	\$ 9,874	\$ 19,750	\$ 26,950	\$ 17,076
EMPLOYEE BENEFITS	\$ 1,456	\$ 1,475	\$ 1,572	\$ 1,454	\$ 1,454	\$ 1,346	\$ 1,388	\$ 1,065	\$ 1,400	\$ 1,100	\$ 35
PAYROLL TAX EXPENSE	\$ 13,392	\$ 13,665	\$ 15,039	\$ 13,344	\$ 13,404	\$ 11,862	\$ 11,750	\$ 8,224	\$ 19,200	\$ 13,714	\$ 5,490
EMPLOYER'S IPERS	\$ 15,560	\$ 16,129	\$ 17,550	\$ 15,564	\$ 16,791	\$ 15,425	\$ 16,121	\$ 10,552	\$ 21,300	\$ 16,923	\$ 6,371
WORKMEN'S COMP EXPENSE	\$ 11,248	\$ 9,356	\$ 5,026	\$ 2,103	\$ 2,152	\$ 2,494	\$ 3,644	\$ 3,723	\$ 3,000	\$ 3,700	\$ (23)
EMPLOYEE UNIFORMS	\$ 569	\$ 422	\$ 425	\$ 940	\$ 539	\$ 455	\$ 343	\$ 438	\$ 500	\$ 500	\$ 62
DEFERRED COMPENSATION EXPENSE	\$ 5,216	\$ 5,339	\$ 5,500	\$ 4,804	\$ 4,815	\$ 3,711	\$ 2,304	\$ 2,532	\$ 1,900	\$ 1,900	\$ (632)
OTHER BENEFITS	\$ 41	\$ 40	\$ 33	\$ 21	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 245,283</b>	<b>\$ 245,658</b>	<b>\$ 258,481</b>	<b>\$ 229,152</b>	<b>\$ 242,567</b>	<b>\$ 213,872</b>	<b>\$ 224,447</b>	<b>\$ 143,136</b>	<b>\$ 283,250</b>	<b>\$ 245,059</b>	<b>\$ 101,923</b>
<b>OPERATING EXPENSES</b>											
EQUIPMENT MAINTENANCE	\$ 2,025	\$ 1,916	\$ 3,041	\$ 5,800	\$ 4,755	\$ 3,820	\$ 3,360	\$ 3,485	\$ 5,000	\$ 4,500	\$ 1,015
SMALL TOOLS & SUPPLIES	\$ -	\$ 13	\$ 28	\$ 128	\$ 81	\$ 46	\$ 38	\$ 7	\$ 300	\$ 100	\$ 93
VEHICLE LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ 164	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ 100	\$ 100
EQUIPMENT FUEL	\$ 3,550	\$ 2,591	\$ 2,087	\$ 3,623	\$ 3,617	\$ 3,108	\$ 2,806	\$ 4,398	\$ 3,500	\$ 5,000	\$ 602
SITE MAINTENANCE	\$ 10,297	\$ 7,711	\$ 6,403	\$ 5,759	\$ 6,482	\$ 9,627	\$ 10,526	\$ 5,182	\$ 11,000	\$ 10,000	\$ 4,818
SITE PERMITS	\$ -	\$ 500	\$ 500	\$ 353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENVIRONMENTAL MONITORING	\$ 151	\$ 206	\$ 162	\$ 166	\$ 187	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -
DEPRECIATION	\$ 34,341	\$ 39,632	\$ 40,651	\$ 50,652	\$ 52,610	\$ 49,485	\$ 44,753	\$ 44,460	\$ 45,000	\$ 45,000	\$ 540
ENGINEERING SERVICES	\$ 1,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 481	\$ 1,000	\$ 1,000	\$ 519
CONSULTING FEES	\$ -	\$ -	\$ 2,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ 500
EQUIPMENT RENT	\$ -	\$ 193	\$ 80	\$ 160	\$ 654	\$ 252	\$ 113	\$ -	\$ 500	\$ 500	\$ 500
SMALL EQUIPMENT EXPENSE	\$ 2,603	\$ 1,015	\$ 4,565	\$ 1,404	\$ 2,813	\$ 3,556	\$ 3,448	\$ 285	\$ 4,500	\$ 1,500	\$ 1,215
CONTRACT DISPOSAL	\$ 38,389	\$ 36,539	\$ 41,781	\$ 42,271	\$ 57,296	\$ 42,406	\$ 58,256	\$ 62,223	\$ 73,000	\$ 76,000	\$ 13,777
METRO RECYCLING CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MHWD SUPPLIES	\$ 2,625	\$ 1,851	\$ 2,679	\$ 2,167	\$ 1,135	\$ 1,806	\$ 1,936	\$ 3,577	\$ 2,500	\$ 4,500	\$ 923
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 94,994</b>	<b>\$ 92,166</b>	<b>\$ 101,977</b>	<b>\$ 115,332</b>	<b>\$ 129,631</b>	<b>\$ 114,201</b>	<b>\$ 125,236</b>	<b>\$ 124,098</b>	<b>\$ 147,475</b>	<b>\$ 148,700</b>	<b>\$ 24,602</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>											
INSURANCE	\$ 4,236	\$ 4,210	\$ 7,971	\$ 7,747	\$ 8,321	\$ 8,651	\$ 9,407	\$ 10,403	\$ 9,500	\$ 11,500	\$ 1,097
HEALTH & SAFETY	\$ 4,778	\$ 3,336	\$ 7,813	\$ 12,726	\$ 6,161	\$ 5,580	\$ 12,874	\$ 12,975	\$ 14,350	\$ 14,000	\$ 1,025
PROGRAM DEVELOPMENT	\$ 8,674	\$ 1,280	\$ 593	\$ 3,618	\$ 577	\$ 7,377	\$ 24	\$ 3,000	\$ 3,000	\$ 500	\$ 500
PUBLIC INFORMATION & PROMOTION	\$ -	\$ 1,101	\$ 16,545	\$ -	\$ 185	\$ 16,635	\$ 26,822	\$ 33,489	\$ 32,000	\$ 28,000	\$ (5,489)
WEBSITE MEDIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAPHICS DESIGN	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AUDIOVISUAL PROCESSING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OUTSIDE PRINTING	\$ -	\$ -	\$ 378	\$ 11	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449	\$ -	\$ 500	\$ 51
LIBRARY SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE SUPPLIES & EXPENSE	\$ 414	\$ 882	\$ 655	\$ 781	\$ 766	\$ 1,486	\$ 847	\$ 906	\$ 1,000	\$ 1,000	\$ 94
COMPUTER SUPPLIES & MAINTENANCE	\$ 893	\$ 3,006	\$ 3,328	\$ 144	\$ 819	\$ 402	\$ 3,402	\$ 593	\$ 1,500	\$ 1,500	\$ 907
TELEPHONE	\$ 10,320	\$ 20,051	\$ 1,466	\$ 9,812	\$ 7,153	\$ 5,924	\$ 5,449	\$ 4,995	\$ 7,500	\$ 6,000	\$ 1,005
MAILING EXPENSE	\$ 10	\$ 15	\$ 20	\$ 71	\$ 23	\$ 11	\$ -	\$ 12	\$ 150	\$ 100	\$ 88
OFFICE PRINTING EXPENSE	\$ 1,065	\$ 979	\$ 770	\$ 744	\$ 944	\$ 381	\$ 778	\$ 591	\$ 800	\$ 800	\$ 209
DEPRECIATION - OFFICE EQUIPMENT	\$ 1,444	\$ 1,854	\$ 1,380	\$ 1,087	\$ 908	\$ 2,402	\$ 1,432	\$ 1,432	\$ 1,500	\$ 1,500	\$ 68
RENTAL OF FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UTILITIES	\$ 12,565	\$ 6,444	\$ 7,632	\$ 8,976	\$ 10,704	\$ 7,110	\$ 9,249	\$ 19,116	\$ 12,500	\$ 20,000	\$ 884
BUILDING REPAIRS	\$ 1,708	\$ 1,964	\$ 1,298	\$ 8,113	\$ 3,791	\$ 2,162	\$ 5,468	\$ 3,745	\$ 7,000	\$ 7,000	\$ 3,255
BUILDING SUPPLIES & EXPENSE	\$ 86	\$ 193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190	\$ 1,000	\$ 1,000	\$ 810
THIRD PARTY BUILDING SERVICES	\$ 4,886	\$ 4,853	\$ 5,168	\$ 5,686	\$ 4,596	\$ 4,346	\$ 7,586	\$ 6,205	\$ 7,500	\$ 7,500	\$ 1,295
MEETINGS	\$ 2,962	\$ 1,496	\$ 1,304	\$ 1,232	\$ 528	\$ 292	\$ 508	\$ 2,009	\$ 2,200	\$ 2,500	\$ 491
ANNUAL DINNER & PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	\$ 1,348	\$ 947	\$ 862	\$ 366	\$ 182	\$ 373	\$ 284	\$ 262	\$ 900	\$ 500	\$ 238
TRAVEL	\$ 1,312	\$ 917	\$ 292	\$ 381	\$ 132	\$ 145	\$ -	\$ 154	\$ 2,000	\$ 1,000	\$ 846
CONVENTION & EDUCATION FEES	\$ 4,697	\$ 1,947	\$ 759	\$ 367	\$ 60	\$ 410	\$ 107	\$ 225	\$ 3,000	\$ 500	\$ 275
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 61,396</b>	<b>\$ 55,975</b>	<b>\$ 58,234</b>	<b>\$ 61,862</b>	<b>\$ 45,847</b>	<b>\$ 63,689</b>	<b>\$ 84,238</b>	<b>\$ 97,751</b>	<b>\$ 113,400</b>	<b>\$ 111,400</b>	<b>\$ 13,649</b>
<b>OTHER INCOME &amp; EXPENSE</b>											
INTEREST EXPENSE	\$ 8,180	\$ 6,310	\$ 3,434	\$ 247	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ 25	\$ 22
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ 8,180</b>	<b>\$ 6,310</b>	<b>\$ 3,434</b>	<b>\$ 247</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 22</b>
<b>TOTAL EXPENSES</b>	<b>409,852.42</b>	<b>400,109.03</b>	<b>422,126.22</b>	<b>406,592.15</b>	<b>418,044.56</b>	<b>391,760.97</b>	<b>433,920.94</b>	<b>364,988.00</b>	<b>544,125.00</b>	<b>505,184.00</b>	<b>\$ 140,196</b>
<b>NET INCOME (LOSS)</b>	<b>(\$3,726.74)</b>	<b>\$6,016.65</b>	<b>(\$16,000.54)</b>	<b>(\$466.47)</b>	<b>\$15,262.56</b>	<b>\$41,546.15</b>	<b>\$19,386.18</b>	<b>\$62,150.00</b>	<b>(\$101,399.00)</b>	<b>(\$75,184.00)</b>	<b>\$ (137,334)</b>

**METRO WASTE AUTHORITY**  
2022-2023 Budget Worksheet

**MHWD (Metro Hazardous Waste Drop-Off) - MWA Service Area**

	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
										<b>ACTUAL</b>
<b>REVENUE</b>										
TIRE REVENUE	\$ 985	\$ 1,060	\$ 950	\$ 1,025	\$ 745	\$ 800	\$ 1,370	\$ 750	\$ 1,500	\$ 130
CESQG'S AND TCD REVENUE	\$ 93,672	\$ 106,464	\$ 117,412	\$ 152,798	\$ 102,263	\$ 129,773	\$ 122,794	\$ 125,500	\$ 125,500	\$ 2,706
OTHER MHWD REVENUE	\$ 35,131	\$ 43,366	\$ 40,512	\$ 50,262	\$ 55,326	\$ 72,576	\$ 81,544	\$ 59,000	\$ 75,000	\$ (6,544)
OTHER RECYCLING REVENUE	\$ 6,232	\$ 6,423	\$ 8,306	\$ 5,676	\$ 2,137	\$ 4,054	\$ 899	\$ 5,000	\$ 2,500	\$ 1,601
DNR DISPOSAL & OPERATIONS' SUBSIDY	\$ 128,931	\$ 91,568	\$ 118,276	\$ 123,708	\$ 47,908	\$ 265,406	\$ 126,938	\$ 125,000	\$ 125,000	\$ (1,938)
<b>TOTAL REVENUE</b>	<b>\$ 264,950</b>	<b>\$ 248,881</b>	<b>\$ 285,456</b>	<b>\$ 333,469</b>	<b>\$ 208,379</b>	<b>\$ 472,608</b>	<b>\$ 333,545</b>	<b>\$ 315,250</b>	<b>\$ 329,500</b>	<b>\$ (4,045)</b>
<b>EXPENSES</b>										
PERSONNEL EXPENSES	\$ 293,657	\$ 268,881	\$ 250,630	\$ 269,557	\$ 243,500	\$ 288,058	\$ 283,642	\$ 391,637	\$ 388,789	\$ 105,147
OPERATING EXPENSES	\$ 262,426	\$ 257,466	\$ 256,990	\$ 293,533	\$ 257,522	\$ 300,433	\$ 301,680	\$ 335,650	\$ 353,025	\$ 51,345
GENERAL & ADMINISTRATIVE EXPENSES	\$ 105,118	\$ 83,273	\$ 105,084	\$ 102,444	\$ 84,308	\$ 87,261	\$ 110,187	\$ 127,000	\$ 167,650	\$ 57,463
OTHER INCOME & EXPENSE	\$ 6,173	\$ 3,313	\$ 139	\$ (89)	\$ (1,321)	\$ (98)	\$ (3)	\$ (250)	\$ (250)	\$ (247)
<b>TOTAL EXPENSES</b>	<b>\$ 667,374</b>	<b>\$ 612,933</b>	<b>\$ 612,843</b>	<b>\$ 665,445</b>	<b>\$ 584,009</b>	<b>\$ 675,654</b>	<b>\$ 695,506</b>	<b>\$ 854,037</b>	<b>\$ 909,214</b>	<b>\$ 213,708</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (402,424)</b>	<b>\$ (364,052)</b>	<b>\$ (327,387)</b>	<b>\$ (331,976)</b>	<b>\$ (375,630)</b>	<b>\$ (203,046)</b>	<b>\$ (361,961)</b>	<b>\$ (538,787)</b>	<b>\$ (579,714)</b>	<b>\$ (217,753)</b>
<b>PERSONNEL EXPENSES</b>										
ADMINISTRATIVE SALARIES	\$ 199,258	\$ 182,748	\$ 166,754	\$ 181,338	\$ 159,676	\$ 202,291	\$ 212,585	\$ 284,472	\$ 273,669	\$ 61,084
ADMINISTRATIVE OVERTIME	\$ 1,776	\$ 1,419	\$ 989	\$ 1,883	\$ 3,625	\$ 730	\$ 1,975	\$ 1,000	\$ 2,000	\$ 25
TEMPORARY LABOR	\$ 2,689	\$ 2,595	\$ 3,295	\$ 10,106	\$ 8,888	\$ 1,708	\$ 8,374	\$ 9,000	\$ 9,000	\$ 626
FLEX BENEFIT EXPENSE	\$ 37,837	\$ 35,841	\$ 36,583	\$ 33,540	\$ 30,892	\$ 34,913	\$ 10,532	\$ 31,600	\$ 43,000	\$ 32,468
EMPLOYEE BENEFITS	\$ 1,683	\$ 1,650	\$ 1,617	\$ 1,636	\$ 1,612	\$ 1,899	\$ 1,897	\$ 2,000	\$ 2,000	\$ 103
PAYROLL TAX EXPENSE	\$ 15,755	\$ 15,074	\$ 13,794	\$ 13,354	\$ 12,501	\$ 14,241	\$ 15,419	\$ 25,515	\$ 20,936	\$ 5,517
EMPLOYER'S IPERS	\$ 19,055	\$ 18,297	\$ 15,312	\$ 17,670	\$ 16,365	\$ 19,159	\$ 20,396	\$ 28,400	\$ 25,834	\$ 5,438
UNEMPLOYMENT TAX							\$ -	\$ -		\$ -
WORKMEN'S COMP EXPENSE	\$ 10,213	\$ 5,471	\$ 6,310	\$ 5,020	\$ 5,819	\$ 8,502	\$ 8,688	\$ 6,200	\$ 8,700	\$ 12
EMPLOYEE UNIFORMS	\$ 448	\$ 706	\$ 1,536	\$ 570	\$ 736	\$ 655	\$ 1,072	\$ 800	\$ 1,000	\$ (72)
DEFERRED COMPENSATION EXPENSE	\$ 4,893	\$ 5,021	\$ 4,354	\$ 4,334	\$ 3,280	\$ 3,959	\$ 2,704	\$ 2,650	\$ 2,650	\$ (54)
OTHER BENEFITS	\$ 49	\$ 59	\$ 86	\$ 107	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 293,657</b>	<b>\$ 268,881</b>	<b>\$ 250,630</b>	<b>\$ 269,557</b>	<b>\$ 243,500</b>	<b>\$ 288,058</b>	<b>\$ 283,642</b>	<b>\$ 391,637</b>	<b>\$ 388,789</b>	<b>\$ 105,147</b>
<b>OPERATING EXPENSES</b>										
EQUIPMENT MAINTENANCE	\$ 2,471	\$ 3,026	\$ 3,419	\$ 3,100	\$ 3,881	\$ 4,452	\$ 3,515	\$ 5,000	\$ 5,000	\$ 1,485
SMALL TOOLS & SUPPLIES	\$ 13	\$ 28	\$ 152	\$ 677	\$ 55	\$ 38	\$ 14	\$ 700	\$ 500	\$ 486
VEHICLE LICENSES & PERMITS			\$ 77					\$ 175	\$ -	\$ -
EQUIPMENT FUEL	\$ 1,368	\$ 1,898	\$ 2,284	\$ 2,746	\$ 2,560	\$ 3,582	\$ 4,538	\$ 4,500	\$ 5,000	\$ 462
SITE MAINTENANCE	\$ 7,711	\$ 6,403	\$ 8,567	\$ 7,871	\$ 10,508	\$ 10,703	\$ 5,182	\$ 11,000	\$ 11,000	\$ 5,818
SITE PERMITS	\$ 500	\$ 500	\$ 353					\$ 500	\$ 250	\$ 250
ENVIRONMENTAL MONITORING	\$ 206	\$ 162	\$ 166	\$ 187	\$ 94			\$ 275	\$ 275	\$ 275
HOST FEES	\$ 18,888	\$ 18,888	\$ 15,228	\$ 17,019	\$ 18,724	\$ 18,335	\$ 22,266	\$ 23,000	\$ 24,000	\$ 1,734
DEPRECIATION	\$ 118,894	\$ 121,953	\$ 118,189	\$ 122,757	\$ 116,208	\$ 104,423	\$ 103,185	\$ 102,000	\$ 103,000	\$ (185)
ENGINEERING SERVICES							\$ 481	\$ 2,000	\$ 2,000	\$ 1,519
CONSULTING FEES			\$ 6,270					\$ 1,000	\$ 1,000	\$ 1,000
EQUIPMENT RENT	\$ 193	\$ 80	\$ 160	\$ 654	\$ 462	\$ 113		\$ 500	\$ 500	\$ 500
SMALL EQUIPMENT EXPENSE	\$ 2,082	\$ 3,504	\$ 850	\$ 2,813	\$ 3,500	\$ 3,370	\$ 285	\$ 4,500	\$ 2,000	\$ 1,715
CONTRACT DISPOSAL	\$ 107,986	\$ 97,727	\$ 99,554	\$ 134,625	\$ 99,598	\$ 149,624	\$ 159,229	\$ 178,000	\$ 195,000	\$ 35,771
MHWD SUPPLIES	\$ 2,114	\$ 3,296	\$ 1,722	\$ 1,082	\$ 1,933	\$ 5,793	\$ 2,985	\$ 2,500	\$ 3,500	\$ 515
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 262,426</b>	<b>\$ 257,466</b>	<b>\$ 256,990</b>	<b>\$ 293,533</b>	<b>\$ 257,522</b>	<b>\$ 300,433</b>	<b>\$ 301,680</b>	<b>\$ 335,650</b>	<b>\$ 353,025</b>	<b>\$ 51,345</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>										
INSURANCE	\$ 12,631	\$ 17,716	\$ 17,555	\$ 17,857	\$ 18,480	\$ 20,748	\$ 23,547	\$ 21,000	\$ 25,000	\$ 1,453
HEALTH & SAFETY	\$ 9,379	\$ 7,801	\$ 10,975	\$ 5,423	\$ 4,220	\$ 11,188	\$ 13,418	\$ 13,850	\$ 14,000	\$ 582
PROGRAM DEVELOPMENT	\$ 7,549	\$ 605	\$ 3,801		\$ 2,917			\$ 3,000	\$ 1,000	\$ 1,000
PUBLIC INFORMATION & PROMOTION	\$ 19,710	\$ 23,692	\$ 30,443	\$ 42,642	\$ 19,933	\$ 17,576	\$ 20,992	\$ 27,000	\$ 46,000	\$ 25,008
WEBSITE MEDIA							\$ -	\$ -	\$ -	\$ -
GRAPHICS DESIGN							\$ -	\$ -	\$ -	\$ -
AUDIO/VISUAL PROCESSING		\$ 14					\$ -	\$ -	\$ -	\$ -
OUTSIDE PRINTING			\$ 72	\$ 280			\$ 720	\$ 4,000	\$ 18,000	\$ 17,280
ADVERTISING							\$ 996	\$ 1,000	\$ 1,000	\$ 4
LIBRARY SUPPLIES							\$ -	\$ -	\$ -	\$ -
OFFICE SUPPLIES & EXPENSE	\$ 1,936	\$ 1,883	\$ 1,560	\$ 1,885	\$ 2,169	\$ 1,488	\$ 1,116	\$ 2,000	\$ 2,000	\$ 884
COMPUTER SUPPLIES & MAINTENANCE	\$ 3,562	\$ 3,316	\$ 658	\$ 851	\$ 3,761	\$ 861	\$ 701	\$ 1,200	\$ 1,500	\$ 799
TELEPHONE	\$ 20,035	\$ 2,802	\$ 9,812	\$ 9,633	\$ 5,925	\$ 5,449	\$ 5,826	\$ 6,000	\$ 6,000	\$ 174
MAILING EXPENSE	\$ 24	\$ 9	\$ 29	\$ 21	\$ 11	\$ -	\$ 12	\$ 150	\$ 150	\$ 138
OFFICE PRINTING EXPENSE	\$ 1,035	\$ 770	\$ 856	\$ 1,030	\$ 518	\$ 778	\$ 716	\$ 1,000	\$ 1,000	\$ 284
DEPRECIATION - OFFICE EQUIPMENT	\$ 5,563	\$ 4,140	\$ 2,537	\$ 2,118	\$ 5,603	\$ 3,341	\$ 3,341	\$ 4,000	\$ 4,000	\$ 659
UTILITIES	\$ 6,445	\$ 8,661	\$ 11,036	\$ 11,709	\$ 7,951	\$ 11,857	\$ 22,204	\$ 15,000	\$ 23,000	\$ 796
BUILDING REPAIRS	\$ 1,964	\$ 1,298	\$ 8,113	\$ 3,049	\$ 6,771	\$ 5,468	\$ 3,745	\$ 7,000	\$ 7,000	\$ 3,255
BUILDING SUPPLIES & EXPENSE	\$ 193	\$ 92	\$ 175				\$ 190	\$ 1,000	\$ 1,000	\$ 810
THIRD PARTY BUILDING SERVICES	\$ 4,613	\$ 5,183	\$ 6,272	\$ 4,596	\$ 4,596	\$ 7,586	\$ 9,995	\$ 7,500	\$ 10,000	\$ 5
MEETINGS	\$ 139	\$ 375	\$ 118	\$ 300	\$ 795	\$ 531	\$ 2,027	\$ 800	\$ 2,500	\$ 473
DUES & SUBSCRIPTIONS	\$ 1,022	\$ 1,157	\$ 276	\$ 337	\$ 90	\$ 284	\$ 262	\$ 1,500	\$ 500	\$ 238
TRAVEL	\$ 1,576	\$ 374	\$ 429	\$ 713	\$ 220	\$ -	\$ 154	\$ 6,000	\$ 2,000	\$ 1,846
CONVENTION & EDUCATION FEES	\$ 7,742	\$ 3,381	\$ 367		\$ 350	\$ 107	\$ 225	\$ 5,000	\$ 2,000	\$ 1,775
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 105,118</b>	<b>\$ 83,273</b>	<b>\$ 105,084</b>	<b>\$ 102,444</b>	<b>\$ 84,308</b>	<b>\$ 87,261</b>	<b>\$ 110,187</b>	<b>\$ 127,000</b>	<b>\$ 167,650</b>	<b>\$ 57,463</b>
<b>OTHER INCOME &amp; EXPENSE</b>										
MISCELLANEOUS REVENUE	\$ (137)	\$ (121)	\$ (108)	\$ (89)	\$ (1,348)	\$ (98)	\$ (11)	\$ (250)	\$ (250)	\$ (239)
INTEREST EXPENSE	\$ 6,310	\$ 3,434	\$ 247		\$ 27	\$ -	\$ 8	\$ -	\$ -	\$ (8)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ 6,173</b>	<b>\$ 3,313</b>	<b>\$ 139</b>	<b>\$ (89)</b>	<b>\$ (1,321)</b>	<b>\$ (98)</b>	<b>\$ (3)</b>	<b>\$ (250)</b>	<b>\$ (250)</b>	<b>\$ (247)</b>
<b>TOTAL EXPENSES</b>	<b>667,374.20</b>	<b>612,932.85</b>	<b>612,843.26</b>	<b>665,444.61</b>	<b>584,009.31</b>	<b>675,653.73</b>	<b>695,506.00</b>	<b>854,037.00</b>	<b>909,214.00</b>	<b>\$ 213,708</b>
<b>NET INCOME (LOSS)</b>	<b>(\$402,423.85)</b>	<b>(\$364,052.21)</b>	<b>(\$327,387.18)</b>	<b>(\$331,975.78)</b>	<b>(\$375,630.47)</b>	<b>(\$203,045.79)</b>	<b>(\$361,961.00)</b>	<b>(\$538,787.00)</b>	<b>(\$579,714.00)</b>	<b>\$ (217,753)</b>

**METRO WASTE AUTHORITY  
2022-2023 Budget Worksheet**

**MHWD (Metro Hazardous Waste Drop-Off) at MNTS**

	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>\$ Change</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>from 21/22</b>
								<b>ACTUAL</b>
<b>REVENUE</b>								
SALE OF COMPOST	\$ 1,044	\$ 1,983	\$ 5,073	\$ 5,977	\$ 5,337	\$ 5,000	\$ 5,000	\$ (337)
OTHER RECYCLING REVENUE	\$ (325)	\$ (300)			\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 719</b>	<b>\$ 1,683</b>	<b>\$ 5,073</b>	<b>\$ 5,977</b>	<b>\$ 5,337</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ (337)</b>
<b>EXPENSES</b>								
PERSONNEL EXPENSES	\$ 66,017	\$ 95,140	\$ 83,269	\$ 87,494	\$ 87,884	\$ 91,105	\$ 91,899	\$ 4,015
OPERATING EXPENSES	\$ 2,931	\$ 6,273	\$ 12,701	\$ 27,143	\$ 32,061	\$ 43,150	\$ 47,400	\$ 15,339
GENERAL & ADMINISTRATIVE EXPENSES	\$ 1,149	\$ 3,621	\$ 1,167	\$ 15,106	\$ 690	\$ 31,800	\$ 42,600	\$ 41,910
OTHER INCOME & EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 70,098</b>	<b>\$ 105,035</b>	<b>\$ 97,137</b>	<b>\$ 129,743</b>	<b>\$ 120,635</b>	<b>\$ 166,055</b>	<b>\$ 181,899</b>	<b>\$ 61,264</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (69,378)</b>	<b>\$ (103,352)</b>	<b>\$ (92,064)</b>	<b>\$ (123,767)</b>	<b>\$ (115,298)</b>	<b>\$ (161,055)</b>	<b>\$ (176,899)</b>	<b>\$ (61,601)</b>
<b>PERSONNEL EXPENSES</b>								
ADMINISTRATIVE SALARIES	\$ 47,613	\$ 56,244	\$ 58,730	\$ 60,900	\$ 68,083	\$ 66,605	\$ 67,254	\$ (829)
ADMINISTRATIVE OVERTIME	\$ 2,935	\$ 1,662	\$ 1,221	\$ 2,864	\$ 1,337	\$ 3,100	\$ 1,500	\$ 163
TEMPORARY LABOR		\$ 12,434		\$ -	\$ -	\$ -	\$ -	\$ -
FLEX BENEFIT EXPENSE	\$ 7,184	\$ 11,001	\$ 10,982	\$ 10,981	\$ 4,295	\$ 7,900	\$ 10,900	\$ 6,605
EMPLOYEE BENEFITS	\$ 430	\$ 583	\$ 591	\$ 600	\$ 619	\$ 750	\$ 750	\$ 131
PAYROLL TAX EXPENSE	\$ 3,637	\$ 6,072	\$ 5,195	\$ 5,473	\$ 6,018	\$ 6,000	\$ 5,145	\$ (873)
EMPLOYER'S IPERS	\$ 4,218	\$ 7,009	\$ 6,389	\$ 6,677	\$ 7,160	\$ 6,750	\$ 6,350	\$ (810)
UNEMPLOYMENT TAX				\$ -	\$ -	\$ -	\$ -	\$ -
WORKMEN'S COMP EXPENSE				\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE UNIFORMS		\$ 135	\$ 161	\$ -	\$ 372	\$ -	\$ -	\$ (372)
DEFERRED COMPENSATION EXPENSE				\$ -	\$ -	\$ -	\$ -	\$ -
OTHER BENEFITS				\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 66,017</b>	<b>\$ 95,140</b>	<b>\$ 83,269</b>	<b>\$ 87,494</b>	<b>\$ 87,884</b>	<b>\$ 91,105</b>	<b>\$ 91,899</b>	<b>\$ 4,015</b>
<b>OPERATING EXPENSES</b>								
EQUIPMENT MAINTENANCE	\$ 45	\$ 2,621	\$ 3,453	\$ 3,137	\$ 6,336	\$ 4,000	\$ 7,000	\$ 664
SMALL TOOLS & SUPPLIES	\$ 793	\$ 138	\$ 179	\$ 106		\$ 300	\$ 300	\$ 300
EQUIPMENT FUEL	\$ 1,063	\$ 1,907	\$ 1,862	\$ 2,088	\$ 1,588	\$ 3,000	\$ 2,000	\$ 412
SITE MAINTENANCE			\$ 97	\$ -		\$ 500	\$ 500	\$ 500
SITE PERMITS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,200	\$ 1,200	\$ 200
ENGINEERING SERVICES					\$ -		\$ 5,000	\$ 5,000
ENGINEERING SERVICES MASTER PLAN					\$ -			\$ -
CONSULTING FEES					\$ -			\$ -
EMS IMPACT EXPENSE					\$ -			\$ -
STATE EMS PROGRAM					\$ -			\$ -
EQUIPMENT RENT				\$ -		\$ 150	\$ 150	\$ 150
SMALL EQUIPMENT EXPENSE		\$ 325	\$ 408	\$ 21		\$ 500	\$ 250	\$ 250
CONTRACT DISPOSAL		\$ 110	\$ 5,618	\$ 16,836	\$ 23,086	\$ 32,000	\$ 30,000	\$ 6,914
MHWD SUPPLIES	\$ 30	\$ 173	\$ 85	\$ 3,955	\$ 51	\$ 1,500	\$ 1,000	\$ 949
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,931</b>	<b>\$ 6,273</b>	<b>\$ 12,701</b>	<b>\$ 27,143</b>	<b>\$ 32,061</b>	<b>\$ 43,150</b>	<b>\$ 47,400</b>	<b>\$ 15,339</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>								
INSURANCE								\$ -
HEALTH & SAFETY	\$ 487	\$ 751		\$ 562	\$ 667	\$ 1,750	\$ 1,000	\$ 333
PROFESSIONAL FEES					\$ -		\$ 25,000	\$ 25,000
PROGRAM DEVELOPMENT			\$ 1,167	\$ -		\$ 2,000	\$ 1,000	\$ 1,000
PUBLIC INFORMATION & PROMOTION		\$ 2,870		\$ 14,527		\$ 17,000	\$ 13,000	\$ 13,000
OFFICE SUPPLIES & EXPENSE				\$ 17	\$ 15	\$ 500	\$ 100	\$ 85
OFFICE PRINTING EXPENSE				\$ -		\$ 100	\$ 100	\$ 100
BUILDING REPAIRS				\$ -		\$ 500	\$ 100	\$ 100
BUILDING SUPPLIES & EXPENSE	\$ 219			\$ -		\$ 500	\$ 100	\$ 100
THIRD PARTY BUILDING SERVICES	\$ 443			\$ -		\$ 5,000	\$ 1,000	\$ 1,000
MEETINGS				\$ -	\$ 8	\$ 200	\$ 100	\$ 92
DUES & SUBSCRIPTIONS				\$ -		\$ 250	\$ 100	\$ 100
TRAVEL				\$ -		\$ 2,000	\$ 500	\$ 500
CONVENTION & EDUCATION FEES				\$ -		\$ 2,000	\$ 500	\$ 500
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 1,149</b>	<b>\$ 3,621</b>	<b>\$ 1,167</b>	<b>\$ 15,106</b>	<b>\$ 690</b>	<b>\$ 31,800</b>	<b>\$ 42,600</b>	<b>\$ 41,910</b>
<b>OTHER INCOME &amp; EXPENSE</b>								
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	<i>FY 17/18</i>	<i>FY 18/19</i>	<i>FY 19/20</i>	<i>FY 20/21</i>	<i>FY 21/22</i>	<i>FY 22/23</i>	<i>FY 23/24</i>	<i>\$ Change</i>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<i>from 21/22</i>
								<b>ACTUAL</b>
TOTAL EXPENSES	\$ 70,098	\$ 105,035	\$ 97,137	\$ 129,743	\$ 120,635	\$ 166,055	\$ 181,899	\$ 61,264
<b>NET INCOME (LOSS)</b>	<b>\$ (69,378)</b>	<b>\$ (103,352)</b>	<b>\$ (92,064)</b>	<b>\$ (123,767)</b>	<b>\$ (115,298)</b>	<b>\$ (161,055)</b>	<b>\$ (176,899)</b>	<b>\$ (61,601)</b>

**METRO WASTE AUTHORITY**  
**2022-2023 Budget Worksheet**  
**300 East Locust Building**

	<b>FY 16/17 ACTUAL</b>	<b>FY 17/18 ACTUAL</b>	<b>FY 18/19 ACTUAL</b>	<b>FY 19/20 ACTUAL</b>	<b>FY 20/21 ACTUAL</b>	<b>FY 21/22 ACTUAL</b>	<b>FY 22/23 BUDGET</b>	<b>FY 23/24 BUDGET</b>	<b>\$ Change from 21/22 ACTUAL</b>
<b>REVENUE</b>									
RENT REVENUE 300 EAST LOCUST	\$ 693,522	\$ 682,484	\$ 687,560	\$ 610,428	\$ 660,079	\$ 631,332	\$ 650,000	\$ 630,000	\$ (1,332)
<b>TOTAL REVENUE</b>	<b>\$ 693,522</b>	<b>\$ 682,484</b>	<b>\$ 687,560</b>	<b>\$ 610,428</b>	<b>\$ 660,079</b>	<b>\$ 631,332</b>	<b>\$ 650,000</b>	<b>\$ 630,000</b>	<b>\$ (1,332)</b>
<b>EXPENSES</b>									
OPERATING EXPENSES	\$ 479,960	\$ 433,930	\$ 398,258	\$ 410,371	\$ 403,396	\$ 459,793	\$ 438,000	\$ 462,500	\$ 2,707
GENERAL & ADMINISTRATIVE EXPENSES	\$ 326,569	\$ 286,272	\$ 301,422	\$ 250,995	\$ 262,931	\$ 274,739	\$ 297,000	\$ 342,000	\$ 67,261
OTHER INCOME & EXPENSE	\$ 52	\$ 593	\$ 6,431	\$ 3,104	\$ 389	\$ 13,599	\$ 2,500	\$ 10,000	\$ (3,599)
<b>TOTAL EXPENSES</b>	<b>\$ 806,581</b>	<b>\$ 720,795</b>	<b>\$ 706,110</b>	<b>\$ 664,470</b>	<b>\$ 666,716</b>	<b>\$ 748,131</b>	<b>\$ 737,500</b>	<b>\$ 814,500</b>	<b>\$ 66,369</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (113,059)</b>	<b>\$ (38,311)</b>	<b>\$ (18,551)</b>	<b>\$ (54,043)</b>	<b>\$ (6,637)</b>	<b>\$ (116,799)</b>	<b>\$ (87,500)</b>	<b>\$ (184,500)</b>	<b>\$ (67,701)</b>
<b>OPERATING EXPENSES</b>									
SITE MAINTENANCE	\$ 6,537	\$ 10,899	\$ 25,279	\$ 12,977	\$ 15,063	\$ 12,374	\$ 20,000	\$ 20,000	\$ 7,626
DEPRECIATION	\$ 230,015	\$ 194,503	\$ 193,719	\$ 199,343	\$ 202,534	\$ 204,754	\$ 205,000	\$ 205,000	\$ 246
LEASE EXPENSE	\$ 21,484				\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY TAXES	\$ 204,923	\$ 209,872	\$ 161,699	\$ 181,261	\$ 164,884	\$ 179,328	\$ 195,000	\$ 185,000	\$ 5,672
PROPERTY MANAGEMENT FEE	\$ 15,889	\$ 15,889	\$ 15,889	\$ 15,889	\$ 15,889	\$ 24,865	\$ 16,000	\$ 25,000	\$ 135
TENANT IMPROVEMENTS						\$ -	\$ -	\$ -	\$ -
CONSULTING FEES	\$ 75	\$ 1,913	\$ 960		\$ 4,061	\$ 36,343	\$ 1,000	\$ 25,000	\$ (11,343)
SMALL EQUIPMENT EXPENSE		\$ 113	\$ (113)		\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACT DISPOSAL	\$ 1,036	\$ 742	\$ 825	\$ 901	\$ 965	\$ 2,129	\$ 1,000	\$ 2,500	\$ 371
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 479,960</b>	<b>\$ 433,930</b>	<b>\$ 398,258</b>	<b>\$ 410,371</b>	<b>\$ 403,396</b>	<b>\$ 459,793</b>	<b>\$ 438,000</b>	<b>\$ 462,500</b>	<b>\$ 2,707</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>									
INSURANCE	\$ 30,306	\$ 29,102	\$ 27,194	\$ 28,336	\$ 34,035	\$ 38,569	\$ 35,000	\$ 40,000	\$ 1,431
UTILITIES	\$ 49,197	\$ 60,193	\$ 61,651	\$ 57,557	\$ 57,256	\$ 9,321	\$ 60,000	\$ 60,000	\$ 50,679
BUILDING REPAIRS	\$ 60,061	\$ 16,985	\$ 20,496	\$ 4,520	\$ 11,067	\$ 75,162	\$ 15,000	\$ 50,000	\$ (25,162)
BUILDING SUPPLIES & EXPENSE	\$ 21,298	\$ 9,252	\$ 14,950	\$ 7,659	\$ 6,335	\$ 4,076	\$ 8,000	\$ 8,000	\$ 3,924
THIRD PARTY BUILDING SERVICES	\$ 32,831	\$ 33,497	\$ 38,721	\$ 37,981	\$ 45,010	\$ 55,769	\$ 43,000	\$ 60,000	\$ 4,231
BUILDING MANAGEMENT MAINTENANCE	\$ 40,357	\$ 35,492	\$ 36,779	\$ 36,870	\$ 29,564	\$ 12,065	\$ 42,000	\$ 35,000	\$ 22,935
BUILDING SECURITY	\$ 10,394	\$ 7,841	\$ 8,181	\$ 8,051	\$ 7,519	\$ 7,657	\$ 9,000	\$ 9,000	\$ 1,343
PARKING EXPENSE	\$ 82,124	\$ 93,910	\$ 93,450	\$ 70,020	\$ 72,145	\$ 72,120	\$ 85,000	\$ 80,000	\$ 7,880
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>	<b>\$ 326,569</b>	<b>\$ 286,272</b>	<b>\$ 301,422</b>	<b>\$ 250,995</b>	<b>\$ 262,931</b>	<b>\$ 274,739</b>	<b>\$ 297,000</b>	<b>\$ 342,000</b>	<b>\$ 67,261</b>
<b>OTHER INCOME &amp; EXPENSE</b>									
MISCELLANEOUS EXPENSE	\$ 52	\$ 593	\$ 6,431	\$ 3,104	\$ 389	\$ 13,599	\$ 2,500	\$ 10,000	\$ (3,599)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>\$ 52</b>	<b>\$ 593</b>	<b>\$ 6,431</b>	<b>\$ 3,104</b>	<b>\$ 389</b>	<b>\$ 13,599</b>	<b>\$ 2,500</b>	<b>\$ 10,000</b>	<b>\$ (3,599)</b>
<b>TOTAL EXPENSES</b>	<b>806,580.74</b>	<b>720,795.05</b>	<b>706,110.47</b>	<b>664,470.06</b>	<b>666,716.10</b>	<b>748,131.00</b>	<b>737,500.00</b>	<b>814,500.00</b>	<b>66,369</b>
<b>NET INCOME (LOSS)</b>	<b>(\$113,058.63)</b>	<b>(\$38,310.68)</b>	<b>(\$18,550.64)</b>	<b>(\$54,042.55)</b>	<b>\$ (6,637.06)</b>	<b>\$ (116,799.00)</b>	<b>\$ (87,500.00)</b>	<b>\$ (184,500.00)</b>	<b>\$ (67,701)</b>

# Capital Budget

CAPITAL EXPENDITURES:		CAPITAL EXPENDITURES:	
<b>METRO TRANSPORTATION:</b>		<b>METRO TRANSPORTATION:</b>	
<b>Equipment:</b>		<b>Equipment:</b>	
Miscellaneous	\$ 30,000	Semi Tractor	\$185,000
		Semi Tractor	\$185,000
		Semi Tractor	\$185,000
		Walking Floor trailer	\$145,000
		Walking Floor trailer	\$145,000
		Misc.	\$50,000
		Electric Recycle truck	<u>\$625,000</u>
			\$1,520,000
<b>METRO NORTHWEST TRANSFER STATION:</b>		<b>METRO NORTHWEST TRANSFER STATION:</b>	
<b>Equipment:</b>		<b>Equipment:</b>	
Roll off containers and wraps(6) (recycling)	\$ 45,500	Push Blade	\$30,000
8 yd containers and wraps(10) (recycling)	\$ 35,000	Doors	\$95,000
Dumpster Delivery Trailer (recycling)	\$ 10,000	Misc.	<u>\$50,000</u>
Protainer Hydraulic containers (2) w/ wraps (recycling)	\$ 40,000		\$175,000
Insta chains (front loader) (recycling)	\$ 6,500		
3500 Pickup replacement w/ fifth wheel and logo	\$ 60,000.00		
Frontloader w/ auto cart tipper w/ wrap	\$ 345,000.00		
Garbage/Recycling cart trailer	\$ 7,500.00		
Miscellaneous	<u>\$ 30,000</u>		
	\$ 579,500		
<b>Capital Projects:</b>		<b>Capital Projects:</b>	
Salt Storage improvements	\$ 100,000		
Miscellaneous	\$ 30,000		
	<u>\$ 130,000</u>		
<b>METRO CENTRAL TRANSFER STATION:</b>		<b>METRO CENTRAL TRANSFER STATION:</b>	
<b>Equipment:</b>		<b>Equipment:</b>	
Deck Scale to Replace Pit Scale	\$ 75,000	Push Blade	\$30,000
Loader	\$ 335,000	Doors	\$40,000
Miscellaneous	\$ 30,000	Scale	\$120,000
	<u>\$ 440,000</u>	Misc.	<u>\$50,000</u>
			\$240,000
<b>Capital Projects:</b>		<b>Capital Projects:</b>	
Door Replacement	\$ 32,500		
Miscellaneous	\$ 30,000		
	<u>\$ 62,500</u>		



**METRO PARK EAST LANDFILL:**

<b>Equipment:</b>	
Roll off containers and wraps-C&D	\$ 50,000
D8 Dozer	\$ 1,300,000
UTV	\$ 24,000
D6 Dozer	\$ 650,000
Water Truck	\$ 230,000
Loader	\$ 335,000.00
Pick Up Truck	\$ 42,500.00
Bat Wing Mower	\$ 25,000.00
4 Roll-Off Containers	\$ 25,000
Litter Vacuum	\$ 65,000.00
Portable load ramp	\$ 10,000.00
Roll Off Truck	\$ 215,000.00
Fuel Truck	\$ 168,240.00
Fleet Vehicle	\$ 57,000.00
Wizard Scale	\$ 140,000
Tractor	\$ 724,322.00
Miscellaneous	\$ 30,000.00
	<u>\$ 4,091,062</u>

**Capital Projects**

Liquid Pit Rehab	\$ 125,000
Wet Weather Pad Rock	\$ 130,000
Phase I Repair	\$ 200,000
Shop Yard Grading	
Admin Building Remodel	\$ 85,000
Final Sed Pond Outlet	\$ 75,000
Leachate Pond Sediment Removal	\$ 200,000
Additional concrete in C&D area	\$ 32,000
Miscellaneous	\$ 50,000
	<u>\$ 897,000.00</u>

**Cell Development:****METRO PARK EAST LANDFILL:**

<b>Equipment:</b>	
2 Pickups	\$90,000
Farm Type Tractor	\$390,000
Service Truck	\$250,000
Water Truck	\$250,000
Tarp Machine	\$85,697
Water Trailer	\$79,000
Fire Rover	\$60,000
Compactor (Cat 836)	\$1,325,000
3 Roll Off boxes	\$45,000
D8 Engine Rebuild	\$425,000
UTV	\$22,500
UTV	\$22,500
Quad Track and Pan Scraper	\$750,000
Misc.	\$50,000
Kubota Mower	\$35,000
Loader for liquids	\$330,000
Roll Off Truck (C&D)	\$300,000
Roll Off Boxes (C&D)	\$50,000
Crossbelt Magnet for Peterson Grinder (C&D)	\$40,000
Tire/Rim Crusher (C&D)	\$45,000
	<u>\$4,644,697</u>

**Capital Projects**

Final Cover Phase 2	\$3,500,000
FY24 Capital Improvements for Master Plan	\$1,100,000
Shop Yard Grading	\$65,000
Wet Weather Pad	\$175,000
Miscellaneous	\$50,000
	<u>\$4,890,000</u>

**Cell Development:****METRO PARK WEST LANDFILL**

<b>Equipment:</b>	
D6 Dozer	\$ 650,000
Miscellaneous	\$ 30,000
	<u>\$ 680,000</u>

**Cell Development:**

Cell D Construction	\$ 2,800,000
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**Capital Projects:**

Miscellaneous	\$ 30,000
Scale, Building, New Entrance	\$ 350,000
Stream Stabilization	\$ 50,000
Property Acquisition	\$ 175,000
	<u>\$ 605,000</u>

**METRO COMPOST CENTER:**

<b>Equipment:</b>	
Prairie Meadows Compost Equipment	\$ 125,000
Miscellaneous	\$ 30,000
	<u>\$ 155,000</u>

**Capital Projects:**

Animal Bedding Permit and Pad and Turner	\$ 225,000
Miscellaneous	\$ 30,000
	<u>\$ 255,000</u>

**METRO HAZARDOUS WASTE DROPOFF**

<b>Equipment:</b>	
MHWD security upgrade	\$ 25,000
Miscellaneous	\$ 30,000
	<u>\$ 55,000</u>

**Capital Projects:**

HHW Building at MRF	\$ 30,000
Miscellaneous	\$ 30,000
	<u>\$ 60,000</u>

**METRO PARK WEST LANDFILL**

<b>Equipment:</b>	
Skid Steer	\$92,000
Misc.	\$50,000
	<u>\$142,000</u>

**Cell Development:****Capital Projects:**

Scale Building	\$425,000
Expansion Permitting	\$350,000
	<u>\$775,000</u>

**METRO COMPOST CENTER:**

<b>Equipment:</b>	
Track Loader	\$485,000
Screener	\$600,000
Stacker/conveyor	\$325,000
Mulch Color Skid	\$75,000
	<u>\$1,485,000</u>

**Capital Projects:**

Miscellaneous	\$50,000
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**METRO HAZARDOUS WASTE DROPOFF**

<b>Equipment:</b>	
Ram 2500 w/ lift gate and snow plow	55,000
Waste Oil Burner	40,000
Miscellaneous	30,000
	<u>125,000</u>

**Capital Projects:**

Hazardous Storage Building	60,000
Building upgrade (handicap access)	20,000
Miscellaneous	30,000
	<u>110,000</u>

**CENTRAL OFFICE:****Equipment:**

Miscellaneous	\$	30,000
Replace Network Access Points	\$	18,000
Replace Network Switches	\$	15,000
PC Replacement	\$	62,000
	\$	<u>125,000</u>

**Capital Projects:**

Miscellaneous	\$	30,000
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**CENTRAL OFFICE:****Equipment:**

CO Misc	\$	50,000
Office Remodel	\$	40,000
Misc Furniture	\$	10,000
Flooring	\$	70,000
CO Roof Replacement	\$	150,000
CO Window Replacement	\$	15,000
Board Room Remodel	\$	75,000
Misc Tenant Buildouts	\$	70,000
	\$	<u>480,000</u>

**Capital Projects:**

Feasibility Study for Western Transfer Station	\$	150,000
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**MATERIAL RECOVERY FACILITY:****Equipment:**

Generator	\$	100,000
Miscellaneous	\$	100,000
Scale House Update	\$	10,000
	\$	<u>210,000</u>

**Capital**

Miscellaneous (Different Name)	\$	100,000
Can Redemption Program	\$	50,000
	\$	<u>150,000</u>

<b>Total Equipment Expenditures</b>	\$	<b>6,365,562</b>
<b>Total Capital Expenditures</b>	\$	<b>2,189,500</b>
<b>Total MPE Cell Development Expenditures</b>	\$	<b>-</b>
<b>Total MPW Cell Development Expenditures</b>	\$	<b>2,800,000</b>

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\$ 11,355,062

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**MATERIAL RECOVERY FACILITY:****Equipment:**

Optical Sorter	\$	1,000,000
SCADA	\$	145,000
Shop Equipment	\$	30,000
Roll Off	\$	200,000
Perimeter Fence	\$	40,000
	\$	<u>1,415,000</u>

**Capital**

Miscellaneous (Different Name)	\$	100,000
Can Redemption Program	\$	50,000
LED Sign	\$	70,000
	\$	<u>220,000</u>

<b>Total Equipment Expenditures</b>	\$	<b>10,226,697</b>
<b>Total Capital Expenditures</b>	\$	<b>6,195,000</b>
<b>Total MPE Cell Development Expenditures</b>	\$	<b>-</b>
<b>Total MPW Cell Development Expenditures</b>	\$	<b>-</b>

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\$ 16,421,697

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