

# Memo

**To:** David Leathers  
**From:** Kelly Hawkins  
**Date:** October 18, 2021  
**Re:** 2022 Solid Waste Division Budget

Please find the attached Budget Worksheets for the Solid Waste Division. Included are the Budget Worksheet, O & M Detail, and the Capital Projects & Transportation Summaries for 2022 through 2026.

Net income is projected to be \$172K for 2021. This projection is \$47K lower than the budgeted net income of \$218K. This decrease is because sales are projected to be slightly lower than anticipated and expenses, mainly labor, are projected to be over budget. Sales are projected to be \$2.66M, \$16K (0.61%) under budget. Operating expenses are projected to be \$31K (1.3%) over budget for 2021. Labor costs are projected to be \$36K (6.6%) over budget while Landfill & Tipping fee expenses to be in line with the budget.

For 2022, expenses expected to increase are Payroll as well as Fuel. We anticipate revenues to remain flat while total operating expenses are expected to increase. This will result in a lower net income (\$84K) for 2022. Although we do anticipate a lower Net Income, we do not anticipate a need for a rate increase, in 2022.

Included in the 2022 capital budget is \$437K for Recycling and Garbage Trucks, \$50K for "Defender" Safety Equipment to be added to vehicles and \$10K for replacement Dumpsters. Cash for 2022 is projected to increase to \$1.1M.

	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>CASH SUMMARY:</b>									
<b>Cash Beginning Balance</b>	704,345	1,007,881	965,433	838,262	1,169,676	1,059,514	918,837	856,926	1,373,055
Revenues-Rates	2,200,866	2,543,015	2,563,638	2,541,417	2,542,216	2,572,723	2,603,596	2,634,839	2,666,457
Other Revenues	93,159	119,467	95,000	112,244	112,805	113,369	113,936	116,506	117,088
Penalty	16,203	4,542	16,250	5,000	7,500	9,000	9,000	9,000	9,000
Interest Income	10,089	2,159	6,659	0	1,000	1,020	1,040	1,061	1,082
Building Project Bond									
Refuse Container Bond			750,000	750,126					
Grant Funds - Recycling Trucks								450,000	
	3,024,662	3,677,065	4,396,979	4,247,049	3,833,197	3,755,626	3,646,410	4,068,331	4,166,683
<b>Expenditures:</b>									
Operation & Maintenance	1,815,782	1,934,201	1,849,144	1,913,867	1,970,362	1,996,070	2,022,156	2,048,625	2,075,484
Tax Equivalent-City	202,947	227,891	239,277	238,830	238,952	241,748	244,578	247,621	250,519
Bond Principal			69,706		38,000	40,000	42,000	43,000	44,000
Interest on Debt			26,250	18,982	17,570	17,170	16,750	15,030	13,270
Capital Projects	46,925	676,711	951,500	905,695	508,800	541,800	464,000	341,000	243,000
GASB Liability Adjustment	(48,873)								
Inter Divisional Loan - Water									
Cash Balance - End of Year	1,007,881	838,262	1,261,101	1,169,676	1,059,514	918,837	856,926	1,373,055	1,540,410

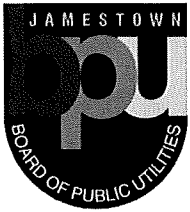
	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Operating Revenue:</b>									
Sales	2,200,866	2,543,015	2,563,638	2,541,417	2,542,216	2,572,723	2,603,596	2,634,839	2,666,457
Other Revenues	93,159	119,467	95,000	112,244	112,805	113,369	113,936	116,506	117,088
Penalties	16,203	4,542	16,250	5,000	7,500	9,000	9,000	9,000	9,000
Total Operating Revenues:	2,310,228	2,667,024	2,674,888	2,658,661	2,662,522	2,695,092	2,726,532	2,760,345	2,792,545
<b>Operating Expense:</b>									
Payroll	494,220	583,764	551,500	587,700	600,500	612,510	624,760	637,255	650,001
Landfill Tipping Fees	331,604	318,056	322,257	325,000	327,000	330,270	333,573	336,908	340,278
Repair & Maintenance	272,044	295,503	291,800	288,948	308,500	311,585	314,701	317,848	321,026
Administrative and General	717,914	736,878	683,587	712,218	734,362	741,705	749,122	756,614	764,180
Depreciation	318,060	332,571	348,416	315,000	353,000	356,530	360,095	363,696	367,333
Tax Equivalent Payment	202,947	227,891	239,277	238,830	238,952	241,748	244,578	247,621	250,519
Total Operating Expense:	2,336,789	2,494,663	2,436,837	2,467,696	2,562,314	2,594,349	2,626,829	2,659,943	2,693,336
Net Operating Revenue	(26,561)	172,361	238,051	190,965	100,208	100,744	99,702	100,402	99,209
Interest Income	5,383	2,159	6,659		1,000	1,020	1,040	1,061	1,082
Interest on Loans	-		26,250	18,982	17,570	17,170	16,750	15,030	13,270
Gain on Disposal of Equipment	4,706	(151)							
<b>Net Income</b>	<b>(16,472)</b>	<b>174,369</b>	<b>218,459</b>	<b>171,983</b>	<b>83,638</b>	<b>84,594</b>	<b>83,993</b>	<b>86,433</b>	<b>87,021</b>

<b>Rates per month:</b>										
Residential - recycling	\$	10.50	\$	12.50	\$	12.50	\$	12.50	\$	12.50
Residential -non- recycling	\$	21.00	\$	23.00	\$	23.00	\$	23.00	\$	23.00
Commercial	\$	13.00	\$	13.00	\$	13.00	\$	13.00	\$	13.00
Out of City Rate - non recycling	\$	27.50	\$	29.50	\$	29.50	\$	29.50	\$	29.50
Out of City Rate - Recycling	\$	17.00	\$	19.00	\$	19.00	\$	19.00	\$	19.00

	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget
<b>Payroll</b>					
Brush Dump Labor	\$ 12,795	\$ 12,280	\$ 12,000	\$ 13,500	\$ 13,500
Garbage Collection Labor	\$ 339,988	\$ 435,089	\$ 389,500	\$ 435,893	\$ 445,000
Recycling Labor	\$ 141,436	\$ 136,395	\$ 150,000	\$ 138,307	\$ 142,000
<b>Total Payroll</b>	<b>\$ 494,220</b>	<b>\$ 583,764</b>	<b>\$ 551,500</b>	<b>\$ 587,700</b>	<b>\$ 600,500</b>
<b>Repair &amp; Maintenance</b>					
Grinding @ Brush Dump	\$ (8,750)	\$ 8,424	\$ 12,000	\$ 12,120	\$ 12,500
Mowing & Snow Removal	\$ (429)	\$ 2,500	\$ 2,600	\$ 2,600	\$ 3,000
R&M River St Bldg/Grounds	\$ 4,863	\$ 14,510	\$ 10,000	\$ 10,000	\$ 8,500
River St Oper Exp/Utilities	\$ 7,036	\$ 6,601	\$ 7,200	\$ 7,500	\$ 7,500
Msc Small Tools & Supplies	\$ 9,553	\$ 10,751	\$ 10,000	\$ 8,000	\$ 11,000
Vehicle Expense All	\$ 58,342	\$ 51,460	\$ 50,000	\$ 50,000	\$ 50,000
Vehicle Expense 104	\$ 17,224	\$ 6,592	\$ 12,000	\$ 2,256	\$ 12,000
Vehicle Expense 103		\$ 468	\$ -	\$ 397	\$ -
Vehicle Expense 87	\$ 17,974	\$ 17,352	\$ 12,000	\$ 15,204	\$ 12,000
Vehicle Expense 89	\$ 4,547	\$ 15,871	\$ 12,000	\$ 13,534	\$ 12,000
Vehicle Expense 90	\$ 4,178	\$ 5,627	\$ 12,000	\$ 5,000	\$ 12,000
Vehicle Expense 92	\$ 3,152	\$ 1,837	\$ 12,000	\$ 8,069	\$ 12,000
Vehicle Expense 94	\$ 16,845	\$ 16,059	\$ 12,000	\$ 20,000	\$ 12,000
Vehicle Expense 96	\$ 18,505	\$ 25,619	\$ 12,000	\$ 10,056	\$ 12,000
Vehicle Expense 97	\$ 5,598	\$ 18,876	\$ 12,000	\$ 16,212	\$ 12,000
Vehicle Expense 98	\$ 14,360	\$ 13,337	\$ 12,000	\$ 9,000	\$ 12,000
Vehicle Expense 99	\$ 18,522	\$ 20,440	\$ 12,000	\$ 7,000	\$ 12,000
Vehicle Fuel Expense	\$ 80,299	\$ 59,179	\$ 80,000	\$ 92,000	\$ 96,000
Adjustment for Disposed Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Repair &amp; Maintenance</b>	<b>\$ 272,044</b>	<b>\$ 295,503</b>	<b>\$ 291,800</b>	<b>\$ 288,948</b>	<b>\$ 308,500</b>
<b>Administrative &amp; General</b>					
SW Cust Service Billing	\$ 18,220	\$ 18,824	\$ 24,014	\$ 22,070	\$ 21,000
SW Cust Service General Expense	\$ 882	\$ 690	\$ 723	\$ 651	\$ 700
SW Cust Service Collecting	\$ 26	\$ -	\$ -	\$ 1,731	\$ 500
Wellness	\$ 5,337	\$ 5,819	\$ -	\$ -	\$ -
SW Accounting	\$ 9,472	\$ 10,182	\$ 10,388	\$ 10,776	\$ 10,500
SW Admin & Gen	\$ 158,873	\$ 149,271	\$ 156,000	\$ 173,592	\$ 170,000
SW Human Resources Dept	\$ 25,938	\$ 26,997	\$ 26,727	\$ 25,944	\$ 25,000
SW Information Services	\$ 102,847	\$ 99,313	\$ 115,000	\$ 97,407	\$ 110,000
SW Legal Expense	\$ 14,242	\$ 9,936	\$ 11,207	\$ 8,930	\$ 10,000
SW Purchasing	\$ 8,514	\$ 6,465	\$ 6,446	\$ 6,372	\$ 6,300
SW BD Coordinator Expense					\$ 12,000
Special Legal Project	\$ 12,223	\$ 649	\$ 878	\$ 1,111	\$ 1,000
Administrative - Operations	\$ 8,663	\$ 12,111	\$ 12,367	\$ 10,443	\$ 10,000
SW Safety Expense	\$ 36,885	\$ 37,462	\$ 36,125	\$ 39,264	\$ 35,000
Insurance	\$ 11,285	\$ 8,025	\$ 12,000	\$ 8,000	\$ 8,000
Claims Expense	\$ 6,364	\$ 6,206	\$ 5,000	\$ 29,714	\$ 10,000
Worker's Compensation	\$ 43,161	\$ 43,605	\$ 44,500	\$ 44,470	\$ 32,644
Worker's Compensation Formula Adjustm	\$ -	\$ -	\$ -	\$ -	\$ 42,006
Social Security	\$ 37,240	\$ 44,694	\$ 36,540	\$ 44,199	\$ 45,000
Health Insurance	\$ 154,291	\$ 119,514	\$ 116,280	\$ 120,000	\$ 120,000
Employee Retirement System	\$ 63,453	\$ 136,914	\$ 69,155	\$ 61,856	\$ 63,712
Debt Issuance Expense				\$ 5,187	\$ -
Bad Debt		\$ 201	\$ 238	\$ 500	\$ 1,000
<b>Total Administrative &amp; General</b>	<b>\$ 717,914</b>	<b>\$ 736,878</b>	<b>\$ 683,588</b>	<b>\$ 712,218</b>	<b>\$ 734,362</b>
T&D - Oper - Landfill Tipping Fees	\$ 297,515	\$ 319,560	\$ 322,257	\$ 325,000	\$ 327,000
Recycling Costs	\$ 34,089	\$ (1,504)	\$ -	\$ -	\$ -
Depreciation	\$ 318,060	\$ 332,571	\$ 348,416	\$ 315,000	\$ 353,000
Tax Equivalent Payment	\$ 202,947	\$ 227,891	\$ 239,277	\$ 228,478	\$ 235,882
Interest on Loans Water Division					
<b>Total Expenses</b>	<b>\$ 2,336,789</b>	<b>\$ 2,494,663</b>	<b>\$ 2,436,838</b>	<b>\$ 2,457,345</b>	<b>\$ 2,559,244</b>

	2019 Actuals	2020 Actuals	2021	2022	2023	2024	2025	2026
Buildings and Grounds	\$ -	\$ 2,500	\$ 2,500	\$ 2,800	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000
New Building	\$ 1,400	\$ 275,000						
Equipment to aid recycling	\$ 36,500		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
Dumpsters	\$ 9,025	\$ 14,036	\$ 15,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
City Wide Cans & Truck upgrades		\$ -	\$ 925,000					
Container Cleaning Equipment							\$ 100,000	
Defender Protection				\$ 50,000				
Trucks	\$ -	\$ 385,175	\$ -	\$ 437,000	\$ 515,000	\$ 437,000	\$ 213,000	\$ 215,000
Tools/Safety			\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>TOTALS</b>	<b>\$ 46,925</b>	<b>\$ 676,711</b>	<b>\$ 951,500</b>	<b>\$ 508,800</b>	<b>\$ 541,800</b>	<b>\$ 464,000</b>	<b>\$ 341,000</b>	<b>\$ 243,000</b>

Solid Waste Vehicles									
Year	Type	2019 Actual	2020 Projection	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
2018	INTL PACKER							\$ 213,000	
2015	INTL PACKER		\$ 200,000						
2018	INTL PACKER								\$ 215,000
2019	INTL PACKER	\$ -	\$ 185,175						
2016	INTL PACKER						\$ 212,000		
2014	INTL PACKER				\$ 212,000				
2014	FREIGHTLINER RECYCLE				\$ 225,000				
2017	INTL RECYCLE					\$ 225,000			
2014	FREIGHTLINER RECYCLE					\$ 225,000			
2014	FREIGHTLINER RECYCLE						\$ 225,000		
2015	FORD F-350 STAKE					\$ 65,000			
<b>TOTAL</b>		<b>\$0</b>	<b>\$385,175</b>	<b>\$0</b>	<b>\$437,000</b>	<b>\$515,000</b>	<b>\$437,000</b>	<b>\$213,000</b>	<b>\$215,000</b>



**BOARD OF PUBLIC UTILITIES  
CITY OF JAMESTOWN, NEW YORK**

**#211007 By Mr. Lehman:**

Resolved, That the Solid Waste Division Budget for 2022, anticipating cash and investments on hand of \$1,169,676, cash receipts of \$2,663,521, and cash disbursements of \$2,773,684, leaving a cash balance of \$1,059,514, be and hereby is adopted; and be it further

Resolved, That the disbursements shall be divided \$508,800 for Capital Projects, \$294,522 for Fixed Charges, and \$1,970,362 for Operation and Maintenance, all as set forth in said budget for 2022; and be it further

Resolved, That the amounts set forth in the budget schedules for the benefit of each account against which charges may properly be made, on file in the office of the Board, are hereby appropriated for the purposes therein stated, and the officers and employees of the Board are hereby authorized and directed to contract for necessary expenditures in accordance therewith.

Discussion: The 2022 budget is presented with no recommended rate increase. This final budget has been reviewed by and is recommended by the BPU Board Finance & Capital Projects Committee.

**ADOPTED.** Ayes: 6 Nays: 0  
October 25, 2021

***I HEREBY CERTIFY** that the above resolution is a true and correct copy of the original resolution adopted by the Board of Public Utilities, City of Jamestown, New York, at a regular session held October 25, 2021, a legal quorum being present and voting.*

Board of Public Utilities  
City of Jamestown, New York  
December 21, 2021

CERTIFIED RESOLUTION

Jamestown Board of Public Utilities