

RWO - Valley Cost of Service Report 2021-22



	RWO - Valley Total			Yamhill County		
	2021 Calendar Year Actual	2022-23 Projected Rate Year	Allocation Method	2021 Calendar Year Actual	Adjustments and Projected Changes	2022-23 Projected Rate Year
REVENUE				Rate Adj. % >>>	14.75%	back to range
Collection Services - Residential	\$ 7,670,079	\$ 7,676,091	Actual	\$ 1,414,578	\$ 14,030	\$ 1,428,609
Collection Services - Commercial	\$ 4,330,773	\$ 4,394,408	Actual	\$ 619,282	\$ 35,125	\$ 654,407
Collection Services - Debris Box	\$ 1,428,806	\$ 1,459,557	Actual	\$ 386,459	\$ 9,444	\$ 395,902
COLLECTION SERVICES:	\$ 13,429,657	\$ 13,530,056	Actual	\$ 2,420,319		\$ 2,478,918
Proposed Rate Adjustment			Actual			\$ 365,640
Revenue - DB Disposal	\$ 736,052	\$ 751,893	Actual	\$ 116,088	\$ 74,192	\$ 190,280
Revenue - Medical Waste	\$ 156,974	\$ 164,334	Actual	\$ 1,915	\$ 192	\$ 2,106
Revenue - Other (fees & related)	\$ 3,048	\$ 6,512	Actual	\$ 135	\$ 780	\$ 915
Non-Franchised Revenue	\$ 755,311	\$ 804,870	Actual	\$ -	\$ -	\$ -
Total Revenue	\$ 15,081,042	\$ 15,257,665		\$ 2,538,457	\$ 499,403	\$ 3,037,860
Franchise Fees	\$ (567,718)	\$ (572,754)	Actual	\$ (42,900)		\$ (51,340)
Revenue w/o Franchise Fees	\$ 14,513,324	\$ 14,684,911		\$ 2,495,557		\$ 2,986,520
LABOR EXPENSES						
Operational Personnel	\$ 1,659,336	\$ 1,855,979	Labor Hours	\$ 374,512	\$ 44,382	\$ 418,894
Payroll Taxes	\$ 153,026	\$ 171,160	Labor Hours	\$ 34,538	\$ 4,093	\$ 38,631
Medical Insurance	\$ 375,029	\$ 507,783	Labor Hours	\$ 84,644	\$ 29,962	\$ 114,606
Other Benefits	\$ 223,387	\$ 227,868	Labor Hours	\$ 50,418	\$ 1,011	\$ 51,430
Total Labor Expense	\$ 2,410,778	\$ 2,762,790		\$ 544,112	\$ 79,449	\$ 623,561
Disposal Charges	\$ 2,497,987	\$ 2,957,534	Vessel Weights	\$ 462,056	\$ 85,003	\$ 547,059
Medical Waste & Supplies	\$ 80,521	\$ 80,326	Med. Waste	\$ 1,003	\$ (2)	\$ 1,001
Total Disposal Expense	\$ 2,578,508	\$ 3,037,860		\$ 463,059	\$ 85,001	\$ 548,060
OPERATIONAL EXPENSES						
Fuel	\$ 455,642	\$ 629,428	Franchised Labor	\$ 116,749	\$ 44,529	\$ 161,279
Fuel - Non-Franchised (N/F)	\$ 143,746	\$ 198,572	Actual	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ 1,546,475	\$ 1,670,193	Franchised Labor	\$ 396,255	\$ 31,700	\$ 427,955
Repairs and Maintenance - N/F	\$ 236,034	\$ 254,916	Actual	\$ -	\$ -	\$ -
Business Taxes and PUC	\$ 164,341	\$ 174,541	Franchised Labor	\$ 42,109	\$ 2,614	\$ 44,723
Business Taxes and PUC - N/F	\$ 59,782	\$ 62,771	Actual	\$ -	\$ -	\$ -
Supplies & Uniforms	\$ 17,285	\$ 18,668	Labor Hours	\$ 3,901	\$ 312	\$ 4,213
Operational Supplies/Safety	\$ 70,099	\$ 75,707	Labor Hours	\$ 15,821	\$ 1,266	\$ 17,087
Contract Labor	\$ -	\$ -	Labor Hours	\$ -	\$ -	\$ -
Depreciation and Amortization	\$ 6,709	\$ 6,739	Franchised Labor	\$ 1,719	\$ 8	\$ 1,727
Depreciation and Amortization N/F	\$ 4,749	\$ 4,762	Actual	\$ -	\$ -	\$ -
Operational Lease and Rent	\$ 895,875	\$ 851,930	Franchised Labor	\$ 229,551	\$ (11,260)	\$ 218,291
Operational Lease and Rent - N/F	\$ 167,427	\$ 167,427	Actual	\$ -	\$ -	\$ -
Insurance Expense	\$ 188,785	\$ 203,888	Labor Hours	\$ 42,609	\$ 3,409	\$ 46,017
Yard Debris/wood & Other Funding	\$ 1,497,748	\$ 1,389,469	Program	\$ 16,703	\$ (1,208)	\$ 15,496
Recycling Expense	\$ 1,126,258	\$ 955,800	Recycling	\$ 186,467	\$ (28,222)	\$ 158,245
Purchase Recyclables	\$ -	\$ -	Recycling	\$ -	\$ -	\$ -
Other Operational	\$ 47,909	\$ 51,742	Labor Hours	\$ 10,813	\$ 865	\$ 11,678
Total Operations Expense	\$ 6,628,864	\$ 6,716,554		\$ 1,062,698	\$ 44,013	\$ 1,106,711
SUBTOTAL	\$ 2,895,174	\$ 2,167,708		\$ 425,688	\$ 282,500	\$ 708,188
ADMINISTRATIVE EXPENSES						
Management Services	\$ 452,424	\$ 457,730	Computed	\$ 76,154	\$ 14,982	\$ 91,136
Administrative Services	\$ 1,357,289	\$ 1,373,190	Computed	\$ 228,461	\$ 44,946	\$ 273,407
Non-Admin. Labor	\$ (18,230)	\$ -	Franchised Labor	\$ (4,671)	\$ 4,671	\$ -
Office Supplies	\$ 11,247	\$ 12,147	Customers	\$ 2,398	\$ 192	\$ 2,590
Postage	\$ 15,533	\$ 16,776	Customers	\$ 3,312	\$ 265	\$ 3,577
Billing services	\$ 65,399	\$ 70,631	Customers	\$ 13,943	\$ 1,115	\$ 15,059
Dues and Subscriptions	\$ 23,239	\$ 25,098	Customers	\$ 4,955	\$ 396	\$ 5,351
Telephone	\$ 62,310	\$ 67,295	Customers	\$ 13,285	\$ 1,063	\$ 14,347
Bank Service Charges	\$ 53,985	\$ 58,304	Customers	\$ 11,510	\$ 921	\$ 12,430
Professional fees	\$ 14,319	\$ 15,465	Customers	\$ 3,053	\$ 244	\$ 3,297
Travel	\$ 2,029	\$ 2,191	Customers	\$ 433	\$ 35	\$ 467
Advertising and Promotions	\$ 1,796	\$ 1,940	Customers	\$ 383	\$ 31	\$ 414
Business Meals	\$ 2,828	\$ 3,054	Customers	\$ 603	\$ 48	\$ 651
Education & Training	\$ 765	\$ 826	Customers	\$ 163	\$ 13	\$ 176
Contributions	\$ 8,075	\$ 8,721	Customers	\$ 1,722	\$ 138	\$ 1,859
Bad Debt	\$ 152,556	\$ 69,686	Customers	\$ 32,525	\$ (17,668)	\$ 14,857
Other Administrative	\$ 6,909	\$ 7,462	Customers	\$ 1,473	\$ 118	\$ 1,591
Total Admin Expense	\$ 2,212,473	\$ 2,190,514		\$ 389,699	\$ 51,510	\$ 441,209
EARNINGS FROM OPERATIONS	\$ 682,701	\$ (22,807)		\$ 35,989	\$ 230,990	\$ 266,979
Interest Income	\$ (31,091)	\$ (27,827)	Not Allocated	\$ -	\$ -	\$ -
Loss on Asset Disposal	\$ (10,000)	\$ -	Not Allocated	\$ -	\$ -	\$ -
NET INCOME BEFORE TAX	\$ 723,792	\$ 5,021		\$ 35,989	\$ 230,990	\$ 266,979
Operating Margin	4.99%	0.03%		1.44%	14.75%	8.94%
Calculated Operating Ratio	95.24%	100.10%		98.49%	back to range	91.00%

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	2021 Calendar Year Actual	2022-23 Projected Rate Year	Allocation Method	2021 Calendar Year Actual	Adjustments and Projected Changes	2022-23 Projected Rate Year
Allocation Data:						
Revenue (All RWO-VAL)	\$ 15,081,042	\$ 15,257,665		\$ 2,538,457		\$ 3,037,860
Revenue Percent	100.00%	100.00%		16.83%		19.91%
2021 Labor Hours				22.57%		22.57%
2021 Disposal				18.50%		18.50%
2021 Recycling				16.56%		16.56%
2021 Customer Count				21.32%		21.32%
2021 Yard Debris				1.12%		1.12%
2021 Medical Waste				1.25%		1.25%
2021 Franchised Labor				25.62%		25.62%
Operating Ratio Calculation						
Total Expenses:						
Total Labor	\$ 2,410,778	\$ 2,762,790		\$ 544,112		\$ 623,561
Total Disposal	\$ 2,578,508	\$ 3,037,860		\$ 463,059		\$ 548,060
Total Operational	\$ 6,628,864	\$ 6,716,554		\$ 1,062,698		\$ 1,106,711
Total Administrative	\$ 2,212,473	\$ 2,190,514		\$ 389,699		\$ 441,209
Total	\$ 13,830,623	\$ 14,707,718		\$ 2,459,568		\$ 2,719,541
Less Non Allowable Expenses:						
Interest on Purchase of routes	\$ -	\$ -		\$ -		\$ -
Contributions	\$ (8,075)	\$ (8,721)		\$ (1,722)		\$ (1,859)
Amortization	\$ -	\$ -				
Allowable Expenses	\$ 13,822,548	\$ 14,698,997		\$ 2,457,846		\$ 2,717,682
Revenue						
Revenue w/o Franchise Fees	\$ 14,513,324	\$ 14,684,911		\$ 2,495,557		\$ 2,986,520
Revenue (net of Pass Through)	\$ 14,513,324	\$ 14,684,911		\$ 2,495,557		\$ 2,986,520
Operating Ratio:						
Allowable Expenses divided by	\$ 13,822,548	\$ 14,698,997		\$ 2,457,846		\$ 2,717,682
Revenue (w/o Franchise Fees)	\$ 14,513,324	\$ 14,684,911		\$ 2,495,557		\$ 2,986,520
Calculated Operating Ratio	<u>95.24%</u>	<u>100.10%</u>		<u>98.49%</u>	proposed adjustment 14.75% back to range	<u>91.00%</u>