

RWO-NCC 2023-2024 Cost of Service Report



REVENUE

Collection Services - Residential	\$ 7,060,779	\$ 7,343,746	Actual
Collection Services - Commercial	\$ 4,887,005	\$ 5,102,407	Actual
Collection Services - Debris Box Svcs	\$ 890,595	\$ 958,531	Actual
SUBTOTAL: CS (RA % applies)	\$ 12,838,379	\$ 13,404,684	Actual
Proposed Rate Adjustment	\$ -	\$ 571,394	
Collection Services - DB Disposal	\$ 880,167	\$ 880,167	Actual
Collection Services - Medical Waste	\$ 160,496	\$ 165,922	Actual
Collection Services - Other	\$ 30,289	\$ 28,631	Actual
Non-Franchised Revenue	\$ 81,189	\$ 119,771	Actual
Total Revenue	\$ 13,990,520	\$ 15,170,570	
Franchise Fees	\$ (623,725)	\$ (649,289)	
Revenue w/o Franchise Fees	\$ 13,366,795	\$ 14,521,281	

RWO - North Coast Collection Total				Gearhart		
2023 Calendar Year Actual	2024-25 Projected Rate Year	Allocation Method	2023 Calendar Year Actual	Adjustments and Projected Changes	2024-25 Projected Rate Year	
			Rate Adj. % >>>	3.20%		
Collection Services - Residential	\$ 7,060,779	\$ 7,343,746	Actual	\$ 397,958	\$ 17,071	\$ 415,029
Collection Services - Commercial	\$ 4,887,005	\$ 5,102,407	Actual	\$ 264,234	\$ 8,304	\$ 272,538
Collection Services - Debris Box Svcs	\$ 890,595	\$ 958,531	Actual	\$ 39,070	\$ 10,874	\$ 49,943
SUBTOTAL: CS (RA % applies)	\$ 12,838,379	\$ 13,404,684	Actual	\$ 701,261	\$ 36,249	\$ 737,510
Proposed Rate Adjustment	\$ -	\$ 571,394				\$ 23,600
Collection Services - DB Disposal	\$ 880,167	\$ 880,167	Actual	\$ 3,305	\$ -	\$ 3,305
Collection Services - Medical Waste	\$ 160,496	\$ 165,922	Actual	\$ 197	\$ 450	\$ 647
Collection Services - Other	\$ 30,289	\$ 28,631	Actual	\$ 831	\$ (298)	\$ 533
Non-Franchised Revenue	\$ 81,189	\$ 119,771	Actual		\$ -	
Total Revenue	\$ 13,990,520	\$ 15,170,570		\$ 705,595	\$ 36,401	\$ 765,597
Franchise Fees	\$ (623,725)	\$ (649,289)		\$ (21,190)		\$ (22,991)
Revenue w/o Franchise Fees	\$ 13,366,795	\$ 14,521,281		\$ 684,406		\$ 742,605
LABOR EXPENSES						
Operational Personnel	\$ 1,585,737	\$ 1,752,573	Labor Hours	\$ 75,299	\$ 7,922	\$ 83,222
Non-Franchised Labor & Related	\$ -	\$ 80,222	Labor Hours	\$ -	\$ -	\$ -
Health Insurance	\$ 399,071	\$ 514,346	Labor Hours	\$ 18,950	\$ 5,474	\$ 24,424
Payroll Taxes	\$ 134,726	\$ 148,901	Labor Hours	\$ 6,398	\$ 673	\$ 7,071
Labor Overhead	\$ 143,859	\$ 199,999	Labor Hours	\$ 6,831	\$ 2,666	\$ 9,497
Total Labor Expenses	\$ 2,263,392	\$ 2,696,041		\$ 107,478	\$ 16,735	\$ 124,213
DISPOSAL EXPENSES						
Disposal Charges - Outside Source	\$ 639,337	\$ 670,665	O/S Disposal	\$ 37,313	\$ 1,828	\$ 39,142
Disposal-Medical Waste	\$ 74,366	\$ 76,597	MW Disposal	\$ 26	\$ 1	\$ 27
Disposal - Free Dump Vouchers (Astoria)	\$ 28,176	\$ 29,585	Actual	\$ -	\$ -	\$ -
Inter-Company Disposal - Yard Debris	\$ 396,543	\$ 398,567	Program Yards	\$ 44,611	\$ 228	\$ 44,839
Inter-Company Disposal - Garbage	\$ 2,604,906	\$ 2,745,165	I/C Disposal	\$ 110,704	\$ 5,961	\$ 116,665
Total Disposal Expenses	\$ 3,743,328	\$ 3,920,578		\$ 192,655	\$ 8,018	\$ 200,672
OPERATIONAL EXPENSES						
Fuel	\$ 472,569	\$ 583,159	Labor Hours	\$ 22,440	\$ 5,251	\$ 27,692
Non-Franchised Fuel	\$ 37,958	\$ 46,841	Actual	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ 1,914,062	\$ 2,007,851	Labor Hours	\$ 90,890	\$ 4,454	\$ 95,344
Repairs & Maint - Non-Franchised Hauling	\$ 26,644	\$ 27,950	Actual	\$ -	\$ -	\$ -
Repairs and Maint. - 3rd Party Shop			Actual	\$ -	\$ -	\$ -
Contract Labor	\$ 6,887	\$ -	Labor Hours	\$ 313	\$ (313)	\$ -
Business Licenses and Fees	\$ 233,629	\$ 242,561	Labor Hours	\$ 11,094	\$ 424	\$ 11,518
Non-Franchised Business Licenses and Fees	\$ 13,356	\$ 13,356	Actual	\$ -	\$ -	\$ -
Depreciation and Amortization	\$ -	\$ -	Labor Hours	\$ -	\$ -	\$ -
Operational Lease and Rent	\$ 751,149	\$ 749,507	Labor Hours	\$ 35,669	\$ (78)	\$ 35,591
Non-Franchised Ops Lease/Rent	\$ 64,865	\$ 64,865	Actual	\$ -	\$ -	\$ -
Op. Lease and Rent - (Seaside Depot)	\$ 4,000	\$ 4,000	Actual	\$ -	\$ -	\$ -
Supplies	\$ 39,084	\$ 80,999	Labor Hours	\$ 1,775	\$ 1,904	\$ 3,679
Insurance Expense	\$ 109,458	\$ 114,821	Labor Hours	\$ 4,972	\$ 244	\$ 5,215
Recycling Processing	\$ 491,131	\$ 525,019	Program Hours	\$ 47,885	\$ 3,304	\$ 51,189
Freight	\$ 12,179	\$ 12,776	Labor Hours	\$ 578	\$ 28	\$ 607
Other Operational	\$ 30,689	\$ 32,193	Labor Hours	\$ 1,394	\$ 68	\$ 1,462
Total Operational Expenses	\$ 4,207,660	\$ 4,505,897		\$ 217,010	\$ 15,287	\$ 232,297
SUBTOTAL	\$ 3,152,415	\$ 3,398,766		\$ 167,263	\$ 18,160	\$ 185,423
ADMINISTRATIVE EXPENSES						
Administrative Services	\$ 1,403,930	\$ 1,365,351	Computed	\$ 63,504	\$ 3,331	\$ 66,834
Management Services	\$ 402,375	\$ 455,117	Computed	\$ 21,168	\$ 1,110	\$ 22,278
Postage	\$ 8,653	\$ 9,077	Cust Counts	\$ 522	\$ 26	\$ 547
Billing Services	\$ 43,488	\$ 45,619	Cust Counts	\$ 2,622	\$ 128	\$ 2,750
Bank Service Charges	\$ 61,718	\$ 64,742	Cust Counts	\$ 3,720	\$ 182	\$ 3,903
Dues and Subscriptions	\$ 13,818	\$ 14,495	Cust Counts	\$ 833	\$ 41	\$ 874
Contributions	\$ 13,279	\$ 13,930	Cust Counts	\$ 800	\$ 39	\$ 840
Office Supplies	\$ 13,815	\$ 14,492	Cust Counts	\$ 833	\$ 41	\$ 874
Advertising & Promotions	\$ 8,072	\$ 8,467	Cust Counts	\$ 487	\$ 24	\$ 510
Professional Services	\$ 8,376	\$ 8,786	Cust Counts	\$ 505	\$ 25	\$ 530
Business Meals	\$ 8,591	\$ 9,012	Cust Counts	\$ 518	\$ 25	\$ 543
Travel	\$ 12,053	\$ 12,643	Cust Counts	\$ 727	\$ 36	\$ 762
Bad Debts	\$ 23,736	\$ 28,530	Cust Counts	\$ 1,431	\$ 289	\$ 1,720
Telephone	\$ 32,407	\$ 33,995	Cust Counts	\$ 1,954	\$ 96	\$ 2,049
Education & Training	\$ 7,213	\$ 7,567	Cust Counts	\$ 435	\$ 21	\$ 456
Miscellaneous	\$ 19,596	\$ 20,556	Cust Counts	\$ 1,181	\$ 58	\$ 1,239
Total Administrative Expenses	\$ 2,081,119	\$ 2,112,380		\$ 101,237	\$ 5,472	\$ 106,709
Interest Income, Loss on Sale of Assets	\$ (12,098)	\$ (15,637)	Cust Counts	\$ (729)	\$ (213)	\$ (943)
NET INCOME BEFORE TAX	\$ 1,083,394	\$ 1,302,023		\$ 66,754	\$ 12,902	\$ 79,656
Operating Margin	8.11%	8.97%		9.75%	3.20%	10.73%
Calculated Operating Ratio	91.37%	90.74%		90.24%		89.29%

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RWO - North Coast Collection Total			Gearhart		
2023 Calendar Year Actual	2024-25 Projected Rate Year	Allocation Method	2023 Calendar Year Actual	Adjustments and Projected Changes	2024-25 Projected Rate Year
Allocation Data:			OpR Range:	88-92%	have CPI
Revenue	\$ 13,990,520	\$ 15,170,570	\$ 705,595		\$ 765,597
Revenue Percent	100.00%	100.00%	4.92%		5.05%
2023 All Labor %	100.00%	100%	4.54%		4.54%
2023 Franchised Labor %	100.00%	100%	4.75%		4.75%
2023 Outside Source (O/S) Disposal %	100.00%	100%	5.84%		5.84%
2023 Inter-Company (I/C) Disposal %	99.99%	100%	4.25%		4.25%
2023 Medical Waste %	100.00%	100%	0.04%		0.04%
2023 Yard Debris (I/C) %	100.00%	100%	11.25%		11.25%
2023 Recycling %	100.00%	100%	9.75%		9.75%
2023 Customer Count %	100.00%	100%	6.03%		6.03%
Operating Ratio Calculation:					
Total Expenses:					
Total Labor	\$ 2,263,392	\$ 2,696,041	\$ 107,478		\$ 124,213
Total Disposal	\$ 3,743,328	\$ 3,920,578	\$ 192,655		\$ 200,672
Total Operational	\$ 4,207,660	\$ 4,505,897	\$ 217,010		\$ 232,297
Total Administrative	\$ 2,081,119	\$ 2,112,380	\$ 101,237		\$ 106,709
Total	\$ 12,295,499	\$ 13,234,895	\$ 618,380		\$ 663,892
Less Non Allowable Expenses:					
Interest on Purchase of routes	\$ -	\$ -	\$ -		\$ -
Non-Franchised Ops Costs	\$ (142,824)	\$ (153,012)	\$ -		\$ -
Amortization	\$ -	\$ -	\$ -		\$ -
Contributions	\$ (13,279)	\$ (13,930)	\$ (800)		\$ (840)
Allowable Expenses	\$ 12,139,396	\$ 13,067,953	\$ 617,580		\$ 663,052
Revenue					
Revenue w/o Franchise Fees	\$ 13,366,795	\$ 14,521,281	\$ 684,406		\$ 742,605
Less Non-Franchised Revenue	\$ (81,189)	\$ (119,771)			
Revenue (w/o Non-Franchised Revenue)	\$ 13,285,606	\$ 14,401,510	\$ 684,406		\$ 742,605
Operating Ratio:					
Allowable Expenses divided by	\$ 12,139,396	\$ 13,067,953	\$ 617,580		\$ 663,052
Revenue (net of Pass Through)	\$ 13,285,606	\$ 14,401,510	\$ 684,406		\$ 742,605
Calculated Operating Ratio	91.4%	90.7%	90.2%		89.3%