

**Inland Empire Regional Composting Authority**  
**Schedule A - Budget Summary**

	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	ADOPTED 2022/23	AMENDED 2022/23	PROJECTED 2022/23	PROPOSED 2023/24	2024/25	2025/26	2026/27	2027/28
<b>Rate Per Ton</b>	\$56.00	\$57.00	\$58.00	\$59.00	\$59.00	\$59.00	\$62.50	\$65.50	\$68.00	\$70.00	\$72.00
<b>Actual/Projected Tonnage</b>	147,606	150,217	154,196	148,500	148,500	148,500	148,500	148,500	148,500	148,500	148,500
<b>Revenues</b>											
Contributed Capital	\$0	(\$500,000)	(\$1,000,000)	(\$2,000,000)	(\$2,000,000)	(\$1,600,000)	(\$1,500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)
Biosolids Recycling (Tipping Fees)	(8,331,673)	(8,606,406)	(9,012,280)	(8,761,500)	(8,761,500)	(8,809,343)	(9,281,250)	(9,726,750)	(10,098,000)	(10,395,000)	(10,692,000)
Biosolids Recycling Admin Fees	(14,325)	(19,002)	(16,955)	(20,000)	(20,000)	(18,000)	(16,000)	(16,000)	(16,480)	(16,974)	(17,484)
Compost Delivery Svcs	(225,750)	(192,752)	(349,890)	(250,000)	(250,000)	(242,600)	(250,000)	(325,000)	(334,750)	(344,793)	(355,136)
Compost Sales	(372,832)	(398,680)	(380,563)	(460,000)	(460,000)	(391,000)	(390,000)	(400,000)	(412,000)	(424,360)	(437,091)
Interest Income	(62,576)	(11,928)	(7,659)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Proceeds from Sale of Assets	(58,977)	11,507	29,511	(3,987)	(3,987)	(3,987)	(4,107)	(4,230)	(4,357)	(4,487)	(4,622)
Other Non Operating Revenues	(57,246)	(3,691)	(18,859)	(25,255)	(25,255)	(7,600)	(20,000)	(20,000)	(20,600)	(21,218)	(21,855)
<b>Total Revenues Available for Expenses</b>	<b>(\$9,123,379)</b>	<b>(\$9,720,952)</b>	<b>(\$10,756,695)</b>	<b>(\$11,555,742)</b>	<b>(\$11,555,742)</b>	<b>(\$11,107,530)</b>	<b>(\$11,496,357)</b>	<b>(\$11,026,980)</b>	<b>(\$11,421,187)</b>	<b>(\$11,741,832)</b>	<b>(\$12,063,188)</b>
<b>Expenses</b>											
Labor	\$4,205,388	\$4,135,598	\$3,569,542	\$4,594,900	\$4,594,900	\$4,135,410	4,732,700	\$4,874,700	\$5,020,900	\$5,171,500	\$5,326,600
Office & Administration	37,520	29,447	39,058	52,070	52,070	40,030	47,500	52,200	53,766	55,379	57,040
Professional Fees & Services	1,382,259	1,204,212	1,260,664	1,149,890	1,533,936	1,379,034	1,561,100	1,661,268	1,711,107	1,762,438	1,815,312
Professional Fees - Contract Labor LACSD	\$105,063	\$73,372	\$88,083	\$40,500	\$40,500	\$73,704	47,500	\$51,100	\$52,633	\$54,212	\$55,839
Materials & Supplies/O&M Projects	994,681	1,087,677	1,055,598	1,121,165	1,078,708	975,697	1,145,030	1,244,446	1,281,780	1,320,234	1,359,840
Materials - Bio Filter Media Replacement	100,000	194,103	-	250,000	250,000	250,000	-	350,000	-	350,000	-
Insurance	406,254	621,799	602,031	686,050	686,050	786,050	750,000	810,000	834,300	859,329	885,109
Operating Fees	77,554	74,494	95,404	90,743	90,743	71,413	94,527	95,527	98,393	101,344	104,385
Utilities	1,182,701	1,134,048	1,106,810	1,181,870	1,181,870	1,231,926	1,456,016	1,668,233	1,718,280	1,769,828	1,822,923
Leases & Rentals	158,257	106,694	142,416	117,700	123,818	117,627	140,000	151,200	155,736	160,408	165,220
Financial Expenses/Non Operating Expenses	85,937	6,323	4,077	300	300	250	309	318	328	338	348
<b>Total Expenses</b>	<b>\$8,735,614</b>	<b>\$8,667,766</b>	<b>\$7,963,683</b>	<b>\$9,285,188</b>	<b>\$9,632,895</b>	<b>\$9,061,142</b>	<b>9,974,682</b>	<b>\$10,958,993</b>	<b>\$10,927,223</b>	<b>\$11,605,009</b>	<b>\$11,592,616</b>
<b>Capital Projects</b>											
Capital Replacement Project	\$838,895	\$797,470	\$1,268,235	\$2,275,000	\$2,380,845	\$1,600,000	1,500,000	\$500,000	\$500,000	\$500,000	\$500,000
Capital Expansion Projects	343,565	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>\$1,182,459</b>	<b>\$797,470</b>	<b>\$1,268,235</b>	<b>\$2,275,000</b>	<b>\$2,380,845</b>	<b>\$1,600,000</b>	<b>1,500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Net Profit/(Loss)</b>	<b>(\$794,694)</b>	<b>\$255,716</b>	<b>\$1,524,777</b>	<b>(\$4,446)</b>	<b>(\$457,998)</b>	<b>\$446,388</b>	<b>\$21,675</b>	<b>(\$432,013)</b>	<b>(\$6,036)</b>	<b>(\$363,177)</b>	<b>(\$29,428)</b>
<b>Reserves</b>											
Beginning Reserve Balance	\$4,341,984	\$3,547,290	\$3,803,006	\$4,201,306	\$5,327,782	\$5,327,782	5,774,170	5,795,845	\$5,363,832	\$5,357,797	\$4,994,619
<b>Ending Reserve Balance</b>	<b>\$3,547,290</b>	<b>\$3,803,006</b>	<b>\$5,327,782</b>	<b>\$4,196,860</b>	<b>\$4,869,784</b>	<b>\$5,774,170</b>	<b>5,795,845</b>	<b>\$5,363,832</b>	<b>\$5,357,797</b>	<b>\$4,994,619</b>	<b>\$4,965,191</b>
Operating Contingency (3mths Expenses)	\$2,158,904	\$2,118,416	\$1,990,921	\$2,258,797	\$2,345,724	\$2,202,785	2,493,671	\$2,652,248	\$2,731,806	\$2,813,752	\$2,898,154
Replacement Reserve - BioFilter	250,000	250,000	250,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Commercial Insurance	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Capital Replacement & Construction	888,386	1,184,590	2,836,861	1,338,063	1,924,060	2,971,385	2,702,174	2,111,584	2,025,991	1,580,867	1,467,037
<b>Total Reserve Balance</b>	<b>\$3,547,290</b>	<b>\$3,803,006</b>	<b>\$5,327,782</b>	<b>\$4,196,860</b>	<b>\$4,869,784</b>	<b>\$5,774,170</b>	<b>\$5,795,845</b>	<b>\$5,363,832</b>	<b>\$5,357,797</b>	<b>\$4,994,619</b>	<b>\$4,965,191</b>

**Inland Empire Regional Composting Authority  
Schedule B - Budget Detail**

Cost Center	Cost Element	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	ADOPTED 2022/23	AMENDED 2022/23	PROJECTED 2022/23	PROPOSED 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
<b>Tonage/Rate</b>													
	<b>Tons</b>	<b>147,606</b>	<b>150,217</b>	<b>154,196</b>	<b>148,500</b>	<b>148,500</b>	<b>148,500</b>	<b>148,500</b>	<b>148,500</b>	<b>148,500</b>	<b>148,500</b>	<b>148,500</b>	<b>148,500</b>
	O&M Cost per ton	\$ 59.18	\$ 57.70	\$ 51.65	\$ 62.53	\$ 62.53	\$ 62.53	\$ 67.17	\$ 73.80	\$ 73.58	\$ 78.15	\$ 78.06	\$ 82.76
	Biofilter Media Replacement Reserve	\$ 1.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Expansion Cost per Ton	\$ 2.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Replacement Cost per Ton	\$ 5.68	\$ 5.31	\$ 8.22	\$ 15.32	\$ 16.03	\$ 10.77	\$ 10.10	\$ 3.37	\$ 3.37	\$ 3.37	\$ 3.37	\$ 3.37
	<b>Total Cost Per Ton</b>	<b>\$ 68.59</b>	<b>\$ 63.01</b>	<b>\$ 59.87</b>	<b>\$ 77.85</b>	<b>\$ 78.56</b>	<b>\$ 73.30</b>	<b>\$ 77.27</b>	<b>\$ 77.16</b>	<b>\$ 76.95</b>	<b>\$ 81.52</b>	<b>\$ 81.43</b>	<b>\$ 86.13</b>
	Member Contributions	\$ -	\$ 3.33	\$ 6.49	\$ 13.47	\$ 13.47	\$ 10.77	\$ 10.10	\$ 3.37	\$ 3.37	\$ 3.37	\$ 3.37	\$ 3.37
	CIP Funded by Reserves	\$ 8.01	\$ 1.98	\$ 1.74	\$ 1.85	\$ 2.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Rate Per Ton</b>	<b>\$ 60.58</b>	<b>\$ 57.70</b>	<b>\$ 51.65</b>	<b>\$ 62.53</b>	<b>\$ 62.53</b>	<b>\$ 62.53</b>	<b>\$ 67.17</b>	<b>\$ 73.80</b>	<b>\$ 73.58</b>	<b>\$ 78.15</b>	<b>\$ 78.06</b>	<b>\$ 82.76</b>
	<b>Adopted Rate Per Ton</b>	<b>\$ 56.00</b>	<b>\$ 57.00</b>	<b>\$ 58.00</b>	<b>\$ 59.00</b>	<b>\$ 59.00</b>	<b>\$ 59.00</b>	<b>\$ 62.50</b>	<b>\$ 65.50</b>	<b>\$ 68.00</b>	<b>\$ 70.00</b>	<b>\$ 72.00</b>	<b>\$ 74.00</b>
<b>Revenues</b>													
200112	406000 Compost Delivery Svs	(\$225,750)	(\$192,752)	(\$349,890)	(\$250,000)	(\$250,000)	(\$242,600)	(\$250,000)	(\$325,000)	(\$334,750)	(\$344,793)	(\$355,136)	(\$365,790)
200112	406200 Compost Sales	(372,832)	(398,680)	(380,563)	(460,000)	(460,000)	(391,000)	(390,000)	(400,000)	(412,000)	(424,360)	(437,091)	(450,204)
	<b>Service Charges</b>	<b>(598,582)</b>	<b>(591,432)</b>	<b>(730,453)</b>	<b>(710,000)</b>	<b>(710,000)</b>	<b>(633,600)</b>	<b>(640,000)</b>	<b>(725,000)</b>	<b>(746,750)</b>	<b>(769,153)</b>	<b>(792,227)</b>	<b>(815,994)</b>
200112	404010 Biosolids Recycling ( <i>Tiping Fees</i> )	(8,331,673)	(8,606,406)	(9,012,280)	(8,761,500)	(8,761,500)	(8,809,343)	(9,281,250)	(9,726,750)	(10,098,000)	(10,395,000)	(10,692,000)	(10,989,000)
200112	409920 Biosolids Recycling Admin Fees	(14,325)	(19,002)	(16,955)	(20,000)	(20,000)	(18,000)	(16,000)	(16,000)	(16,480)	(16,974)	(17,484)	(18,008)
	<b>Sales</b>	<b>(8,345,998)</b>	<b>(8,625,407)</b>	<b>(9,029,235)</b>	<b>(8,781,500)</b>	<b>(8,781,500)</b>	<b>(8,827,343)</b>	<b>(9,297,250)</b>	<b>(9,742,750)</b>	<b>(10,114,480)</b>	<b>(10,411,974)</b>	<b>(10,709,484)</b>	<b>(11,007,008)</b>
211112	412030 Energy/Cap Rebates	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Other Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Operating Revenues</b>	<b>(\$8,944,580)</b>	<b>(\$9,216,839)</b>	<b>(\$9,759,687)</b>	<b>(\$9,491,500)</b>	<b>(\$9,491,500)</b>	<b>(\$9,460,943)</b>	<b>(9,937,250)</b>	<b>(\$10,467,750)</b>	<b>(\$10,861,230)</b>	<b>(\$11,181,127)</b>	<b>(\$11,501,711)</b>	<b>(\$11,823,002)</b>
211112	480110 Interest Income	(\$62,576)	(11,928)	(\$7,659)	(\$35,000)	(\$35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
211112	483010 Contributed Capital		(500,000)	(1,000,000)	(2,000,000)	(2,000,000)	(1,600,000)	(1,500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
211112	493110 Proceeds from Investments	(58,977)	11,507	29,511	(3,987)	(3,987)	(3,987)	(4,107)	(4,230)	(4,357)	(4,487)	(4,622)	(4,761)
211112	499010 Other Non Operating Revenues	(57,246)	(3,691)	(18,859)	(25,255)	(25,255)	(7,600)	(20,000)	(20,000)	(20,600)	(21,218)	(21,855)	(22,510)
	<b>Non Operating Revenues</b>	<b>(\$178,799)</b>	<b>(\$504,113)</b>	<b>(\$997,007)</b>	<b>(\$2,064,242)</b>	<b>(\$2,064,242)</b>	<b>(\$1,646,587)</b>	<b>(1,559,107)</b>	<b>(\$559,230)</b>	<b>(\$559,957)</b>	<b>(\$560,705)</b>	<b>(\$561,477)</b>	<b>(\$562,271)</b>
	<b>TOTAL REVENUES</b>	<b>(\$9,123,379)</b>	<b>(\$9,720,952)</b>	<b>(\$10,756,695)</b>	<b>(\$11,555,742)</b>	<b>(\$11,555,742)</b>	<b>(\$11,107,530)</b>	<b>(\$11,496,357)</b>	<b>(\$11,026,980)</b>	<b>(\$11,421,187)</b>	<b>(\$11,741,832)</b>	<b>(\$12,063,188)</b>	<b>(\$12,385,273)</b>

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Cost Center	Cost Element	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	ADOPTED 2022/23	AMENDED 2022/23	PROJECTED 2022/23	PROPOSED 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
<b>Expenses</b>													
<b>Office &amp; Administration</b>													
211112	511220 Travel Costs - Mileage Reimbursement	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211112	511330 Safety Awards	-	-	1,851	500	500	500	500	500	515	530	546	563
211112	512010 Office Supplies-General	6,006	9,418	5,644	8,240	8,240	7,531	8,000	9,000	9,270	9,548	9,835	10,130
211112	512210 Forms, Printing and Copying costs	609	709	277	4,000	4,000	1,931	2,000	2,000	2,060	2,122	2,185	2,251
211112	512350 Postage and Delivery Charges	2,731	2,896	2,374	2,575	2,575	2,318	3,000	3,000	3,090	3,183	3,278	3,377
211112	512520 Computer Software & License Fees	5,097	-	1,789	16,000	16,000	2,000	10,000	10,000	10,300	10,609	10,927	11,255
211112	513010 Meeting Expenses	688	575	2,416	2,000	2,000	2,000	1,500	1,500	1,545	1,591	1,639	1,688
211112	514010 Memberships - Agency Wide	12,200	11,450	10,750	12,000	12,000	10,800	13,000	15,000	15,450	15,914	16,391	16,883
211112	514210 Registration-DMV, Title, Permit, Applic	-	-	-	515	515	2,890	1,000	1,500	1,545	1,591	1,639	1,688
211112	515030 Contributions-Sponsorships	750	750	750	1,000	1,000	750	1,000	1,500	1,545	1,591	1,639	1,688
211112	519110 Inventory-Count Adjustment	2,315	2,009	(35)	3,090	3,090	2,318	2,000	2,500	2,575	2,652	2,732	2,814
211112	519130 Inventory-Freight/Price	7,347	2,026	9,786	4,120	4,120	6,500	4,000	4,000	4,120	4,244	4,371	4,502
211112	519160-Price Adjustment Inventory	(873)	(1,594)	217	(3,000)	(3,000)	(500)	-	-	-	-	-	-
211112	519150 FrgtExpln Inv/Nonl	-	-	303	-	-	(37)	-	-	-	-	-	-
211112	519530 Fines & Penalties	-	-	(410)	-	-	-	-	-	-	-	-	-
211112	519590 GI/IR Expense Clearing	606	1,207	3,348	1,030	1,030	1,030	1,500	1,700	1,751	1,804	1,858	1,913
<b>Office &amp; Administration Expenses</b>		<b>\$37,520</b>	<b>\$29,447</b>	<b>\$39,058</b>	<b>\$52,070</b>	<b>\$52,070</b>	<b>\$40,030</b>	<b>\$47,500</b>	<b>\$52,200</b>	<b>\$53,766</b>	<b>\$55,379</b>	<b>\$57,040</b>	<b>\$58,752</b>
<b>Materials &amp; Supplies</b>													
211112	512110 Operating Supplies - General	\$8,991	\$378	\$13,962	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0
211112	512140 Uniform / Throw Rugs	31,755	32,629	33,377	37,080	37,080	33,372	40,000	44,000	45,320	46,680	48,080	49,522
211112	512170 Operations & Maintenance Supplies	590,251	797,405	627,657	700,000	657,543	591,788	700,000	750,000	772,500	795,675	819,545	844,132
211112	512410 Fuel	126,459	123,954	202,334	170,980	170,980	163,144	200,000	225,000	231,750	238,703	245,864	253,239
211112	512450 Fleet Parts & Supplies	2,403	-	89	-	-	-	-	-	-	-	-	-
211112	512610 Equipment - Small Tools/Equip. <\$1000	1,093	-	-	1,540	1,540	1,540	-	-	-	-	-	-
211112	512660 Equipment - Small Tools/Equip.< \$2000	1,030	-	-	515	515	515	530	546	563	580	597	615
211112	512710 Equipment Maintenance & Supplies	220,555	133,013	177,059	175,000	175,000	157,500	200,000	220,000	226,600	233,398	240,400	247,612
211112	512910 Other Materials & Supplies	12,144	298	-	36,050	36,050	27,038	4,500	4,900	5,047	5,198	5,354	5,515
211112	512920 Biofilter Media Replacement	100,000	194,103	-	250,000	250,000	250,000	0	350,000	0	350,000	0	350,000
211112	512950 Promotional & Giveaway Items	-	-	1,120	-	-	-	-	-	-	-	-	-
<b>Materials &amp; Supplies</b>		<b>\$1,094,681</b>	<b>\$1,281,780</b>	<b>\$1,055,598</b>	<b>\$1,371,165</b>	<b>\$1,328,708</b>	<b>\$1,225,697</b>	<b>\$1,145,030</b>	<b>\$1,594,446</b>	<b>\$1,281,780</b>	<b>\$1,670,234</b>	<b>\$1,359,840</b>	<b>\$1,750,635</b>
<b>Insurance</b>													
211112	517010 Insurance Premiums - Liability	\$406,254	\$621,799	\$602,031	\$650,000	\$650,000	\$750,000	\$750,000	\$810,000	\$834,300	\$859,329	\$885,109	\$911,662
211112	517210 Insurance Premiums - Casualty	-	-	-	36,050	36,050	36,050	0	0	0	0	0	0
<b>Insurance</b>		<b>\$406,254</b>	<b>\$621,799</b>	<b>\$602,031</b>	<b>\$686,050</b>	<b>\$686,050</b>	<b>\$786,050</b>	<b>\$750,000</b>	<b>\$810,000</b>	<b>\$834,300</b>	<b>\$859,329</b>	<b>\$885,109</b>	<b>\$911,662</b>

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Cost Center	Cost Element	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	ADOPTED 2022/23	AMENDED 2022/23	PROJECTED 2022/23	PROPOSED 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
<b>Professional Fees &amp; Services</b>													
211112	520110 External Audit Services	\$4,310	\$4,400	\$4,935	\$4,500	\$4,500	\$4,050	\$4,500	\$4,860	\$5,006	\$5,156	\$5,311	\$5,470
211112	520210 Legal Fees - General	7,860	8,670	19,920	20,000	25,000	20,000	22,000	20,000	20,600	21,218	21,855	22,510
211112	520980 Professional Services - Other	243,088	269,909	228,594	249,375	270,156	243,141	250,000	250,000	257,500	265,225	273,182	281,377
211112	521015 Contract Labor_I EUA (211112-701009-2:	4,205,388	4,135,598	3,569,542	4,594,900	4,594,900	4,135,410	4,732,700	4,874,700	5,020,900	5,171,500	5,326,600	5,486,400
211112	521010 Contract Labor - LACSD	104,474	62,963	69,445	33,000	33,000	66,204	45,000	48,600	50,058	51,560	53,107	54,700
212112	521018 Contract Labor-LACSD	178	10,409	18,638	7,500	7,500	7,500	2,500	2,500	2,575	2,652	2,732	2,814
211112	521050 Contract Materials	62	3,304	3,505	-	-	(500)	-	-	-	-	-	-
211112	521080 Other Contractual Services	1,086,246	849,873	963,744	824,000	1,182,265	1,064,039	1,200,000	1,296,000	1,334,880	1,374,926	1,416,174	1,458,659
211112	521110 Outside Svc's-Lndscaping/Weed/Pest Cn	6,590	16,838	9,217	12,360	12,360	13,000	45,000	48,000	49,440	50,923	52,451	54,024
211112	521120 Outside Services - Security	15,257	21,113	10,694	15,450	15,450	15,450	17,000	18,360	18,911	19,478	20,062	20,664
211112	521130 Outside Services - Janitorial	13,801	14,685	16,613	15,450	15,450	13,905	17,000	18,360	18,911	19,478	20,062	20,664
211112	521220 Laboratory Services - Outside	5,044	3,477	301	7,725	7,725	5,000	4,500	4,500	4,635	4,774	4,917	5,065
211112	521410 Computer Systems Maintenance		11,943	3,143	1,030	1,030	950	1,100	1,188	1,224	1,260	1,298	1,337
	<b>Prof. fees &amp; Services</b>	<b>\$5,692,710</b>	<b>\$5,413,181</b>	<b>\$4,918,289</b>	<b>\$5,785,290</b>	<b>\$6,169,336</b>	<b>\$5,588,148</b>	<b>\$6,341,300</b>	<b>\$6,587,068</b>	<b>\$6,784,640</b>	<b>\$6,988,150</b>	<b>\$7,197,751</b>	<b>\$7,413,684</b>
<b>Operating Fees</b>													
211112	519310 Operating Permits, Licenses & Fees	\$16,734	\$17,785	\$20,286	\$22,660	\$22,660	\$20,394	\$21,000	\$22,000	\$22,660	\$23,340	\$24,040	\$24,761
211112	540110 Wastewater-Volumetric Fees	8,462	7,455	9,006	10,815	10,815	8,500	11,680	11,680	12,030	12,391	12,763	13,146
211112	540210 Strength Charges-BOD/COD	8,957	7,448	8,637	8,755	8,755	8,755	9,455	9,455	9,739	10,031	10,332	10,642
211112	540211 Strength Charges-BOD/COD Imbalance	1,184	1,904	3,345	2,060	2,060	1,854	2,224	2,224	2,291	2,359	2,430	2,503
211112	540220 Strength Charges-TSS	8,102	5,993	6,013	9,785	9,785	6,000	10,567	10,567	10,884	11,211	11,547	11,893
211112	540221 Wste - TSS Imbal		1,042	7,756	-	-	-	0	0	0	0	0	0
211112	540223 Strength Charges-TSS Discrepancy Charge	3,944	1,877	4,329	5,768	5,768	3,100	6,229	6,229	6,416	6,608	6,807	7,011
211112	540320 Monthly Capacity Charge-Regional			-	-	-	(5,000)	0	0	0	0	0	0
211112	540330 Capital Improv Proj (CIP) Fees	30,171	30,990	36,031	30,900	30,900	27,810	33,372	33,372	34,373	35,404	36,466	37,560
	<b>Operating Fees</b>	<b>\$77,554</b>	<b>\$74,494</b>	<b>\$95,404</b>	<b>\$90,743</b>	<b>\$90,743</b>	<b>\$71,413</b>	<b>\$94,527</b>	<b>\$95,527</b>	<b>\$98,393</b>	<b>\$101,344</b>	<b>\$104,385</b>	<b>\$107,516</b>
<b>Utilities</b>													
211112	545110 Electricity	\$948,915	\$894,172	\$911,226	\$928,030	\$928,030	\$1,001,169	\$1,200,000	\$1,400,000	\$1,442,000	\$1,485,260	\$1,529,818	\$1,575,712
211112	545220 Solar Power	206,120	211,820	168,255	225,000	225,000	202,500	224,400	234,090	241,113	248,346	255,796	263,470
211112	545310 Cell Phone Accessories			-	206	206	206	250	270	278	286	295	304
211112	545311 Cell Phone Expenses	6,906	6,764	6,155	7,725	7,725	6,566	8,343	9,010	9,280	9,559	9,845	10,141
211112	545320 Telephone	1,962	146	183	309	309	185	775	837	862	888	915	942
211112	545360 Disposal Service	11,643	16,555	16,774	15,450	15,450	16,665	16,686	18,020	18,561	19,117	19,691	20,282
211112	545370 Water	7,156	4,592	4,217	5,150	5,150	4,635	5,562	6,006	6,186	6,372	6,563	6,760
	<b>Utilities</b>	<b>\$1,182,701</b>	<b>\$1,134,048</b>	<b>\$1,106,810</b>	<b>\$1,181,870</b>	<b>\$1,181,870</b>	<b>\$1,231,926</b>	<b>\$1,456,016</b>	<b>\$1,668,233</b>	<b>\$1,718,280</b>	<b>\$1,769,828</b>	<b>\$1,822,923</b>	<b>\$1,877,611</b>
<b>Leases / Rentals</b>													
211112	512730 Equipment Rental (Non Lease)	\$71,744	\$11,890	\$37,463	\$25,000	\$31,118	\$29,562	\$35,000	\$37,800	\$38,934	\$40,102	\$41,305	\$42,544
211112	547110 Building / Trailer Leases	86,513	86,962	107,679	92,700	92,700	88,065	105,000	113,400	116,802	120,306	123,915	127,633
211112	547220 Equipment Lease/Rental - Operations & Ma		7,842	(2,726)	-	-	-	-	-	-	-	-	-
	<b>Lease/Rentals</b>	<b>158,257</b>	<b>106,694</b>	<b>142,416</b>	<b>117,700</b>	<b>123,818</b>	<b>117,627</b>	<b>140,000</b>	<b>151,200</b>	<b>155,736</b>	<b>160,408</b>	<b>165,220</b>	<b>170,177</b>
	<b>Operating Expenses</b>	<b>\$8,649,677</b>	<b>8,661,444</b>	<b>7,959,606</b>	<b>9,284,888</b>	<b>9,632,595</b>	<b>9,060,892</b>	<b>9,974,373</b>	<b>\$10,958,674</b>	<b>\$10,926,895</b>	<b>\$11,604,672</b>	<b>\$11,592,268</b>	<b>\$12,290,037</b>

**Inland Empire Regional Composting Authority  
Schedule B - Budget Detail**

Cost Center	Cost Element	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	ADOPTED 2022/23	AMENDED 2022/23	PROJECTED 2022/23	PROPOSED 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
<u>Financial Expenses</u>													
211112	551010 Bank Service Charges / Fees	\$0	\$86	\$271	\$300	\$300	\$250	\$309	\$318	\$328	\$338	\$348	\$358
211112	580050 Bad Debt Expense	3,728	3,987	3,806	-	-	-	-	-	-	-	-	-
	<b>Financial Expenses</b>	<b>\$3,728</b>	<b>\$4,073</b>	<b>\$4,077</b>	<b>\$300</b>	<b>\$300</b>	<b>\$250</b>	<b>\$309</b>	<b>\$318</b>	<b>\$328</b>	<b>\$338</b>	<b>\$348</b>	<b>\$358</b>
<u>Other Non-Operating Expenses</u>													
211112	580090 Non-Operating Other Expenses	\$82,209	\$2,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Interest Expenses</b>	<b>\$82,209</b>	<b>\$2,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Non-Operating Expenses</b>	<b>\$85,937</b>	<b>\$6,323</b>	<b>\$4,077</b>	<b>\$300</b>	<b>\$300</b>	<b>\$250</b>	<b>\$309</b>	<b>\$318</b>	<b>\$328</b>	<b>\$338</b>	<b>\$348</b>	<b>\$358</b>
<u>Capital Projects</u>													
	Capital Replacement Projects	\$838,895	\$797,470	\$1,268,235	\$2,275,000	\$2,380,845	\$1,600,000	\$1,500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
	Capital Expansion Projects	343,565	-	-	-	-	-	-	-	-	-	-	-
	<b>Capital Projects</b>	<b>\$1,182,459</b>	<b>\$797,470</b>	<b>\$1,268,235</b>	<b>\$2,275,000</b>	<b>\$2,380,845</b>	<b>\$1,600,000</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
	<b>TOTAL EXPENSES</b>	<b>\$9,918,073</b>	<b>\$9,465,236</b>	<b>\$9,231,918</b>	<b>\$11,560,188</b>	<b>\$12,013,740</b>	<b>\$10,661,142</b>	<b>\$11,474,682</b>	<b>\$11,458,993</b>	<b>\$11,427,223</b>	<b>\$12,105,009</b>	<b>\$12,092,616</b>	<b>\$12,790,395</b>
	<b>Net Profit/(Loss)</b>	<b>(\$794,694)</b>	<b>\$255,716</b>	<b>\$1,524,777</b>	<b>(\$4,446)</b>	<b>(\$457,998)</b>	<b>\$446,388</b>	<b>\$21,675</b>	<b>(\$432,013)</b>	<b>(\$6,036)</b>	<b>(\$363,177)</b>	<b>(\$29,428)</b>	<b>(\$405,122)</b>

**Inland Empire Regional Composting Authority  
Schedule C - Projects**

Project No.	Project Title	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	ADOPTED 2022/23	AMENDED 2022/23	PROJECTED 2022/23	PROPOSED 2023/24	2024/25	2025/26	2026/27	2027/28
<b>Capital Projects</b>												
<b>Capital Replacement</b>												
RA19001	IERCF Pugmill Improvements	43,407		(52,075)	-	-	-	-	-	-	-	-
RA19002	IERCF Trommel Screen Improvements	75,893	43,046	-	-	-	-	-	-	-	-	-
RA19003	IERCF Front End Loader Replacement	101,019		-	-	-	-	-	-	-	-	-
RA20003	IERCF Belt Conveyor Improvements			-	-	-	-	-	-	-	-	-
RA20004	IERCF Misc Fan Improvements			-	-	-	-	-	-	-	-	-
RA20005	RCA Capital Replacement	193,563	132,099	224,602	500,000	599,220	-	-	-	-	-	-
RA20006	IERCF Exterior Paint	153,750		-	-	-	-	-	-	-	-	-
RA20007	Compost Storage Conveyor	1,310	(1,310)	27,269	-	-	-	-	-	-	-	-
RA20008	Glulam Repair Roof	3,636	305,449	-	-	-	-	-	-	-	-	-
RA21001	IERCF Fire Sprinkler Improvements			-	-	-	-	-	-	-	-	-
RA21002	Front End Loader Replacement			994,964	-	-	-	-	-	-	-	-
RA22001	IERCF Column Repair			73,475	-	6,625	-	-	-	-	-	-
RA23001	IERCF Inner Roof Lining Repair			-	-	-	-	-	-	-	-	-
RA23002	IERCF South MCC HVAC Upgrade			-	175,000	175,000	181,000	-	-	-	-	-
RA23003	IERCF Active Hopper Replacement			-	200,000	200,000	-	-	-	-	-	-
RA23004	IERCF Front End Loader Replacement			-	1,200,000	1,200,000	1,220,000	-	-	-	-	-
RA23005	IERCF Fire Sprinkler Upgrades			-	200,000	200,000	-	-	-	-	-	-
RA23006	RCA Capital Replacement			-	-	-	199,000	-	-	-	-	-
RA24001	IERCF Corrosion Replacement			-	-	-	-	-	-	-	-	-
RA25001	IERCF Compost Storage Facility Tent Cover			-	-	-	-	-	-	-	-	-
RA26001	IERCF Projects AMP			-	-	-	-	-	-	-	-	-
RA24xx1	IERCF Operations Building Improvements							200,000	-	-	-	-
RA24xx2	IERCF Compost Facility Tent Storage Cover Repla							800,000	-	-	-	-
RA24xx3	RCA Capital Replacement							375,000	500,000	500,000	500,000	500,000
RA24xx4	IERCF Amendment Hopper #2 Auger Replacemei							125,000	-	-	-	-
<b>Total Capital Replacement Projects</b>		<b>\$838,895</b>	<b>\$797,470</b>	<b>\$1,268,235</b>	<b>\$2,275,000</b>	<b>\$2,380,845</b>	<b>\$1,600,000</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Capital Expansion</b>												
RA15001	IERCF Baghouse Improvements	343,532			-	-	-	-	-	-	-	-
<b>Total Capital Expansion Projects</b>		<b>\$343,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Capital Projects</b>		<b>\$1,182,459</b>	<b>\$797,470</b>	<b>\$1,268,235</b>	<b>\$2,275,000</b>	<b>\$2,380,845</b>	<b>\$1,600,000</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Total Projects</b>		<b>\$1,182,459</b>	<b>\$797,470</b>	<b>\$1,268,235</b>	<b>\$2,275,000</b>	<b>\$2,380,845</b>	<b>\$1,600,000</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>



**FY 2023/24  
Proposed Budget**

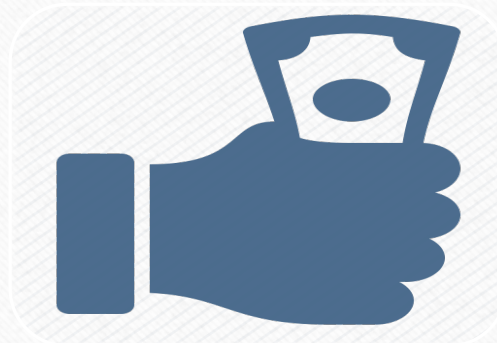
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# Key Assumptions



**\$62.50 per wet Ton  
– Tipping Fees  
(5.9% increase)**



**\$1.5 Million  
Capital Call**



**25 FTE Staffing  
Level Maintained**



**Timely Upkeep of  
Assets to Support  
Level of Service**





# Key Assumptions – Tipping Fee



**\$62.50 per wet Ton – Tipping Fees  
(5.9% increase)**

## **Increase in O&M Cost:**

- Utilities – Increase cost per kWh and usage in FY 23/24
- Professional Fees and Services – Increase in cost related to all contracted services, such as transportation costs
- Leases and Rentals – Increase in cost related to all leases and equipment rentals, such as RP4 Storage Facility lease and support equipment rentals



# FY 2023/24 Proposed Budget

(\$ in thousand)	FY 2022/23 Projected Actual	FY 2023/24 Proposed Budget	Increase/ (Decrease)
<i>Tipping fee per wet ton</i>	\$59.00	\$62.50	\$3.50
<i>Wet tons</i>	148,500	148,500	0
Operating Revenues	\$9,461	\$9,937	\$476
Operating Expenses	9,061	9,974	913
<b>Net Operating Increase/(Decrease)</b>	<b>\$400</b>	<b>(\$37)</b>	<b>(\$437)</b>
Other Funding Sources <sup>1</sup>	\$1,646	\$1,559	(\$87)
Other Uses of Funds <sup>2</sup>	1,600	1,500	(100)
<b>Net Non-Operating Increase/(Decrease)</b>	<b>\$46</b>	<b>\$59</b>	<b>(\$187)</b>
<b>Total Net Change</b>	<b>\$446</b>	<b>\$22</b>	<b>(\$624)</b>

<sup>1</sup> Includes proposed capital call, interest income, and other non-operating revenues

<sup>2</sup> Includes planned capital project costs



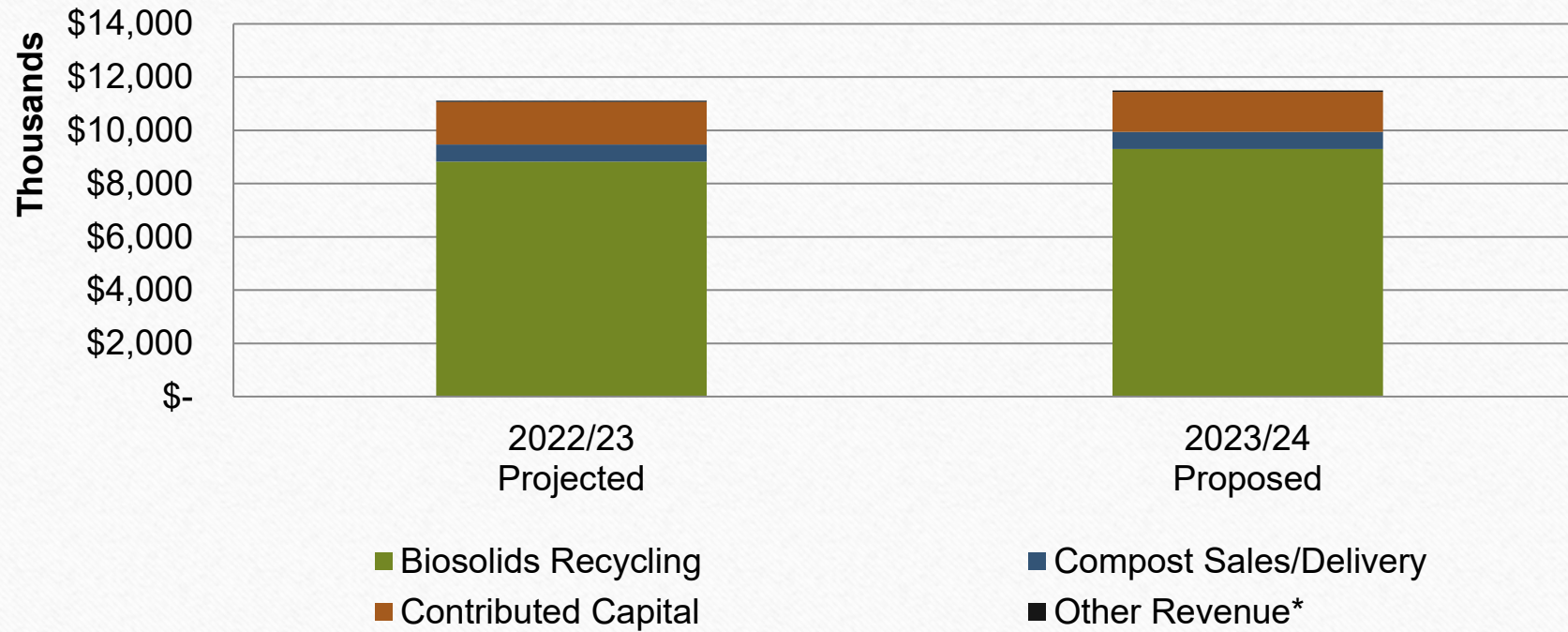
# Capital Improvement Plan

Project Description (\$ in thousand)	FY 2022/23 Projected Budget	FY 2023/24 Proposed Budget	Increase/ (Decrease)
Front End Loader Replacement	\$1,220	-	(\$1,220)
Compost Facility Tent Storage Cover Replacement	-	\$800	800
Capital Replacement & Rehabilitation (R&R)	199	375	176
Operations Building Improvements	-	200	200
Other Major Projects	181	125	(56)
<b>Total Capital Improvement Plan</b>	<b>\$1,600</b>	<b>\$1,500</b>	<b>(\$100)</b>



# Revenues

*Increase due to tipping fee*

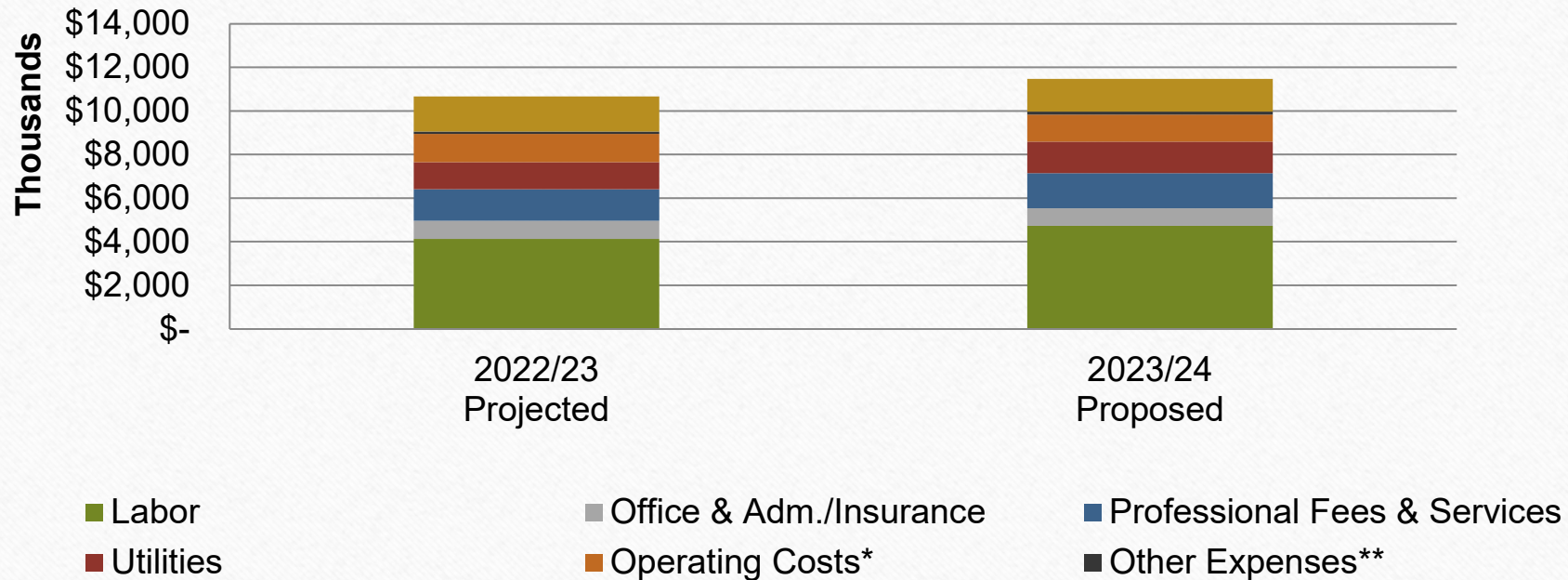


\*Other Income include interest income and credits



# Expenses

*Increase due to increase in Operating Costs*



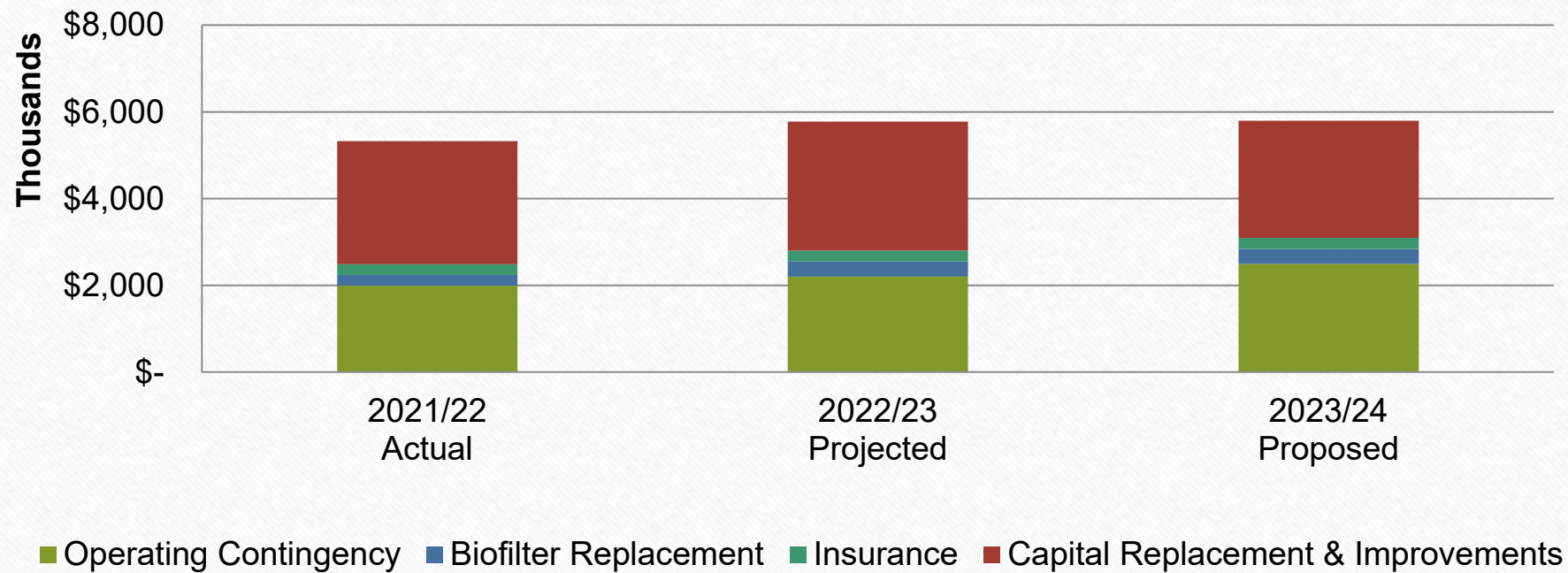
*\*Operating costs include operating fees, biofilter replacement, materials & supplies*

*\*\*Other expenses include lease & rentals, financial expenses*



# Fund Balance

*Meets Reserve Policy Minimum Reserve Levels*



**Questions?**

