



## **Public Works Department**

**Commercial Refuse Rate Analysis and Recommendation  
&  
Central Business District Rate Structure Analysis and Recommendation  
May 19, 2022**



## PURPOSE.

Comparison of commercial refuse revenues and commercial refuse expenditures in the preparation of the 2022 Solid Waste Enterprise Fund budget demonstrates that revenues are no longer adequate to meet expenses. This analysis is intended to provide the necessary context and background to support the staff recommendation to increase commercial refuse rates. The second part of this analysis examines the rate structure for our customers in the Central Business District who share dumpster service including options and the staff recommendation.

## COMMERCIAL RATE ANALYSIS.

City of Oberlin Codified Ordinances, *Chapter 925 – Refuse and Recycling Collection* provides the legal framework for commercial and residential solid waste management programs including rates. Residential rates are found at 925.07(a) and described by a formula (similar to water and sanitary sewer charges) which essentially boils down to:

Residential Expenses divided by the number of Residential Customers equals Rate.

This formula adjusts the residential rate automatically with adoption of the annual budget. Residential rates increased from \$10.00/month to \$12.50/month in 2022.

Commercial rates are codified by dumpster size per service at 925.07(b):

Per Service Commencing on:				
Dumpster Size	August 1, 2009	January 1, 2015	January 1, 2016	January 1, 2017
1.5	\$5.85	\$10.53	\$12.63	\$14.54
2	\$11.10	\$13.32	\$15.98	\$18.38
3	\$15.30	\$18.36	\$22.03	\$25.34
4	\$18.60	\$22.32	\$26.78	\$30.80
6	\$26.10	\$31.32	\$37.58	\$43.22
8	\$32.40	\$38.88	\$46.66	\$53.65

Commercial rates were last adjusted by Ordinance 14-50, effective in 2015 (+20%), 2016 (+20%) and 2017 (+15%). These increases were necessitated in part by the 2014 fire and the need to rebuild the entire system and also by the lack of rate increases in the immediately preceding several years. There has been no commercial rate increase since January, 2017.

At 925.07(b)(5), the Commercial Rate Ordinance reads:

*“The commercial rates shall be increased upon the recommendation of the Public Works Director, the City Manager and the Finance Director with the approval of Oberlin City Council.”*

**Methodology.**

To calculate the Residential Rate and to evaluate Commercial Rates, we regularly analyze and compare residential revenues to residential expenditures and, similarly, commercial revenues to commercial expenses. It is not necessary to conduct a detailed analysis annually since the relative level of services and corresponding revenues and expenditures typically do not change significantly from year to year. These analyses have been developed approximately every 3 to 5 years usually in conjunction with budget preparation.

The Public Works and Finance Departments work together each year to update the 5-Year budget for the **Solid Waste Enterprise Fund**. The most recent 5-Year budget can be found in the 2022 Budget Book, Capital Tab, pages 8 and 9. The City's refuse and recycling collection program is jointly managed in three budgets that collectively make up the Solid Waste Enterprise Fund. Fund 703 is the operating fund for Refuse; Fund 301 is the operating fund for Recycling and Fund 807 is the Capital Reserve fund for both refuse and recycling.

**Revenue Analysis.**

The Solid Waste Enterprise Fund has two primary revenue streams:

- Residential and Commercial Fees. Residential fees are established by the formula found at C.O. 925.07(a). Commercial fees are found at C.O. 925.07(b). The application of commercial fees is further supplemented by C.O. 925.08 – Dumpster Service in Central Business District.
- A 5-year 3 mil property tax levy. This levy was recently renewed by just over 89% (!) of the electorate in May, 2021 and is effective calendar years 2022-2026. Note that in accordance with Ohio House Bill 920, the collection amount is fixed and as a result, the effective tax rate declines (does not increase with property values). Over time, the relative percentage of revenue attributable to the property tax has and will decline.

The following table was developed in the fall, 2021 based on the preceding three years of revenue data:

Revenue Source	2018 Amount	2019 Amount	2020 Amount	3-Year Average	Percent of Total	Origin by Service
Res. Property Tax	\$243,712.89	\$242,079.64	\$243,810.26	\$243,200.93	22.42%	Residential
Comm. Property Tax	\$127,049.06	\$104,721.00	\$111,158.30	\$114,309.45	10.54%	Commercial
Residential Fees	\$198,583.00	\$198,636.84	\$243,110.00	\$213,443.28	19.67%	Residential
Commercial Fees	\$494,015.51	\$500,142.90	\$452,032.19	\$482,063.53	44.43%	Commercial
Misc. Sales	\$20,116.52	\$22,713.33	\$22,987.05	\$21,938.97	2.02%	Residential
Excess Trash Fee	\$8,878.78	\$13,625.64	\$7,557.15	\$10,020.52	0.92%	Residential
<b>Total Revenue:</b>	<b>\$1,092,355.76</b>	<b>\$1,081,919.35</b>	<b>\$1,080,654.95</b>	<b>\$1,084,976.69</b>	100.00%	

This work is further summarized below:

<b>Solid Waste Enterprise Fund 2018-2020 Revenue Analysis</b>		
<b>Source</b>	<b>3-Year Average</b>	<b>% Basis</b>
Residential	\$488,603.70	45.03%
Commercial	\$596,372.99	54.97%

The relative percentages of revenues generated by commercial sources (54.97%) and by residential sources (45.03%) are then projected to future budget years and compared to commercial expenses and residential expenses.

#### **Expense Analysis.**

In order to substantially reflect the impact of programmatic changes made in the fall of 2020, the expense analysis is based on the 12-month period September, 2020 through August, 2021.

Operating expenses in **Fund 703 – Solid Waste** and in **Fund 301 - Recycling** were reviewed on a line item by line item basis to develop an informed assessment of the relative percentages of expenses attributable to commercial services and to residential collection services. The rationale varies by line item. Personnel expenses are allocated based on detailed review of bi-weekly timesheets for this 12-month period. To provide for this (and prior years') analyses, GMD staff timesheets are set up to report daily hours worked by function. Solid waste disposal expenses are based on a prior truck-by-truck analysis of deliveries to the Republic landfill. Equipment expenses are attributed based on the use of each truck, related equipment and the City's actual cost to purchase that equipment.

Since the primary revenue to the Recycling fund is an expense transfer from the Solid Waste fund, a similar line item by line item analysis has been performed for the Recycling Fund to determine that 29.10% of the cost of the recycling program is attributable to commercial services and 70.90% is attributable to residential services. For further information, the line item analysis of Fund 703 is attached to this report as Appendix A.

Solid Waste Enterprise Fund expenses for the 12-month period, September 1, 2020 through August 31, 2021 totaled \$1,113,142.95. Based on the attribution of cost, our commercial services expenses were \$616,745.25. Residential services expenses were \$496,397.70. As with revenues, the relative percentages of our expenses related to commercial services (55.41%) and to residential services (44.59%) are projected to future budget years and compared to commercial and residential revenue projections to determine if each type of service is paying its way.

### Revenue and Expense Comparison.

The following table is based on the 5-Year budget approved in December, 2021 as part of the 2022 budget.

Note the positive effect (until 2026) on the residential annual net balance as a result of the 2022 rate increase from \$10/mo. to \$12.50/mo. Based on this analysis, staff does not anticipate an increase in residential rates in the near term.

Residential Revenue/Expense Comparison						
Rate:	\$10.00	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50
	<u>2021</u>		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>Budget</u>	<u>2022 Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Tax Revenue:	\$244,125.00	\$244,125.00	\$244,125.00	\$244,125.00	\$244,125.00	\$244,125.00
Fee Revenue:	<u>\$253,800.00</u>	<u>\$303,630.00</u>	<u>\$314,100.00</u>	<u>\$314,100.00</u>	<u>\$314,100.00</u>	<u>\$314,100.00</u>
Total Revenue:	\$497,925.00	\$547,755.00	\$558,225.00	\$558,225.00	\$558,225.00	\$558,225.00
Total Expenses:	<u>\$491,033.18</u>	<u>\$526,414.53</u>	<u>\$539,186.88</u>	<u>\$548,247.07</u>	<u>\$558,211.22</u>	<u>\$568,228.45</u>
Annual Net:	\$6,891.82	\$21,340.47	\$19,038.12	\$9,977.93	\$13.78	(\$10,003.45)
Commercial Revenue/Expense Comparison						
Rate:		Plus 5%	Plus 5%	Plus 5%	Plus 5%	Plus 5%
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Tax Revenue:	\$129,966.00	\$129,966.00	\$129,966.00	\$129,966.00	\$129,966.00	\$129,966.00
Fee Revenue:	<u>\$462,031.19</u>	<u>\$480,865.82</u>	<u>\$500,485.23</u>	<u>\$520,922.12</u>	<u>\$542,210.54</u>	<u>\$564,385.98</u>
Total Revenue:	\$591,997.19	\$610,831.82	\$630,451.23	\$650,888.12	\$672,176.54	\$694,351.98
Total Expenses:	<u>\$610,080.15</u>	<u>\$654,039.40</u>	<u>\$669,908.31</u>	<u>\$681,165.06</u>	<u>\$693,544.94</u>	<u>\$705,990.77</u>
Annual Net:	(\$18,082.96)	(\$43,207.58)	(\$39,457.08)	(\$30,276.94)	(\$21,368.40)	(\$11,638.79)
Combined Net:	(\$11,191.14)	(\$21,867.11)	(\$20,418.96)	(\$20,299.01)	(\$21,354.62)	(\$21,642.24)

However, the commercial services balance through the 5-year planning period remains in the red even though these revenue projections include a 5% rate increase each year. Pending this analysis, these 5% rate increases have not yet been proposed. Note that the combined annual net fund balance (residential + commercial) also continues to run an annual deficit.

### RECOMMENDATION.

To evaluate the necessary commercial rate increases required to balance commercial services accounting, Finance Director Sal Talarico and I have modeled revenues and expenses through the Refuse Multi-Year Budget to develop the staff recommendation to increase commercial refuse rates as shown in the table below. These increases provide the anticipated necessary level of cash flow to replace (3) of our (5) trucks during the planning period. All of our trucks were purchased in 2014 (following the fire) and are reasonably expected to need replacement through the planning period.



Residential Revenue/Expense Comparison						
Rate:	\$10.00	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50
	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>
Tax Revenue:	\$224,750.66	\$245,491.00	\$245,491.00	\$245,491.00	\$245,491.00	\$245,491.00
Fee Revenue:	\$271,624.67	\$303,630.00	\$314,100.00	\$314,100.00	\$314,100.00	\$314,100.00
Total Revenue:	\$496,375.33	\$549,121.00	\$559,591.00	\$559,591.00	\$559,591.00	\$559,591.00
Total Expenses:	\$434,532.60	\$567,648.17	\$559,621.90	\$559,633.17	\$559,585.23	\$559,615.68
Annual Net:	\$61,842.73	(\$18,527.17)	(\$30.90)	(\$42.17)	\$5.77	(\$24.68)
Commercial Revenue/Expense Comparison						
Rate:	Plus 10%*	Plus 10%	Plus 2.25%	Plus 2.25%	Plus 2.25%	Plus 2.25%
	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>
Tax Revenue:	\$143,183.83	\$141,290.00	\$141,290.00	\$141,290.00	\$141,290.00	\$141,290.00
Fee Revenue:	\$522,293.29	\$544,055.51	\$589,393.47	\$600,444.60	\$611,702.93	\$623,172.36
Total Revenue:	\$665,477.12	\$685,345.51	\$730,683.47	\$741,734.60	\$752,992.93	\$764,462.36
Total Expenses:	\$644,115.38	\$694,835.82	\$729,690.65	\$740,859.19	\$752,965.88	\$764,288.37
Annual Net:	\$21,361.74	(\$9,490.31)	\$992.81	\$875.41	\$27.05	\$173.99
Combined Net:	\$83,204.47	(\$28,017.48)	\$961.92	\$833.24	\$32.82	\$149.31

As highlighted in the orange bar above each table, this budget model is based on the adoption of a 10% rate increase effective July, 2022 (effectively 5% for this year), followed by a 10% increase effective in January, 2023. Staff recommends that City Council adopt language to include an “automatic” annual rate increase of 2.25% per year thereafter.

Ordinance 00-12 (effective April 5, 2000) employed this concept:

*“Commencing April 1, 2001, Commercial Rates shall be increased by 8% for 2001. Commencing April 1, 2002 and every year thereafter the Commercial Rates shall be increased by 6.5%, provided however that Council may decrease the percentage increase upon the recommendation of the City Manager and the City Auditor.”*

However, this clause never went into effect as the language was amended in May, 2002 by Ordinance 02-54, to provide for increases *“upon the recommendation of the Public Works Director, the City Manager and the City Auditor with the approval of Oberlin City Council.”*

To establish the proposed annual commercial rate increase level from 2024 forward, I modeled the impact of modest annual increases from 2018 (the last year with no commercial rate increase) forward through the current 5-year planning period to 2026. If the City had implemented an automatic annual increase of 2.25%, effective in January of each year then the 2026 Commercial Fee revenue projection would be approximately equal to the Commercial Fee revenue projection shown above. Our customers will be able to plan better for modest annual increases rather than occasional significant ones.

**CENTRAL BUSINESS DISTRICT RATE STRUCTURE.**

Commercial refuse rates for customers in the Central Business District are based on the commercial rates codified at 925.07(b). Our current rate table is:

Per Service Commencing on:				
Dumpster Size	August 1, 2009	January 1, 2015	January 1, 2016	January 1, 2017
1.5	\$5.85	\$10.53	\$12.63	\$14.54
2	\$11.10	\$13.32	\$15.98	\$18.38
3	\$15.30	\$18.36	\$22.03	\$25.34
4	\$18.60	\$22.32	\$26.78	\$30.80
6	\$26.10	\$31.32	\$37.58	\$43.22
8	\$32.40	\$38.88	\$46.66	\$53.65

The City no longer provides commercial service using 1.5 and 3 cubic yard dumpsters. The rates for these sizes are only applicable in the context of the Central Business District billing structure.

Refuse (and recycling) collection services to most, but not all, businesses in the Central Business District (CBD) are provided through the use of shared dumpsters. For shared dumpster customers, the application of this rate table is determined by C.O. 925.08, excerpted below:

**925.08 DUMPSTER SERVICE IN CENTRAL BUSINESS DISTRICT.**

(a) The City shall make available sufficient dumpsters to provide refuse service in the downtown district for businesses, offices, and apartments that have not individually contracted for refuse service.

(b) Businesses, offices and apartment units making use of these dumpsters shall be charged as follows:

Apartments	Twice the basic residential service rate.
Small retail and small professional	Commercial rate for a 1.5-yard dumpster serviced once per week.
Medium professional services (office with more than 3 persons)	Commercial rate for a 2-yard dumpster serviced once per week.
Medium retail	Commercial rate for a 3-yard dumpster serviced once per week.
Large retail	Commercial rate for a 4-yard dumpster serviced once per week.
Restaurants	Commercial rate for a 6-yard dumpster serviced once per week.
Restaurants with bar	Commercial rate for an 8-yard dumpster serviced once per week.



This fee structure was enacted by Ordinance 00-14 and went into effect in April, 2000. The fee is calculated and applied as follows:

1. Business use/occupancy is categorized per the description in the left column. This determines the applicable rate per service.
2. The rate table effective January 1, 2017 is then applied using the formula: Per Service Fee multiplied by 52 weeks and divided by 12 months equals monthly service charge. For example, "Restaurants with Bar" are charged the commercial rate for an 8 yard dumpster serviced once per week, calculated as follows:  $\$53.65 \times 52 \text{ weeks} \div 12 \text{ months} = \$232.48$  monthly service fee.

While there is no definition of "Central Business District", for the practical application of C.O. 925.08, it is generally described and bounded as follows:

- "West Alley". On the west side of South Main St., from Carpenter Court, north to West College and on West College from South Main to College Place. Or, by businesses – from SolaLuna Yoga Studio north to Aladdin's and west to the Bookstore. This includes the building which currently houses Oberlin Market and Thi Ni Thai restaurant.
- "East Alley". On the east side of South Main St., from immediately north of the New Union Center for the Arts, to East College and on East College from South Main to just west of Eric Nord Way. Or, by businesses – from Manuel's Barber Shop, north to Huntington Bank and east to Cable Coop.

It's my understanding that this system was created to address the physical constraints of the CBD since there is not adequate room to provide individual refuse (and recycling) collection containers for every business and occupancy. Moreover, most of the property behind the "West Alley" and all of the property of the "East Alley" is privately owned. The City does not have the unilateral right to locate its containers on private property. The current locations are the result of long-standing usage – and, for the most part, have not been subject to negotiation or dispute. In most cases, these are (almost literally) the only available options.

The City provides service in the "West Alley" using (2) 6-yard dumpsters and (1) 4-yard dumpster for refuse and (1) 8-yard dumpster and (1) 6-yard dumpster for corrugated cardboard recycling. The City provides service in the "East Alley" using (3) 2-yard dumpsters for refuse and (1) 6-yard dumpster for corrugated cardboard recycling. Refuse dumpsters are serviced 6x/week, Monday through Saturday. Recycling dumpsters are serviced on an as-needed basis.

## Outstanding Issues.

There are several outstanding issues related to this rate structure. These include:

1. Definitions (or lack thereof) of the various use groups
  2. Perceived fairness of the rate structure
  3. Applicability of the specific language at 925.08(a), “...*that have not individually contracted for refuse service.*”
  4. Illegal dumping
  5. Billing continuity through Change of Occupancy
  6. Inability to bill certain shared use accounts
  7. Anomalies.
1. **Use Group Definitions.** The titles in Column 1 of 925.08(a) are, in effect, the definition of those various use groups. Lacking the necessary detail to distinguish especially between small, medium and large retail, classification of specific businesses has largely remained consistent to the original billing code, subject to a material change in use and/or when contested by the business owner.

At present, there are (43) commercial shared use accounts. (22) are classified as “Small Retail/Small Professional”. (7) are classified as “Medium Professional”. (7) are classified as “Medium Retail”. None are classified as “Large Retail”. (3) are classified as “Restaurant” and (4) are classified as “Restaurant with Bar”.

Additionally approximately fifteen (15) uses, all in the Huntington Bank Building and most of which would be categorized as “Small Retail/Small Professional”, were grouped in the mid-1990’s under the generic term “Contract” (see Anomalies, below).

The substantial lack of quantitative and qualitative definition has led to the common classification of disparate uses, especially in the Small Retail/Small Professional use group. The lack of quantitative definition likely accounts for the fact that no businesses are classified as Large Retail – even though the Small, Medium, Large classifications are clearly relative only to Oberlin’s Central Business District. Furthermore, not all businesses fit neatly into the categories – or they straddle categories. Is the Blue Rooster Bakehouse a Small Retail business as currently classified? Should it be classified as a Medium Retail business like Slow Train Café? Or should they both be classified as Restaurant?

2. **Perceived Fairness.** The perceived fairness of the rate structure has been questioned from time to time. Since this rate structure was adopted in an open meeting of the Oberlin City Council, there is no concern that it is not legal. The perceived fairness (or lack thereof) may also be due to the lack of adequate definitions in the use groups and for various other reasons further described below.

There are 22 apartments in the CBD billed at double the residential rate. Residents occasionally question this charge. The rationale is well supported in comparison to the service level. Oberlin residents at the basic service level are allocated (1) 64 gallon cart serviced once per week. Apartment dwellers in the CBD have, essentially, unlimited dumpster service six days per week.

The perceived lack of fairness may also be attributed to changing uses. For example, re-sale shop owners maintain that they are in the business of re-purposing material goods and, as a result, they oughtn't to be charged (even) the Small Retail rate. Business owners have also suggested that "good" recyclers should not be charged as much – although the cost to provide recycling services is almost wholly subsidized by refuse rates.

Business owners have pointed out that our lowest shared rate "Small Retail" is several times greater than our residential fee and that this is not proportionate to the level of service they require. Why shouldn't they be allowed to opt out entirely and take their garbage home? We have no accurate way of quantifying the shared dumpster use of any individual customer so we have no basis to prove or disprove the assertion of volume from any given business. The short answer, however, is that C.O. 925.04(a) does not allow for opting out:

*"The City exclusively shall provide for the collection of refuse and recyclable materials at all commercial and industrial establishments, schools, offices, churches, multi-family dwellings, apartment buildings, nursing homes and other institutions." (emphasis added).*

3. **Codified Ordinance 925.08(a).** This sub-section reads as follows:

*"The City shall make available sufficient dumpsters to provide refuse service in the downtown district for businesses, offices, and apartments that have not individually contracted for refuse service." (emphasis added).*

The final clause in this sub-section has also contributed to the perceived lack of fairness. Public Works has interpreted this clause to mean that if a business in the CBD can individually contract for service with the City then we have a corresponding obligation under C.O. 925.04(a) to provide said service. There are locations within what is generally considered to be the "Central Business District" that do have adequate space for their own containers and who do not participate in the shared dumpster service. The following examples illustrate the issue:

Lorenzo's Pizzeria has its own 2 yard dumpster which we service 4x/week. Their annual charge is \$4,733.04 and the monthly fee is \$394.42. Lorenzo's rate includes a \$17.50 surcharge for Saturday collection. The surcharge was enacted by Ordinance 20-37 to aid the Enterprise Fund in recovering the additional overtime expenses associated with Saturday collection service. An informal survey indicates that Lorenzo's seats approximately 106 persons, including outside seating. Contrast Lorenzo's charges with

two other nearby businesses categorized as “Restaurant with Bar” in the Central Business District.

The FEVE seats approximately 132 persons. The annual cost is \$2,789.76 and the monthly cost is \$232.48. There is no mechanism for allocating the Saturday surcharge to CBD shared dumpster customers. As above, we have no ability to quantify the individual use of shared dumpsters. However, it seems unlikely that Lorenzo’s generates nearly 70% more refuse (proportionate to their fee) with 20% less seating and only 22.22% of the dumpster capacity available to the FEVE.

Thi Ni Thai opened only months before the COVID-19 pandemic hit the U.S. To manage expenses during the time when restaurants were limited to take-out service only, Public Works was approached to see if this business, correctly classified under 925.08 as “Restaurant with Bar”, could contract individually for service. We did, in fact, determine that we could provide service through the use of (2) 96 gallon commercial carts serviced 2x/week. Each cart is approximately 0.5 cubic yard capacity. Per our commercial rates, this equates to an annual charge of (only) \$480 or \$40/month. Thi Ni Thai has approximately ½ the seating of Lorenzo’s or the FEVE but pays only a small fraction of what those businesses pay for service. It seems likely that if Thi Ni Thai lacks capacity in its two carts, its employees need walk only a few steps further to throw out their garbage in the closest shared use dumpster. There is no good way to police this.

The following table summarizes the three examples:

Restaurant	Estimated Seating	Max Weekly Volume	Monthly Fee	Annual Fee
Lorenzo's	106	8 CY	\$394.42	\$4,733.04
The FEVE	132	36 CY	\$232.48	\$2,789.76
Thi Ni Thai	60	2 CY	\$40.00	\$480.00

At least one adjoining business owner has expressed concerns about the price fairness of the 96 gallon commercial cart option. A similar option was also offered to this business. Our offer was declined – at least in part due to the perception that expansion of cart-based collection in the CBD would exacerbate (rather than improve) the general aesthetics behind the buildings in the “West Alley”.

- 4. Illegal dumping.** It is worth noting that illegal use of the shared refuse dumpsters in the Central Business District is relatively common. The dumpsters are posted for Authorized Use Only in accordance with C.O. 925.10 – *Unauthorized Use of Collection Container*. This is an occasional source of frustration for those businesses that are paying for service. Businesses are encouraged to report illegal dumping but that happens only rarely and no one has been prosecuted for this offense in at least a couple of decades. Given the numerous authorized users and the frequent use, it is impractical to put chains with locks over the lids

and unrealistic to expect all users to unlock/re-lock them every time (many do not even use the lids).

Shared use dumpsters have also been used by businesses and/or building owners for their remodeling projects. While this is not specifically prohibited, the fee for service is based on the normal/regular flow of waste materials from each business/occupancy not from the additional debris generated by construction projects.

5. **Billing Continuity.** When a business use/occupancy changes, the utility account is transferred to the new customer. Public Works Administration may or may not be aware of the utility account change to help ensure that the new business use is classified correctly. The most recent example is The Arb. The previous use was “Small Retail”. Until we reviewed the utility accounts as part of this analysis, we were unaware that this new restaurant was paying the Small Retail rate. This has subsequently been corrected.

A similar situation exists when the utility account is held by the building owner rather than the business. Businesses on the upper floors, for example The Woodshed, Hanson Records, and Mad Cow are billed to Cochrane, Inc. as the property owner under the “Small Retail/Small Professional” rate. While this appears to be correct, we have no good way to monitor changing uses – other than to conduct a door-to-door survey.

6. **Inability to Bill.** Over time, building uses have changed and property owners have subdivided their available commercial spaces. In some instances new utility accounts have been created without refuse charges (i.e. electric, water/sewer only). In some instances, new utility accounts have not been created at all and, as a result, no billing mechanism is established to provide for the additional use of refuse collection services. The following locations fall into this category:

- Barnes & Noble Bookstore. No separate utility account for the OC Conservatory Admissions offices on the 2<sup>nd</sup> floor.
- Rosen-Jones Photography Studio. 2<sup>nd</sup> floor of Evie Lou (formerly Bead Paradise). This studio space was formerly a residential apartment.
- The ARB apparently has opened a Smoke Shop in the basement.
- A residential apartment above 5 West College had been converted to business use by Adeva Salon. In addition to its “Small Professional/Small Retail” charge, Adeva had been paying the monthly residential refuse service fee. This has been corrected.
- Extensive remodeling above 26 South Main (Watson’s Hardware) has resulted in as many as (9) separate apartments. There are only (4) utility accounts.
- The back of Manuel’s Barber Shop at 31 South Main has been subdivided and a 2<sup>nd</sup> business, Josef Hair Studio, now operates from this location. There is no separate utility account for Josef’s Hair Studio.

- John Cole Accounting. Previously had 2<sup>nd</sup> and 3<sup>rd</sup> floor utility accounts that included refuse charges. Refuse charges were discontinued in 2012 and 2004, respectively. It is unknown whether these space(s) are currently occupied.
- Apollo Theater. There is no separate utility account for the OC Film Studies Program.
- Cable Coop. Cable Coop subdivided its commercial space to accommodate the Oberlin Business Partnership. There is no separate utility account for OBP.

It is presumed that in these instances, the utility account holder (whether it is the property owner or the 'lead' business owner) has developed its own methodology for sharing utility expenses (including refuse charges) among the different occupants. To correct this under the current rate structure, it would appear that the City would need to create 'Refuse-Only' utility accounts for all of these new and/or changed uses that are not currently billed separately from the preceding use(s). Based on a preliminary discussion with Law Director Jon Clark, it appears that we have the legal authority to create these accounts.

## **7. Anomalies.**

- a. Approximately (15) uses, all in the Huntington Bank Building, were grouped in the mid-1990's under the generic term "Contract". This does not include Huntington Bank, Verite Stained Glass or Bingo Restaurant – all of which are billed separately for refuse services. The "contract" appears to include (14) small professional businesses on (mostly) the 2<sup>nd</sup> and 3<sup>rd</sup> floors and (1) apartment. It is presumed that this arrangement was put in place with the previous building owner, Clark Brothers, but to the best of our knowledge there is no "contract". The building was sold to GS Realty Holdings several years ago. The billing history indicates that the contract rate beginning in March, 1996 was \$140.91/month. In November, 1996 the rate was reduced to \$119.58/month where it remained until June, 2004 when it was increased to \$152.10. There is no record of the rate 'calculations' and no change has been made since 2004. Applying the current "Small Professional/Small Retail" rate (+ one CBD apartment) to the occupancies indicates that the monthly rate should be \$907.14 – an almost six-fold increase.
- b. The "Small Retail/Small Professional" rate is tied to the cost of a 1.5 CY dumpster emptied once per week. "Medium Retail" is based on the cost of a 3 CY dumpster emptied once per week. The City no longer provides service in this size container. When modifying and updating the existing CBD billing structure, the new rate schedule should be linked to a level of commercial service that the City provides.



### **Central Business District Revenue and Expense Analysis.**

To complete the assessment of the current CBD Rate Structure, I compared the City's revenue stream from the shared dumpsters with our expenses to provide that service.

**Revenue:** Based on the current rate codes applied to all business/occupants currently paying for service, the annual revenue from the shared dumpsters in the CBD is \$58,832.40. \$53,552.40 is from businesses; \$5,280 is from apartments.

**Expenses:** Since it is impossible to completely segregate our expenses to provide shared dumpster service in the CBD from other commercial service expenses, these costs are evaluated in three ways: staff time, disposal cost by volume and comparative expense.

1. Based on conversations with our crew members and with their supervisor, I calculate that staff time to provide shared dumpster service in the CBD is about 9.4% of the total time they spend providing commercial services. Applying this percentage to the total commercial expenses (\$616,745.25) for the 12-month period September 1, 2020 through August 31, 2021, yields a calculated expense for shared dumpster service in the CBD of \$57,900.12.
2. To consider our relative disposal cost, I calculated the total maximum available annual volume of all of our commercial refuse dumpsters and compared it to the total maximum available annual volume of the shared use dumpsters in the CBD. Based on the existing dumpsters and their service schedules, CBD maximum annual volume equals 15.28% of the City-wide total maximum annual volume. By this metric the CBD share of commercial refuse expenses should be \$94,238.67 (15.28% of the City's total annual cost to provide commercial refuse services).
3. If the City were to provide the exact same service that we provide to our shared use dumpster customers in the Central Business District to another customer, the base annual charge would be \$53,786.16 for those same (6) dumpsters serviced 6 days/week. The Saturday surcharge would add another \$5,460 for a total comparable revenue of \$59,246.16.

**Conclusion:** The revenue and expense analysis indicates that the City's income from and cost to provide shared dumpster service in the Central Business District are not significantly out of balance. Therefore the key task is to make sure that the costs to our CBD shared use customers are distributed as fairly as possible through the rate structure.

**Other CBD Issues: Food Waste Composting.**

The City's Sustainability Office is subsidizing a pilot food waste composting program with Barnes Nursery of Huron, OH. The Sustainable Reserve Fund contribution is reduced incrementally over the five year pilot during which time the cost to participate is expected to transfer from the City's SRF to the participating customer. The Public Works Department has been asked to consider the possibility of incentivizing participation in the commercial food waste composting program by offering a "credit" to participating commercial customers.

Participating customers outside of the CBD can effectively achieve a "credit" under the existing rate structure by a) reducing dumpster size; or b) reducing the frequency of collection or c) some combination of the two. A reduction in service level automatically reduces the monthly fee. To the best of my knowledge, there are no commercial customers who have achieved this reduced fee during the Barnes/SRF pilot program. I do note that both Oberlin College and Kendal at Oberlin have been composting food waste under Barnes' auspices. It is likely that they have achieved cost savings (from the City) during the period they have been contracting with Barnes.

Under the existing rate structure at C.O. 925.08, there is no way to offer a credit to participating CBD customers. As previously noted, the City has no way to measure solid waste flow (by volume or by weight) from any single customer. Sustainability Coordinator Linda Arbogast has indicated that Barnes Nursery does have the ability to estimate quantities of food waste diversion from unique commercial customers. This could form the basis to develop a credit program. To minimize the administrative burden, it seems most likely that a credit would be offered annually, based on the preceding 12-months' food waste tally diverted from the City's municipal solid waste stream. Such a credit could, potentially, be offered as an actual credit against future refuse bills or in the form of a rebate. A credit program can be further considered as the pilot program is phased out.

**Central Business District Rate Structure - Options.**

Public Works has developed three options:

1. Modify and improve the existing rate structure in C.O. 925.08
2. Replace the rate structure in C.O. 925.08 with a new rate structure based on the occupied and/or occupy-able square footage of each building. Property owners would be billed for refuse services based solely on the size of their building.
3. Privatize shared dumpster service in the CBD.

## 1. Modify and Improve the Existing Rate Structure.

To modify and improve the existing rate structure and to address the myriad issues outlined above, it will be necessary to:

- Define “Central Business District” and determine whether businesses within the District can or cannot elect to “individually contract” for service per 925.08(a).
- Expand and clarify definitions for each classification. For example, square foot definitions could be added to the small, medium and large retail classifications or restaurants could be further classified based on seating.
- Re-classify businesses accordingly.
- Adjust the fee structure to reflect the available level(s) of service and to improve equity within and between the classifications.
- Develop mechanism(s) to ensure that each business/occupancy is paying for service, including, when applicable, construction debris.
- Improve internal processes to share information when affected utility accounts are transferred and when existing space is newly occupied or subdivided.

The following potential revisions to the Existing Rate Structure have been developed to improve definitions in each classification. Preliminary definitions are based on the current language in the City’s Zoning Code (where applicable) or on dictionary definitions and common usage.

**Apartments.** "Apartment" means a room or suite of rooms used as a residence by a single family or less than 5 unrelated persons.

**Office.** "Office" means a room or rooms used for conducting the affairs of a business or profession, and generally furnished with desks, tables, files and communication equipment. Office includes but is not limited to: legal, financial, real estate, insurance, information and communication services, government

**Restaurant/Café.** “Restaurant/Café” means a business that prepares and serves food and/or drinks to customers. These may be served and eaten on the premises and/or available for take-out.

**Retail.** “Retail” means a business engaged in the sale of goods to the public for use or consumption.

**Service.** “Service” means a business that provide services of a personal nature including but not limited to: medical or dental services, barber shops/salons, massage therapy, wellness services, photography, day care, schools. Service may include incidental sale of related goods.

Each type of use, “Office”, “Service”, “Retail” and “Restaurant” should be further classified by size (Small, Medium, Large) based on quantifiable information relative to each use as shown in the “Basis” column in the table below:

<b>TYPE</b>	<b>BASIS</b>	<b>FEE SCHEDULE</b>
Residential Apartments.		2x Residential Rate
Small Office.	No more than 2 employees	0.50 x Base Rate
Small Service.	No more than 2 employees	0.75 x Base Rate
Small Retail.	<1500 SF retail area	0.75 x Base Rate
Medium Office.	3-5 employees	Base Rate
Medium Service.	3-5 employees	Base Rate
Medium Retail.	1501 SF – 3500 SF	Base Rate
Large Office.	> 5 employees	1.5 x Base Rate
Large Service.	> 5 employees	1.5 x Base Rate
Large Retail.	>3501 SF	1.5 x Base Rate
Small Restaurant, Cafe.	Seats less than 50	2 x Base Rate
Medium Restaurant.	Seats 51-100	2.5 x Base Rate
Large Restaurant.	Seats >100	3 x Base Rate

This draft fee structure is indexed to a currently available level of service: the Base Rate equals the commercial rate for a 2 cubic yard dumpster serviced 1x/week. The fee schedule is scaled up based on the relative size and type of business. This model has been applied to the existing shared use dumpster customers to evaluate probable revenue with a goal of approximating existing revenue. This model generates about 3% additional revenue, approximately \$1,700.

Using this model, customer cost impacts have been evaluated. In general, +/- 15 Small Service and Small Retail customers would see a modest reduction in rates, from \$756.12/year to \$716.85/year. Medium Office customers would see no change. The fees for Medium Service and Medium Retail customers would increase by \$199.68/year or \$16.64/month, from \$756.12 to \$955.80. Those businesses re-classified from Medium Retail to Large Retail would also see a modest fee of \$115.98/year or \$9.67/month, from \$1,317.72 to \$1,433.70.

This proposed fee structure eliminates the prior distinction of Restaurant with Bar. Restaurants are assigned to each category based on seating capacity. Small Restaurants/Cafes would see the single biggest fee increase— primarily because these businesses are currently classified as Retail. For The Local Coffee Shop, the annual cost would go from the Medium Retail cost of \$1,317.72 to \$1,911.60, an increase of nearly \$60/month. The Blue Rooster Bakeshop is currently categorized as Small Retail – as such, it has arguably been paying less than its fair share (at least compared to The Local). It would see an even more significant increase from its current rate of \$756.12/year to the proposed Small Restaurant rate of \$1,911.60/year. Medium Restaurants which previously fell into the highest “Restaurant with Bar” category (Agave, Bingo, Catrina’s) would see an annual decrease of \$400.26. Medium Restaurants without alcohol service (or who were not charged at that category) (Aladdin’s, Black River, The ARB and Subway) would see a modest annual increase of \$142.02, just under \$12/month. The FEVE is the only Large Restaurant with the ability to seat more than 100 patrons. The fee in this category increases by \$77.64/year or \$6.47/month.

While this modified Rate Structure addresses many of the issues and concerns described above, there are a few outstanding items to consider:

- Whether or not businesses within the District can or cannot elect to “individually contract” for service per 925.08(a).
- For those occupancies that are not currently paying for service, it will be necessary to develop appropriate mechanism(s), i.e. Refuse-Only utility accounts, to ensure that each business/occupancy is paying its fair share and to notify those businesses accordingly.
- Improve internal processes to share information when affected utility accounts are transferred and when existing space is newly occupied or subdivided.

The **Advantages** of the existing system include its transparency. For the most part, bills are sent to the business/occupancy using the service and, as a result, our customers (waste generators) know what they are paying. The existing system (and its proposed modifications) are generally reflective of the relative proportion of waste generated by the various types/sizes of customers. The proposed modifications are intended to reflect a more equitable distribution of cost. In most cases, the adjusted fees represent modest decreases and increases compared to existing charges.

A further advantage is that the current structure is based on our commercial rate ordinance. When commercial rates are increased for our other customers, rates are also increased for our customers in the CBD. The basis for administering rates – and sending out bills, is already built into the Finance Department’s utility billing software. Public Works and Finance Department staff are familiar with this methodology.

The **Disadvantages** of the current system have played out over the last 20 years or so and are detailed above as Outstanding Issues. Equitable management of the existing/modified system will require the City’s (continuing) active administration of CBD utility accounts.

## **2. Implement Square-Foot (SF) based Refuse Rate Structure billed to Property Owner.**

The Public Works Department has developed the concept of billing property owners in the Central Business District on a square foot basis for their own and/or their tenants' access to and use of the shared dumpsters. I am unaware of any other municipal refuse billing system that uses this basis. However, there are local analogous examples in which the Property Owner contracts for commercial service, pays refuse charges and then divides those expenses amongst his/her tenants. For example, Michael Bush owns 51 South Main, contracts with the City for service for his building and (presumably) divides the expense among the various tenants.

To prepare this analysis, generally, and to consider this SF-basis billing option, the Public Works Department has prepared a parcel-by-parcel inventory of all of the buildings in the CBD with occupancies that participate in shared dumpster service. The analysis is based on publicly available information on the County Auditor's web-site, current data in the City's utility billing system and multiple site visits.

There are 32 parcels in the study area. There are 22 owners of these parcels.

For each parcel, data from the County Auditor's web-site has been downloaded including permanent parcel number, location address and property owner. To assess real estate taxes, the County Auditor's office has prepared floor plan sketches of each building. These dimensioned sketches include the square footage and in most cases a brief use description. For example, the Oberlin College Bookstore at 39 West College St. is noted "1<sup>st</sup> Floor Retail Store, 2<sup>nd</sup> Floor Office". The reported square footage is 6,763 SF. Based on the dimensions, this is the area of the 1<sup>st</sup> floor only and not the 2<sup>nd</sup> floor or the basement. It is not known when these dimensions (and use descriptions) were established, how recently they may have been updated and to what extent they are (or are not) accurate.

From the City's utility billing system, we downloaded utility data within the pertinent address ranges. Data include the utility customer account name and account number, the currently applicable refuse rate code and the monthly fee.

It is not uncommon for any given parcel to have more than one utility billing address and more than one utility account. For example, PPN 09-00-085-112-006 includes the following addresses and occupancies: 25 West College (The Arb – and presumably the Smoke Shop in the basement); 25 ½ West College (Hanson Records, on the 2<sup>nd</sup> floor); and a 3<sup>rd</sup> Floor Apartment. To further complicate the analysis, not all utility accounts are active for all utilities (electric, water, sanitary sewer, refuse). For example, there are (at least) three utility accounts for PPN 09-00-086-102-040 (the Cable Coop building) which houses Cable Coop (27 E. College) and the Oberlin Business Partnership (23 E. College). One account is refuse and electric; one account is water, sewer, electric and one account is electric only. There are also (5) separate utility accounts for the upstairs apartments.



Utility billing data was correlated with the parcel based data from the County Auditor to create a one page form. This form was then used in the field to match (in so far as possible) permanent parcel numbers (owners) with building addresses, business addresses, customer names and utility accounts. The field surveys led to many of the Outstanding Issues described above, most specifically: **Billing Continuity, Inability to Bill** and **Anomalies**.

All of this information was input to a spreadsheet to determine that there is an estimated total of 198,737 SF of (mostly) occupied and usable space on the 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> floors of the buildings in the survey area. I then took the SF of the buildings on each parcel and divided it by the total square footage in the Central Business District to develop an informed determination of the percentage share of each building to the total. For example, the apparent combined square footage (1<sup>st</sup> and 2<sup>nd</sup> floors) of the Oberlin College Bookstore is 13,526 SF. Dividing this by the total square footage indicates that the Bookstore represents 0.06806% of the total occupied/usable space in the CBD.

For the purposes of modeling the likely cost to each property owner under a SF-basis billing scenario, I multiplied the percentage of the total space for each parcel by \$55,000 (\$55,000 was selected as a rounded approximation of the current total revenue from the CBD). This indicates an annual per square foot price to provide refuse collection service of \$0.28. To place this in context, a property owner with a 10,000 SF building would pay \$2,800/year. A property owner with a 1,000 SF building would pay \$280/year.

Due to the numerous Outstanding Issues described above and our inability to know how property owners may distribute costs, it is impossible to determine the impacts on each business if we were to implement SF-based billing. I have developed some likely examples for buildings that have known uses, correlating with utility accounts and that are currently billed substantially in accordance with C.O. 925.08.

<b>Building</b>	<b>Business(es)</b>	<b>Current Rate</b>	<b>SF Rate</b>	<b>Difference</b>
29 West College	ELO + Apartment	\$1,617.72	\$1,938.89	\$321.17
23 West College	Gibson's Bakery	\$1,317.72	\$1,420.27	\$102.55
18 South Main	Subway	\$2,247.48	\$575.64	(\$1,671.84)
19 South Main	Ginko	\$756.12	\$812.53	\$56.41
20 South Main	Edward Jones	\$955.80	\$658.66	(\$297.14)
21 South Main	Gorske Insurance + Apt.	\$1,056.12	\$814.75	(\$241.37)
24 South Main	Workshop + Apartment	\$1,056.12	\$415.12	(\$641.00)
30 South Main	The FEVE	\$2,789.75	\$1,118.06	(\$1,671.69)

The **Advantages** of a SF-based billing system include that there would be fewer customers (building owners). Property turnover is lower than business turnover so there would be a lessened administrative burden to regularly track the customer base improving Billing Continuity. A SF-based system addresses **Inability to Bill** and **Anomalies**, described above.

There are also **Disadvantages** associated with a SF-based billing system. This would be a new and untested framework that would require the development and adoption of a suitable legal basis in order to implement it. The Finance Department would most likely have to manually input monthly charges for each customer, at least initially, and/or contract with the utility billing software vendor to create new rate codes.

While a single unit price might seem to be the ultimate equitable arrangement, this fee structure is divorced from correlation with customer waste generation. Low volume users who pay the same amount (or more) as high volume users will likely not see this fee structure as fair.

To implement the SF-based fee, it would be necessary to verify the existing SF data from the County. I would expect request(s) to pro-rate basement, 2<sup>nd</sup> and 3<sup>rd</sup> floor space. I would also expect the need to develop mechanism(s) to account for vacant spaces and for those spaces which do not have valid occupancy permits. Addressing all of these issues would be a significant administrative undertaking.

From the standpoint of our existing CBD customers, implementation of SF-based billing would create significant uncertainty. In the chart above, the significant cost decreases for The FEVE and Subway, for example, would be offset by increases to customers yet-to-be-determined. In these specific instances, the SF-based billing system would appear to shift cost away from the larger users. Additionally, we have no way to determine how any individual property owner will re-assess refuse charges to his/her tenants. Although this would likely be in the form of modification of existing leases, we cannot determine the time frame in which property owners would recoup their cost or the dollar value to be assessed to each tenant. These significant unknowns should be expected to create public relations challenges for the City during the transition period.

### **3. Privatize service.**

There are numerous unknowns related to this option. If it is to be considered, the likely framework for developing it further is described below.

At least three businesses, Republic Services, Rumpke and Kimble provide similar services in the general geographic area and would, presumably, be willing to provide service. To do so, however, it would be incumbent on the contractor to develop the scope of service with each participating customer, building owner, business and occupancy. This is no small undertaking.

It would require the contractor to evaluate required service levels with the 22 property owners and each of the 70-80 customers in their buildings, (including those who are not currently customers but should be). Each contractor would need to plan for the spatial constraints of the existing built environment, including private property issues, in order to locate and service collection equipment. These spatial constraints make it infeasible (and likely impossible) to provide refuse collection containers (not to mention recycling containers) for individual use. As a result, it would remain necessary for CBD customers to share service. Property owners and/or businesses would need to work together to define service levels, locate appropriate containers and divvy up the cost to serve their shared needs. This is a significant administrative and cost burden both for potential contractor(s) and for our customers. However, this is the level of effort necessary to develop a comparable cost basis for a fully privatized system.

In theory the City could be the contracting agent on behalf of the shared use customers in the CBD. This does little (if anything) to resolve the single most important issue: how to divide the cost of service fairly among all users. If the City were the contracting agent on behalf of our CBD customers, the contractor would bill the City. The City would pay the bill and it would remain the City's responsibility to develop and implement the methodology to fairly divide the cost among the customers.

For these reasons, this option is not further considered at this time.

### **Recommendation**

As a result of this analysis and based on the relative pros and cons of each option, the Public Works Department recommends Option #1 – Modify and Improve the Existing Rate Structure.

# Appendix A - Solid Waste Operating Fund 703 Expense Analysis

September 1, 2020 to August 31, 2021

Account	Description	12 Month	Commercial	%	Residential	%	Basis
703.8104.51010	Full Time Salary	\$169,700.66	\$118,681.26	0.70	\$51,019.40	0.30	Labor Analysis "Staff"
703.8104.51015	Part Time Salary	\$0.00					
703.8104.51020	Overtime	\$24,667.87	\$23,434.48	0.95	\$1,233.39	0.05	Assignments/Saturday
703.8104.51025	Call Time	\$5,709.10	\$2,854.55	0.50	\$2,854.55	0.50	Standby (4 persons)
703.8104.51030	Longevity	\$1,700.00	\$1,139.00	0.67	\$561.00	0.33	Home Accounts
<b>Subtotal for Object Group 51</b>		<b>\$201,777.63</b>	<b>\$146,109.29</b>	<b>0.72</b>	<b>\$55,668.34</b>	<b>0.28</b>	Based on % splits
703.8104.52010	PERS	\$28,119.01	\$17,996.17	0.64	\$10,122.84	0.36	Based on % splits
703.8104.52012	Medicare	\$2,760.12	\$1,766.48	0.64	\$993.64	0.36	Based on % splits
703.8104.52013	Worker's Comp	\$1,835.07	\$1,174.44	0.64	\$660.63	0.36	Based on % splits
703.8104.52014	Health Insurance	\$48,473.24	\$32,477.07	0.67	\$15,996.17	0.33	Home Accounts
703.8104.52020	Uniforms	\$3,941.61	\$2,640.88	0.67	\$1,300.73	0.33	Home Accounts
703.8104.52021	Training	\$223.00	\$111.50	0.50	\$111.50	0.50	
703.8104.52022	Travel	\$0.00	\$0.00	0.50	\$0.00	0.50	
<b>Subtotal for Object Group 52</b>		<b>\$85,352.05</b>	<b>\$56,166.54</b>	<b>0.66</b>	<b>\$29,185.51</b>	<b>0.34</b>	Based on % splits
703.8104.53010	Safety	\$48.00	\$32.16	0.67	\$15.84	0.33	Staffing Level
703.8104.53020	Substance Abuse	\$247.00	\$165.49	0.67	\$81.51	0.33	" "
<b>Subtotal for Object Group 53</b>		<b>\$295.00</b>	<b>\$197.65</b>		<b>\$97.35</b>		
703.8104.54010	Gas Utility	\$0.00	\$0.00	0.50	\$0.00	0.50	
703.8104.54025	Op. Equipment	\$2,639.89	\$2,375.90	0.90	\$263.99	0.10	Dumpsters
703.8104.54030	Building Insurance	\$0.00	\$0.00	0.50	\$0.00	0.50	Equally Shared
703.8104.54031	Vehicle Insurance	\$15,066.54	\$7,533.27	0.50	\$7,533.27	0.50	Equally Shared
703.8104.54032	Liability Insurance	\$12,844.49	\$6,422.25	0.50	\$6,422.25	0.50	Equally Shared
703.8104.54033	Contractual	\$276,117.66	\$193,282.36	0.70	\$82,835.30	0.30	Disposal Analysis
703.8104.54060	County Auditor	\$5,883.49	\$1,881.17	0.32	\$4,002.32	0.68	Property Tax Revenue
703.8104.54067	State Collection	\$0.00	\$0.00		\$0.00		
<b>Subtotal for Object Group 54</b>		<b>\$312,552.07</b>	<b>\$211,494.95</b>		<b>\$101,057.12</b>		
703.8104.56010	Capital Equipment	\$0.00	\$0.00	0.90	\$0.00	0.10	Dumpsters
<b>Subtotal for Object Group 56</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>		
703.8104.57010	Equipment Reserve	\$103,733.35	\$40,154.71	0.39	\$63,578.64	0.61	Equipment
703.8104.57015	Vehicle Maintenance	\$67,273.39	\$33,636.70	0.50	\$33,636.70	0.50	Maintenance/Fuel
703.8104.57027	Transfer	\$3,000.00	\$2,010.00	0.67	\$990.00	0.33	Home Accounts
703.8104.57030	General Fund	\$54,053.82	\$29,711.46	0.55	\$24,342.36	0.45	2018-2020 Revenues
703.8104.57035	Recycling Grant	\$216,666.65	\$63,044.46	0.29	\$153,622.19	0.71	See 301 Expenses
703.8104.57094	Unemployment Joint Service	\$0.00	\$0.00	0.67	\$0.00	0.33	Home Accounts
703.8104.57104	Facility	\$68,438.99	\$34,219.50	0.50	\$34,219.50	0.50	Equally Shared
<b>Subtotal for Object Group 57</b>		<b>\$513,166.20</b>	<b>\$202,776.82</b>		<b>\$310,389.38</b>		
<b>check</b>							
<b>Totals - 703 Solid Waste</b>		<b>\$1,113,142.95</b>	<b>\$616,745.25</b>		<b>\$496,397.70</b>		<b>\$1,113,142.95</b>
Percent of Total:			55.41%		44.59%		100.00%



