

General Operations Fund
Fiscal Year 2025-26 Operations Fund Budget

	<u>FY 2023-24</u> <u>Actuals</u>	<u>FY 2024-25</u> <u>Adopted Budget</u>	<u>Projected FY</u> <u>2024-25 EOY</u> <u>Actuals</u>	<u>Proposed FY</u> <u>2025-26 Budget</u>
Beginning Fund Balance	\$ 2,324,190	\$ 2,115,952	\$ 3,201,538	\$ 3,812,407
<u>Revenues</u>				
JPA Revenue*	2,408,567	2,654,734	2,654,734	2,059,749
Post Collection Processing Revenue*	2,630,564	2,678,911	2,639,993	2,821,903
Diversion Program Revenue*	649,634	731,792	731,792	766,952
SB 1383 Local Assistance Grant Program Revenue	13,191	591,371	207,200	384,171
Recycling Revenue Share***	875,769	-	-	-
Interest Earned	687,714	524,230	856,248	801,552
New Franchise Development Reimbursement Revenue	-	1,355,000	1,355,000	-
Other Revenue	15,831	10,000	6,418	10,000
Miscellaneous Revenue	13	500	300	500
Total Revenues	7,281,284	8,546,538	8,451,684	6,844,827
Total Funds Made Available	9,605,474	10,662,490	11,653,223	10,657,234
<u>Expenses</u>				
Full Time Staff Salaries	925,485	951,896	935,018	1,014,847
Benefits Expense	251,942	303,477	270,445	304,456
Temporary Staff	441	5,000	5,000	5,000
Board Member Remuneration	4,850	6,000	6,000	6,000
Total Personnel Services	1,182,718	1,266,372	1,216,464	1,330,303
Copier Lease	8,524	9,000	8,647	9,200
Fees Bank and Other	17,963	18,982	17,728	18,800
Memberships Dues Subscriptions	10,310	11,976	10,498	9,715
Miscellaneous	15	300	200	300
Office Supplies	10,404	11,320	11,320	13,500
Postage	876	3,000	750	-
Reprographics	687	2,000	450	-
Non-Capital Equipment/Furnishings	12,634	2,500	2,500	2,500
Staff Development/Travel/Conf/Meeting	18,385	24,150	23,526	27,500
Capital Furnishings/Equip	9,219	12,000	12,000	20,000
Total Materials and Supplies	89,017	95,228	87,618	101,515
Professional Svcs Contracts & Contractors	122,584	186,000	164,000	102,000
Financial Services and Fees	57,383	55,000	37,200	55,000
Legal	35,700	75,000	73,000	152,000
Total Professional Services	215,667	316,000	274,200	309,000
New Franchise Development	389,518	848,180	722,239	125,941
Total New Franchise Development	389,518	848,180	722,239	125,941
Insurance	36,316	35,875	34,006	35,706
Rent	137,952	146,394	146,394	148,601
Telephone	8,305	8,684	8,376	8,684
Total Rent and Utilities	182,573	190,953	188,776	192,991
Post Collection Processing Cost ¹	2,625,587	2,640,607	2,601,689	2,821,903
Total Post Collection Processing Costs	2,625,587	2,640,607	2,601,689	2,821,903

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C&D Program Expense	20,700	25,060	25,060	30,220
Home Composting Expense	35,497	37,000	21,647	37,000
Outreach & Education	395,464	504,232	484,409	504,232
SB 1383 Organics Compliance Program Expense	119,632	-	-	-
School Recycling Expense	139,320	150,000	136,530	180,000
Special Events Expense	5,057	15,500	12,175	15,500
Total Diversion Programs	715,670	731,792	679,820	766,952
SB 1383 Organics Compliance Program Expense		312,200	207,200	384,171
Total Expenses	\$ 5,400,751	\$ 6,401,333	\$ 5,978,006	\$ 6,032,775
Excess Revenue Over (Under) Expenditures	\$ 1,880,533	\$ 2,145,206	\$ 2,473,679	\$ 812,052
Contributions to Member Agencies ²	1,003,185	835,685	1,862,810	2,605,852
Nonspendable (Prepaid)	\$ 58,462	\$ -	\$ -	\$ -
Unassigned Fund Balance	\$ 1,862,810	\$ 2,145,206	\$ 2,605,852	\$ 812,052
General Fund Reserve Fund Balance (must equal 20% of Current Year's Budgeted Expenses)³	\$ 1,280,267	\$ 1,280,267	\$ 1,206,555	\$ 1,206,555
Ending Fund Balance	\$ 3,201,538	\$ 3,425,472	\$ 3,812,407	\$ 2,018,607
¹ The difference between post collection processing cost and post collection processing revenue is reconciled at the end of the fiscal year and is applied to the next rate year.				
² Per the approval of the Board Members on December 12, 2024 unassigned fund balance for the amount of \$1,862,810 were distributed to member agencies.				
³ General Fund Reserve (20% of Total Budgeted Expenditures) \$6,150,077*20% = \$1,230,015				
* Revenue from Republic (Customer Rates)				
**Revenue from the sale of compost bins				
***Revenue from MDRR (Sale of Recyclables.) Accrues to General Fund and is not automatically distributed to individual Member Agency Reserve Funds.				