



**SOLID WASTE AGENCY OF LAKE COUNTY, IL**

**MEMORANDUM**

To: Michael Talbett, Chairman, Executive Committee

From: Walter S. Willis, Executive Director *WSW*

Subject: September Meeting Notice Information

Date: September 1, 2022

Attached you will find the agenda for our next meeting at 12 pm on September 8, 2022, the minutes from the July 14, 2022 meeting, and the referenced action item (the proposed budget for FY 2023).

Please let Amy Bartemio know if you will be attending or not, this meeting will be held in person with light food and drinks served.

**SOLID WASTE AGENCY OF LAKE COUNTY, IL**

**EXECUTIVE COMMITTEE**

**Thursday, September 8, 2022 12:00 pm**

**1311 N. Estes Street Gurnee, IL. 60031**

1. CALL TO ORDER.....Chairman Talbott
2. ROLL CALL .....Secretary
3. APPROVAL OF MINUTES  
*July 14, 2022 (EFP)*
4. NEW AGENDA ITEMS
5. PUBLIC COMMENT ON AGENDA ITEMS
6. EXECUTIVE COMMITTEE ITEMS .....Chairman Talbott

**Action Items**

1. Proposed 2023 FY Budget
7. EXECUTIVE SESSION
8. ADJOURNMENT

## **A – 1. Proposed FY 2023 SWALCO Budget**

**ISSUE:** Whether to recommend the Board of Directors approve the proposed fiscal year 2023 SWALCO budget.

**RECOMMENDATION:** SWALCO staff recommend that the Executive Committee recommend approval of the 2023 SWALCO budget.

**BACKGROUND:** Attached to this memo is the proposed FY 2023 budget which includes a comparison to the FY 2022 budget. This item also provides an estimate of the depreciation and pension expenses, and updates on the Cash Balance Fund and the Capital Replacement Fund.

### *Proposed FY 2023 Budget*

The highlights of the proposed budget are as follows:

1. Proposed expenditures for FY 2023 are \$1,412,923 compared to \$1,171,459 in FY 2022, an increase of \$241,464 or approximately 21%. Please note the following: 1) a 3% salary increase was assumed, 2) \$65,000 has been allocated to cost associated with the MRF procurement project (one time expenses), 4) the County is enforcing its indirect rate of 19.1% of salaries increasing our indirect costs by \$43,016 over last year, 5) \$30,000 has been placed in contingency, an increase of \$28,000 from last year in order to have money budgeted for unexpected costs, 6) \$10,000 has been allocated to enacting the packaging legislation (likely one-time costs) and 7) HCW labor costs are up nearly 30% adding approximately \$43,000 in additional costs plus \$31,200 in special collection costs (this is offset by the revenue of \$33,000 we receive).
2. Total FY 2023 revenues are estimated at \$1,402,961 compared to \$1,172,813 in FY 2022, an increase of \$230,148 or approximately 20%. Please note the following: 1) revenue from the landfill surcharge and Round Lake Park Transfer Station host fees for FY 2023 are estimated at \$898,000 an increase of \$155,000 from last year as the volume at the Zion LF is trending up with last quarter's payment exceeding \$200,000, 2) another significant source of expected growth in revenue is the textile and shoe program with an estimated growth in revenue from \$89,200 in FY 2022 to \$100,800 for FY 2023 as the number of collection sites for shoes and textiles continues to grow, and 3) the O&M fee has increased by \$28,553 due to using updated housing numbers from the 2020 Census.
3. Expenditures are expected to exceed revenues by \$9,962 (\$1,412,923 - \$1,402,961). If the one-time costs for the MRF procurement (\$65,000) and the packaging bill (\$10,000) are backed out expenditures would be \$1,337,923 resulting in a budget surplus.

The following table shows the estimated revenues, from the six primary funding sources that support SWALCO's operations and expected expenditures for fiscal years 2023-2027. The table also shows the approximate cash fund balance moving forward.

<b>SWALCO Revenue, Expenditure and Fund Balance Projections - Fiscal Years 2023 - 2027</b>					
<u>Revenues/Expenditures</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Operations & Maintenance Fee	\$315,876	\$315,876	\$315,876	\$315,876	\$315,876
Landfill surcharge, TS host fees,	\$898,000	\$898,000	\$898,000	\$898,000	\$698,000
Textile and Shoe Income	\$100,800	\$105,840	\$111,132	\$116,689	\$122,523
Interest Income	\$17,285	\$18,000	\$18,000	\$18,000	\$18,000
Rain barrel, composter and special collections income	\$49,500	\$49,500	\$49,500	\$49,500	\$49,500
Misc. Revenue (hauler licensing and payment from Grayslake for drop-off)	<u>\$21,500</u>	<u>\$21,500</u>	<u>\$21,500</u>	<u>\$21,500</u>	<u>\$21,500</u>
Estimated Revenue	\$1,402,961	\$1,408,716	\$1,414,008	\$1,419,565	\$1,225,399
Estimated Exp.	\$1,412,923	\$1,364,681	\$1,391,975	\$1,419,814	\$1,448,210
Surplus/Deficit	<b>(\$9,962)</b>	<b>\$44,035</b>	<b>\$22,033</b>	<b>(\$249)</b>	<b>(\$222,811)</b>
Estimated Cash Balance	<b>\$2,018,370</b>	<b>\$2,062,405</b>	<b>\$2,084,438</b>	<b>\$2,084,189</b>	<b>\$1,861,378</b>

Several assumptions were made in preparing the above table:

- The O&M fee will remain at \$1.25 per household per year, and all members pay their fee each year.
- Local landfill surcharge and transfer station host fee revenues will maintain for the next 4 years at \$898,000 and then in FY 2027 will be reduced to \$689,000 due to the expected closure of the Countryside LF.
- Textile and shoe income will increase 5% per year beginning in FY 2024.
- Interest paid on the surcharge balance will be approximately \$18,000 per year after this fiscal year.
- Rain barrel, compost bin and special event sales income will remain the same through 2027.
- Miscellaneous revenue will remain the same through 2027.
- Expenditures will increase in FY 24 and beyond by 2% per year using \$1,337,923 as the base expenditure in FY 2023. This base was determined by backing out the one-time expenses associated with the MRF study (\$65,000) and the packaging bill (\$10,000) from this year's total expenditures.
- The current cash balance is \$2,028,332 with \$1,728,332 being held in a CD and the rest being held in a lower interest generating account with the Lake County Treasurer. The cash balance shown in the table for FY 23 is what is remaining after the end of the 2023 fiscal year. As you can see, in FY 2027 the closure of the Countryside landfill and the loss of \$200,000 per year becomes evident resulting in a significant budget deficit.

### *FY 2023 Depreciation and Pension Expenses*

To more completely budget for FY 2023 and to assist with the annual audit process, this year SWALCO's budget will include estimates for FY 2023 depreciation and pension (income) or expenses. These estimates are based on expenses incurred in FY 2021 per the financial audit approved by the Board in 2022.

Depreciation expenses are based on the Agency's capital assets which include land improvements, buildings, and office equipment and furniture. Annual depreciation expense in FY 2023 is estimated to be \$79,067.

Pension (income) expenses are based on the deferred outflows of resources and deferred inflows of resources and in FY 2021 SWALCO recognized a pension income of \$127,848, this same amount will be assumed for FY 2023.

### *Cash Fund Balance*

As of August 2022, approximately \$300,000 is being held by the Lake County Treasurer and approximately \$1,728,332 is being held in CDs at a bank in Highland Park for a total Cash Fund Balance of \$2,028,332. At the June 25, 2015 Board of Directors meeting the Board established a Cash Balance Fund Policy and approved a minimum cash fund balance of \$1,200,000, that if met would trigger the re-formation of the Finance Committee to evaluate long term funding for the Agency. Based on the projected spending for the next 5 fiscal years the Agency will not come close to reaching the \$1.2 million threshold. There are many factors that may impact the Agency's revenues and expenditures over the next five years, and it will be up to the Executive Director, the Executive Committee and the Board of Directors to recommend and to take action at the appropriate time to ensure the long- term financial stability of the Agency.

### *Capital Replacement Fund*

The current fund balance is \$254,602. No additional contributions to the Capital Replacement Fund have been budgeted for FY 2023.

**ENCLOSED DOCUMENTS:** 1) Proposed FY 2023 Budget, and 2) spreadsheet comparing FY 2022 vs. FY 2023 expenditures and revenues

**STAFF:** Walter Willis, Executive Director

Solid Waste Agency of Lake County  
FY 2023 Budget

Fund:	Management Center	Account	DESCRIPTION	2023 APPROVED	DETAIL
<b>ADMINISTRATION 9200010</b>					
930	51110	SW0	REGULAR SALARIES AND WAGES	\$ 516,599	Assumes 3% increases, Exec. Director increase effective August 1, 2023 per employment contract at 3.5%
930	51120	SW0	PART TIME SALARIES AND WAGES	\$ -	
930	51150	SW0	SICK PAY REIMBURSEMENT	\$ -	Assumes no sick pay reimbursement
930	51180	SW0	SPECIAL PAY - AUTO ALLOWANCE	\$ 12,480	2 FT (\$385/mo.) and 1 FT (\$270/mo.)
<b>50000 SERIES TOTAL (Administrative)</b>				<b>\$ 529,079</b>	
930	61010	SW0	OFFICE SUPPLIES	\$ 1,000	Office supplies; petty cash; recycling specific supplies
930	61040	SW0	OPERATIONAL SUPPLIES	\$ 250	Plaques and awards
930	61080	SW0	FOOD & PROVISIONS	\$ 1,000	Executive Committee lunches, staff meeting lunches, and BOD meetings
930	65180	SW0	MISCELLANEOUS COMMODITIES	\$ 250	Misc. purchases
<b>60000 SERIES TOTAL (Administrative)</b>				<b>\$ 2,500</b>	
930	71110	SW0	AUDITING AND ACCOUNTING	\$ 12,000	Unknowns expense, county going to bid for new auditor, assumed \$800 increase.
930	71140	SW0	LEGAL SERVICES	\$ 40,000	EC and BOD meetings, plus LF lawsuite and MRF procurement and project use agreements
930	71150	SW0	CONSULTANT FEES	\$ 96,000	Mike Grady, Strategic Advocacy Group, year one of two year contract (\$36,000); \$10,000 to PSI for packaging EPR bill development; APTIM MRF phase 2 work (\$50,000)
930	71500	SW0	TRIPS AND TRAINING	\$ 9,975	National conference attendance in general, 3 x \$2,500 per event (\$7,500); ILCSWMA conf, 3 x \$500 (\$1,500); OSHA Training (3 people, \$475); IDOT Training (1 person, \$500);
930	71810	SW0	DUES AND SUBSCRIPTIONS	\$ 6,366	Official Board Markets, Resource Recycling, BioCycle, Recycled Products Guide (\$1,200); Membership dues for IRA, SWANA, ILCSWMA, LCML, CHMM, NAHMMMA, PSI, IFSC, USCC and IEC (\$5,166)
930	71910	SW0	GAS FOR HEATING	\$ 16,000	Air make-up, hot water, furnace
930	71920	SW0	ELECTRICITY	\$ 12,500	Parking lights, storage facility and office lights and baseboard heat
930	71930	SW0	WATER AND SEWER CHARGES	\$ 350	Water and sewer services
930	71940	SW0	TELEPHONE	\$ 4,500	Line charges, local and AT&T; cell phones and Ipad
930	71955	SW0	CELL PHONE ALLOWANCE	\$ 660	Reimburse Amy B. cell phone costs

Fund:	Management Center	Account	DESCRIPTION	2023 APPROVED	DETAIL
930	71970	SW0	COURIER SERVICES	\$ -	
930	72110	SW0	LIABILITY INSURANCE	\$ 50,984	Switched to Alliant in 2022, premium for all required policies was \$48,556, assumed a 5% increase.
930	72140	SW0	UNEMPLOYMENT COMPENSATION	\$ 625	\$125 per employee (5)
930	72260	SW0	OFFICE EQUIP MAINT AND REPAIRS	\$ 1,500	Fire alarm and burglar alarm
930	72410	SW0	ALL OTHER MAINT AND REPAIRS	\$ -	
930	72530	SW0	EQUIPMENT RENTAL	\$ 1,500	Copy machine lease fee and copy fee
930	72820	SW0	POSTAGE	\$ 200	Postage and courier costs
930	72830	SW0	PRINTING SERVICES	\$ -	
930	73195	SW0	INDIRECT COST ALLOCATIONS	\$ 98,670	County finally enforcing 19.1% rate on all payroll expenditures
930	74080	SW0	H/L/D EMPLOYEE BENEFITS	\$ 105,240	No increase in costs per the county
930	74100	SW0	RETIREMENT CONTRIBUTIONS FICA	\$ 39,520	All employee salaries x 7.65%
930	74110	SW0	RETIREMENT CONTRIBUTIONS IMRF	\$ 4,804	Employee Salaries x 0.83%, still low due to switch from County IMRF
930	79930	SW0	MISCELLANEOUS CONTINGENCY	\$ 30,000	Contingency for unanticipated expenses
930	79940	SW0	MISC CONTRACTUAL SERVICES	\$ 13,000	Office Cleaning (\$2,500), special facility handyman (\$500); snow and lawn maint. (\$9,000); pest control (\$500); and window cleaning (\$500)
<b>70000 SERIES TOTAL (Administrative)</b>				<b>\$ 544,394</b>	
930	82010	SW0	BUILDINGS AND STRUCTURES	\$ -	
930	84040	SW0	COMPUTER, WEB HOSTING	\$ 17,000	Website hosting fee from CivicPlus (\$2,035); and Adobe Creative annual subscription (\$1,100); Recycle by City (\$13520) and widgets (\$345)
930	84060	SW0	FURNITURE AND OFFICE EQUIPMENT	\$ 500	Misc. office furnishings; recycled art;
<b>80000 SERIES TOTAL (Administrative)</b>				<b>\$ 17,500</b>	
<b>TOTAL 9200010 ADMINISTRATION</b>				<b>\$ 1,093,473</b>	

Solid Waste Agency of Lake County  
FY 2023 Budget

Fund:	Management Center	Account	DESCRIPTION	2023 APPROVED	DETAIL
<b>EDUCATION 9200020</b>					
930	61040	SW2	OPERATIONAL SUPPLIES	\$ 1,500	Signage, Event Supplies, Collection Containers or other supplies and materials for programs and events.
930	65180	SW2	MISCELLANEOUS COMMODITIES	\$ 5,000	Special materials for special events, projects or campaigns, & other expenses for workshops, displays, open houses, programs, training, etc. Awards, certs of items to recognize participation or leadership. Promo items.
930	65179	SW2	RAIN BARREL, COMPOST SUPPLIES	\$ 14,000	Purchase rain barrels (150 at \$60 per unit) and compost bins (100 at \$50 per unit) for annual sale + shipping charges
<b>60000 SERIES TOTAL (Education)</b>				<b>\$ 20,500</b>	
930	72830	SW2	PRINTING SERVICES	\$ -	Print work: guides, annual report, newsletters, brochures, flyers, workshop invites, media kits, and other needed public info materials
930	79940	SW2	MISC CONTRACTUAL SERVICES	\$ 1,000	Funding for special services, promo initiatives, campaigns or special projects, or sponsorships.
930	71635	SW2	TEXTILE AND SHOE PAYOUTS	\$ 25,000	Payouts to textile and shoe collection partners based on last year's payout
930	71850	SW2	ADVERTISING	\$ 1,000	Special ads for SWALCO programs, events, campaigns, or projects.
<b>70000 SERIES TOTAL (Education)</b>				<b>\$ 27,000</b>	
930	85070	SW2	ALL OTHER CAPITAL OUTLAY	\$ -	
<b>80000 SERIES TOTAL (Education)</b>					
<b>TOTAL 9200020 EDUCATION</b>				<b>\$ 47,500</b>	

Fund:	Management Center	Account	DESCRIPTION	2023 APPROVED	DETAIL
<b>HOUSEHOLD CHEMICAL WASTE (HCW) 9200030</b>					
930	65020	SW2	LABORATORY SUPPLIES	\$ 100	Supplies for Unknown Test Kit
930	61040	SW2	OPERATIONAL SUPPLIES	\$ 12,000	Safety Gear, OilDry, Brooms, Tape, Visqueen, Spill Cleanup, FirstAid Kits, Respirator Cartridges, Pallets, Etc.
930	65180	SW2	MISCELLANEOUS COMMODITIES	\$ 450	Grease for crusher, bottled water, etc.
<b>60000 SERIES TOTAL (HCW)</b>				<b>\$ 12,550</b>	
930	71150	SW2	CONSULTANT FEES	\$ 151,400	Mobile events \$51k (\$17k/event x 3); Public Drop-offs \$92k (\$4k/event x 23); Food \$3k; PHARM Labor \$5,400 (\$900/event x 6)
930	71630	SW2	GARBAGE DISPOSAL	\$ 4,000	Mobile Events 1.1k(\$550 x 2 events) + Office \$2.4k (\$200/month x 12 months) + Xtra Service(\$500).
930	79940	SW2	MISC. CONTRACTUAL SERVICES	\$ 33,100	Burris fork lift=\$1.5k (\$500/event x 3 events+3%); Porta John (\$400) (\$200 per event x 2 events); special collection events (\$31,200) (\$2,600 per event x 12 events
930	72110	SW2	LIABILITY INSURANCE	\$ -	Covered under Administrative 930-72110, Liability Insurance
930	72210	SW2	MOTOR VEHICLE MAINT & REPAIR	\$ 9,600	Fuel (\$1,000), Truck safety inspections (\$100), Annual tune up and brakes (\$2.5k), Paint truck cab and decals (\$6k)
930	72410	SW2	ALL OTHER MAINT AND REPAIRS	\$ 29,800	Dock Lock\$750, Plumbing \$3.5k, Fire sys PM \$5k, Whouse Maint \$4k, Generator \$4k, HVAC \$5k, Elec Services \$3k, Fork lift \$2k, Can Crusher \$500, Alarm \$750, Overhead Doors \$800, Fire Exting \$800
<b>70000 SERIES TOTAL (HCW)</b>				<b>\$ 227,900</b>	
930	82010	SW2	BUILDINGS AND STRUCTURES	\$ 4,500	Paint oil storage tank
930	83010	SW2	MOTOR VEHICLES	\$ -	
930	84060	SW2	FURNITURE AND OFFICE EQUIPMENT	\$ -	
930	85070	SW2	ALL OTHER CAPITAL OUTLAY	\$ 2,500	Paint and stripe parking lot
<b>80000 SERIES TOTAL (HCW)</b>				<b>\$ 7,000</b>	
<b>TOTAL 9200030 HCW</b>				<b>\$ 247,450</b>	

Solid Waste Agency of Lake County  
FY 2023 Budget

Fund:	Management Center	Account	DESCRIPTION	2023 APPROVED	DETAIL
<b>RECYCLING 9200040</b>					
930	65180	SW8	MISCELLANEOUS COMMODITIES	\$ 2,500	Electronics Collections, supplies, signage and labels (\$1,000); Special Events/collection containers (\$500); Signage and labels (\$500); and food scrap bags (\$500)
<b>60000 SERIES TOTAL (Recycling)</b>				<b>\$ 2,500</b>	
930	72830	SW8	PRINTING SERVICES	\$ -	
930	79940	SW8	MISC. CONTRACTUAL SERVICES	\$ 22,000	Electronics collection costs associated with drop off program, potential underweight truck charges (\$2k); eWorks, Grayslake electronics sorting (\$20k)
<b>70000 SERIES TOTAL (Recycling)</b>				<b>\$ 22,000</b>	
<b>TOTAL 9200040 RECYCLING</b>				<b>\$ 24,500</b>	

Fund:	Management Center	Account	DESCRIPTION	2023 APPROVED	DETAIL
<b>GRAND TOTAL (All Series)</b>				<b>\$ 1,412,923</b>	

Solid Waste Agency of Lake County  
FY 2023 Budget

Fund:	Management Center	Account	DESCRIPTION	2023 APPROVED	DETAIL
<b>REVENUES 40000</b>					
930	47230	SW0	REVENUE FROM LANDFILL SURCHARGE & TS HOST FEE	\$ 898,000	Countryside LF (\$200,000); Zion LF (\$625,000); Groot TS (\$73,000)
930	48010	SW0	INTEREST INCOME FROM SURCHARGE BALANCE	\$ 17,285	\$1,728,500 in CDs, assumed 1% rate
930	45380	SW0	REVENUE FROM MUNICIPALITIES	\$ 315,876	O&M Fee at \$1.25 per hh per year
930	48145	SW0	REVENUE FROM TEXTILES AND SHOES	\$ 100,800	Shoes (30,000 lbs. at \$.56 per lb.) and textiles (700,000 lbs. at \$.12 per lb.)
930	48146	SW0	REVENUE FROM SPECIAL COLLECTION EVENTS	\$ 33,000	12 events at \$2,750 per event in revenue
930	48149	SW0	REVENUE FROM RAIN BARRELS AND COMPOSTERS	\$ 16,500	Based on selling 150 rain barrels at \$70 per unit and 100 composters at \$60 per unit
930	49910	SW0	MISCELLANEOUS REVENUES	\$ 21,500	Hauler Licensing (\$1,500); payment from Grayslake for drop off services provided by eWorks (\$20k)
<b>TOTAL REVENUES</b>				<b>\$ 1,402,961</b>	

Solid Waste Agency of Lake County  
FY 2023 Budget v. 2022

	A	B	C	D	E	F	G
1	Fund:	Management Center	Account	DESCRIPTION	2022 APPROVED	2023 REQUESTED	DETAIL
2	<b>ADMINISTRATION 9200010</b>						
3	930	51110	SW0	REGULAR SALARIES AND WAGES	\$ 486,557	\$ 516,599	Assumes 3% increases, Exec. Director increase effective August 1, 2023 per employment contract at 3.5%.
4	930	51120	SW0	PART TIME SALARIES AND WAGES	\$ -	\$ -	
5	930	51150	SW0	SICK PAY REIMBURSEMENT	\$ -	\$ -	Assumes no sick pay reimbursement
6	930	51180	SW0	SPECIAL PAY - AUTO ALLOWANCE	\$ 12,480	\$ 12,480	2 FT (\$385/mo.) and 1 FT (\$270/mo.) Employee
7	<b>50000 SERIES TOTAL (Administrative)</b>				<b>\$ 499,037</b>	<b>\$ 529,079</b>	
8	930	61010	SW0	OFFICE SUPPLIES	\$ 1,000	\$ 1,000	Office supplies; petty cash; recycling specific supplies
9	930	61040	SW0	OPERATIONAL SUPPLIES	\$ 250	\$ 250	Plaques and awards
10	930	61080	SW0	FOOD & PROVISIONS	\$ 1,000	\$ 1,000	Executive Committee lunches, staff meeting lunches, and BOD meetings
11	930	65180	SW0	MISCELLANEOUS COMMODITIES	\$ 250	\$ 250	Misc. purchases
12	<b>60000 SERIES TOTAL (Administrative)</b>				<b>\$ 2,500</b>	<b>\$ 2,500</b>	
13	930	71110	SW0	AUDITING AND ACCOUNTING	\$ 11,200	\$ 12,000	Unknown expense, County going to bid for new auditor, assumed \$800 increase from last year
14	930	71140	SW0	LEGAL SERVICES	\$ 25,000	\$ 40,000	Derke Price, meetings plus anticipated hours for LF lawsuit and MRF RFP, project use agreements
15	930	71150	SW0	CONSULTANT FEES	\$ 44,000	\$ 96,000	Mike Grady, Strategic Advocacy Group, year two of two year contract (\$36,000); \$10,000 for consultant (PSI, for Packaging EPR legislation); APTIM, phase 2 of MRF procurement (\$50,000)
16	930	71500	SW0	TRIPS AND TRAINING	\$ 1,975	\$ 9,975	National conference attendance in general, 3 x \$2,500 per event (\$7,500); ILCSWMA conf, 3 x \$500 (\$1,500); OSHA Training (3 people, \$475); IDOT Training (1 person, \$500)
17	930	71810	SW0	DUES AND SUBSCRIPTIONS	\$ 4,866	\$ 6,366	Official Board Markets, Resource Recycling, BioCycle, Recycled Products Guide (\$1,200); Membership dues for IRA, SWANA, ILCSWMA, LCML, CHMM, NAHMMMA, PSI, IFSC and IEC (\$5,166)
18	930	71910	SW0	GAS FOR HEATING	\$ 16,000	\$ 16,000	Air make-up, hot water, furnace
19	930	71920	SW0	ELECTRICITY	\$ 12,500	\$ 12,500	Parking lights, storage facility and office lights and baseboard heat
20	930	71930	SW0	WATER AND SEWER CHARGES	\$ 350	\$ 350	Water and sewer services
21	930	71940	SW0	TELEPHONE	\$ 5,000	\$ 4,500	Line charges, local and AT&T; cell phones and Ipad
22	930	71955	SW0	CELL PHONE ALLOWANCE	\$ 660	\$ 660	Reimburse Amy B. cell phone costs
23	930	71970	SW0	COURIER SERVICES	\$ -	\$ -	Federal Express
24	930	72110	SW0	LIABILITY INSURANCE	\$ 83,121	\$ 50,984	Switched to Alliant in 2022, premium for all required policies was \$48,556, assumed 5% increase in costs
25	930	72140	SW0	UNEMPLOYMENT COMPENSATION	\$ 625	\$ 625	\$125 per employee (5)
26	930	72260	SW0	OFFICE EQUIP MAINT AND REPAIRS	\$ 1,400	\$ 1,500	Fire alarm and burglar alarm
27	930	72410	SW0	ALL OTHER MAINT AND REPAIRS	\$ -	\$ -	
28	930	72530	SW0	EQUIPMENT RENTAL	\$ 1,500	\$ 1,500	Copy machine lease fee and copy fee
29	930	72820	SW0	POSTAGE	\$ 125	\$ 200	Postage for meter, supplies for meter, and courier services

	A	B	C	D	E	F	G
1	Fund:	Management Center	Account	DESCRIPTION	2022 APPROVED	2023 REQUESTED	DETAIL
30	930	72830	SW0	PRINTING SERVICES	\$ -	\$ -	
31	930	73195	SW0	INDIRECT COST ALLOCATIONS	\$ 55,654	\$ 98,670	County finally enforcing 19.1% rate on payroll, nearly doubled cost
32	930	74080	SW0	H/L/D EMPLOYEE BENEFITS	\$ 105,240	\$ 105,240	No increase in H/L/D per county
33	930	74100	SW0	RETIREMENT CONTRIBUTIONS FICA	\$ 37,222	\$ 39,520	All employee salaries x 7.65%
34	930	74110	SW0	RETIREMENT CONTRIBUTIONS IMRF	\$ 4,379	\$ 4,804	Employee Salaries x 0.93%, still low due to switch from County IMRF
35	930	79930	SW0	MISCELLANEOUS CONTINGENCY	\$ 2,000	\$ 30,000	Contingency for unanticipated expenses Office Cleaning (\$2,500), special facility handyman (\$500); snow and lawn maint. (\$9,000); pest control (\$400); and window cleaning (\$450)
36	930	79940	SW0	MISC CONTRACTUAL SERVICES	\$ 13,000	\$ 13,000	
37	<b>70000 SERIES TOTAL (Administrative)</b>				<b>\$ 425,817</b>	<b>\$ 544,394</b>	
38	930	82010	SW0	BUILDINGS AND STRUCTURES	\$ -	\$ -	Misc. Unknown capital expenses
39	930	84040	SW0	COMPUTER, WEB HOSTING	\$ 16,755	\$ 17,000	Website hosting fee from CivicPlus (\$2,035); Adobe Creative Annual Subscription (\$1,100); Recycle by City (\$13,520) and widgets (\$345)
40	930	84060	SW0	FURNITURE AND OFFICE EQUIPMENT	\$ 500	\$ 500	Misc. office furnishings; recycled art
41	<b>80000 SERIES TOTAL (Administrative)</b>				<b>\$ 17,255</b>	<b>\$ 17,500</b>	
42	<b>TOTAL 9200010 ADMINISTRATION</b>				<b>\$ 944,609</b>	<b>\$ 1,093,473</b>	

Solid Waste Agency of Lake County  
FY 2023 Budget v. 2022

1	A	B	C	D	E	F	G
	Fund:	Management Center	Account	DESCRIPTION	2022 APPROVED	2023 REQUESTED	DETAIL
43							
44	930	61040	SW2	OPERATIONAL SUPPLIES	\$ 1,500	\$ 1,500	Public information/school education: plaques, flags, awards, promo items. Supplies for other events
45	930	65180	SW2	MISCELLANEOUS COMMODITIES	\$ 1,500	\$ 5,000	Supplies, materials & other expenses for workshops, displays, open houses, programs, training, etc. Supplies for member events and to assist schools with events
46	930	65179	SW2	RAIN BARREL, COMPOST SUPPLIES	\$ 11,500	\$ 14,000	Purchase of supplies for rain barrel (150 at \$80 per unit) and compost bin annual sale (100 at \$50 per unit)
47	<b>60000 SERIES TOTAL (Education)</b>			<b>\$ 14,500</b>	<b>\$ 20,500</b>		
48	930	72830	SW2	PRINTING SERVICES	\$ -	\$ -	Print work: guides, annual report, newsletters, brochures, flyers, workshop invites, media kits, and other needed public info materials
49	930	79940	SW2	MISC CONTRACTUAL SERVICES	\$ 1,000	\$ 1,000	Funding for entertainers and speakers for schools; and for misc. publicity efforts
50	930	71635	SW2	TEXTILE AND SHOE PAYOUTS	\$ 13,000	\$ 25,000	Payouts to textile and shoe collection partners based on last year's payout of \$20,000, assumes increase in collections and therefore payouts
51	930	71850	SW2	ADVERTISING	\$ 1,000	\$ 1,000	
52	<b>70000 SERIES TOTAL (Education)</b>			<b>\$ 15,000</b>	<b>\$ 27,000</b>		
53	930	85070	SW2	ALL OTHER CAPITAL OUTLAY	\$ -	\$ -	
54	<b>80000 SERIES TOTAL (Education)</b>						
55	<b>TOTAL 9200020 EDUCATION</b>			<b>\$ 29,500</b>	<b>\$ 47,500</b>		

1	A	B	C	D	E	F	G
	Fund:	Management Center	Account	DESCRIPTION	2022 APPROVED	2023 REQUESTED	DETAIL
56	<b>HOUSEHOLD CHEMICAL WASTE (HCW) 9200030</b>						
57	930	65020	SW2	LABORATORY SUPPLIES	\$ 100	\$ 100	Supplies for Unknown Test Kit
58	930	61040	SW2	OPERATIONAL SUPPLIES	\$ 12,000	\$ 12,000	Safety Gear, OilDry, Brooms, Tape, Visqueen, Spill Cleanup, FirstAid Kits, Respirator Cartridges, Pallets, Etc.
59	930	65180	SW2	MISCELLANEOUS COMMODITIES	\$ 450	\$ 450	Grease for crusher, bottled water, etc.
60	<b>60000 SERIES TOTAL (HCW)</b>				<b>\$ 12,550</b>	<b>\$ 12,550</b>	
61	930	71150	SW2	CONSULTANT FEES	\$ 108,500	\$ 151,400	Mobile events \$51k; Public Drop-offs \$2k; Food \$3k; PHARM Labor \$5,400
62	930	71630	SW2	GARBAGE DISPOSAL	\$ 4,000	\$ 4,000	Mobile Events 1.1k(\$525 x 2 events +3%) + Office \$2.4k (\$190/month x 12 months +3%) + Xtra Service(\$500).
63	930	79940	SW2	MISC. CONTRACTUAL SERVICES	\$ 1,200	\$ 33,100	Burris fork lift=\$1.5k; Porta John (\$400); special collection events (\$31,200)
64	930	72110	SW2	LIABILITY INSURANCE	\$ -	\$ -	Covered under Administrative 930-72110, Liability Insurance
65	930	72210	SW2	MOTOR VEHICLE MAINT & REPAIR	\$ 8,800	\$ 9,600	Fuel (\$200), Truck safety inspections (\$100); Annual tune up/brakes (\$2.5k); Paint truck cab and decals (\$6k);
66	930	72410	SW2	ALL OTHER MAINT AND REPAIRS	\$ 29,800	\$ 29,800	Dock Lock \$700, Plumbing \$3.5k, Fire sys PM \$5k, Warehouse Maint \$4k, Generator \$4k, HVAC \$5k, Elec Services \$3k, Fork lift \$2k, Can Crusher \$500, Alarm \$750, Overhead Doors \$600, Fire Exting \$600
67	<b>70000 SERIES TOTAL (HCW)</b>				<b>\$ 152,300</b>	<b>\$ 227,900</b>	
68	930	82010	SW2	BUILDINGS AND STRUCTURES	\$ -	\$ 4,500	Paint oil storage tank
69	930	83010	SW2	MOTOR VEHICLES	\$ -	\$ -	
70	930	84060	SW2	FURNITURE AND OFFICE EQUIPMENT	\$ -	\$ -	
71	930	85070	SW2	ALL OTHER CAPITAL OUTLAY	\$ -	\$ 2,500	Paint and stripe parking lot
72	<b>80000 SERIES TOTAL (HCW)</b>				<b>\$ -</b>	<b>\$ 7,000</b>	
73	<b>TOTAL 9200030 HCW</b>				<b>\$ 164,850</b>	<b>\$ 247,450</b>	

Solid Waste Agency of Lake County  
FY 2023 Budget v. 2022

	A	B	C	D	E	F	G
1	Fund:	Management Center	Account	DESCRIPTION	2022 APPROVED	2023 REQUESTED	DETAIL
74							
75	930	65180	SW8	MISCELLANEOUS COMMODITIES	\$ 2,500	\$ 2,500	Electronics Collections, supplies, signage and labels (\$1,000); Special Events/collection containers (\$500); Signage and labels (\$500); and food scrap collection bags (\$500)
76				<b>60000 SERIES TOTAL (Recycling)</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	
77	930	72830	SW8	PRINTING SERVICES	\$ -	\$ -	
78	930	79940	SW8	MISC. CONTRACTUAL SERVICES	\$ 30,000	\$ 22,000	Electronics collection costs associated with drop off program (\$20K) potential underway truck charges (\$2K)
79				<b>70000 SERIES TOTAL (Recycling)</b>	<b>\$ 30,000</b>	<b>\$ 22,000</b>	
80				<b>TOTAL 9200040 RECYCLING</b>	<b>\$ 32,500</b>	<b>\$ 24,500</b>	

	A	B	C	D	E	F	G
1	Fund:	Management Center	Account	DESCRIPTION	2022 APPROVED	2023 REQUESTED	DETAIL
81							
82							
83							
84							
85	<b>GRAND TOTAL (All Series)</b>				\$ 1,171,459	\$ 1,412,923	

Solid Waste Agency of Lake County  
FY 2023 Budget v. 2022

	A	B	C	D	E	F	G
1	Fund:	Management Center	Account	DESCRIPTION	2022 APPROVED	2023 REQUESTED	DETAIL
86	<b>REVENUES 40000</b>						
87	930	47230	SW0	REVENUE FROM LANDFILL SURCHARGE & TS HOST FEE	\$ 743,000	\$ 898,000	Countryside LF (\$200,000); Zion LF (\$625,000); Groot TS (\$73,000)
88	930	48010	SW0	INTEREST INCOME FROM SURCHARGE BALANCE	\$ 4,000	\$ 17,285	\$1,728,500 in CD, assume 1% rate
89	930	45380	SW0	REVENUE FROM MUNICIPALITIES	\$ 287,323	\$ 315,876	O&M Fee at \$1.25 per hh per year
90	930	48145	SW0	REVENUE FROM TEXTILES AND SHOES	\$ 89,200	\$ 100,800	Shoes (30,000 lbs at \$.56/lb), Textiles/Bin Program (700,000 lb. at \$.12/lb)
91	930	48146	SW0	REVENUE FROM SPECIAL COLLECTION EVENTS	\$ -	\$ 33,000	12 events @ \$2,750 per event (\$33,000)
92	930	48149	SW0	REVENUE FROM RAIN BARRELS AND COMPOSTERS	\$ 15,250	\$ 16,500	Based selling 150 rain barrels at \$70 per barrel and 100 composters at \$60 per composter
93	930	49910	SW0	MISCELLANEOUS REVENUES	\$ 34,040	\$ 21,500	Hauler Licensing (\$1,500); Grayslake payment for drop off (\$20k); Special programs revenue,
94	<b>TOTAL REVENUES</b>			<b>\$ 1,172,813</b>	<b>\$ 1,402,961</b>		