ReGen MONTEREY

Budget

Fiscal Year 2024/2025

Presented to the Board of Directors

June 21, 2024

Table of Contents

Memorandum – Accounting Manager 1
Memorandum – Director of Human Resources 3
Organizational Chart 6
Budget Summary 7
Revenue 8
Expenses 12
Capital Outlay 18
Capital Outlay – Mobile Equipment 19
Capital Outlay – Capital Improvement Projects 20
Debt 21
Five-Year Outlook 22
Expenses by Department 23
Finance & Administration 23
Engineering & Compliance, Safety 25
Communications & Public Education 26
Materials Recovery Facility (MRF) 26
MRF Maintenance 27
Landfill Operations, Site & Facilities, Scales 27
Organics Management 28
Landfill Gas to Energy 29
Household Hazardous Waste 30
Last Chance Mercantile 30
Equipment Maintenance 30

Memorandum – Accounting Manager

DATE: JUNE 21, 2024

TO: General Manager

FROM: Accounting Manager

SUBJECT: Final Budget for Fiscal Year 2024/25

RECOMMENDATION: That the Board approve the Final Budget for Fiscal Year 2024/25.

Enclosed for your review is the Draft Final Budget for Fiscal Year (FY) 2024/25.

For FY24/25, staff estimates Revenues to be $56,825,000. This is an increase of $7,055,000 (14.2%) compared to the FY23/24 Budget and $6,240,000 compared to the FY23/24 Estimated revenue and is due to the following factors:

- $3,650,000 increase (9.2%) in disposal fees, due to an approximate 5% increase in disposal fees and increase in material volumes originating from within and outside of Monterey County. There are not expected to be any significant new customers added in the next fiscal year.
- $2,990,000 increase (38.8%) in MRF revenues, including commodities sales, processing fees and CRV revenue. MRF material volume is not expected to significantly increase in FY24/25 over the FY23/24 budget or the FY23/24 estimated volume.
- $300,000 increase (20.0%) in projected power revenue over the FY23/24 Budget due to a recalibration of estimates to align more accurately with recent power generation volume and maintenance cost experiences.

Operating Expenses for FY24/25 are projected to be $48,655,000. This is an increase of $6.52M (15.5%) from the FY23/24 Budget. Personnel expenses increase by $1.60M (8.4%) to $20.60 over the FY23/24 budget. Salary costs are increasing $877,000 (7.1%) over the FY23/24 budget due to scheduled wage increases and the impact of labor negotiations that are currently ongoing. Non-personnel expenses are projected to increase $4.93M, or 21.3% compared to the FY23/24 Budget. The biggest increases are environmental services which are costs pertaining to the landfill gas operations and recycling services costs.

Non-Operating Revenues/Expenses for FY24/25 is $106,000, which is the net of interest expense on the 2018 and 2021 Revenue Bonds at $1.29M, and income from leases and interest earned on investments. Total non-operating expense is decreasing $355,000 due to higher interest earned on investments.

Capital Outlay requests for FY24/25 are $25,527M, an increase of over $15.6M from the FY23/24 Budget. Mobile Equipment investments for the year include the following items.

	Life (yrs)	Cost ($000)
Tarpomatic	10	$120
Caterpillar 309 Mini Excavator	15	195
Caterpillar 324DL Excavator	15	350
3 Electric Forklift	15	400
Caterpillar telehandler	15	150
Caterpillar 966 Wheel Loader	15	600
Caterpillar water truck	10	735
Other items		1,787
Total Fiscal 2025 mobile equipment: $4.3M		$4,337

Capital Improvement projects include the following items.

	Cost (millions)
M1W - AWPF Power Connection	$2,500
Compost Site - CASP (ORG 4 Grant)	4,000
Module 7 Development	7,500
LFG Management	1,250
MRF Tip Floor Areas - Fire Suppression	1,000
Scale House remodel	500
Paved Roads	2,250
Other items	2,190
Total Fiscal 2025 Capital Improvements	$21,190

Net Income is projected to be $8,064,000.

Cash provided by operations for FY24/25 is estimated at $14,739,000 (Net Income less Depreciation and Amortization and Closure/Post Closure Costs). **The District will meet the 20% operating expense reserve in FY24/25 that has been established by the District**.

The Bond Debt Service

The debt service Ratio calculated for FY24/25 is 3.68, which is above the Bond Covenant of 1.25.

Garth Gregson
Accounting Manager

Memorandum – Director of Human Resources

DATE: June 21, 2024

TO: General Manager

FROM: Director of Human Resources

SUBJECT: Final FY 2024/25 Employee Compensation & Benefits Budget

RECOMMENDATION: That the Board Approve the Draft Final Employee Compensation & Benefits Expenses included in the FY 2024/25 Budget.

BACKGROUND AND DISCUSSION

As part of the annual budget process, Human Resources and department heads review current operations and expected operational changes to project staffing needs for the following year. The staff count for FY 2023/24 is 134 full-time equivalent (FTE) positions. For the most part, staffing needs are expected to remain consistent into the FY 2024/25, except for the following three departments. The changes will add four (4) FTEs for FY 2024/25, for a total of 138 FTEs:

EMPLOYEE COUNT CHANGES

A. **ENGINEERING & COMPLIANCE DEPARTMENT (+ 1.0 FTE added to Dept.):**

1. **Outgoing Director of Engineering & Compliance (- 0.5 FTE)**:
   In anticipation of the retirement of the long-time Director of Engineering & Compliance in 2024, only one half (0.5 FTE) of the compensation and benefits have been budgeted for his position, for FY 2024/25.

2. **Maintenance Technician (+ 0.5 FTE)**: The classification, Maintenance Technician, was added to the organization in January 2024 with Board approval, on a part-time (.05 FTE), limited term basis. The primary responsibility of the position is to address day-to-day building maintenance needs and a growing list of deferred smaller building projects. The position was filled in February 2024 with an experienced, licensed carpenter who has been working under the direction of the Project Manager on numerous projects. Scheduling project work around the limited weekly hours has proven challenging and on occasion, urgent tasks have been deferred because the authorized weekly hours have been exhausted. This is impractical as a long-term solution to providing repair and maintenance for the ReGen's facilities. Transitioning the Facility Maintenance Technician to a regular, full-time position is important to maintaining the facility's operational efficiency. The current incumbent's skillset and consistent performance has demonstrated the value they bring to ReGen. A regular, full-time position will minimize the need for external contractors and ensure prompt maintenance responses and ultimately improve the overall facility management and functionality.

3. **Fund Associate Engineer position (+ 1.0 FTE)**:
   The Associate Engineer position was added to the organizational structure in 2016, but never filled. Given the complexity of numerous capital improvement projects outlined in

the Master Plan and referenced herein under the Engineering & Compliance Department budget for FY 2024/25, staff recommends funding the Associate Engineer position at this time, to strengthen the department capabilities and effectively meet the demand for the technical expertise that an associate-level engineer would bring to the team. This addition will add bandwidth to the current team and optimize project workflows, streamline compliance processes, and contribute to overall departmental efficiency and effectiveness.

B. MATERIAL RECOVERY DEPARTMENT (MRF) DEPARTMENT: (+ 2 FTEs added to Dept.):

Plans are underway for the expansion of the MRF Tip Floor to create safer working conditions for the staff and the public. Currently, commercial garbage trucks and personal pick-ups/vehicles are directed to one location (Tip Floor) where dumping and diversion activities are occur. With an average of 8,500 customers (vehicles) being served per month, the area is regularly congested with vehicles, heavy equipment and traffic controllers (employees on foot), creating high-risk for accidents and injuries for all. The expansion will create separate Tip Floors for commercial vehicles and private vehicles and will require additional traffic controllers to serve both areas. Two Sorter I positions have been added to the Department FTE count..

C. LANDFILL GAS POWER PLANT (LFG)

The LFG team is responsible for the operation, maintenance, and repair of four (4) engines that have the capacity to produce five (5) megawatts of electrical power. All campus operations utilize approximately one (1) megawatt of that, and the remaining output is sold to the grid. With optimal engine and operational performance, grid sales potential is estimated at $2.5 to $3.0M. Surplus amounts are negatively impacted when engines are down for extended period of time for major engine overhauls, routine maintenance and repairs as well as the unpredictable PG&E power outages, which require plant shutdown. The LFG team includes a supervisor and Sr. technician who are on-call 24-7. The YTD overtime paid for two employees is $124,436. For these reasons, staff recommends adding two power systems technicians to strengthen the team's capabilities, improve power sales potential by decreasing downtime that is due to routine maintenance and repairs, and to encourage a better work-life balance for the dedicated employees.

The overall FTE count for FY 2024/25 will increase from 134 to 138, which include the changes discussed above and as shown on the graph below and on the attached organizational chart (Attachment A):

DEPT	ADMIN	COMM	ENG	FIN	HR	HHW	LANDFILL	LFG	MAINT SHP	MRF MAINT	MRF OPS	SAFETY	SCALES	TOTAL
FY 2023/24	4.0	4.0	6.5	5.0	3.0	5.0	23.0	3.0	11.0	9.0	52.0	2.0	6.5	**134.0**
Fy 2024/25	4.0	4.0	7.5	5.0	3.0	5.0	23.0	4.0	11.0	9.0	54.0	2.0	6.5	**138.0**

COST OF LIVING ADJUSTMENT (COLA):

The Employee Compensation and Benefits Budget also include cost of living (COLA) pay increases as prescribed by the Board-approved MOUs:

Operating Engineers Local 3 Operations Unit: Currently in negotiations, Draft Final amount TBD

Operating Engineers Local 3 Support Unit: Currently in negotiations, Draft Final amount TBD

Operating Engineers Local 3 Allies Unit: 4.0% (based on MOU)

Management Unit: Currently in negotiations, Draft Final amount TBD

Non-affiliated, Non-Exempt Positions: TBD% (based on past-practice to match OE3 Support Unit)

Non-affiliated, Exempt Positions: TBD% (based on past-practice to match Management Unit)

EMPLOYMENT TAXES AND BENEFITS:

Please refer to the *Operating Expense Accounts, Section 2. Taxes and Benefits,* found on page 11 of this budget document for all other personnel-related expenses that are included in the Employee Total Compensation Budget.

FINANCIAL IMPACT

The FY 2024/25 Employee Compensation & Benefits budget is estimated to increase by $1.6M, which represents a 8.4% increase to the Employee Compensation & Benefits Budget higher than FY 23/24 budget.

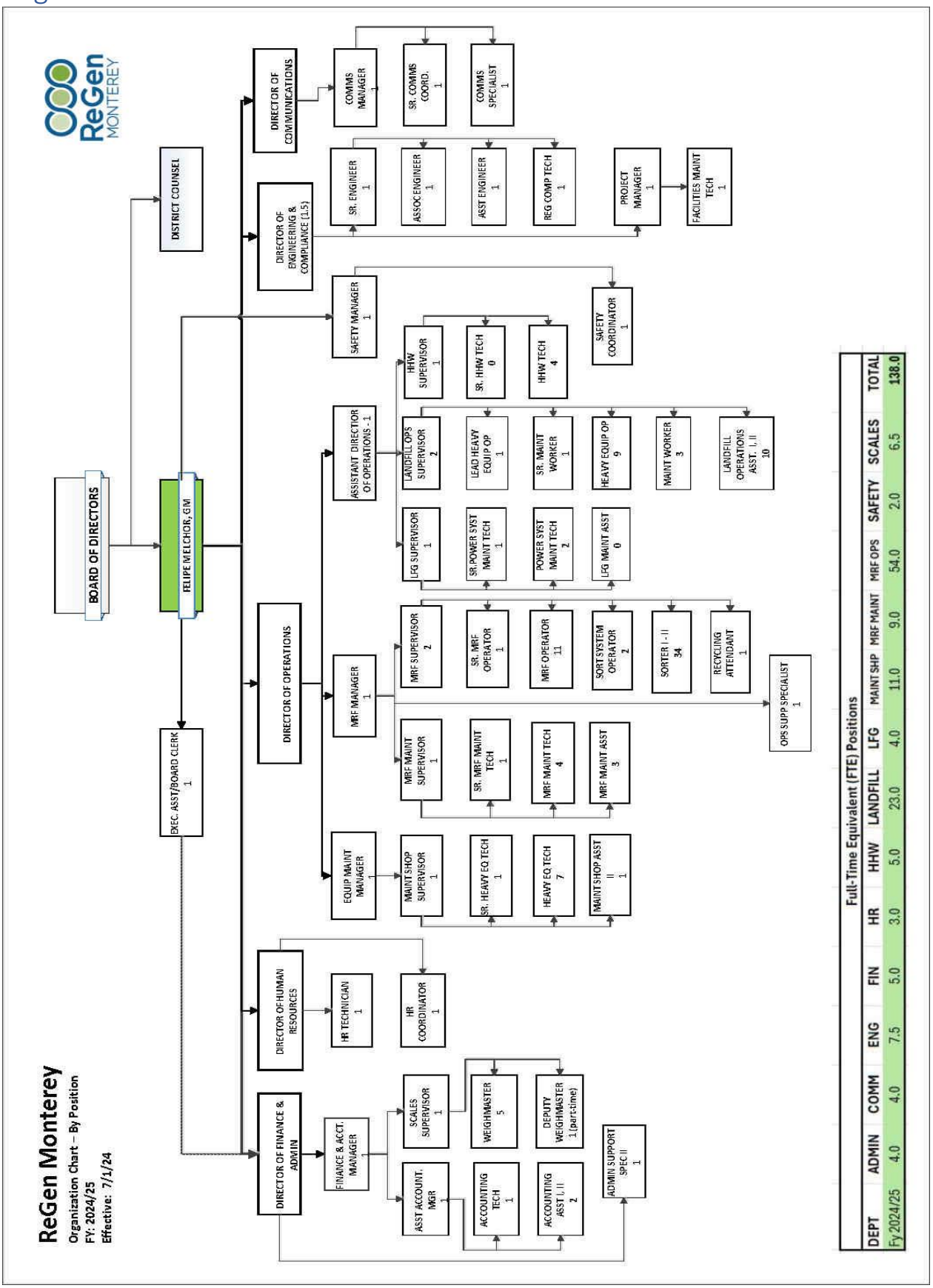
CONCLUSION

Staff requests the Board approve the Draft Final Employee Compensation and Benefits Expenses in the amount of $20,598,261 that are included in the FY 2024/25 Budget.

Sincerely,

Berta Torres
Director of Human Resources

Organizational Chart



Budget Summary

Fiscal 2025 Budget Summary ('000)

	F25 Budget	F24 Budget	F24 Est	F23 Actual
Income & Expense Summary				
Operating Revenues	$ 56,825	$ 51,150	$ 50,585	$ 49,648
Operating Expenses	48,653	42,133	44,778	40,777
Operating Income	8,172	9,017	5,807	8,871
Non-operating Expenses	(106)	(461)	(181)	1,422
Net Income	$ 8,066	$ 8,556	$ 5,626	$ 10,293
Cash Summary				
Beginning Unrestricted Cash	$ 41,400	$ 48,498	$ 48,498	$ 40,060
Cash from Operations				
Net Income (Loss)	8,066	8,556	5,626	10,293
Adjustments to Cash	6,675	5,520	5,723	9,205
Change in Cash from Operations	14,741	14,076	11,349	19,498
Cash from Financing/Other Activities				
Capital Outlay	(25,527)	(9,936)	(14,375)	(6,736)
Bond and Debt Reduction	(2,710)	(2,770)	(2,710)	(2,971)
Interest Paid on Bonds and Capital Leases	(1,286)	(1,298)	(1,362)	(1,353)
Change in Cash from Financing Activities	(29,523)	(14,004)	(18,447)	(11,060)
Change in Unrestricted Cash	(14,782)	72	(7,098)	8,438
Ending Cash Before Reserves or Designations	26,618	48,570	41,400	48,498
Designated Cash				
Cash Operating Reserve	8,396	7,323	7,811	6,985
Restricted cash as of June 30				
Capital Reserve	5,591	-	3,513	3,513
Closure/Post Closure Care Costs	1,500	1,500	1,500	1,500
Environmental Impairment Fund	1,000	1,000	1,000	1,000
Total Reserved/Designated Cash	$ 16,487	$ 9,823	$ 13,824	$ 12,998
Ratio of Net Current Rev. to Debt Service	3.68	2.97	3.68	3.62

Revenue

Total ReGen operating revenues are projected to increase by 11% compared to the FY23/24 Budget and by about 13% from current fiscal year estimates. Several factors have contributed to the increase in FY24/25, including:

- A 5% increase to the District's standard material disposal rates for all materials.
- An increase of MRF processing fee for Single Stream Recyclables (SSR) for certain regional customers.
- An assumption of a 2% increase in material volume from all customers.

Fiscal 2025 Final Budget

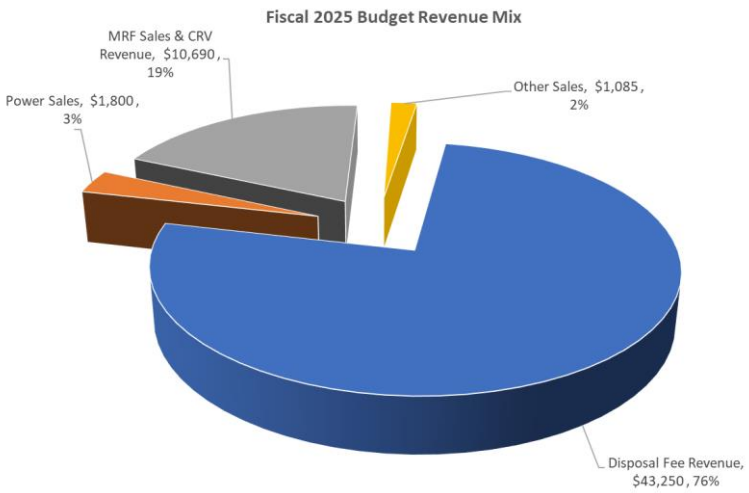
All $ in thousands	F25 Budget	F24 Budget	F24 Est	F23 Actual	F25 vs F24 Budget $	F25 vs F24 Budget %	F25 vs F24 Estimate $	F25 vs F24 Estimate %
*** Operating Revenues ***								
Disposal Fee Revenue	$ 43,250	$ 39,600	$ 38,500	$ 36,077	$ 3,650	9.2%	$ 4,750	12.3%
Other Sales Revenue:								
Power Sales	1,800	2,880	1,500	2,809	(1,080)	-37.5%	300	20.0%
MRF Sales & CRV Revenue	10,690	7,700	9,500	9,751	2,990	38.8%	1,190	12.5%
Other Sales	1,085	970	1,085	1,011	115	11.9%	115	10.6%
Total Other Sales Revenue	13,575	11,550	12,085	13,571	2,025	17.5%	1,490	11.0%
* Total Operating Revenues *	$ 56,825	$ 51,150	$ 50,585	$ 49,648	$ 5,675	11.1%	$ 6,240	12.6%

REVENUE ACCOUNTS

1. Disposal Fees

Disposal Fee revenue is projected to increase by 9%, or $3.7M compared to the FY23/24 budget. Disposal fees make up about 76% of the total revenues. In projecting disposal revenue, staff has evaluated material types delivered by each of the District's four the major customer types and developed volume projections based on input from waste haulers and waste processors, and assumptions about the business activities associated with each material type.

The four customer types are: 1) District-based Franchise customers, consisting of residential and commercial customers, whose waste is delivered by GreenWaste Recovery, Monterey Disposal and Waste Management; 2) District-based (mostly) Self-Haul customers, made up of private individuals and businesses such as construction and landscaping; 3) Regional customers located in Santa Cruz, San Benito and Santa Clara counties, whose waste is delivered by various hauling companies; and 4) GreenWaste Recovery operations in Santa Clara county, which delivers post-processed waste for landfilling.



Disposal rate changes

Disposal rates for the Regional customers and for GWR's Santa Clara operations will rise according to per-determined price escalation provisions in each contract. For District customers, revenue projections include a 5% rate increase including the following material types.

Material Type	Current Rate	New Rate	% Increase	Date of last increase
Solid Waste	$74.00	$77.00	4.1%	7/1/2023
Problem Waste	$107.00	$112.00	4.7%	7/1/2023
Biosolids (Sewage Sludge)	$42.00	$60.00	42.8%	7/1/2023
Food Waste	$64.00	$67.00	4.7%	7/1/2023

Impact of disposal rate increases on District ratepayers

These tip fee increases are estimated to have a 1-2% impact on collection service costs for District Franchise ratepayers. This is because disposal costs make up about one-fifth of the total cost of service for franchise customers. For a household with a 32-gallon waste, 65-gallon recycling and 65-gallon yard waste service, these rate increases will add an average of $0.15 per month, or approximately $1.77 dollars per year. Due to other changes in the collection costs that are not related to disposal costs, some Franchise customers will experience other increases in their collection service bills.

For self-haul customers who bring materials directly to the District, costs will increase in proportion to rate changes for the material type delivered. Overall, however, even with these proposed increases, the District will remain the lowest cost disposal alternative in the region.

2. Material Recovery Facility (MRF) Revenue

Total MRF revenue is projected to increase by 39%, or $3.0M. MRF revenue is derived from commodity sales, processing fees and CRV redemption payments. Staff is projecting Single Stream Recyclables (SSR) will be comparable to estimated volumes in FY23/24. Projections for total MRF tons received are as follows: Franchise Single Stream Recyclables – 27,000 tons; Other Single Stream Recyclables – 34,000 tons; Construction & Demolition – 39,000 tons. No MSW will be processed in the MRF under the current budget assumptions.

3. Commodity sales are the result of the sale of extracted materials that are baled and sent to markets via third party brokers. Commodity sales prices remain volatile due to continued market disruption caused by changing quality and quantity demands from both offshore and domestic buyers. A more stable element of MRF commodity revenues are the California Redemption/Refund Value (CRV) payments assigned to diverted products by CalRecycle. CRV payments represent approximately 30% of total MRF material sales revenue at current projections. Total commodity sales, inclusive of CRV payments, are projected to be $9.8M.

In FY19/20, ReGen began charging a **Single Stream Recyclable (SSR) Processing fee** designed to recover the costs of operating recycling services in the MRF. This has become common practice in the industry nationwide. Since almost 80% of the Single Stream Recyclables (SSRs) processed by ReGen come through open market contracts, ReGen strives to set this fee in accordance with prevailing market rates. This fee is projected to result in $1.1M in revenue.

Over the past few years, ReGen has conducted a regional rate benchmarking analysis to compare waste system costs and services to those in the greater Tri-County and Bay Area. The analysis has shown that the ReGen's disposal fees remain the second lowest within a 90-mile radius and ReGen's residential and commercial collection rates are on average the lowest in the broader region.

3. Power Sales

ReGen operates four engines that burn methane gas pulled from the landfill. In total, this facility has a maximum capacity of 5 megawatts of power. All of ReGen's internal electricity needs – about 1 megawatt - are met by this facility and the surplus power is sold to the grid. The estimated power revenue in FY24/25 is estimated to be $1.8M however the revenue estimate can be impacted by the unpredictability of when the engines will be out of service due to engine repairs or power outages. When the power utility has power outage ReGen must stop generating power from the four engines until the power grid is restored. Electricity prices are not expected to change from FY23/24.

4. Household Hazardous Waste & Other Sales

Household Hazardous Waste (HHW) revenues have increased in recent years to approximately $130,000. No change in HHW drop-offs or costs are expected in FY24/25.

Other Sales are not expected to change from FY19/20. These include the sale of sand, CNG for use in the truck yard fueling station and miscellaneous Operational Services - loading fees, push-offs, and certified weights.

Expenses

Fiscal 2025 Budget ($000)

All $$ in thousands	F25 Budget	F24 Budget	F24 Est	F23 Actual	F25 vs F24 Budget $	F25 vs F24 Budget %	F25 vs F24 Estimate $	F25 vs F24 Estimate %
*** Operating Revenues ***								
Disposal Fee Revenue	$ 43,250	$ 39,600	$ 38,500	$ 36,077	$ 3,650	9.2%	$ 4,750	12.3%
Other Sales Revenue:								
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MRF Sales & CRV Revenue	10,690	7,700	9,500	9,751	2,990	38.8%	1,190	12.5%
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Total Other Sales Revenue	13,575	11,550	12,085	13,571	2,025	17.5%	1,490	11.0%
* Total Operating Revenues *	$ 56,825	$ 51,150	$ 50,585	$ 49,648	$ 5,675	11.1%	$ 6,240	12.6%
*** Operating Expenses ***								
Cost of Employment:								
Salary, Wages	$13,191	$12,314	$12,290	$11,323	$877	7.1%	$901	7.3%
Other Benefits	384	390	224	186	(6)	-1.5%	160	71.4%
Health Insurance	3,295	3,051	2,785	2,485	244	8.0%	510	18.3%
Medicare/Social Security	207	186	175	162	21	11.3%	32	18.3%
PERS	2,868	2,513	2,250	2,704	355	14.1%	618	27.5%
Workers Compensation	653	549	520	559	104	18.9%	133	25.6%
Total Cost of Employment	**20,598**	**19,003**	**18,244**	**17,419**	**1,595**	**8.4%**	**2,354**	**12.9%**
Non-Salary Expenses:								
Amortization & Depreciation	6,225	5,100	5,160	5,199	1,125	22.1%	1,065	20.6%
Closure/Post Closure Costs	450	420	563	652	30	7.1%	(113)	-20.1%
Outside Services	1,318	769	701	1,392	549	71.4%	617	88.0%
Environmental Services	2,596	1,000	2,150	1,301	1,596	159.6%	446	20.7%
Gasoline, Oil & Fuel	1,868	2,400	2,125	1,599	(532)	-22.2%	(257)	-12.1%
Hazardous Waste Disposal	315	332	390	301	(17)	-5.1%	(75)	-19.2%
Insurance	1,600	1,400	1,450	1,134	200	14.3%	150	10.3%
Office Expense	640	528	700	498	112	21.2%	(60)	-8.6%
Operating Supplies	1,506	1,077	1,950	1,441	429	39.8%	(444)	-22.8%
Other Expense	67	86	70	49	(19)	-22.1%	(3)	-4.3%
Professional Services	1,389	1,064	1,100	1,043	325	30.5%	289	26.3%
Public Awareness	505	418	60	69	87	20.8%	445	741.7%
Recycling Services	4,153	3,200	4,800	3,412	953	29.8%	(647)	-13.5%
Repairs & Maintenance	3,235	3,467	3,225	3,341	(232)	-6.7%	10	0.3%
Safety Equip/Supplies/Training	298	252	300	248	46	18.3%	(2)	-0.7%
Taxes & Surcharges	1,491	1,189	1,475	1,303	302	25.4%	16	1.1%
Training/Meetings/Education	199	244	115	202	(45)	-18.4%	84	73.0%
Utilities	200	184	200	174	16	8.7%	-	0.0%
Total Non-Salary Expenses:	**28,055**	**23,130**	**26,534**	**23,358**	**4,925**	**21.3%**	**1,521**	**5.7%**
*** Total Operating Expenses ***	**48,653**	**42,133**	**44,778**	**40,777**	**6,520**	**15.5%**	**3,875**	**8.7%**
**** Operating Income (Loss) ****	**8,172**	**9,017**	**5,807**	**8,871**	**(845)**	**-9.4%**	**2,365**	**40.7%**
* Nonoperating Revenues (Expenses) *	(106)	(461)	(181)	1,422	355	-77.0%	75	-13.4%
***** Change in Net Position *****	**$8,066**	**$8,556**	**$5,626**	**$10,293**	**($490)**	**-5.7%**	**$2,440**	**43.4%**

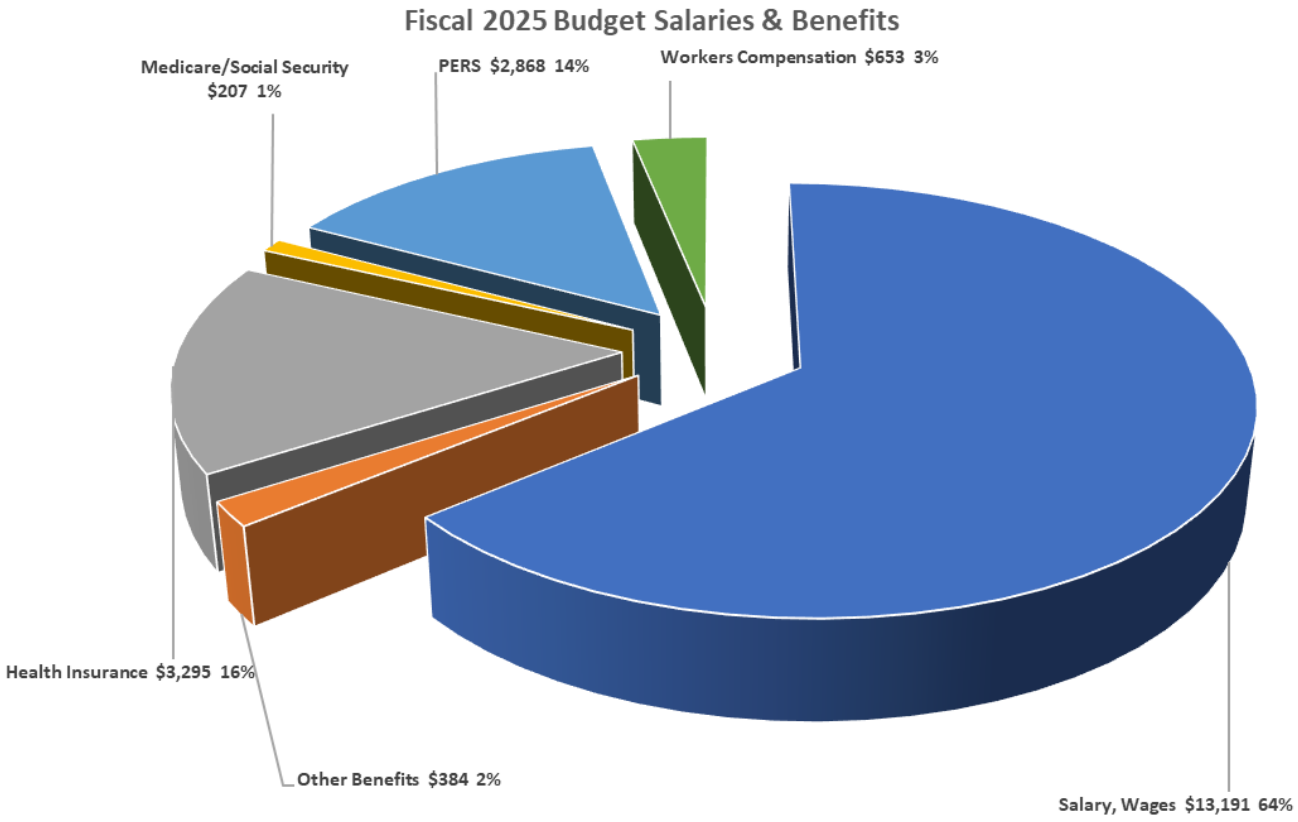
OPERATING EXPENSE ACCOUNTS

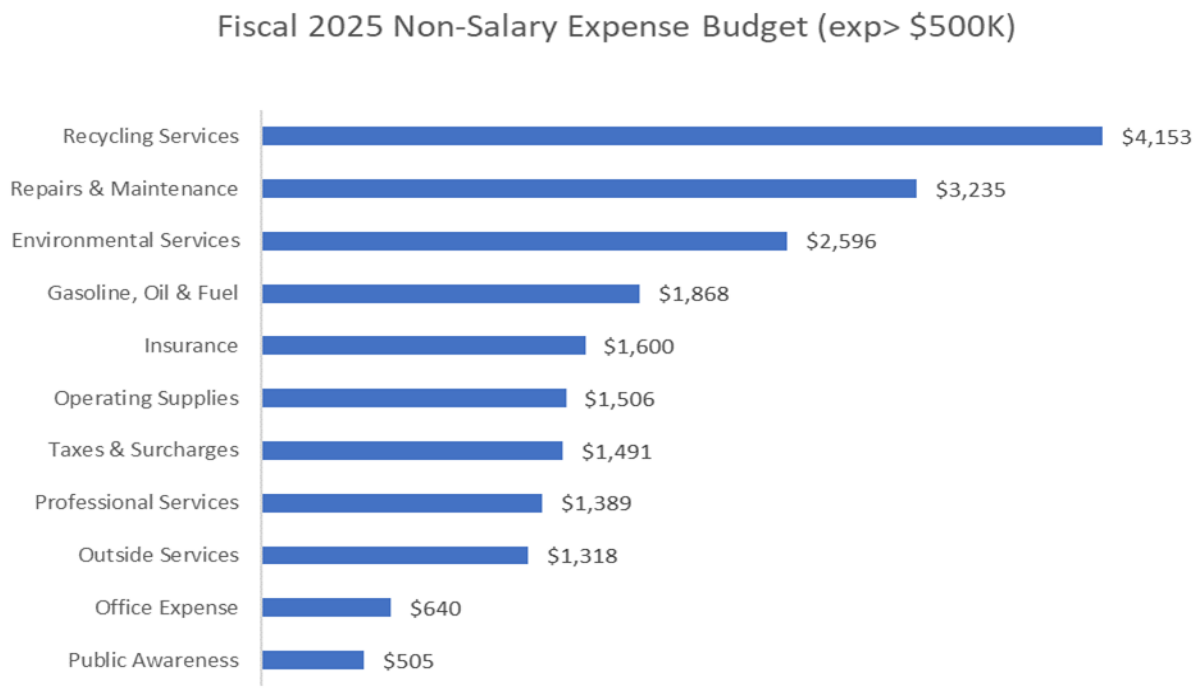
1. Wages

Total Wages increase by 7.1% compared to the FY23/24 budget, from $12.3M to $13.2M. Aside from base pay, step increases, and overtime pay, wage estimates include increases as a result of new bargaining unit agreements, pay for holiday work, stipends for shift-differential and bilingual skills, and longevity pay.

2. Taxes & Benefits

Taxes and benefits increase by 10.7%, also due to new bargaining units agreements, step increases, staffing additions and increases in the underlying rates for healthcare and CalPERS pension obligations. ReGen employees are budgeted to pay 15% of the total cost of health Insurance premiums, which are projected to increase by 7% on January 1, 2025. ReGen's healthcare premiums are expected to increase $244,000 or 8.0%. ReGen's annual CalPERS costs are projected to increase 14.1% to $2.9M. Workers' Compensation costs are projected to increase to $653,000.





3. Amortization & Depreciation

This non-cash expense is a direct reflection of the ReGen's capital investment in equipment and facilities. Staff is projecting a 22.1% increase compared to the FY23/24 budget due to capital investments made in the past 12 months.

4. Closure/Post-Closure Costs

The Monterey Peninsula Landfill (MPL) Draft Final Closure/Post Closure (C/PC) Plan was approved in October 2011. The current estimate reflects the impact of the MPL C/PC Plan and tonnages of materials being landfilled in recent years. The FY24/25 budget projects an increase of 7.1% from the previous year.

5. Contractual/Outside Services

Contractual services costs increase to $1.3M from $728,000 budgeted in FY23/24, a change of 71.4%. This cost category includes temporary staffing expenses, janitorial services, alarm services, bird and other pest control, and portable toilet rental.

6. Environmental Services

Environmental services are professional fees required to monitor and report on the landfill, groundwater, storm water, domestic water system, hazardous materials, air quality and landfill gas migration control and engine exhaust emissions. These expenses total $2.6M in FY24/25, an increase of $1.6M over the FY23/24 budget. Environmental services are utilized by the Engineering & Compliance department and in support of the Landfill Gas to Energy operations. Engineering and Compliance expenditures include semi-annual groundwater testing and surface methane monitoring.

7. Fuels & Oils

The Fuels & Oils expense category are set at $1.9M. Diesel fuel constitutes the largest of fuel expenses for the ReGen, approximately $1.1M and are distributed across several departments. The cost of CNG fuel purchased and sold to GreenWaste Recovery for use in collection vehicles is $1.1M.

8. Hazardous Waste Disposal

Hazardous Waste Disposal expenses is expected to decrease slightly in FY24/25. ReGen pays third parties to dispose of hazardous waste collected at ReGen (batteries, florescent tubes and compact fluorescent lamps, etc.). The projected cost for FY24/25 is $315,000, a 5.0% decrease over the F23/24 budget.

9. Insurance

ReGen is projecting an increase in insurance costs from $1.4M to $1.6M, or 14.3%. The increase is partially due to an increase in the value of scheduled buildings and an increase to the value of scheduled contents. ReGen has been informed by its carrier (SDRMA) that pool reinsurance rates for property and liability insurance have increased by 12% to 17%. The ReGen premium has been adjusted down for Credit Incentive Program points available from the carrier.

10. Office Expenses

Office Expenses are increasing 21.2% ($112,000) year-over-year to $640,000. Over $300,000 of this total is for technology: software and related services for Administration, Accounting, Scales, MRF, Public Education & Communications and the Maintenance Shop; website development and maintenance; support services by third parties, including on-site support.

11. Operating Supplies

Operating Supplies are increasing $429,000 compared to the prior year budget, from $1.1M to $1.4M. The Operating Supplies budget includes production supplies for the MRF such as baling wire and the MRF Maintenance repair parts, conveyors, screens and tools. The Landfill operations budget contains items mostly for landfill site maintenance and the Landfill Gas to Energy facility includes costs of landfill gas cleanup equipment and filtering media. The Equipment Maintenance Shop, the Scales and the Site departments make up the remainder of this expense category.

12. Professional Services

Professional Services expenses increase by $325,000 or 30.5% to $1.4M compared to the FY23/24 budget. Professional Services include expenditures for on-going attorney fees ($125,000), additional legal and other services related to labor relations ($40,000); financial service fees for auditors, payroll processing, banking and bond compliance ($90,000); human resources spending on hiring and recruiting ($100,000); credit card

processing fees for the Scales Operations ($150,000); Engineering-related services, such as grant administration, power project analyses, AD feasibility study, MRF & biogas enhancement analyses ($250,000); LFG costs for power sales scheduling; and other related professional services ($50,000) and waste characterization study costs ($300,000).

13. Communication/Public Education & Awareness

Public Awareness costs increased by $87,000 (20.8%) from last year's budget to $505,000. Public Awareness expenditures include funds for advertising, publications and other promotion and education activities.

14. Recycling Services

The Recycling Services category includes costs for processing various materials not currently handled by ReGen staff. Recycling Services related to yard waste, wood waste, food waste are performed by Keith Day & Co. and make up over $3.0M of the $4.2M budget. Payments for processing these materials are made on a per-ton basis. The revenue earned from these materials is greater than the third party processing costs. Others recycling expenses include MRF-related costs for handling and transporting glass, plastics, cardboard, paper and tires ($600,000).

15. Repairs & Maintenance

Repair & Maintenance expenses are budgeted at $3.2M, a decrease of $232,000 (6.7%) from the F23/24 budget. The major areas of spending are in the Equipment Maintenance Shop ($1.1M), the Landfill Gas to Energy facility ($1.3M), and the MRF Operations and Maintenance departments ($610,000).

16. Safety Equipment, Supplies & Services

Safety Equipment, Supplies & Service expenses are up $46,000 (18.3%) from the FY23/24 budget to $298,000. ReGen expense increases are partially due to the engagement of a third-party vendor to provide on-site first aid services and site safety visits and reporting. The utilization of the third part vendor is planned to continue in future years and is expected to have a positive impact on long term workers compensation insurance costs. This expense line includes the cost of employee uniforms and safety footwear. Other safety expenses include costs for safety apparel and supplies used by employees in day to day operations such as gloves, vests, helmets and other apparel.

17. Taxes, Surcharges, Permits

The main components of these costs include State Board of Equalization AB 939 Fee ($1.40/ton landfilled) and the Monterey County Health Department fee. Both of these fees are based on tons landfilled and are estimated at $1.2M; LAFCO membership ($60,000); the Monterey Bay Unified Air Pollution Control District fees, Monterey County Water Resources Agency fees, new SWRCB landfill annual permit fee.

18. Training, Education & Meetings

The training budget of $200,000 is $44,000 or 18.0% lower than the FY23/24 budget. Training is focused on job certifications and job skills development.

19. Utilities

Utilities expense is projected to be $201,000 in FY24/25 and this is $17,000 (9.4%) higher than the FY23/24 budget. The FY24/25 budget is based on FY23/24 utility expense trending. Utilities include miscellaneous

electricity usage throughout the site in areas that cannot be served by ReGen-generated power, and supplemental power purchased from PG&E when ReGen power is off-line and telephone and data services.

20. Other Expenses

Other Expenses reflect FY23/24 budget spending levels.

NON-OPERATING REVENUE & EXPENSES

1. Non-Operating Revenues & Expenses

Non-operating Revenue & Expenses include revenues from the truck yard lease and space rental to other entities. Also included is income from returns on cash investments. Expenses are interest costs for the financing of two pieces of heavy equipment, which will be fully paid off by FY24/25, and all interest expense associated with the District's 2018 and 2021 Revenue Bonds.

Capital Outlay

ReGen capital expenditures are divided into two categories: Mobile Equipment and Capital Improvements. Mobile Equipment includes bulldozers, compactors, vehicles and trailers used on and off the site, and miscellaneous equipment such as computers, software, and furniture. Mobile Equipment spending is for the replacement of existing equipment and the purchase of new equipment not previously used in operations. Capital Improvements include investments in improving existing infrastructure and the development of new facilities or assets.

FY 2025 BUDGET - CAPITAL SPEND PLAN

All $$ in Thousands	22/23 Budget	23/24 Budget	24/25 Proposed	25/26	26/27	27/28	28/29
CAPITAL OUTLAY PLAN							
Mobile Equipment	5,777	2,871	4,337	3,450	2,337	3,137	3,287
Capital Improvements	16,065	7,065	21,190	6,065	12,825	13,940	11,140
TOTAL CAPITAL INVESTMENT	**21,842**	**9,936**	**25,527**	**9,515**	**15,162**	**17,077**	**14,427**

FY24/25 Capital Outlay Highlights

Mobile Equipment replacement and new purchases:

- Replace 2011 324DL Excavator - $350,000
- Replace 2018 938M wheel loader - $600,000
- Replace 2002 Cat Water Truck SI58 - $735,000

Capital Improvement Projects:

- M1W-AWPF power connection – $2.5M
- Module 7 development (Landfill) - $7.5M
- Compost site – CASP (ORG 4 Grant) - $4.0M
- Roadway paving and improvements (Site) - $2.3M
- LFG management - $1.3M

Capital Outlay – Mobile Equipment

FY 2025 BUDGET - CAPITAL SPEND PLAN

All $$ in Thousands	22/23 Budget	23/24 Budget	24/25 Budget	25/26	26/27	27/28	28/29
Replace 2005 Ford Expedition			80				
Replace 1999 GMC Flatbed			75				
Replace 2007 Chevrolet Flatbed				75			
Replace 1999 D6R Dozer - LF06	610						
Replace Tarpomatic - LF28			120				
Replace 2006 John Deere 6415 Ag Tractor LF18		225			150		
Replace 2002 CAT 740 Articulated Haul Truck LF12	900						
Replace 2005 D9T Dozer - LF16 - with D8		1,200					
Replace 2016 CAT GP25N forklift. LSI/CARB regulation requirement			125				
Replace 2001 627G Scraper LF02 with articulating ejector truck	900						
(LF) LF26 D8T Dozer 2016 (Replacement FY 25/26 $1,000,000)				1,300			
LF27 836K Compactor 2016 Replace Wheels 24/25 Replace Compactor 28/29		95	250				2,150
LF29 D8T Dozer 2016 (Replacement FY 25/26 $1,350,000)						1,350	
Purchase CAT CS11G Roller				210			
Purchase CAT 309 Mini Excavator			195				
Replace LF17 CAT 627 Scraper					1,000		
Replace SI12 John Deere Grader				425			
Replace SI26 CAT 420E Backhoe				178			
MRF Bin/Box replacement	25	25	25	25	25	25	25
Replace 2009 Volvo Roll-Off Truck MR37 with CNG fueled unit	366						
Replace 2009 Volvo Roll-Off Truck MR38 with CNG fueled unit	366						
Replace 2011 324DL Excavator MR43			350				
Replace 2012 966K Wheel Loader MR46 (hand down for SI26)	575						
Replace MR44 2008 IHC Semi Truck (MRF) w/CNG unit	240						
Replace MR45 2008 IHC Semi Truck (MRF) w/CNG unit	240						
MR47 Clark C50SL - 10K Propane Forklift 2013 - Replace with electric forklift	135						
MR49 Caterpillar GPC50N - 2016 Forklift Replace w/electric per LSI/CARB regulations			150				
Replace 2017 MR51 Caterpillar Forklift with electric				125			
Replace 2017 MR50 Caterpillar Forklift with electric			125		125		
Purchase Telehandler to replace MR06 1999 DP45 Forklift			150				
Replace MR55 938M Wheel Loader 2018 (order 966)			600				
Miscellaneous MRF Equipment purchases/replacements	20	20	20	20	20	20	20
Replace Sterling Service Truck - SH07		250					
Replace 2007 Ford F-150 2WD (SHOP) - SH13				75			
Replace 2006 Chevrolet 2500 Flatbed (SHOP) - SH16			75				
Replace SH14 2011 Peterbilt Fuel Truck						600	
Purchase Fuel/Lube Trailer			95				
Outer year equpment purchase/replacement contingency	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Replace 2006 Genie Light Tower - SI57		6					
Genie Light Tower - Used			17	17	17	17	17
Replace 2010 Volvo Water Truck SI58	370						
Replace 2008 CAT Water truck			735				
Replace 2011 Dump Truck SI65		50				125	
Replace 1998 Chev Site pickup truck SI81			75				
Replace 2006 Chev Site pickup truck SI79			75				
Replace 2011 Chev Site pickup truck SI83							75
TOTAL MOBILE EQUIPMENT EXPENSES	**5,777**	**2,871**	**4,337**	**3,450**	**2,337**	**3,137**	**3,287**

Capital Outlay – Capital Improvement Projects

FY 2025 BUDGET - CAPITAL SPEND PLAN

All $$ in Thousands	22/23 Budget	23/24 Budget	24/25 Budget	25/26	26/27	27/28	28/29
Admin Building	75	25	500	175	2,000	2,000	2,000
Truck Yard	25	50	350	50	25	25	25
HHW Facility	15	20	20	20	20	20	20
LCM Retail Store	10	20	20	20	20	20	20
Public Recycling Drop-off	15		75		75		
LFGTE Facility	75	75	175	500	3,000	3,000	6,000
M1W - AWPF Power Connection	2,500	1,400	2,500				
Energy & Organic Waste Proc. Tech. Assess.	250	250		500			
MRWMD-M1W Joint Agency Microgrid & RE	750	750	100				
Compost Site							
Compost Site - CASP (ORG 4 Grant)	500	2,000	4,000				
Module 7 Development	6,500	200	7,500				
Module 8 Development		225		250	4,000	6,000	
Module 9 Development						100	250
Leachate Management	200	75	75	200	75	100	150
LFG Management	800	150	1,250	1,250	750	750	750
LFG Condensate Management	75	75	75	250	75	100	100
Misc. Landfill	150	75	75	75	100	150	150
Storm Water Management	75	225	100	1,125	2,125	125	125
SWFP/WDR - Permit Amendment	150	250	150	750			
MRF 2.0 Capital Equipment Replacement		450			150	100	100
MRF Tip Floor Areas - Fire Suppression			1,000				
MRF Fire Sprinkler Capital Replacement	150					500	500
Scales - 3 New Below-Grade Decks	15	15		300	300	300	300
Scale House Add. + ADA + Restrooms	900		500				
Maintenance Shop Building - planning	50	75	75	250		50	50
Shop Addition BLDG - Elec. HVAC + planning	150					50	50
Old Shop Building - planning		50	50	250		50	50
Wash Pad Facility		10			10	150	150
Site Entrance Upgrade	50	250				250	250
Paved Roads - Entrance + 4-way Intersection	2,150	250	2,250				
Misc. Site - ('22/23 stripping)	45	50	50	50	50	50	50
Misc. Facilities - ('22/23 signage)	45	50	50	50	50	50	50
Elec. for PG&E NG Termination	345		250				
TOTAL CAPITAL IMPROVEMENT EXPENSES	**16,065**	**7,065**	**21,190**	**6,065**	**12,825**	**13,940**	**11,140**

Debt

The following Debt Schedule describes the use of debt and the principal and interest payments for servicing debt. The Debt Service Coverage Ratios calculate ReGen's annual ability to meet the debt service covenant that is required of both the 2018 and 2021 Revenue Bonds. The minimum required ratio is 1.25.

Fiscal 2025 Final Budget

All $ in Thousands	22/23 Actual	23/24 Estimate	24/25 Budget	25/26	26/27	27/28	28/29
DEBT SCHEDULE							
2018 Revenue Bonds							
Interest Expenses	990	947	902	854	804	752	697
Principal	860	905	950	1,000	1,045	1,100	1,155
Total 2018 Bond Debt Service	**1,850**	**1,852**	**1,852**	**1,854**	**1,849**	**1,852**	**1,852**
2021 Revenue Bonds							
Interest Expenses	428	415	396	371	343	312	277
Principal	1,785	1,805	1,820	1,845	1,905	1,905	1,940
Total 2021 Bond Debt Service	**2,213**	**2,220**	**2,216**	**2,216**	**2,248**	**2,217**	**2,217**
Capital Equipment - Interest							
2017/18 Dozer & Loader	8	-	-	-	-	-	-
Total Debt Service							
Total Interest	1,418	1,362	1,298	1,225	1,148	1,064	974
Total Principal	2,645	2,710	2,770	2,845	2,950	3,005	3,095
Total Debt Service	**4,063**	**4,072**	**4,068**	**4,070**	**4,098**	**4,069**	**4,069**
TOTAL NET FROM FINANCING	**(4,063)**	**(4,072)**	**(4,068)**	**(4,070)**	**(4,098)**	**(4,069)**	**(4,069)**
DEBT SERVICE RATIOS							
Current Revenue	49,648	51,150	56,825	61,681	64,499	67,421	70,449
Less: Total Expenses	34,925	39,055	41,874	49,548	51,282	53,077	54,935
Net Current Revenue	14,723	12,095	14,951	12,133	13,217	14,343	15,514
Debt Principal & Interest	4,063	4,072	4,068	4,070	4,098	4,069	4,069
Ratio Net Revenue. to Debt Service	**3.62**	**2.97**	**3.68**	**2.98**	**3.23**	**3.53**	**3.81**

Five-Year Outlook

Fiscal 2025 Budget Summary and 5 Year Outlook ('000)

	F23 Actual	F24 Budget	F24 Est	F25 Budget	F25/26	F26/27	F27/28	F28/29
Income & Expense Summary								
Operating Revenues	$ 49,648	$ 51,150	$ 50,585	$ 56,825	$ 58,962	$ 61,681	$ 64,499	$ 67,421
Operating Expenses	40,777	42,133	44,778	48,653	50,707	52,830	55,045	57,357
Operating Income	8,871	9,017	5,807	8,172	8,256	8,851	9,454	10,064
Non-operating Expenses	1,422	(461)	(181)	(106)	(149)	(53)	41	141
Net Income	$ 10,293	$ 8,556	$ 5,626	$ 8,066	$ 8,107	$ 8,798	$ 9,495	$ 10,205

Cash Summary ('000)

	F23 Actual	F24 Budget	F24 Est	F25 Budget	F25/26	F26/27	F27/28	F28/29
Beginning Cash	40,060	48,498	48,498	41,400	26,546	28,010	24,768	20,625
Cash from Operations								
Net Income (Loss)	10,293	8,556	5,626	8,066	8,107	8,798	9,495	10,205
Adjustments to Cash	9,204	5,520	5,723	6,675	6,942	7,220	7,508	7,809
Change in Cash from Operations	19,497	14,076	11,349	14,741	15,049	16,018	17,003	18,014
Cash from Financing Activities								
Capital Acquisitions	(6,736)	(9,936)	(14,375)	(25,527)	(9,515)	(15,162)	(17,077)	(14,427)
Bond and Debt Reduction	(2,970)	(2,502)	(2,710)	(2,770)	(2,845)	(2,950)	(3,005)	(3,095)
Interest Paid on Bonds and Capital Leases	(1,353)	(2,201)	(1,362)	(1,298)	(1,225)	(1,148)	(1,064)	(974)
Change in Cash from Financing Activities	(11,059)	(14,639)	(18,447)	(29,595)	(13,585)	(19,260)	(21,146)	(18,496)
Change in Cash	8,438	(563)	(7,098)	(14,854)	1,464	(3,242)	(4,143)	(482)
Ending Total Cash	48,498	47,935	41,400	26,546	28,010	24,768	20,625	20,143
Designated Cash								
Cash Operating Reserve	6,985	7,323	7,811	8,396	8,753	9,122	9,507	9,910
Capital Reserve	3,513	3,513	3,513	5,591	6,003	7,266	8,593	9,624
Total Designted Cash	10,498	10,836	11,324	13,987	14,756	16,388	18,100	19,534
Restricted cash as of June 30								
Closure/Post Closure Care Costs	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Environmental Impairment Fund	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Changes to Restricted Cash	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Unrestricted Cash	**$ 35,500**	**$ 34,599**	**$ 27,576**	**$ 10,059**	**$ 10,754**	**$ 5,880**	**$ 25**	**$ (1,891)**
Ratio of Net Current Rev. to Debt Service	**3.62**	**3.46**	**2.97**	**3.68**	**2.98**	**3.23**	**3.53**	**3.81**

Expenses by Department

The following pages provide a breakdown of spending and staffing in each of the District's areas of operation. Department expenses make up 85% of total Operating Expenses, the remainder being Amortization & Depreciation and Closure/Post-Closure costs.

Finance & Administration

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Administration					
SALARIES	$690,725	$668,169	($22,555)	$679,205	(11,520)
EMPLOYER PAYROLL TAXES	20,442	12,934	(7,508)	10,072	(10,370)
EMPL. BENF.-DEFERRED COMP (457)	19,419	15,131	(4,287)	19,118	(301)
HEALTH INSURANCE	108,632	107,320	(1,312)	117,937	9,306
EMPL. BENF.-PERS	144,831	133,172	(11,659)	115,980	(28,851)
EMPL. BENF.-UNEMPL. INS.	-	-	-	26,292	26,292
EMPL. BENF.-WORKERS COMP.	10,229	9,228	(1,002)	56,208	45,979
AMORT/DEP	6,225,000	5,100,000	(1,125,000)	5,258,331	(966,669)
MEETING SUPPLIES	15,000	20,000	5,000	11,660	(3,340)
MEMBERSHIPS/CONFERENCES	60,000	50,000	(10,000)	72,780	12,780
TRAVEL EXPENSE	7,000	10,000	3,000	3,448	(3,552)
GOVERNMENTAL FEES	185,000	180,000	(5,000)	178,084	(6,916)
OFFICE SUPPLIES	100,000	60,000	(40,000)	108,846	8,846
INSURANCE	1,600,000	1,400,000	(200,000)	1,451,262	(148,738)
INFO SYS SUPPLIES/SERVICES	125,000	130,000	5,000	113,835	(11,165)
OUTSIDE SERVICES	30,000	25,000	(5,000)	33,527	3,527
UTILITIES	100,000	100,000	-	73,796	(26,204)
EE RECOGNITION/GOODWILL	2,500	5,000	2,500	2,723	223
DONATIONS/SPONSORSHIPS	-	1,000	1,000	-	-
MEDICAL SERVICES	5,000	5,000	-	9,004	4,004
TRAINING/EDUCATION	5,000	10,000	5,000	5,548	548
LEGAL FEES	75,000	100,000	25,000	36,472	(38,528)
PROFESSIONAL SERVICES	100,000	75,000	(25,000)	94,996	(5,004)
EQUIPMENT R&M	2,000	2,000	-	-	(2,000)
EQUIPMENT RENTAL	2,000	2,000	-	-	(2,000)
FACILITIES MAINTENANCE	30,000	100,000	70,000	43,082	13,082
DIESEL & GAS	-	-	-	(178)	(178)
OPERATING SUPPLIES	50,000	40,000	(10,000)	45,511	(4,489)
SAFETY SUPPLIES	2,500	15,000	12,500	2,046	(454)
UNCOLLECTABLE ACCOUNTS	-	-	-	19,698	19,698
CLOSURE/POST CLOSURE COSTS	450,000	420,000	(30,000)	560,721	110,721
Administration Total	$10,165,278	$8,795,956	($1,369,323)	$9,150,007	($1,015,271)

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Human Resources					
SALARIES	$378,478	$354,877	(23,602)	$365,337	(13,141)
EMPLOYER PAYROLL TAXES	10,597	6,991	(3,606)	5,079	(5,518)
EMPL. BENF.-DEFERRED COMP (457)	9,082	77,680	68,598	9,085	3
HEALTH INSURANCE	76,401	5,146	(71,255)	79,564	3,163
EMPL. BENF.-PERS	83,265	77,703	(5,562)	70,260	(13,005)
EMPL. BENF.-WORKERS COMP.	4,945	4,216	(729)	3,663	(1,282)
MEETING SUPPLIES	2,000	2,000	-	593	(1,407)
MEMBERSHIPS/CONFERENCES	10,000	10,000	-	8,786	(1,214)
TRAVEL EXPENSE	4,000	3,000	(1,000)	3,745	(255)
SOCIAL COMMITTEE EXPENSE	14,000	13,500	(500)	14,792	792
OFFICE SUPPLIES	10,000	6,000	(4,000)	10,985	985
INFO SYS SUPPLIES/SERVICES	5,000	5,000	-	587	(4,413)
OUTSIDE SERVICES	75,000	75,000	-	1,650	(73,350)
EE RECOGNITION/GOODWILL	48,000	40,000	(8,000)	33,037	(14,963)
EMPLOYEE WELLNESS	20,000	20,000	-	14,999	(5,001)
MEDICAL SERVICES	1,000	1,000	-	-	(1,000)
TRAINING/EDUCATION	50,000	56,000	6,000	17,055	(32,945)
LEGAL FEES	50,000	50,000	-	30,765	(19,235)
PROFESSIONAL SERVICES	100,000	100,000	-	13,859	(86,141)
OPERATING SUPPLIES	1,000	1,000	-	442	(558)
SAFETY SUPPLIES	500	500	-	-	(500)
Human Resources Total	$953,268	$909,612	($43,656)	$684,284	($268,984)

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Accounting					
SALARIES	$546,429	$527,291	(19,138)	$533,205	(13,224)
EMPLOYER PAYROLL TAXES	15,300	9,907	(5,393)	7,096	(8,204)
EMPL. BENF.-DEFERRED COMP (457)	12,368	138,760	126,392	12,289	(79)
HEALTH INSURANCE	136,069	7,646	(128,423)	134,760	(1,309)
EMPL. BENF.-PERS	120,214	115,846	(4,369)	104,211	(16,003)
EMPL. BENF.-WORKERS COMP.	3,169	4,117	948	4,032	863
MEMBERSHIPS/CONFERENCES	1,000	2,000	1,000	120	(880)
TRAVEL EXPENSE	2,000	1,000	(1,000)	88	(1,912)
OFFICE SUPPLIES	10,000	10,000	-	7,289	(2,711)
INFO SYS SUPPLIES/SERVICES	40,000	30,000	(10,000)	37,539	(2,461)
OUTSIDE SERVICES	5,000	5,000	-	8,343	3,343
EE RECOGNITION/GOODWILL	2,000	2,000	-	1,084	(916)
MEDICAL SERVICES	200	200	-	102	(98)
TRAINING/EDUCATION	2,000	2,000	-	1,384	(616)
BANK FEES	45,000	30,000	(15,000)	40,884	(4,116)
PROFESSIONAL SERVICES	60,000	60,000	-	3,433	(56,567)
PAYROLL SERVICES	70,000	60,000	(10,000)	57,932	(12,068)
OPERATING SUPPLIES	1,000	1,000	-	567	(433)
Accounting Total	$1,071,750	$1,006,767	($64,984)	$954,358	($117,393)

Engineering & Compliance, Safety

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Engineering					
SALARIES	$935,735	$982,793	47,058	$715,437	(220,298)
EMPLOYER PAYROLL TAXES	36,099	14,251	(21,848)	10,999	(25,100)
EMPL. BENF.-DEFERRED COMP (457)	14,591	23,285	8,694	13,840	(751)
HEALTH INSURANCE	144,441	137,289	(7,152)	83,889	(60,551)
EMPL. BENF.-PERS	190,418	213,368	22,950	162,199	(28,219)
EMPL. BENF.-WORKERS COMP.	17,305	14,054	(3,251)	1,936	(15,369)
MEETING SUPPLIES	1,000	500	(500)	560	(440)
MEMBERSHIPS/CONFERENCES	15,000	7,500	(7,500)	18,358	3,358
TRAVEL EXPENSE	5,000	8,000	3,000	2,350	(2,650)
GOVERNMENTAL FEES	100,000	3,000	(97,000)	68,431	(31,569)
OFFICE SUPPLIES	3,500	3,500	-	1,288	(2,212)
INFO SYS SUPPLIES/SERVICES	10,000	9,000	(1,000)	63,716	53,716
OUTSIDE SERVICES	-	-	-	415	415
EE RECOGNITION/GOODWILL	250	200	(50)	562	312
MEDICAL SERVICES	250	200	(50)	152	(98)
TRAINING/EDUCATION	5,000	3,000	(2,000)	4,528	(472)
ENVIRONMENTAL SERVICES	250,000	250,000	-	104,405	(145,595)
PROFESSIONAL SERVICES	250,000	250,000	-	142,012	(107,988)
OPERATING SUPPLIES	1,000	1,000	-	698	(302)
SAFETY SUPPLIES	-	-	-	2,087	2,087
Engineering Total	$1,979,589	$1,920,938	-$58,650	$1,397,863	-$581,726

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Safety					
SALARIES	$222,082	$220,922	(1,160)	$227,300	5,218
EMPLOYER PAYROLL TAXES	6,218	3,203	(3,015)	3,194	(3,025)
EMPL. BENF.-DEFERRED COMP (457)	1,580	4,015	2,436	3,833	2,254
HEALTH INSURANCE	44,170	35,617	(8,554)	34,056	(10,114)
EMPL. BENF.-PERS	48,858	48,339	(519)	42,932	(5,926)
EMPL. BENF.-WORKERS COMP.	3,064	2,829	(235)	1,483	(1,581)
MEMBERSHIPS/CONFERENCES	25,000	9,820	(15,180)	23,630	(1,370)
TRAVEL EXPENSE	5,000	6,000	1,000	2,208	(2,792)
OFFICE SUPPLIES	1,000	1,200	200	1,865	865
MEDICAL SERVICES	2,500	2,500	-	2,091	(409)
TRAINING/EDUCATION	20,000	25,400	5,400	18,182	(1,818)
PROFESSIONAL SERVICES-WC SERV	50,000	66,126	16,126	29,870	(20,130)
OPERATING SUPPLIES	50,000	57,800	7,800	25,765	(24,235)
SAFETY SUPPLIES	7,500	9,500	2,000	6,475	(1,025)
Safety Total	$486,973	$493,272	$6,299	$422,884	($64,088)

Communications & Public Education

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Public Education					
SALARIES	$499,383	$462,306	(37,077)	$421,342	(78,041)
EMPLOYER PAYROLL TAXES	13,983	6,703	(7,279)	5,768	(8,215)
EMPL. BENF.-DEFERRED COMP (457)	6,223	4,255	(1,969)	6,020	(203)
HEALTH INSURANCE	88,341	90,008	1,667	89,223	882
EMPL. BENF.-PERS	109,864	101,179	(8,685)	89,068	(20,796)
EMPL. BENF.-WORKERS COMP.	7,124	5,925	(1,199)	1,421	(5,703)
MEETING SUPPLIES	-	500	500	104	104
MEMBERSHIPS/CONFERENCES	14,410	9,000	(5,410)	13,685	(725)
TRAVEL EXPENSE	9,000	2,000	(7,000)	225	(8,775)
OFFICE SUPPLIES	2,500	2,500	-	431	(2,069)
INFO SYS SUPPLIES/SERVICES	60,000	60,000	-	19,802	(40,198)
EE RECOGNITION/GOODWILL	1,500	1,000	(500)	1,012	(488)
DONATIONS/SPONSORSHIPS	17,600	17,000	(600)	22,740	5,140
MEDICAL SERVICES	500	500	-	127	(373)
TRAINING/EDUCATION	2,000	3,000	1,000	4,157	2,157
PROFESSIONAL SERVICES	-	-	-	638	638
OPERATING SUPPLIES	3,500	1,000	(2,500)	4,080	580
SAFETY SUPPLIES	500	500	-	424	(76)
PUBLIC AWARENESS	424,000	330,000	(94,000)	52,073	(371,927)
PA ADVERTISEMENTS	41,000	40,000	(1,000)	300	(40,700)
EVENTS	9,500	6,300	(3,200)	7,850	(1,650)
PA PROMOTIONAL ITEMS	25,000	30,000	5,000	2,400	(22,600)
PA SCHOOL PROGRAM	5,000	10,000	5,000	-	(5,000)
	$1,340,929	$1,183,677	-$157,252	$742,891	-$598,038

Materials Recovery Facility (MRF)

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
MRF Operations					
SALARIES	$3,872,965	$3,451,042	-$421,923	$3,799,817	-$73,148
EMPLOYER PAYROLL TAXES	108,443	50,040	(58,403)	50,773	(57,670)
EMPL. BENF.-DEFERRED COMP (457)	55,658	43,408	(12,250)	52,004	(3,654)
HEALTH INSURANCE	1,235,486	1,187,850	(47,636)	945,086	(290,400)
EMPL. BENF.-PERS	852,052	705,277	(146,775)	644,086	(207,967)
EMPL. BENF.-WORKERS COMP.	253,937	202,991	(50,945)	190,743	(63,194)
MEETING SUPPLIES	-	-	-	59	59
MEMBERSHIPS/CONFERENCES	35,000	35,000	-	32,392	(2,608)
TRAVEL EXPENSE	3,000	3,000	-	1,587	(1,413)
GOVERNMENTAL FEES	2,000	2,400	400	-	(2,000)
OFFICE SUPPLIES	1,000	3,600	2,600	804	(196)
INFO SYS SUPPLIES/SERVICES	25,000	20,000	(5,000)	23,882	(1,118)
OUTSIDE SERVICES	343,000	250,000	(93,000)	337,572	(5,428)
UTILITIES	400	600	200	337	(63)
EE RECOGNITION/GOODWILL	5,000	10,000	5,000	6,783	1,783
MEDICAL SERVICES	12,000	12,000	-	17,582	5,582
TRAINING/EDUCATION	5,000	10,000	5,000	748	(4,252)
PROFESSIONAL SERVICES	317,000	5,000	(312,000)	291,369	(25,631)
EQUIPMENT RENTAL	-	6,000	6,000	7,949	7,949
FACILITIES MAINTENANCE	300,000	530,000	230,000	269,631	(30,369)
DIESEL & GAS	30,000	450,000	420,000	268,995	238,995
OPERATING SUPPLIES	350,000	300,000	(50,000)	346,702	(3,298)
SAFETY SUPPLIES	130,000	100,000	(30,000)	125,939	(4,061)
HW DISPOSAL	300	25,000	24,700	336	36
CONTRACT RECYCLING	653,272	600,000	(53,272)	1,406,635	753,363
MRF Operations Total	$8,590,513	$8,003,209	($587,304)	$8,821,809	$231,296

MRF Maintenance

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
MRF Maintenance					
SALARIES	$746,248	$690,236	($56,012)	$703,101	($43,147)
EMPLOYER PAYROLL TAXES	20,895	10,008	(10,887)	9,391	(11,504)
EMPL. BENF.-DEFERRED COMP (457)	4,986	2,916	(2,070)	4,203	(783)
HEALTH INSURANCE	220,842	210,591	(10,251)	206,166	(14,676)
EMPL. BENF.-PERS	164,175	140,054	(24,120)	128,505	(35,669)
EMPL. BENF.-WORKERS COMP.	69,177	57,586	(11,591)	34,245	(34,932)
MEMBERSHIPS/CONFERENCES	10,000	2,000	(8,000)	7,531	(2,469)
TRAVEL EXPENSE	1,000	1,000	-	882	(118)
MEDICAL SERVICES	1,500	1,500	-	378	(1,122)
TRAINING/EDUCATION	5,000	10,000	5,000	2,062	(2,938)
EQUIPMENT R&M	400,000	300,000	(100,000)	557,967	157,967
EQUIPMENT RENTAL-	10,000	5,000	(5,000)	2,550	(7,450)
FACILITIES MAINTENANCE	10,000	20,000	10,000	-	(10,000)
OPERATING SUPPLIES	50,000	60,000	10,000	46,979	(3,021)
TOOL EXPENSE	5,000	10,000	5,000	6,434	1,434
SAFETY SUPPLIES	26,000	25,000	(1,000)	25,825	(175)
MRF Maintenance Total	$1,744,823	$1,545,892	($198,931)	$1,736,220	($8,603)

Landfill Operations, Site & Facilities, Scales

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Landfill Operations					
SALARIES	$1,347,760	$1,232,524	($115,236)	$1,367,258	$19,498
EMPLOYER PAYROLL TAXES	37,737	17,872	(19,866)	18,816	(18,921)
EMPL. BENF.-DEFERRED COMP (457)	19,691	15,366	(4,325)	18,857	(834)
HEALTH INSURANCE	309,162	324,539	15,377	274,245	(34,917)
EMPL. BENF.-PERS	296,507	254,361	(42,146)	231,568	(64,939)
EMPL. BENF.-WORKERS COMP.	69,757	58,071	(11,686)	49,763	(19,994)
MEMBERSHIPS/CONFERENCES	-	3,000	3,000	-	-
COUNTY/STATE DISPOSAL FEES	1,200,000	1,000,000	(200,000)	1,222,573	22,573
OFFICE SUPPLIES	-	-	-	5,558	5,558
OUTSIDE SERVICES	1,000	3,000	2,000	-	(1,000)
EE RECOGNITION/GOODWILL	2,500	2,000	(500)	-	(2,500)
MEDICAL SERVICES	500	500	0	139	(361)
TRAINING/EDUCATION	5,000	5,000	0	2,488	(2,512)
PROFESSIONAL SERVICES	50,000	50,000	0	74,034	24,034
EQUIPMENT RENTAL	120,000	75,000	(45,000)	140,463	20,463
FACILITIES MAINTENANCE	10,000	5,000	(5,000)	774	(9,226)
DIESEL & GAS	538,000	450,000	(88,000)	537,676	(324)
OPERATING SUPPLIES	400,000	100,000	(300,000)	479,416	79,416
SAFETY SUPPLIES	11,000	1,000	(10,000)	10,002	(998)
PA - ADOPT A HIGHWAY	-	1,500	1,500	-	-
Landfill Operations Total	$4,418,614	$3,598,732	($819,882)	$4,433,628	$15,014

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Site & Facilities					
SALARIES	$856,393	$968,440	$112,046	$935,409	$79,016
EMPLOYER PAYROLL TAXES	23,979	14,042	(9,937)	12,826	(11,153)
EMPL. BENF.-DEFERRED COMP (457)	7,651	14,007	6,356	8,249	598
HEALTH INSURANCE	272,159	334,006	61,846	209,227	(62,932)
EMPL. BENF.-PERS	188,407	197,947	9,540	166,033	(22,373)
EMPL. BENF.-WORKERS COMP.	58,691	61,721	3,031	47,923	(10,767)
MEETING SUPPLIES	-	1,000	1,000	37	37
MEMBERSHIPS/CONFERENCES	1,000	3,000	2,000	961	(39)
TRAVEL EXPENSE	3,000	2,000	(1,000)	1,883	(1,117)
GOVERNMENTAL FEES	-	-	-	416	416
OFFICE SUPPLIES	2,000	5,000	3,000	7,101	5,101
INFO SYS SUPPLIES/SERVICES	1,000	1,000	-	4,404	3,404
OUTSIDE SERVICES	800,000	350,000	(450,000)	593,426	(206,574)
UTILITIES	100,000	70,000	(30,000)	117,221	17,221
EE RECOGNITION/GOODWILL	3,000	2,000	(1,000)	2,421	(579)
MEDICAL SERVICES	1,500	1,500	-	1,757	257
TRAINING/EDUCATION	5,000	5,000	-	2,818	(2,182)
PROFESSIONAL SERVICES	-	-	-	8,878	8,878
EQUIPMENT RENTAL	70,000	45,000	(25,000)	87,632	17,632
FACILITIES MAINTENANCE	75,000	60,000	(15,000)	158,782	83,782
DIESEL & GAS	300,000	900,000	600,000	268,093	(31,907)
CNG FUEL	1,000,000	600,000	(400,000)	1,042,282	42,282
OPERATING SUPPLIES	120,000	75,000	(45,000)	134,208	14,208
SAFETY SUPPLIES	25,000	15,000	(10,000)	26,661	1,661
Site & Facilities Total	3,913,780	3,725,663	(188,117)	3,838,649	(75,131)

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Scales					
SALARIES	$604,478	$528,500	($75,978)	$545,937	($58,541)
EMPLOYER PAYROLL TAXES	19,411	7,663	(11,748)	9,319	(10,092)
EMPL. BENF.-DEFERRED COMP (457)	11,129	8,762	(2,368)	10,259	(871)
HEALTH INSURANCE	152,791	134,450	(18,341)	139,748	(13,043)
EMPL. BENF.-PERS	121,709	91,824	(29,885)	86,913	(34,796)
EMPL. BENF.-WORKERS COMP.	24,240	19,074	(5,166)	14,736	(9,504)
MEMBERSHIPS/CONFERENCES	1,000	1,000	-	258	(742)
GOVERNMENTAL FEES	4,000	4,000	-	1,788	(2,212)
OFFICE SUPPLIES	5,000	3,000	(2,000)	6,720	1,720
INFO SYS SUPPLIES/SERVICES	30,000	25,000	(5,000)	48,538	18,538
OUTSIDE SERVICES	-	5,000	5,000	-	-
EE RECOGNITION/GOODWILL	1,000	2,500	1,500	468	(532)
MEDICAL SERVICES	1,000	1,000	-	72	(928)
TRAINING/EDUCATION	2,000	2,500	500	1,620	(380)
CREDIT CARD FEES	150,000	135,000	(15,000)	150,138	138
EQUIPMENT R&M	40,000	30,000	(10,000)	41,857	1,857
FACILITIES MAINTENANCE	20,000	20,000	-	23,975	3,975
OPERATING SUPPLIES	5,000	2,000	(3,000)	6,280	1,280
SCALES OVER/UNDER	-	-	-	142	142
SAFETY SUPPLIES	3,000	3,000	-	2,693	(307)
Scales Total	$1,195,758	$1,024,273	($171,486)	$1,091,461	($104,297)

Organics Management

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Organics					
CONTRACT RECYCLING	$3,500,000	$2,600,000	($900,000)	$3,462,787	($37,213)

Landfill Gas to Energy

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Landfill Gas					
SALARIES	$644,311	$488,088	($156,224)	$483,851	($160,460)
EMPLOYER PAYROLL TAXES	18,041	7,077	(10,963)	6,798	(11,243)
EMPL. BENF.-DEFERRED COMP (457)	8,043	9,683	1,640	9,133	1,090
HEALTH INSURANCE	120,561	68,600	(51,961)	58,882	(61,679)
EMPL. BENF.-PERS	141,748	73,730	(68,018)	65,128	(76,620)
EMPL. BENF.-WORKERS COMP.	18,492	12,607	(5,884)	18,002	(490)
MEMBERSHIPS/CONFERENCES	500	-	(500)	-	(500)
TRAVEL EXPENSE	5,000	2,000	(3,000)	1,410	(3,590)
OFFICE SUPPLIES	2,500	1,000	(1,500)	2,919	419
INFO SYS SUPPLIES/SERVICES	5,000	2,000	(3,000)	6,264	1,264
OUTSIDE SERVICES	2,000	2,000	-	2,116	116
UTILITIES	-	12,000	12,000	11,400	11,400
EE RECOGNITION/GOODWILL	-	300	300	-	-
MEDICAL SERVICES	-	250	250	-	-
TRAINING/EDUCATION	3,000	10,000	7,000	2,302	(698)
ENVIRONMENTAL SERVICES	2,345,619	750,000	(1,595,619)	2,434,732	89,113
PROFESSIONAL SERVICES	500	10,000	9,500	5,733	5,233
POWER SCHEDULING SERVICE	50,000	50,000	0	51,384	1,384
EQUIPMENT RENTAL	20,000	25,000	5,000	52,396	32,396
FACILITIES MAINTENANCE	8,000	10,000	2,000	20,556	12,556
OPERATING SUPPLIES	83,997	60,000	(23,997)	107,689	23,692
TOOL EXPENSE	2,000	2,000	0	840	(1,160)
SAFETY SUPPLIES	10,000	7,000	(3,000)	10,374	374
HW DISPOSAL	5,000	7,000	2,000	6,529	1,529
LFG GAS FIELD	2,000	10,000	8,000	3,332	1,332
LFG GAS SKID	20,000	100,000	80,000	10,030	(9,970)
R&M LFG CATERPILLAR #1	350,000	300,000	(50,000)	463,392	113,392
R&M LFG JENBACHER #2	300,000	300,000	-	71,138	(228,862)
R&M LFG JENBACHER #3	300,000	300,000	-	314,641	14,641
R&M LFG JENBACHER #4	300,000	200,000	(100,000)	129,195	(170,805)
LFG SWITCHGEAR	15,000	90,000	75,000	-	(15,000)
Landfill Gas Total	$4,781,312	$2,910,335	($1,870,977)	$4,350,167	($431,145)

Household Hazardous Waste

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Household Hazardous Waste					
SALARIES	$464,974	$435,942	$29,032	$489,578	($24,603)
EMPLOYER PAYROLL TAXES	13,019	6,321	6,698	6,554	6,466
EMPL. BENF.-DEFERRED COMP (457)	15,239	12,214	3,025	13,981	1,258
HEALTH INSURANCE	100,281	108,150	(7,869)	97,043	3,238
EMPL. BENF.-PERS	102,294	95,802	6,493	88,013	14,281
EMPL. BENF.-WORKERS COMP.	39,011	32,918	6,093	30,161	8,850
TRAVEL EXPENSE	2,500	3,000	(500)	-	2,500
OFFICE SUPPLIES	400	500	(100)	55	345
OUTSIDE SERVICES	1,000	1,000	0	547	453
EE RECOGNITION/GOODWILL	500	600	(100)	-	500
MEDICAL SERVICES	300	250	50	42	258
TRAINING/EDUCATION	3,000	3,000	-	748	2,252
PROFESSIONAL SERVICES	1,000	2,500	(1,500)	10,912	(9,912)
EQUIPMENT RENTAL	-	1,000	(1,000)	-	-
FACILITIES MAINTENANCE	1,000	5,000	(4,000)	362	638
DIESEL & GAS	-	-	-	(31)	31
OPERATING SUPPLIES	8,500	10,000	(1,500)	9,480	(980)
SAFETY SUPPLIES	20,000	20,000	(0)	20,737	(737)
HW DISPOSAL	310,000	300,000	10,000	368,684	(58,684)
Household Hazardous Waste Total	$1,083,019	$1,038,197	$44,821	$1,136,863	($53,844)

Last Chance Mercantile

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Last Chance Mercantile					
OUTSIDE SERVICES	$58,000	$50,000	$8,000	$0	$58,000
FACILITIES MAINTENANCE	6,000	10,000	(4,000)	5,721	279
Last Chance Mercantile Total	$64,000	$60,000	$4,000	$5,721	$58,279

Equipment Maintenance

Account Description	F25 Budget	F24 Budget	(Higher)/Lower F24 Budget	F24 Estimate	(Higher)/Lower F24 Estimate
Maintenance Shop					
SALARIES	$1,380,862	$1,302,400	($78,462)	$1,354,098	($26,764)
EMPLOYER PAYROLL TAXES	38,664	18,885	(19,779)	19,520	(19,145)
EMPL. BENF.-DEFERRED COMP (457)	22,783	20,748	(2,035)	22,425	(358)
HEALTH INSURANCE	285,292	299,364	14,071	280,703	(4,590)
EMPL. BENF.-PERS	303,790	264,855	(38,934)	242,006	(61,783)
EMPL. BENF.-WORKERS COMP.	74,261	63,372	(10,890)	61,000	(13,262)
MEMBERSHIPS/CONFERENCES	1,500	2,400	900	-	(1,500)
TRAVEL EXPENSE	3,000	6,000	3,000	-	(3,000)
OFFICE SUPPLIES	3,000	3,000	-	3,399	399
INFO SYS SUPPLIES/SERVICES	6,000	12,000	6,000	5,635	(365)
OUTSIDE SERVICES	3,000	2,500	(500)	2,854	(146)
UTILITIES	1,000	1,500	500	267	(733)
EE RECOGNITION/GOODWILL	1,200	2,400	1,200	1,568	368
MEDICAL SERVICES	1,000	1,800	800	725	(275)
TRAINING/EDUCATION	6,000	15,000	9,000	1,824	(4,176)
EQUIPMENT R&M	1,000,000	1,000,000	-	1,375,706	375,706
EQUIPMENT RENTAL	10,000	10,000	-	41,267	31,267
FACILITIES MAINTENANCE	45,600	75,000	29,400	52,889	7,289
OPERATING SUPPLIES	135,000	185,000	50,000	190,223	55,223
TOOL EXPENSE	8,000	2,500	(5,500)	7,146	(854)
SAFETY SUPPLIES	35,000	27,500	(7,500)	32,641	(2,359)
Maintenance Shop Total	$3,364,952	$3,316,223	($48,729)	$3,695,895	$330,943

Glossary

ADC – Alternative daily cover means cover material other than earthen material placed on the surface of the active face of a landfill at the end of each operating day to control vectors, fires, odors, blowing litter, and scavenging.

C&D – Construction and demolition debris typically processed in the MRF.

CIP - Capital improvement projects that are Infrastructure investment projects designed to improve existing District facilities or add material processing and handling capacity.

Cash Operating Reserve – Board policy that establishes a 'rainy day' cash reserve target 20% of cash-related operating reserves, calculated as Net Income (Change in Net Position), minus non-cash expenses such as depreciation, amortization and landfill closure and post-closure costs.

Contract Waste – Waste delivered to the District by contract. Generally, this term refers to material that is MRF residue from waste processed in San Jose and alternative daily cover and is delivered under contract with GreenWaste Recovery and Zanker Road Resource Management.

CRV – California Redemption/Refund Value. This refers to California's Beverage Container Recycling Program run by CalRecycle, which provides a cash incentive to recover and recycle beverage containers.

FTE – Full time equivalent. FTE is a way to reflect the budget impact equal to a fully employed and funded position.

HHW – Household hazardous waste refers to leftover household products that can catch fire, react, or explode under certain circumstances, or that are corrosive or toxic. Products, such as paints, cleaners, oils, batteries, and pesticides can contain hazardous ingredients and require special care when disposed of. These materials are handled by the District's HHW department.

LCM – Last Change Mercantile is the District's reuse store that is stocked by donations from the public or items recovered by District staff determined to have additional useful life.

LFGTE – Landfill gas to energy facility. This is the District's collection of engines used to burn recovered landfill gas for the purposes of generating electricity.

Mobile Equipment – The District's Mobile Equipment includes both the heavy equipment used throughout operations for waste handling (often referred to by staff as the 'Yellow Iron') and the truck, cars and other vehicles used throughout the site.

MRF – Materials Recovery Facility used to sort and recover recyclable materials from the waste stream.

MSW – Municipal solid waste. Also known as refuse, garbage or household trash.

Organics – Biodegradable material that comes from either a plant or an animal. Organic materials currently specially managed by the District include food waste, yard waste and other wood waste.

Regional Waste - Waste delivered to the District by contract from communities in the Monterey Bay area. Generally, this term refers to waste delivered from Santa Cruz, Capitola, Watsonville