



Final Budget

Fiscal Year 2023/2024

Presented to the Board of Directors

June 23, 2023

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Memorandum – Accounting Manager

DATE: May 31, 2023
TO: General Manager
FROM: Accounting Manager
SUBJECT: Final Budget for Fiscal Year 2023/24

RECOMMENDATION: That the Board approve the Final Budget for Fiscal Year 2023/24.

Enclosed for your review is the Final Budget for Fiscal Year (FY) 2023/24.

For FY23/24, staff estimates Revenues to be \$51,150,400. This is an increase of \$2,769,000 (5.7%) compared to the FY22/23 Budget and is due to the following factors:

- \$6,408,000 increase (19.3%) in disposal fees, due to a 5% increase in disposal fees and increase in material volumes originating from within and outside of Monterey County.
- \$4,734,000 decrease (38.1%) in MRF revenues, including commodities sales, processing fees and CRV revenue due to lower commodity prices.
- \$1,080,000 increase (60.0%) in projected power revenue resulting from a recalibration of estimates to align more accurately with recent experiences.

Operating Expenses for FY23/24 are projected to be \$42,133,000. This is an increase of \$5,297,000 (14.4%) from the FY22/23 Budget. Personnel expenses increase by \$2.5M (15.5%). Please see the accompanying memorandum from the HR Manager for details on personnel changes. Non-personnel expenses are projected to increase \$2.7M, or 13.5% compared to the FY22/23 Budget. Fuel costs are projected to increase \$1,200,000 due to fuel prices continuing to be high. Property and liability insurance expense is projected to increase \$350,000 (33.3%). Recycling services are projected to increase \$975,000 (43.8%) due to higher volume of material and higher processing fees.

Non-Operating Expenses for FY23/24 equals \$461,000, which includes interest expense on the 2018 and 2021 Revenue Bonds at \$1,265,000, partially offset by income from leases, investments and other charges equal to \$805,000.

Capital Outlay requests for FY23/23 equals \$22,137, a decrease of over \$550,000 from the FY22/23 Budget. Mobile Equipment requests of \$3,197,000s for the year include the replacement of a 2001 Cat 627G scraper (\$1,200,000), replacement of a 2002 Deere T3 loader (\$350,000) and a shop service truck (\$200,000). Capital Improvement projects include completion of the M1W-AWPF power connection (\$3,500,000), MRWMD-M1W Joint Agency microgrid (\$900,000), Development work on landfill Module 7 (\$4,200,000), Scale house additions and modifications to meet ADA standards (\$1,000,000), modifications to MRF equipment (\$950,000), an above scale to be placed at the MRF (\$600,000), road paving and road improvements (\$2,250,000), compost site improvements (\$1,000,000).

Net Income is projected at \$8,556,000.

Cash provided by operations for FY23/24 is estimated at \$14,076,000 (Net Income less Depreciation and

Amortization and Closure/Post Closure Costs). Unrestricted Cash Reserves are projected to total \$15,281,000, which includes a cash operating expense reserve of \$8,427,000. The District will meet the 20% operating expense reserve in FY23/24 that has been established by the District.

The Bond Debt Service

The debt service Ratio calculated for FY23/24 is 2.93, which is above the Bond Covenant of 1.25.

Garth Gregson – Accounting Manager

Memorandum – Human Resources Manager

DATE: May 26, 2023
TO: General Manager
FROM: Director of Human Resources
SUBJECT: Final FY 2023/24 Employee Compensation & Benefits Budget

RECOMMENDATION: That the Board Approve the Employee Compensation & Benefits Expenses included in the FY 2023/24 Budget.

BACKGROUND AND DISCUSSION

Based on a review of current staffing levels, workloads, department effectiveness, projections of tonnage increases and operational changes, staff informed the Board of it's intent to increase employee headcount by five (5) positions, or 5.5 FTEs for fiscal year 2023/24. At the regular Board of Directors meeting on March 24, 2023, the Board approved adding two (2) of these positions ahead of final budget approval, based on immediate need.

The approved headcount for FY 2022/23 is 130.7 full-time equivalent (FTE) positions. The proposed headcount for FY 2023/24 is 134.20 FTEs and include the following changes:

- 1. ENGINEERING & COMPLIANCE DEPARTMENT—Add Project Manager, Regulatory Compliance Technician and Incoming Director of Engineering & Compliance. Eliminate Solid Waste Engineer position. (Net change is +2.0 FTEs. Board approved addition of 1.0 FTE on March 24, 2023.)**

Project Manager (+1): The scale of project work and operations support activities that is increasingly present at the District as it continues to grow in its breadth of diversion and disposal services to the community exceeds the current capacity of the Engineering & Compliance department. The District's engineers are responsible for managing numerous projects that are in various stages at any given time, small and large-scale and that consume considerable time to oversee and manage properly, and which are in addition to numerous compliance and operations support activities provided to other departments. The addition of a Project Manager to the team will better align business function with appropriate talent, i.e., create bandwidth for the department engineers to focus on the technical aspect of construction and capital improvement projects and delegate project management responsibilities to a Project Manager including, but not limited to, facility maintenance projects. The appropriate classification for the Project Manager position is the OE3 Support Unit.

Regulatory Compliance Technician and Solid Waste Engineer (Net 0 FTE): The Solid Waste Engineer position was added to the organization one year ago. This position had primary responsibility for regulatory compliance tracking and reporting in addition to limited technical engineering tasks. The position became vacant in March 2023 and after careful evaluation of the department functions and staffing needs, Staff is recommending eliminating the Solid Waste Engineer and replacing it with a Regulatory Compliance Technician to perform the regulatory tracking and

reporting functions only. The Regulatory Compliance Technician role is a lower-level classification. The appropriate classification for the Regulatory Compliance Technician is the OE3 Support Unit.

Incoming Director of Engineering & Compliance (+1 FTE): Additionally, Staff proposes to hire a successor Director of Engineering to work alongside the present incumbent for period of transition of 12 months prior to the incumbent's retirement and to ensure the District has the expertise necessary to move forward the numerous high-impact, large-scale projects currently underway and support a smooth transition for ongoing support of the GM and leadership team in operations, compliance, business development, development of the District's short and long-term goals and objectives. Some of the larger-scale projects include the Module 7-Phase 3 Liner Permit/Design/Construction, the CalRecycle ORG 6 Grant for composting operations change (Windrow to CASP method), and the WMD-AWPF Medium Voltage Transmission line to the M1W drinking water purification facility and the Board's recent approval to modify the project's design to establish microgrid functionality. More importantly, there are planning endeavors that are underway that have the potential to yield significant infrastructure projects in the future. Namely, the Joint Feasibility Study with M1W (microgrid expansion and organic-to-energy studies) and the landfill permit modification/master planning {associated with an external stormwater storage facility and related stormwater conveyance/control infrastructure; a 500-year engineered flood control levee for environmental protection and liability reduction purposes; master planning and phased development of leachate/condensate/groundwater collection, storage, transfer, and possibly treatment systems for the entire 315-acre landfill; and possibly new renewable energy opportunities that might be associated with M1W needs and/or the adjacent property owners who have expressed interest for power (CalAM Desal Plant, Marina Coast Water District, Dole Storage Facility, and RAMCO).

2. LANDFILL OPERATIONS DEPARTMENT – Add Heavy Equipment Operator (HEO) (+ 1.0 FTE. Board approved March 24, 2023):

The District entered into an agreement with Waste Connection, Ltd., for an additional 250 tons per day of MSW from out of District, effective April 2022. The increase in tonnage was estimated to generate approximately \$2.15M in additional revenue per year for the duration of the four-year contract. In anticipation of this increase, one additional Heavy Equipment Operator (HEO) was added to last year's budget and while that helped manage the increase in tonnage to some extent, it has proven to be insufficient for the current disposal needs. Additionally, the recent closure of the Salinas Valley Solid Waste Authority's facility in Salinas, has resulted in an increase in vehicles and tonnage coming to the District. The YTD tonnage is 67K more than last year and while daily vehicle counts of 800+ rarely occurred in the past, it has now become the norm.

Additionally, the team includes eight (8) HEO's and one (1) supervisor and one (1) manager. Most of the department staff are earning the highest annual vacation accrual in accordance with their length of service and collective bargaining agreement. The team's combined paid time off accrual is approximately seven (7) months per year – the impact of which is that the team is often short staffed, either because of scheduled PTO or unexpected absences due to illness or other reasons.

The addition of one HEO will provide flexibility to allow long-time staff to take their much-deserved vacations and allow for the staff to better manage the workload.

3. MATERIAL RECOVERY DEPARTMENT (MRF) DEPARTMENT – Add MRF Operator (+ 1 FTE):

The reason for the addition of one MRF Operator is the same as above (HEO Operator)

4. SCALES DEPARTMENT – Add part-time Deputy Weighmaster (+ 0.5 FTE):

The construction of the scale house is soon to be underway with expected completion in the Fall 2023. The new scale house will include one additional weighmaster kiosk – an increase from four (4) to five (5) kiosks. The increase is intended to support activities that is increasingly present at the District as it continues to grow in its breadth of diversion and disposal services offered to the community. The Deputy Weighmaster position will be filled only if business needs warrant.

The overall FTE count for FY 2023/24 will increase from 130.7 to 135.2, with the changes discussed above and as shown on the graph below and on the attached organizational chart ([Attachment A](#)):

Full Time Equivalent (FTE)	
DEPT	FY 2023/24
ADMIN	4.00
COMM/PUB ED	4.00
ENG	6.00
FIN/ACCT	5.00
HR	3.00
HHW	5.00
LANDFILL	11.00
LFG	3.00
MAINT SHOP	11.00
MRF MAINT	9.00
MRF OPS	51.00
SAFETY	2.00
SCALES	6.20
SITE OPS	15.00
135.2	

COST OF LIVING ADJUSTMENT (COLA):

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

Operating Engineers Local 3 Operations Unit:	4.2%
Operating Engineers Local 3 Support Unit:	4.0% (projected, based on MOU)
Operating Engineers Local 3 Allies Unit:	10.0% (5% COLA, plus 5% Living Wage Adjustment)
Non-affiliated, Non-Exempt Positions:	4.0% (based on past-practice to match OE3 Support Unit)
Management Unit:	4.2%
Non-affiliated, Exempt Positions:	4.2% (based on past-practice to match Management Unit)

The final budget also includes a 4.2% COLA pay increase for the General Manager, based on the assumption that the Board will follow past practice of granting the incumbent the same COLA pay increase that is given to all other District managers.

EMPLOYMENT TAXES AND BENEFITS:

Please refer to the *Operating Expense Accounts, Section 2. Taxes and Benefits*, found on page 14 of this budget document for all other personnel-related expenses that are included in the Employee Total Compensation Budget.

FINANCIAL IMPACT

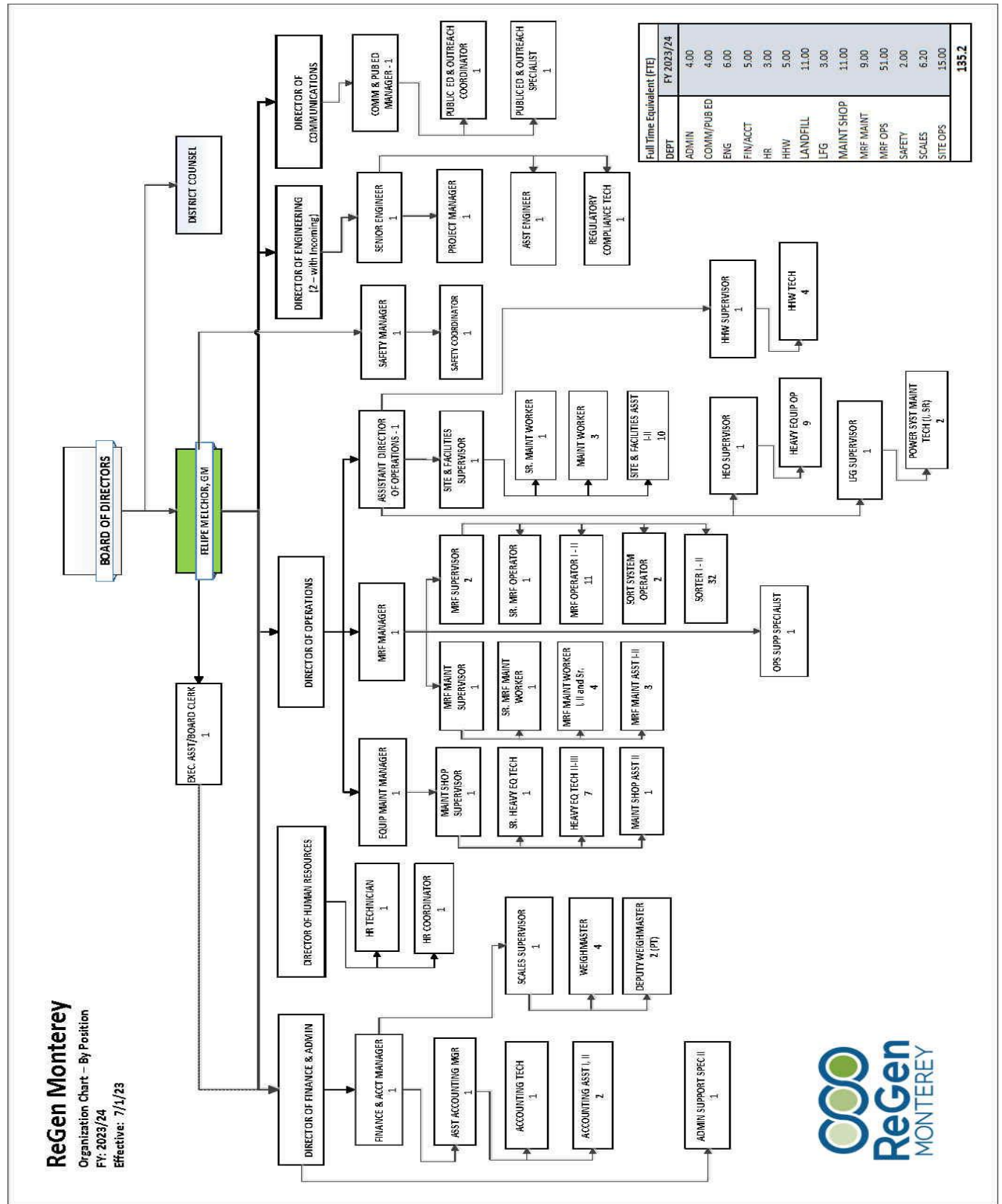
The financial impact to the District's FY 2023/24 Employee Compensation & Benefits budget is estimated to be a \$2,549,000 increase in personnel costs compared to FY 2022/23.

CONCLUSION

Staff requests the Board approve the Final Employee Compensation and Benefits Expenses in the amount of \$19,003,000 that are included in the FY 2023/24 Budget.

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Organizational Chart



Budget Summary

Fiscal 2024 Final Budget Summary ('000)

	F24 Budget	F23 Budget	F23 Est	F22 Actual
<u>Income & Expense Summary</u>				
Operating Revenues	\$ 51,150	\$ 48,381	\$ 46,899	\$ 39,602
Operating Expenses	42,133	36,836	36,701	35,622
Operating Income	9,017	11,545	10,198	3,980
Non-operating Expenses	(461)	(1,588)	(585)	(33)
Net Income	\$ 8,556	\$ 9,957	\$ 9,613	\$ 3,947

Cash Summary

Beginning Unrestricted Cash	\$ 26,118	\$ 37,476	\$ 37,476	\$ 34,209
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Cash from Operations				
Net Income (Loss)	8,556	9,957	9,613	3,627
Adjustments to Cash	5,520	4,800	5,195	4,435
Change in Cash from Operations	14,076	14,757	14,808	8,062

Cash from Financing Activities				
Capital Outlay	(22,137)	(22,687)	(8,705)	(11,116)
Bond and Debt Reduction	(2,710)	(2,645)	(2,645)	(1,306)
Interest Paid on Bonds and Capital Lease	(1,266)	(1,983)	(1,379)	(942)
Changes in assets and liabilities	1,200	1,200	1,200	1,025
Decrease (Increase) Restricted Reserves	-	-	-	-
Change in Cash from Financing Activities	(24,913)	(26,115)	(11,529)	(12,339)
Change in Unrestricted Cash	(10,837)	(11,358)	3,279	(4,277)

Ending Unrestricted Cash	15,281	26,118	40,755	29,932
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Designations/Reserves				
Cash Operating Reserve	7,323	6,407	6,301	5,898
Other Cash	7,958	19,711	34,454	24,035
Total Unrestricted/Designated Cash	15,281	26,118	40,755	29,932

Restricted cash as of June 30

2015 Bond Rate Stabilization Fund/in Trust	-	2,350	2,350	2,350
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 CASH AS OF JUNE 30	\$ 17,781	\$ 30,968	\$ 45,605	\$ 34,782

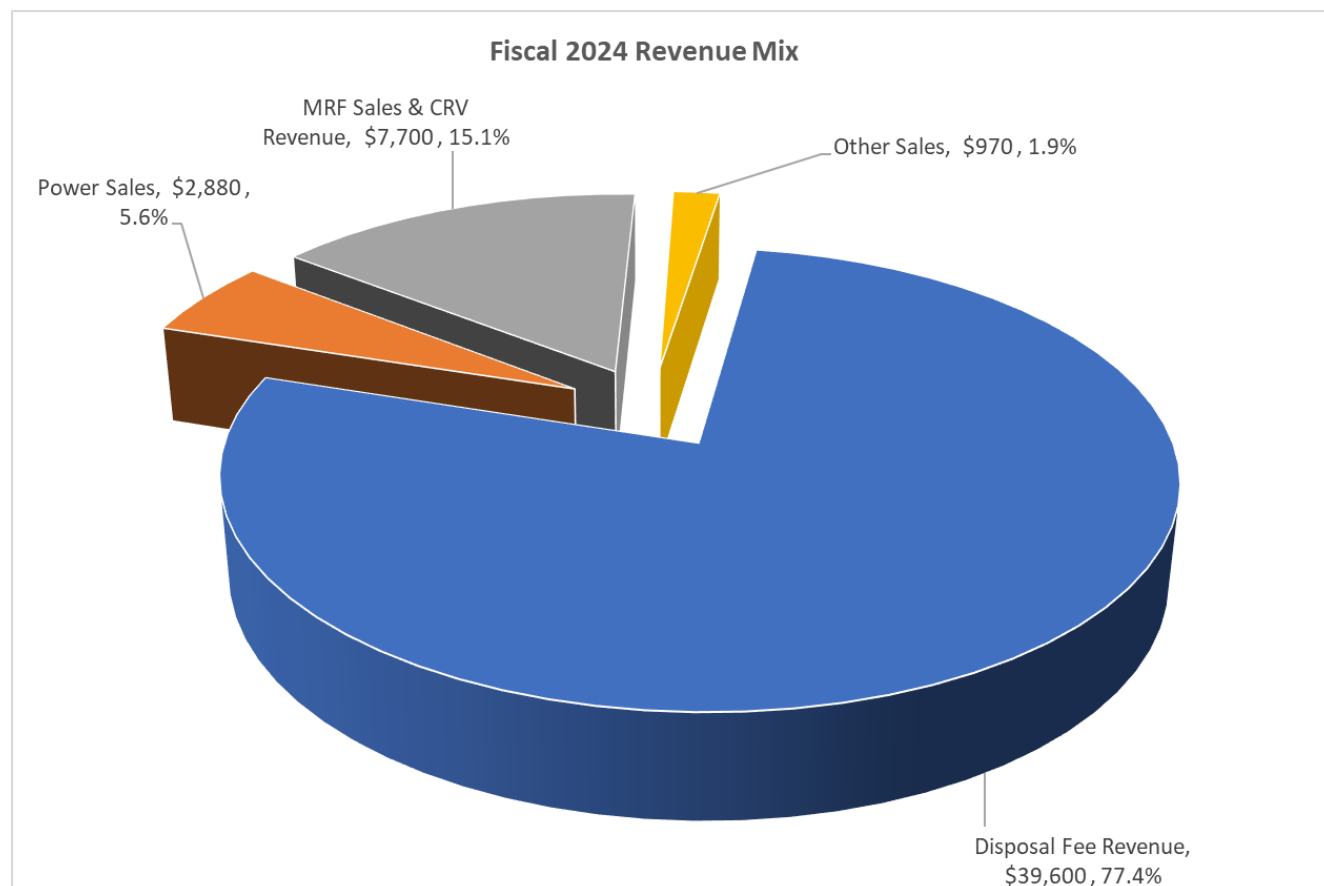
Ratio of Net Current Rev. to Debt Service	3.46	2.59	2.59	4.02
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Revenue

Total District revenues are projected to increase by 5.7% compared to the FY22/23 Budget and by about 9.3% from current fiscal year estimates. Several factors have contributed to the increase in FY23/24, including:

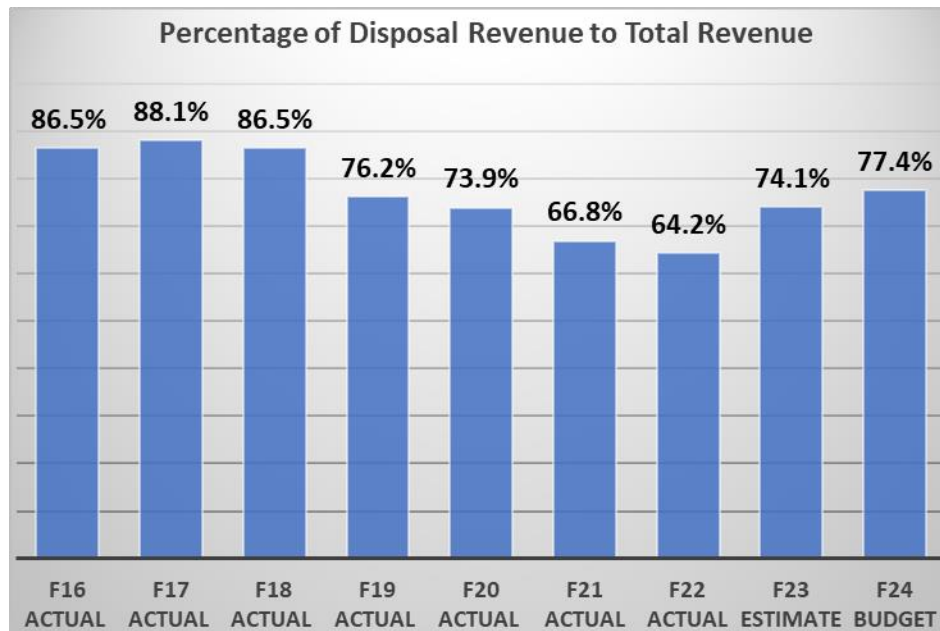
- A 5% increase to the District's standard material disposal rates for all materials, this increase will contribute approximately \$2,100,000 in new revenue.
- An increase to the MRF processing fee for Single Stream Recyclables (SSR), contributing \$154,000 in new revenue.
- Contractual rate increases for existing regional waste customers, including the cities of Capitola, Scotts Valley and Watsonville, and the County of Santa Cruz to \$55 per ton. This will add approximately \$338,000 of revenue.
- An assumption of a modest 2% increase in material volume from all customers.

Fiscal 2024 Final Budget									
All \$\$ in thousands	F24 Budget	F23 Budget	F23 Est	F22 Actual	F24 vs F23 Budget \$	F24 vs F23 Budget %	F24 vs F23 Estimate \$	F24 vs F23 Estimate %	
* Operating Revenues *									
Disposal Fee Revenue	\$ 39,600	\$ 33,192	\$ 34,749	\$ 29,330	\$ 6,408	19.3%	\$ 4,851	14.0%	
Other Sales Revenue:									
Power Sales	2,880	1,800	2,846	2,109	1,080	60.0%	34	1.2%	
MRF Sales & CRV Revenue	7,700	12,434	8,349	13,231	(4,734)	-38.1%	(649)	-7.8%	
Other Sales	970	955	955	991	15	1.6%	15	1.6%	
Total Other Sales Revenue	11,550	15,189	12,150	16,331	(3,639)	-24.0%	(600)	-3.7%	
* Total Operating Revenues *	\$ 51,150	\$ 48,381	\$ 46,899	\$ 45,661	\$ 2,769	5.7%	\$ 4,251	9.3%	



REVENUE ACCOUNTS

The District has been working to reduce dependence on disposal fees as its primary source of revenues. The second largest revenue source after disposal fees is Material Recovery Facility (MRF) revenue followed by revenue from power generation. The percentage of revenue from disposal fees had been declining from Fiscal 2016 to Fiscal 2022 however due to the decline in prices for MRF commodities in Fiscal 2023 the percentage of disposal revenue to total revenue is expected to increase in Fiscal 2024. Below is the percentage of disposal revenue to total revenue from Fiscal 2016 through Fiscal 2024.



1. Disposal Fees

Disposal Fees are projected to increase by 19%, or \$6.4M compared to the FY22/23 budget. Disposal fees make up about 77% of the District's 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 or Commercial customers, made up of private individuals and businesses such as construction and landscaping; 3) Regional customers located in Santa Cruz, Santa Clara and San Benito counties, whose waste is delivered by various hauling companies; and 4) GreenWaste Recovery's (GWR) operations in Santa Clara county, which deliver 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, the Fiscal 2024 revenue projections include a 5% rate increase including the five main material types.

Material Type	Current Rate	New Rate	% Increase	Date of last increase
Solid Waste	\$70.00	\$74.00	5.7%	7/1/2022
Yard Waste	\$45.00	\$47.00	4.4%	7/1/2022
Problem Waste	\$102.00	\$107.00	4.9%	7/1/2022
Biosolids (Sewage Sludge)	\$40.00	\$42.00	5.0%	7/1/2022
Food Waste	\$61.00	\$64.00	4.7%	7/1/2022

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 \$0.29 per month, or approximately \$3.50 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 one of the lowest cost disposal alternatives in the region.

2. Material Recovery Facility (MRF) Revenue

Total MRF revenue is projected to decrease by 38%, or \$4.7M. MRF revenue is derived from commodity sales, processing fees and CRV rebates. Commodity prices have decreased throughout FY22/23 and the F23/24 budget is not expecting commodity prices to fully recover to the prices in the prior two years. Staff is projecting Single Stream Recyclables (SSR) volume will be comparable to estimated volumes in FY22/23.

Projections for total MRF tons processed are as follows: Franchise Single Stream Recyclables – 14,000 tons; Other Single Stream Recyclables – 49,000 tons; Construction & Demolition processed – 42,000 tons. No MSW will be processed 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 40% of total MRF material sales revenue at current projections. Total commodity sales, inclusive of CRV payments, are projected to be \$6.3M.

In FY19/20, the District 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 the District

come through open market contracts, the District strives to set this fee in accordance with prevailing market rates. This fee is projected to result in \$2.5M in revenue.

For FY23/24, the District is raising the processing fee by 5-7% per ton for some regional customers. The intent of the District is to increase the processing fee for all regional customers to \$40 per ton in FY24/25.

The District 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 District's disposal fees remain among the lowest within a 90-mile radius and the District's residential and commercial collection rates are on average the lowest in the broader region.



3. Power Sales

The District 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 the District'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 FY22/23 is estimated to be more than \$2M however due to the unpredictability of when the engines will be out of service due to engine repairs and maintenance staff is projecting power sales for this budget to be \$2.9M to reflect experience more accurately. Electricity prices are not expected to change from FY22/23. The Monterey One Water electrical connection from their Advance Water Purification Facility to the



District's power plant may be completed during the second half of FY23/24.



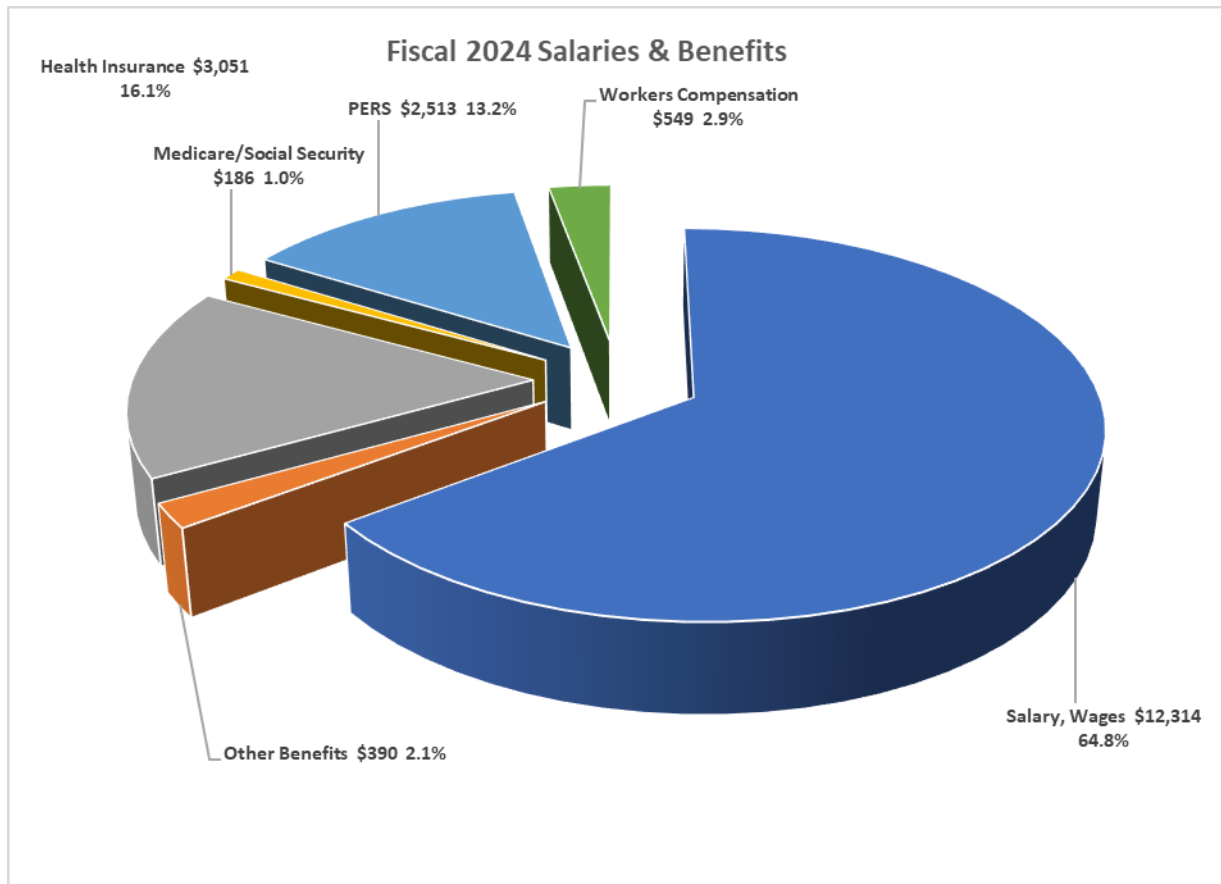
4. Household Hazardous Waste & Other Sales

Household Hazardous Waste (HHW) revenues have increased in recent years to approximately \$150,000. No change in HHW drop-offs or costs are expected in FY23/24. 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 2024 Final Budget									
All \$\$ in thousands	F24 Budget	F23 Budget	F23 Est	F22 Actual	F24 vs F23 Budget \$	F24 vs F23 Budget %	F24 vs F23 Estimate \$	F24 vs F23 Estimate %	
* Operating Revenues *									
Disposal Fee Revenue	\$ 39,600	\$ 33,192	\$ 34,749	\$ 29,330	\$ 6,408	19.3%	\$ 4,851	14.0%	
Other Sales Revenue:									
Power Sales	2,880	1,800	2,846	2,109	1,080	60.0%	34	1.2%	
MRF Sales & CRV Revenue	7,700	12,434	8,349	13,231	(4,734)	-38.1%	(649)	-7.8%	
Other Sales	970	955	955	991	15	1.6%	15	1.6%	
Total Other Sales Revenue	11,550	15,189	12,150	16,331	(3,639)	-24.0%	(600)	-3.7%	
* Total Operating Revenues *	\$ 51,150	\$ 48,381	\$ 46,899	\$ 45,661	\$ 2,769	5.7%	\$ 4,251	9.3%	
* Operating Expenses *									
Salary Expenses:									
Salary, Wages	\$12,314	\$10,846	\$11,147	\$10,036	\$1,468	13.5%	\$1,167	10.5%	
Other Benefits	390	165	161	164	225	136.4%	229	142.2%	
Health Insurance	3,051	2,709	2,424	2,285	342	12.6%	627	25.9%	
Medicare/Social Security	186	199	157	146	(13)	-6.5%	29	18.5%	
PERS	2,513	2,025	2,076	1,519	488	24.1%	437	21.1%	
Workers Compensation	549	510	506	607	39	7.6%	43	8.5%	
Total Salary Expenses	19,003	16,454	16,471	14,757	2,549	15.5%	2,532	15.4%	
Non-Salary Expenses:									
Amortization & Depreciation	5,100	4,400	4,800	5,310	700	15.9%	300	6.3%	
Closure/Post Closure Costs	420	400	395	347	20	5.0%	25	6.3%	
Outside Services	769	735	701	725	34	4.6%	68	9.7%	
Environmental Services	1,000	900	1,033	749	100	11.1%	(33)	-3.2%	
Gasoline, Oil & Fuel	2,400	1,198	1,661	1,465 ⁹³⁵	1,202	100.3% ^{64%}	739	44.5%	
Hazardous Waste Disposal	332	405	258	334	(73)	-18.0%	74	28.7%	
Insurance	1,400	1,050	1,121	915	350	33.3%	279	24.9%	
Office Expense	528	403	475	458	125	31.0%	53	11.2%	
Operating Supplies	1,077	1,367	1,098	927	(290)	-21.2%	(21)	-1.9%	
Other Expense	86	40	70	32	46	115.0%	16	22.9%	
Professional Services	1,064	1,131	1,016	964	(67)	-5.9%	48	4.7%	
Public Awareness	418	442	129	83	(24)	-5.4%	289	224.0%	
Recycling Services	3,200	2,225	3,036	1,886	975	43.8%	164	5.4%	
Repairs & Maintenance	3,467	3,483	2,658	3,372	(16)	-0.5%	809	30.4%	
Safety Equip/Supplies/Training	252	355	235	224	(103)	-29.0%	17	7.2%	
Taxes & Surcharges	1,189	1,411	1,219	1,408	(222)	-15.7%	(30)	-2.5%	
Training/Meetings/Education	244	245	140	86	(1)	-0.4%	104	74.3%	
Utilities	184	192	185	168	(8)	-4.2%	(1)	-0.5%	
Total Non-Salary Expenses:	23,130	20,382	20,230	20,388	2,748	13.5%	2,900	14.3%	
* Total Operating Expenses *	42,133	36,836	36,701	35,145	5,297	14.4%	5,432	14.8%	
** Operating Income (Loss) **	9,017	11,545	10,198	10,516	(2,528)	-21.9%	(1,181)	-11.6%	
* Nonoperating Revenues (Expenses)	(461)	(1,588)	(585)	(33)	1,127	-71.0%	124	-100.6%	
*** Change in Net Position ***	\$8,556	\$9,957	\$9,613	\$10,483	(\$1,401)	-14.1%	(\$1,057)	-11.0%	

OPERATING EXPENSE ACCOUNTS

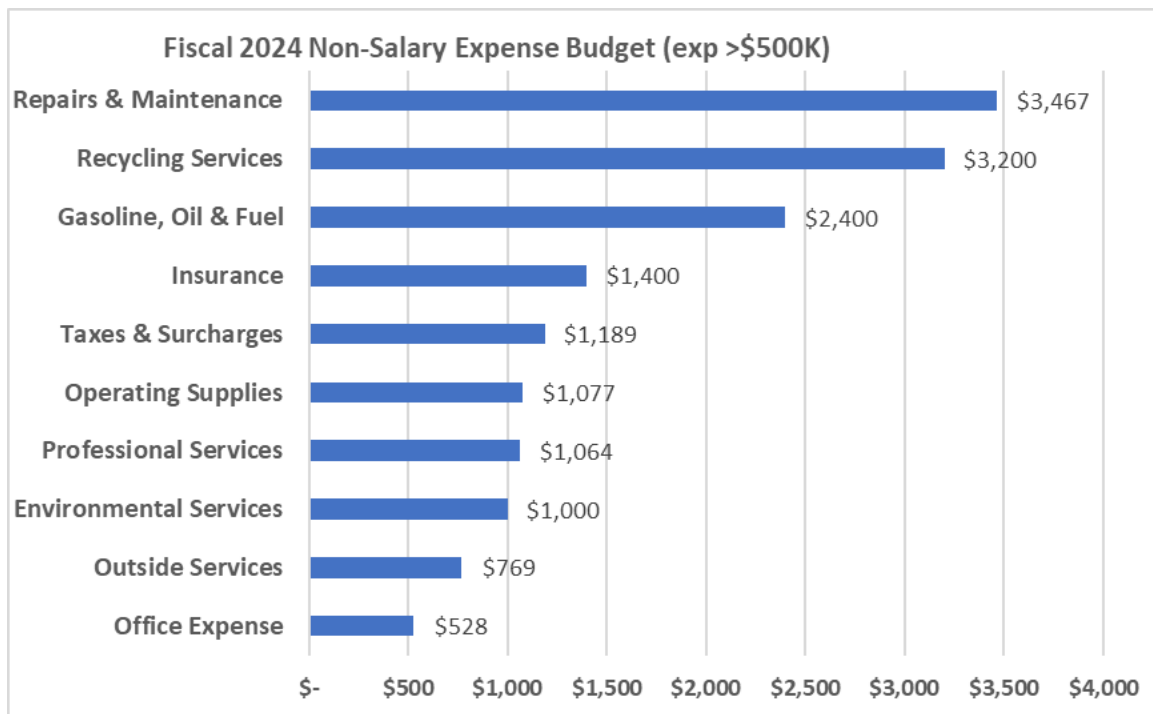


1. Wages

Total Wages increase by 13.5% compared to the FY22/23 budget, from \$10.8M to \$12.3M. Aside from base pay, step increases, and overtime pay, Wage estimates include pay for holiday work, stipends for shift-differential and bilingual skills, and longevity pay. Please refer to the HR Manager's Final Employee Compensation & Benefits Budget for FY 2023/24 memorandum found earlier in this budget document for further information.

2. Taxes & Benefits

Taxes and benefits increase by 8.8%, due mostly to staffing additions and by increases in the underlying rates for healthcare and CalPERS pension obligations. District employees pay 12% of the total cost of health Insurance premiums, which are projected to increase by 15% on January 1, 2023. The District's healthcare premiums have increased over the past three years. The District's annual CalPERS costs are projected to increase 24.1% to \$2.5M. The total pension cost as a percentage of total wages is assumed to equal 20%. Workers' Compensation costs are projected to increase to \$549,000, a 7.5% increase due to a negotiated 3-year cap on the District's experience modifier (EMOD), and no change to rates.



3. Amortization & Depreciation

This Fiscal 2024 expense reflects the District's capital investment in equipment and facilities. Staff is projecting a 15.9% increase compared to the FY22/23 budget due to capital investments made in the past 12 months and the completion of projects that have in progress in prior years. This is a non-cash expense.

4. Closure/Post-Closure Costs

The Monterey Peninsula Landfill (MPL) Preliminary 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 FY23/24 budget projects a small increase from the previous year.

5. Contractual Services

Contractual services costs increase to \$759,000 from \$735,000, a change of 4.6%. Aside from temporary staffing expenses, other costs under this category include 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 \$1,000,000 in FY23/24, an increase of \$100,000 over the FY22/23 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 (\$36,000); surface methane monitoring (\$300,000). Landfill Gas to Energy compliance expenditures amount to \$500,000 for the year.

7. Fuels & Oils

The Fuels & Oils expense is expected to be \$2.4M which is an increase of \$1.2 million over the FY22/23

budget and \$935,000 higher than the actual FY21/22 fuel costs. Fuel prices have risen steadily over the past couple of years and are expected to remain high in Fiscal 2024. The cost of CNG fuel purchased and sold to GreenWaste Recovery for use in collection vehicles is projected to be \$600,000. This expense will be eliminated once the District's landfill gas conversion project is completed and becomes operational.

8. Hazardous Waste Disposal

Hazardous Waste Disposal expenses have increased significantly in recent years. The District pays third parties to dispose of hazardous waste collected at the District (batteries, florescent lamp tubes and compact fluorescent lamps, etc.). The projected cost for FY23/24 is \$332,000, an 18.0% decrease from the F22/23 budget.



9. Insurance

The District is projecting an increase in insurance costs from \$1.1M to \$1.4M, or 33.3%. based on information provided by the District insurance carrier (SDRMA). Insurance rate increases are the result of higher premiums in the global insurance markets in the past couple of years.

10. Office Expenses

Office Expenses are projected to increase 30.9% (\$125,000) year-over-year to \$528,000. Over \$250,000 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. Memberships, subscriptions and conference costs (\$90,000); Office supplies (\$120,000) that includes miscellaneous office costs and copier supplies and upkeep.

11. Operating Supplies

Operating Supplies have decreased by 21.2% (\$290,000) compared to the prior year, from \$1.4M to \$1.1M. The MRF Operating Supplies budget includes \$240,000 for production supplies such as baling wire and the MRF Maintenance budget contains \$75,000 for repair parts, conveyors, screens and tools. The Landfill operations budget contains \$50,000, mostly for landfill site maintenance and the Landfill Gas to Energy facility includes \$50,000 for landfill gas cleanup maintenance. The Scales and the Site departments expenses make up the remainder of this expense category.

12. Professional Services

Professional Services expenses decline by 6.0% (\$67,000) to \$1.1M compared to the FY22/23 budget. Professional Services include expenditures for on-going attorney fees (\$80,000), additional legal and other services related to labor relations (\$80,000); financial service fees for auditors, payroll processing, banking and bond compliance (\$120,000); human resources spending on hiring and recruiting (\$30,000); credit card processing fees for the Scales Operations (\$125,000); Engineering-related services, such as grant administration, power project analyses, AD feasibility study, MRF & biogas enhancement analyses (\$200,000); LFG costs for power sales scheduling; and other related professional services (\$100,000).

13. Public Education & Awareness

Public Awareness expenses have decreased by \$24,000 (5.47%) from last year's budget to \$417,000. Public Awareness expenditures include funds for advertising and publications, other promotion and education activities, compliance with regulatory legislation and participating with District jurisdictions in information sharing activities.

14. Recycling Services

The Recycling Services category includes costs for processing various materials that are not handled by District staff. Recycling Services related to the processing of yard waste, wood waste, food waste and comingled food and green waste. All recycling services for those materials are performed by Keith Day & Co. and make up over 80% of recycling services category. Payments for processing these materials are made on a per-ton basis. Others recycling expenses include MRF-related costs for handling glass, tires and freon (\$350,000).

15. Repairs & Maintenance

Repair & Maintenance expenses are budgeted at \$3.5M and is essentially the same as the F21/22 budget. The major areas of spending are in the Equipment Maintenance Shop (\$1.0M), the Landfill Gas to Energy facility (\$1.2M), and the MRF Maintenance departments (\$450,000). Other costs include maintenance of all District facilities.

16. Safety Equipment, Supplies & Services

Safety Equipment, Supplies & Service expenses are projected to decrease from the FY22/23 budget by \$102,000 to \$252,000. 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

Significant costs include: State Board of Equalization AB 939 Fee and the Monterey County Health Department fee. Both fees are based on tons landfilled and are estimated at \$1.0M; LAFCO membership (\$50,000); the Monterey Bay Unified Air Pollution Control District fees (\$52,000); Monterey County Water Resources Agency fees (\$50,000); new SWRCB landfill annual permit fee (\$50,000).

18. Training, Education & Meetings

The training budget of \$244,000 is essentially the same as the FY22/23 budget. Training is focused on job certifications and job skills development.

19. Utilities

Utilities expenses are projected to be \$184,000 in FY23/24 and this is \$9,000 (4.6%) lower than the FY22/23 budget. Utilities include miscellaneous electricity usage throughout the site in areas that cannot be served by District-generated power, and supplemental power purchased from PG&E when District power is off-line and telephone and data services.

20. Other Expenses

Other Expenses reflect FY22/23 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 the interest expense associated with the District's 2018 and 2021 Revenue Bonds.



Capital Outlay

District capital expenditures are divided into two categories: Mobile Equipment and Capital Improvements. Mobile Equipment includes dozers, compactors, all 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 2024 BUDGET - CAPITAL SPEND PLAN

All \$\$ in Thousands	21/22 Budget	22/23 Budget	23/24 Proposed	24/25	25/26	26/27	27/28
CAPITAL OUTLAY PLAN							
Mobile Equipment	2,370	5,777	3,197	2,932	2,652	2,450	1,000
Capital Improvements	14,775	16,910	18,940	15,005	10,590	11,675	16,690
TOTAL CAPITAL INVESTMENT	17,145	22,687	22,137	17,937	13,242	14,125	17,690

FY23/24 Capital Outlay Highlights

Mobile Equipment replacement and new purchases:

- Replace LF02 2001 627G T2_Scraper - \$1,200,000
- Replace SI26 2002 744 John Deere T3_Loader - \$350,000
- SH07 Sterling Shop Service Truck - \$200,000

Capital Improvement Projects:

- M1W-AWPF power connection – \$3.5M
- Module 7 development (Landfill) - \$4.2M
- Roadway paving and improvements (Site) - \$2.25M
- Scale and scale house improvements (Scales) - \$1M
- LFG management - \$800,000
- MRF 2.0 Capital Equipment Adds/Replacement - \$850,000
- Above ground scale at the MRF - \$600,000

Capital Outlay – Mobile Equipment

FY 2024 FINAL BUDGET - MOBILE EQUIPMENT CAPITAL SPEND PLAN

	21/22 Budget	22/23 Budget	23/24 Budget	24/25	25/26	26/27	27/28
MOBILE EQUIPMENT							
(AD) AD09 2005 Ford Expedition			80	-			
(LC) LC12 1999 GMC Flatbed - Chassis only			50	50			
Replace 1999 D6R Dozer - LF06		610					
Replace 2002 CAT 740 Articulated Haul Truck LF12		900					
Replace 2001 627G Scraper LF02 with articulating ejector truck		900					
(LF) LF26 D8T Dozer 2016 (Replacement FY 25/26 \$1,000,000)	110						
SI79 2006 Chev LF Sup Truck				30			
Replace LF02 2001 627G T2_Scraper			1,200				
Replace LF26 D8T T4_Dozer 2016						1,275	-
Genie Light Tower - Used			12	12	12		
MRF Bin/Box replacement	25	25					
MR18 PV500 Pacific Tec 1998 - Liquid vacuum unit - Replace	65						
Replace 2011 324DL Excavator MR43	35						
Replace 2012 966K Wheel Loader MR46 (hand down for LF26)	575	575					
Replace MR44 2008 IHC Semi Truck (MRF) w/CNG unit	150	240					
Replace MR45 2008 IHC Semi Truck (MRF) w/CNG unit	150	240					
MR47 Clark C50SL - Replace with electric forklift		135					
Miscellaneous MRF Equipment purchases/replacements	20	20					
(MR) MR37 2009 Volvo Roll-Off Truck MR37 with CNG fueled unit	325	366	-				
(MR) MR38 2009 Volvo Roll-Off Truck MR38 with CNG fueled unit	325	366	-				
Replace MR54 2014 Tractor with CNG fueled unit				300			
Replace MR57 2016 Tractor with CNG fueled unit					315		
Replace LF17 627G 2005 T3_Scraper (Eng Upgrade or Replace)					1,200		
MRF Bin/Box replacement			25	25	25	25	
MR49 Caterpillar GPC50N - 2016 Forklift Replace w/electric			100	-			
(SH) SH07 Sterling Shop Service Truck -	190		200				
Outer year equipment purchase/replacement contingency 1,000		1,000	1,000	1,000	1,000	1,000	1,000
SI54 2002 Ford F-150 4x4				40			
SI81 1998 Chev HEO Truck			30			-	
Pickup truck for site security		30					
Replace 2010 Volvo Water Truck SI58	325	370	-				
Replace SI26 2002 744 John Deere T3 Loader (Used)			350	-			
Replace SI64 2008 Volvo T3_Water truck				1,275	-		
Replace SI12 670 John Deere T1_Grader (USED)				200			
Replace SI66 2008 CAT T3_Backhoe (USED)					-	150	
Box Scraper - New	75						
CS56B Vibratory Single Drum Roller (used)			150				
305 Track Mini Excavator (used)					100		
TOTAL	2,370	5,777	3,197	2,932	2,652	2,450	1,000

Capital Outlay – Capital Improvement Projects

FY 2024 FINAL BUDGET - CAPITAL IMPROVEMENTS SPEND PLAN

	21/22 Budget	22/23 Budget	23/24 Budget	24/25	25/26	26/27	27/28
All \$\$ in Thousands							
CAPITAL IMPROVEMENT PROJECTS							
Admin Building	55	75	125	25	175	2,000	2,000
Truck Yard	50	25	50	50	350	25	25
HHW Facility	75	15	50	20	20	20	20
LCM Retail Store	120	10	150	20	20	20	20
Public Recycling Drop-off	15	15	60			75	
LFGTE Facility	75	75	75	75	75	75	75
ENG #1 - Replacement					75	2,750	
ENG #2 - Replacement						75	2,750
ENG #3 - Replacement				75	2,750		
ENG #4 - Replacement			75	2,750			
Exhaust System - LFGTE Plant ENG #1			90				
RMC Integration - LFGTE Plant Elec Meters		30					
RMC Integration - H2S Analyzer Auto System		150	125				
Blower #302 - Major			75				
Engine Room Ventilation			125				
Misc. LFG - CEC Grant	450		250			250	
M1W - AWPFP Power Connection	500	2,500	3,500	500			
MRWMD-M1W Joint Agency Microgrid & RE		750	900				
Energy & Organic Waste Proc. Tech. Assess.	250	250					
Compost site	2,500						
Compost Site - CASP (ORG 4 Grant)		500					
Module 7 Development	8,500	6,500	4,200				
Module 8 Development			-		250	250	9,000
Leachate Management	75	200	275	75	200	75	100
LFG Management	175	800	750	400	150	425	750
LFG Condensate Management	50	75	175	75	250	75	100
Misc. Landfill	75	150	175	75	75	100	150
Storm Water Management	75	75	250	250	250	250	250
SWFP/WDR - Permit Amendment		150	275	250	225		
Tarp machine		85					
GPS system		500					
MRF 2.0 Capital Equipment Adds/Replacement	50		850	450		150	100
MRF C&D Tip Pad - external			100	1,750			
MRF Fall Protection Equipment		80					
MRF 2.5 C&D Concept Design/Evaluation				250	150		
MRF EQUIP OPT Investment	75			750	750		
MRF Fire Sprinkler Capital Replacement		150	175				500
Scales -Above ground at the MRF			600				
Scales - 3 New Below-Grade Decks		15	15	15	300	300	300
Scale House Add. + ADA + Restrooms	350	900	1,000				
Maintenance Shop Building - planning		50		125	3,000		50
Shop - Air Compressor			50				
Shop Addition BLDG - 2nd Level Office		-	75	750			50
Old Shop Building - planning					125	1,500	50
Wash Pad Facility			25			10	150
Site Entrance Upgrade		50					
Paved Roads - Entrance + 4-way Intersection	1,160	2,150					
Windrow Compost - Permit Transfer			75				
Windrow Compost - Air Permit			75				
Compost Site - CASP (ORG 6 Grant)			1,000	6,000			
Energy & Organic Waste Proc. Tech. Assess.			250				
Doemstic Water Treatment / Meters			75				
Site Appearance Upgrade - LS design +			75	175	150	150	150
Paved Roads - Entrance + 4-way Intersection		150	2,250		150	2,000	
Paved Roads - site					1,000	1,000	
Misc. Site - ('22/23 stripping)	50	45	50	50	50	50	50
Misc. Facilities - ('22/23 signage)	50	45	50	50	50	50	50
Campus Electricifcation - PG&E NG Termination		345	400				
TOTAL	14,775	16,910	18,940	15,005	10,590	11,675	16,690

Mobile Equipment Descriptions

The following items describe proposed Mobile Equipment investments by department for FY22/23 through FY 27/28.

Administration

FY23/24: \$80,000 – Replacement of 2005 Ford Expedition.

Landfill Operations

FY23/24: – Replacement of 2001 627G scraper.

Materials Recovery Facility

FY23/24: \$25,000 – MRF bin/boxes.

Total outer year investments: \$1,890,000 – Replace 2011 324D excavator

Equipment Maintenance Shop

FY23/24 investment: \$200,000 - Replacement of 2000 Sterling service truck. The service truck has to be replaced with a 2011 model or newer service truck to avoid enforcement action by CARB.

Total outer year investments: \$4M – For FY23/24 to FY27/28 contingency funds have been set set aside to fund expected, but as-yet unspecified, mobile equipment investments necessary to support all District operations.

Site and Facilities

FY23/24 investment: \$350,000 - Replacement of 2002 John Deere T3 loader (\$350,000), purchase of used pick-up truck for site and LCM security.

Total outer year investments: \$1,665,000 – Outer year investments include replacement of a 2008 water truck, John Deere T1 grader, Cat T3 backhoe, and a small dump truck (1.28M).

Capital Outlay – Capital Improvements

The five-year projection of Capital Improvement Projects presented in the referenced budget table reflects expected investments required to continue existing operations, meet known regulatory obligations, develop five new infrastructure projects, capital improvements to the main entrance road; at the front gate area and at the 4-way intersection before the entrance truck scales. The five significant infrastructure projects include the Landfill Module 7 development; expansion of the landfill gas collection and control system (GCCS) for the abandonment and replacement of old collection wells; the renovation of the scale house inclusive of accessibility features for ADA compliance and replacement of the exterior common area restroom at the Administration Building; permitting-construction of a medium voltage (4160V) electrical transmission line to Monterey One Water's (M1W) Advanced Water Purification Facility (AWPF); and design-permitting-construction of a Covered Aerated Static Pile (CASP) Composting System to replace the standard windrow compost method. The FY23/24 capital improvements plan addresses 1) deferred capital spending on capital maintenance or replacement of aging infrastructure since the 2005 time period following rate increase deferrals and a significant economic recession, 2) delayed and deferred projects since mid-2020 as impacted by the COVID-19 pandemic, and 3) the increase in business activity resulting in higher recycling and disposal volumes; and the recent decision to provide disposal service to the Gilroy and Morgan Hill communities due to capacity restrictions at the John Smith Road Landfill in San Benito County. The doubling of disposal volumes over the past decade causes the increasing rate and frequency of capital improvement projects for the landfill and its environmental control systems.

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 the District'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.

All \$\$ in Thousands	Fiscal 2024 Final Budget								
	20/21 Actual	21/22 Actual	22/23 Est	22/23 Budget	23/24 Budget	24/25	25/26	26/27	27/28
DEBT SCHEDULE									
DEBT ISSUANCE									
Refinancing									
Revenue Bond Financing 2021		24,910							
Total Debt Proceeds	-	24,910	-	-	-	-	-	-	-
2018 Revenue Bonds									
Interest Expenses	1,070	1,031	990	990	947	902	854	804	752
Principal	780	820	860	860	905	950	1,000	1,045	1,100
Total 2018 Bond Debt Service	1,850	1,851	1,850	1,850	1,852	1,852	1,854	1,849	1,852
2021 Revenue Bonds									
Interest Expenses	-	-	121	428	415	396	371	343	312
Principal	-	-	1,605	1,785	1,805	1,820	1,845	1,905	1,905
Total 2021 Bond Debt Service	-	-	1,726	2,213	2,220	2,216	2,216	2,248	2,217
Capital Equipment - Interest									
2016/17 Compactor	12	6	-	-	-	-	-	-	-
2017/18 Dozer & Loader	32	24	16	8	-	-	-	-	-
Capital Equipment - Principal									
2016/17 Compactor	236	241	-	-	-	-	-	-	-
2017/18 Dozer & Loader	236	244	252	-	-	-	-	-	-
Total Debt Service									
Total Interest	1,106	1,054	1,119	1,418	1,362	1,298	1,225	1,148	1,064
Total Principal	1,252	1,306	2,717	2,645	2,710	2,770	2,845	2,950	3,005
Total Debt Service	2,358	2,359	3,836	4,063	4,072	4,068	4,070	4,098	4,069
TOTAL NET FROM FINANCING	(2,358)	22,551	(3,836)	(4,063)	(4,072)	(4,068)	(4,070)	(4,098)	(4,069)
DEBT SERVICE RATIOS									
Current Revenue	36,505	45,661	46,899	48,381	51,150	51,718	53,210	54,746	56,328
Less: Total Expenses	27,921	34,209	36,701	37,861	37,074	40,621	42,079	43,552	45,076
Net Current Revenue	8,584	9,476	10,198	10,520	14,076	11,097	11,131	11,194	11,252
Debt Principal & Interest	2,358	2,359	3,836	4,063	4,072	4,068	4,070	4,098	4,069
Ratio Net Current Rev. to Debt Service	3.64	4.02	2.66	2.59	3.46	2.73	2.73	2.73	2.77

Five-Year Outlook

Fiscal 2024 Final Budget Summary ('000)

	F22 Actual	F23 Budget	F23 Est	F24 Budget	F24/25	F25/26	F26/27	F27/28
Income & Expense Summary								
Operating Revenues	\$ 45,661	\$ 48,381	\$ 46,899	\$ 51,150	\$ 51,718	\$ 53,210	\$ 54,746	\$ 56,328
Operating Expenses	34,209	36,837	36,701	42,131	43,546	45,072	46,653	48,292
Operating Income	11,452	11,544	10,198	9,019	8,172	8,138	8,093	8,037
Non-operating Expenses	132	(1,306)	(993)	(461)	(1,528)	(1,396)	(1,281)	(1,148)
Net Income	\$ 11,584	\$ 10,238	\$ 9,205	\$ 8,558	\$ 6,644	\$ 6,741	\$ 6,812	\$ 6,888
Cash Summary								
Beginning Unrestricted Cash	34,209	27,472	27,472	30,027	17,946	14,182	12,187	7,697
Cash from Operations								
Net Income (Loss)	3,627	9,956	9,608	8,558	6,644	6,741	6,812	6,888
Adjustments to Cash	4,435	4,800	5,195	5,520	5,686	5,856	6,032	6,213
Change in Cash from Operations	8,062	14,756	14,803	14,078	12,329	12,597	12,844	13,101
Cash from Financing Activities								
Capital Outlay	(11,116)	(8,217)	(8,745)	(22,652)	(12,586)	(11,086)	(13,826)	(9,766)
Bond and Debt Reduction	(2,409)	(2,502)	(2,502)	(2,616)	(2,616)	(2,616)	(2,616)	(2,616)
Interest Paid on Bonds and Capital Leases	(2,299)	(2,201)	(2,201)	(2,091)	(2,091)	(2,091)	(2,091)	(2,091)
Changes in assets and liabilities	1,025	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Decrease (Increase) Restricted Reserves	-	-	-	-	-	-	-	-
Change in Cash from Financing Activities	(14,799)	(11,720)	(12,248)	(26,159)	(16,093)	(14,593)	(17,333)	(13,273)
Change in Unrestricted Cash	(6,737)	3,036	2,555	(12,081)	(3,764)	(1,996)	(4,489)	(172)
Ending Unrestricted Cash	27,472	30,508	30,027	17,946	14,182	12,187	7,697	7,526
Designations/Reserves								
Cash Operating Reserve	5,710	6,407	6,301	7,322	7,572	7,843	8,124	8,416
Undesignated Cash	21,762	24,101	23,726	10,624	6,610	4,344	(427)	(890)
Total Unrestricted/Designated Cash	27,472	30,508	30,027	17,946	14,182	12,187	7,697	7,526
Restricted cash as of June 30								
2015 Bond Rate Stabilization Fund/in Trust	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
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 CASH AS OF JUNE 30	\$ 32,322	\$ 35,358	\$ 34,877	\$ 22,796	\$ 19,032	\$ 17,037	\$ 12,547	\$ 12,376
Ratio of Net Current Rev. to Debt Service	4.02	2.59	2.66	3.46	2.73	2.73	2.73	2.77

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	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Administration					
SALARIES	\$ 648,169	\$ 576,150	\$ 72,019	\$ 510,786	\$ 137,383
EMPLOYER PAYROLL TAXES	10,937	10,434	504	7,202	3,735
EMPL. BENF.-DEFERRED COMP (457)	15,131	7,471	7,660	9,304	5,828
HEALTH INSURANCE	107,320	106,212	1,108	117,637	(10,317)
EMPL. BENF.-PERS	133,172	110,862	22,310	103,550	29,622
EMPL. BENF.-WORKERS COMP.	8,728	7,917	811	4,320	4,408
AMORT/DEP	5,100,000	4,400,000	700,000	4,800,000	300,000
MEETING SUPPLIES	20,000	10,000	10,000	18,000	2,000
MEMBERSHIPS/CONFERENCES	50,000	17,000	33,000	50,000	-
TRAVEL EXPENSE	8,000	8,000	(0)	6,000	2,000
GOVERNMENTAL FEES	180,000	200,000	(20,000)	160,000	20,000
OFFICE SUPPLIES	60,000	25,000	35,000	85,000	(25,000)
INSURANCE	1,400,000	1,050,000	350,000	1,121,000	279,000
INFO SYS SUPPLIES/SERVICES	130,000	120,000	10,000	130,000	-
OUTSIDE SERVICES	25,000	40,000	(15,000)	26,000	(1,000)
UTILITIES	100,000	120,000	(20,000)	72,000	28,000
EE RECOGNITION/GOODWILL	5,000	2,000	3,000	4,000	1,000
DONATIONS/SPONSORSHIPS	1,000	-	1,000	1,000	-
MEDICAL SERVICES	5,000	10,000	(5,000)	3,000	2,000
TRAINING/EDUCATION	10,000	28,000	(18,000)	20,000	(10,000)
LEGAL FEES	100,000	140,000	(40,000)	55,000	45,000
PROFESSIONAL SERVICES	75,000	125,000	(50,000)	125,000	(50,000)
EQUIPMENT R&M	2,000	2,000	(0)	-	2,000
EQUIPMENT RENTAL	2,000	1,000	1,000	19,000	(17,000)
FACILITIES MAINTENANCE	100,000	100,000	0	132,000	(32,000)
DIESEL & GAS	-	7,500	(7,500)	25,000	(25,000)
OPERATING SUPPLIES	40,000	25,000	15,000	51,000	(11,000)
SAFETY SUPPLIES	15,000	8,000	7,000	21,000	(6,000)
CLOSURE/POST CLOSURE COSTS	420,000	400,000	20,000	395,000	25,000
SALARIES-BOARD	20,000	32,000	(12,000)	15,000	5,000
EMPLOYER PAYROLL TAXES-BOARD	2,000	103	1,897	212	1,789
EMPL. BENF.-WORKERS COMP-BOARD	500	-	500	103	397
TRAVEL EXPENSE-BOARD	2,000	129	1,871	2,000	-
Administration Total	\$ 8,795,959	\$ 7,689,780	\$ 1,106,179	\$ 8,089,114	\$ 706,845

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Human Resources					
SALARIES	\$ 354,877	\$ 332,387	\$ 22,489	\$ 334,048	\$ 20,829
EMPLOYER PAYROLL TAXES	6,991	4,820	2,171	4,710	2,281
EMPL. BENF.-DEFERRED COMP (457)	77,680	8,329	69,351	4,847	72,832
HEALTH INSURANCE	5,146	72,125	(66,979)	64,378	(59,232)
EMPL. BENF.-PERS	77,703	66,141	11,562	65,519	12,184
EMPL. BENF.-WORKERS COMP.	4,216	3,950	265	3,924	292
MEETING SUPPLIES	2,000	2,000	(0)	-	2,000
MEMBERSHIPS/CONFERENCES	10,000	8,000	2,000	5,000	5,000
TRAVEL EXPENSE	3,000	3,000	-	1,000	2,000
SOCIAL COMMITTEE EXPENSE	13,500	12,500	1,000	10,000	3,500
OFFICE SUPPLIES	6,000	7,200	(1,200)	6,000	-
INFO SYS SUPPLIES/SERVICES	5,000	5,000	(0)	4,000	1,000
OUTSIDE SERVICES	75,000	15,000	60,000	4,000	71,000
EE RECOGNITION/GOODWILL	40,000	20,000	20,000	26,000	14,000
EMPLOYEE WELLNESS	20,000	20,012	(12)	24,000	(4,000)
MEDICAL SERVICES	1,000	1,000	0	200	800
TRAINING/EDUCATION	56,000	56,000	(0)	11,000	45,000
LEGAL FEES	50,000	40,000	10,000	26,000	24,000
PROFESSIONAL SERVICES	100,000	50,000	50,000	7,000	93,000
OPERATING SUPPLIES	1,000	1,000	0	-	1,000
SAFETY SUPPLIES	500	500	(0)	-	500
Human Resources Total	\$ 909,612	\$ 728,965	\$ 180,647	\$ 601,627	\$ 307,986

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Accounting					
SALARIES	\$ 527,291	\$ 498,038	\$ 29,254	\$ 510,786	\$ 16,505
EMPLOYER PAYROLL TAXES	9,907	46,883	(36,976)	7,202	2,705
EMPL. BENF.-DEFERRED COMP (457)	138,760	8,770	129,990	9,304	129,456
HEALTH INSURANCE	7,646	92,644	(84,998)	117,637	(109,991)
EMPL. BENF.-PERS	115,846	99,464	16,382	103,550	12,295
EMPL. BENF.-WORKERS COMP.	4,117	4,107	10	4,320	(203)
MEMBERSHIPS/CONFERENCES	2,000	500	1,500	250	1,750
TRAVEL EXPENSE	1,000	-	1,000	-	1,000
OFFICE SUPPLIES	10,000	5,000	5,000	12,000	(2,000)
INFO SYS SUPPLIES/SERVICES	30,000	14,000	16,000	47,000	(17,000)
OUTSIDE SERVICES	5,000	7,500	(2,500)	4,000	1,000
EE RECOGNITION/GOODWILL	2,000	1,000	1,000	3,000	(1,000)
MEDICAL SERVICES	200	500	(300)	100	100
TRAINING/EDUCATION	2,000	1,000	1,000	3,000	(1,000)
BANK FEES	30,000	18,000	12,000	30,000	-
PROFESSIONAL SERVICES	60,000	38,000	22,000	9,000	51,000
PAYROLL SERVICES	60,000	49,500	10,500	57,000	3,000
OPERATING SUPPLIES	1,000	1,000	0	-	1,000
Accounting Total	\$ 1,006,766	\$ 885,905	\$ 120,862	\$ 918,149	\$ 88,617

Engineering & Compliance, Safety

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Engineering					
SALARIES	\$ 982,793	\$ 692,382	\$ 290,411	\$ 641,443	\$ 341,350
EMPLOYER PAYROLL TAXES	14,250	10,040	4,211	9,044	5,206
EMPL. BENF.-DEFERRED COMP (457)	23,285	10,883	12,401	11,620	11,665
HEALTH INSURANCE	137,289	101,662	35,627	62,613	74,676
EMPL. BENF.-PERS	213,368	137,278	76,089	128,400	84,967
EMPL. BENF.-WORKERS COMP.	14,054	3,567	10,487	2,074	11,980
MEETING SUPPLIES	500	500	(0)	500	-
MEMBERSHIPS/CONFERENCES	7,500	7,500	-	3,000	4,500
TRAVEL EXPENSE	8,000	7,500	500	6,000	2,000
GOVERNMENTAL FEES	3,000	2,500	500	3,000	-
OFFICE SUPPLIES	3,500	6,000	(2,500)	2,000	1,500
INFO SYS SUPPLIES/SERVICES	9,000	6,000	3,000	24,000	(15,000)
EE RECOGNITION/GOODWILL	200	150	50	-	200
MEDICAL SERVICES	200	1,000	(800)	200	-
TRAINING/EDUCATION	3,000	2,500	500	4,000	(1,000)
ENVIRONMENTAL SERVICES	250,000	400,000	(150,000)	189,000	61,000
PROFESSIONAL SERVICES	250,000	150,000	100,000	149,000	101,000
OPERATING SUPPLIES	1,000	5,000	(4,000)	-	1,000
Engineering Total	\$ 1,920,938	\$ 1,544,462	\$ 376,476	\$ 1,235,894	\$ 685,044

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Safety & Risk Management					
SALARIES	\$ 220,922	\$ 196,842	\$ 24,080	\$ 210,433	\$ 10,490
EMPLOYER PAYROLL TAXES	3,203	2,854	349	2,967	236
EMPL. BENF.-DEFERRED COMP (457)	4,015	1,262	2,753	2,940	1,075
HEALTH INSURANCE	35,617	30,081	5,535	31,979	3,638
EMPL. BENF.-PERS	48,339	39,128	9,210	41,917	6,422
EMPL. BENF.-WORKERS COMP.	2,829	975	1,854	1,588	1,241
MEMBERSHIPS/CONFERENCES	9,820	7,000	2,820	6,287	3,533
TRAVEL EXPENSE	6,000	3,500	2,500	7,000	(1,000)
OFFICE SUPPLIES	1,200	150	1,050	2,000	(800)
MEDICAL SERVICES	2,500	5,000	(2,500)	200	2,300
TRAINING/EDUCATION	25,400	21,900	3,500	8,000	17,400
PROFESSIONAL SERVICES-WC SERV	66,126	78,000	(11,874)	61,000	5,126
OPERATING SUPPLIES	57,800	60,000	(2,200)	9,000	48,800
SAFETY SUPPLIES	9,500	8,000	1,500	9,000	500
Safety & Risk Management Total	\$ 493,272	\$ 454,693	\$ 38,579	\$ 394,310	\$ 98,961

Communications & Public Education

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Public Education					
SALARIES	\$ 462,306	\$ 416,650	\$ 45,656	\$ 407,870	\$ 54,436
EMPLOYER PAYROLL TAXES	6,703	6,041	662	5,751	952
EMPL. BENF.-DEFERRED COMP (457)	4,255	2,817	1,437	3,313	942
HEALTH INSURANCE	90,008	97,940	(7,932)	72,289	17,719
EMPL. BENF.-PERS	101,179	82,946	18,233	87,066	14,113
EMPL. BENF.-WORKERS COMP.	5,925	2,064	3,861	1,523	4,403
MEETING SUPPLIES	500	500	(0)	100	400
MEMBERSHIPS/CONFERENCES	9,000	8,000	1,000	6,382	2,618
TRAVEL EXPENSE	2,000	3,500	(1,500)	-	2,000
OFFICE SUPPLIES	2,500	2,500	0	3,000	(500)
INFO SYS SUPPLIES/SERVICES	60,000	60,000	-	11,000	49,000
EE RECOGNITION/GOODWILL	1,000	600	400	2,000	(1,000)
DONATIONS/SPONSORSHIPS	17,000	-	17,000	15,000	2,000
MEDICAL SERVICES	500	500	(0)	-	500
TRAINING/EDUCATION	3,000	2,000	1,000	4,000	(1,000)
OPERATING SUPPLIES	1,000	1,000	0	-	1,000
SAFETY SUPPLIES	500	500	(0)	-	500
PUBLIC AWARENESS	330,000	350,000	(20,000)	90,000	240,000
PA ADVERTISEMENTS	40,000	40,000	0	22,000	18,000
EVENTS	6,300	6,500	(200)	5,000	1,300
PA PROMOTIONAL ITEMS	30,000	30,000	-	10,000	20,000
PA SCHOOL PROGRAM	10,000	15,000	(5,000)	-	10,000
Public Education Total	\$ 1,183,677	\$ 1,129,059	\$ 54,618	\$ 746,294	\$ 437,383

Materials Recovery Facility (MRF)

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
MRF Operations					
SALARIES	\$ 3,451,042	\$ 3,124,838	\$ 326,204	\$ 3,358,829	\$ 92,213
EMPLOYER PAYROLL TAXES	50,040	45,310	4,730	47,359	2,681
EMPL. BENF.-DEFERRED COMP (457)	43,408	45,938	(2,530)	42,151	1,258
HEALTH INSURANCE	1,187,850	1,060,741	127,109	858,630	329,220
EMPL. BENF.-PERS	705,277	580,651	124,627	607,928	97,349
EMPL. BENF.-WORKERS COMP.	202,991	205,071	(2,079)	209,037	(6,046)
MEMBERSHIPS/CONFERENCES	35,000	30,000	5,000	30,000	5,000
TRAVEL EXPENSE	3,000	3,000	-	1,000	2,000
GOVERNMENTAL FEES	2,400	2,400	-	2,000	400
OFFICE SUPPLIES	3,600	3,600	-	3,000	600
INFO SYS SUPPLIES/SERVICES	20,000	12,500	7,500	2,000	18,000
OUTSIDE SERVICES	250,000	204,000	46,000	275,000	(25,000)
UTILITIES	600	600	-	-	600
EE RECOGNITION/GOODWILL	10,000	5,100	4,900	8,000	2,000
MEDICAL SERVICES	12,000	12,000	-	7,000	5,000
TRAINING/EDUCATION	10,000	15,000	(5,000)	10,000	-
PROFESSIONAL SERVICES	5,000	169,987	(164,987)	5,000	-
EQUIPMENT RENTAL	6,000	6,000	-	3,000	3,000
FACILITIES MAINTENANCE	530,000	525,000	5,000	298,000	232,000
DIESEL & GAS	450,000	262,500	187,500	257,000	193,000
OPERATING SUPPLIES	300,000	341,250	(41,250)	314,000	(14,000)
SAFETY SUPPLIES	100,000	100,000	0	88,000	12,000
HW DISPOSAL	25,000	50,000	(25,000)	-	25,000
CONTRACT RECYCLING	600,000	525,000	75,000	574,000	26,000
MRF Operations Total	\$ 8,003,209	\$ 7,330,485	\$ 672,724	\$ 7,000,934	\$ 1,002,275

MRF Maintenance

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
MRF Maintenance					
SALARIES	\$ 690,236	\$ 635,454	\$ 54,782	\$ 533,899	\$ 156,337
EMPLOYER PAYROLL TAXES	10,008	9,214	794	7,528	2,480
EMPL. BENF.-DEFERRED COMP (457)	2,916	4,373	(1,457)	2,894	22
HEALTH INSURANCE	210,590	202,350	8,240	170,534	40,056
EMPL. BENF.-PERS	140,054	116,996	23,058	115,715	24,340
EMPL. BENF.-WORKERS COMP.	57,586	38,286	19,301	37,609	19,978
MEMBERSHIPS/CONFERENCES	2,000	5,000	(3,000)	-	2,000
TRAVEL EXPENSE	1,000	2,500	(1,500)	-	1,000
MEDICAL SERVICES	1,500	2,700	(1,200)	1,000	500
TRAINING/EDUCATION	10,000	20,000	(10,000)	2,000	8,000
EQUIPMENT R&M	300,000	472,000	(172,000)	165,000	135,000
EQUIPMENT RENTAL	5,000	25,000	(20,000)	4,000	1,000
FACILITIES MAINTENANCE	20,000	-	20,000	15,000	5,000
OPERATING SUPPLIES	60,000	75,000	(15,000)	43,000	17,000
TOOL EXPENSE	10,000	-	10,000	3,000	7,000
SAFETY SUPPLIES	25,000	25,000	0	19,000	6,000
MRF Maintenance Total	\$ 1,545,892	\$ 1,633,873	\$ (87,981)	\$ 1,120,178	\$ 425,714

Landfill Operations, Site & Facilities, Scales

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Landfill Operations					
SALARIES	\$ 1,232,524	\$ 922,771	\$ 309,753	\$ 1,086,786	\$ 145,738
EMPLOYER PAYROLL TAXES	17,872	13,380	4,491	15,324	2,548
EMPL. BENF.-DEFERRED COMP (457)	15,366	14,547	819	15,168	198
HEALTH INSURANCE	324,539	215,370	109,168	208,919	115,620
EMPL. BENF.-PERS	254,361	171,544	82,817	182,949	71,412
EMPL. BENF.-WORKERS COMP.	58,071	47,285	10,786	53,311	4,759
MEMBERSHIPS/CONFERENCES	3,000	3,000	-	480	2,520
COUNTY/STATE DISPOSAL FEES	1,000,000	1,200,000	(200,000)	1,050,000	(50,000)
OUTSIDE SERVICES	3,000	3,000	-	-	3,000
EE RECOGNITION/GOODWILL	2,000	2,000	(0)	2,000	-
MEDICAL SERVICES	500	1,000	(500)	1,000	(500)
TRAINING/EDUCATION	5,000	3,000	2,000	-	5,000
PROFESSIONAL SERVICES	50,000	50,000	(0)	259,000	(209,000)
EQUIPMENT RENTAL	75,000	125,000	(50,000)	106,000	(31,000)
FACILITIES MAINTENANCE	5,000	5,000	(0)	9,000	(4,000)
DIESEL & GAS	450,000	200,000	250,000	374,000	76,000
OPERATING SUPPLIES	100,000	200,000	(100,000)	114,000	(14,000)
SAFETY SUPPLIES	1,000	52,000	(51,000)	8,000	(7,000)
PA - ADOPT A HIGHWAY	1,500	-	1,500	2,000	(500)
Landfill Operations Total	\$ 3,598,732	\$ 3,228,898	\$ 369,834	\$ 3,487,937	\$ 110,795

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Site & Facilities					
SALARIES	\$ 968,440	\$ 946,729	\$ 21,711	\$ 908,193	\$ 60,247
EMPLOYER PAYROLL TAXES	14,042	13,728	315	12,806	1,237
EMPL. BENF.-DEFERRED COMP (457)	14,007	13,214	793	10,808	3,200
HEALTH INSURANCE	334,006	227,582	106,424	203,390	130,616
EMPL. BENF.-PERS	197,947	175,778	22,168	169,669	28,278
EMPL. BENF.-WORKERS COMP.	61,721	61,906	(185)	53,612	8,109
MEETING SUPPLIES	1,000	1,000	0	-	1,000
MEMBERSHIPS/CONFERENCES	3,000	3,000	-	1,000	2,000
TRAVEL EXPENSE	2,000	2,000	-	1,000	1,000
GOVERNMENTAL FEES	-	100	(100)	-	-
OFFICE SUPPLIES	5,000	500	4,500	1,000	4,000
INFO SYS SUPPLIES/SERVICES	1,000	1,500	(500)	-	1,000
OUTSIDE SERVICES	350,000	350,000	(0)	324,000	26,000
UTILITIES	70,000	60,000	10,000	101,000	(31,000)
EE RECOGNITION/GOODWILL	2,000	3,000	(1,000)	2,000	-
MEDICAL SERVICES	1,500	3,000	(1,500)	2,000	(500)
TRAINING/EDUCATION	5,000	3,000	2,000	6,000	(1,000)
PROFESSIONAL SERVICES		5,000	(5,000)	200	(200)
LEACHATE R&M		15,000	(15,000)	-	-
EQUIPMENT RENTAL	45,000	50,000	(5,000)	84,000	(39,000)
FACILITIES MAINTENANCE	60,000	100,000	(40,000)	65,000	(5,000)
DIESEL & GAS	900,000	225,000	675,000	371,000	529,000
CNG FUEL	600,000	480,000	120,000	591,000	9,000
OPERATING SUPPLIES	75,000	150,000	(75,000)	79,000	(4,000)
SAFETY SUPPLIES	15,000	50,000	(35,000)	14,000	1,000
Site & Facilities Total	\$ 3,725,663	\$ 2,941,037	\$ 784,626	\$ 3,000,677	\$ 724,986

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Scales					
SALARIES	\$ 528,500	\$ 459,100	\$ 69,400	\$ 452,953	\$ 75,546
EMPLOYER PAYROLL TAXES	7,663	6,657	1,006	6,387	1,277
EMPL. BENF.-DEFERRED COMP (457)	8,761	7,720	1,041	8,108	654
HEALTH INSURANCE	134,450	88,799	45,651	119,205	15,245
EMPL. BENF.-PERS	91,824	85,325	6,500	84,820	7,005
EMPL. BENF.-WORKERS COMP.	19,074	15,259	3,815	15,786	3,287
MEMBERSHIPS/CONFERENCES	1,000	2,000	(1,000)	-	1,000
GOVERNMENTAL FEES	4,000	2,500	1,500	4,000	-
OFFICE SUPPLIES	3,000	2,500	500	3,000	-
INFO SYS SUPPLIES/SERVICES	25,000	15,000	10,000	29,000	(4,000)
OUTSIDE SERVICES	5,000	12,000	(7,000)	-	5,000
EE RECOGNITION/GOODWILL	2,500	2,000	500	4,000	(1,500)
MEDICAL SERVICES	1,000	-	1,000	1,000	-
TRAINING/EDUCATION	2,500	2,000	500	1,000	1,500
CREDIT CARD FEES	135,000	125,000	10,000	123,000	12,000
EQUIPMENT R&M	30,000	25,000	5,000	34,000	(4,000)
FACILITIES MAINTENANCE	20,000	15,000	5,000	29,000	(9,000)
OPERATING SUPPLIES	2,000	-	2,000	2,000	-
SAFETY SUPPLIES	3,000	3,500	(500)	3,000	-
Scales Total	\$ 1,024,273	\$ 869,360	\$ 154,913	\$ 920,259	\$ 104,014

Organics Management

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Organics					
CONTRACT RECYCLING	\$ 2,600,000	\$ 1,700,000	\$ 900,000	\$ 2,462,000	\$ 138,000

Landfill Gas to Energy

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Landfill Gas					
SALARIES	\$ 488,088	\$ 398,363	\$ 89,724	\$ 485,089	\$ 2,998
EMPLOYER PAYROLL TAXES	7,077	5,776	1,301	6,840	238
EMPL. BENF.-DEFERRED COMP (457)	9,683	9,230	452	9,225	458
HEALTH INSURANCE	68,600	77,716	(9,116)	50,546	18,053
EMPL. BENF.-PERS	73,730	54,359	19,371	60,504	13,226
EMPL. BENF.-WORKERS COMP.	12,607	21,241	(8,634)	20,000	(7,393)
MEMBERSHIPS/CONFERENCES		5,000	(5,000)	350	(350)
TRAVEL EXPENSE	2,000	2,000	(0)	2,000	-
GOVERNMENTAL FEES		4,000	(4,000)	-	-
OFFICE SUPPLIES	1,000	500	500	1,000	-
INFO SYS SUPPLIES/SERVICES	2,000	2,000	(0)	-	2,000
OUTSIDE SERVICES	2,000	2,000	(0)	1,000	1,000
UTILITIES	12,000	12,000	-	11,000	1,000
EE RECOGNITION/GOODWILL	300	300	-	-	300
MEDICAL SERVICES	250	500	(250)	200	50
TRAINING/EDUCATION	10,000	5,000	5,000	5,000	5,000
ENVIRONMENTAL SERVICES	750,000	500,000	250,000	844,000	(94,000)
PROFESSIONAL SERVICES	10,000	20,000	(10,000)	1,000	9,000
POWER SALES SCHEDULING SERVICE	50,000	50,000	(0)	50,000	-
EQUIPMENT RENTAL	25,000	50,000	(25,000)	21,000	4,000
FACILITIES MAINTENANCE	10,000	20,000	(10,000)	6,000	4,000
DIESEL & GAS	-	3,000	(3,000)	15,000	(15,000)
OPERATING SUPPLIES	60,000	100,000	(40,000)	66,000	(6,000)
TOOL EXPENSE	2,000	-	2,000	1,000	1,000
SAFETY SUPPLIES	7,000	11,000	(4,000)	8,000	(1,000)
HW DISPOSAL	7,000	5,000	2,000	7,000	-
LFG GAS FIELD	10,000	25,000	(15,000)	5,000	5,000
LFG GAS SKID	100,000	70,000	30,000	38,000	62,000
R&M LFG CATERPILLAR #1	300,000	275,000	25,000	312,000	(12,000)
R&M LFG JENBACHER #2	300,000	175,000	125,000	134,000	166,000
R&M LFG JENBACHER #3	300,000	175,000	125,000	357,000	(57,000)
R&M LFG JENBACHER #4	200,000	275,000	(75,000)	147,000	53,000
LFG SWITCHGEAR	90,000	50,000	40,000	-	90,000
Landfill Gas Total	\$ 2,910,335	\$ 2,403,987	\$ 506,348	\$ 2,664,755	\$ 245,580



Household Hazardous Waste

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Household Hazardous Waste					
SALARIES	\$ 435,942	\$ 411,013	\$ 24,930	\$ 449,468	\$ (13,526)
EMPLOYER PAYROLL TAXES	6,321	5,960	362	6,337	(16)
EMPL. BENF.-DEFERRED COMP (457)	12,214	12,217	(4)	11,835	378
HEALTH INSURANCE	108,150	82,328	25,823	80,436	27,714
EMPL. BENF.-PERS	95,802	82,203	13,599	87,008	8,793
EMPL. BENF.-WORKERS COMP.	32,918	33,086	(168)	33,532	(614)
TRAVEL EXPENSE	3,000	-	3,000	3,000	-
OFFICE SUPPLIES	500	500	(0)	1,000	(500)
INFO SYS SUPPLIES/SERVICES		500	(500)	-	-
OUTSIDE SERVICES	1,000	1,000	0	1,000	-
EE RECOGNITION/GOODWILL	600	1,000	(400)	-	600
MEDICAL SERVICES	250	1,000	(750)	-	250
TRAINING/EDUCATION	3,000	3,000	-	3,000	-
PROFESSIONAL SERVICES	2,500	2,500	0	35,000	(32,500)
EQUIPMENT R&M		1,000	(1,000)	-	-
EQUIPMENT RENTAL	1,000	-	1,000	4,000	(3,000)
FACILITIES MAINTENANCE	5,000	30,000	(25,000)	1,000	4,000
DIESEL & GAS	-	1,000	(1,000)	4,000	(4,000)
OPERATING SUPPLIES	10,000	6,000	4,000	9,000	1,000
SAFETY SUPPLIES	20,000	32,000	(12,000)	22,000	(2,000)
HW DISPOSAL	300,000	350,000	(50,000)	251,000	49,000
Household Hazardous Waste Total	\$ 1,038,197	\$ 1,056,306	\$ (18,109)	\$ 1,002,618	\$ 35,580

Last Chance Mercantile

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
Last Chance Mercantile					
HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 5,665	\$ (5,665)
OUTSIDE SERVICES	50,000	100,000	(50,000)	64,000	(14,000)
FACILITIES MAINTENANCE	10,000	50,000	(40,000)	1,000	9,000
SAFETY SUPPLIES	-	-	-	-	-
Last Chance Mercantile Total	\$ 60,000	\$ 150,000	\$ (90,000)	\$ 70,665	\$ (10,665)

Equipment Maintenance

Account	F24 Budget	F23 Budget	Higher/Lower F23 Budget	F23 Estimate	Higher/Lower F23 Estimate
<u>Maintenance Shop</u>					
SALARIES	\$ 1,302,400	\$ 1,203,150	\$ 99,250	\$ 1,241,528	\$ 60,872
EMPLOYER PAYROLL TAXES	18,885	17,446	1,439	17,506	1,379
EMPL. BENF.-DEFERRED COMP (457)	20,748	18,183	2,565	19,897	850
HEALTH INSURANCE	299,364	252,974	46,389	259,692	39,672
EMPL. BENF.-PERS	264,855	222,402	42,454	237,090	27,765
EMPL. BENF.-WORKERS COMP.	63,372	65,486	(2,114)	65,519	(2,147)
MEMBERSHIPS/CONFERENCES	2,400	2,400	-	1,500	900
TRAVEL EXPENSE	6,000	6,000	-	-	6,000
OFFICE SUPPLIES	3,000	3,000	-	-	3,000
INFO SYS SUPPLIES/SERVICES	12,000	12,000	-	5,000	7,000
OUTSIDE SERVICES	2,500	-	2,500	2,000	500
UTILITIES	1,500	300	1,200	1,000	500
EE RECOGNITION/GOODWILL	2,400	2,400	-	3,000	(600)
MEDICAL SERVICES	1,800	1,800	-	2,000	(200)
TRAINING/EDUCATION	15,000	15,000	-	5,000	10,000
EQUIPMENT R&M	1,000,000	1,000,000	0	862,000	138,000
EQUIPMENT RENTAL	10,000	10,000	0	3,000	7,000
FACILITIES MAINTENANCE	75,000	78,000	(3,000)	48,000	27,000
DIESEL & GAS	-	19,200	(19,200)	24,000	(24,000)
OPERATING SUPPLIES	185,000	135,000	50,000	159,000	26,000
TOOL EXPENSE	2,500	-	2,500	4,000	(1,500)
SAFETY SUPPLIES	27,500	24,000	3,500	25,000	2,500
Maintenance Shop Total	\$ 3,316,223	\$ 3,088,740	\$ 227,483	\$ 2,985,731	\$ 330,492

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