

RUTLAND COUNTY SOLID WASTE DISTRICT

OFFICES OF:
Board of Supervisors
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Notice of Public Hearing

This is to inform the public that the Board of Supervisors of the Rutland County Solid Waste District will hold its annual Budget Plan & CIP Hearing for 2024.

The hearing is scheduled for

**Wednesday, December 27, 2023 at 6:00 p.m.
1 Smith Rd, Rutland, Vt**

A Virtual Meeting at GoTo Meeting link:
<https://meet.goto.com/684309829>

The purpose of the hearing is to receive comments from the public regarding the proposed District budget for 2024. The Board of Supervisors will not act upon the budget at that time. The Board of Supervisors are scheduled to approve the budget Plan and CIP at their regular meeting on January 3, 2024.

Anyone wishing to review the proposed budget may obtain a copy at the District Office, 1 Smith Road, Rutland.

A copy is also listed on the Districts' website at [**rcswd.com**](http://rcswd.com). Inquiries by mail should be directed to: Mark S. Shea, District Manager, RCSWD, 2 Greens Hill Lane, Rutland, VT 05701 or telephone (802) 775-7209 ext. 202.

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TO: RCSWD Board of Supervisors

FR: Mark S. Shea, District Manager

DA: December 27, 2023

RE: 2024 BUDGET SCHEDULE

Another budget year is approaching us. I again propose the following Budget Schedule for 2024.

October 4, 2023	Board of Supervisors provided draft Capital Improvement Plan (CIP). Board members will provide the Manger feedback on the document.
November 1, 2023	Board of Supervisors Draft Budget Plan Proposal and CIP provided to the Board. The Board will provide goals and objectives on the Budget Plan to the Manager.
November 15, 2023	E-Board Meeting to work on Budget (<i>flexible</i>)
December 6, 2023	Board of Supervisors move to finalize Draft Budget Plan Proposal (no quorum obtained. Information meeting)
December 26 <u>27</u> , 2023	Budget Hearing
January 3, 2024	Board of Supervisors Approves 2024 Budget

Please approve this such that we are on the same page and that we can plan the holiday schedule too.

Approved: October 4, 2023



RUTLAND COUNTY
SOLID WASTE DISTRICT
RECYCLE + REDUCE + REUSE + COMPOST

2024 Budget Plan

&

Capital Improvement Plan (CIP)

Building on Infrastructure, safety, and convenient programs

Approved:

Index

BOARD OF SUPERVISORS ACTIONS.....3

CAPITAL IMPROVEMENT PLAN (CIP).....3

CAPITAL EQUIPMENT PROFILES.....6

2024 BUDGET PLAN ENVIRONMENTAL CONDITIONS8

WHAT IS IN THE DISTRICT SURCHARGE.....12

2024 BUDGET PLAN PROPOSAL.....14

OUR PROGRAMS AND BEYOND THE NOTES.....15

 ADMINISTRATIONS.....15

 RECYCLING.....16

 CONSTRUCTION & DEMOLITION.....17

 HOUSEHOLD HAZARDOUS WASTE.....17

 FOOD WASTE.....18

 TRANSFER STATION.....18

 MATERIAL RECOVERY FACILITY.....18

S.W.O.T. ANALYSIS.....19

2024 BUDGET DETAIL.....20

BOARD OF SUPERVISORS ACTIONS

Attached please find the proposed general FY2024 budget plan, and Materials Recovery Facility (MRF) budget, and Capital Improvement Plan (CIP). Each of these budgets are balanced. The proposed 2024 CIP was presented to the Board of Supervisors on October 4, 2023. The CIP and budget plan was reviewed by the Board of Supervisors – Executive Board on November 15, 2023. The CIP and budget plan was reviewed by the Board of Supervisors on December 6, 2023. At this time, the BOS approved the budget plan for a duly noticed public hearing scheduled for December 27, 2023 at 6:00pm. These documents will be presented at the Board of Supervisors January 3, 2024 for approval. Please consider within the budget narrative, the budget summary and budget detail sections for a comprehensive understanding of the Districts’ operations.

OUR MISSION

Our mission is to reduce reliance on landfills through waste reduction, reuse, and recycling programs. To accomplish this, the District works closely with member-towns, schools, businesses, and institutions to provide technical assistance, education, and tools designed to reduce waste and capture valuable resources through recycling, donating and composting.

OUR VISION

To reduce waste in a sustainable and economical matter by giving our residents and businesses the means of recycling electronic waste, food scrap collection, household hazardous waste disposal and much more.

2024 CAPITAL IMPROVEMENT PLAN (CIP)

The Capital Assets of a Solid Waste District and their condition are critical to the quality of services that a municipality can provide. Capital asset expenditures can be more controversial than other expenditures because they typically involve large sums of money, often raised through debt financing, and not every citizen will agree as to the necessity of each project that is undertaken. By using a well thought out capital improvement program, the district can plan for replacement of assets, potential capital reserve funding, operating budget expenditures, and debt service expenditures. Within the district abilities, it is limited greatly, such that it can borrow for a term up to one year without bringing the question to the voters of each member town.

Vermont law provides for adoption of a capital budget and plan at 24 V.S.A. § 4430 and encourages that the capital improvement plan conforms to the organization goals and objectives. Capital Improvement

policies need to be general and flexible to accommodate the district's political will, while still providing enough guidance to enable sound financial choices. Therefore, the policy will generally consist of guidelines designed to stimulate an informed debate to encourage the most enlightened choices, rather than trying to force efficient or effective decisions by way of a rigid menu of policy choices. Determining the criteria for selecting projects in advance will take the emotion out of the selection process.

The Detail for 2024

40-yard roll-off Container & Cover

Over the last few years, we have been replacing transfer station containers due to their very poor condition. In 2024, \$20,000 will be needed to continue this need. A 40-yard container with a cover will be needed to increase convenience for customers and employees to discontinue source separating of plastics (#1 PET, #2 HDPE Natural, #2 HDPE Colored). By mixing these, this will need extra processing, more contracted pulls and will bring less revenue to the district. We are also looking into our metal collection operations, which will need two (2) additional 40-yard containers.

Caterpillar 938G Wheel Loader

Presently our 2000 Caterpillar 938G Loader has ~10,303 hours on it. This is a lot. This year we need to start planning to accumulate funds for its end-of-life solution. This year \$40,000 will start this fund.

Transfer Station Scalehouse Project

In 2022 we put \$50,000, and again in 2023 we place into the fund for a new 26-foot box truck. With \$100,000 added last year we planned to replace the existing 1995 International truck with a new one. On November 1, 2023, the Board of Supervisors indicated that a new Box Truck is not needed. In its stead, these funds will be allocated to a new Scalehouse at the transfer station in 2024. This project will consist of placing a new Scalehouse on the opposite side of the scale and removing the existing inefficient and deteriorating structure. Current industry Scalehouse operations are set up such that one (1) employee is needed to effectively operate the scale and its operations. This project will need to be completed with little or no downtime. On November 1, 2023, the Board of Supervisors indicated that it would like to add \$50,000 to this fund, given \$150,000 for this project.

Recycling - HHW Facility Project

In prior years this plan proposed to add \$40,000 for repairing the Recycling Center Support Pillars. On November 1, 2023, the Board of Supervisors indicated that it would like to transfer this \$40,000 in 2024, plus another \$50,000 to build a new recycling and household hazardous waste facility with city water and sewer.

Transfer Station asphaltting/stone mitigation

For the past few years, the district has been mitigating stormwater, wetlands, and road erosion issues at the transfer station. To continue this multi-year approach, \$30,000 will be needed for transfer station asphaltting and stone work.

RCSWD Diversion Grant

As a new program in 2023, RCSWD created a competitive grant opportunity for member towns and funds to improve their ability to fulfill our mission to reduce reliance on landfills through waste reduction, reuse, and recycling programs from fund balance. This program was funded \$25,000 in 2023. Thus far no disbursements have been drawn on this. These funds will carry over to the 2024 year.

MRF Stormwater Project

For the last few years, the district has had on the table a pending state mandated stormwater project. During this time, monies have been reserved to fund this project. There was \$35,000 funded in the 2020 budget. Also, in this budget there is \$22,285 left over from the transfer station wetlands project. In 2019 there was \$70,000 reserved for this project. In 2022 this totaled another \$50,000 was added to \$177,285. In 2023 and in 2024 another \$100,000 was added to this fund given \$487,285 to this project. It has been estimated that this project could cost more than estimated. It is also known that we will need to have this project done within five (5) years. As a more efficient process it is recommended that this project be completed in one year. On November 1, 2023, the Board of Supervisors indicated that it would like to proceed with doing this project in one year. Bid documents are being created to allow for this project to be put out to bid early in 2024.

Previous years updates:

Our 1994 Yale forklift was well over its life. A new 2023 Toyota Model 50-8FGU25 Forklift was purchased for \$33,700.

We replace our 1980's Kamatsu Excavator, which is no longer functional. With the help of a USDA rural development grant of \$69,520, and additional \$91,000 in this fund for 2023, this long awaiting purchase was realized in 2023 with a Caterpillar Excavator Model 313GC. The Kamatsu Excavator and the 1997 Ford Box Truck was also sold.

Total funds for the 2024 Capital Improvement Plan (CIP) are \$270,000.

2024 DRAFT RCSWD Capital Improvement Plan (CIP)									
Replacement Schedule			1	2	3	4	5		
Expenses	Year	2023	2024	2025	2026	2027	2028	Invested	
Ford F250 Truck	Good	2019						\$0.00	
Recycling Center Support Pillars	Bee damaged		\$ 30,000					\$0.00	
40 yard roll-off container & cover	End of life		\$ 13,500	\$20,000		\$ 15,000		\$ 16,000	\$76,600
Toyota Forklift (Model 50-8FGU25)	1 hrs.	2023	\$ 35,000						\$0.00
Caterpillar 131 GC	New	2023	\$ 91,000						\$0.00
Caterpillar 938G Wheel Loader	94,239 hrs.	2000	\$ 40,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$340,000	
2006 International 26 foot Box Van	173,389 miles	1995	\$ 50,000					\$0.00	
Recycling - HHW Facility			\$ 30,000	\$175,000	\$ 175,000	\$ 175,000	\$195,000	\$790,000	
Transfer Station Scalehouse Project			\$ 50,000					\$150,000	
2022 Ford 26 foot Box Van	New	2022						\$0.00	
Transfer Station asphaltting/stone			\$ 30,000			\$ 30,000		\$60,000	
RCSWD Diversion Grant			\$ 25,000	carry over	\$ 15,000			\$25,000	
MRF Stormwater Project	EPA 3 acre-rule		\$100,000	\$100,000				\$487,285	
			\$344,500	\$270,000	\$265,000	\$265,000	\$280,000	\$286,000	\$1,928,885

CAPITAL EQUIPMENT PROFILES

In March of 2023 we received a new Toyota Forklift Truck Model 80-F8GU25. It has a 4500 lb. capacity. This replaced the 1994 Yale forklift. It currently has 23.09 hours on it.



In January of 2023 we received a new Caterpillar Excavator Model 313GC. This was impart from a grant from USDA. It currently has 84.0 hours on it. This purchase replaces the 1980's Kamatsu Excavator which found a buyer.



2022 Ford F-650 Box Truck with liftgate was purchased in 2022 with funds in part from a State grant. It has 3,842 miles on it. This vehicle is to replace the 1997 Ford Box Truck



2019 Ford F-250 Pickup truck with a plow and spreader. This vehicle has primarily been used for plowing snow and grounds to do maintenance. The vehicle has 2,588 miles on it.



2000 Caterpillar 938 G Loader was purchased in 2000 and had 167 hours on it. The original price was \$98,463. The district paid \$14,000 for a trade in, which brought the final cost to \$84,463.00.

Currently it has 10,303.0 hrs. on it. It is used for loading truck, pushing brush, C & D, metal, and several other transfer station purposes.



Recycling center has undergone many years of delayed maintenance. The pillars have been weakened by bee infestation and damage. Several years ago, I projected that this work will be needed in ~2024 at a cost of ~\$40K, and that is if the pillars hold out till then.

This year I would like to bring the \$40,000 reserved for this project to be utilized for larger structure that will house the recycling center programs with the household hazardous waste depot program. This facility would include a new and safer traffic pattern that maximizes customer convenience and workflows. It would also include running water and sewer.



I am planning to add three (3) 40-Yard roll-off containers and one cover in 2024 for the mixed plastics and metal program.

In the future, we will have additional containers that have not been replaced in over 20 years and are at their end-of-life. Presently, labor and welding repairs are needed on a regular basis. There is only so much we can do to keep them functioning at this time.



2006 International Box Truck automatic, lift gate under CDL requirement. It now has 178,207 miles on it.

It is used primarily to transport recyclables to the MRF. It is planned that this will be retired in 2024.



In 2024, \$150,000.00 will be funded to replace the old transfer station Scalehouse.

Draft photo (more to come)



2024 Budget Plan Environmental Conditions:

The 10,000-foot view ...

Inflation increases not seen in 40 years, and Markets are Down: Here's Why ...

Some communities are shocked to learn that their community's costs for curbside single stream recycling is now one third more than their cost to dispose of trash. To understand what's happening with recycling markets. The following information and charts are designed to help members understand the current recycling markets and share accurate information with local decision-makers in your community.

The Short Answer: The economy is expected to cool off because the Federal Reserve is raising interest rates to reduce inflation. That, in turn, reduces recycling market pricing during a slower economy.

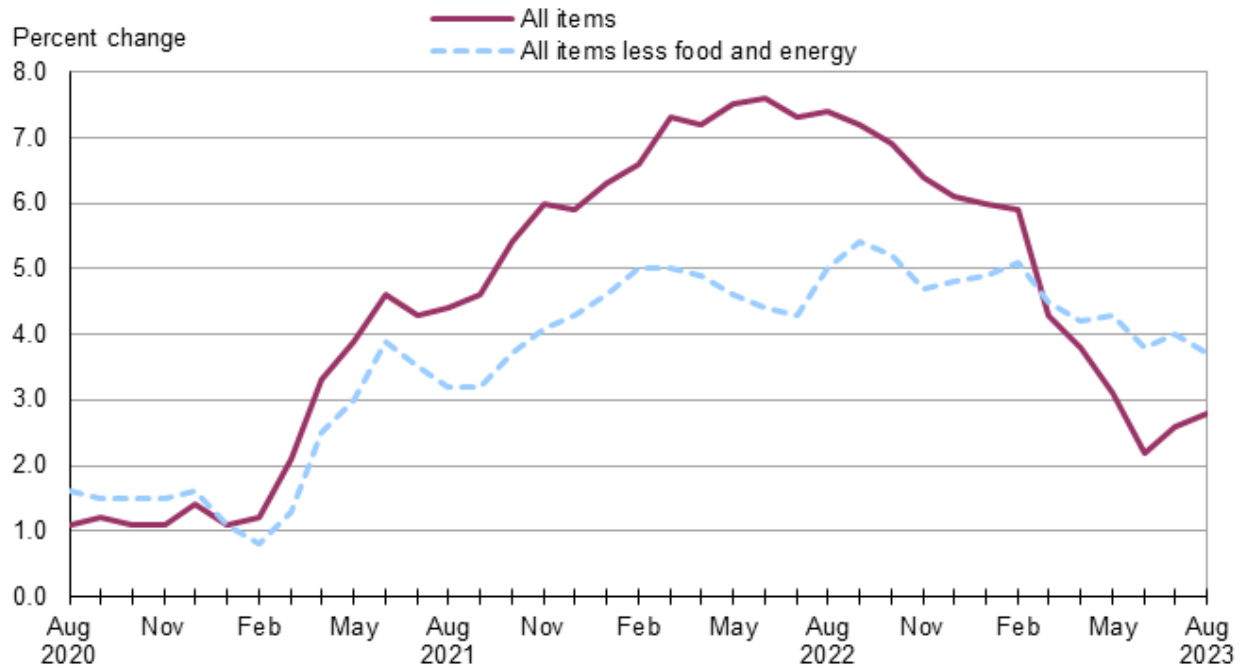
The Details: To reduce high inflation, the Federal Reserve — the central bank of the United States — has been increasing the federal funds rate. The federal funds rate is essentially the target interest rate banks and other financial institutions pay to borrow funds. The goal of the Federal Reserve is to raise interest rates enough to slow down the economy and reduce the rate of inflation. A slower economy and rising interest rates decrease consumer spending, which in turn reduces demand for recycled materials as a feedstock for new products and packaging. Experts anticipate that the Federal Reserve will continue increasing rates through the end of 2023 and is uncertain in 2024.

In addition, many manufacturers and retailers have had a difficult time predicting demand in this COVID/post-COVID economy, complicated in a global increase of conflict. Retail stores have recently had high inventory due to lower sales as Americans spend more on services than consumer goods. High inventory lowers the demand for recycled material as feedstock for making new goods. We can expect to see the unemployment rate increase as the economy slows down, which will reduce consumer spending (though one silver lining is that reduced consumer spending tends to also reduce the amount of waste generated by consumers).

Impacts on Communities: As recyclable commodities decrease in value, communities with source separated recycling are receiving less revenue for their recyclables or even paying to recycle some materials. Communities with dual or single stream recycling based on variable rates are seeing their costs for those programs increase.

Over the last 12 months, the Northeast all items CPI-U index increased 2.8 percent.

Chart 1. Over-the-year percent change in CPI-U, Northeast region, August 2020–August 2023



Source: U.S. Bureau of Labor Statistics.

Recycling Markets Value Reports in 2023

All Reporting MRFs	Blended Value April - June 2023	Percentage Change from Previous Quarter
Without residuals	\$85.63	10%
With residuals	\$76.99	13%

There was a slight decrease in values this quarter.

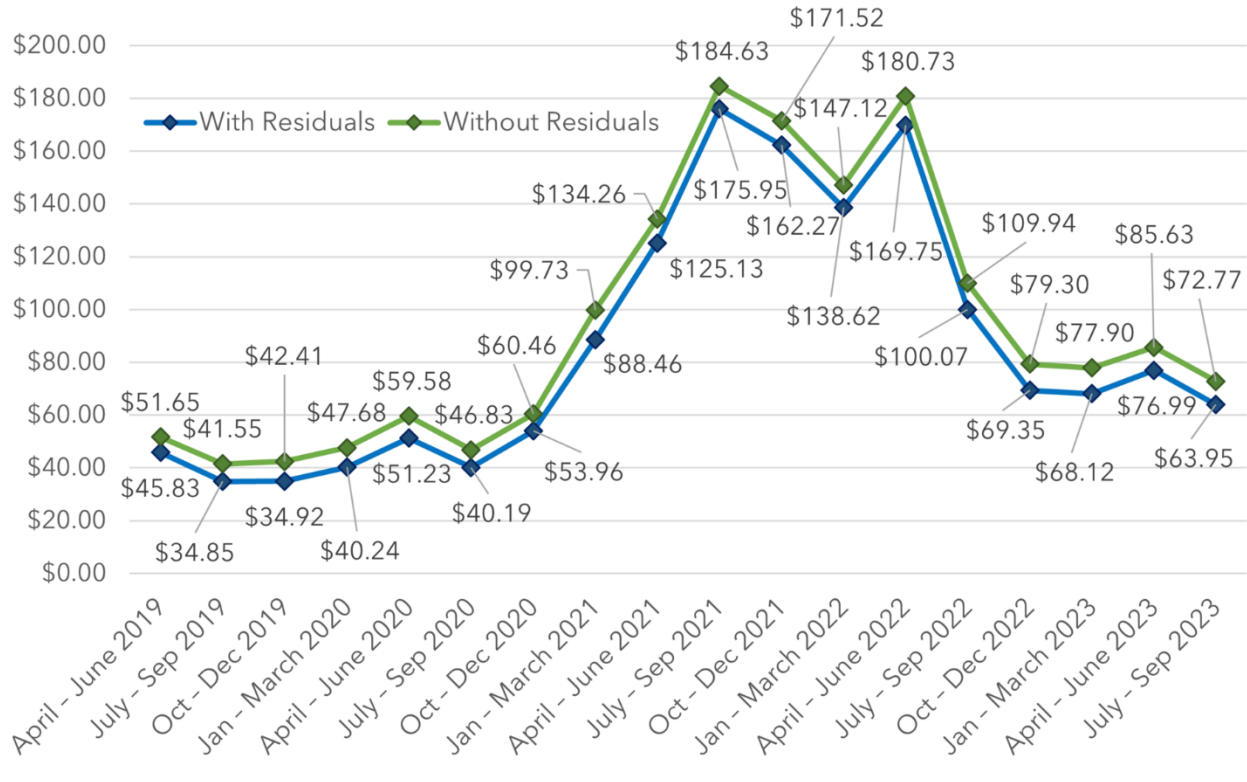
All Reporting MRFs	Blended Value July - September 2023	Percentage Change from Previous Quarter
Without residuals	\$72.77	-15%
With residuals	\$63.95	-17%

Slight Uptick Followed by Decline in Material Values Between April and September 2023

Market Report for the periods April – June 2023 and July – September 2023 showed a slight rise in the average commodity price for Q2 followed by a decline in Q3. The average value of all commodities dropped by 6% with residuals and 7% without from Q1 to Q3.

Average Value Per Ton Trends: Q2 2019 – Q3 2023

Slight Uptick Followed by Decline in Material Values Between April and September 2023



Market Pricing - Prior Nine-Year Averages

As demonstrated by the following charts, the average value for fibers and plastics increased significantly in 2021 before the current downturn in market pricing in late 2022. As shown by these charts, fluctuations in pricing for recyclable commodities are common over time.

Bottom Line: Recycling markets go up, and recycling markets go down. RCSWD urge member communities to stay the course during this market downturn and avoid making drastic changes to recycling programs that will be difficult to reverse when recycling markets inevitably improve.

As of October 2022

The commodities market downturn continues to punish MRFs, with plummeting prices for OCC, mixed paper, PETE and HDPE this month. For OCC, the current price isn't horrible by historical standards, but the speed at which values have nose-dived over the past couple of months is notable. Other recyclables have fallen far below the four-year average. The national average price for corrugated containers is down 32%, from an average \$114 per ton to a current average \$78 per ton. This compares with \$169 per ton this time last year.

According to historical data from RecyclingMarkets.net, the OCC price has averaged about \$82 over the past four years, so the current price isn't much lower than recent history. But the latest drop has been remarkably fast – it has fallen over 40% in just two months this summer. Meanwhile, mixed paper also took a dive, falling from \$44 per ton last month to \$18 per ton this month, or a drop of 59%. This compares with \$96 per ton this time last year. The current price is still well above the doldrums of late 2019 and early 2020, when mixed paper had negative values, but it's still the lowest it's been in two years. The average over the past four years was \$29 per ton.

Sorted residential papers are down 17%, from \$99 to \$82 per ton. One year ago, the price was \$118 per ton. The only good fiber news was in sorted office papers, which remain steady at \$241 per ton this month, compared with an average of \$164 one year ago. In plastics, the numbers are equally dismal. The national average price of PETE beverage bottles and jars dropped again this month, by 27%. The price is now averaging 7.53 cents per pound, compared with 10.31 cents per pound this time last month. Some regions are still trading as high as 10.00 cents per pound, with most offering as low as 6.00 cents. PETE was trading at 25.31 cents one year ago. By the standards of recent history, the PETE price is bad.

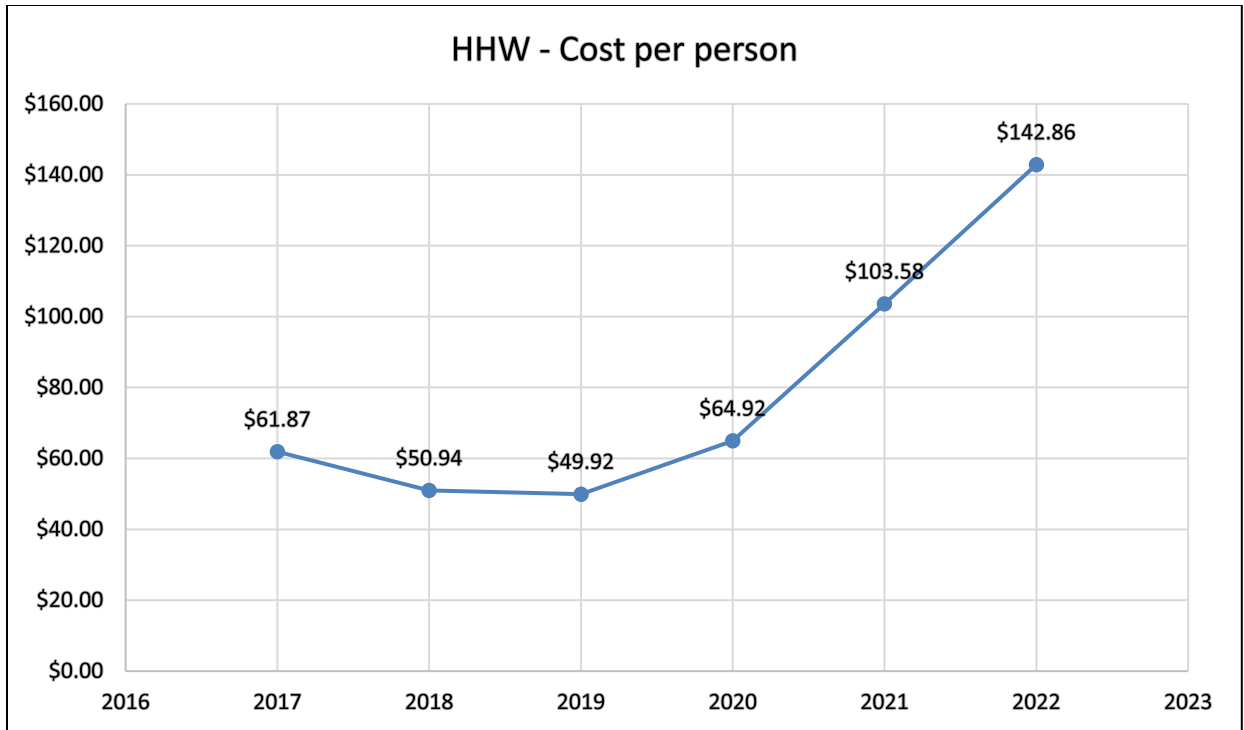
Past RecyclingMarkets.net data shows that, over the past four years, the price has averaged 15.70 cents per pound. That means the current price is less than half the four-year average price. The national average price of natural high-density polyethylene (HDPE) is also down. The price is now around 39.50 cents per pound, compared with 45.50 cents last month, or a drop of about 13%. The price was 108.44 cents this time last year, when it reached a record high. The current price is notably below the last-four-years average of 53.53 cents per pound.

Color HDPE has fallen even more dramatically and is now trading at 6.16 cents per pound. It was 11.88 cents this time last month, meaning it has fallen by 48% in just a month. Color HDPE averaged 58 cents one year ago. The latest numbers aren't good by historical standards either. Over the past four years, bales of color HDPE have averaged 20.25 cents per pound, over three times the current price.

A similar fall in plastics pricing occurred with polypropylene (PP), which is also down by 48%. This grade is now trading for about 8.31 cents per pound, down from 16.13 cents last month. PP was 32.91 cents one year ago.

On a historical basis, the current pricing is exceptionally bad. Over the past three years, the PP bale price has averaged 17.85 cents per pound, or nearly three times the current value. Lastly for plastics, films have also seen notable price drops.

HHW cost has been increasing dramatically over the last three years. Next year some changes will need to be looked at to address today's economy. In 2023 we are expecting a \$95,053 deficit in this program.



GENERAL FUND

This year’s budget goals were not initially clear after the November 6, 2021, Board meeting. After talking with E-Board members, I learned that infrastructure is important and should be built upon. Rutland County Solid Waste District is still by far the lowest sur-charge price in the State with other Districts’. The consumer price index (CPI-U) rate has increased from 1.1% in 2019, in November 2021 it is reported at 6.1% this year. In November of 2022 it was 7.2%. Last year the district looked at prices and made a few adjustments for customers visiting the transfer station. There are still programs that have not been updated in several years. Each year’s program costs more for the district. Each of our vendors’ costs go up as well. The business practice is to offset these costs to their customers to stay in business. Last year programs cost to the customers using the transfer station were adjusted. This year, I propose that the District increase its surcharge by \$1.53/ton. The current rate cannot be sustainable. I would also propose looking at it again in May/June 2024 for a possible \$0.50 increase.

WHAT IS THE OTHER DISTRICTS SURCHARGE?

Rutland County’s surcharge has historically been amongst the lowest in the state of Vermont. You will see them ranging from \$34.00 per ton to much less. The average surcharge for Districts is about a \$1.00 over last year average of \$24.13.

The next two tables illustrate more detail on the distinguishing pieces from 2002 to 2023.

	2002	2021	2023	% Difference 2023
Casella cost	\$66.57	\$89.16	\$107.13	37.9% + *
RCSWD surcharge	\$16.97	\$19.97	21.47	21.0%

* Not including fuel cost increases

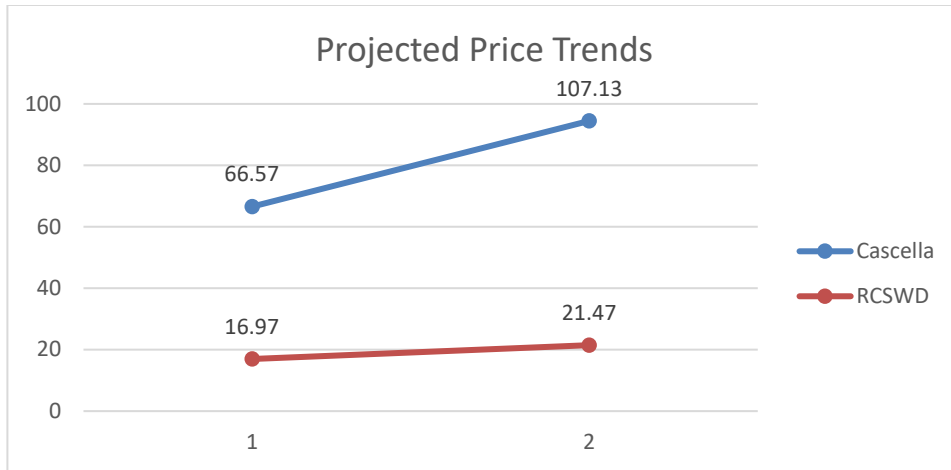
The above table shows that the sustainable company of Casella is increasing their fees at a dramatically higher rate than RCSWD. This difference is more in-line with the rate of CPI over the years.

The below table will show the cost of MSW when the current year's CPI (7.2%) is passed onto the hauler. This price is still dramatically smaller than the \$145.00 per ton, for a permitted residential user at our transfer station.

	2020	2021	2022	2023
Currently the District charges	\$19.97	\$19.97	\$20.47	\$21.47
Vt Franchise Fee	\$6.00	\$6.00	\$6.00	\$6.00
Host Fee	\$1.00	\$1.00	\$1.00	\$1.00
Tip Fee	\$62.57	\$63.59	\$63.59	\$67.41
Haul WUSA	\$25.16	\$25.57	\$27.15	\$32.72
TOTAL to haulers	\$114.70	\$116.13	\$121.60	\$128.60

■ = district control price ■ = others control price

The above two tables illustrate that the District is NOT keeping up with the rate of inflation and related cost for some time now, which places the District at a disadvantage in maintaining its financial position. Eleven percent is a very large number to fall behind on, and as time goes by, it will be a greater challenge to remain competitive.



I would recommend that the district increases their surcharge to catch up to the consumer price index (CPI-U). This will allow for proper Capital Planning and allow for stabilized price fluctuation for the user, over the long term, in an industry of volatile markets. This will also reduce the financial risk of the district if a substantial threat evolves, such as an expensive piece of equipment failing, or markets prices drop off. The district has the limitation that it cannot borrow money for more than a one year-term, and should prepare for such risks.

2024 BUDGET PLAN PROPOSAL

Big Picture

- Added Transfer Station Lead position. (\$89,304)
- The Consumer Price Index (CPI-U) increased 2.8% over last year at this time.
- Medical insurance is increasing by 12%.
- Additional Dental insurance benefit on employee for July to Dec - 6 months at \$3,290.10.
- Draft bottom-line number at this point is \$2,519,505 or 8.0% above the 2023 year approved Budget Plan. The MRF bottom line is \$88,400 or 4% less than last year number.

More Detail

In considering the economic environment we live in today, which includes accelerated inflation not seen in 40 years. Although experts are forecasting better future conditions. I am recommending again that we attempt to remedy this and come into conformity to these conditions. We will need to continue to adjust our surcharge prices to remain a healthy and viable organization in the long run. Several small adjustments at our transfer station will occur also. Adjustment will include a decrease in cost for our leaf and brush program. Increase will include the market changes to Asbestos and household hazardous waste for commercial and out of district customers. EPR programs do offer services for free.

Last year we were able to initiate several cost-saving strategies. These included, but not limited to, enhancements to our web-based permit application process. This became viable after a district-wide survey supported being able to obtain permits from the comfort of their own home or business. This process increased efficiency and revenue, because it included better tools to allow for proper auditing

and allow a level playing field for our customers. By cleaning up the place with clearer signage, accepting credit/debit cards allowed staff and customers to be safer. Less cash was handled by staff. This has allowed staff to balance their point of sales draw each day. In creating an online appointment calendar for household hazardous waste disposal, we created a safer and efficient means for customers during a global pandemic. Lane striping showed customers a clearer, additional path for services, and it also allowed exiting customers to exit without confusion. Customers were able to receive services on time and did not have to wait in a line. This also saves the district tens of thousands of dollars in this line item alone. Staff were able to be reassigned to cover deficiencies. The cost of Clean Harbors services is impeding our bottom line dramatically.

Last year we did more with less with the first half experiencing higher recycling values. It is not the case now. On the topic of inflation, at a high level, inflationary pressures – which has been felt globally are due to an imbalance between supply and demand. The pandemic snarled global supply chains and let prices surge as the U.S economy reopened. Basically, consumers unleashed pent-up demand while there was a shortage of goods. Our expenses are getting greater. This budget will be the continuation of getting us there, or at least heading in the right incremental direction in a world of great uncertainty.

This 2024 budget number is \$2,519,505 or 8.0% increase over last year's budget of \$2,333,311 for this balanced General Budget Plan.

The Materials Recovery Facility (MRF) balanced budget is \$88,400. This is a -4.0% decrease from last year.

Within this year's budget plan format, you will see columns on the 2023 budget, the 2023 actual numbers, and amount used in percentage of budget. You will also see the proposed 2024 budget with a change in dollars and percent, and a notes column. The most noticeable column in this year's budget will include a note giving a description of what it is. These notes will also be indicated in this narrative by program. The budget detail will be included at the end of the narrative section for your review.

Our Programs and Beyond the Notes:

ADMINISTRATIONS

Revenue

- General Revenues include what is received from First Light Fiber lease space, sale of books, and propane tanks.
- Tipping surcharges include an increase of \$1.53/ton to \$23.00/ton for trash within the district. This is a 7.1% increase over 2023 \$21.47 surcharge number. I propose a review of our condition and a possible \$0.50 increase in July 2024 as done in previous years.
- Weighing includes what is received at the MRF for weighing various trucks of private haulers.

Expenses

- Legal fees are budgeted at \$20,000 this year. The increase of this line is adequate for enforcement of delinquent haulers and recodifying our district ordinances. This could be much higher and a high risk if unfair practices are continuous for the few.
- Enforcement is \$10,000 to audit haulers.
- In salary related lines some fluctuation exists due to retirements, new staff, changes in insurances, and changes time worked in each program, and challenges in the amount of time working in each program due to the global pandemic.
- Capital Replacement Fund is the funds going to the Capital Improvement Plan (CIP). This year the CIP will be funded with \$270,000.
- Repairs and maintenance will be increased to \$20,000 to ensure the MRF landscaping accommodates new stormwater infrastructure planned this year and for permit requirements.
- Property and Liability includes changes reflect insurance cost.
- MRF utilities and repairs include water & sewer, Insurance, repairs.
- After reviewing our costs, I am looking at a 7.9% decrease over last year's line.
- Planned revenues may show a net income of \$66,750.

RECYCLING

This program is volatile based upon current markets. Inputs of specific materials may determine operational adjustments if losses increase. 2021 and the first half of 2022 was a good market time. Ongoing review of operations, if warranted, may include price adjustments at the Gleason Road transfer station. Next year to increase convenience for customers and employees we plan to discontinue source separating of plastics (#1 PET, #2 HDPE Natural, #2 HDPE Colored). By mixing these, this will need extra processing, more contracted pulls and will bring less revenue to the district. I am anticipating that recycling this product will increase revenue loss.

Revenue

- The first half of 2022 did better than the previous year. Since August 2022 the market tanked.
- District Town Recycling includes recycling material brought in from towns separate from the district, based on the market.
- The yard waste program includes revenue from Burlington Electric for the ground material and from local sources.
- The Backyard Compost Program includes sale of compost bins and kitchen scrappers. Historically, this program has been almost non-existent in practice. On July 1, 2020, Vermont law requires that this material will not be allowed in landfills. When the demand increases, its cost will need to off-set expenses.

Expense

- Recycling Pulls Towns – This is the cost associated with the pull of boxes from the Towns to the MRF.
- Town Recycling Profit refers to revenue given back to the Towns after all costs have been

- paid. This is market driven.
- Processing Fee is what the District pays for sorting out recyclables at the MRF. Increased cost is associated with the CPI each year.
- Yard Waste Expense is the cost associated with having a vendor grind the brush and clean wood, then give it away to customers or haul it away.
- Compost Expense is to purchase composters for residents to purchase.
- Education includes promotion of issues related to ACT 148 to the general public.
- After reviewing our costs, we are looking at a 21.5% decrease over last year's figure.
- Planned revenues may show a net loss of \$130,185.

CONSTRUCTION & DEMOLITION

Revenue

- This includes material brought in over the scale such as clean wood, asphalt, roofing shingles, yard brush, and leaves, etc.

Expense

- This includes a 37.7% decrease in expense over last year.
- Planned revenues may show a net income of \$268,387.

HOUSEHOLD HAZARDOUS WASTE

Revenue

- This includes a 3% decrease in revenue over last year's Expense.
- An added \$5.00 charge per visit plus item cost if applicable is in place. Exclusions will include all in district permitted residents, and residential Rover Events to member towns; Extended producer responsibility (EPR) program items, (i.e., paint, bulbs, covered e-waste, household batteries, etc.)

Expense

- This program historically runs at a high deficit each year. This program provides a very high value to member towns. The HHW collection facility is open six days a week from 7:30am to 2:00pm. It also includes outreach to member towns with thirty-two (32) event times each year. It has been indicated that no other entity offers this program at this level of service in the Northeast.
- An additional staff position will allow adequate safety standards be maintained while opening up opportunities to drop off material with or without an appointment for residential customers. This level of service is present for a large quantity generator facility.
- This includes a 24.4% increase in expense over last year's expense.
- This budget includes the continuation of fees for non-district residential to be our cost plus 40%, in-district commercial to be our cost plus 40%, non-district commercial to be our cost plus 70%
- Planned revenues show a net loss of \$142,974. This is an increase of 24.4% over last year.

FOOD WASTE

Pursuant to Vermont Law, starting July 1, 2020, all food waste shall be recycled and diverted from landfills. It is expected that this material will increase this year.

Revenue

- Revenues include sales received at the transfer station. It is currently \$1.00 per gallon.

Expense

- Expenses include the cost to process food waste. This may change with changes in volumes received. This program essentially should pay for itself. Last year this line item was within the recycling program. It is now in the food waste program. This will help in identifying the true cost of each program.
- This includes a 9.7% increase in expense over last year's Expense.
- Planned revenues may show a net loss of \$9,318.

TRANSFER STATION

The Fees Schedule – a few minor updates will be needed.

Revenue

- Transfer Station Fees include general revenue received over the scales from the general public.
- An 8% increase over last year's number.

Expense

- There is some change to employee benefits, this is a correction in actual cost for staff and benefits working in this program.
- Annual Sticker fees will need to be reviewed for this year to allow for multiple vehicles.
- The transfer station is offering the added convenience of accepting credit/debit cards as an added means of payment. This had an added convenience fee added to the customer cost. This cost covers the users' card cost and their bank charges. The district does not receive monies for this convenience.
- This includes a 34% increase in expense over last year's Expense. This is due in part to adding an additional staff person.
- Planned revenues show a net negative income of \$110,119.

MATERIAL RECOVERY FACILITY

Revenue

- Rent Income included in deferred revenue, and actual cash revenue for a portion of this year from leasing the facility.
- Other Financing Source includes an adjustment in insurance.

Expense

- Are self-evident by line. And is a balanced budget.

S.W.O.T. ANALYSIS

<p>Strengths:</p> <ul style="list-style-type: none"> • It's a balanced budget • It's plans for five years of Capital needs • Potential to increase financial position • Provides the ability to recruit and retain Staff if needed • It offers an incremental approach in offsetting rising cost and high inflation • Adding 1 extra staff at the transfer station will allow adequate safety levels, training, oversight, and coverage. 	<p>Weakness:</p> <ul style="list-style-type: none"> • Inflation • Volatile supply chains in the commodity markets
<p>Opportunities:</p> <ul style="list-style-type: none"> • Adjustments in prices that align with the CPI and market conditions assist the district in obtaining a stronger financial position • The thought of being able to replace the structures at Recycling and HHW facilities with one modern structure is possible with proper planning. Other districts are doing it... • Allows flexibility for new grant opportunities. 	<p>Threats:</p> <ul style="list-style-type: none"> • High Inflation • Volatile supply chains in the commodity markets • Not funding Capital projects and further delay maintenance could decrease the districts' financial position • Potential staff fluctuations

The following pages include detail on the 2024 Budget Plan Detail...

Rutland County Solid Waste District
2024 Budget Plan
December 27, 2023

2024 Budget Plan (draft)	ACT #	FY 2023	FY 2023	% Used	FY 2024	\$\$\$	%	Note
		Budget	Actual 10-31-2023	FY 2023	Budget			
REVENUE		83%						
ADMINISTRATION								
General Revenue	410001	\$74,831	\$19,554	26%	\$26,000	-\$48,831	-65%	
Grants Admin	410801	\$103,000	\$98,330	95%	\$0	-\$103,000	-100%	
Equipment Sales	410901	\$10,000	\$11,250	113%	\$5,000	-\$5,000	-50%	
Tipping Surcharges	490001	\$900,000	\$673,406	75%	\$1,042,298	\$142,298	16%	
Weighing	490003	\$0	\$0	0%	\$20	\$20	0%	
Total Revenues		\$1,087,831	\$802,540	74%	\$1,073,318	-\$14,513	-1%	
RECYCLING								
District Town Recycling	410701	\$500	\$0	0%	\$500	\$0	0%	
Sale of Recyclables	440404	\$30,000	\$22,733	76%	\$30,000	\$0	0%	
Yard Waste Program	480102	\$38,000	\$12,858	34%	\$20,000	-\$18,000	-47%	
Clean Wood	410801	\$6,000	\$0	0%	\$0	-\$6,000	-100%	
Grants	440410	\$0	\$0	0%	\$0	\$0	0%	
Backyard Compost Program	480103	\$2,000	\$1,835	92%	\$2,200	\$200	10%	
Total Revenues		\$76,500	\$37,427	49%	\$52,700	-\$23,800	-31%	
C&D								
C&D Upper- Shingles	420206	\$5,000	\$0	0%	\$0	-\$5,000	-100%	
C&D Upper- Clean Wood	420205	\$0	\$2,114	0%	\$3,000	\$3,000	0%	
C&D Mixed Tip	420207	\$110,000	\$231,782	211%	\$280,000	\$170,000	155%	
Asphalt	420213	\$4,000	\$0	0%	\$2,000	-\$2,000	-50%	ABC program broken out
Brick	420212	\$2,500	\$0	0%	\$1,000	-\$1,500	-60%	
Clean Concrete	420210	\$6,000	\$240	4%	\$2,000	-\$4,000	-67%	
Concrete w/ Rebar	420211	\$5,000	\$0	0%	\$1,000	-\$4,000	-80%	
Total Revenues		\$132,500	\$234,136	177%	\$289,000	\$156,500	118%	
HHW								
HHW Service Fees	430303	\$50,000	\$39,205	78%	\$48,000	-\$2,000	-4%	sm. adjustments
E-Waste Revenue	430305	\$5,000	\$1,731	35%	\$3,000	-\$2,000	-40%	
E-Waste Revenue -Non-covered	430305	\$7,000	\$6,086	87%	\$8,000	\$1,000	14%	*fees on non-covered
Grants	430310	\$44,580	\$4,092	9%	\$44,587	\$7	0%	
Total Revenues		\$106,580	\$51,114	48%	\$103,587	-\$2,993	-3%	
Food Waste								
Food Compost Revenue	480101	\$8,900	\$5,796	65%	\$8,900	\$0	0%	
Total Revenues		\$8,900	\$5,796	65%	\$8,900	\$0	0%	
Transfer Station								
Transfer Station Fees	420201	\$750,000	\$631,323	84%	\$790,000	\$40,000	5%	
Transfer Station Scale Fees	420202	\$44,000	\$69,632	158%	\$70,000	\$26,000	59%	
Transfer Station Sticker Fees	420203	\$56,000	\$42,765	76%	\$56,000	\$0	0%	
Host Community Fees - CMW	420204	\$36,000	\$28,615	79%	\$36,000	\$0	0%	
Sale of Metal	480001	\$21,000	\$23,352	111%	\$29,000	\$8,000	38%	
Tire Disposal Fee	490002	\$14,000	\$8,446	60%	\$11,000	-\$3,000	-21%	
Total Revenues		\$921,000	\$804,132	87%	\$992,000	\$71,000	8%	
TOTAL REVENUE		\$2,333,311	\$1,935,163	83%	\$2,519,505	\$186,194	8.0%	
EXPENSES								
ADMINISTRATION								
Salaries-Gen	510005	\$705,747	\$252,157	36%	\$333,048	-\$372,699	-52.8%	
Payroll Tax-Gen	510010	\$25,000	\$27,572	110%	\$25,478	\$478	1.9%	
Workers Comp-Gen	510011	\$26,000	\$19,962	77%	\$26,000	\$0	0.0%	
Unemployment-Gen	510012	\$15,000	\$9,927	66%	\$13,000	-\$2,000	-13.3%	
Retirement-Gen	510013	\$34,565	\$25,326	73%	\$30,000	-\$4,565	-13.2%	
Health Insurance-Gen	510015	\$49,361	\$30,115	61%	\$72,064	\$22,703	46.0%	
Office Expenses	510020	\$30,000	\$43,221	144%	\$30,400	\$400	1.3%	
Cash Short and Over	510023	\$0	\$0	0%	\$0	\$0	0.0%	
Audit	510025	\$16,500	\$10,000	61%	\$17,400	\$900	5.5%	
Legal Fees	510030	\$15,000	\$5,349	36%	\$20,000	\$5,000	33.3%	

Rutland County Solid Waste District
2024 Budget Plan
December 27, 2023

2024 Budget Plan (draft)	ACT #	FY 2023	FY 2023	% Used	FY 2024	\$\$\$	%	Note
		Budget	Actual 10-31-2023	FY 2023	Budget			
Professional Fees	510031	\$5,000	\$10,662	213%	\$10,000	\$5,000	100.0%	
Sales/Haz Tax	510032	\$1,000	\$676	68%	\$1,020	\$20	2.0%	
Advertising/Printing	510035	\$7,000	\$4,040	58%	\$5,000	-\$2,000	-28.6%	
Property & Liability	510042	\$12,500	\$14,012	112%	\$15,500	\$3,000	24.0%	
Postage	510045	\$2,000	\$2,403	120%	\$1,500	-\$500	-25.0%	
Utilities	510050	\$11,500	\$10,562	92%	\$12,500	\$1,000	8.7%	
Interest Expense	510060	\$2,500	\$18	1%	\$300	-\$2,200	-88.0%	
Dues, Subscr. & Meetings	510065	\$13,000	\$11,282	87%	\$13,000	\$0	0.0%	
Travel Reimbursement	510070	\$1,200	\$307	26%	\$1,200	\$0	0.0%	
Repairs & Maintenance	510075	\$5,000	\$6,096	122%	\$20,000	\$15,000	300.0%	MRF landscaping
Equipment Expense	510087	\$0	\$0	0%	\$0	\$0	0.0%	
Enforcement	580812	\$12,000	\$2,549	21%	\$10,000	-\$2,000	-16.7%	
Misc Expenses-Gen	510091	\$2,000	\$30	2%	\$1,000	-\$1,000	-50.0%	
Other Financing Use Expense	510094	\$20,500	\$14,858	72%	\$17,000	-\$3,500	-17.1%	
Capital Reserve Fund	510095	\$0	\$3,517	0%	\$270,000	\$270,000	100.0%	to CIP
Web Site	510022	\$3,000	\$0	0%	\$3,700	\$700	23.3%	
Total Direct Expenses		\$1,030,373	\$504,641	49%	\$949,110	-\$81,263	-7.9%	
Net Income		\$57,458	\$297,899	518%	\$124,208	\$66,750		
RECYCLING								
Recycling Pulls Towns	520265	\$10,000	\$1,226	12%	\$6,000	-\$4,000	-40.0%	
Salaries - RCY	540405	\$130,655	\$91,171	70%	\$85,775	-\$44,880	-34.4%	
Payroll Tax-RCY	540410	\$8,000	\$2,864	36%	\$6,562	-\$1,438	-18.0%	
Health Insurance-RCY	540415	\$31,470	\$29,546	94%	\$41,198	\$9,728	30.9%	
Operating Supplies-RCY	540420	\$2,000	\$386	19%	\$1,000	-\$1,000	-50.0%	
Processing Fees-RCY	540430	\$33,000	\$28,564	87%	\$39,000	\$6,000	18.2%	
Repairs & Maintenance-RCY	540475	\$1,000	\$0	0%	\$3,000	\$2,000	200.0%	
Compost Exp-RCY	540480	\$1,500	\$0	0%	\$0	-\$1,500	-100.0%	
Education Expense	540491	\$0	\$0	0%	\$0	\$0	0.0%	
Fuel - Truck RCY	540490	\$0	\$0	0%	\$0	\$0	0.0%	
Yard Waste - Salaries	545105	\$0	\$772	0%	\$0	\$0	0.0%	Yard Waste program broken out
Yard Waste - Payroll Tax	545110	\$0	\$0	0%	\$0	\$0	0.0%	
Yard Waste - Health Ins.	545115	\$0	\$670	0%	\$0	\$0	0.0%	
Yard Waste Expense-RCY	540481	\$15,000	\$0	0%	\$0	-\$15,000	-100.0%	
Municipal TS Expense	570701	\$350	\$0	0%	\$350	\$0	0.0%	
Total Direct Expenses		\$232,975	\$155,199	67%	\$182,885	-\$50,090	-21.5%	
Net Income		-\$156,475	-\$117,773	0%	-\$130,185	\$26,290		
C & D								
Salaries-C&D	560605	\$5,242	\$48	1%	\$9,797	\$4,555	86.9%	
Payroll Tax-C&D	560610	\$315	\$0	0%	\$749	\$434	137.9%	
Health Insurance-C&D	560615	\$5,215	\$23	0%	\$4,067	-\$1,148	-22.0%	
Hauling-C&D	560679	\$0	\$20	0%	\$0	\$0	0.0%	
Asphalt	520297	\$15,000	\$0	0%	\$1,500	-\$13,500	-90.0%	ABC program broken out
Brick	521005	\$500	\$0	0%	\$1,500	\$1,000	200.0%	
Clean Concrete	520299	\$4,000	\$0	0%	\$1,500	-\$2,500	-62.5%	
Concrete with Rebar	520300	\$2,800	\$0	0%	\$1,500	-\$1,300	-46.4%	
Clean Wood -C&D	560680	\$0	\$0	0%	\$0	\$0	0.0%	
Total Direct Expenses		\$33,072	\$90	0%	\$20,613	-\$12,459	-37.7%	
Net Income		\$99,428	\$234,046	235%	\$268,387	\$168,959		
HHW								
Salaries-HHW	530305	\$72,256	\$28,268	39%	\$91,095	\$18,839	26.1%	add staff - fewer appointments
Payroll Tax-HHW	530310	\$5,000	\$372	7%	\$6,969	\$1,969	39.4%	
Health Insurance-HHW	530315	\$10,540	\$9,391	89%	\$29,698	\$19,158	181.8%	
Operating Supplies-HHW	530320	\$9,000	\$10,715	119%	\$10,000	\$1,000	11.1%	
Utilities-HHW	530350	\$5,000	\$3,680	74%	\$5,500	\$500	10.0%	

Rutland County Solid Waste District
2024 Budget Plan
December 27, 2023

2024 Budget Plan (draft)		ACT #	FY 2023	FY 2023	% Used	FY 2024	\$\$\$	%	Note
			Budget	Actual 10-31-2023	FY 2023	Budget			
Training-HHW	530360	\$6,500	\$1,601	25%	\$7,000	\$500	7.7%		
Repairs & Maintenance-HHW	530375	\$11,500	\$815	7%	\$5,000	-\$6,500	-56.5%		
HHW Disposal	530380	\$75,000	\$80,896	108%	\$88,000	\$13,000	17.3%	increase access	
Fuel-HHW	530390	\$300	\$0	0%	\$300	\$0	0.0%		
Misc-HHW	530395	\$2,800	\$0	0%	\$3,000	\$200	7.1%	veh added HW insura	
Total Direct Expenses		\$198,146	\$135,738	69%	\$246,561	\$48,415	24.4%		
Net Income		-\$91,566	-\$84,624	0%	-\$142,974	-\$51,408			
FOOD WASTE									
Salaries-Food Waste	540408	\$7,811	\$4,857	62%	\$8,519	\$708	9.1%		
Payroll Tax-Food Waste	540411	\$700	\$372	53%	\$652	-\$48	-6.9%		
Health Ins-Food Waste	540416	\$4,089	\$32	1%	\$4,547	\$458	11.2%		
Compost Collection Program	540480	\$4,000	\$3,861	97%	\$4,500	\$500	12.5%		
Total Direct Expenses		\$16,600	\$9,122	55%	\$18,218	\$1,618	9.7%		
Net Income		-\$7,700	-\$3,326	0%	-\$9,318	-\$1,618	21.0%		
TRANSFER STATION									
Salaries-TS	520205	\$140,875	\$92,527	66%	\$137,874	-\$3,001	-2.1%		
Payroll Tax-TS	520210	\$8,070	\$5,946	74%	\$10,547	\$2,477	30.7%		
Health Insurance-TS	520215	\$16,785	\$14,207	85%	\$29,698	\$12,913	76.9%		
Maintenance - Salaries	511005		\$5,702	0%	\$0	\$0	0.0%		
Maintenance - Payroll Tax	511010		\$85	0%	\$0	\$0	0.0%		
Maintenance - Health Ins.	511015		\$2,608	0%	\$0	\$0	0.0%		
Maintenance & Repairs -TS	520275	\$19,000	\$13,316	70%	\$15,000	-\$4,000	-21.1%		
Operating Supplies-TS	520220	\$16,500	\$18,320	111%	\$20,000	\$3,500	21.2%		
Utilities-TS	520250	\$12,000	\$11,437	95%	\$13,000	\$1,000	8.3%		
Recycling Pulls - TS	520260	\$0	\$7,652	0%	\$10,000	\$10,000	100.0%		
Equipment/Capital Exp.	510087	\$0	\$0	0%	\$0	\$0	0.0%		
Host Community Fee	520279	\$32,000	\$27,033	84%	\$32,000	\$0	0.0%		
MSW Disposal	520280	\$500,000	\$669,713	134%	\$750,000	\$250,000	50.0%		
Rubbish Hauling-TS	520290	\$55,000	\$56,303	102%	\$65,000	\$10,000	18.2%		
Asbestos Disposal	520295	\$3,000	\$0	0%	\$0	-\$3,000	-100.0%		
Metal to CWM	520288	\$6,000	\$7,658	128%	\$8,000	\$2,000	33.3%	Metal program broken out	
Metal - Salaries	521005		\$1,514	0%	\$0	\$0	0.0%		
Metal - Payroll Tax	521010		\$0	0%	\$0	\$0	0.0%		
Metal - Health Insurance	521010	\$0	\$913	0%	\$0	\$0	0.0%		
Tire Disposal	520285	\$13,000	\$9,474	73%	\$11,000	-\$2,000	-15.4%		
Total Direct Expenses		\$822,230	\$944,565	115%	\$1,102,119	\$279,889	34.0%		
Net Income		\$98,770	-\$140,432	-142%	-\$110,119	-\$208,889			
TOTAL REVENUES		\$2,333,311	\$1,935,163	83%	\$2,519,505	\$186,194	8.0%		
TOTAL EXPENSES		\$2,333,311	\$1,749,269	75%	\$2,519,505	\$186,194	8.0%		
VARIANCE		\$0	\$185,894		\$0	\$0			
RCSWD MRF									
		FY 2023	FY 2023	% Used	FY 2024	\$\$\$	%	Note	
		Budget	Actual 10-31-2023	FY 2023	Budget				
REVENUES									
83%									
Proc Fees-CWM			\$47						
Interest Revenue	01-410303M	\$5	\$88	1757%	\$5	\$0	0.0%		
Rent Income	01-410701M	\$61,089	\$50,907	83%	\$61,089	\$0	0.0%		
Other Financing Source	01-410750M	\$31,000	\$14,858	48%	\$27,306	-\$3,694	-11.9%		
Total MRF Revenues		\$92,094	\$65,900	72%	\$88,400	-\$3,694	-4.0%		
EXPENSES									
Office Expenses	01-510020M	\$0	\$0	0%	\$0	\$0	0.0%		
Operating Supplies	01-510021M	\$400		0%		-\$400	-100.0%		
Professional Fees	01-510031M	\$400		0%		-\$400	-100.0%		
Prop & Liability	01-510042M	\$20,000	\$14,858	74%	\$22,000	\$2,000	10.0%		

Rutland County Solid Waste District
2024 Budget Plan
December 27, 2023

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		Budget	Actual 10-31-2023	FY 2023	Budget			
Interest Expense	01-510060M	\$0	\$3	0%	\$0	\$0	0.0%	
Repairs & Maintenance	01-510075M	\$300		0%	\$500	\$200	66.7%	
Water & Sewer	01-510095M	\$350	\$1,062	304%	\$900	\$550	157.1%	
Depreciation Expense	01-511010M	\$65,000	\$51,979	80%	\$65,000	\$0	0.0%	
Misc Expenses	01-510101M	\$5,644		0%	\$0	-\$5,644	-100.0%	
Total MRF Expenses		\$92,094	\$67,902	74%	\$88,400	-\$3,694	-4.0%	
Net Income		\$0	-\$2,002	0%	\$0	\$0		
Total Revenues MRF		\$92,094	\$65,900	72%	\$88,400	-\$3,694	-4%	
Total Expenses MRF		\$92,094	\$67,902	74%	\$88,400	-\$3,694	-4%	
Variance		\$0	-\$2,002		\$0	\$0		