

TO: Finance Committee
FROM: John Balparda, Director of Finance
DATE: Friday, February 14, 2025
RE: **FINANCE COMMITTEE MEETING**

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DATE:	Wednesday, February 19, 2025
TIME:	8:30 a.m. – 3:45 p.m.
PLACE:	Hybrid Meeting - <i>ZOOM Meeting or In-person at CSWD Administrative Office, 19 Gregory Drive, Suite 204 South Burlington</i>

MEETING AGENDA

1. Agenda
2. Public Comment Period
3. (E) Consent Agenda – Draft Minutes November 19, 2024
4. (E) FY 26 Budget Overview
 - a) Summary Overview (8:30 a.m.)
 - b) Self-funded Budgets
 - Biosolids (9:05 a.m.)
 - Closed Landfill (9:20 a.m.)
 - c) Operation Budgets
 - Operating Administration (9:35 a.m.)
 - Materials Recycling Facility (9:55 a.m.)

10-minute break

 - Hazardous Waste (10:45 p.m.)
 - Organics Recycling Facility (11:10 p.m.)

Lunch Break 12:00-12:30

 - Drop-Off Centers (12:30 p.m.)
 - Maintenance & Roll Off (1:00 p.m.)
 - Property Management (1:20 p.m.)- d) Administration Budgets
 - Administration/IT (1:35 p.m.)
 - Compliance/Safety (1:50 p.m.)
 - Finance (2:05 p.m.)

10-minute break

- Outreach & Communications (2:30 p.m.)
 - Solid Waste Management Fees (2:55 p.m.)
 - e) Total Compensation**
 - Wages & Benefits Summary (3:05 p.m.)
 - Key Assumptions
 - Organizational Chart
 - f) Reserves Overview (3:25 p.m.)
 - g) Capital Budget Review (3:35 p.m.)
5. Other Business (4:00 p.m.)
6. Adjourn

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**CHITTENDEN SOLID WASTE DISTRICT – Administrative Office
FINANCE COMMITTEE MINUTES
CSWD Administrative Office, 19 Gregory Drive, South Burlington VT
Tuesday, November 19, 2024**

FINANCE COMMITTEE PRESENT: Paul Stabler, Rick McCraw
Other Board members present: Paul Ruess, Ken Spencer

CSWD STAFF PRESENT: Sarah Reeves, Amy Jewell

P. Stabler called the meeting to order at 4:00 p.m.

Agenda # 1. No changes to the agenda.

Agenda #2. Public Comment Period – No public in attendance.

Agenda #3. Consent Agenda – Approved as presented.

Agenda # 4. Q1 Financials – S. Reeves noted that the Quarter 1 Financials includes July, August, and September and reflects the quarterly budget to actual for the fiscal year. She highlighted and reviewed the financials. She said that Josh Estey would provide additional information at the Board meeting regarding the MRF revenue, with a current Average Commodity revenue (ACR) at \$140/ton, which is significantly above the budgeted \$90/ton. Discussion was held on the ACR. P. Ruess asked about the ACR and the potential dramatic increase in Tariffs, the unknown impact and how domestic markets might be affected. S. Reeves said that it will have an effect on the market and will depend on how widely the tariffs are applied.

Agenda #5. Director of Finance Resignation - P. Stabler thanked N. Ricci for the work that she has done to improve our financial accounting systems and wished her well. S. Reeves said that the position has been posted and the search is underway. She said that the current finance team of three is knowledgeable and will keep the day-to-day work flowing.

Agenda #6. Other Business – no other business

Agenda #7. Adjourn

Adjourn. Motion R. McCraw, Second by P. Stabler to adjourn the meeting. VOTING: unanimous; motion carried.

- The meeting was adjourned at 4:22 p.m.

Amy Jewell

I agree that this is an original copy of minutes and they have been approved by the Finance Committee at the meeting held via Zoom.

Amy Jewell, Secretary

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
All Departments**

	Actual FY24	Budget FY25	Proposed FY26	FY25 BUD v FY26 BUD	
				\$ Change	% Change
Income	15,452,596	15,962,722	16,363,350	400,628	2.5%
Cost of Sales	100,977	162,411	218,697	56,286	34.7%
Gross Profit	15,351,619	15,800,311	16,144,653	344,342	2.2%
Expense	14,160,910	16,083,295	16,459,327	376,032	2.3%
Net Ordinary Income	1,190,708	(282,984)	(314,674)	(31,690)	11.2%
Reserve Transfers:					
Transfers From	4,426,196	6,177,359	6,199,042		
Transfers To	(5,616,904)	(5,894,375)	(5,884,368)		
Net Reserves (Increase) / Decrease	(1,190,708)	282,984	314,674		
Net Income	-	-	-		

Total Summary
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast		
		FY24	FY25	FY26	ForecastFY26-BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
1	40110 - Trash Tipping Fee	2,659,261	2,300,000	2,400,000	100,000	4.3%
2	40120 - Recycling Tipping Fee	3,614,190	4,354,000	4,106,600	(247,400)	-5.7%
3	40130 - Feedstock Tipping Fee	294,780	345,853	338,510	(7,343)	-2.1%
4	40170 - Handling Fee	236	-	-	-	N/A
5	40180 - Contaminated or Rejected Load	2,719	-	-	-	N/A
6	40140 - Organics, Food Scrap & Leaf/Yard & Wood	442	-	-	-	N/A
7	Total 40100 - TIPPING FEES	6,571,628	6,999,853	6,845,110	(154,743)	-2.2%
8	40310 - Tires	78,809	82,000	92,000	10,000	12.2%
9	40320 - Construction & Demolition	16,409	257,000	250,000	(7,000)	-2.7%
10	40340 - Bulky Waste	10,645	236,000	225,000	(11,000)	-4.7%
11	Total 40300 - SPECIAL MATERIALS	105,862	575,000	567,000	(8,000)	-1.4%
12	40410 - Out of District Hazardous Waste Fee	3,519	2,500	3,000	500	20.0%
13	40411 - Fluorescent lights	17,946	15,000	15,000	-	0.0%
14	40412 - CEG	73,580	60,000	65,000	5,000	8.3%
15	40413 - Electronics	116	15,000	16,000	1,000	6.7%
16	40419 - Hazardous Waste, Miscellaneous	9,647	-	-	-	N/A
17	Total 40400 - HAZARDOUS WASTE	104,808	92,500	99,000	6,500	7.0%
18	40510 - Biosolid Monthly Fee	1,458,531	1,405,000	1,353,400	(51,600)	-3.7%
19	40511 - Biosolids Administration Fee	55,826	-	59,600	59,600	N/A
20	Total 40510 - Biosolid Monthly Fee	1,514,357	1,405,000	1,413,000	8,000	0.6%
21	Total 40500 - BIOSOLIDS	1,514,357	1,405,000	1,413,000	8,000	0.6%
22	41010 - Solid Waste Management Fee	3,632,243	3,780,540	3,850,000	69,460	1.8%
23	Total 41000 - SOLID WASTE MANAGEMENT	3,632,243	3,780,540	3,850,000	69,460	1.8%
24	42100 - Battery Sales	6,246	6,750	6,750	-	0.0%
25	42300 - Scrap Metal Sales	197,402	213,452	206,000	(7,452)	-3.5%
26	42500 - Recycled Material Sales	1,784,552	1,440,000	1,726,028	286,028	19.9%
27	42510 - Recycled Material Held for Sale (Inventory)	(36,708)	-	-	-	N/A
28	42600 - Compost Sales	886,422	841,281	958,106	116,825	13.9%
29	42650 - Compost Delivery Fee	39,007	55,499	40,283	(15,216)	-27.4%
30	42700 - Bins & Container Sales	568	-	-	-	N/A
31	42800 - Paint Sales	40,019	55,000	40,000	(15,000)	-27.3%
32	42810 - Paint Sale Discount	(11,712)	(16,500)	(12,000)	4,500	-27.3%
33	42900 - Miscellaneous Material Sales	-	17,000	3,500	(13,500)	-79.4%
34	42990 - Material Sales Over/Under	1,294	-	-	-	N/A
35	42150 - Textile Sales	12,522	-	19,000	19,000	N/A
36	Total 42000 - SALE OF MATERIALS	2,919,612	2,612,482	2,987,667	375,185	14.4%
37	43100 - License Fee	14,955	14,000	14,000	-	0.0%
38	43200 - Banned Material	589	-	-	-	N/A
39	43300 - Fines & Penalties	-	-	5,000	5,000	N/A
40	Total 43000 - LICENSE FEES, FINES & PENALTIES	15,544	14,000	19,000	5,000	35.7%
41	44100 - Residential Rent	8,850	-	-	-	N/A
42	44200 - Commercial Rent	17,600	-	-	-	N/A
43	Total 44000 - RENTAL INCOME	26,450	12,000	-	(12,000)	-100.0%
44	45100 - Paint Reimbursement	104,708	115,000	100,000	(15,000)	-13.0%

Total Summary
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast		
		FY24	FY25	FY26	ForecastFY26-BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
45	45200 - Pesticide Reimbursement	36,241	-	35,000	35,000	N/A
46	45300 - Electronics Reimbursement	33,534	36,000	25,250	(10,750)	-29.9%
47	45400 - Battery Stewardship	16,461	15,000	16,500	1,500	10.0%
48	45500 - Fluorecent Reimbursement	3,515	1,500	2,500	1,000	66.7%
49	Total 45000 - PRODUCT STEWARDSHIP AND REIMB	194,458	167,500	179,250	11,750	7.0%
50	46100 - Interest Revenue	289,633	132,000	171,000	39,000	29.5%
51	46200 - Dividend Income	15,984	50,000	40,000	(10,000)	-20.0%
52	Total 46000 - INTEREST, DIVIDENDS	305,616	182,000	211,000	29,000	15.9%
53	49100 - Charges for Services	10,723	8,000	17,000	9,000	112.5%
54	49910 - Over/Under Cash	584	-	-	-	N/A
55	Total 49900 - Miscellaneous Income	584	-	-	-	N/A
56	49300 - Credit Card Revenue	-	2,524	-	(2,524)	-100.0%
57	Total 49000 - OTHER INCOME	11,306	10,524	17,000	6,476	61.5%
58	47000 - GRANT REVENUE	194,350	111,323	107,000	(4,323)	-3.9%
59	47500 - EQUIPMENT SALE/TRADEIN	(143,637)	-	-	-	N/A
60	48100 - Hauling Food Scraps	-	-	64,000	64,000	N/A
61	Total 48000 - HAULING	-	-	64,000	64,000	N/A
62	Total 40000 - INCOME	15,452,596	15,962,722	16,363,350	400,628	2.5%
63	Income	15,452,596	15,962,722	16,363,350	400,628	2.5%
64	52000 - Bins & Containers	3,938	-	-	-	N/A
65	53000 - Paint	19,645	19,000	19,750	750	3.9%
66	51100 - Compost	(12,656)	40,103	54,687	14,584	36.4%
67	51200 - Topsoil	30,757	44,662	48,272	3,610	8.1%
68	51300 - Garden Mix	59,293	58,646	95,988	37,342	63.7%
69	Total 51000 - Organics Cost of Goods Sold	77,394	143,411	198,947	55,536	38.7%
70	Total 50000 - COST OF GOODS SOLD	100,977	162,411	218,697	56,286	34.7%
71	Cost of Sales	100,977	162,411	218,697	56,286	34.7%
72	Gross Profit	15,351,619	15,800,311	16,144,653	344,342	2.2%
73	60210 - Salaries	1,261,753	1,502,556	1,508,775	6,219	0.4%
74	60220 - Hourly Wages	2,263,908	2,626,715	2,738,405	111,690	4.3%
75	60240 - Overtime Wages	58,221	71,627	86,575	14,948	20.9%
76	Total 60200 - SALARIES AND WAGES	3,583,881	4,200,898	4,333,755	132,857	3.2%
77	60311 - Federal Insurance Contribution (FICA)	272,351	320,279	330,492	10,213	3.2%
78	60312 - Workers' Compensation	158,947	168,909	180,824	11,915	7.1%
79	60313 - Unemployment	4,094	6,165	5,506	(659)	-10.7%
80	60314 - State Payroll Tax	90	-	-	-	N/A
81	Total 60310 - MANDATED BENEFITS	435,482	495,353	516,821	21,468	4.3%
82	60321 - Health Insurance Premiums	466,384	656,506	702,105	45,599	6.9%
83	60322 - Health Savings Account	104,250	120,000	115,500	(4,500)	-3.8%
84	60323 - Health Reimbursement Arrangement (HRA)	178,837	210,140	200,970	(9,170)	-4.4%
85	60324 - Health Insurance Opt Out - Taxable	41,172	38,724	42,984	4,260	11.0%
86	Total 60320 - MEDICAL BENEFITS	790,643	1,025,370	1,061,559	36,189	3.5%
87	60331 - Retirement (ICMA)	194,073	223,375	241,120	17,745	7.9%
88	60332 - Life/Disability Insurance	38,578	61,508	48,169	(13,339)	-21.7%

Total Summary
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast		
		FY24	FY25	FY26	ForecastFY26-BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
89	60333 - Dental Insurance	38,039	50,945	51,619	674	1.3%
90	Total 60330 - OPTIONAL BENEFITS	270,689	335,828	340,908	5,080	1.5%
91	60341 - Achievement Awards	28,563	30,000	30,000	-	0.0%
92	60342 - Wellness Benefits	6,881	6,000	6,000	-	0.0%
93	60343 - Mileage Allotment	5,175	5,200	5,265	65	1.3%
94	Total 60340 - OTHER BENEFITS	40,618	41,200	41,265	65	0.2%
95	Total 60300 - BENEFITS	1,537,432	1,897,751	1,960,553	62,802	3.3%
96	Total 60100 - PAYROLL EXPENSES	5,121,313	6,098,649	6,294,308	195,659	3.2%
97	61100 - Conferences	7,981	29,250	30,175	925	3.2%
98	61200 - Staff Training & Education	21,332	41,498	46,000	4,502	10.8%
99	61300 - Membership Dues	29,066	31,642	34,367	2,725	8.6%
100	61400 - Subscriptions	8,238	25,042	22,708	(2,334)	-9.3%
101	Total 61000 - TRAVEL & TRAINING	66,617	127,432	133,250	5,818	4.6%
102	62100 - Business Travel	28,780	40,314	42,317	2,003	5.0%
103	62200 - Legal Notices	311	300	450	150	50.0%
104	62300 - Board Meetings	6,024	8,052	8,400	348	4.3%
105	62410 - Employment Ads	3,005	8,000	4,000	(4,000)	-50.0%
106	62420 - Team Motivation	13,965	21,504	22,750	1,246	5.8%
107	62510 - Credit Card Fees	28,752	25,480	62,230	36,750	144.2%
108	62520 - Bad Debt	5	1,000	1,000	-	0.0%
109	62530 - Reconciliation Discrepancies	2	200	100	(100)	-50.0%
110	62610 - Interest Expense	60	-	-	-	N/A
111	62720 - Incentive Grant	7,841	15,000	15,000	-	0.0%
112	62820 - Quality and Testing	-	400	400	-	0.0%
113	62830 - Research and Development	-	25,000	25,000	-	0.0%
114	62900 - General Managers Discretion	1,881	2,000	2,000	-	0.0%
115	62511 - Bank Fees	-	3,004	200	(2,804)	-93.3%
116	62810 - Customer Relations	-	2,500	2,500	-	0.0%
117	62730 - Green Up Day	-	-	4,400	4,400	N/A
118	Total 62000 - ADMINISTRATIVE COSTS	90,627	152,753	190,747	37,994	24.9%
119	63110 - Accountant	-	5,000	5,000	-	0.0%
120	63120 - Audit Fees	16,300	20,000	20,000	-	0.0%
121	63210 - Engineering	26,245	37,500	27,300	(10,200)	-27.2%
122	63310 - Legal Services	19,449	44,592	46,592	2,000	4.5%
123	63410 - IT Development	-	7,500	7,500	-	0.0%
124	63510 - Consulting	18,675	207,890	255,640	47,750	23.0%
125	63610 - Medical Exams	1,737	650	3,400	2,750	423.1%
126	63710 - Lobbyist Fees	300	75	75	-	0.0%
127	63900 - Other Professional Services	18,734	22,484	44,500	22,016	97.9%
128	Total 63000 - PROFESSIONAL FEES	101,439	345,691	410,007	64,316	18.6%
129	64110 - Large Equipment Leases	19,123	-	-	-	N/A
130	64120 - Equipment Maintenance & Parts	189,959	324,847	533,290	208,443	64.2%
131	64130 - Large Equipment Service Contracts	1,360	9,000	9,000	-	0.0%
132	64140 - Large Equipment Maintenance Contractor	27,163	59,064	58,110	(954)	-1.6%

Total Summary
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast		
		FY24	FY25	FY26	ForecastFY26-BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
133	64150 - Scale Certification and Maintenance	-	7,355	7,105	(250)	-3.4%
134	64160 - Large Equipment Purchase	36,831	160,000	117,500	(42,500)	-26.6%
135	64190 - Equipment Contingency	4,300	111,500	138,500	27,000	24.2%
136	Total 64100 - LARGE EQUIPMENT	278,736	671,766	863,505	191,739	28.5%
137	64210 - Small Equipment	8,660	13,500	13,000	(500)	-3.7%
138	64220 - Office Equipment	1,588	8,494	8,494	-	0.0%
139	64230 - Safety Equipment	407	1,900	3,350	1,450	76.3%
140	64240 - Small Equipment Leases	3,484	950	600	(350)	-36.8%
141	Total 64200 - GENERAL EQUIPMENT	14,139	24,844	25,444	600	2.4%
142	64310 - Software License	118,381	138,151	167,821	29,670	21.5%
143	64320 - Hardware and Equipment	28,274	42,968	43,910	942	2.2%
144	64340 - Systems Maintenance	108,684	119,264	115,655	(3,609)	-3.0%
145	64350 - Telecommunications	53,173	60,096	61,862	1,766	2.9%
146	Total 64300 - INFORMATION TECHNOLOGY	308,512	360,479	390,498	30,019	8.3%
147	65100 - Fleet Leases	60,915	24,000	26,400	2,400	10.0%
148	65220 - Fleet Contractor	11,171	6,500	21,500	15,000	230.8%
149	65310 - Fleet Tire Replacement or Repair	18,558	21,750	49,250	27,500	126.4%
150	65320 - Fleet Parts	56,608	20,500	25,500	5,000	24.4%
151	65400 - Fleet Diesel & Gas	119,520	154,789	157,164	2,375	1.5%
152	65900 - Fleet Maintenance - Other	360	-	-	-	N/A
153	Total 65000 - FLEET MAINTENANCE	267,131	227,539	279,814	52,275	23.0%
154	Total 64000 - EQUIPMENT AND FLEET	868,518	1,284,628	1,559,261	274,633	21.4%
155	66110 - Materials & Supplies	17,891	39,910	44,225	4,315	10.8%
156	66120 - Facility Signage	9,170	8,750	8,250	(500)	-5.7%
157	66130 - Safety Supplies	7,372	4,902	6,650	1,748	35.7%
158	66140 - Uniforms	11,736	17,568	28,525	10,957	62.4%
159	66150 - Personal Protective Equipment	8,995	12,450	13,500	1,050	8.4%
160	Total 66100 - GENERAL MATERIALS AND SUPPLIES	55,164	83,580	101,150	17,570	21.0%
161	66210 - Office Supplies	11,508	10,642	11,792	1,150	10.8%
162	66220 - Bottled Water	1,429	1,775	2,175	400	22.5%
163	66230 - Postage	20,076	35,816	43,000	7,184	20.1%
164	Total 66200 - GENERAL OFFICE SUPPLIES	33,013	48,233	56,967	8,734	18.1%
165	Total 66000 - SUPPLIES	88,177	131,813	158,117	26,304	20.0%
166	67110 - Hauling Services	157,464	179,500	172,780	(6,720)	-3.7%
167	67120 - Product Delivery	38,102	55,499	40,283	(15,216)	-27.4%
168	Total 67100 - TRUCKING AND HAULING	195,566	234,999	213,063	(21,936)	-9.3%
169	67210 - Trash Disposal	734,282	825,239	786,622	(38,617)	-4.7%
170	67211 - DOC Recycling Fees	277,979	265,000	316,050	51,050	19.3%
171	67212 - Food Waste Disposal	42,180	33,000	69,500	36,500	110.6%
172	67213 - Tire Disposal Fees	91,003	72,000	93,100	21,100	29.3%
173	67220 - Sludge Disposal	1,458,531	1,350,000	1,405,000	55,000	4.1%
174	67230 - Hazardous Waste Disposal	304,027	398,500	357,500	(41,000)	-10.3%
175	67231 - Refrigerant Removal	60,516	55,000	80,000	25,000	45.5%
176	67232 - Electronic Disposal	19,954	16,000	15,000	(1,000)	-6.3%

Total Summary
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast		
		FY24	FY25	FY26	ForecastFY26-BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
177	67233 - Fluorescent Disposal	24,212	28,000	28,000	-	0.0%
178	67234 - Contaminated Organics Disposal	480	-	500	500	N/A
179	Total 67200 - DISPOSAL FEES	3,013,165	3,042,739	3,151,272	108,533	3.6%
180	67310 - Recycling Processing Fee	3,062,043	3,584,812	3,314,506	(270,306)	-7.5%
181	67320 - Wood Processing Fee	188,221	60,000	60,000	-	0.0%
182	Total 67300 - MATERIALS PROCESSING	3,250,264	3,644,812	3,374,506	(270,306)	-7.4%
183	67410 - Leachate Hauling	21,608	18,557	21,374	2,817	15.2%
184	67420 - Leachate Testing	4,988	4,925	4,925	-	0.0%
185	67430 - Leachate Treatment	2,569	2,500	2,500	-	0.0%
186	Total 67400 - LEACHATE	29,165	25,982	28,799	2,817	10.8%
187	67510 - Ground Water Testing	23,962	33,702	25,950	(7,752)	-23.0%
188	67520 - Product Testing	12,629	16,662	13,526	(3,136)	-18.8%
189	Total 67500 - TESTING	36,590	50,364	39,476	(10,888)	-21.6%
190	Total 67000 - MATERIALS MANAGEMENT	6,524,751	6,998,897	6,807,116	(191,781)	-2.7%
191	68110 - Building Lease	116,814	131,016	131,595	579	0.4%
192	68120 - Mowing	19,274	17,500	6,900	(10,600)	-60.6%
193	68130 - Plowing	10,011	14,000	11,000	(3,000)	-21.4%
194	68140 - Building Maintenance	90,649	69,719	48,380	(21,339)	-30.6%
195	68150 - Skilled Labor	23,974	95,500	85,971	(9,529)	-10.0%
196	68160 - Safety Monitor & Inspection	10,859	7,639	14,445	6,806	89.1%
197	68180 - Property Improvement	44,530	28,630	12,500	(16,130)	-56.3%
198	Total 68100 - BUILDING & LAND	316,111	364,004	310,791	(53,213)	-14.6%
199	68210 - Electricity	63,464	68,469	62,818	(5,651)	-8.3%
200	68220 - Heating Fuel	20,774	23,692	15,375	(8,317)	-35.1%
201	68230 - Water/Sewer	21,525	24,497	19,419	(5,078)	-20.7%
202	Total 68200 - UTILITIES	105,764	116,658	97,612	(19,046)	-16.3%
203	68300 - COMMERCIAL INSURANCE		-	49,709	49,709	N/A
204	68310 - Commercial Insurance Premium	113,095	99,092	87,311	(11,781)	-11.9%
205	68320 - Commercial Insurance Reserve	-	3,000	3,000	-	0.0%
206	Total 68300 - COMMERCIAL INSURANCE	113,095	102,092	140,020	37,928	37.2%
207	68410 - Host Town Fee	59,183	44,000	45,686	1,686	3.8%
208	68420 - Impact Fee	26,716	47,344	46,731	(613)	-1.3%
209	68440 - Property Taxes	20,480	9,858	5,000	(4,858)	-49.3%
210	68450 - State and Local Taxes	38	-	3,050	3,050	N/A
211	68460 - Permits	1,044	2,760	4,981	2,221	80.5%
212	Total 68400 - GOVERNMENT TAXES & FEES	107,461	103,962	105,448	1,486	1.4%
213	Total 68000 - PROPERTY MANAGEMENT	642,431	686,715	653,871	(32,844)	-4.8%
214	69100 - Advertising	44,488	97,500	101,100	3,600	3.7%
215	69200 - Printing	10,560	47,067	42,500	(4,567)	-9.7%
216	69300 - Education	2,344	2,500	1,600	(900)	-36.0%
217	69400 - Workshops	62	-	1,000	1,000	N/A
218	69500 - Donations	-	3,250	3,250	-	0.0%
219	Total 69000 - PROMOTION & EDUCATION	57,454	150,317	149,450	(867)	-0.6%
220	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	565,078	-	-	-	N/A

Total Summary
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast		
		FY24	FY25	FY26	ForecastFY26-BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
221	70100 - Community Clean Up Fund	31,834	95,000	95,000	-	0.0%
222	70200 - Green Up Day	-	10,400	7,000	(3,400)	-32.7%
223	70300 - Customer Relations	2,131	-	200	200	N/A
224	70700 - Illegal Dumping	540	1,000	1,000	-	0.0%
225	Total 70000 - COMMUNITY SUPPORT	34,505	106,400	103,200	(3,200)	-3.0%
226	Total 60000 - EXPENSES	14,160,910	16,083,295	16,459,327	376,032	2.3%
227	Total Expense	14,160,910	16,083,295	16,459,327	376,032	2.3%
228	Ordinary Income/Expense	1,190,708	(282,984)	(314,674)	(31,690)	11.2%
229	Net Ordinary Income	1,190,708	(282,984)	(314,674)	(31,690)	11.2%
230	91100 - Solid Waste Management Fee Subsidy	2,727,111	3,398,839	3,535,101	136,262	4.0%
231	91700 - Landfill Post Closure Transfer	76,913	159,125	134,154	(24,971)	-15.7%
232	91500 - CCUF Transfer	31,834	-	-	-	N/A
233	91200 - Operating Reserve Subsidy	1,025,259	2,619,395	2,529,787	(89,608)	-3.4%
234	Total 91000 - SUBSIDIES & TRANSFERS	3,861,118	6,177,359	6,199,042	21,683	0.4%
235	94100 - Maintenance Allocation	565,078	-	-	-	N/A
236	Total 94000 - ALLOCATIONS	565,078	-	-	-	N/A
237	Other Income	4,426,196	6,177,359	6,199,042	21,683	0.4%
238	95400 - Transfer to Capital Reserve	(96,715)	-	20,000	20,000	N/A
239	Total 95400 - Transfer Capital Reserve	(96,715)	-	20,000	20,000	N/A
240	95100 - Transfer Solid Waste Management Reserve	3,640,469	3,780,540	3,850,000	69,460	1.8%
241	95300 - Transfer Biosolids Reserve	45,500	47,000	-	(47,000)	-100.0%
242	95200 - Transfer Operating Reserve	1,856,945	2,041,835	1,958,368	(83,467)	-4.1%
243	95500 - Transfer Community Clean Up Reserve	-	(95,000)	(95,000)	-	0.0%
244	95600 - Transfer Facility Closure Reserve	170,705	-	50,000	50,000	N/A
245	95700 - Transfer Landfill Post Closure Reserve	-	120,000	101,000	(19,000)	-15.8%
246	95800 - Transfer Investment in Assets	(980,143)	-	-	-	N/A
247	Total 95000 - RESERVE TRANSFERS	4,636,761	5,894,375	5,864,368	(30,007)	-0.5%
248	99300 - Depreciation	980,143	-	-	-	N/A
249	Total 99000 - YEAR END ADJUSTMENTS	980,143	-	-	-	N/A
250	Other Expense	5,616,904	5,894,375	5,884,368	(10,007)	-0.2%
251	Other Income and Expenses	(1,190,708)	282,984	314,674	31,690	11.2%
252	Net Other Income	(1,190,708)	282,984	314,674	31,690	11.2%
253	Net Income	-	-	-	-	N/A

BIOSOLIDS

The Biosolids department provides management of contract services for residual disposal of participating community members' biosolid waste.

Significant Changes from Previous Fiscal Year

Key Performance Indicator

This program is essentially a pass-through program and CSWD has no influence on or responsibility for the performance of member communities residual programs.

3-Year Budget Outlook

No changes expected in this program. Staff continue to monitor the potential impacts research into PFOAs may have on biosolid disposal options in Vermont.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Biosolids**

					<u>FY25 BUD v FY26 BUD</u>	
					<u>\$ Change</u>	<u>% Change</u>
		Actual FY24	Budget FY25	Proposed FY26		
1	Income	1,514,357	1,405,000	1,416,600	11,600	0.8%
2	Cost of Sales	-	-	-	-	N/A
3	Gross Profit	1,514,357	1,405,000	1,416,600	11,600	0.8%
4						
5	Expense	1,461,219	1,358,000	1,413,000	55,000	4.1%
6	Net Ordinary Income	53,137	47,000	(3,600)	(50,600)	-107.7%
7						
8	Reserve Transfers:					
9	Transfers From	-	-	3,600		
10	Transfers To	(53,137)	(47,000)	-		
11	Net Reserves (Increase) / Decrease	(53,137)	(47,000)	3,600		
12						
13	Net Income	-	-	-		

Biosolids
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	40510 - Biosolid Monthly Fee	1,458,531	1,405,000	1,353,400	(51,600)	-3.7%
2	40511 - Biosolids Administration Fee	55,826	-	59,600	59,600	N/A
3	Total 40510 - Biosolid Monthly Fee	1,514,357	1,405,000	1,413,000	8,000	0.6%
4	Total 40500 - BIOSOLIDS	1,514,357	1,405,000	1,413,000	8,000	0.6%
5	46200 - Dividend Income	0	0	3,600	3,600	N/A
6	Total 46000 - INTEREST, DIVIDENDS	0	0	3,600	3,600	N/A
7	Total 40000 - INCOME	1,514,357	1,405,000	1,416,600	11,600	0.8%
8	Income	1,514,357	1,405,000	1,416,600	11,600	0.8%
9	Gross Profit	1,514,357	1,405,000	1,416,600	11,600	0.8%
10	60210 - Salaries	63	-	-	-	N/A
11	Total 60200 - SALARIES AND WAGES	63	-	-	-	N/A
12	60311 - Federal Insurance Contribution (FICA)	4	-	-	-	N/A
13	60313 - Unemployment	1	-	-	-	N/A
14	Total 60310 - MANDATED BENEFITS	5	-	-	-	N/A
15	60323 - Health Reimbursement Arrangement (HRA)	9	-	-	-	N/A
16	Total 60320 - MEDICAL BENEFITS	9	-	-	-	N/A
17	60331 - Retirement (ICMA)	3	-	-	-	N/A
18	60332 - Life/Disability Insurance	1	-	-	-	N/A
19	Total 60330 - OPTIONAL BENEFITS	4	-	-	-	N/A
20	Total 60300 - BENEFITS	18	-	-	-	N/A
21	Total 60100 - PAYROLL EXPENSES	80	-	-	-	N/A
22	61100 - Conferences	-	1,000	1,000	-	0.0%
23	61300 - Membership Dues	975	1,000	1,000	-	0.0%
24	Total 61000 - TRAVEL & TRAINING	975	2,000	2,000	-	0.0%
25	62100 - Business Travel	-	1,000	1,000	-	0.0%
26	Total 62000 - ADMINISTRATIVE COSTS	-	1,000	1,000	-	0.0%
27	63310 - Legal Services	1,633	5,000	5,000	-	0.0%
28	Total 63000 - PROFESSIONAL FEES	1,633	5,000	5,000	-	0.0%
29	67220 - Sludge Disposal	1,458,531	1,350,000	1,405,000	55,000	4.1%
30	Total 67200 - DISPOSAL FEES	1,458,531	1,350,000	1,405,000	55,000	4.1%
31	Total 67000 - MATERIALS MANAGEMENT	1,458,531	1,350,000	1,405,000	55,000	4.1%
32	Total 60000 - EXPENSES	1,461,219	1,358,000	1,413,000	55,000	4.1%
33	Total Expense	1,461,219	1,358,000	1,413,000	55,000	4.1%
34	Ordinary Income/Expense	53,137	47,000	(3,600)	(50,600)	-107.7%
35	Net Ordinary Income	53,137	47,000	(3,600)	(50,600)	-107.7%
36	91200 - Operating Reserve Subsidy	-	-	3,600	3,600	N/A
37	Total 91000 - SUBSIDIES & TRANSFERS	-	-	3,600	3,600	N/A
38	Other Income	-	-	3,600	3,600	N/A
39	95100 - Transfer Solid Waste Management Reserve	7,637	-	-	-	N/A
40	95300 - Transfer Biosolids Reserve	45,500	47,000	-	(47,000)	-100.0%
41	Total 95000 - RESERVE TRANSFERS	53,137	47,000	-	(47,000)	-100.0%
42	Other Expense	53,137	47,000	-	(47,000)	-100.0%
43	Other Income and Expenses	(53,137)	(47,000)	(3,600)	43,400	-92.3%
44	Net Other Income	(53,137)	(47,000)	(3,600)	43,400	-92.3%
45	Net Income	-	-	-	-	N/A

CLOSED LANDFILL

The purpose of the Closed Landfill Program is to oversee the post-closure care of the landfill on Redmond Road. Closure requirements are established under the Federal Resource Conservation and Recovery Act (RCRA) and implemented through the Vermont Agency of Natural Resources. The overarching goal of the program is to move the landfill from post-closure care to custodial care in a timely and cost-effective manner.

Significant Changes from Previous Fiscal Year

1. Reduce costs associated with groundwater testing by 10%. This will be a result of an amendment to our monitoring plan.
2. Reduce expenses associated with engineering/consulting by 30-60%. This reduction is highly contingent on investigatory outcomes.

Key Performance Indicators

Reduction in leachate generation rates by 25%.

Reduction in analytical testing costs by 10%.

3-Year Budget Outlook

Over the next three (3) years staff will be working with landfill management consultants in developing and implementing projects necessary to achieve custodial care. The District will include the Agency of Natural Resources as a stakeholder in plan development and a timeline for achievement will be presented to the CSWD Board of Commissioners on a routine basis.

Funding provided by revenue from reserve fund investments and the Solid Waste Management Fee has resulted in a healthier balance for the Closed Landfill Reserve. This fund will continue to provide future funding for required post-closure care activities. Staff will also be evaluating opportunities to leverage some portion of this money, if necessary, to insure adequate funding of any necessary remedial activities.

Chittenden Solid Waste District
FY26 Proposed Budget Summary
Closed Landfill

		Actual	Budget	Proposed	<u>FY25 BUD v FY26 BUD</u>	
		FY24	FY25	FY26	\$ Change	% Change
1	Income	40,776	62,000	36,400	(25,600)	-41.3%
2	Cost of Sales	-	-	-	-	N/A
3	Gross Profit	40,776	62,000	36,400	(25,600)	-41.3%
4						
5	Expense	117,689	221,125	170,554	(50,571)	-22.9%
6	Net Ordinary Income	(76,913)	(159,125)	(134,154)	24,971	-15.7%
7						
8	Reserve Transfers:					
9	Transfers From	76,913	159,125	134,154		
10	Transfers To	-	-	-		
11	Net Reserves (Increase) / Decrease	76,913	159,125	134,154		
12						
13	Net Income	-	-	-		

Closed Landfill
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26-	% Change
		FY24	FY25	FY26	BudgetFY25	
		TotalYear	TotalYear	TotalYear		
1	46100 - Interest Revenue	24,792	12,000	-	(12,000)	-100.0%
2	46200 - Dividend Income	15,984	50,000	36,400	(13,600)	-27.2%
3	Total 46000 - INTEREST, DIVIDENDS	40,776	62,000	36,400	(25,600)	-41.3%
4	Total 40000 - INCOME	40,776	62,000	36,400	(25,600)	-41.3%
5	Income	40,776	62,000	36,400	(25,600)	-41.3%
6	Gross Profit	40,776	62,000	36,400	(25,600)	-41.3%
7	60220 - Hourly Wages	21,837	33,849	39,126	5,277	15.6%
8	60240 - Overtime Wages	161	-	-	-	N/A
9	Total 60200 - SALARIES AND WAGES	21,998	33,849	39,126	5,277	15.6%
10	60311 - Federal Insurance Contribution (FICA)	1,527	2,589	2,993	404	15.6%
11	60312 - Workers' Compensation	-	-	-	-	N/A
12	60313 - Unemployment	17	91	85	(6)	-6.6%
13	Total 60310 - MANDATED BENEFITS	1,544	2,681	3,079	398	14.8%
14	60321 - Health Insurance Premiums	1,487	-	-	-	N/A
15	60323 - Health Reimbursement Arrangement (HRA)	1,018	-	-	-	N/A
16	Total 60320 - MEDICAL BENEFITS	2,505	-	-	-	N/A
17	60331 - Retirement (ICMA)	1,221	-	-	-	N/A
18	60332 - Life/Disability Insurance	220	-	-	-	N/A
19	60333 - Dental Insurance	-	-	-	-	N/A
20	Total 60330 - OPTIONAL BENEFITS	1,442	-	-	-	N/A
21	Total 60300 - BENEFITS	5,490	2,681	3,079	398	14.8%
22	Total 60100 - PAYROLL EXPENSES	27,489	36,529	42,204	5,675	15.5%
23	61200 - Staff Training & Education	378	-	-	-	N/A
24	Total 61000 - TRAVEL & TRAINING	378	-	-	-	N/A
25	62100 - Business Travel	1,140	365	200	(165)	-45.2%
26	Total 62000 - ADMINISTRATIVE COSTS	1,140	365	200	(165)	-45.2%
27	63210 - Engineering	12,961	35,000	25,000	(10,000)	-28.6%
28	63310 - Legal Services	-	2,500	2,500	-	0.0%
29	63510 - Consulting	-	62,500	25,000	(37,500)	-60.0%
30	Total 63000 - PROFESSIONAL FEES	12,961	100,000	52,500	(47,500)	-47.5%
31	66110 - Materials & Supplies	223	250	500	250	100.0%
32	Total 66100 - GENERAL MATERIALS AND SUPPLIES	223	250	500	250	100.0%
33	Total 66000 - SUPPLIES	223	250	500	250	100.0%
34	67410 - Leachate Hauling	21,608	15,900	19,200	3,300	20.8%

Closed Landfill
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
35	67420 - Leachate Testing	4,988	4,680	4,680	-	0.0%
36	67430 - Leachate Treatment	2,319	1,800	1,800	-	0.0%
37	Total 67400 - LEACHATE	28,915	22,380	25,680	3,300	14.7%
38	67510 - Ground Water Testing	17,504	18,000	18,000	-	0.0%
39	67520 - Product Testing	-	5,000	-	(5,000)	-100.0%
40	Total 67500 - TESTING	17,504	23,000	18,000	(5,000)	-21.7%
41	Total 67000 - MATERIALS MANAGEMENT	46,419	45,380	43,680	(1,700)	-3.7%
42	68120 - Mowing	1,955	5,000	5,000	-	0.0%
43	68150 - Skilled Labor	-	30,000	20,000	(10,000)	-33.3%
44	68180 - Property Improvement	23,942	-	-	-	N/A
45	Total 68100 - BUILDING & LAND	25,897	35,000	25,000	(10,000)	-28.6%
46	68210 - Electricity	295	350	300	(50)	-14.3%
47	68230 - Water/Sewer	51	350	60	(290)	-82.9%
48	Total 68200 - UTILITIES	346	700	360	(340)	-48.6%
49	68310 - Commerical Insurance Premium	2,837	1,901	3,610	1,709	89.9%
50	Total 68300 - COMMERCIAL INSURANCE	2,837	1,901	3,610	1,709	89.9%
51	68460 - Permits	-	1,000	2,500	1,500	150.0%
52	Total 68400 - GOVERNMENT TAXES & FEES	-	1,000	2,500	1,500	150.0%
53	Total 68000 - PROPERTY MANAGEMENT	29,079	38,601	31,470	(7,131)	-18.5%
54	Total 60000 - EXPENSES	117,689	221,125	170,554	(50,571)	-22.9%
55	Total Expense	117,689	221,125	170,554	(50,571)	-22.9%
56	Ordinary Income/Expense	(76,913)	(159,125)	(134,154)	24,971	-15.7%
57	Net Ordinary Income	(76,913)	(159,125)	(134,154)	24,971	-15.7%
58	91700 - Landfill Post Closure Transfer	76,913	159,125	134,154	(24,971)	-15.7%
59	Total 91000 - SUBSIDIES & TRANSFERS	76,913	159,125	134,154	(24,971)	-15.7%
60	Other Income	76,913	159,125	134,154	(24,971)	-15.7%
61	Other Income and Expenses	76,913	159,125	134,154	(24,971)	-15.7%
62	Net Other Income	76,913	159,125	134,154	(24,971)	-15.7%
63	Net Income	-	-	-	-	N/A

OPERATIONS ADMINISTRATION

The Operations Administration department supports CSWD operations. The program will oversee Drop Off Centers, Materials Recovery Facility, Organics Diversion Facility, Maintenance, Property Management, and Hazardous Waste departments. Additionally, this department will manage capital projects through the lifecycle of feasibility, design, permitting, and construction. A great emphasis of this program is on ensuring permitting and compliance matters avoid costly expenses, like violations.

Significant Changes from Previous Fiscal Year

Increased travel budget for conferences and added in cell phones for all Ops-Admin employees which was unintentionally omitted in FY25.

Key Performance Indicators

3-Year Budget Outlook

Maintain in-house expertise in project management, engineering, and permitting.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Operations Administration**

		Actual	Budget	Proposed	<u>FY25 BUD v FY26 BUD</u>	
		FY24	FY25	FY26	\$ Change	% Change
1	Income	-	-	-	-	N/A
2	Cost of Sales	-	-	-	-	N/A
3	Gross Profit	-	-	-	-	N/A
4						
5	Expense	334,994	446,660	495,315	48,655	10.9%
6	Net Ordinary Income	(334,994)	(446,660)	(495,315)	(48,655)	10.9%
7						
8	Reserve Transfers:					
9	Transfers From	334,994	446,660	495,315		
10	Transfers To	-	-	-		
11	Net Reserves (Increase) / Decrease	334,994	446,660	495,315		
12						
13	Net Income	-	-	-		

OPS ADMIN
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	60210 - Salaries	261,977	347,702	367,476	19,774	5.7%
2	60220 - Hourly Wages	7,434	-	-	-	N/A
3	Total 60200 - SALARIES AND WAGES	269,410	347,702	367,476	19,774	5.7%
4	60311 - Federal Insurance Contribution (FICA)	19,448	26,599	28,112	1,513	5.7%
5	60312 - Workers' Compensation	577	1,599	2,205	606	37.9%
6	60313 - Unemployment	106	274	256	(18)	-6.6%
7	60314 - State Payroll Tax	-	-	-	-	N/A
8	Total 60310 - MANDATED BENEFITS	20,131	28,472	30,573	2,101	7.4%
9	60321 - Health Insurance Premiums	13,792	19,304	34,937	15,633	81.0%
10	60322 - Health Savings Account	3,750	3,000	6,000	3,000	100.0%
11	60323 - Health Reimbursement Arrangement (HRA)	5,866	5,320	10,440	5,120	96.2%
12	60324 - Health Insurance Opt Out - Taxable	4,260	8,520	4,260	(4,260)	-50.0%
13	Total 60320 - MEDICAL BENEFITS	27,668	36,144	55,637	19,493	53.9%
14	60331 - Retirement (ICMA)	12,386	20,862	22,049	1,187	5.7%
15	60332 - Life/Disability Insurance	2,676	5,215	4,245	(970)	-18.6%
16	60333 - Dental Insurance	1,054	3,216	3,470	254	7.9%
17	Total 60330 - OPTIONAL BENEFITS	16,116	29,292	29,764	472	1.6%
18	60343 - Mileage Allotment	1,223	1,950	1,625	(325)	-16.7%
19	Total 60340 - OTHER BENEFITS	1,223	1,950	1,625	(325)	-16.7%
20	Total 60300 - BENEFITS	65,138	95,858	117,599	21,741	22.7%
21	Total 60100 - PAYROLL EXPENSES	334,548	443,560	485,075	41,515	9.4%
22	61100 - Conferences	-	2,100	2,100	-	0.0%
23	Total 61000 - TRAVEL & TRAINING	-	2,100	2,100	-	0.0%
24	62100 - Business Travel	36	1,000	2,500	1,500	150.0%
25	Total 62000 - ADMINISTRATIVE COSTS	36	1,000	2,500	1,500	150.0%
26	64310 - Software License	-	-	-	-	N/A
27	64350 - Telecommunications	410	-	2,640	2,640	N/A
28	Total 64300 - INFORMATION TECHNOLOGY	410	-	2,640	2,640	N/A
29	Total 64000 - EQUIPMENT AND FLEET	410	-	2,640	2,640	N/A
30	66140 - Uniforms	-	-	1,500	1,500	N/A
31	66150 - Personal Protective Equipment	-	-	1,500	1,500	N/A
32	Total 66100 - GENERAL MATERIALS AND SUPPLIES	-	-	3,000	3,000	N/A
33	Total 66000 - SUPPLIES	-	-	3,000	3,000	N/A
34	Total 60000 - EXPENSES	334,994	446,660	495,315	48,655	10.9%

OPS ADMIN
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
35	Total Expense	334,994	446,660	495,315	48,655	10.9%
36	Ordinary Income/Expense	(334,994)	(446,660)	(495,315)	(48,655)	10.9%
37	Net Ordinary Income	(334,994)	(446,660)	(495,315)	(48,655)	10.9%
38	91200 - Operating Reserve Subsidy	334,994	446,660	495,315	48,655	10.9%
39	Total 91000 - SUBSIDIES & TRANSFERS	334,994	446,660	495,315	48,655	10.9%
40	Other Income	334,994	446,660	495,315	48,655	10.9%
41	Other Income and Expenses	334,994	446,660	495,315	48,655	10.9%
42	Net Other Income	334,994	446,660	495,315	48,655	10.9%
43	Net Income	-	-	-	-	N/A

MATERIAL RECYCLING FACILITY

The Materials Recycling Facility (MRF) manages single stream recycling from Chittenden County and northern Vermont. The MRF sorts the mixed inbound material and produces a sellable material for domestic commodity sales.

Significant Changes from Previous Fiscal Year

1. An additional 4,000 tons of incoming material from Addison County.
2. FY26 budgeted assumptions vs FY24 actuals.
 - a. 44,060 inbound tons vs 42,313 in FY24
 - b. Average Commodity Revenue (ACR) of \$97.00/ton vs \$104.09/ton in FY24
 - c. Operating Fee of \$74.10/ton, for Q1 and Q2
 - d. Operating Fee of \$76.35/ton, for Q3 and Q4
3. 2.3% decrease in expense FY26 vs. FY25 primarily due to a decrease in processing fee from reduced tonnage, removal of staff wages and benefits and increased maintenance.
4. 1.5% decrease in revenue FY26 vs. FY25 based primarily on reduced tonnage.

Key Performance Indicators

The main performance indicator is that the facility continues to be operational as needed without extensive or catastrophic repairs required. We are reliant on Casella to maintain uptime.

3-Year Budget Outlook

- Construct a new Materials Recycling Facility (FY26, FY27).
- Process material under a new operating contract (FY 27).
- Decommission current MRF (FY28).

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Materials Recycling Facility**

					FY25 BUD v FY26 BUD	
					\$ Change	% Change
		Actual FY24	Budget FY25	Proposed FY26		
1	Income	5,468,599	5,760,000	5,674,928	(85,072)	-1.5%
2	Cost of Sales	-	-	-	-	N/A
3	Gross Profit	5,468,599	5,760,000	5,674,928	(85,072)	-1.5%
4						
5	Expense	3,621,812	4,289,900	4,192,050	(97,850)	-2.3%
6	Net Ordinary Income	1,846,787	1,470,100	1,482,878	12,778	0.9%
7						
8	Reserve Transfers:					
9	Transfers From	-	-	-		
10	Transfers To	(1,846,787)	(1,470,100)	(1,482,878)		
11	Net Reserves (Increase) / Decrease	(1,846,787)	(1,470,100)	(1,482,878)		
12						
13	Net Income	-	-	-		

MRF
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	40120 - Recycling Tipping Fee	3,610,959	4,320,000	3,965,400	(354,600)	-8.2%
2	40170 - Handling Fee	236	-	-	-	N/A
3	40180 - Contaminated or Rejected Load	2,719	-	-	-	N/A
4	Total 40100 - TIPPING FEES	3,613,913	4,320,000	3,965,400	(354,600)	-8.2%
5	42500 - Recycled Material Sales	1,784,552	1,440,000	1,709,528	269,528	18.7%
6	Total 42000 - SALE OF MATERIALS	(36,708)	1,440,000	1,709,528	269,528	18.7%
7	49910 - Over/Under Cash	1,747,844	-	-	-	N/A
8	Total 49900 - Miscellaneous Income	80,000	-	-	-	N/A
9	Total 49000 - OTHER INCOME	26,842	-	-	-	N/A
10	Total 40000 - INCOME	5,468,599	5,760,000	5,674,928	(85,072)	-1.5%
11	Income	5,468,599	5,760,000	5,674,928	(85,072)	-1.5%
12	Gross Profit	5,468,599	5,760,000	5,674,928	(85,072)	-1.5%
13	60210 - Salaries	7,896	55,775	-	(55,775)	-100.0%
14	Total 60200 - SALARIES AND WAGES	7,896	55,775	-	(55,775)	-100.0%
15	60311 - Federal Insurance Contribution (FICA)	582	4,267	-	(4,267)	-100.0%
16	60312 - Workers' Compensation	165	257	-	(257)	-100.0%
17	60313 - Unemployment	13	91	-	(91)	-100.0%
18	Total 60310 - MANDATED BENEFITS	760	4,615	-	(4,615)	-100.0%
19	60321 - Health Insurance Premiums	517	9,938	-	(9,938)	-100.0%
20	60322 - Health Savings Account	-	3,000	-	(3,000)	-100.0%
21	60323 - Health Reimbursement Arrangement (HRA)	354	2,660	-	(2,660)	-100.0%
22	Total 60320 - MEDICAL BENEFITS	872	15,598	-	(15,598)	-100.0%
23	60331 - Retirement (ICMA)	465	-	-	-	N/A
24	60332 - Life/Disability Insurance	88	417	-	(417)	-100.0%
25	60333 - Dental Insurance	-	754	-	(754)	-100.0%
26	Total 60330 - OPTIONAL BENEFITS	554	1,171	-	(1,171)	-100.0%
27	Total 60300 - BENEFITS	2,185	21,384	-	(21,384)	-100.0%
28	Total 60100 - PAYROLL EXPENSES	10,081	77,159	-	(77,159)	-100.0%
29	61100 - Conferences	-	2,500	2,500	-	0.0%
30	61300 - Membership Dues	3,900	1,900	1,900	-	0.0%
31	61400 - Subscriptions	-	1,865	1,865	-	0.0%
32	Total 61000 - TRAVEL & TRAINING	3,900	6,265	6,265	-	0.0%
33	62100 - Business Travel	3,701	3,000	3,000	-	0.0%
34	62830 - Research and Development	-	25,000	25,000	-	0.0%
35	Total 62000 - ADMINISTRATIVE COSTS	3,701	28,000	28,000	-	0.0%
36	63310 - Legal Services	69	2,000	2,000	-	0.0%

MRF
Chittenden Solid Waste District - Income Statement Report

	Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
	FY24	FY25	FY26		
	TotalYear	TotalYear	TotalYear		
37 Total 63000 - PROFESSIONAL FEES	69	2,000	2,000	-	0.0%
38 64110 - Large Equipment Leases	2,325	-	-	-	N/A
39 64120 - Equipment Maintenance & Parts	158,360	240,000	464,000	224,000	93.3%
40 64130 - Large Equipment Service Contracts	-	5,000	5,000	-	0.0%
41 64140 - Large Equipment Maintenance Contractor	23,731	15,000	15,000	-	0.0%
42 64150 - Scale Certification and Maintenance	-	6,000	6,000	-	0.0%
43 64160 - Large Equipment Purchase	9,850	-	-	-	N/A
44 Total 64100 - LARGE EQUIPMENT	194,266	266,000	490,000	224,000	84.2%
45 64220 - Office Equipment	-	500	500	-	0.0%
46 Total 64200 - GENERAL EQUIPMENT	-	500	500	-	0.0%
47 64350 - Telecommunications	1,117	2,000	1,500	(500)	-25.0%
48 Total 64300 - INFORMATION TECHNOLOGY	1,117	2,000	1,500	(500)	-25.0%
49 65100 - Fleet Leases	60,915	24,000	26,400	2,400	10.0%
50 Total 65000 - FLEET MAINTENANCE	60,915	24,000	26,400	2,400	10.0%
51 Total 64000 - EQUIPMENT AND FLEET	256,298	292,500	518,400	225,900	77.2%
52 66150 - Personal Protective Equipment	-	1,000	1,000	-	0.0%
53 Total 66100 - GENERAL MATERIALS AND SUPPLIES	-	1,000	1,000	-	0.0%
54 66210 - Office Supplies	-	150	150	-	0.0%
55 Total 66200 - GENERAL OFFICE SUPPLIES	-	150	150	-	0.0%
56 Total 66000 - SUPPLIES	-	1,150	1,150	-	0.0%
57 67110 - Hauling Services	157,464	177,000	170,000	(7,000)	-4.0%
58 Total 67100 - TRUCKING AND HAULING	157,464	177,000	170,000	(7,000)	-4.0%
59 67310 - Recycling Processing Fee	3,062,043	3,584,812	3,314,506	(270,306)	-7.5%
60 Total 67300 - MATERIALS PROCESSING	3,062,043	3,584,812	3,314,506	(270,306)	-7.5%
61 Total 67000 - MATERIALS MANAGEMENT	3,219,507	3,761,812	3,484,506	(277,306)	-7.4%
62 68140 - Building Maintenance	44,319	7,500	25,000	17,500	233.3%
63 68150 - Skilled Labor	1,184	7,500	7,500	-	0.0%
64 68180 - Property Improvement	-	15,000	7,500	(7,500)	-50.0%
65 Total 68100 - BUILDING & LAND	45,503	30,000	40,000	10,000	33.3%
66 68300 - COMMERCIAL INSURANCE	-	-	49,709	49,709	N/A
67 68310 - Commercial Insurance Premium	25,621	27,014	-	(27,014)	-100.0%
68 Total 68300 - COMMERCIAL INSURANCE	25,621	27,014	49,709	22,695	84.0%
69 68410 - Host Town Fee	32,248	32,000	32,500	500	1.6%
70 68420 - Impact Fee	24,883	32,000	29,520	(2,480)	-7.8%
71 Total 68400 - GOVERNMENT TAXES & FEES	57,131	64,000	62,020	(1,980)	-3.1%
72 Total 68000 - PROPERTY MANAGEMENT	128,256	121,014	151,729	30,715	25.4%

MRF
Chittenden Solid Waste District - Income Statement Report

	Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
	FY24	FY25	FY26		
	TotalYear	TotalYear	TotalYear		
73 Total 60000 - EXPENSES	3,621,812	4,289,900	4,192,050	(97,850)	-2.3%
74 Total Expense	3,621,812	4,289,900	4,192,050	(97,850)	-2.3%
75 Ordinary Income/Expense	1,846,787	1,470,100	1,482,878	12,778	0.9%
76 Net Ordinary Income	1,846,787	1,470,100	1,482,878	12,778	0.9%
77 95400 - Transfer to Capital Reserve	(10,158)	-	-	-	N/A
78 Total 95400 - Transfer Capital Reserve	(10,158)	-	-	-	N/A
79 95200 - Transfer Operating Reserve	1,856,945	1,470,100	1,482,878	12,778	0.9%
80 Total 95000 - RESERVE TRANSFERS	1,846,787	1,470,100	1,482,878	12,778	0.9%
81 Other Expense	1,846,787	1,470,100	1,482,878	12,778	0.9%
82 Other Income and Expenses	(1,846,787)	(1,470,100)	(1,482,878)	(12,778)	0.9%
83 Net Other Income	(1,846,787)	(1,470,100)	(1,482,878)	(12,778)	0.9%

HAZARDOUS WASTE

The Hazardous Waste department provides an affordable disposal option for Chittenden County residents and small businesses who generate limited quantities of hazardous waste to drop off. The department also includes the Local Color paint recycling program with retail sales. The department also operates the mobile hazardous waste collection program known as The Rover which conducts six collection events each year in six different communities in Chittenden County.

Significant Changes from Previous Fiscal Year

Increase of 200% in uniform line item as we have transitioned to a uniform service provider.

Key Performance Indicators

Increase revenue from business waste by 5% year over year to maintain pace with inflation and disposal costs.

3-Year Budget Outlook

Succession planning has been taking place for two long-term employees in the Hazardous Waste program in recent years. While the department will remain in a very strong position from a labor standpoint, this change gives us the opportunity to look at the program holistically and analyze changes perhaps otherwise not considered.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Hazardous Waste**

					<u>FY25 BUD v FY26 BUD</u>				
					<u>\$ Change</u>	<u>% Change</u>			
					<u>FY24</u>	<u>FY25</u>	<u>Proposed FY26</u>		
1	Income		402,384	365,823	381,823		16,000	4.4%	
2	Cost of Sales		19,645	19,000	19,750		750	3.9%	
3	Gross Profit		382,739	346,823	362,073		15,250	4.4%	
4									
5	Expense		902,060	1,154,376	1,072,087		(82,289)	-7.1%	
6	Net Ordinary Income		(519,321)	(807,553)	(710,014)		97,539	-12.1%	
7									
8	Reserve Transfers:								
9	Transfers From		517,481	1,152,526	1,070,237				
10	Transfers To		1,840	(344,973)	(360,223)				
11	Net Reserves (Increase) / Decrease		519,321	807,553	710,014				
12									
13	Net Income		-	-	-				

Hazardous Waste Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26-	% Change
		FY24	FY25	FY26	BudgetFY25	
		TotalYear	TotalYear	TotalYear		
1	40410 - Out of District Hazardous Waste Fee	3,519	2,500	3,000	500	20.0%
2	40411 - Fluorescent lights	17,946	15,000	15,000	-	0.0%
3	40412 - CEG	73,580	60,000	65,000	5,000	8.3%
4	40413 - Electronics	116	-	-	-	N/A
5	40419 - Hazardous Waste, Miscellaneous	9,647	-	-	-	N/A
6	Total 40400 - HAZARDOUS WASTE	104,808	77,500	83,000	5,500	7.1%
7	42100 - Battery Sales	813	750	750	-	0.0%
8	42300 - Scrap Metal Sales	1,465	1,250	1,000	(250)	-20.0%
9	42800 - Paint Sales	40,019	55,000	40,000	(15,000)	-27.3%
10	42810 - Paint Sale Discount	(11,712)	(16,500)	(12,000)	4,500	-27.3%
11	42900 - Miscellaneous Material Sales	-	5,000	3,500	(1,500)	-30.0%
12	42990 - Material Sales Over/Under	3	-	-	-	N/A
13	Total 42000 - SALE OF MATERIALS	30,588	45,500	33,250	(12,250)	-26.9%
14	45100 - Paint Reimbursement	104,708	115,000	100,000	(15,000)	-13.0%
15	45200 - Pesticide Reimbursement	36,241	-	35,000	35,000	N/A
16	45300 - Electronics Reimbursement	522	-	250	250	N/A
17	45400 - Battery Stewardship	16,461	15,000	16,500	1,500	10.0%
18	45500 - Fluorecent Reimbursement	3,515	1,500	2,500	1,000	66.7%
19	Total 45000 - PRODUCT STEWARDSHIP AND REIMB	161,446	131,500	154,250	22,750	17.3%
20	49100 - Charges for Services	532	-	-	-	N/A
21	Total 49000 - OTHER INCOME	532	-	-	-	N/A
22	47000 - GRANT REVENUE	106,850	111,323	111,323	-	0.0%
23	47500 - EQUIPMENT SALE/TRADEIN	(1,840)	-	-	-	N/A
24	Total 40000 - INCOME	402,384	365,823	381,823	16,000	4.4%
25	Income	402,384	365,823	381,823	16,000	4.4%
26	53000 - Paint	19,645	19,000	19,750	750	3.9%
27	Total 50000 - COST OF GOODS SOLD	19,645	19,000	19,750	750	3.9%
28	Cost of Sales	19,645	19,000	19,750	750	3.9%
29	Gross Profit	382,739	346,823	362,073	15,250	4.4%
30	60210 - Salaries	(6,552)	46,418	-	(46,418)	-100.0%
31	60220 - Hourly Wages	284,851	323,750	340,956	17,206	5.3%
32	60240 - Overtime Wages	9,812	17,651	16,606	(1,045)	-5.9%
33	Total 60200 - SALARIES AND WAGES	288,112	387,819	357,562	(30,257)	-7.8%
34	60311 - Federal Insurance Contribution (FICA)	22,560	29,668	27,353	(2,315)	-7.8%
35	60312 - Workers' Compensation	29,369	34,354	32,896	(1,458)	-4.2%
36	60313 - Unemployment	401	638	513	(125)	-19.6%

Hazardous Waste Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26-	% Change
		FY24	FY25	FY26	BudgetFY25	
		TotalYear	TotalYear	TotalYear		
37	60314 - State Payroll Tax	-	-	-	-	N/A
38	Total 60310 - MANDATED BENEFITS	52,330	64,660	60,762	(3,898)	-6.0%
39	60321 - Health Insurance Premiums	48,258	73,771	76,085	2,314	3.1%
40	60322 - Health Savings Account	6,000	12,000	10,500	(1,500)	-12.5%
41	60323 - Health Reimbursement Arrangement (HRA)	16,842	21,280	18,270	(3,010)	-14.1%
42	60324 - Health Insurance Opt Out - Taxable	4,270	4,260	4,260	-	0.0%
43	Total 60320 - MEDICAL BENEFITS	75,370	111,311	109,115	(2,196)	-2.0%
44	60331 - Retirement (ICMA)	20,111	18,005	16,106	(1,899)	-10.5%
45	60332 - Life/Disability Insurance	3,143	4,998	3,100	(1,898)	-38.0%
46	60333 - Dental Insurance	3,043	5,433	5,229	(204)	-3.8%
47	Total 60330 - OPTIONAL BENEFITS	26,297	28,436	24,435	(4,001)	-14.1%
48	Total 60300 - BENEFITS	153,997	204,407	194,312	(10,095)	-4.9%
49	Total 60100 - PAYROLL EXPENSES	442,109	592,226	551,874	(40,352)	-6.8%
50	61100 - Conferences	1,350	3,000	3,000	-	0.0%
51	61200 - Staff Training & Education	737	1,000	1,000	-	0.0%
52	61300 - Membership Dues	2,020	2,350	2,350	-	0.0%
53	Total 61000 - TRAVEL & TRAINING	4,107	6,350	6,350	-	0.0%
54	62100 - Business Travel	2,143	2,000	2,000	-	0.0%
55	62420 - Team Motivation	-	500	500	-	0.0%
56	62510 - Credit Card Fees	1,651	-	1,750	1,750	N/A
57	Total 62000 - ADMINISTRATIVE COSTS	3,794	2,500	4,250	1,750	70.0%
58	63210 - Engineering	414	-	-	-	N/A
59	63510 - Consulting	-	2,750	-	(2,750)	-100.0%
60	63610 - Medical Exams	1,737	-	2,750	2,750	N/A
61	Total 63000 - PROFESSIONAL FEES	2,151	2,750	2,750	-	0.0%
62	64110 - Large Equipment Leases	-	-	-	-	N/A
63	64120 - Equipment Maintenance & Parts	157	2,000	2,000	-	0.0%
64	64130 - Large Equipment Service Contracts	1,060	4,000	4,000	-	0.0%
65	64140 - Large Equipment Maintenance Contractor	-	-	250	250	N/A
66	64150 - Scale Certification and Maintenance	4,546	250	-	(250)	-100.0%
67	64190 - Equipment Contingency	-	6,500	6,500	-	0.0%
68	Total 64100 - LARGE EQUIPMENT	5,763	12,750	12,750	-	0.0%
69	64210 - Small Equipment	568	1,500	1,500	-	0.0%
70	64220 - Office Equipment	398	1,000	1,000	-	0.0%
71	64230 - Safety Equipment	-	-	-	-	N/A
72	Total 64200 - GENERAL EQUIPMENT	966	2,500	2,500	-	0.0%

Hazardous Waste Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
73	64320 - Hardware and Equipment	3,381	2,500	2,500	-	0.0%
74	64340 - Systems Maintenance	-	1,000	1,000	-	0.0%
75	64350 - Telecommunications	6,119	5,750	4,250	(1,500)	-26.1%
76	Total 64300 - INFORMATION TECHNOLOGY	9,500	9,250	7,750	(1,500)	-16.2%
77	65320 - Fleet Parts	1,009	1,000	1,000	-	0.0%
78	65400 - Fleet Diesel & Gas	-	600	600	-	0.0%
79	65400 - Fleet Diesel & Gas	504	-	-	-	N/A
80	Total 65000 - FLEET MAINTENANCE	1,513	1,600	1,600	-	0.0%
81	Total 64000 - EQUIPMENT AND FLEET	17,742	26,100	24,600	(1,500)	-5.7%
82	66110 - Materials & Supplies	3,973	6,500	9,500	3,000	46.2%
83	66130 - Safety Supplies	1,022	350	1,000	650	185.7%
84	66140 - Uniforms	1,954	1,500	4,500	3,000	200.0%
85	66150 - Personal Protective Equipment	6,656	7,500	7,500	-	0.0%
86	Total 66100 - GENERAL MATERIALS AND SUPPLIES	13,606	15,850	22,500	6,650	42.0%
87	66210 - Office Supplies	837	1,000	750	(250)	-25.0%
88	66220 - Bottled Water	191	650	400	(250)	-38.5%
89	66230 - Postage	43	-	-	-	N/A
90	Total 66200 - GENERAL OFFICE SUPPLIES	1,071	1,650	1,150	(500)	-30.3%
91	Total 66000 - SUPPLIES	14,677	17,500	23,650	6,150	35.1%
92	67110 - Hauling Services	-	1,500	1,500	-	0.0%
93	Total 67100 - TRUCKING AND HAULING	-	1,500	1,500	-	0.0%
94	67210 - Trash Disposal	7,986	8,500	8,500	-	0.0%
95	67211 - DOC Recycling Fees	180	1,000	1,000	-	0.0%
96	67230 - Hazardous Waste Disposal	296,286	391,600	350,000	(41,600)	-10.6%
97	67232 - Electronic Disposal	790	1,000	1,000	-	0.0%
98	67233 - Fluorescent Disposal	24,212	28,000	28,000	-	0.0%
99	Total 67200 - DISPOSAL FEES	329,455	430,100	388,500	(41,600)	-9.7%
100	67520 - Product Testing	-	1,200	1,200	-	0.0%
101	Total 67500 - TESTING	-	1,200	1,200	-	0.0%
102	Total 67000 - MATERIALS MANAGEMENT	329,455	432,800	391,200	(41,600)	-9.6%
103	68110 - Building Lease	22,707	26,000	24,000	(2,000)	-7.7%
104	68120 - Mowing	1,879	1,500	-	(1,500)	-100.0%
105	68140 - Building Maintenance	2,868	6,500	6,500	-	0.0%
106	68150 - Skilled Labor	6,210	7,000	7,000	-	0.0%
107	68160 - Safety Monitor & Inspection	3,183	2,500	3,500	1,000	40.0%
108	68180 - Property Improvement	-	-	-	-	N/A

Hazardous Waste Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
109	Total 68100 - BUILDING & LAND	36,847	43,500	41,000	(2,500)	-5.7%
110	68210 - Electricity	11,306	15,000	12,000	(3,000)	-20.0%
111	68220 - Heating Fuel	1,258	2,500	2,000	(500)	-20.0%
112	68230 - Water/Sewer	968	1,650	1,250	(400)	-24.2%
113	Total 68200 - UTILITIES	13,532	19,150	15,250	(3,900)	-20.4%
114	68310 - Commerical Insurance Premium	12,219	11,500	11,163	(337)	-2.9%
115	Total 68300 - COMMERCIAL INSURANCE	12,219	11,500	11,163	(337)	-2.9%
116	Total 68000 - PROPERTY MANAGEMENT	62,598	74,150	67,413	(6,737)	-9.1%
117	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	25,429	-	-	-	N/A
118	Total 60000 - EXPENSES	902,060	1,154,376	1,072,087	(82,289)	-7.1%
119	Total Expense	902,060	1,154,376	1,072,087	(82,289)	-7.1%
120	Ordinary Income/Expense	(519,321)	(807,553)	(710,014)	97,539	-12.1%
121	Net Ordinary Income	(519,321)	(807,553)	(710,014)	97,539	-12.1%
122	91200 - Operating Reserve Subsidy	517,481	1,152,526	1,070,237	(82,289)	-7.1%
123	Total 91000 - SUBSIDIES & TRANSFERS	517,481	1,152,526	1,070,237	(82,289)	-7.1%
124	Other Income	517,481	1,152,526	1,070,237	(82,289)	-7.1%
125	95400 - Transfer to Capital Reserve	(1,840)	-	-	-	N/A
126	Total 95400 - Transfer Capital Reserve	(1,840)	-	-	-	N/A
127	95200 - Transfer Operating Reserve	-	344,973	360,223	15,250	4.4%
128	Total 95000 - RESERVE TRANSFERS	(1,840)	344,973	360,223	15,250	4.4%
129	Other Expense	(1,840)	344,973	360,223	15,250	4.4%
130	Other Income and Expenses	519,321	807,553	710,014	(97,539)	-12.1%
131	Net Other Income	519,321	807,553	710,014	(97,539)	-12.1%
132	Net Income	-	-	-	-	N/A

ORGANICS RECYCLING FACILITY

The Organics Recycling Facility (ORF) department manages organics streams including food waste and yard waste generated in Chittenden County and diverted from the landfill. The ORF processes the organic material and produces compost and soils for wholesale purchase.

Significant Changes from Previous Fiscal Year

Increased or New Expenses:

1. Placeholder of 25% increase on COGs for peatmoss (Canadian import) due to uncertainty around imports
2. \$55,536 increase in COGs – new recipe formulation for Garden Mix, price increases, and increased demand
3. \$11,083 increase in Trash Disposal due to delayed processing of material (not all budgeted disposal for FY25 will occur by the end of the FY)

Revenue Increases or Decreased Expenses:

4. 14% increase in compost sales line due mainly to increased price points and new product
5. 21% decrease in water/sewer due to new actuals utilizing municipal source
6. \$29,091 decrease in property management due to removal of heat pump line item (already installed), bringing mowing in-house
7. \$7,752 decrease in ground water testing due to rotating schedule of tests (not an on year)

Key Performance Indicators

1. Increase finished compost inventory by 10% between July 1, 2025, and July 1, 2026.
2. Decrease quantity of incoming contaminated food waste loads by 10% between July 1, 2025, and July 1, 2026.

3-Year Budget Outlook

Maintenance of existing ASP compost concrete and related infrastructure. Implementation of alternate revenue streams associated with material drop-off. Implementation of standard procedures for yard-waste composting as adjunct to food waste composting.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Organics Recycling Facility**

					FY25 BUD v FY26 BUD	
		Actual FY24	Budget FY25	Proposed FY26	\$ Change	% Change
1	Income	1,070,324	1,216,157	1,306,899	90,742	7.5%
2	Cost of Sales	77,394	143,411	198,947	55,536	38.7%
3	Gross Profit	992,930	1,072,746	1,107,952	35,206	3.3%
4						
5	Expense	1,165,204	1,276,577	1,314,049	37,472	2.9%
6	Net Ordinary Income	(172,274)	(203,831)	(206,097)	(2,266)	1.1%
7						
8	Reserve Transfers:					
9	Transfers From	5,892	203,831	206,097		
10	Transfers To	166,382	-	-		
11	Net Reserves (Increase) / Decrease	172,274	203,831	206,097		
12						
13	Net Income	-	-	-		

ORF
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	40120 - Recycling Tipping Fee	3,231	-	-	-	N/A
2	40130 - Feedstock Tipping Fee	294,780	316,853	308,510	(8,343)	-2.6%
3	40180 - Contaminated or Rejected Load		-	-	-	N/A
4	Total 40100 - TIPPING FEES	298,011	316,853	308,510	(8,343)	-2.6%
5	42600 - Compost Sales	886,422	841,281	958,106	116,825	13.9%
6	42650 - Compost Delivery Fee	39,007	55,499	40,283	(15,216)	-27.4%
7	42700 - Bins & Container Sales		-	-	-	N/A
8	Total 42000 - SALE OF MATERIALS	925,429	896,780	998,389	101,609	11.3%
9	49100 - Charges for Services	1,507	-	-	-	N/A
10	49300 - Credit Card Revenue	-	2,524	-	(2,524)	-100.0%
11	Total 49000 - OTHER INCOME	1,507	2,524	-	(2,524)	-100.0%
12	47000 - GRANT REVENUE	1,545	-	-	-	N/A
13	47500 - EQUIPMENT SALE/TRADEIN	(156,169)	-	-	-	N/A
14	Total 40000 - INCOME	1,070,324	1,216,157	1,306,899	90,742	7.5%
15	Income	1,070,324	1,216,157	1,306,899	90,742	7.5%
16	51100 - Compost	(12,656)	40,103	54,687	14,584	36.4%
17	51200 - Topsoil	30,757	44,662	48,272	3,610	8.1%
18	51300 - Garden Mix	59,293	58,646	95,988	37,342	63.7%
19	Total 51000 - Organics Cost of Goods Sold	77,394	143,411	198,947	55,536	38.7%
20	Total 50000 - COST OF GOODS SOLD	77,394	143,411	198,947	55,536	38.7%
21	Cost of Sales	77,394	143,411	198,947	55,536	38.7%
22	Gross Profit	992,930	1,072,746	1,107,952	35,206	3.3%
23	60210 - Salaries	102,306	108,506	113,422	4,916	4.5%
24	60220 - Hourly Wages	319,276	345,492	402,575	57,083	16.5%
25	60240 - Overtime Wages	6,130	4,071	4,437	366	9.0%
26	Total 60200 - SALARIES AND WAGES	427,712	458,068	520,433	62,365	13.6%
27	60311 - Federal Insurance Contribution (FICA)	30,754	35,042	39,813	4,771	13.6%
28	60312 - Workers' Compensation	18,625	23,478	25,778	2,300	9.8%
29	60313 - Unemployment	489	638	598	(40)	-6.3%
30	60314 - State Payroll Tax	-	-	-	-	N/A
31	Total 60310 - MANDATED BENEFITS	49,868	59,158	66,189	7,031	11.9%
32	60321 - Health Insurance Premiums	68,680	86,058	96,336	10,278	11.9%
33	60322 - Health Savings Account	15,500	16,500	16,500	-	0.0%
34	60323 - Health Reimbursement Arrangement (HRA)	22,687	29,260	28,710	(550)	-1.9%
35	60324 - Health Insurance Opt Out - Taxable	37	-	-	-	N/A
36	Total 60320 - MEDICAL BENEFITS	106,904	131,818	141,546	9,728	7.4%
37	60331 - Retirement (ICMA)	22,747	27,175	30,960	3,785	13.9%
38	60332 - Life/Disability Insurance	4,900	7,345	6,210	(1,135)	-15.5%

ORF
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
39	60333 - Dental Insurance	3,996	5,029	5,379	350	7.0%
40	Total 60330 - OPTIONAL BENEFITS	31,643	39,549	42,549	3,000	7.6%
41	Total 60300 - BENEFITS	188,415	230,525	250,285	19,760	8.6%
42	Total 60100 - PAYROLL EXPENSES	616,127	688,593	770,718	82,125	11.9%
43	61100 - Conferences	1,048	1,700	1,700	-	0.0%
44	61200 - Staff Training & Education	1,497	6,000	4,800	(1,200)	-20.0%
45	61300 - Membership Dues	5,435	5,504	6,367	863	15.7%
46	61400 - Subscriptions	-	356	356	-	0.0%
47	Total 61000 - TRAVEL & TRAINING	7,980	13,560	13,223	(337)	-2.5%
48	62100 - Business Travel	2,043	4,351	5,495	1,144	26.3%
49	62420 - Team Motivation	111	300	-	(300)	-100.0%
50	62510 - Credit Card Fees	3,597	480	480	-	0.0%
51	62820 - Quality and Testing	5	-	-	-	N/A
52	62511 - Bank Fees	-	2,524	-	(2,524)	-100.0%
53	62810 - Customer Relations	-	2,500	2,500	-	0.0%
54	Total 62000 - ADMINISTRATIVE COSTS	5,755	10,154	8,475	(1,679)	-16.5%
55	63210 - Engineering	2,064	2,500	2,300	(200)	-8.0%
56	63310 - Legal Services	1,775	2,000	2,000	-	0.0%
57	63900 - Other Professional Services	342	-	-	-	N/A
58	Total 63000 - PROFESSIONAL FEES	4,181	4,500	4,300	(200)	-4.4%
59	64110 - Large Equipment Leases	16,798	-	-	-	N/A
60	64120 - Equipment Maintenance & Parts	25,539	59,347	58,290	(1,057)	-1.8%
61	64140 - Large Equipment Maintenance Contractor	300	39,564	38,860	(704)	-1.8%
62	64150 - Scale Certification and Maintenance	-	1,000	1,000	-	0.0%
63	64160 - Large Equipment Purchase	1,100	19,500	10,000	(9,500)	-48.7%
64	64190 - Equipment Contingency	-	75,000	75,000	-	0.0%
65	Total 64100 - LARGE EQUIPMENT	43,737	194,411	183,150	(11,261)	-5.8%
66	64210 - Small Equipment	4,517	4,500	4,500	-	0.0%
67	64220 - Office Equipment	-	250	250	-	0.0%
68	64230 - Safety Equipment	-	400	100	(300)	-75.0%
69	Total 64200 - GENERAL EQUIPMENT	4,517	5,150	4,850	(300)	-5.8%
70	64310 - Software License	25	300	300	-	0.0%
71	64320 - Hardware and Equipment	219	1,200	2,700	1,500	125.0%
72	64340 - Systems Maintenance	279	500	1,000	500	100.0%
73	64350 - Telecommunications	4,793	5,256	3,552	(1,704)	-32.4%
74	Total 64300 - INFORMATION TECHNOLOGY	5,316	7,256	7,552	296	4.1%
75	65220 - Fleet Contractor	3,211	-	-	-	N/A

ORF
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
76	65310 - Fleet Tire Replacement or Repair	5,887	7,750	7,750	-	0.0%
77	65320 - Fleet Parts	20,156	3,000	-	(3,000)	-100.0%
78	65400 - Fleet Diesel & Gas	65,080	89,789	94,764	4,975	5.5%
79	65900 - Fleet Maintenance - Other	360	-	-	-	N/A
80	Total 65000 - FLEET MAINTENANCE	94,694	100,539	102,514	1,975	2.0%
81	Total 64000 - EQUIPMENT AND FLEET	148,264	307,356	298,066	(9,290)	-3.0%
82	66110 - Materials & Supplies	7,998	10,060	10,725	665	6.6%
83	66120 - Facility Signage	5,846	2,500	4,000	1,500	60.0%
84	66130 - Safety Supplies	817	500	-	(500)	-100.0%
85	66140 - Uniforms	2,250	5,368	7,225	1,857	34.6%
86	66150 - Personal Protective Equipment	401	700	500	(200)	-28.6%
87	Total 66100 - GENERAL MATERIALS AND SUPPLIES	17,312	19,128	22,450	3,322	17.4%
88	66210 - Office Supplies	1,968	500	750	250	50.0%
89	66220 - Bottled Water	139	75	225	150	200.0%
90	66230 - Postage	11	40	50	10	25.0%
91	Total 66200 - GENERAL OFFICE SUPPLIES	2,118	615	1,025	410	66.7%
92	Total 66000 - SUPPLIES	19,430	19,743	23,475	3,732	18.9%
93	67110 - Hauling Services	-	1,000	1,280	280	28.0%
94	67120 - Product Delivery	38,102	55,499	40,283	(15,216)	-27.4%
95	Total 67100 - TRUCKING AND HAULING	38,102	56,499	41,563	(14,936)	-26.4%
96	67210 - Trash Disposal	19,183	14,739	25,822	11,083	75.2%
97	67230 - Hazardous Waste Disposal	(986)	-	-	-	N/A
98	67234 - Contaminated Organics Disposal	480	-	500	500	N/A
99	Total 67200 - DISPOSAL FEES	18,676	14,739	26,322	11,583	78.6%
100	67320 - Wood Processing Fee	128,221	-	-	-	N/A
101	Total 67300 - MATERIALS PROCESSING	128,221	-	-	-	N/A
102	67410 - Leachate Hauling	-	2,657	2,174	(483)	-18.2%
103	67420 - Leachate Testing	-	245	245	-	0.0%
104	67430 - Leachate Treatment	250	700	700	-	0.0%
105	Total 67400 - LEACHATE	250	3,602	3,119	(483)	-13.4%
106	67510 - Ground Water Testing	6,458	15,702	7,950	(7,752)	-49.4%
107	67520 - Product Testing	12,629	10,462	12,326	1,864	17.8%
108	Total 67500 - TESTING	19,087	26,164	20,276	(5,888)	-22.5%
109	Total 67000 - MATERIALS MANAGEMENT	204,336	101,005	91,280	(9,725)	-9.6%
110	68120 - Mowing	9,758	5,950	900	(5,050)	-84.9%
111	68130 - Plowing	69	-	-	-	N/A
112	68140 - Building Maintenance	23,301	38,215	2,000	(36,215)	-94.8%

ORF
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
113	68150 - Skilled Labor	817	6,500	18,971	12,471	191.9%
114	68160 - Safety Monitor & Inspection	1,184	659	545	(114)	-17.3%
115	68180 - Property Improvement	2,420	7,630	1,500	(6,130)	-80.3%
116	Total 68100 - BUILDING & LAND	37,548	58,954	23,916	(35,038)	-59.4%
117	68210 - Electricity	17,466	18,379	19,518	1,139	6.2%
118	68220 - Heating Fuel	5,763	8,192	8,750	558	6.8%
119	68230 - Water/Sewer	8,367	9,977	7,909	(2,068)	-20.7%
120	Total 68200 - UTILITIES	31,596	36,548	36,177	(371)	-1.0%
121	68310 - Commerical Insurance Premium	16,402	13,961	21,577	7,616	54.6%
122	Total 68300 - COMMERCIAL INSURANCE	16,402	13,961	21,577	7,616	54.6%
123	68410 - Host Town Fee	15,602	-	-	-	N/A
124	68420 - Impact Fee	1,833	15,344	17,211	1,867	12.2%
125	68460 - Permits	338	1,110	281	(829)	-74.7%
126	Total 68400 - GOVERNMENT TAXES & FEES	17,772	16,454	17,492	1,038	6.3%
127	Total 68000 - PROPERTY MANAGEMENT	103,318	125,916	99,162	(26,754)	-21.2%
128	69100 - Advertising	-	1,500	1,100	(400)	-26.7%
129	69200 - Printing	-	1,000	1,000	-	0.0%
130	69500 - Donations	-	3,250	3,250	-	0.0%
131	Total 69000 - PROMOTION & EDUCATION	-	5,750	5,350	(400)	-7.0%
132	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	53,682	-	-	-	N/A
133	70300 - Customer Relations	2,131	-	-	-	N/A
134	Total 70000 - COMMUNITY SUPPORT	2,131	-	-	-	N/A
135	Total 60000 - EXPENSES	1,165,204	1,276,577	1,314,049	37,472	2.9%
136	Total Expense	1,165,204	1,276,577	1,314,049	37,472	2.9%
137	Ordinary Income/Expense	(172,274)	(203,831)	(206,097)	(2,266)	1.1%
138	Net Ordinary Income	(172,274)	(203,831)	(206,097)	(2,266)	1.1%
139	91200 - Operating Reserve Subsidy	5,892	203,831	206,097	2,266	1.1%
140	Total 91000 - SUBSIDIES & TRANSFERS	5,892	203,831	206,097	2,266	1.1%
141	Other Income	5,892	203,831	206,097	2,266	1.1%
142	95400 - Transfer to Capital Reserve	(166,382)	-	-	-	N/A
143	Total 95400 - Transfer Capital Reserve	(166,382)	-	-	-	N/A
144	Total 95000 - RESERVE TRANSFERS	(166,382)	-	-	-	N/A
145	Other Expense	(166,382)	-	-	-	N/A
146	Other Income and Expenses	172,274	203,831	206,097	2,266	1.1%
147	Net Other Income	172,274	203,831	206,097	2,266	1.1%
148	Net Income	-	-	-	-	N/A

DROP OFF CENTERS

Drop-Off Centers (DOCs) provide residents and small businesses with economical options for the management of their trash, recycling, food scraps, leaves, and other compostable yard debris. DOCs also provide the public an outlet for the proper management of special recyclables such as batteries, bulbs, electronics, scrap metal, tires, appliances, used oil and filters, clean wood, and more.

Significant Changes from Previous Fiscal Year

There are no significant changes within the DOC budget from FY25

Key Performance Indicators

1. Reduce the subsidy at the BDOC by 90% measured by net ordinary income.

3-Year Budget Outlook

The District will be performing a comprehensive material cost analysis to determine the actual management cost for each material accepted. Upon completion of the analysis the existing pricing structure will be assessed which is likely to affect future pricing strategies for the DOC system.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Drop-off Centers**

					FY25 BUD v FY26 BUD				
					\$ Change	% Change			
					Actual FY24	Budget FY25	Proposed FY26		
1	Income		3,029,084	3,227,202	3,320,000		92,798	2.9%	
2	Cost of Sales		3,938	-	-		-	N/A	
3	Gross Profit		3,025,146	3,227,202	3,320,000		92,798	2.9%	
4									
5	Expense		3,112,820	3,000,440	3,278,169		277,729	9.3%	
6	Net Ordinary Income		(87,674)	226,762	41,831		(184,931)	-81.6%	
7									
8	Reserve Transfers:								
9	Transfers From		87,674	-	-				
10	Transfers To		-	(226,762)	(41,831)				
11	Net Reserves (Increase) / Decrease		87,674	(226,762)	(41,831)				
12									
13	Net Income		-	-	-				

DROP-OFF CENTERS

Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	40110 - Trash Tipping Fee	2,659,261	2,300,000	2,400,000	100,000	4.3%
2	40120 - Recycling Tipping Fee	-	34,000	35,000	1,000	2.9%
3	40130 - Feedstock Tipping Fee	-	29,000	30,000	1,000	3.4%
4	40140 - Organics, Food Scrap & Leaf/Yard & Wood	442	-	-	-	N/A
5	Total 40100 - TIPPING FEES	2,659,703	2,363,000	2,465,000	102,000	4.3%
6	40310 - Tires	78,809	82,000	92,000	10,000	12.2%
7	40320 - Construction & Demolition	16,409	257,000	250,000	(7,000)	-2.7%
8	40340 - Bulky Waste	10,645	236,000	225,000	(11,000)	-4.7%
9	Total 40300 - SPECIAL MATERIALS	105,862	575,000	567,000	(8,000)	-1.4%
10	40413 - Electronics	-	15,000	16,000	1,000	6.7%
11	Total 40400 - HAZARDOUS WASTE	-	15,000	16,000	1,000	6.7%
12	42100 - Battery Sales	5,434	6,000	6,000	-	0.0%
13	42300 - Scrap Metal Sales	195,936	212,202	205,000	(7,202)	-3.4%
14	42700 - Bins & Container Sales	568	-	-	-	N/A
15	42900 - Miscellaneous Material Sales	-	12,000	-	(12,000)	-100.0%
16	42990 - Material Sales Over/Under	1,290	-	-	-	N/A
17	42150 - Textile Sales	12,522	-	19,000	19,000	N/A
18	Total 42000 - SALE OF MATERIALS	215,750	230,202	230,000	(202)	-0.1%
19	45300 - Electronics Reimbursement	33,012	36,000	25,000	(11,000)	-30.6%
20	Total 45000 - PRODUCT STEWARDSHIP AND REIMB	33,012	36,000	25,000	(11,000)	-30.6%
21	49100 - Charges for Services	8,683	8,000	17,000	9,000	112.5%
22	49910 - Over/Under Cash	584	-	-	-	N/A
23	Total 49900 - Miscellaneous Income	584	-	-	-	N/A
24	Total 49000 - OTHER INCOME	9,267	8,000	17,000	9,000	112.5%
25	47000 - GRANT REVENUE	5,490	-	-	-	N/A
26	Total 40000 - INCOME	3,029,084	3,227,202	3,320,000	92,798	2.9%
27	Income	3,029,084	3,227,202	3,320,000	92,798	2.9%
28	52000 - Bins & Containers	3,938	-	-	-	N/A
29	Total 50000 - COST OF GOODS SOLD	3,938	-	-	-	N/A
30	Cost of Sales	3,938	-	-	-	N/A
31	Gross Profit	3,025,147	3,227,202	3,320,000	92,798	2.9%
32	60210 - Salaries	-	-	-	-	N/A
33	60220 - Hourly Wages	741,927	830,976	920,125	89,149	10.7%
34	60240 - Overtime Wages	32,317	34,612	44,865	10,253	29.6%
35	Total 60200 - SALARIES AND WAGES	774,244	865,588	964,990	99,402	11.5%
36	60311 - Federal Insurance Contribution (FICA)	59,100	66,217	73,822	7,605	11.5%
37	60312 - Workers' Compensation	74,058	78,538	84,440	5,902	7.5%
38	60313 - Unemployment	1,302	1,915	1,852	(63)	-3.3%

DROP-OFF CENTERS

Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
39	60314 - State Payroll Tax	-	-	-	-	N/A
40	Total 60310 - MANDATED BENEFITS	134,461	146,670	160,113	13,443	9.2%
41	60321 - Health Insurance Premiums	139,431	194,238	218,700	24,462	12.6%
42	60322 - Health Savings Account	35,500	33,000	34,500	1,500	4.5%
43	60323 - Health Reimbursement Arrangement (HRA)	56,446	58,520	60,030	1,510	2.6%
44	60324 - Health Insurance Opt Out - Taxable	4,290	5,952	4,260	(1,692)	-28.4%
45	Total 60320 - MEDICAL BENEFITS	235,667	291,710	317,490	25,780	8.8%
46	60331 - Retirement (ICMA)	32,235	39,512	47,867	8,355	21.1%
47	60332 - Life/Disability Insurance	7,233	11,015	9,955	(1,060)	-9.6%
48	60333 - Dental Insurance	11,973	13,788	14,460	672	4.9%
49	Total 60330 - OPTIONAL BENEFITS	51,441	64,316	72,281	7,965	12.4%
50	60343 - Mileage Allotment	-	-	-	-	N/A
51	Total 60340 - OTHER BENEFITS	-	-	-	-	N/A
52	Total 60300 - BENEFITS	421,569	502,696	549,885	47,189	9.4%
53	Total 60100 - PAYROLL EXPENSES	1,195,813	1,368,284	1,514,875	146,591	10.7%
54	61100 - Conferences	-	1,200	1,750	550	45.8%
55	61200 - Staff Training & Education	-	1,800	2,000	200	11.1%
56	Total 61000 - TRAVEL & TRAINING	-	3,000	3,750	750	25.0%
57	62100 - Business Travel	1,210	2,100	2,000	(100)	-4.8%
58	62200 - Legal Notices	(18)	-	-	-	N/A
59	62420 - Team Motivation	183	800	800	-	0.0%
60	62510 - Credit Card Fees	23,504	25,000	60,000	35,000	140.0%
61	Total 62000 - ADMINISTRATIVE COSTS	24,879	27,900	62,800	34,900	125.1%
62	63210 - Engineering	-	-	-	-	N/A
63	63310 - Legal Services	453	3,500	3,500	-	0.0%
64	63610 - Medical Exams	-	150	150	-	0.0%
65	63900 - Other Professional Services	-	4,000	4,000	-	0.0%
66	Total 63000 - PROFESSIONAL FEES	453	7,650	7,650	-	0.0%
67	64120 - Equipment Maintenance & Parts	3,532	3,500	4,000	500	14.3%
68	64140 - Large Equipment Maintenance Contractor	300	3,000	4,000	1,000	33.3%
69	64150 - Scale Certification and Maintenance	3,132	105	105	-	0.0%
70	64160 - Large Equipment Purchase	-	122,000	89,000	(33,000)	-27.0%
71	64190 - Equipment Contingency	18,655	-	25,000	25,000	N/A
72	Total 64100 - LARGE EQUIPMENT	25,619	128,605	122,105	(6,500)	-5.1%
73	64210 - Small Equipment	1,528	5,000	4,000	(1,000)	-20.0%
74	64230 - Safety Equipment	312	1,000	2,000	1,000	100.0%
75	Total 64200 - GENERAL EQUIPMENT	1,840	6,000	6,000	-	0.0%
76	64310 - Software License	80	-	300	300	N/A

DROP-OFF CENTERS

Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
77	64320 - Hardware and Equipment	3,857	13,000	13,750	750	5.8%
78	64340 - Systems Maintenance	2,799	4,800	7,200	2,400	50.0%
79	64350 - Telecommunications	13,260	13,500	17,500	4,000	29.6%
80	Total 64300 - INFORMATION TECHNOLOGY	19,997	31,300	38,750	7,450	23.8%
81	65310 - Fleet Tire Replacement or Repair	-	2,000	22,000	20,000	1000.0%
82	65320 - Fleet Parts	12,122	1,500	-	(1,500)	-100.0%
83	65400 - Fleet Diesel & Gas	2,520	2,400	2,000	(400)	-16.7%
84	Total 65000 - FLEET MAINTENANCE	14,642	5,900	24,000	18,100	306.8%
85	Total 64000 - EQUIPMENT AND FLEET	62,098	171,805	190,855	19,050	11.1%
86	66110 - Materials & Supplies	1,544	5,000	5,000	-	0.0%
87	66120 - Facility Signage	3,324	6,000	4,000	(2,000)	-33.3%
88	66130 - Safety Supplies	4,345	3,000	3,750	750	25.0%
89	66140 - Uniforms	5,568	7,500	9,000	1,500	20.0%
90	66150 - Personal Protective Equipment	1,492	2,000	2,000	-	0.0%
91	Total 66100 - GENERAL MATERIALS AND SUPPLIES	16,273	23,500	23,750	250	1.1%
92	66210 - Office Supplies	3,553	2,000	3,000	1,000	50.0%
93	66220 - Bottled Water	971	850	1,300	450	52.9%
94	Total 66200 - GENERAL OFFICE SUPPLIES	4,524	2,850	4,300	1,450	50.9%
95	Total 66000 - SUPPLIES	20,797	26,350	28,050	1,700	6.5%
96	67210 - Trash Disposal	704,790	800,000	750,000	(50,000)	-6.3%
97	67211 - DOC Recycling Fees	277,750	264,000	315,000	51,000	19.3%
98	67212 - Food Waste Disposal	42,180	33,000	45,000	12,000	36.4%
99	67213 - Tire Disposal Fees	91,003	72,000	92,500	20,500	28.5%
100	67230 - Hazardous Waste Disposal	6,797	6,900	7,500	600	8.7%
101	67231 - Refrigerant Removal	60,516	55,000	80,000	25,000	45.5%
102	67232 - Electronic Disposal	19,164	15,000	14,000	(1,000)	-6.7%
103	Total 67200 - DISPOSAL FEES	1,202,200	1,245,900	1,304,000	58,100	4.7%
104	67320 - Wood Processing Fee	60,000	60,000	60,000	-	0.0%
105	Total 67300 - MATERIALS PROCESSING	60,000	60,000	60,000	-	0.0%
106	Total 67000 - MATERIALS MANAGEMENT	1,262,200	1,305,900	1,364,000	58,100	4.4%
107	68110 - Building Lease	1,005	1,006	1,006	-	0.0%
108	68130 - Plowing	3,625	4,000	5,000	1,000	25.0%
109	68140 - Building Maintenance	4,213	6,500	4,500	(2,000)	-30.8%
110	68150 - Skilled Labor	705	17,500	18,500	1,000	5.7%
111	68160 - Safety Monitor & Inspection	4,919	3,750	9,000	5,250	140.0%
112	68180 - Property Improvement	10,863	6,000	3,500	(2,500)	-41.7%
113	Total 68100 - BUILDING & LAND	25,328	38,756	41,506	2,750	7.1%
114	68210 - Electricity	16,311	15,000	15,000	-	0.0%

DROP-OFF CENTERS
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
115	68220 - Heating Fuel	2,267	3,000	2,600	(400)	-13.3%
116	68230 - Water/Sewer	8,553	8,500	9,250	750	8.8%
117	Total 68200 - UTILITIES	27,131	26,500	26,850	350	1.3%
118	68310 - Commerical Insurance Premium	20,754	16,795	23,832	7,037	41.9%
119	Total 68300 - COMMERCIAL INSURANCE	20,754	16,795	23,832	7,037	41.9%
120	68450 - State and Local Taxes	-	-	3,000	3,000	N/A
121	68460 - Permits	524	500	1,500	1,000	200.0%
122	Total 68400 - GOVERNMENT TAXES & FEES	524	500	4,500	4,000	800.0%
123	Total 68000 - PROPERTY MANAGEMENT	73,737	82,551	96,688	14,137	17.1%
124	69100 - Advertising	3,198	-	-	-	N/A
125	69200 - Printing	90	-	1,500	1,500	N/A
126	Total 69000 - PROMOTION & EDUCATION	3,288	-	1,500	1,500	N/A
127	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	469,015	-	-	-	N/A
128	70200 - Green Up Day	-	6,000	7,000	1,000	16.7%
129	70700 - Illegal Dumping	540	1,000	1,000	-	0.0%
130	Total 70000 - COMMUNITY SUPPORT	540	7,000	8,000	1,000	14.3%
131	Total 60000 - EXPENSES	3,112,820	3,000,440	3,278,169	277,729	9.3%
132	Total Expense	3,112,820	3,000,440	3,278,169	277,729	9.3%
133	Ordinary Income/Expense	(87,674)	226,762	41,831	(184,931)	-81.6%
134	Net Ordinary Income	(87,674)	226,762	41,831	(184,931)	-81.6%
135	91100 - Solid Waste Management Fee Subsidy	3,938	-	-	-	N/A
136	91200 - Operating Reserve Subsidy	83,736	-	-	-	N/A
137	Total 91000 - SUBSIDIES & TRANSFERS	87,674	-	-	-	N/A
138	Other Income	87,674	-	-	-	N/A
139	95200 - Transfer Operating Reserve	-	226,762	41,831	(184,931)	-81.6%
140	Total 95000 - RESERVE TRANSFERS	-	226,762	41,831	(184,931)	-81.6%
141	Other Expense	-	226,762	41,831	(184,931)	-81.6%
142	Other Income and Expenses	87,674	(226,762)	(41,831)	184,931	-81.6%
143	Net Other Income	87,674	(226,762)	(41,831)	184,931	-81.6%
144	Net Income	-	-	-	-	N/A

MAINTENANCE & ROLL-OFF

The Maintenance department supports the operations of CSWD through ongoing maintenance and material hauling. The department assists in supporting all facilities, maintenance of large equipment, management of roll-off and fleet vehicles, as well as building maintenance, mowing, and snowplowing needs.

Significant Changes from Previous Fiscal Year

1. An Organics Hauling Program was created with an anchor client (City Market, two stores) and is pursuing additional clients. \$37,942 increased expense due to this new program with \$64,000 projected income.
2. Due to increased fleet maintenance and parts along with tire replacement needs, this category saw a \$32,000 increase in projected expense.

Key Performance Indicators

Reduce district operational costs by 10% through increasing internal hauling, mowing and plowing.

3-Year Budget Outlook

No significant changes.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Maintenance Roll-Off**

	Actual FY24	Budget FY25	Proposed FY26	<u>FY25 BUD v FY26 BUD</u>	
				\$ Change	% Change
1 Income	78,156	-	64,000	64,000	N/A
2 Cost of Sales	-	-	-	-	N/A
3 Gross Profit	78,156	-	64,000	64,000	N/A
4					
5 Expense	565,543	744,532	818,538	74,006	9.9%
6 Net Ordinary Income	(487,387)	(744,532)	(754,538)	(10,006)	1.3%
7					
8 Reserve Transfers:					
9 Transfers From	565,078	744,532	754,538		
10 Transfers To	(77,691)	-	-		
11 Net Reserves (Increase) / Decrease	487,387	744,532	754,538		
12					
13 Net Income	-	-	-		

Maintenance Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	47000 - GRANT REVENUE	465	-	-	-	N/A
2	47500 - EQUIPMENT SALE/TRADEIN	77,691	-	-	-	N/A
3	48100 - Hauling Food Scraps	-	-	64,000	64,000	N/A
4	Total 48000 - HAULING	-	-	64,000	64,000	N/A
5	Total 40000 - INCOME	78,156	-	64,000	64,000	N/A
6	Income	78,156	-	64,000	64,000	N/A
7	Gross Profit	78,156	-	64,000	64,000	N/A
8	60220 - Hourly Wages	265,207	325,963	342,286	16,323	5.0%
9	60240 - Overtime Wages	4,916	7,260	15,577	8,317	114.6%
10	Total 60200 - SALARIES AND WAGES	270,123	333,223	357,863	24,640	7.4%
11	60311 - Federal Insurance Contribution (FICA)	21,035	25,491	27,377	1,886	7.4%
12	60312 - Workers' Compensation	26,053	22,990	25,148	2,158	9.4%
13	60313 - Unemployment	334	547	547	-	0.0%
14	60314 - State Payroll Tax	-	-	-	-	N/A
15	Total 60310 - MANDATED BENEFITS	47,422	49,028	53,071	4,043	8.2%
16	60321 - Health Insurance Premiums	34,156	67,693	53,540	(14,153)	-20.9%
17	60322 - Health Savings Account	9,000	12,000	9,000	(3,000)	-25.0%
18	60323 - Health Reimbursement Arrangement (HRA)	14,470	21,280	15,660	(5,620)	-26.4%
19	60324 - Health Insurance Opt Out - Taxable	8,938	5,952	10,212	4,260	71.6%
20	Total 60320 - MEDICAL BENEFITS	66,564	106,925	88,412	(18,513)	-17.3%
21	60331 - Retirement (ICMA)	15,879	19,558	20,537	979	5.0%
22	60332 - Life/Disability Insurance	3,430	5,830	4,493	(1,337)	-22.9%
23	60333 - Dental Insurance	2,574	4,324	4,588	264	6.1%
24	Total 60330 - OPTIONAL BENEFITS	21,883	29,712	29,619	(93)	-0.3%
25	Total 60300 - BENEFITS	135,870	185,666	171,103	(14,563)	-7.8%
26	Total 60100 - PAYROLL EXPENSES	405,993	518,889	528,966	10,077	1.9%
27	61100 - Conferences	-	2,000	1,500	(500)	-25.0%
28	61200 - Staff Training & Education	-	1,250	1,250	-	0.0%
29	Total 61000 - TRAVEL & TRAINING	-	3,250	2,750	(500)	-15.4%
30	62100 - Business Travel	-	400	800	400	100.0%
31	62420 - Team Motivation	-	400	550	150	37.5%
32	Total 62000 - ADMINISTRATIVE COSTS	-	800	1,350	550	68.8%
33	63900 - Other Professional Services	-	-	5,000	5,000	N/A
34	Total 63000 - PROFESSIONAL FEES	-	-	5,000	5,000	N/A
35	64120 - Equipment Maintenance & Parts	2,371	20,000	5,000	(15,000)	-75.0%

Maintenance Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26-	% Change
		FY24	FY25	FY26	BudgetFY25	
		TotalYear	TotalYear	TotalYear		
36	64140 - Large Equipment Maintenance Contractor	-	1,500	-	(1,500)	-100.0%
37	64160 - Large Equipment Purchase	2,680	18,500	18,500	-	0.0%
38	64190 - Equipment Contingency	4,300	30,000	32,000	2,000	6.7%
39	Total 64100 - LARGE EQUIPMENT	9,351	70,000	55,500	(14,500)	-20.7%
40	64210 - Small Equipment	1,669	2,500	2,500	-	0.0%
41	64230 - Safety Equipment	-	250	1,000	750	300.0%
42	64240 - Small Equipment Leases	-	350	-	(350)	-100.0%
43	Total 64200 - GENERAL EQUIPMENT	1,669	3,100	3,500	400	12.9%
44	64310 - Software License	-	4,520	2,400	(2,120)	-46.9%
45	64320 - Hardware and Equipment	4,332	1,500	5,981	4,481	298.7%
46	64350 - Telecommunications	5,611	6,750	6,500	(250)	-3.7%
47	Total 64300 - INFORMATION TECHNOLOGY	9,943	12,770	14,881	2,111	16.5%
48	65220 - Fleet Contractor	6,951	6,500	21,500	15,000	230.8%
49	65310 - Fleet Tire Replacement or Repair	12,671	12,000	19,500	7,500	62.5%
50	65320 - Fleet Parts	24,330	15,000	24,500	9,500	63.3%
51	65400 - Fleet Diesel & Gas	51,416	62,000	59,800	(2,200)	-3.5%
52	Total 65000 - FLEET MAINTENANCE	95,368	95,500	125,300	29,800	31.2%
53	Total 64000 - EQUIPMENT AND FLEET	116,331	181,370	199,181	17,811	9.8%
54	66110 - Materials & Supplies	3,508	12,000	15,500	3,500	29.2%
55	66130 - Safety Supplies	522	800	1,000	200	25.0%
56	66140 - Uniforms	1,964	3,000	5,000	2,000	66.7%
57	66150 - Personal Protective Equipment	305	800	500	(300)	-37.5%
58	Total 66100 - GENERAL MATERIALS AND SUPPLIES	6,299	16,600	22,000	5,400	32.5%
59	66210 - Office Supplies	316	800	500	(300)	-37.5%
60	66220 - Bottled Water	128	200	250	50	25.0%
61	Total 66200 - GENERAL OFFICE SUPPLIES	444	1,000	750	(250)	-25.0%
62	Total 66000 - SUPPLIES	6,743	17,600	22,750	5,150	29.3%
63	67210 - Trash Disposal	-	-	300	300	N/A
64	67211 - DOC Recycling Fees	-	-	50	50	N/A
65	67212 - Food Waste Disposal	-	-	24,500	24,500	N/A
66	67213 - Tire Disposal Fees	-	-	600	600	N/A
67	67230 - Hazardous Waste Disposal	1,931	-	-	-	N/A
68	Total 67200 - DISPOSAL FEES	1,931	-	25,450	25,450	N/A
69	Total 67000 - MATERIALS MANAGEMENT	1,931	-	25,450	25,450	N/A
70	68120 - Mowing	752	-	-	-	N/A

Maintenance

Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
71	68130 - Plowing	6,317	10,000	6,000	(4,000)	-40.0%
72	68140 - Building Maintenance	1,467	1,500	2,380	880	58.7%
73	68150 - Skilled Labor	5,354	-	9,000	9,000	N/A
74	68160 - Safety Monitor & Inspection	1,185	400	1,400	1,000	250.0%
75	68180 - Property Improvement	3,270	-	-	-	N/A
76	Total 68100 - BUILDING & LAND	18,345	11,900	18,780	6,880	57.8%
77	68210 - Electricity	3,783	3,500	4,000	500	14.3%
78	68230 - Water/Sewer	270	300	450	150	50.0%
79	Total 68200 - UTILITIES	4,053	3,800	4,450	650	17.1%
80	68310 - Commerical Insurance Premium	11,928	6,773	8,911	2,138	31.6%
81	Total 68300 - COMMERCIAL INSURANCE	11,928	6,773	8,911	2,138	31.6%
82	68450 - State and Local Taxes	38	-	50	50	N/A
83	68460 - Permits	183	150	700	550	366.7%
84	Total 68400 - GOVERNMENT TAXES & FEES	221	150	750	600	400.0%
85	Total 68000 - PROPERTY MANAGEMENT	34,546	22,623	32,891	10,268	45.4%
86	70300 - Customer Relations	-	-	200	200	N/A
87	Total 70000 - COMMUNITY SUPPORT	-	-	200	200	N/A
88	Total 60000 - EXPENSES	565,543	744,532	818,538	74,006	9.9%
89	Total Expense	565,543	744,532	818,538	74,006	9.9%
90	Ordinary Income/Expense	(487,387)	(744,532)	(754,538)	(10,006)	1.3%
91	Net Ordinary Income	(487,387)	(744,532)	(754,538)	(10,006)	1.3%
92	91200 - Operating Reserve Subsidy	-	744,531	754,538	10,007	1.3%
93	Total 91000 - SUBSIDIES & TRANSFERS	-	744,531	754,538	10,007	1.3%
94	94100 - Maintenance Allocation	565,078	-	-	-	N/A
95	Total 94000 - ALLOCATIONS	565,078	-	-	-	N/A
96	Other Income	565,078	744,531	754,538	10,007	1.3%
97	95400 - Transfer to Capital Reserve	77,691	-	-	-	N/A
98	Total 95400 - Transfer Capital Reserve	77,691	-	-	-	N/A
99	Total 95000 - RESERVE TRANSFERS	77,691	-	-	-	N/A
100	Other Expense	77,691	-	-	-	N/A
101	Other Income and Expenses	487,387	744,531	754,538	10,007	1.3%
102	Net Other Income	487,387	744,531	754,538	10,007	1.3%
103	Net Income	-	-	-	-	N/A

PROPERTY MANAGEMENT

The Property Management department oversees the residential and commercial rental properties, as well as other CSWD owned property not managed by other departments. The Property Management department is responsible for maintaining the property and protecting CSWD's investment in rental locations by retaining responsible tenants, minimizing damage, vacancies, loss of revenue, and preserve the asset value.

Significant Changes from Previous Fiscal Year

1. Added funds for construction and maintenance of stormwater infrastructure at former Site 21, now known as the sand pit – adjacent to ORF.
2. Last District tenancy ended on 1.31.25 with the sale of 201 Flynn Avenue
3. Only remaining structure managed by this budget is 1042 Redmond Road (old ORF offices)

3-Year Budget Outlook

Property Management budget will continue to maintain Site 21 ('Sand Pit'), 1042 Redmond Road structure, land at 195 Flynn Avenue and land at 1021, 1043 and 432 Redmond Road until sale or repurpose.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Property Management**

					<u>FY25 BUD v FY26 BUD</u>	
		Actual FY24	Budget FY25	Proposed FY26	\$ Change	% Change
1	Income	(63,711)	12,000	122,700	110,700	922.5%
2	Cost of Sales	-	-	-	-	N/A
3	Gross Profit	(63,711)	12,000	122,700	110,700	922.5%
4						
5	Expense	109,607	83,846	56,464	(27,382)	-32.7%
6	Net Ordinary Income	(173,318)	(71,846)	66,236	138,082	-192.2%
7						
8	Reserve Transfers:					
9	Transfers From	173,318	71,846	-		
10	Transfers To	-	-	(66,236)		
11	Net Reserves (Increase) / Decrease	173,318	71,846	(66,236)		
12						
13	Net Income	-	-	-		

PROPERTY MANAGEMENT
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	40120 - Recycling Tipping Fee	-	-	106,200	106,200	N/A
2	Total 40100 - TIPPING FEES	-	-	106,200	106,200	N/A
3	42500 - Recycled Material Sales	-	-	16,500	16,500	N/A
4	Total 42000 - SALE OF MATERIALS	-	-	16,500	16,500	N/A
5	44100 - Residential Rent	8,850	-	-	-	N/A
6	44200 - Commercial Rent	17,600	12,000	-	(12,000)	-100.0%
7	Total 44000 - RENTAL INCOME	26,450	12,000	-	(12,000)	-100.0%
8	47500 - EQUIPMENT SALE/TRADEIN	(90,161)	-	-	-	N/A
9	Total 40000 - INCOME	(63,711)	12,000	122,700	110,700	922.5%
10	Income	(63,711)	12,000	122,700	110,700	922.5%
11	Gross Profit	(63,711)	12,000	122,700	110,700	922.5%
12	62610 - Interest Expense	60	-	-	-	N/A
13	Total 62000 - ADMINISTRATIVE COSTS	60	-	-	-	N/A
14	63210 - Engineering	11,220	-	0	-	N/A
15	63310 - Legal Services	-	1,000	3,000	2,000	200.0%
16	63510 - Consulting	370	-	-	-	N/A
17	63900 - Other Professional Services	-	-	25,000	25,000	N/A
18	Total 63000 - PROFESSIONAL FEES	11,589	1,000	28,000	27,000	2700.0%
19	64210 - Small Equipment	76	-	-	-	N/A
20	Total 64200 - GENERAL EQUIPMENT	76	-	-	-	N/A
21	64320 - Hardware and Equipment	-	-	-	-	N/A
22	64350 - Telecommunications	-	-	-	-	N/A
23	Total 64300 - INFORMATION TECHNOLOGY	-	-	-	-	N/A
24	Total 64000 - EQUIPMENT AND FLEET	76	-	-	-	N/A
25	66110 - Materials & Supplies	334	1,000	0	(1,000)	-100.0%
26	66120 - Facility Signage	-	-	-	-	N/A
27	66140 - Uniforms	-	-	-	-	N/A
28	66150 - Personal Protective Equipment	-	-	-	-	N/A
29	Total 66100 - GENERAL MATERIALS AND SUPPLIES	334	1,000	0	(1,000)	-100.0%
30	66220 - Bottled Water	-	-	-	-	N/A
31	Total 66200 - GENERAL OFFICE SUPPLIES	-	-	-	-	N/A
32	Total 66000 - SUPPLIES	334	1,000	0	(1,000)	-100.0%
33	68110 - Building Lease	-	-	-	-	N/A
34	68120 - Mowing	4,930	5,050	1,000	(4,050)	-80.2%

PROPERTY MANAGEMENT
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
35	68140 - Building Maintenance	4,216	3,000	0	(3,000)	-100.0%
36	68150 - Skilled Labor	8,185	25,000	3,000	(22,000)	-88.0%
37	68160 - Safety Monitor & Inspection	330	330	0	(330)	-100.0%
38	68180 - Property Improvement	4,035	-	0	-	N/A
39	Total 68100 - BUILDING & LAND	21,697	33,380	4,000	(29,380)	-88.0%
40	68210 - Electricity	2,832	3,240	0	(3,240)	-100.0%
41	68220 - Heating Fuel	11,151	10,000	2,025	(7,975)	-79.8%
42	68230 - Water/Sewer	3,131	3,720	500	(3,220)	-86.6%
43	Total 68200 - UTILITIES	17,114	16,960	2,525	(14,435)	-85.1%
44	68310 - Commerical Insurance Premium	9,971	9,648	3,753	(5,895)	-61.1%
45	Total 68300 - COMMERCIAL INSURANCE	9,971	9,648	3,753	(5,895)	-61.1%
46	68410 - Host Town Fee	11,333	12,000	13,186	1,186	9.9%
47	68440 - Property Taxes	20,480	9,858	5,000	(4,858)	-49.3%
48	Total 68400 - GOVERNMENT TAXES & FEES	31,814	21,858	18,186	(3,672)	-16.8%
49	Total 68000 - PROPERTY MANAGEMENT	80,595	81,846	28,464	(53,382)	-65.2%
50	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	16,952	-	-	-	N/A
51	Total 60000 - EXPENSES	109,607	83,846	56,464	(27,382)	-32.7%
52	Total Expense	109,607	83,846	56,464	(27,382)	-32.7%
53	Ordinary Income/Expense	(173,318)	(71,846)	66,236	138,082	-192.2%
54	Net Ordinary Income	(173,318)	(71,846)	66,236	138,082	-192.2%
55	91200 - Operating Reserve Subsidy	83,157	71,846	-	(71,846)	-100.0%
56	Total 91000 - SUBSIDIES & TRANSFERS	83,157	71,846	-	(71,846)	-100.0%
57	Other Income	83,157	71,846	-	(71,846)	-100.0%
58	95400 - Transfer to Capital Reserve	(90,161)	-	-	-	N/A
59	Total 95400 - Transfer Capital Reserve	(90,161)	-	-	-	N/A
60	95200 - Transfer Operating Reserve	-	-	66,236	66,236	N/A
61	Total 95000 - RESERVE TRANSFERS	(90,161)	-	-	-	N/A
62	Other Expense	(90,161)	-	66,236	66,236	N/A
63	Other Income and Expenses	173,318	71,846	66,236	(5,610)	-7.8%
64	Net Other Income	173,318	71,846	66,236	(5,610)	-7.8%
65	Net Income	-	-	-	-	N/A

ADMINISTRATION

The Administration department supervises and directs the operations of CSWD and provides oversight and management of administrative functions including human resources, information systems, and general support services.

Significant Changes from Previous Fiscal Year

The FY 26 budget proposed hiring a Human Resource Coordinator to assist with the administrative workload of the HR/Admin team. A Software Developer position was proposed in the FY 25 budget to investigate and participate in planning, implementation, and maintenance of the in the IT budget in FY 25 and was not hired. Work adjustments were made to handle the work internally with existing staff.

Key Performance Indicators

1. Increase average resolution time with Managed Service Provider by 15%.
2. Maintain server and network uptime at 99.9% or better.
3. Employee Satisfaction Survey – Annual survey to analyze employee satisfaction and increase positive responses by 10%.
4. Measure and increase average number of training hours per employee.

3-Year Budget Outlook

Hiring HR Coordinator in FY 26 to assist with oversight of 60 staff member needs. No additional changes anticipated in future years.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Administration (Admin, Exec, & IT)**

			<u>FY25 BUD v FY26 BUD</u>	
			\$ Change	% Change
	Actual FY24	Budget FY25	Proposed FY26	
1	Income	-	-	N/A
2	Cost of Sales	-	-	N/A
3	Gross Profit	-	-	N/A
4				
5	Expense	1,087,339	1,404,043	1,352,199
6	Net Ordinary Income	(1,087,339)	(1,404,043)	(1,352,199)
7				
8	Reserve Transfers:			
9	Transfers From	1,087,339	1,404,043	1,352,199
10	Transfers To	-	-	-
11	Net Reserves (Increase) / Decrease	1,087,339	1,404,043	1,352,199
12				
13	Net Income	-	-	-

Adminstration (Exec, Admin, & IT)
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	60210 - Salaries	422,895	441,218	456,425	15,207	3.4%
2	60220 - Hourly Wages	106,627	190,402	177,194	(13,208)	-6.9%
3	60240 - Overtime Wages	1,432	1,897	715	(1,182)	-62.3%
4	Total 60200 - SALARIES AND WAGES	530,953	633,516	634,333	817	0.1%
5	60311 - Federal Insurance Contribution (FICA)	40,286	47,375	47,486	111	0.2%
6	60312 - Workers' Compensation	3,191	2,914	3,806	892	30.6%
7	60313 - Unemployment	393	576	542	(34)	-5.9%
8	60314 - State Payroll Tax	90	-	-	-	N/A
9	Total 60310 - MANDATED BENEFITS	43,959	50,866	51,835	969	1.9%
10	60321 - Health Insurance Premiums	19,959	44,302	53,001	8,699	19.6%
11	60322 - Health Savings Account	4,500	9,000	9,000	-	0.0%
12	60323 - Health Reimbursement Arrangement (HRA)	17,691	15,960	15,660	(300)	-1.9%
13	60324 - Health Insurance Opt Out - Taxable	11,905	11,904	14,040	2,136	17.9%
14	Total 60320 - MEDICAL BENEFITS	54,054	81,166	91,701	10,535	13.0%
15	60331 - Retirement (ICMA)	28,850	35,496	35,998	502	1.4%
16	60332 - Life/Disability Insurance	5,384	9,782	7,165	(2,617)	-26.8%
17	60333 - Dental Insurance	3,930	6,286	7,116	830	13.2%
18	Total 60330 - OPTIONAL BENEFITS	38,164	51,564	50,279	(1,285)	-2.5%
19	60341 - Achievement Awards	28,563	30,000	30,000	-	0.0%
20	60342 - Wellness Benefits	6,881	6,000	6,000	-	0.0%
21	60343 - Mileage Allotment	3,188	3,250	-	(3,250)	-100.0%
22	Total 60340 - OTHER BENEFITS	38,631	39,250	36,000	(3,250)	-8.3%
23	Total 60300 - BENEFITS	174,808	222,846	229,815	6,969	3.1%
24	Total 60100 - PAYROLL EXPENSES	705,761	856,362	864,148	7,786	0.9%
25	61100 - Conferences	2,569	8,450	11,250	2,800	33.1%
26	61200 - Staff Training & Education	11,218	22,260	29,250	6,990	31.4%
27	61300 - Membership Dues	14,541	18,583	19,700	1,117	6.0%
28	61400 - Subscriptions	48	250	250	-	0.0%
29	Total 61000 - TRAVEL & TRAINING	28,377	49,543	60,450	10,907	22.0%
30	62100 - Business Travel	8,708	6,280	6,350	70	1.1%
31	62200 - Legal Notices	217	300	300	-	0.0%
32	62300 - Board Meetings	5,810	7,752	8,000	248	3.2%
33	62410 - Employment Ads	3,005	8,000	4,000	(4,000)	-50.0%
34	62420 - Team Motivation	11,168	13,304	15,550	2,246	16.9%

Adminstration (Exec, Admin, & IT)
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
35	62900 - General Managers Discretion	1,881	2,000	2,000	-	0.0%
36	Total 62000 - ADMINISTRATIVE COSTS	30,790	37,636	36,200	(1,436)	-3.8%
37	63310 - Legal Services	14,561	22,092	22,092	-	0.0%
38	63410 - IT Development	-	500	500	-	0.0%
39	63510 - Consulting	1,165	79,640	20,640	(59,000)	-74.1%
40	63610 - Medical Exams	-	500	500	-	0.0%
41	63900 - Other Professional Services	9,095	10,000	10,000	-	0.0%
42	Total 63000 - PROFESSIONAL FEES	24,821	112,732	53,732	(59,000)	-52.3%
43	64220 - Office Equipment	70	6,744	6,744	-	0.0%
44	64230 - Safety Equipment	1,190	250	250	-	0.0%
45	64240 - Small Equipment Leases	-	600	600	-	0.0%
46	Total 64200 - GENERAL EQUIPMENT	3,484	7,594	7,594	-	0.0%
47	64310 - Software License	4,743	40,496	32,221	(8,275)	-20.4%
48	64320 - Hardware and Equipment	20,960	24,768	20,229	(4,539)	-18.3%
49	64340 - Systems Maintenance	16,485	106,464	106,455	(9)	0.0%
50	64350 - Telecommunications	105,606	20,640	20,640	-	0.0%
51	Total 64300 - INFORMATION TECHNOLOGY	16,446	192,368	179,545	(12,823)	-6.7%
52	Total 64000 - EQUIPMENT AND FLEET	159,497	199,962	187,139	(12,823)	-6.4%
53	66110 - Materials & Supplies	164,240	-	-	-	N/A
54	66120 - Facility Signage	-	250	250	-	0.0%
55	66130 - Safety Supplies	623	252	400	148	58.7%
56	Total 66100 - GENERAL MATERIALS AND SUPPLIES	623	502	650	148	29.5%
57	66210 - Office Supplies	3,506	4,992	4,992	-	0.0%
58	66230 - Postage	23	300	300	-	0.0%
59	Total 66200 - GENERAL OFFICE SUPPLIES	3,528	5,292	5,292	-	0.0%
60	Total 66000 - SUPPLIES	4,152	5,794	5,942	148	2.6%
61	67210 - Trash Disposal	2,323	2,000	2,000	-	0.0%
62	67211 - DOC Recycling Fees	49	-	-	-	N/A
63	Total 67200 - DISPOSAL FEES	2,372	2,000	2,000	-	0.0%
64	Total 67000 - MATERIALS MANAGEMENT	2,372	2,000	2,000	-	0.0%
65	68110 - Building Lease	93,103	104,010	106,589	2,579	2.5%
66	68140 - Building Maintenance	10,265	6,504	8,000	1,496	23.0%
67	68150 - Skilled Labor	1,520	2,000	2,000	-	0.0%
68	68160 - Safety Monitor & Inspection	60	-	-	-	N/A

Adminstration (Exec, Admin, & IT)
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
69	Total 68100 - BUILDING & LAND	104,947	112,514	116,589	4,075	3.6%
70	68210 - Electricity	11,471	13,000	12,000	(1,000)	-7.7%
71	68220 - Heating Fuel	335	-	-	-	N/A
72	68230 - Water/Sewer	185	-	-	-	N/A
73	Total 68200 - UTILITIES	11,991	13,000	12,000	(1,000)	-7.7%
74	68310 - Commerical Insurance Premium	9,887	11,500	11,000	(500)	-4.3%
75	68320 - Commercial Insurance Reserve	-	3,000	3,000	-	0.0%
76	Total 68300 - COMMERCIAL INSURANCE	9,887	14,500	14,000	(500)	-3.4%
77	Total 68000 - PROPERTY MANAGEMENT	126,825	140,014	142,589	2,575	1.8%
78	Total 60000 - EXPENSES	1,087,339	1,404,043	1,352,199	(51,844)	-3.7%
79	Total Expense	1,087,339	1,404,043	1,352,199	(51,844)	-3.7%
80	Ordinary Income/Expense	(1,087,339)	(1,404,043)	(1,352,199)	51,844	-3.7%
81	Net Ordinary Income	(1,087,339)	(1,404,043)	(1,352,199)	51,844	-3.7%
82	91100 - Solid Waste Management Fee Subsidy	1,087,339	1,404,043	1,352,199	(51,844)	-3.7%
83	Total 91000 - SUBSIDIES & TRANSFERS	1,087,339	1,404,043	1,352,199	(51,844)	-3.7%
84	Other Income	1,087,339	1,404,043	1,352,199	(51,844)	-3.7%
85	Other Income and Expenses	1,087,339	1,404,043	1,352,199	(51,844)	-3.7%
86	Net Other Income	1,087,339	1,404,043	1,352,199	(51,844)	-3.7%
87	Net Income	-	-	-	-	N/A

COMPLIANCE

The Compliance & Safety department ensures internal compliance with local, state and federal safety requirements, develops and implements the District's safety program and enforces external compliance of Chittenden County waste generators, haulers and solid waste stakeholders with CSWD's Ordinance.

Significant Changes from Previous Fiscal Year

This program Budget was managed by Operations and is now overseen by the Director of Administration. FY 26 – 2 full-time employees in the program. Transferred 50% of previous Compliance Specialist's hours into the Closed Landfill program and Operations Admin.

Key Performance Indicators

FY26 will establish a baseline for future comparison and future KPIs. Compare total number of reported safety near-misses year over year with implementation of safety incentive program to monitor the effectiveness of the new program. While there is a new budget item for income made from enforcement penalties paid, this is not to be used as an indicator of a successful compliance program because the aim is to work with entities to come into compliance rather than push for financial penalties.

3-Year Budget Outlook

Review the scope and breadth of the Compliance Program. May increase milage costs and trainings for compliance staff and increase legal costs due to an increase in enforcement.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Compliance**

					<u>FY25 BUD v FY26 BUD</u>				
					<u>\$ Change</u>	<u>% Change</u>			
					<u>FY24</u>	<u>FY25</u>	<u>Proposed FY26</u>		
1	Income		14,955	14,000	19,000		5,000	35.7%	
2	Cost of Sales		-	-	-		-	N/A	
3	Gross Profit		14,955	14,000	19,000		5,000	35.7%	
4									
5	Expense		190,475	237,817	280,491		42,674	17.9%	
6	Net Ordinary Income		(175,520)	(223,817)	(261,491)		(37,674)	16.8%	
7									
8	Reserve Transfers:								
9	Transfers From		175,520	223,817	261,491				
10	Transfers To		-	-	-				
11	Net Reserves (Increase) / Decrease		175,520	223,817	261,491				
12									
13	Net Income		-	-	-				

Compliance

Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	43100 - License Fee	14,955	14,000	14,000	-	0.0%
2	43300 - Fines & Penalties	-	-	5,000	5,000	N/A
3	Total 43000 - LICENSE FEES, FINES & PENALTIES	14,955	14,000	19,000	5,000	35.7%
4	Total 40000 - INCOME	14,955	14,000	19,000	5,000	35.7%
5	Income	14,955	14,000	19,000	5,000	35.7%
6	Gross Profit	14,955	14,000	19,000	5,000	35.7%
7	60210 - Salaries	33,875	46,418	92,065	45,647	98.3%
8	60220 - Hourly Wages	92,474	98,627	69,351	(29,276)	-29.7%
9	60240 - Overtime Wages	600	1,953	-	(1,953)	-100.0%
10	Total 60200 - SALARIES AND WAGES	126,949	146,998	161,416	14,418	9.8%
11	60311 - Federal Insurance Contribution (FICA)	10,205	11,245	12,348	1,103	9.8%
12	60312 - Workers' Compensation	1,508	463	968	505	109.1%
13	60313 - Unemployment	115	274	171	(103)	-37.6%
14	60314 - State Payroll Tax	-	-	-	-	N/A
15	Total 60310 - MANDATED BENEFITS	11,829	11,982	13,488	1,506	12.6%
16	60321 - Health Insurance Premiums	11,405	20,783	30,609	9,826	47.3%
17	60322 - Health Savings Account	4,500	4,500	6,000	1,500	33.3%
18	60323 - Health Reimbursement Arrangement (HRA)	5,583	7,980	10,440	2,460	30.8%
19	60324 - Health Insurance Opt Out - Taxable	4,261	-	-	-	N/A
20	Total 60320 - MEDICAL BENEFITS	25,749	33,263	47,049	13,786	41.4%
21	60331 - Retirement (ICMA)	7,933	7,949	9,685	1,736	21.8%
22	60332 - Life/Disability Insurance	1,432	2,429	1,906	(523)	-21.5%
23	60333 - Dental Insurance	1,332	1,307	1,886	579	44.3%
24	Total 60330 - OPTIONAL BENEFITS	10,696	11,685	13,478	1,793	15.3%
25	60343 - Mileage Allotment	765	-	3,640	3,640	N/A
26	Total 60340 - OTHER BENEFITS	765	-	3,640	3,640	N/A
27	Total 60300 - BENEFITS	49,038	56,929	77,655	20,726	36.4%
28	Total 60100 - PAYROLL EXPENSES	175,987	203,927	239,071	35,144	17.2%
29	61100 - Conferences	205	500	2,500	2,000	400.0%
30	61200 - Staff Training & Education	3,996	6,500	6,500	-	0.0%
31	61300 - Membership Dues	245	300	1,000	700	233.3%
32	Total 61000 - TRAVEL & TRAINING	4,446	7,300	10,000	2,700	37.0%
33	62100 - Business Travel	1,018	1,170	4,500	3,330	284.6%
34	62420 - Team Motivation	2,504	5,000	5,000	-	0.0%

Compliance

Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
35	62820 - Quality and Testing	-	400	400	-	0.0%
36	Total 62000 - ADMINISTRATIVE COSTS	3,521	6,570	9,900	3,330	50.7%
37	63310 - Legal Services	545	6,500	6,500	-	0.0%
38	63410 - IT Development	-	7,000	7,000	-	0.0%
39	Total 63000 - PROFESSIONAL FEES	545	13,500	13,500	-	0.0%
40	64310 - Software License	3,985	4,250	4,600	350	8.2%
41	64350 - Telecommunications	1,679	1,320	1,320	-	0.0%
42	Total 64300 - INFORMATION TECHNOLOGY	5,664	5,570	5,920	350	6.3%
43	Total 64000 - EQUIPMENT AND FLEET	5,664	5,570	5,920	350	6.3%
44	66130 - Safety Supplies	42	-	500	500	N/A
45	66140 - Uniforms	-	200	700	500	250.0%
46	66150 - Personal Protective Equipment	140	350	500	150	42.9%
47	Total 66100 - GENERAL MATERIALS AND SUPPLIES	181	550	1,700	1,150	209.1%
48	66210 - Office Supplies	-	250	250	-	0.0%
49	66230 - Postage	-	150	150	-	0.0%
50	Total 66200 - GENERAL OFFICE SUPPLIES	-	400	400	-	0.0%
51	Total 66000 - SUPPLIES	181	950	2,100	1,150	121.1%
52	69200 - Printing	131	-	-	-	N/A
53	Total 69000 - PROMOTION & EDUCATION	131	-	-	-	N/A
54	Total 60000 - EXPENSES	190,475	237,817	280,491	42,674	17.9%
55	Total Expense	190,475	237,817	280,491	42,674	17.9%
56	Ordinary Income/Expense	(175,520)	(223,817)	(261,491)	(37,674)	16.8%
57	Net Ordinary Income	(175,520)	(223,817)	(261,491)	(37,674)	16.8%
58	91100 - Solid Waste Management Fee Subsidy	175,520	223,817	261,491	37,674	16.8%
59	Total 91000 - SUBSIDIES & TRANSFERS	175,520	223,817	261,491	37,674	16.8%
60	Other Income	175,520	223,817	261,491	37,674	16.8%
61	Other Income and Expenses	175,520	223,817	261,491	37,674	16.8%
62	Net Other Income	175,520	223,817	261,491	37,674	16.8%
63	Net Income	-	-	-	-	N/A

FINANCE

The purpose of the Finance Department is management, oversight, and control of CSWD's financial assets. The department provides accurate and timely financial information to facilitate sound management decisions.

Significant Changes from Previous Fiscal Year

Expense

Overall increase to expense 1.6% of FY25 budget

1. Interest revenue is producing a higher rate of return during FY25 and is expected to continue in FY26.
2. Payroll costs are flat to FY25 budget due to higher salaries and wages (increase of 3.2%) being offset by lower benefits (17.7% reduction in health insurance) due to the opt out.
3. Information Technology is increased over FY25 budget due to higher NetSuite costs as the discount period comes to a close, 48.1% increase (negotiations are underway with NetSuite).

Key Performance Indicator

1. Maintain a Current Ratio greater than 2. A Current Ratio measures the District's ability to pay short-term obligations (less than one year). A ratio of 2 means CSWD has twice as many current assets than current liabilities.
2. Maintain a Debt-to-Equity Ratio of less than 2. A Debt-to-Equity Ratio compares the District's total liabilities (both short- and long-term liabilities) to its equity (reserves) and measures CSWD's leverage. A low ratio, like 2 or less, indicates fewer debts and satisfactory reserves.
3. Maintain a Coverage Ratio of 3 or greater. A Coverage Ratio measures the District's ability to meet the bond interest payment.

3-Year Budget Outlook

Continue to work closely with IT to make better use of software resources and better align software purchase with organizational need. Aiming to reduce the cost of CSWD's accounting software package by 50% in FY27.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Finance**

		Actual	Budget	Proposed	<u>FY25 BUD v FY26 BUD</u>	
		FY24	FY25	FY26	\$ Change	% Change
1	Income	264,840	120,000	171,000	51,000	42.5%
2	Cost of Sales	-	-	-	-	N/A
3	Gross Profit	264,840	120,000	171,000	51,000	42.5%
4						
5	Expense	604,600	720,879	762,220	41,341	5.7%
6	Net Ordinary Income	(339,760)	(600,879)	(591,220)	9,659	-1.6%
7						
8	Reserve Transfers:					
9	Transfers From	604,600	625,879	667,220		
10	Transfers To	(264,840)	(25,000)	(76,000)		
11	Net Reserves (Increase) / Decrease	339,760	600,879	591,220		
12						
13	Net Income	-	-	-		

Finance

Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	
		FY24	FY25	FY26		% Change
		TotalYear	TotalYear	TotalYear		
1	46100 - Interest Revenue	264,840	120,000	171,000	51,000	42.5%
2	Total 46000 - INTEREST, DIVIDENDS	264,840	120,000	171,000	51,000	42.5%
3	Total 40000 - INCOME	264,840	120,000	171,000	51,000	42.5%
4	Income	264,840	120,000	171,000	51,000	42.5%
5	Gross Profit	264,840	120,000	171,000	51,000	42.5%
6	60210 - Salaries	112,927	128,607	130,057	1,450	1.1%
7	60220 - Hourly Wages	193,914	206,899	216,227	9,328	4.5%
8	60240 - Overtime Wages	1,988	3,730	3,898	168	4.5%
9	Total 60200 - SALARIES AND WAGES	308,829	339,237	350,182	10,945	3.2%
10	60311 - Federal Insurance Contribution (FICA)	23,973	25,952	26,789	837	3.2%
11	60312 - Workers' Compensation	2,140	1,560	2,101	541	34.7%
12	60313 - Unemployment	331	365	342	(23)	-6.3%
13	60314 - State Payroll Tax	-	-	-	-	N/A
14	Total 60310 - MANDATED BENEFITS	26,444	27,877	29,232	1,355	4.9%
15	60321 - Health Insurance Premiums	58,963	65,405	53,860	(11,545)	-17.7%
16	60322 - Health Savings Account	12,000	12,000	9,000	(3,000)	-25.0%
17	60323 - Health Reimbursement Arrangement (HRA)	14,320	21,280	15,660	(5,620)	-26.4%
18	60324 - Health Insurance Opt Out - Taxable	-	-	5,952	5,952	N/A
19	Total 60320 - MEDICAL BENEFITS	85,283	98,685	84,472	(14,213)	-14.4%
20	60331 - Retirement (ICMA)	19,241	20,130	20,777	647	3.2%
21	60332 - Life/Disability Insurance	3,788	5,193	3,871	(1,322)	-25.5%
22	60333 - Dental Insurance	4,261	4,724	3,470	(1,254)	-26.5%
23	Total 60330 - OPTIONAL BENEFITS	27,291	30,048	28,119	(1,929)	-6.4%
24	Total 60300 - BENEFITS	139,017	156,609	141,823	(14,786)	-9.4%
25	Total 60100 - PAYROLL EXPENSES	447,846	495,846	492,005	(3,841)	-0.8%
26	61200 - Staff Training & Education	980	2,088	1,200	(888)	-42.5%
27	61300 - Membership Dues	160	215	250	35	16.3%
28	Total 61000 - TRAVEL & TRAINING	1,140	2,303	1,450	(853)	-37.0%
29	62100 - Business Travel	-	600	200	(400)	-66.7%
30	62200 - Legal Notices	112	-	150	150	N/A
31	62300 - Board Meetings	214	300	400	100	33.3%
32	62420 - Team Motivation	-	400	350	(50)	-12.5%
33	62520 - Bad Debt	-	1,000	1,000	-	0.0%
34	62530 - Reconciliation Discrepancies	2	200	100	(100)	-50.0%
35	62511 - Bank Fees	-	480	200	(280)	-58.3%
36	Total 62000 - ADMINISTRATIVE COSTS	327	2,980	2,400	(580)	-19.5%
37	63110 - Accountant	-	5,000	5,000	-	0.0%
38	63120 - Audit Fees	16,300	20,000	20,000	-	0.0%
39	63510 - Consulting	9,000	10,000	10,000	-	0.0%

Finance
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	
		FY24	FY25	FY26		% Change
40	63900 - Other Professional Services	363	-	500	500	N/A
41	Total 63000 - PROFESSIONAL FEES	25,663	35,000	35,500	500	1.4%
42	64210 - Small Equipment	232	-	500	500	N/A
43	Total 64200 - GENERAL EQUIPMENT	232	-	500	500	N/A
44	64310 - Software License	90,555	86,400	128,000	41,600	48.1%
45	Total 64300 - INFORMATION TECHNOLOGY	90,555	86,400	128,000	41,600	48.1%
46	Total 64000 - EQUIPMENT AND FLEET	90,787	86,400	128,500	42,100	48.7%
47	66210 - Office Supplies	1,311	950	1,400	450	47.4%
48	66230 - Postage	2,216	2,400	2,500	100	4.2%
49	Total 66200 - GENERAL OFFICE SUPPLIES	3,527	3,350	3,900	550	16.4%
50	Total 66000 - SUPPLIES	3,527	3,350	3,900	550	16.4%
51	67210 - Trash Disposal	-	-	-	-	N/A
52	Total 67200 - DISPOSAL FEES	-	-	-	-	N/A
53	Total 67000 - MATERIALS MANAGEMENT	-	-	-	-	N/A
54	68310 - Commerical Insurance Premium	3,477	-	3,465	3,465	N/A
55	Total 68300 - COMMERCIAL INSURANCE	3,477	-	3,465	3,465	N/A
56	Total 68000 - PROPERTY MANAGEMENT	3,477	-	3,465	3,465	N/A
57	70100 - Community Clean Up Fund	31,834	95,000	95,000	-	0.0%
58	Total 70000 - COMMUNITY SUPPORT	31,834	95,000	95,000	-	0.0%
59	Total 60000 - EXPENSES	604,600	720,879	762,220	41,341	5.7%
60	Total Expense	604,600	720,879	762,220	41,341	5.7%
61	Ordinary Income/Expense	(339,760)	(600,879)	(591,220)	9,659	-1.6%
62	Net Ordinary Income	(339,760)	(600,879)	(591,220)	9,659	-1.6%
63	91100 - Solid Waste Management Fee Subsidy	572,767	625,879	667,220	41,341	6.6%
64	91500 - CCUF Transfer	31,834	-	-	-	N/A
65	Total 91000 - SUBSIDIES & TRANSFERS	604,600	625,879	667,220	41,341	6.6%
66	Other Income	604,600	625,879	667,220	41,341	6.6%
67	95400 - Transfer to Capital Reserve	94,136	-	20,000	20,000	N/A
68	Total 95400 - Transfer Capital Reserve	94,136	-	20,000	20,000	N/A
69	95500 - Transfer Community Clean Up Reserve	-	(95,000)	(95,000)	-	0.0%
70	95600 - Transfer Facility Closure Reserve	170,705	-	50,000	50,000	N/A
71	95700 - Transfer Landfill Post Closure Reserve	-	120,000	101,000	(19,000)	-15.8%
72	Total 95000 - RESERVE TRANSFERS	264,840	25,000	76,000	51,000	204.0%
73	Other Expense	264,840	25,000	76,000	51,000	204.0%
74	Other Income and Expenses	339,760	600,879	591,220	(9,659)	-1.6%
75	Net Other Income	339,760	600,879	591,220	(9,659)	-1.6%
76	Net Income	-	-	-	-	N/A

OUTREACH & COMMUNICATIONS

Provide internal and external communications related to CSWD facilities and services and educate the public on waste reduction opportunities. The primary functions are to fulfill statutory mandates to educate residents, businesses, and institutions about requirements and best practices to reduce and properly manage the waste generated in Chittenden County, and to inform the public of programs and services to assist with managing and reducing solid waste. The department is responsible for managing the public's perception of CSWD and advocates and informs State policy including legislation to support CSWD's interests and mission.

Significant Changes from Previous Fiscal Year

1. Reduction of department staff by 1 FTE. Position will not be hired in FY26.
2. Increase in consulting services from \$53,000 to \$200,000 to include a marketing agency for marketing and advertising services; a waste composition study; and two household surveys.

Key Performance Indicator

1. Provide in-person CSWD education. Success is measured by meeting with at least 150 (2%) of CSWD businesses and institutions, as well as 10% of pre-K-12 schools. This will result in meeting the Solid Waste Implementation Plan requirements.
2. Create and implement a formal marketing plan to drive more traffic 3% to the District's website through digital advertising and postcards.

3-Year Budget Outlook

Increased effort in educating the public on proper recycling prior to CSWD's new MRF coming on-line that will increase future budgets (FY27 and FY28) by \$150,000 over the two FY period.

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Outreach & Communication**

			<u>FY25 BUD v FY26 BUD</u>	
			\$ Change	% Change
	Actual FY24	Budget FY25	Proposed FY26	
1	Income	-	-	N/A
2	Cost of Sales	-	-	N/A
3	Gross Profit	-	-	N/A
4				
5	Expense	887,549	1,145,100	1,254,191
6	Net Ordinary Income	(887,549)	(1,145,100)	(1,254,191)
7				
8	Reserve Transfers:			
9	Transfers From	887,549	1,145,100	1,254,191
10	Transfers To	-	-	-
11	Net Reserves (Increase) / Decrease	887,549	1,145,100	1,254,191
12				
13	Net Income	-	-	-

O&C
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	60210 - Salaries	326,367	327,912	349,332	21,420	6.5%
2	60220 - Hourly Wages	230,360	270,757	230,565	(40,192)	-14.8%
3	60240 - Overtime Wages	865	455	477	22	4.8%
4	Total 60200 - SALARIES AND WAGES	557,591	599,124	580,374	(18,750)	-3.1%
5	60311 - Federal Insurance Contribution (FICA)	42,875	45,833	44,399	(1,434)	-3.1%
6	60312 - Workers' Compensation	3,262	2,756	3,482	726	26.3%
7	60313 - Unemployment	592	756	598	(158)	-20.9%
8	60314 - State Payroll Tax	0	0	0	0	N/A
9	Total 60310 - MANDATED BENEFITS	46,730	49,344	48,479	(865)	-1.8%
10	60321 - Health Insurance Premiums	69,738	75,014	85,035	10,021	13.4%
11	60322 - Health Savings Account	13,500	15,000	15,000	0	0.0%
12	60323 - Health Reimbursement Arrangement (HRA)	23,549	26,600	26,100	(500)	-1.9%
13	60324 - Health Insurance Opt Out - Taxable	3,211	2,136	0	(2,136)	-100.0%
14	Total 60320 - MEDICAL BENEFITS	109,998	118,750	126,135	7,385	6.2%
15	60331 - Retirement (ICMA)	33,002	34,688	37,141	2,453	7.1%
16	60332 - Life/Disability Insurance	6,281	9,284	7,222	(2,062)	-22.2%
17	60333 - Dental Insurance	5,876	6,084	6,020	(64)	-1.1%
18	Total 60330 - OPTIONAL BENEFITS	45,158	50,056	50,383	327	0.7%
19	Total 60300 - BENEFITS	201,887	218,150	224,998	6,848	3.1%
20	Total 60100 - PAYROLL EXPENSES	759,478	817,274	805,372	(11,902)	-1.5%
21	61100 - Conferences	2,809	6,800	2,875	(3,925)	-57.7%
22	61200 - Staff Training & Education	2,527	600	0	(600)	-100.0%
23	61300 - Membership Dues	1,790	1,790	1,800	10	0.6%
24	61400 - Subscriptions	8,189	22,571	20,237	(2,334)	-10.3%
25	Total 61000 - TRAVEL & TRAINING	15,315	31,761	24,912	(6,849)	-21.6%
26	62100 - Business Travel	8,781	18,048	14,272	(3,776)	-20.9%
27	62420 - Team Motivation	0	800	0	(800)	-100.0%
28	62720 - Incentive Grant	7,841	15,000	15,000	0	0.0%
29	62730 - Green Up Day	0	0	4,400	4,400	N/A
30	Total 62000 - ADMINISTRATIVE COSTS	16,622	33,848	33,672	(176)	-0.5%
31	63510 - Consulting	8,140	53,000	210,000	157,000	296.2%
32	63710 - Lobbyist Fees	300	75	75	0	0.0%
33	63900 - Other Professional Services	8,934	8,484	0	(8,484)	-100.0%
34	Total 63000 - PROFESSIONAL FEES	17,374	61,559	210,075	148,516	241.3%

O&C
Chittenden Solid Waste District - Income Statement Report

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
35	64230 - Safety Equipment	95	0	0	0	N/A
36	Total 64200 - GENERAL EQUIPMENT	95	0	0	0	N/A
37	64310 - Software License	2,777	2,185	0	(2,185)	-100.0%
38	64320 - Hardware and Equipment	0	0	0	0	N/A
39	64340 - Systems Maintenance	0	6,500	0	(6,500)	-100.0%
40	64350 - Telecommunications	3,738	4,880	3,960	(920)	-18.9%
41	Total 64300 - INFORMATION TECHNOLOGY	6,515	13,565	3,960	(9,605)	-70.8%
42	Total 64000 - EQUIPMENT AND FLEET	6,610	13,565	3,960	(9,605)	-70.8%
43	66110 - Materials & Supplies	313	5,100	3,000	(2,100)	-41.2%
44	66130 - Safety Supplies	0	0	0	0	N/A
45	66140 - Uniforms	0	0	600	600	N/A
46	66150 - Personal Protective Equipment	0	100	0	(100)	-100.0%
47	Total 66100 - GENERAL MATERIALS AND SUPPLIES	313	5,200	3,600	(1,600)	-30.8%
48	66210 - Office Supplies	18	0	0	0	N/A
49	66230 - Postage	17,784	32,926	40,000	7,074	21.5%
50	Total 66200 - GENERAL OFFICE SUPPLIES	17,801	32,926	40,000	7,074	21.5%
51	Total 66000 - SUPPLIES	18,114	38,126	43,600	5,474	14.4%
52	69100 - Advertising	41,290	96,000	100,000	4,000	4.2%
53	69200 - Printing	10,340	46,067	30,000	(16,067)	-34.9%
54	69300 - Education	2,344	2,500	1,600	(900)	-36.0%
55	69400 - Workshops	62	0	1,000	1,000	N/A
56	Total 69000 - PROMOTION & EDUCATION	54,036	144,567	132,600	(11,967)	-8.3%
57	70200 - Green Up Day	0	4,400	0	(4,400)	-100.0%
58	Total 70000 - COMMUNITY SUPPORT	0	4,400	0	(4,400)	-100.0%
59	Total 60000 - EXPENSES	887,549	1,145,100	1,254,191	109,091	9.5%
60	Total Expense	887,549	1,145,100	1,254,191	109,091	9.5%
61	Ordinary Income/Expense	(887,549)	(1,145,100)	(1,254,191)	(109,091)	9.5%
62	Net Ordinary Income	(887,549)	(1,145,100)	(1,254,191)	(109,091)	9.5%
63	91100 - Solid Waste Management Fee Subsidy	887,549	1,145,100	1,254,191	109,091	9.5%
64	Total 91000 - SUBSIDIES & TRANSFERS	887,549	1,145,100	1,254,191	109,091	9.5%
65	Other Income	887,549	1,145,100	1,254,191	109,091	9.5%
66	Other Income and Expenses	887,549	1,145,100	1,254,191	109,091	9.5%
67	Net Other Income	887,549	1,145,100	1,254,191	109,091	9.5%
68	Net Income	0	0	0	0	N/A

MEMORANDUM

TO: Sarah Reeves, Executive Director
FROM: Jon Dorwart, Director of Information Systems
DATE: February 11, 2025
RE: FY 2026 Projected SWMF Revenue

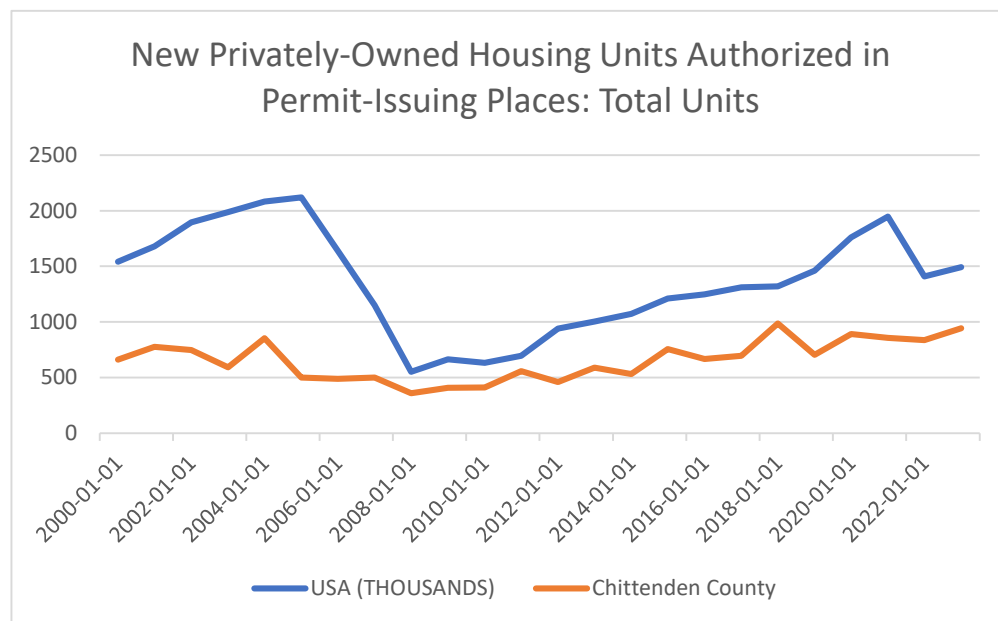
As you know, CSWD's Solid Waste Management Fee (SWMF or Fee) is imposed on all solid waste generated in the District as established in Article VIII of CSWD's Solid Waste Management Ordinance. Certain materials are exempt from the SWMF or are subject to a reduced Fee. Generally, the Fee is assessed at disposal sites, such as transfer stations and the landfill in Coventry. Haulers, including CSWD, which hauls waste from the District's Drop-Off Centers, recover the cost from their customers (the waste generators) through the rates they charge. The SWMF was originally set at \$17.61 in 1993. It was raised to \$22.06 in 2009, \$27.00 in 2013, and to \$30 in 2024.

Estimated SWMF revenue for FY 2026 is \$3,850,000 rounded to the nearest \$10,000. The estimate is based on projections of waste generation and diversion from the Solid Waste Disposal and Diversion Trends Model prepared for CSWD by Skumatz Economic Research Associates. Variables impacting projections in the Model were updated including the expected economic growth rate for the coming year.

SWMF revenues rose 2.3% from FY 2023 to FY 2024, with both years enjoying a much higher than average amount of alternative daily cover. The CY 2024 tons are slightly higher than CY 2023 but receipts were boosted due to the higher \$30/ton rate charged beginning in July 2024. Calendar year disposed tons for 2024 were 139,363. Total tons disposed is always greater than the total SWMF tons since ADC material is discounted by 75%, and by Board motion, asphalt shingles collected by Myers and disposed at the landfill for beneficial use is also exempt temporarily due to a lack of markets. Green Up Day material collected in the spring is also not

subject to SWMF, but this amount of material is a small increment of the year total. There is no guarantee ADC trends will continue to climb or not substantially decrease in the next projected fiscal year, which could impact the SWMF collected. ADC rates appear to be trending lower to historical averages.

As has become the norm, projections under unusual conditions continue to be extremely difficult to prepare (i.e. tariffs, international conflict, reduced labor force, and shifting consumer preferences). We appear to have avoided recession up till now with inflation lowering toward the so-called 'soft landing' and have enjoyed a strong economy nationally. However, inflation induced by tariffs, erratic changes to monetary policy, commercial real estate instability, potential domestic turmoil as well as international political volatility continue to be sources of great uncertainty. On the upside, the State of Vermont's Joint Fiscal Office's forecast (<https://ljfo.vermont.gov/subjects/revenue-and-tax/state-forecasts/consensus-revenue-forecasts-legislative-economic-outlook>) continues to point toward the positive impact of unspent appropriated federal funds and strong consumer spending. Likewise, numerous large-scale real estate projects remain underway in the County. Continuation of building is favored by historically low vacancy rates but is challenged by higher interest rates and high material and labor costs. Although data is somewhat limited, a steady uptick in building permits indicates activity in the housing market continues to increase.



Though still high by national and state standards our diversion rate did decrease slightly last year although it appears stable. Ultimately, a wide variety of factors could impact the amount of disposed material in potentially unpredictable ways.

Given the Vermont economic forecast and using the Skumatz model, the SWMF is projected to be 1.75% lower than the FY 2024 projection and 5.0% lower than the actuals for CY 2024 resulting in a baseline of 128,236 tons at \$3,847,065 in revenue for FY 2025.

Disposal data from recent calendar and fiscal years and SWMF projections are shown in the following table:

TONS DISPOSED	MSW	C&D	C&D Road Build*	ADC*	TOTAL	SWMF TONS
CY 2022 actual	86,148	37,724	0	15,309	139,181	127,699
CY 2023 actual	86,294	37,200	0	26,301	149,795	130,069
FY 2024 actual	86,027	42,209	0	27,386	155,622	135,083
CY 2024 actual	85,398	42,689	0	11,276	139,363	130,906
FY 2025 budget projection	83,361	41,457	800	4,000	129,618	126,018
FY 2026 budget projection	83,877	43,659	800	2,000	130,336	128,236
25% of SWMF FY 2024			200	500		
SWMF Tons	128,236					
SWMF Revenue	\$3,847,065					

*These are regular C&D fines from the C&D recycling facility plus painted concrete from demolition projects in FY21 & beginning of FY22 used in landfill road building. The SWMF rate for these and ADC is 25% of the full rate.

DATE: February 14, 2025
TO: Finance Committee
FROM: Amy Jewell
RE: FY 26 Total Compensation Package

The Proposed FY 26 Wage & Benefit totaling \$6,253,044 reflects an 3.23% increase over the FY 25 Budget.

This increase results in total wages and benefits reflecting 38.21% of the FY 26 projected revenue. FY 25 was 37.75% of revenue.

The six-month budget to actual for FY 25 is at 44% of the total budget.

Enclosed please find the following attachments:

Attachment A: Key Assumptions
Attachment B: FY 26 Wages & Benefits Summary
Attachment C: FY 26 Organizational Chart

FY 26 BUDGETED WORKFORCE HOURS: 116,948 hours or **56.23** Full-time Equivalents (FTE)
FY 25 Budget: 118,143 hours or **56.80** FTE's

Proposed staffing Total - **decrease of 0.55 FTEs.**

1. **ORF: (+ 0.40)** - added heavy equipment operator hours.
2. **Drop-Off Center (+.80)** increased staffing needs to cover expanded hours.
3. **Outreach & Communications (-1.25)** -reduced part-time hours and eliminated one marketing position.
4. **MRF (-0.50)** – removed business manager position for ½ year in FY 26.

Total Salaries/Wages: \$4,333,755 (3.16% increase over FY 25)
FY 25 Budget \$4,200,898

Cost-of-Living-Adjustment: A proposed 3.06% CPI is included. Historically, the Finance Committee has used the calendar year Northeast Urban - Class B/C average for the previous calendar year average.

TOTAL COLA **\$124,181** (12.04 % increase over FY 25)
FY 25 Budget \$110,836 (2.81% cola)

STEP Increase: **\$64,798** (24.35% increase over FY 25)
FY 25 Budget \$52,111

CSWD's Pay Grade & Step Schedule is a 22 Grade/25 Step Pay Grid. Based on a successful performance appraisal employees are eligible for either 2.25%, 1.4%, 1% or ½% pay increase.

OVERTIME: **\$86,575** (20.87% over FY 25) accounts for schedule changes and holiday pay
 FY 25 Budget \$71,627

FICA (mandated Benefit): \$330,492 – (3.19% increase over FY 25)
 FY 25 Budget \$320,279

WORKERS COMP (mandated benefit): \$180,824 (increase by 7.05%)
 FY 25 Budget \$168,909

Workers comp rates are determined by the payroll, classification codes, and the previous three years of claim experience.

UNEMPLOYMENT INSURANCE (mandated benefit): \$5,506 (decrease by 10.69%)
 FY 25 Budget \$6,165

MEDICAL: **\$1,018,575** (increase by 3.24% - increase costs and plan changes)
 FY 25 Budget \$986,645

Health Insurance is covered on a calendar year. CSWD moved to the MVP Bronze plan in 2023. The Bronze plan has lower premiums but higher deductibles. Even with a bit higher utilization rate, this plan continues to provide the least expensive option for CSWD. CSWD contributes \$1,500/single or \$3,000/2-person/family Health Savings Account payment to for the deductible.

How are we covered? In 2014, following the Federal Legislation of the Affordable Care Act, CSWD plan choices are offered through the Exchange.

	FY 26	FY 25
Single	13	14
2-person	16	13
Family	17	20
Total	46	47
Opt-out	9	8
Total eligible	55	55

Payment Structure:

a. **Premiums** – MVP Bronze High Deductible Plan - 2025 plan rates:

range from \$719.42/single coverage to \$2,021.57/family plan coverage.

b. **Health Savings Account:** CSWD pays \$1,500/\$3,000 into HSA

c. **Co-insurance:** This proposal continues to assume CSWD covers co-insurance.

The potential out of pocket is \$5,800/single coverage and \$11,600/2-person/family plan. A 35% utilization rate is budgeted to cover co-insurance costs.

d. **Employee Contributions:** - The FY 26 Budgeted employee contribution remaining at 3.5% of salary. Part-time employees will pay a pro-rated portion of their health insurance or 3.50% of premium, whichever is greater.

HEALTH INSURANCE OPT-OUT: \$42,984 (9 employees) (11% increase over FY 25)
FY 25 Budget \$38,724 (8 employees)

The opt-out payment rate remains the same, which is either \$178/month, \$355/month, or \$496/month.

DENTAL: \$ 51,619 (1.32% increase)
FY 24 Budget \$50,945

Dental rates are \$37.87/month, \$71.29/month, or \$126.02/month.

Full-time employees pay 5% of the premium and CSWD pays 95% of the premium. Northeast Delta Dental requires that the employer pay the full cost of a single coverage for the employee.

LIFE/DISABILITY: \$48,169 (-21.69% decrease over FY 25)
FY 25 Budget \$61,508 (error in WorkForce Planning calculation – corrected in FY 26 Budget)

RETIREMENT: \$241,120 (7.94% increase over FY 25)
FY 25 Budget \$223,375

The CSWD contribution for ICMA 457 retirement remains at 6% of the eligible employee's salary. New hires are eligible for retirement benefits after 6 months. This changed in FY 23 from a one-year waiting period.

**FY 26 Proposed Budget
Compensation Assumptions**

Attachment A.

Total Compensation Key Assumptions	
Salary Range	22 Grade/25 Step Schedule
Steps	1-6 2.25% 7-19 1.4% 20 -25 1% 25+ 1/2% lump sum
Cola	3.06% (2.81% in FY 25)
fica	No change - 7.65%
Workers Comp	No change - % of salary
Unemployment	0.57%
Medical	assumes 10% increase for final 6 months 45% utilization rate co-insurance <i>employee pays 3.50% salary towards premium</i>
opt-out	No change
Dental	Assumes 5% increase all 12 months <i>employee pays 5% of premium</i>
Retirement	No change - CSWD pays 6% of salary
Life/Disability	No change - % of salary

**FY 26 WAGES AND BENEFITS PROPOSED BUDGET
COMPARISON TO FY 25 BUDGET**

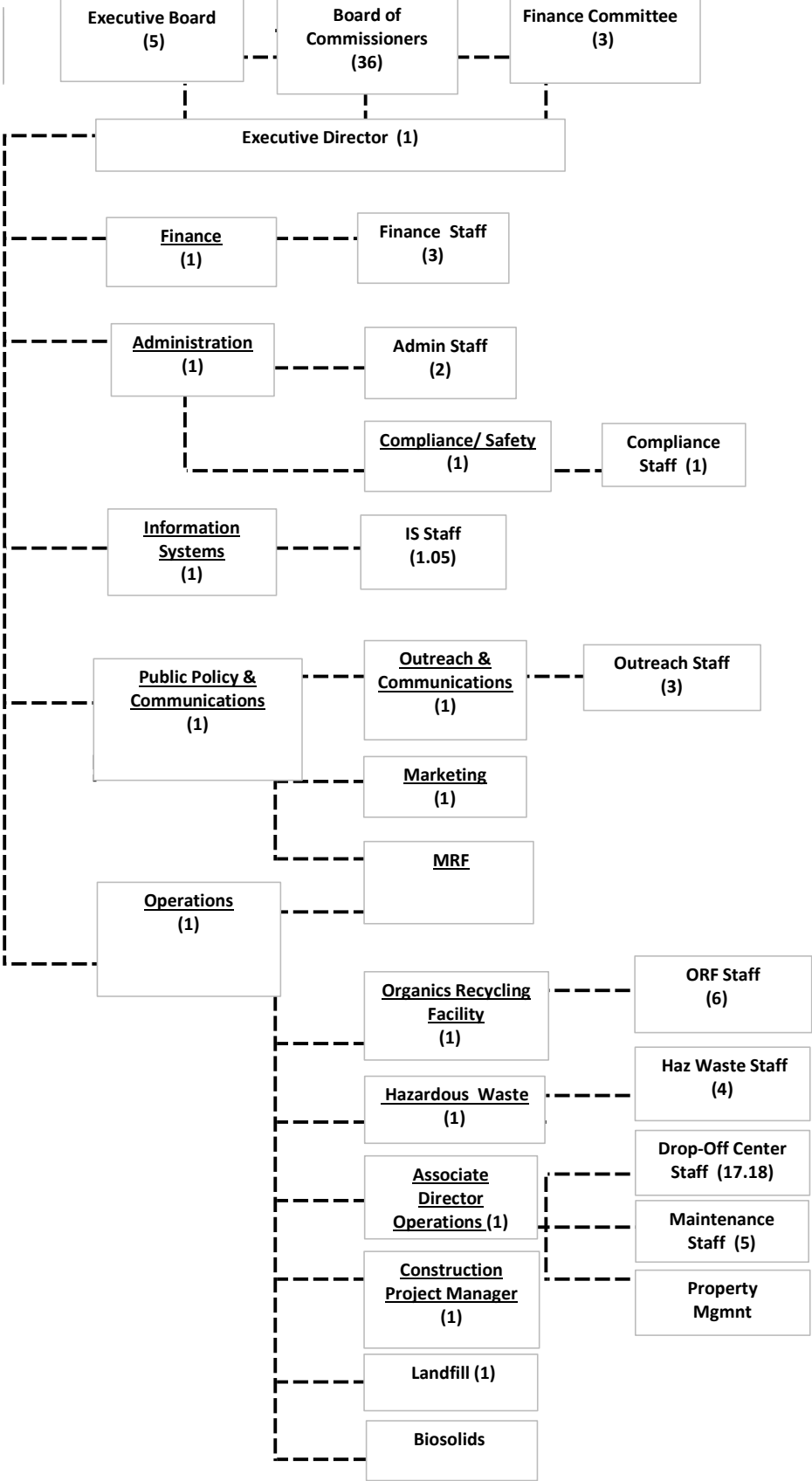
Attachment B

	<i>Proposed FY 26 Budget</i>	<i>Approved FY 25 Budget</i>	<i>FY 26 (%) change</i>
<i>Wages</i>	\$ 4,058,201	\$ 3,966,324	2.32%
<i>step increase</i>	\$ 64,798	\$ 52,111	24.35%
<i>cola</i>	\$ 124,181	\$ 110,836	12.04%
<i>overtime</i>	\$ 86,575	\$ 71,627	20.87%
TOTAL Wages	\$ 4,333,755	\$ 4,200,898	3.16%
FICA	\$ 330,492	\$ 320,279	3.19%
workers comp	\$ 180,824	\$ 168,909	7.05%
unemployment	\$ 5,506	\$ 6,165	-10.69%
<i>medical</i>	\$ 702,105	\$ 656,506	6.95%
<i>hsa</i>	\$ 115,500	\$ 120,000	-3.75%
<i>co-insurance</i>	\$ 200,970	\$ 210,139	-4.36%
TOTAL Medical	\$ 1,018,575	\$ 986,645	3.24%
opt-out	\$ 42,984	\$ 38,724	11.00%
dental	\$ 51,619	\$ 50,945	1.32%
life/dis	\$ 48,169	\$ 61,508	-21.69%
retirement	\$ 241,120	\$ 223,375	7.94%
TOTAL COMPENSATION	\$ 6,253,044	\$ 6,057,448	3.23%

FY 26 PROPOSED CSWD ORGANIZATIONAL CHART

ATTACHMENT C.

Budget	FTE - FY 26	56.23
Budget	FTE - FY 25	56.80



FUND TRANSFERS																	
	BUD FY25	FCT FY26	Biosolids	Closed Landfill	MRF	DOC	HW	PM	ORF	Maint	Ops Admin	Admin	Compliance	Finance	O&C	SW Mgmt Fee	Total
91100 - Solid Waste Management Fee Subsidy	(3,398,839)	(3,535,101)	-	-	-	-	-	-	-	-	-	(1,352,199)	(261,491)	(667,220)	(1,254,191)	-	(3,535,101)
91700 - Landfill Post Closure Transfer	(159,125)	(134,154)	-	(134,154)	-	-	-	-	-	-	-	-	-	-	-	-	(134,154)
91500 - CCUF Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91200 - Operating Reserve Subsidy	(2,619,395)	(2,529,787)	(3,600)	-	-	-	(1,070,237)	-	(206,097)	(754,538)	(495,315)	-	-	-	-	-	(2,529,787)
Total 91000 - SUBSIDIES & TRANSFERS	(6,177,359)	(6,199,042)	(3,600)	(134,154)	-	-	(1,070,237)	-	(206,097)	(754,538)	(495,315)	(1,352,199)	(261,491)	(667,220)	(1,254,191)	-	(6,199,042)
95400 - Transfer to Capital Reserve	-	20,000	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
95100 - Transfer Solid Waste Management Reserve	3,780,540	3,850,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,850,000	3,850,000
95300 - Transfer Biosolids Reserve	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95200 - Transfer Operating Reserve	2,041,835	1,958,368	-	-	1,490,078	41,831	360,223	66,236	-	-	-	-	-	-	-	-	1,958,368
95500 - Transfer Community Clean Up Reserve	(95,000)	(95,000)	-	-	-	-	-	-	-	-	-	-	-	(95,000)	-	-	(95,000)
95600 - Transfer Facility Closure Reserve	-	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
95700 - Transfer Landfill Post Closure Reserve	120,000	101,000	-	-	-	-	-	-	-	-	-	-	-	101,000	-	-	101,000
Total 95000 - RESERVE TRANSFERS	5,894,375	5,884,368	-	-	1,490,078	41,831	360,223	66,236	-	-	-	-	-	76,000	-	3,850,000	5,884,368
Net Transfers	(282,984)	(314,674)	(3,600)	(134,154)	1,490,078	41,831	(710,014)	66,236	(206,097)	(754,538)	(495,315)	(1,352,199)	(261,491)	(591,220)	(1,254,191)	3,850,000	(314,674)

**Chittenden Solid Waste District
FY26 Proposed Budget Summary
Reserve Balances**

	FY24	Expected FY25 *	BUD FY26 Transfers	BUDFY26
32101 - Facilities Closure Reserve	1,636,766	1,636,766	50,000	1,686,766
32103 - Solid Waste Management Reserve	1,913,358	1,000,000	314,899	1,314,899
32105 - Operating Reserve	2,581,686	1,750,000	(571,419)	1,178,581
32200 - DESIGNATED FOR CAPITAL	7,693,037	8,983,400	(525,000)	8,458,400
32102 - Landfill Post Closure Reserve	570,418	1,000,000	(83,154)	916,846
33200 - Biosolids Reserve	380,724	380,724	-	380,724
33100 - COMMUNITY CLEAN UP RESERVE	63,166	83,490	-	80,000

** - This represents a very rough estimate of the ending balance at 6/30/2025 and requires further development of a forecast model.*

To: Finance Committee
From: Josh Estey, Director of Operations
Date: February 14, 2025
RE: Fiscal Year 2026 Capital Budget

Operating Capital

Presented in this enclosure is a capital budget and timeline for FY26, FY27, and FY28 as well as an overview of previously approved capital projects that are in progress and are yet to be completed. This memo highlights the projects and procurements planned for FY26.

This capital plan continues our recent trend of reducing anticipated capital costs in response to the increasing costs of the new Materials Recycling Facility (MRF) build. It is also reflective of the capital-intensive expenditures of the last 5-7 years most notable at the Organics Recycling Facility (ORF). Staff continues to work together to verify previously identified capital needs as listed in the works in progress column of the capital outlook and removing projects when applicable. When the need remains, staff have prioritized those projects in an effort to clean up and reduce the number of projects in this bucket of earmarked capital projects.

Highlights of the FY26 projected capital projects list include:

- ORF: concrete work needed at the ORF for the food waste receiving bay, a section of concrete that sees daily abuse not from just the physical scraping from our bucket loader but also from the chemical exposure to the leachate from food waste;
- ORF: The primary front-end loader at the ORF is overdue for replacement. ORF staff were able to push out this replacement by a full year but the time has come for replacement particularly due to the number of hours put on this specific machine on a weekly basis.
- Closed Landfill: Staff plans on proactively addressing minor surface water concerns on the east side of the landfill – note that these funds will be taken out of the closed landfill reserve and not the capital reserve.
- Environmental Depot: the Environmental Depot needs a replacement (likely used) forklift – repairs and maintenance are starting to stack up on the current unit that is used daily.

Please note that this is a description of intended projects and procurements and is inclusive of all potential capital expenses for FY26. Approval of the budget does not mean work will proceed without a proper bidding process and associated Board approvals according to CSWD financial policies. All capital projects greater than \$50,000 will require approval from the Executive Board of Commissioners and all capital projects greater than \$100,000 will require approval from the Board of Commissioners. In addition to Board notice of projects exceeding \$100,000, Staff will regularly report updates of facility projects that are under the \$100,000 threshold.

CHITTENDEN SOLID WASTE DISTRICT
CAPITAL PROJECTS 3 YEAR PLAN

	Previously Budgeted Works in Progress	FY26	FY27	FY28
MATERIALS RECYCLING FACILITY				
Building & Building Repair				
Building Roof	\$ 150,000.00			
Sub Total	\$ 150,000.00	\$0	\$0	\$0
Capital Equipment				
Single Stream System				
Sub Total	\$ -	\$0	\$0	\$0
Rolling Stock				
Scissor Lift	\$ 35,000.00			
Sub Total	\$ 35,000.00	\$0	\$0	\$0
New MRF Project				
Site and Design Plan & Attorney	\$ 209,200.00			
Sub Total	\$ 209,200.00	\$0	\$0	\$0
Total MRF	\$ 394,200.00	\$0	\$0	\$0
ORGANICS RECYCLIING FACILITY				
Site Work				
Concrete Patching (water abatement) - FY2207 and FY 2303	\$ 78,000.00			
ASP Water System - FY2404	\$ 35,000.00			
Expansion Phase III Site Grading - FY2408	\$ 150,000.00			
Sub Total	\$ 263,000.00	\$0	\$0	\$0
Building & Building Repair				
Concrete Pad Replacement (food receiving bay)		\$120,000		
Sub Total	\$ -	\$120,000	\$0	\$0
Capital Equipment				
Eggersmann Air Separator V 60			\$75,000	
Sub Total	\$ -	\$0	\$75,000	\$0
Rolling Stock				
644k Loader		\$350,000		
Sub Total	\$ -	\$350,000	\$0	\$0
Hauling				
Second Hauling Truck (non-CDL)				
Hauling Infrastructure (Heated Garage, Wash Pad, etc.)				
Sub Total	\$ -	\$0	\$0	\$0
ORF New Projects				
Compost pad expansion - lagoon pad, bunker for YW/FW expansion				
1042 Redmond Redesign				\$100,000
East-end redesign/repurposing (1042, greenhouse, bagging building, pole barn, fueling station, hill carve) - FY2504	\$ 50,000.00			

Sub Total	\$ 50,000.00	\$0	\$0	\$100,000
Total ORF	\$ 313,000.00	\$470,000	\$75,000	\$100,000

CLOSED LANDFILL

Site Work

East side base remediation - FY2505	\$ 15,000.00	\$50,000		
Total Closed LF	\$ 15,000.00	\$50,000	\$0	\$0

Biosolids

Total Biosolids		\$0	\$0	\$0
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ROLL-OFF AND MAINTENANCE

Building & Building Repair

Building Maintenance (Roof, Systems,...)				
Lean-to and building renovation - FY2507	\$ 115,000.00			
Sub Total	\$ 115,000.00	\$ -	\$ -	\$ -

Rolling Stock

2012 KENWORTH TRUCK T800 #31			\$ 275,000	
Service Truck Replacement				\$ 100,000
New Hook Truck - FY2508	\$ 175,000.00			
Sub Total	\$ 175,000.00	\$ -	\$ 275,000	\$ 100,000
Total Roll-Off and Maintenance	\$ 290,000.00	\$ -	\$ 275,000	\$ 100,000

DROP-OFF CENTERS

Site Work

BUR	Fast Trash - FY2509	\$ 90,000.00			
MIL	Design and Expansion - FY2310	\$ 705,000.00			
MIL	Special Waste Building - FY2220	\$ 45,000.00			
BUR	Sitework & Planning - FY2411	\$ 285,000.00			
Sub Total		\$ 1,125,000.00	\$ -	\$ -	\$ -

Building & Building Repair

Sub Total		\$ -	\$ -	\$ -

Capital Equipment

Compactors for Essex and South Burlington - FY2308 and FY2311	\$ 48,500.00			
Sub Total	\$ 48,500	\$ -	\$ -	\$ -
Total Drop-Off Centers	\$ 1,173,500.00	\$ -	\$ -	\$ -

HAZARDOUS WASTE AND LATEX PAINT

Sitework

Sub Total	\$ -	\$ -		

Building & Building Repair

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Sub Total	\$ -	\$ -	\$ -	\$ -
Rolling Stock				
Replacement Forklift		\$ 25,000		
Sub Total	\$ -	\$ 25,000	\$ -	\$ -
Total HAZARDOUS WASTE AND LATEX PAINT	\$ -	\$ 25,000	\$ -	\$ -

PROPERTY MANAGEMENT

Sub Total		\$ -		
Total Property Management		\$ -	\$0	\$0

ADMINISTRATION

Site Work

Building Site Design & Permitting FY2232	\$ 55,000.00			
Sub Total	\$ 55,000.00	\$ -	\$ -	\$ -

Intangible

Revenue Sufficiency Analysis FY2317	\$ 55,000.00			
Website Upgrades - FY2231	\$ 99,000.00			
Sub Total	\$ 154,000.00	\$ -	\$ -	\$ -
Total Administration	\$ 209,000.00	\$ -	\$ -	\$ -

Miscellaneous		\$ 50,000	\$ 50,000	\$ 50,000
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Total Cap Cost	\$ 2,394,700	\$ 595,000	\$ 400,000	\$ 250,000
Program Input				
General Fund Support		\$ 545,000	\$ 400,000	\$ 250,000
Closed Landfill Reserve		\$ 50,000	\$ -	\$ -