

FY 2026 BUDGET PROPOSAL

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Chittenden Solid Waste District

19 GREGORY DRIVE, SUITE 204
SOUTH BURLINGTON, VT 05403
802-872-8100



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Chittenden Solid Waste District

FY 26 Proposed Budget

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To: Board of Commissioners
From: Sarah Reeves, Executive Director
John Balparda, Director of Finance
Date: April 10, 2026
RE: Fiscal Year 2026 Budget Proposal

Fiscal Year 2026 brings many important changes to the future of CSWD. We will finally be breaking ground on the new Materials Recycling Facility in Williston – the largest and most complex infrastructure project CSWD has undertaken in our 38-year history. It is also the most expensive project by far, and CSWD needs to adjust how we fund our capital projects reserve fund now and for the future.

The proposed budget for Fiscal Year 2026 remains fiscally conservative and acknowledges the increases we've experienced, and those we anticipate. The current global economic instability means we will need to keep an extremely tight hold on expenses and closely scrutinize discretionary spending.

CSWD SOURCES OF REVENUE

CSWD's revenue has three main components: Solid Waste Management Fees (SWMF), Tipping Fees (user fees), and Material Sales. The remaining revenue comes from grants, license fees, transportation charges, and Extended Producer Responsibility program reimbursements. **CSWD receives no municipal payments (assessments, per capita fees, tax payments, etc.) from our member communities.**

- **Solid Waste Management Fees:** Fees charged on each ton destined for disposal and which originated in Chittenden County. Four material types make up the tons subject to the SWMF- municipal solid waste, construction & demolition debris (C&D), construction & demolition debris fines, and material eligible to be used as alternate daily landfill cover (ADC). C&D fines and ADC are charged 25% of the SWMF. **In FY26, SWMF are 23.7% of the revenue budget.**
- **Tipping/User Fees:** Fees charged for material disposal at Drop-Off Centers (DOCs), the Materials Recycling Facility (MRF), the Organics Recycling Facility (ORF), and the Environmental Depot. **In FY26, Tip/User Fees are 41.5% of the revenue budget.**
- **Material Sales:** Revenue generated from the sale of products we make—compost products, Local Color paint, baled recyclables—or products we purchase on behalf of the public and then resell, like compost bins. **In FY26, Materials Sales are 18.3% of the revenue budget.**

Solid Waste Management Fee:

Solid Waste Management Fees are charged to haulers when they dispose Chittenden County trash destined for the landfill in Coventry. This revenue is projected to be 1.8% higher than FY25 budget at

the \$30/ton rate. The SWMF supports several departments in CSWD – Administration, Finance, Outreach & Communication, Compliance, Household Hazardous Waste, and Maintenance & Roll-Off, and funds the Community Clean Up Fund. In FY25, we increased the fee for the first time in twelve years to bolster the Closed Landfill reserve, as the fund was at risk of running low on funds needed to perform the final work necessary to move the closed landfill to its final phase, Custodial Care. This year, unfortunately, we need to budget another increase to support the construction of the new Materials Recycling Facility. The budgeted **increase to the solid waste management fee is \$10/ton, bringing the new fee to \$40/ton, effective July 1.** A standalone MRF Project Capital Fund has been created as part of the reserves, and excess Solid Waste Management Fee revenue that is not assigned to support budgeted department expenses will be directed to the MRF Project fund. The amount projected to be generated from the increase is \$1.3M, which when combined with unused or unassigned fee revenue will create a balance of \$1.8M in the project fund by the close of FY26 (please see the Reserves Balance memo in the budget packet).

Ordinance Changes:

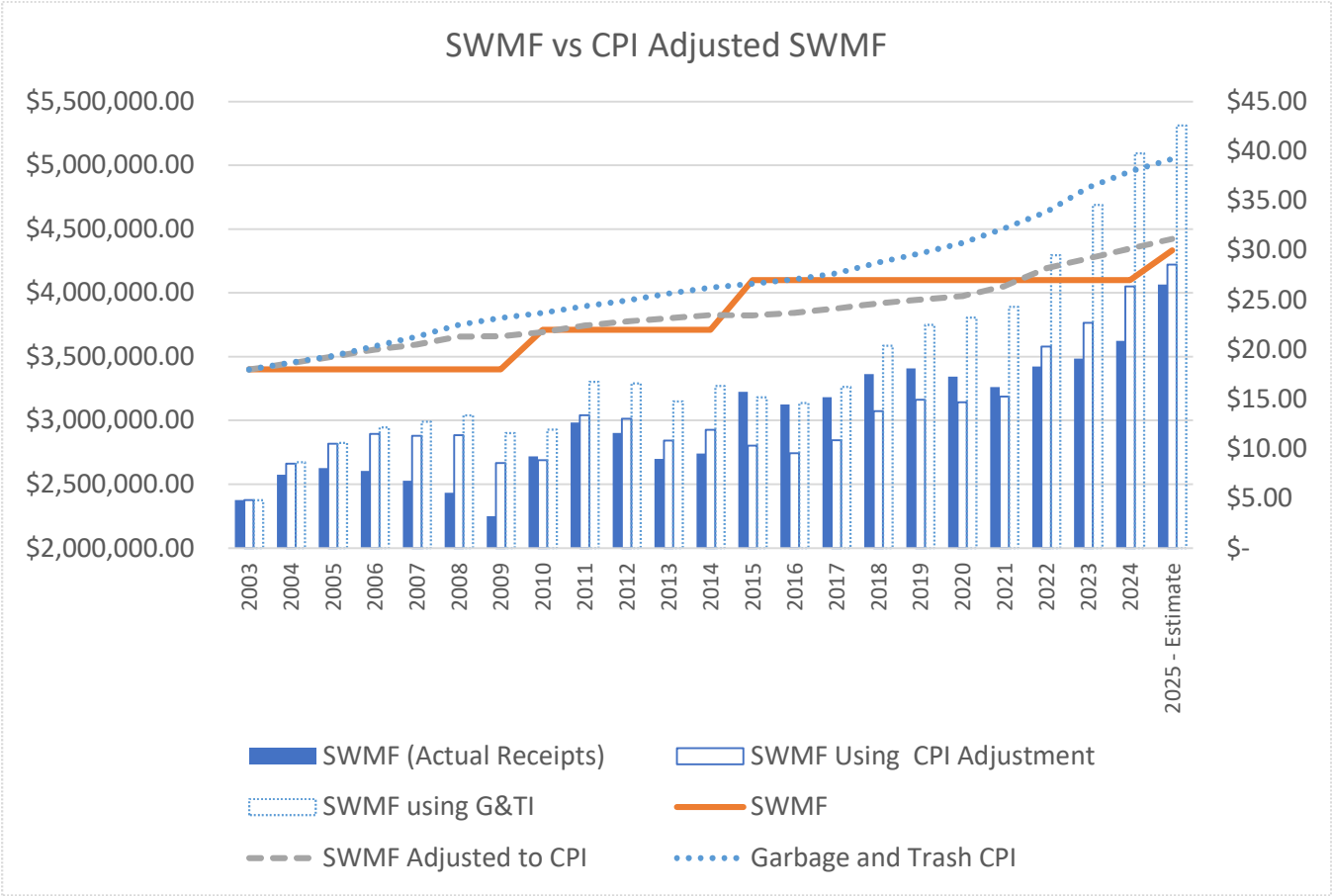
Also being introduced in FY26, through an amendment to the District's local ordinance, is a mechanism by which CSWD can adjust the Solid Waste Management Fee on an annual basis if needed. The ordinance change describes amending the fee through the District's annual budget process and using a Consumer Price Index as the percentage change to the new baseline amount of \$40/ton. The ordinance references two indices produced by the U.S. Bureau of Labor Statistics, the Northeast Urban Class B/C Index, and the Garbage and Trash Index, as the reference points that the Board shall utilize when considering whether an adjustment to the fee is warranted. The Board, through the annual budget process, is also required to consider the purpose and uses of the fee which will also be specified in the ordinance. This will provide the public with multiple opportunities for comment and input, as the draft fiscal year budget must be proposed to the Board not later than November 30 of the year prior to the new fiscal year. This date is critical to our member towns and cities so that CSWD can provide adequate notice of any per capita fee or municipal assessment ahead of Town Meeting Day in March.

Under the new process, the public has the opportunity to comment on changes to the Solid Waste Management Fee at the November Board meeting, to participate in a public hearing each January on the District's proposed budget and may attend the Finance Committee budget review as well as the Board of Commissioners meeting where the budget is accepted prior to transmittal to the District member towns and cities.

This process will replace the infrequent large jumps in the Solid Waste Management Fee, and replace it with small, index-related adjustments per the District's needs for the following fiscal year. Because the adjustments to the fees will be smaller and more gradual and will be known a minimum of four months in advance of the effective date, haulers will have time to make any adjustments they need to make and to provide ample notice to any affects the changes may have to their billing.

Simply put, this fee has not kept pace with inflation over the last 22 years, and in order to adequately fund the District's capital infrastructure needs beyond the new Materials Recycling Facility project we

must implement a regular, reliable mechanism by which to ensure the reserve is adequate to the needs. **Had CSWD utilized this method of slow, steady adjustments over the years, the Solid Waste Management Fee today would be \$39.21/ton**, using the Garbage and Trash Index. The chart below shows how CSWD has occasionally met the CPI/GTI, but often over the past 22 years, we've lagged. The increase to \$40/ton brings the District up to date with current costs in the industry. The orange line labeled SWMF shows the actual price per ton, and the corresponding large occasional jumps in the fee. The dashed gray line shows what the fee would have been had it been adjusted by the Northeast CPI, and the dotted blue line shows what the fee would have been had it been adjusted by the Garbage and Trash Index.



The increase is needed now to fill a funding gap for the new Materials Recycling Facility project.

Costs have risen sharply since the project bond was approved overwhelmingly by Chittenden County voters in 2022. To maintain the current level of project indebtedness and not ask the voters to approve more long-term debt, the best path forward is to raise the fee charged on all trash disposed. The Solid Waste Management Fee is spread across all trash generators in Chittenden County, according to the tons disposed; Those who generate more trash, pay more of the fee. No one sector bears the full brunt, rather all trash generators bear the responsibility equally. Haulers will be charged the fee at the point of disposal and may elect to pass the increase on to customers. Each hauler will decide the best way to address the increase. CSWD pays this fee as part of our hauling contract with Casella when

our Drop Off Center trash is delivered to their Transfer Station. We pass along increases in our trash hauling bill through our per-bag charge at the DOCs.

BUDGET DETAILS

REVENUE SNAPSHOT

Revenue (in thousands)	FY24 Actual	FY25 Budget	FY26 Proposed Budget	Change from FY25BUD	Change from FY24ACT	% Revenue
Tip Fees	6,572	7,000	6,739	-3.7%	2.5%	41.5%
Material Sales	2,920	2,612	2,969	13.6%	1.7%	18.3%
SWMF	3,632	3,781	3,850	1.8%	6.0%	23.7%
All Other	2,329	2,570	2,692	4.7%	15.6%	16.6%
Total	15,453	15,963	16,249	1.8%	5.2%	100.0%
Cost of Goods Sold	101	162	214	31.7%	111.9%	
Gross Profit	15,352	15,800	16,035	1.5%	4.5%	

Tip Fees, User Fees, and Material Sales Assumptions:

- Materials Recycling Facility (current facility) processing costs are increasing in FY 2026 per the operating contract with MRF operator, Casella Waste Systems. CSWD pays Casella a per-ton fee to operate the MRF and to market the sorted materials. Per the contract, the operating fee increased on January 1, 2025 to \$74.10/ton and will increase again on January 1, 2026, using the Northeast Urban B/C class CPI. **The MRF tip fee is budgeted to remain at \$90/ton, however market conditions may dictate an increase mid-year.** The budgeted tip fee remains close to the regional market rate, as fees in the region range between \$90-\$110/ton as of the date of this memo. The budget assumes 44,060 tons of inbound recycling, and marketing 35,248 of those tons.
 - Average MRF commodity revenue through Q3 of FY25 was strong hovering around \$125/ton. The forecast for the remainder of FY25 and for Q1 FY26 is in flux, as global trade is currently in turmoil. The demand remains suppressed for plastics heading into FY 2026, however demand is beginning to stabilize for fiber products. This budget assumes a conservative average commodity revenue of \$95/ton.
 - Consumer demand for goods will, as it always does, dictate the price of recycled content supplied to manufacturers. Much of what is processed by the MRF can be considered “household staples”, meaning the containers, boxes, and cardboard are all part of everyday living and regular weekly household spending, as opposed to discretionary spending on things like furniture, electronics, or appliances. MRF tons are fairly inelastic through recessions, however a Depression would likely cause constriction in this area, affecting both inbound and outbound revenue.

- Organics Recycling Facility will continue to focus on identifying sources of contamination in inbound food scraps and have implemented a Contamination Policy to facilitate greater quality control, reduced materials management costs, and improved customer education opportunities. CSWD has invested in equipment and people to manage the contaminants once onsite, but the goal is to incentivize cleaner inbound streams of material. The ORF Team has been working with haulers and the CSWD Outreach Team to inform and educate food scrap generators of the effects of contamination on the process and to alert them to the policy.
 - Staff are mindful of the Board's desire that the ORF be self-supporting and are also mindful that food scrap collection is an additional burden of cost to generators. In this budget, we are striving to balance these two factors and proposing **Organics Recycling Facility tip fees remain at \$70/ton for FY 2026**. ORF staff are actively seeking additional high-quality tons to help improve **tip fee revenue, projected to be down 2.6%** from the FY 2025 budget. This budget shows a decrease in budgeted inbound food scraps to 4,407 tons. **Budgeted sales revenue is up 13.9%** due to increasing wholesale pricing, but this will not be enough to avoid needing to draw \$138,933 from the Operating Reserve. We are exploring a new yard waste-only based compost product to augment sales.
- Drop Off Centers: **We are raising the price of one bag size in FY26, the small bag.** A small bag will be priced at \$4.00, up one dollar from FY25. We will also be increasing the amount of trash allowed as a small bag, up to 18 gallons from 13 gallons. A medium bag is \$8.00 (18-35 gallons), a large bag is \$11.00 (36-45 gallons), and an extra-large bag (holding 46-65 gallons) is priced at \$15.00.

EXPENSES SNAPSHOT

<u>(in thousands)</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Proposed Budget</u>	<u>\$ Change from FY25BUD</u>	<u>% Change from FY25BUD</u>
Salaries & Wages	3,584	4,201	4,334	133	3.2%
Benefits	1,537	1,898	1,961	63	3.3%
Payroll Expenses	5,121	6,099	6,294	196	3.2%
Travel & Training	67	127	130	3	2.3%
Administrative Costs	91	153	166	13	8.7%
Professional Fees	101	346	345	(1)	-0.2%
Equipment & Fleet	869	1,285	1,321	36	2.8%
Supplies	88	132	138	6	4.4%
Materials Management	6,525	6,999	6,687	(312)	-4.5%
Property Management	642	687	651	(35)	-5.2%
Promotion & Education	57	150	129	(21)	-13.9%
Maintenance Distribution	565	-	-	-	N/A

Community Support	35	106	103	(3)	-3.0%
Total Expense	14,161	16,083	15,965	(118)	-0.7%

Key Points:

- This budget proposes a 3.03% COLA for July 1, based on the Northeast Urban B/C class CPI, as of January 31, 2025 twelve-month annual average percent change. For FY26 we are proposing an additional four positions, bringing our staffing to 57.10 Full Time Equivalents. The increased staffing and the annual increases across the board in each benefit sector is resulting in a Wages and Benefits increase of 3.2%; Total Compensation expense per Full-Time Equivalent change over FY25 is +2.7%.

	FY25 BUD	FY26 BUD	% Change
Payroll Expense	6,098,650	6,294,309	3.2%
Full Time Equivalents	56.8	57.1	0.5%
Expense per FTE	107,371	110,233	2.7%

- The Administration budget is up (+8.7%) due to hiring a Human Resources Coordinator. CSWD has been understaffed in human resources for several years.
- Historically, the Maintenance & Roll-off program has not been a revenue-generating program but in FY25 we began a pilot program hauling source-separated organics from select generators to secure much-needed clean food scraps for the Organics Recycling Facility. Under this year-long pilot program, the ORF receives the material tip fee and the Roll-off program receives a hauling fee. The successful growth of this pilot will help inform whether there is a possibility of a new revenue stream through very small-scale hauling operations.
- Promotion and Education program expenses are down (-13.9%) due to postponing a large project (a waste sort and composition analysis).
- Travel and Training is budgeted slightly higher compared to FY25 (+2.3%), however we continue to struggle to fully utilize this line item. Scheduling coverage for key personnel is an ongoing challenge, and our ranks are thin in several operational positions. I continue to stress to all CSWD staff that I strongly support continuing professional development and skill building, and we will review our approach to trainings in FY26 to try to better understand how to be more successful in this area.
- Materials Management is down slightly (-4.5%) for the first time in several years, reflecting a modicum of pricing stabilization across key inputs. Materials Management is how we refer to hauling services we use to move materials we produce (compost, recyclables) to market, and move materials we collect (MSW from Drop-Off Centers, trash we generate, etc.) to disposal.

BOTTOM LINE

Each year we need to “get to zero.” In FY26, we are projecting a surplus of \$70,389. We are budgeting conservatively in several areas, such as Sale of Materials, healthcare utilization, and tipping fee revenue from the DOCs and ORF, in part due to general economic uncertainty related to global politics.

Revenue	16,249,150	
Cost of Goods Sold	213,947	
Gross Profit		16,035,203
Expenses		15,964,814
Income from Operations		70,389
Transfer from (to) Capital Reserve		(20,000)
Transfer from (to) Solid Waste Management Reserve		(499,999)
Transfer from (to) Biosolids Reserve		(3,600)
Transfer from (to) Operating Reserve		375,056
Transfer from (to) Community Clean Up Reserve		95,000
Transfer from (to) Facility Closure Reserve		(50,000)
Transfer from (to) Landfill Post Closure Reserve		33,154
Total Transfers		(70,389)
Net		-

Chittenden Solid Waste District
FY26 Proposed Budget Summary
All Departments

		Actual FY24	Budget FY25	Proposed Budget FY26	Change from FY25 to FY26	
					\$	%
1	Income					
2	Tipping Fees	\$ 6,571,627	\$ 6,999,853	\$ 6,738,910	260,943	3.7%
3	Special Materials	105,862	575,000	567,000	8,000	1.4%
4	Hazardous Materials	104,808	92,500	104,000	(11,500)	-12.4%
5	Biosolids	1,514,357	1,405,000	1,413,000	(8,000)	-0.6%
6	Solid Waste Management Fee	3,632,243	3,780,540	3,850,000	(69,460)	-1.8%
7	Sale of Materials	2,919,611	2,612,482	2,968,667	(356,185)	-13.6%
8	License Fees & Penalties	15,544	14,000	19,000	(5,000)	-35.7%
9	Rental Income	26,450	12,000	-	12,000	100.0%
10	Produce Stewardship & Reimbursement	194,458	167,500	179,250	(11,750)	-7.0%
11	Interest & Dividends	305,616	182,000	211,000	(29,000)	-15.9%
12	Other Income	11,306	10,524	23,000	(12,476)	-118.5%
13	Grant Revenue	194,350	111,323	111,323	-	0.0%
14	Equipment Disposal Gain (Loss)	(143,637)	-	-	-	N/A
15	Hauling	-	-	64,000	(64,000)	N/A
16	Total Income	\$ 15,452,595	\$ 15,962,722	\$ 16,249,150	(286,428)	-1.8%
17						
18	Cost of Goods Sold					
19	Bins & Containers	\$ 3,938	\$ -	\$ -	-	N/A
20	Paint	19,645	19,000	15,000	4,000	21.1%
21	Compost	(12,656)	40,103	54,687	(14,584)	-36.4%
22	Topsoil	30,757	44,662	48,272	(3,610)	-8.1%
23	Garden Mix	59,293	58,646	95,988	(37,342)	-63.7%
24	Cost of Sales	\$ 100,977	\$ 162,411	\$ 213,947	(51,536)	-31.7%
25	Gross Profit	\$ 15,351,618	\$ 15,800,311	\$ 16,035,203	(234,892)	-1.5%
26						
27	Expenses					
28	Salaries & Wages	\$ 3,583,880	\$ 4,200,899	\$ 4,333,755	(132,856)	-3.2%
29	Benefits	1,537,432	1,897,751	1,960,554	(62,803)	-3.3%
30	Payroll Expenses	5,121,312	6,098,650	6,294,309	(195,659)	-3.2%
31	Travel & Training	66,618	127,432	130,350	(2,918)	-2.3%
32	Administrative Costs	90,625	152,753	166,097	(13,344)	-8.7%
33	Professional Fees	101,440	345,691	345,007	684	0.2%
34	Equipment & Fleet	868,520	1,284,628	1,320,761	(36,133)	-2.8%
35	Supplies	88,178	131,813	137,617	(5,804)	-4.4%
36	Materials Management	6,524,751	6,998,897	6,686,752	312,145	4.5%
37	Property Management	642,431	686,715	651,271	35,444	5.2%
38	Promotion & Education	57,455	150,317	129,450	20,867	13.9%
39	Maintenance Distribution	565,078	-	-	-	N/A
40	Community Support	34,505	106,400	103,200	3,200	3.0%
41	Total Expense	\$ 14,160,913	\$ 16,083,296	\$ 15,964,814	118,482	0.7%
42	Net Ordinary Income	\$ 1,190,705	\$ (282,985)	\$ 70,389	(353,374)	124.9%
43						

Chittenden Solid Waste District
FY26 Proposed Budget Summary
All Departments

		Actual FY24	Budget FY25	Proposed Budget FY26	Change from FY25 to FY26	
					\$	%
44	Other Income - Subsidies & Transfers					
45	Solid Waste Management Fee Subsidy	\$ 2,727,113	\$ 3,398,839	\$ 3,350,001	48,838	1.4%
46	Landfill Post Closure Transfer	76,913	159,125	134,154	24,971	15.7%
47	CCUF Transfer	31,834	-	-	-	N/A
48	Operating Reserve Subsidy	1,025,260	2,619,394	2,429,487	189,907	7.3%
49	Depreciation	-	-	-	-	N/A
50	Maintenance Allocation	565,078	-	-	-	N/A
51	Total Other Income	\$ 4,426,198	\$ 6,177,358	\$ 5,913,642	263,716	4.3%
52						
53	Other Expense - Reserve Transfers					
54	Transfer to Capital Reserve	\$ (96,714)	\$ -	\$ 20,000	(20,000)	N/A
55	Transfer Solid Waste Management Reserve	3,640,469	3,780,540	3,850,000	(69,460)	-1.8%
56	Transfer Biosolids Reserve	45,500	47,000	3,600	43,400	92.3%
57	Transfer Operating Reserve	1,856,943	2,041,833	2,054,431	(12,598)	-0.6%
58	Transfer Community Clean Up Reserve	-	(95,000)	(95,000)	-	0.0%
59	Transfer Facility Closure Reserve	170,705	-	50,000	(50,000)	N/A
60	Transfer Landfill Post Closure Reserve	-	120,000	101,000	19,000	15.8%
61	Other Expense	\$ 5,616,903	\$ 5,894,373	\$ 5,984,031	(89,658)	-1.5%
62						
63	Reserves (increased) decreased	\$ (1,190,705)	\$ 282,985	\$ (70,389)	353,374	124.9%
64						
65	Net Income	\$ -	\$ -	\$ -		

Chittenden Solid Waste District Administrative Descriptions

Administration Program

The Administrative program encompasses the expenses of human resources, the Executive Director, risk management, information and technology, infrastructure and general support services.

Compliance Program

The Compliance program oversees the Solid Waste Management Ordinance and ensures the regulated community maintains compliance. Additionally, the Compliance program oversees the District Safety program.

Finance Program

The Finance program provides management, oversight, and control of CSWD financial assets, as well as accurate and timely financial information to facilitate sound management decisions.

Outreach and Communications (O&C)

The Outreach and Communications program manages statutory mandates for raising awareness of CSWD services and educating residents, businesses, and institutions in reducing and properly managing the waste they generate.

Chittenden Solid Waste District
FY26 Proposed Budget Summary
Administrating Departments

		Administration	Compliance	Finance	Outreach & Communication	Solid Waste Management	Total
1	Income						
2	Tipping Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Special Materials	-	-	-	-	-	-
4	Hazardous Materials	-	-	-	-	-	-
5	Biosolids	-	-	-	-	-	-
6	Solid Waste Management Fee	-	-	-	-	3,850,000	3,850,000
7	Sale of Materials	-	-	-	-	-	-
8	License Fees & Penalties	-	19,000	-	-	-	19,000
9	Rental Income	-	-	-	-	-	-
10	Produce Stewardship & Reimbursement	-	-	-	-	-	-
11	Interest & Dividends	-	-	171,000	-	-	171,000
12	Other Income	-	-	-	-	-	-
13	Grant Revenue	-	-	-	-	-	-
14	Equipment Disposal Gain (Loss)	-	-	-	-	-	-
15	Hauling	-	-	-	-	-	-
16	Total Income	\$ -	\$ 19,000	\$ 171,000	\$ -	\$ 3,850,000	\$ 4,040,000
17	Cost of Sales	-	-	-	-	-	-
18	Gross Profit	\$ -	\$ 19,000	\$ 171,000	\$ -	\$ 3,850,000	\$ 4,040,000
19							
20	Expenses						
21	Salaries & Wages	\$ 634,333	\$ 161,416	\$ 350,182	\$ 580,374	\$ -	\$ 1,726,305
22	Benefits	229,815	77,655	141,823	224,998	-	674,291
23	Payroll Expenses	864,148	239,071	492,005	805,372	-	2,400,596
24	Travel & Training	59,450	10,000	1,450	24,912	-	95,812
25	Administrative Costs	35,200	9,900	2,400	33,072	-	80,572
26	Professional Fees	51,232	6,500	30,000	150,075	-	237,807
27	Equipment & Fleet	187,139	5,920	51,500	3,960	-	248,519
28	Supplies	5,442	2,100	3,900	23,600	-	35,042
29	Materials Management	2,000	-	-	-	-	2,000
30	Property Management	142,589	-	3,465	-	-	146,054
31	Promotion & Education	-	-	-	122,600	-	122,600
32	Maintenance Distribution	-	-	-	-	-	-
33	Community Support	-	-	95,000	-	-	95,000
34	Total Expense	\$ 1,347,200	\$ 273,491	\$ 679,720	\$ 1,163,591	\$ -	\$ 3,464,002
35	Net Ordinary Income	\$ (1,347,200)	\$ (254,491)	\$ (508,720)	\$ (1,163,591)	\$ 3,850,000	\$ 575,998
36							
37	Transfers From Operating Reserve	\$ 1,347,200	\$ 254,491	\$ 584,720	\$ 1,163,591	\$ -	\$ 3,350,002
38	Transfers To Operating Reserve	-	-	76,000	-	3,850,000	3,926,000
39	Reserves (increased) decreased	\$ 1,347,200	\$ 254,491	\$ 508,720	\$ 1,163,591	\$ (3,850,000)	\$ (575,998)
40							
41	Net Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Chittenden Solid Waste District Operating Descriptions

Operating Administration

The Operating Administration program (formerly Engineering) provides resources for compliance, design, project management, and applicable permitting. Additionally, this program oversees capital projects through the lifecycle of feasibility, design, and construction management.

Drop Off Centers (DOCs)

CSWD Drop Off Centers provide residents and small businesses with economical options for the management of their trash, recycling, food scraps, compostable yard debris, and certain special recyclables.

Hazardous Waste

The Hazardous Waste program includes both the Environmental Depot and Paint Depot. The Environmental Depot manages the hazardous waste of the residents and small businesses of Chittenden County. The Paint Depot manages discarded paint and produces recycled paint for the CSWD Local Color Program.

Materials Recovery Facility (MRF)

The Materials Recovery Facility manages single stream recycling from Chittenden County and Northern Vermont through sorting and preparing recyclables for domestic commodity sales.

Organics Diversion Facility (ODF)

The Organics Diversion Facility manages the acceptance, processing, and transfer of organics for use in compost and anaerobic digestion.

Property Management

The Property Management department maintains and protects CSWD's investment in residential and business tenant property.

Maintenance & Roll-off

The Maintenance department provides material hauling and supports facility operations through ongoing maintenance of CSWD assets.

Chittenden Solid Waste District

FY26 Proposed Budget Summary

Operating Departments

	Operating Administration	Materials Recovery Facility	Drop Off Centers	Hazardous Waste	Property Management	Organics Recycling Facility	Maintenance	Total
1 Income								
2 Tipping Fees	\$ -	\$ 3,965,400	\$ 2,465,000	\$ -	\$ -	\$ 308,510	\$ -	\$ 6,738,910
3 Special Materials	-	-	567,000	-	-	-	-	567,000
4 Hazardous Materials	-	-	16,000	88,000	-	-	-	104,000
5 Biosolids	-	-	-	-	-	-	-	-
6 Solid Waste Management Fee	-	-	-	-	-	-	-	-
7 Sale of Materials	-	1,709,528	227,500	33,250	-	998,389	-	2,968,667
8 License Fees & Penalties	-	-	-	-	-	-	-	-
9 Rental Income	-	-	-	-	-	-	-	-
10 Produce Stewardship & Reimbursement	-	-	25,000	154,250	-	-	-	179,250
11 Interest & Dividends	-	-	-	-	-	-	-	-
12 Other Income	-	-	23,000	-	-	-	-	23,000
13 Grant Revenue	-	-	-	111,323	-	-	-	111,323
14 Equipment Disposal Gain (Loss)	-	-	-	-	-	-	-	-
15 Hauling	-	-	-	-	-	-	64,000	64,000
16 Total Income	\$ -	\$ 5,674,928	\$ 3,323,500	\$ 386,823	\$ -	\$ 1,306,899	\$ 64,000	\$ 10,756,150
17 Cost of Sales	-	-	-	15,000	-	198,947	-	213,947
18 Gross Profit	\$ -	\$ 5,674,928	\$ 3,323,500	\$ 371,823	\$ -	\$ 1,107,952	\$ 64,000	\$ 10,542,203
19								
20 Expenses								
21 Salaries & Wages	\$ 367,476	\$ -	\$ 964,990	\$ 357,562	\$ -	\$ 520,433	\$ 357,863	\$ 2,568,324
22 Benefits	117,599	-	549,885	194,312	-	250,285	171,103	1,283,184
23 Payroll Expenses	485,075	-	1,514,875	551,874	-	770,718	528,966	3,851,508
24 Travel & Training	2,100	6,265	3,750	6,350	-	11,223	2,850	32,538
25 Administrative Costs	2,500	3,000	63,550	4,250	-	8,475	2,550	84,325
26 Professional Fees	-	2,000	7,650	2,750	28,000	4,300	5,000	49,700
27 Equipment & Fleet	2,640	518,400	144,355	18,100	-	238,066	150,681	1,072,242
28 Supplies	3,000	1,150	28,050	23,650	-	23,475	22,750	102,075
29 Materials Management	-	3,484,506	1,281,000	359,200	-	86,116	25,250	5,236,072
30 Property Management	-	151,729	94,188	67,413	22,464	99,162	38,791	473,747
31 Promotion & Education	-	-	1,500	-	-	5,350	-	6,850
32 Maintenance Distribution	-	-	-	-	-	-	-	-
33 Community Support	-	-	8,000	-	-	-	200	8,200
34 Total Expense	\$ 495,315	\$ 4,167,050	\$ 3,146,918	\$ 1,033,587	\$ 50,464	\$ 1,246,885	\$ 777,038	\$ 10,917,257
35 Net Ordinary Income	\$ (495,315)	\$ 1,507,878	\$ 176,582	\$ (661,764)	\$ (50,464)	\$ (138,933)	\$ (713,038)	\$ (375,054)
36								
37 Transfers From Operating Reserve	\$ 495,315	\$ -	\$ -	\$ 1,031,737	\$ 50,464	\$ 138,933	\$ 713,038	\$ 2,429,487
38 Transfers To Operating Reserve	-	1,507,878	176,582	369,973	-	-	-	2,054,433
39 Reserves (increased) decreased	\$ 495,315	\$ (1,507,878)	\$ (176,582)	\$ 661,764	\$ 50,464	\$ 138,933	\$ 713,038	\$ 375,054
40								
41 Net Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Chittenden Solid Waste District Self-Funded Descriptions

Biosolids Program

The Biosolids program provides efficient and effective residuals management for participating community members. This program is developed to be self-funding.

Closed Landfill Program

The Closed Landfill program oversees the 30-year post closure period through responsible maintenance, reporting and monitoring according to the safety standards of applicable governing bodies. This program is funded through monies reserved at the launch of the closing project.

Chittenden Solid Waste District
FY26 Proposed Budget Summary

Biosolids

1	Income		
2	Tipping Fees	\$	-
3	Special Materials		-
4	Hazardous Materials		-
5	Biosolids		1,413,000
6	Solid Maste Management Fee		-
7	Sale of Materials		-
8	License Fees & Penalties		-
9	Rental Income		-
10	Produce Stewardship & Reimbursement		-
11	Interest & Dividends		3,600
12	Other Income		-
13	Grant Revenue		-
14	Equipment Disposal Gain (Loss)		-
15	Hauling		-
16	Total Income	\$	1,416,600
17	Cost of Sales		-
18	Gross Profit	\$	1,416,600
19			
20	Expenses		
21	Salaries & Wages	\$	-
22	Benefits		-
23	Payroll Expenses		-
24	Travel & Training		2,000
25	Administrative Costs		1,000
26	Professional Fees		5,000
27	Equipment & Fleet		-
28	Supplies		-
29	Materials Management		1,405,000
30	Property Management		-
31	Promotion & Education		-
32	Maintenance Distribution		-
33	Community Support		-
34	Total Expense	\$	1,413,000
35	Net Ordinary Income	\$	3,600
36			
37	Transfers From Operating Reserve	\$	-
38	Transfers To Operating Reserve		3,600
39	Reserves (increased) decreased	\$	(3,600)
40			
41	Net Income	<u><u>\$</u></u>	<u><u>-</u></u>

Chittenden Solid Waste District
FY26 Proposed Budget Summary

Closed Landfill

1	Income	
2	Tipping Fees	\$ -
3	Special Materials	-
4	Hazardous Materials	-
5	Biosolids	-
6	Solid Waste Management Fee	-
7	Sale of Materials	-
8	License Fees & Penalties	-
9	Rental Income	-
10	Produce Stewardship & Reimbursement	-
11	Interest & Dividends	36,400
12	Other Income	-
13	Grant Revenue	-
14	Equipment Disposal Gain (Loss)	-
15	Hauling	-
16	Total Income	<u>\$ 36,400</u>
17	Cost of Sales	<u>-</u>
18	Gross Profit	<u>\$ 36,400</u>
19		
20	Expenses	
21	Salaries & Wages	\$ 39,126
22	Benefits	<u>3,079</u>
23	Payroll Expenses	42,205
24	Travel & Training	-
25	Administrative Costs	200
26	Professional Fees	52,500
27	Equipment & Fleet	-
28	Supplies	500
29	Materials Management	43,680
30	Property Management	31,470
31	Promotion & Education	-
32	Maintenance Distribution	-
33	Community Support	-
34	Total Expense	<u>\$ 170,555</u>
35	Net Ordinary Income	<u>\$ (134,155)</u>
36		
37	Transfers From Operating Reserve	\$ 134,155
38	Transfers To Operating Reserve	<u>-</u>
39	Reserves (increased) decreased	<u>\$ 134,155</u>
40		
41	Net Income	<u><u>\$ -</u></u>

To: CSWD Board of Commissioners
From: Josh Estey, Director of Operations
Date: April 9, 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	\$ -	\$ -

MEMORANDUM

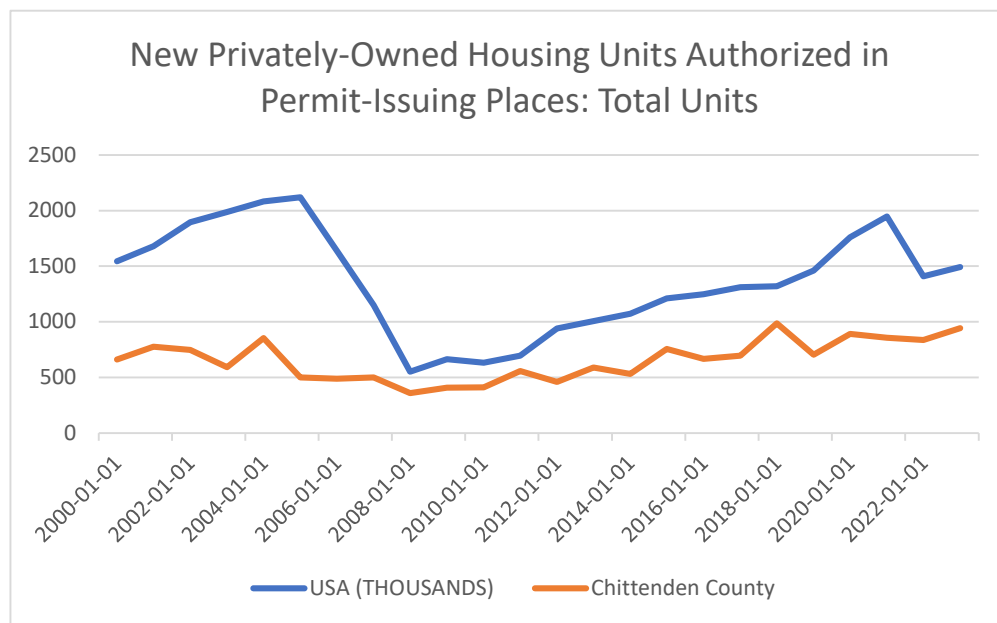
TO: Sarah Reeves, Executive Director
FROM: Jon Dorwart, Director of Information Systems
DATE: February 11, 2025
RE: FY 2026 Projected SWMF Revenue

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://lifo.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.

Chittenden Solid Waste District
Fiscal Year 26 Proposed Budget
Reserve Funds

Excess income is allocated to specified reserve accounts based on their established priority and reserve type. (See Reserve Fund Waterfall below)

Reserve Types include:

Restricted Reserves: resources subject to constraints. Due to the nature of their restriction, expenses must be tracked to prove the funds are used as authorized.

Committed Reserves: include encumbrances not otherwise reflected in Restricted Reserves. Limitations on spending imposed by the annual operating budget naturally lapse with the passage of time and thus do not remain binding indefinitely. Committed Reserves allows for the inclusion of encumbrances committed to, but not yet obtained.

Assigned Reserves: may be established by the Board from time to time to meet the future needs of CSWD. These reserves are established and may be changed by resolution of the Board in accordance with the Open Meeting Law requirements.

Undesignated Funds: not considered special revenue fund and include the unrestricted surplus funds not accounted for and reported in another fund

In FY26, CSWD will manage the following Restricted Reserves:

Biosolids Reserve – established by the contract with the members of wastewater treatment plants for the disposal of sludge. Reserves are often designated to reduce the impact of market conditions on the fees assessed from biosolids or to collect funds for the purchase of capital equipment. Budget projections for FY26 indicate **an increase of \$3,600**.

Landfill Post Closure Reserve – designated to assure funding exists to meet the requirements of the 30-year process of closing the landfill that began in 1996. Members of the operations team perform an annual audit to review the current closing cost and adjust for inflation and alterations, as necessary. Excess funds will remain in this fund until CSWD reaches custodial care through resolution with the state. This determination is currently under review, and we expect a final decision by FY2027. A portion of the reserve earns interest through interest-bearing accounts. Both expected expenditures and expected interest earned are included in the annual budget. Budget projections for FY26 indicate **a reduction of \$83,154** (\$50K in capital expenditures and \$33K in “operational” expenditures).

Facilities Closure Reserve – mandated to safely remove solid waste from closed operating facilities as required by state law. Members of the operations team perform an annual review of the current termination cost adjusting for inflation and alterations, as necessary. Funds for this reserve reside in an interest-bearing account; revenue from the account is included in the Finance budget. Budget projections for FY26 indicate **an increase of \$50,000**.

In FY26, CSWD will manage the following Temporarily Restricted Reserves:

Debt Service Fund- developed to maintain a minimum fund balance per the bond resolution. The fund will be maintained at a balance equal to 100% of the following year’s debt service until the debt is retired. Budget projections for FY26 indicate consistent balance.

MRF Project Capital Fund- dependent upon approval of the increased SWMF (\$40/ton). Proposed reserve to fund projected MRF project shortfall. Assuming the new SWMF is in force the Budget projections for FY26 indicate **an increase of \$1,778,999**.

Chittenden Solid Waste District
Fiscal Year 26 Proposed Budget
Reserve Funds

In FY26 CSWD will manage the following Assigned Reserves:

Solid Waste Management Reserve – designated to provide support to management services as described in the Charter through a management fee structure. Budget projections for FY26 indicate **an increase of \$499,999**. * If the increased SWMF is approved, this reserve will have no change*

Operating Reserve – designated to provide funds to operating programs and reduce the reliance on the solid waste management subsidy. It is assumed contributions are made in years when operation allocations balances are in excess; withdraws are made when operational allocations balances are insufficient. In the event operating reserves are depleted, funding will be withdrawn from the Solid Waste Management Reserve. Budget projections for FY26 indicate **a decrease of \$470,054**.

Capital Reserves – established to preserve funding for future capital projects, asset upgrades and replacement of disposed assets. In FY26 the capital budget projects **a net decrease of \$525,000** (\$545K in capital expenditures and an increase of \$20K of interest).

Community Clean Up Fund – designated to member communities for local permissible projects. Budget projections for FY26 indicate **a decrease of \$95,000**.

Reserve Fund Waterfall

In FY22, the District revised the Reserve Fund Guideline and structure. The new structure establishes a priority funding mechanism, minimum and maximum balances, and proposes to restrict certain funds (Closed Landfill, Facility Closure, and Biosolids). As each priority reserve reaches its maximum, remaining excess revenue flows (“waterfalls”) to the next priority reserve fund in order, as illustrated below:

Reserves Subject to Funding Priority Waterfall			
Assigned	Solids Waste Management Reserve (General Fund)	3 months of budgeted administrative expenses	\$1,000,000
Temporarily Restricted	MRF Project Capital Fund	No set minimum, intended to close the project MRF project shortfall of \$4.2M	No set maximum, intended to close the project MRF project shortfall of \$4.2M, subject to revision
Assigned	Operating Reserve	3 months of budgeted operating expenses	6 months of budgeted operating expenses, or highest past calculated cost
Assigned	Capital Reserve	Current value of fully depreciated assets	Current value of total asset depreciation
Unrestricted, Unassigned	Undesignated Fund	5% of budgeted revenue	10% of budgeted revenue

Chittenden Solid Waste District
Fiscal Year 26 Proposed Budget
Reserve Funds

Reserves Using a Set Calculation			
Reserve Type	Reserve Name	Minimum Carry Value	Maximum Carry Value
Assigned	Facilities Decommission Reserve	Calculated cost of facilities decommissions	Highest past calculated cost of facilities decommissions
Restricted	Facilities Closure Reserve	Calculated cost of facility solid waste termination	Highest past calculated cost of facility solid waste termination
Assigned	Community Clean Up Fund	Current balance due to communities	Current balance due to communities
Reserve Type	Reserve Name	Minimum Carry Value	Maximum Carry Value
Restricted	Biosolids Reserve	Current depreciation of Biosolids Trailers, as contracted	\$650,000 or cost of replacing Biosolids trailers
Restricted	Landfill Post Closure Reserve	Original cost of calculated closure less operating reduction	Original cost of calculated closure
Temporarily Restricted	Debt Service Reserve	100% of upcoming year's debt service	100% of upcoming year's debt service

RESTRICTED FUNDS

The Biosolids, Closed Landfill, and Facilities Closure reserve funds are considered Restricted Funds as a best practice. The Debt Service Reserve is required by Bond Resolution as part of the bonding agreement and the MRF Project Capital reserve is dependent upon approval of the new SMWF and is temporarily restricted. Restricting these reserves means that the funds attributed to these programs may be used only for the expenses of these programs. Excess funds, after their restricted use, may be redistributed as deemed appropriate by management or, in the case of the Biosolids Reserve, returned to the member cities/towns that contribute specifically to that reserve. Interest revenue resulting from the investment of monies from these funds are credited to these funds.

ASSIGNED FUNDS

The remaining reserve funds (except the Undesignated Reserve) are assigned but not restricted. This means that those funds have a specific intended use but are available to be reassigned to other reserves if needed. These funds are organized in priority order and are filled with revenue in excess of expenses at the end of the fiscal year. When the first priority fund is full, the remaining excess revenue is assigned (flows as a waterfall) to the next priority fund. Four reserves make up the "waterfall" reserves: Solid Waste Management Fee, MRF Project Capital reserve, Operating, Capital, and Undesignated reserves, in that order. When the Undesignated Reserve maximum is met, any remaining excess revenue will be assigned to the Capital Reserve. The Facilities Decommission and Facilities Solid Waste Termination Reserves were seeded with excess solid waste management fee revenue. The Community Clean Up Fund is also funded with solid waste management fees and is capped at \$95,000.

Chittenden Solid Waste District	
FY26 Proposed Budget Summary	
Reserve Balances	

[illegible]

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

SCHEDULE OF PROGRAM TIPPING FEES				FY24	FY25	Rate change FY26	increase from FY25 to FY26
1	MATERIALS RECYCLING FACILITY						
2	<i>Materials Sales fluctuate with market price.</i>						
3							
4	Budgeted Tipping Fees:						
5	In-District materials, per ton	\$	85.00	\$	90.00		
6	Out-of-District materials, per ton	\$	85.00	\$	90.00		
7							
8	DROP-OFF CENTERS						
9	<i>Items accepted vary by facility</i>						
10							
11	Household Trash						
12	Small - up to 13 gallons	\$	3.00	\$	3.00	\$ 4.00	\$ 1.00
13	Medium - 14 to 35 gallons	\$	8.00	\$	8.00	\$ -	\$ -
14	Large - 36 to 45 gallons	\$	11.00	\$	11.00	\$	-
15	per cubic yard	\$	48.00	\$	48.00	\$	-
16	at Drop-Off Center in Burlington, per pound		n/a		n/a		
17							
18	Recycling						
19	Blue-bin Recyclables, with paid trash items		No charge		No charge		
20	Blue-bin Recyclables ONLY	\$	2.00	\$	2.00	\$	-
21	More than 1 Cubic Yard				\$5.00/CY		
22	Organics						
23	Food Scraps, with paid trash items		No charge		No charge		
24	Food Scraps (per 5 gallons), without paid trash items	\$	1.00	\$	1.00	\$	-
25	Tree limbs, trunks, clean stumps, & brush (Williston no longer accept '24):						
26	Up to 1 cubic yard (Milton, SB & Essex) (up to 3 cy in '24)		No charge		No charge		
27	Up to 3 cubic yards (up to 2 cubic yards starting '24)		No charge		No charge		
28	Each cubic yard in excess of 3 cy (changed to 2 cy in 2024)	\$	5.00	\$	5.00	\$	-
29	Pallets & clean lumber:						
30	Up to 1 2 cubic yards (Milton, Williston, SB & Essex)		No charge		No charge		
31	Up to 3 cubic yards (Williston) (changed to 5 in '24)		No charge		No charge		
32	Each cubic yard in excess of 1 2 cy	\$	5.00	\$	5.00	\$	-
33	Per ton	\$	50.00	\$	50.00	\$	
34	Yard debris (including natural wood)		No Charge		No Charge		
35	Up to 1 2 cubic yards (Milton, Hinesburg (NO WOOD), SB & Essex)		No charge		No charge		
36	Each cubic yard in excess of 1 2 cy	\$	5.00	\$	5.00		
37	Special Materials						
38	Non-covered Electronics ~ per pound (by appt. only)	\$	0.18	\$	0.18	\$ 0.30	\$ 0.12
39	Gypsum wallboard (clean, new scrap):						

SCHEDULE OF PROGRAM TIPPING FEES				Rate change	increase from
		FY24	FY25	FY26	FY25 to FY26
40	Small loads (up to 2 cy), per cubic yard	\$ 22.50	\$ 28.00		
41	Large loads, per ton	\$ 90.00	\$ 100.00		
42	Tires ~ up to 16" (bike tires up to 20)	\$ 3.00	\$ 4.00		
43	Tires ~ 16.5" up to 19.5" 20" Passenger Vehicle	\$ 3.00	\$ 4.00		
44	Tires ~ per ton	\$ 225.00	\$ 250.00		
45	Propane cylinders over 20 lbs.	\$ 5.00	\$ 5.00	\$	-
46	Mercury-containing products*	No charge	No charge		
47	Propane cylinders 20 lbs. & under*	No charge	No charge		
48					
49	Construction & Demolition Materials				
50	up to 13-gallon bag/barrel	\$ 5.00	\$ 6.00	\$8.00	\$2
51	up to 33-gallon bag/barrel	\$ 10.00	\$ 16.00		
52	up to 45-gallon bag/barrel	\$ 15.00	\$ 22.00		
53	up to 64-gallon bag/barrel	n/a	\$ 30.00		
54	per cubic yard	\$ 82.00	\$ 96.00		
55					
56	Other Items				
57	Appliances without refrigerants	\$ 5.00	\$ 5.00	\$6.00	\$1
58	Appliances with refrigerants	\$ 15.00	\$ 15.00		
59	Batteries (household and lead acid)*	No charge	No charge		
60	Electronics -non-covered	\$ -	\$ 2.00	\$	-
61	Electronics - items covered by State program	No charge	No charge		
62	Fluorescent lamps*	No charge	No charge		
63	XS Furniture Item	n/a	\$ 3.00	\$ 4.00	\$1
64	Small furniture item	\$4-11	\$ 8.00		
65	Medium Furniture item	n/a	\$ 11.00		
66	Large furniture item	\$16- 22	\$ 15.00		
67	XL furniture item	n/a	\$ 24.00		
68	Twin box spring	\$ 20.00	\$ 20.00	\$ 27.00	\$ 7.00
69	Twin mattress	\$ 20.00	\$ 20.00	\$ 27.00	\$ 7.00
70	Full/double/queen mattress	\$ 25.00	\$ 25.00	\$ 32.00	\$ 7.00
71	Full/double/queen box spring	\$ 25.00	\$ 25.00	\$ 32.00	\$ 7.00
72	King mattress	\$ 30.00	\$ 30.00	\$ 37.00	\$ 7.00
73	King box spring	\$ 30.00	\$ 30.00	\$ 37.00	\$ 7.00
74	Crib mattress	\$ 6.00	\$ 8.00	\$ 10.00	\$ 2.00
75	Hard cover books*	\$ -	\$ -	\$	-
76	Scrap metal	No charge	No charge		
77	Textiles*	No charge	No charge		
78	Tires	\$ 3.00	\$ 4.00	\$	-
79	Tires ~ up to 16" (bike tires up to 20)	\$ 3.00	\$ 4.00	\$	-
80	Tires ~ 16.5" up to 19.5" 20" Passenger Vehicle	\$ 3.00	\$ 4.00	\$	-

SCHEDULE OF PROGRAM TIPPING FEES				Rate change	increase from
		FY24	FY25	FY26	FY25 to FY26
81	Tires ~ Up to 19.5"	\$ 3.00	\$ 4.00		\$ -
82	Tires ~ 20" to 24.5" Heavy Truck/Vehicle	\$ 15.00	\$ 15.00		\$ -
83	Tires ~ large equipment tires	\$ 56.00	\$ 56.00		\$ -
84	Tires ~ XL equipment tires	n/a	\$ 100.00		
85	Tires ~ per ton	\$ 225.00	\$ 250.00		\$ -
86	Used oil*	No charge	No charge		
87	Used oil filters*	No charge	No charge		
88	Ashes (accepted as trash)	\$2-8; \$42 (Cubic Yard)	\$3-15; \$48 (Cubic Yard)		
89					
90	Shredded Paper, with paid trash items	NA	No charge	No charge	
91	Shredded Paper ONLY	NA	\$ 2.00	\$ 2.00	\$ -
92	More than 1 Cubic Yard		\$5.00/CY	\$5.00/CY	
93					
94	HAZARDOUS WASTE - ENVIRONMENTAL DEPOT & ROVER				
95					
96	Environmental Depot				
97	Household hazardous waste	No Charge	No Charge		
98	Business hazardous waste ~ Conditionally Exempt Generators	Call For Pricing	Call For Pricing		
99					
100	Rover				
101	Household hazardous waste	No Charge	No Charge		
102					
103	Organics Diversion Facility				
104					
105	Food Waste				
106	Tip fee, per ton	\$ 70.00	\$ 70.00		
107					
108	Solid Waste Management				
109					
110	Budgeted Fee:				
111	Management Fee, per ton	\$ 27.00	\$ 30.00	\$ 40.00	\$ 10.00

FY 26 PROPOSED CSWD ORGANIZATIONAL CHART

