

Chittenden Solid Waste District	
FY26 Proposed Budget Summary	
Reserve Balances	

	FY24	Expected FY25 *	BUD FY26 Transfers OpEx	BUD FY26 Transfers CapEx	BUDFY26	SWMF at \$40	BUDFY26 SWMF \$40
32101 - Facilities Closure Reserve	1,636,766	1,636,766	50,000	-	1,686,766	-	1,686,766
32103 - Solid Waste Management Reserve	1,913,358	1,000,000	499,999	-	1,499,999	(499,999)	1,000,000
32105 - Operating Reserve	2,581,686	1,409,100	(470,054)	-	939,046	-	939,046
32200 - DESIGNATED FOR CAPITAL	7,693,037	8,983,400	20,000	(545,000)	8,458,400	-	8,458,400
32102 - Landfill Post Closure Reserve	570,418	1,000,000	(33,154)	(50,000)	916,846	-	916,846
33200 - Biosolids Reserve	380,724	380,724	3,600	-	384,324	-	384,324
33100 - COMMUNITY CLEAN UP RESERVE	63,166	95,000	-	-	95,000	-	95,000
Debt Service Fund	-	340,900	-	-	340,900	-	340,900
MRF Project Cpaital Fund	-	-	-	-	-	1,778,999	1,778,999
	14,839,155	14,845,890	70,391	(595,000)	14,321,281	1,279,000	15,600,281

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

[illegible]

## 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						
					<b>FY25 BUD v FY26 BUD</b>	
		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
		<b>FY24</b>	<b>FY25</b>	<b>FY26</b>		
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	(43,400)	-92.3%
7						
8	Reserve Transfers:					
9	Transfers From	-	-	-		
10	Transfers To	(53,137)	(47,000)	(3,600)		
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-	% Change
		FY24	FY25	FY26	BudgetFY25	
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	40500 - BIOSOLIDS					
4	40510 - Biosolid Monthly Fee	1,458,531	1,405,000	1,353,400	(51,600)	-3.7%
5	40511 - Biosolids Administration Fee	55,826	-	59,600	59,600	N/A
6	<b>Total 40500 - BIOSOLIDS</b>	<b>1,514,357</b>	<b>1,405,000</b>	<b>1,413,000</b>	<b>8,000</b>	<b>0.6%</b>
7	46000 - INTEREST, DIVIDENDS				-	N/A
8	46100 - Interest Revenue	-	-	-	-	N/A
9	46200 - Dividend Income	-	-	3,600	3,600	N/A
10	<b>Total 46000 - INTEREST, DIVIDENDS</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>	<b>N/A</b>
11						
12	<b>Income</b>	<b>1,514,357</b>	<b>1,405,000</b>	<b>1,416,600</b>	<b>11,600</b>	<b>0.8%</b>
13	<b>Gross Profit</b>	<b>1,514,357</b>	<b>1,405,000</b>	<b>1,416,600</b>	<b>11,600</b>	<b>0.8%</b>
14	60000 - EXPENSES					
15	60100 - PAYROLL EXPENSES				-	N/A
16	60210 - Salaries	63	-	-	-	N/A
17	60220 - Hourly Wages	-	-	-	-	N/A
18	60240 - Overtime Wages	-	-	-	-	N/A
19	<b>Total 60200 - SALARIES AND WAGES</b>	<b>63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
20	60300 - BENEFITS					
21	60310 - MANDATED BENEFITS				-	N/A
22	60311 - Federal Insurance Contribution (FICA)	4	-	-	-	N/A
23	60312 - Workers' Compensation	-	-	-	-	N/A
24	60313 - Unemployment	1	-	-	-	N/A
25	60314 - State Payroll Tax	-	-	-	-	N/A
26	<b>Total 60310 - MANDATED BENEFITS</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
27	60320 - MEDICAL BENEFITS					
28	60321 - Health Insurance Premiums	-	-	-	-	N/A
29	60322 - Health Savings Account	-	-	-	-	N/A
30	60323 - Health Reimbursement Arrangement (HRA)	9	-	-	-	N/A
31	60324 - Health Insurance Opt Out - Taxable	-	-	-	-	N/A
32	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
33	60330 - OPTIONAL BENEFITS					
34	60331 - Retirement (ICMA)	3	-	-	-	N/A
35	60332 - Life/Disability Insurance	1	-	-	-	N/A
36	60333 - Dental Insurance	-	-	-	-	N/A
37	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
38	<b>Total 60300 - BENEFITS</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
39	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
40	61000 - TRAVEL & TRAINING					
41	61100 - Conferences	-	1,000	1,000	-	0.0%
42	61200 - Staff Training & Education	-	-	-	-	N/A
43	61300 - Membership Dues	975	1,000	1,000	-	0.0%
44	61400 - Subscriptions	-	-	-	-	N/A
45	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>975</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
46	62000 - ADMINISTRATIVE COSTS					
47	62100 - Business Travel	-	1,000	1,000	-	0.0%
48	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.0%</b>
49	63000 - PROFESSIONAL FEES					
50	63310 - Legal Services	1,633	5,000	5,000	-	0.0%
51	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>1,633</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>

Biosolids						
Chittenden Solid Waste District - Income Statement Report						
		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
52	64000 - EQUIPMENT AND FLEET					
53	67200 - DISPOSAL FEES					
54	67220 - Sludge Disposal	1,458,531	1,350,000	1,405,000	55,000	4.1%
55	<b>Total 67200 - DISPOSAL FEES</b>	<b>1,458,531</b>	<b>1,350,000</b>	<b>1,405,000</b>	55,000	4.1%
56	<b>Total 67000 - MATERIALS MANAGEMENT</b>	<b>1,458,531</b>	<b>1,350,000</b>	<b>1,405,000</b>	55,000	4.1%
57						
58						
59	<b>Total Expense</b>	<b>1,461,219</b>	<b>1,358,000</b>	<b>1,413,000</b>	55,000	4.1%
60						
61	<b>Net Ordinary Income</b>	<b>53,137</b>	<b>47,000</b>	<b>3,600</b>	(43,400)	-92.3%
62	95000 - RESERVE TRANSFERS					
63	95100 - Transfer Solid Waste Management Reserve	7,637	-	-	-	N/A
64	95300 - Transfer Biosolids Reserve	45,500	47,000	3,600	(43,400)	-92.3%
65	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>53,137</b>	<b>47,000</b>	<b>3,600</b>	(43,400)	-92.3%
66	<b>Other Expense</b>	<b>53,137</b>	<b>47,000</b>	<b>3,600</b>	(43,400)	-92.3%
67						
68	<b>Net Other Income</b>	<b>(53,137)</b>	<b>(47,000)</b>	<b>(3,600)</b>	43,400	-92.3%
69	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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							
						<u>FY25 BUD v FY26 BUD</u>	
		Actual	Budget	Proposed		\$ Change	% Change
		FY24	FY25	FY26			
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- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	46000 - INTEREST, DIVIDENDS					
4	46100 - Interest Revenue	24,792	12,000	-	(12,000)	-100.0%
5	46200 - Dividend Income	15,984	50,000	36,400	(13,600)	-27.2%
6	<b>Total 46000 - INTEREST, DIVIDENDS</b>	<b>40,776</b>	<b>62,000</b>	<b>36,400</b>	<b>(25,600)</b>	<b>-41.3%</b>
7						
8	<b>Income</b>	<b>40,776</b>	<b>62,000</b>	<b>36,400</b>	<b>(25,600)</b>	<b>-41.3%</b>
9	<b>Gross Profit</b>	<b>40,776</b>	<b>62,000</b>	<b>36,400</b>	<b>(25,600)</b>	<b>-41.3%</b>
10	60000 - EXPENSES					
11	60100 - PAYROLL EXPENSES					
12	60210 - Salaries	-	-	-	-	N/A
13	60220 - Hourly Wages	21,837	33,849	39,126	5,277	15.6%
14	60240 - Overtime Wages	161	-	-	-	N/A
15	<b>Total 60200 - SALARIES AND WAGES</b>	<b>21,998</b>	<b>33,849</b>	<b>39,126</b>	<b>5,277</b>	<b>15.6%</b>
16	60300 - BENEFITS					
17	60310 - MANDATED BENEFITS					
18	60311 - Federal Insurance Contribution (FICA)	1,527	2,589	2,993	404	15.6%
19	60312 - Workers' Compensation	-	-	-	-	N/A
20	60313 - Unemployment	17	91	85	(6)	-6.6%
21	60314 - State Payroll Tax	-	-	-	-	N/A
22	<b>Total 60310 - MANDATED BENEFITS</b>	<b>1,544</b>	<b>2,681</b>	<b>3,079</b>	<b>398</b>	<b>14.8%</b>
23	60320 - MEDICAL BENEFITS					
24	60321 - Health Insurance Premiums	1,487	-	-	-	N/A
25	60322 - Health Savings Account	-	-	-	-	N/A
26	60323 - Health Reimbursement Arrangement (HRA)	1,018	-	-	-	N/A
27	60324 - Health Insurance Opt Out - Taxable	-	-	-	-	N/A
28	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>2,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
29	60330 - OPTIONAL BENEFITS				-	N/A
30	60331 - Retirement (ICMA)	1,221	-	-	-	N/A
31	60332 - Life/Disability Insurance	220	-	-	-	N/A
32	60333 - Dental Insurance	-	-	-	-	N/A
33	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>1,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
34	<b>Total 60300 - BENEFITS</b>	<b>5,490</b>	<b>2,681</b>	<b>3,079</b>	<b>398</b>	<b>14.8%</b>
35	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>27,489</b>	<b>36,529</b>	<b>42,204</b>	<b>5,675</b>	<b>15.5%</b>
36	61000 - TRAVEL & TRAINING					
37	61100 - Conferences	-	-	-	-	N/A
38	61200 - Staff Training & Education	378	-	-	-	N/A
39	61300 - Membership Dues	-	-	-	-	N/A
40	61400 - Subscriptions	-	-	-	-	N/A
41	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
42	62000 - ADMINISTRATIVE COSTS					
43	62100 - Business Travel	1,140	365	200	(165)	-45.2%
44	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>1,140</b>	<b>365</b>	<b>200</b>	<b>(165)</b>	<b>-45.2%</b>
45	63000 - PROFESSIONAL FEES					
46	63210 - Engineering	12,961	35,000	25,000	(10,000)	-28.6%
47	63310 - Legal Services	-	2,500	2,500	-	0.0%
48	63510 - Consulting	-	62,500	25,000	(37,500)	-60.0%
49	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>12,961</b>	<b>100,000</b>	<b>52,500</b>	<b>(47,500)</b>	<b>-47.5%</b>

50	66000 - SUPPLIES					
51	66100 - GENERAL MATERIALS AND SUPPLIES					
52	66110 - Materials & Supplies	223	250	500	250	100.0%
53	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>223</b>	<b>250</b>	<b>500</b>	250	100.0%
54	<b>Total 66000 - SUPPLIES</b>	<b>223</b>	<b>250</b>	<b>500</b>	250	100.0%
55	67400 - LEACHATE					
56	67410 - Leachate Hauling	21,608	15,900	19,200	3,300	20.8%
57	67420 - Leachate Testing	4,988	4,680	4,680	-	0.0%
58	67430 - Leachate Treatment	2,319	1,800	1,800	-	0.0%
59	<b>Total 67400 - LEACHATE</b>	<b>28,915</b>	<b>22,380</b>	<b>25,680</b>	3,300	14.7%
60	67500 - TESTING					
61	67510 - Ground Water Testing	17,504	18,000	18,000	-	0.0%
62	67520 - Product Testing	-	5,000	-	(5,000)	-100.0%
63	<b>Total 67500 - TESTING</b>	<b>17,504</b>	<b>23,000</b>	<b>18,000</b>	(5,000)	-21.7%
64	<b>Total 67000 - MATERIALS MANAGEMENT</b>	<b>46,419</b>	<b>45,380</b>	<b>43,680</b>	(1,700)	-3.7%
65	68000 - PROPERTY MANAGEMENT					
66	68100 - BUILDING & LAND					
67	68120 - Mowing	1,955	5,000	5,000	-	0.0%
68	68150 - Skilled Labor	-	30,000	20,000	(10,000)	-33.3%
69	68180 - Property Improvement	23,942	-	-	-	N/A
70	<b>Total 68100 - BUILDING &amp; LAND</b>	<b>25,897</b>	<b>35,000</b>	<b>25,000</b>	(10,000)	-28.6%
71	68200 - UTILITIES					
72	68210 - Electricity	295	350	300	(50)	-14.3%
73	68230 - Water/Sewer	51	350	60	(290)	-82.9%
74	<b>Total 68200 - UTILITIES</b>	<b>346</b>	<b>700</b>	<b>360</b>	(340)	-48.6%
75	68300 - COMMERCIAL INSURANCE	-	-	-	-	N/A
76	68310 - Commercial Insurance Premium	2,837	1,901	3,610	1,709	89.9%
77	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>2,837</b>	<b>1,901</b>	<b>3,610</b>	1,709	89.9%
78	68400 - GOVERNMENT TAXES & FEES					
79	68460 - Permits	-	1,000	2,500	1,500	150.0%
80	<b>Total 68400 - GOVERNMENT TAXES &amp; FEES</b>	<b>-</b>	<b>1,000</b>	<b>2,500</b>	1,500	150.0%
81	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>29,079</b>	<b>38,601</b>	<b>31,470</b>	(7,131)	-18.5%
82						
83						
84	<b>Total Expense</b>	<b>117,689</b>	<b>221,125</b>	<b>170,554</b>	(50,571)	-22.9%
85						
86	<b>Net Ordinary Income</b>	<b>(76,913)</b>	<b>(159,125)</b>	<b>(134,154)</b>	24,971	-15.7%
87	91000 - SUBSIDIES & TRANSFERS					
88	91100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A
89	91700 - Landfill Post Closure Transfer	76,913	159,125	134,154	(24,971)	-15.7%
90	91500 - CCUF Transfer	-	-	-	-	N/A
91	91200 - Operating Reserve Subsidy	-	-	-	-	N/A
92	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>76,913</b>	<b>159,125</b>	<b>134,154</b>	(24,971)	-15.7%
93	<b>Other Income</b>	<b>76,913</b>	<b>159,125</b>	<b>134,154</b>	(24,971)	-15.7%
94	<b>Other Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
95						
96	<b>Net Other Income</b>	<b>76,913</b>	<b>159,125</b>	<b>134,154</b>	(24,971)	-15.7%
97	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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	
		Actual	Budget	Proposed	\$ Change	% Change
		FY24	FY25	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	4,167,050	(122,850)	-2.9%
6	Net Ordinary Income	1,846,787	1,470,100	1,507,878	37,778	2.6%
7						
8	Reserve Transfers:					
9	Transfers From	-	-	-		
10	Transfers To	(1,846,787)	(1,470,100)	(1,507,878)		
11	Net Reserves (Increase) / Decrease	(1,846,787)	(1,470,100)	(1,507,878)		
12						
13	Net Income	-	-	-		

**Materials Recycling Facility**  
**Chittenden Solid Waste District - Income Statement Report**

		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	40100 - TIPPING FEES					
4	40120 - Recycling Tipping Fee	3,610,959	4,320,000	3,965,400	(354,600)	-8.2%
5	40170 - Handling Fee	236	-	-	-	N/A
6	40180 - Contaminated or Rejected Load	2,719	-	-	-	N/A
7	<b>Total 40100 - TIPPING FEES</b>	<b>3,613,913</b>	<b>4,320,000</b>	<b>3,965,400</b>	<b>(354,600)</b>	<b>-8.2%</b>
8	42000 - SALE OF MATERIALS					
9	42500 - Recycled Material Sales	1,784,552	1,440,000	1,709,528	269,528	18.7%
10	42510 - Recycled Material Held for Sale (Inventory)	(36,708)	-	-	-	N/A
11	<b>Total 42000 - SALE OF MATERIALS</b>	<b>1,747,844</b>	<b>1,440,000</b>	<b>1,709,528</b>	<b>269,528</b>	<b>18.7%</b>
12	47000 - GRANT REVENUE	80,000	-	-	-	N/A
13	47500 - EQUIPMENT SALE/TRADEIN	26,842	-	-	-	N/A
14	<b>Income</b>	<b>5,468,599</b>	<b>5,760,000</b>	<b>5,674,928</b>	<b>(85,072)</b>	<b>-1.5%</b>
15	<b>Cost of Sales</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
16	<b>Gross Profit</b>	<b>5,468,599</b>	<b>5,760,000</b>	<b>5,674,928</b>	<b>(85,072)</b>	<b>-1.5%</b>
17	60000 - EXPENSES					
18	60100 - PAYROLL EXPENSES					
19	60210 - Salaries	7,896	55,775	-	(55,775)	-100.0%
20	<b>Total 60200 - SALARIES AND WAGES</b>	<b>7,896</b>	<b>55,775</b>	<b>-</b>	<b>(55,775)</b>	<b>-100.0%</b>
21	60300 - BENEFITS					
22	60310 - MANDATED BENEFITS					
23	60311 - Federal Insurance Contribution (FICA)	582	4,267	-	(4,267)	-100.0%
24	60312 - Workers' Compensation	165	257	-	(257)	-100.0%
25	60313 - Unemployment	13	91	-	(91)	-100.0%
26	60314 - State Payroll Tax	-	-	-	-	N/A
27	<b>Total 60310 - MANDATED BENEFITS</b>	<b>760</b>	<b>4,615</b>	<b>-</b>	<b>(4,615)</b>	<b>-100.0%</b>
28	60320 - MEDICAL BENEFITS					
29	60321 - Health Insurance Premiums	517	9,938	-	(9,938)	-100.0%
30	60322 - Health Savings Account	-	3,000	-	(3,000)	-100.0%
31	60323 - Health Reimbursement Arrangement (HRA)	354	2,660	-	(2,660)	-100.0%
32	60324 - Health Insurance Opt Out - Taxable	-	-	-	-	N/A
33	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>872</b>	<b>15,598</b>	<b>-</b>	<b>(15,598)</b>	<b>-100.0%</b>
34	60330 - OPTIONAL BENEFITS					
35	60331 - Retirement (ICMA)	465	-	-	-	N/A
36	60332 - Life/Disability Insurance	88	417	-	(417)	-100.0%
37	60333 - Dental Insurance	-	754	-	(754)	-100.0%
38	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>554</b>	<b>1,171</b>	<b>-</b>	<b>(1,171)</b>	<b>-100.0%</b>
39						
40	<b>Total 60300 - BENEFITS</b>	<b>2,185</b>	<b>21,384</b>	<b>-</b>	<b>(21,384)</b>	<b>-100.0%</b>
41	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>10,081</b>	<b>77,159</b>	<b>-</b>	<b>(77,159)</b>	<b>-100.0%</b>
42	61000 - TRAVEL & TRAINING					
43	61100 - Conferences	-	2,500	2,500	-	0.0%
44	61200 - Staff Training & Education	-	-	-	-	N/A
45	61300 - Membership Dues	3,900	1,900	1,900	-	0.0%
46	61400 - Subscriptions	-	1,865	1,865	-	0.0%
47	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>3,900</b>	<b>6,265</b>	<b>6,265</b>	<b>-</b>	<b>0.0%</b>
48	62000 - ADMINISTRATIVE COSTS					
49	62100 - Business Travel	3,701	3,000	3,000	-	0.0%
50	62830 - Research and Development	-	25,000	-	(25,000)	-100.0%
51	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>3,701</b>	<b>28,000</b>	<b>3,000</b>	<b>(25,000)</b>	<b>-89.3%</b>

52	63000 - PROFESSIONAL FEES					
53	63310 - Legal Services	69	2,000	2,000	-	0.0%
54	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>69</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
55	64000 - EQUIPMENT AND FLEET					
56	64110 - Large Equipment Leases	2,325	-	-	-	N/A
57	64120 - Equipment Maintenance & Parts	158,360	240,000	464,000	224,000	93.3%
58	64130 - Large Equipment Service Contracts	-	5,000	5,000	-	0.0%
59	64140 - Large Equipment Maintenance Contractor	23,731	15,000	15,000	-	0.0%
60	64150 - Scale Certification and Maintenance	-	6,000	6,000	-	0.0%
61	64160 - Large Equipment Purchase	9,850	-	-	-	N/A
62	<b>Total 64100 - LARGE EQUIPMENT</b>	<b>194,266</b>	<b>266,000</b>	<b>490,000</b>	<b>224,000</b>	<b>84.2%</b>
63	64200 - GENERAL EQUIPMENT					
64	64220 - Office Equipment	-	500	500	-	0.0%
65	<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>
66	64300 - INFORMATION TECHNOLOGY					
67	64350 - Telecommunications	1,117	2,000	1,500	(500)	-25.0%
68	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>1,117</b>	<b>2,000</b>	<b>1,500</b>	<b>(500)</b>	<b>-25.0%</b>
69	65000 - FLEET MAINTENANCE					
70	65100 - Fleet Leases	60,915	24,000	26,400	2,400	10.0%
71	<b>Total 65000 - FLEET MAINTENANCE</b>	<b>60,915</b>	<b>24,000</b>	<b>26,400</b>	<b>2,400</b>	<b>10.0%</b>
72						
73	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>256,298</b>	<b>292,500</b>	<b>518,400</b>	<b>225,900</b>	<b>77.2%</b>
74	66000 - SUPPLIES					
75	66100 - GENERAL MATERIALS AND SUPPLIES					
76	66150 - Personal Protective Equipment	-	1,000	1,000	-	0.0%
77	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.0%</b>
78	66200 - GENERAL OFFICE SUPPLIES					
79	66210 - Office Supplies	-	150	150	-	0.0%
80	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>-</b>	<b>0.0%</b>
81	<b>Total 66000 - SUPPLIES</b>	<b>-</b>	<b>1,150</b>	<b>1,150</b>	<b>-</b>	<b>0.0%</b>
82	67000 - MATERIALS MANAGEMENT					
83	67100 - TRUCKING AND HAULING					
84	67110 - Hauling Services	157,464	177,000	170,000	(7,000)	-4.0%
85	<b>Total 67100 - TRUCKING AND HAULING</b>	<b>157,464</b>	<b>177,000</b>	<b>170,000</b>	<b>(7,000)</b>	<b>-4.0%</b>
86	67300 - MATERIALS PROCESSING					
87	67310 - Recycling Processing Fee	3,062,043	3,584,812	3,314,506	(270,306)	-7.5%
88	<b>Total 67300 - MATERIALS PROCESSING</b>	<b>3,062,043</b>	<b>3,584,812</b>	<b>3,314,506</b>	<b>(270,306)</b>	<b>-7.5%</b>
89	<b>Total 67000 - MATERIALS MANAGEMENT</b>	<b>3,219,507</b>	<b>3,761,812</b>	<b>3,484,506</b>	<b>(277,306)</b>	<b>-7.4%</b>
90	68000 - PROPERTY MANAGEMENT					
91	68100 - BUILDING & LAND					
92	68140 - Building Maintenance	44,319	7,500	25,000	17,500	233.3%
93	68150 - Skilled Labor	1,184	7,500	7,500	-	0.0%
94	68180 - Property Improvement	-	15,000	7,500	(7,500)	-50.0%
95	<b>Total 68100 - BUILDING &amp; LAND</b>	<b>45,503</b>	<b>30,000</b>	<b>40,000</b>	<b>10,000</b>	<b>33.3%</b>
96	68300 - COMMERCIAL INSURANCE	-	-	49,709	49,709	N/A
97	68310 - Commercial Insurance Premium	25,621	27,014	-	(27,014)	-100.0%
98	68320 - Commercial Insurance Reserve	-	-	-	-	N/A
99	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>25,621</b>	<b>27,014</b>	<b>49,709</b>	<b>22,695</b>	<b>84.0%</b>
100	68400 - GOVERNMENT TAXES & FEES					
101	68410 - Host Town Fee	32,248	32,000	32,500	500	1.6%
102	68420 - Impact Fee	24,883	32,000	29,520	(2,480)	-7.8%
103	<b>Total 68400 - GOVERNMENT TAXES &amp; FEES</b>	<b>57,131</b>	<b>64,000</b>	<b>62,020</b>	<b>(1,980)</b>	<b>-3.1%</b>
104	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>128,256</b>	<b>121,014</b>	<b>151,729</b>	<b>30,715</b>	<b>25.4%</b>
105						
106						
107	<b>Total Expense</b>	<b>3,621,812</b>	<b>4,289,900</b>	<b>4,167,050</b>	<b>(122,850)</b>	<b>-2.9%</b>
108						
109	<b>Net Ordinary Income</b>	<b>1,846,787</b>	<b>1,470,100</b>	<b>1,507,878</b>	<b>37,778</b>	<b>2.6%</b>
110	<b>Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

111	Realized Gain/Loss					
112	95000 - RESERVE TRANSFERS					
113	95400 - Transfer to Capital Reserve	(10,158)	-	-	-	N/A
114	<b>Total 95400 - Transfer Capital Reserve</b>	<b>(10,158)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
115	95200 - Transfer Operating Reserve	1,856,945	1,470,100	1,507,878	37,778	2.6%
116	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>1,846,787</b>	<b>1,470,100</b>	<b>1,507,878</b>	<b>37,778</b>	<b>2.6%</b>
117	<b>Other Expense</b>	<b>1,846,787</b>	<b>1,470,100</b>	<b>1,507,878</b>	<b>37,778</b>	<b>2.6%</b>
118						
119	<b>Net Other Income</b>	<b>(1,846,787)</b>	<b>(1,470,100)</b>	<b>(1,507,878)</b>	<b>(37,778)</b>	<b>2.6%</b>
120	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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**

	Actual	Budget	Proposed	<u>FY25 BUD v FY26 BUD</u>	
	FY24	FY25	FY26	\$ Change	% Change
1 Income	3,029,084	3,227,202	3,323,500	96,298	3.0%
2 Cost of Sales	3,938	-	-	-	N/A
3 Gross Profit	3,025,147	3,227,202	3,323,500	96,298	3.0%
4					
5 Expense	3,112,820	3,000,440	3,146,918	146,478	4.9%
6 Net Ordinary Income	(87,674)	226,762	176,582	(50,180)	-22.1%
7					
8 Reserve Transfers:					
9 Transfers From	87,674	-	-		
10 Transfers To	-	(226,762)	(176,582)		
11 Net Reserves (Increase) / Decrease	87,674	(226,762)	(176,582)		
12					
13 Net Income	-	-	-		

**Drop-off Centers**  
**Chittenden Solid Waste District - Income Statement Report**

	Actual	Budget	Forecast	ForecastFY26-	% Change
	FY24	FY25	FY26	BudgetFY25	
	TotalYear	TotalYear	TotalYear		
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46	60300 - BENEFITS					
47	60310 - MANDATED BENEFITS					
48	60311 - Federal Insurance Contribution (FICA)	59,100	66,217	73,822	7,605	11.5%
49	60312 - Workers' Compensation	74,058	78,538	84,440	5,902	7.5%
50	60313 - Unemployment	1,302	1,915	1,852	(63)	-3.3%
51	60314 - State Payroll Tax	-	-	-	-	N/A
52	<b>Total 60310 - MANDATED BENEFITS</b>	<b>134,461</b>	<b>146,670</b>	<b>160,113</b>	<b>13,443</b>	<b>9.2%</b>
53	60320 - MEDICAL BENEFITS					
54	60321 - Health Insurance Premiums	139,431	194,238	218,700	24,462	12.6%
55	60322 - Health Savings Account	35,500	33,000	34,500	1,500	4.5%
56	60323 - Health Reimbursement Arrangement (HRA)	56,446	58,520	60,030	1,510	2.6%
57	60324 - Health Insurance Opt Out - Taxable	4,290	5,952	4,260	(1,692)	-28.4%
58	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>235,667</b>	<b>291,710</b>	<b>317,490</b>	<b>25,780</b>	<b>8.8%</b>
59	60330 - OPTIONAL BENEFITS				-	N/A
60	60331 - Retirement (ICMA)	32,235	39,512	47,867	8,355	21.1%
61	60332 - Life/Disability Insurance	7,233	11,015	9,955	(1,060)	-9.6%
62	60333 - Dental Insurance	11,973	13,788	14,460	672	4.9%
63	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>51,441</b>	<b>64,316</b>	<b>72,281</b>	<b>7,965</b>	<b>12.4%</b>
64						
65	<b>Total 60300 - BENEFITS</b>	<b>421,569</b>	<b>502,696</b>	<b>549,885</b>	<b>47,189</b>	<b>9.4%</b>
66	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>1,195,813</b>	<b>1,368,284</b>	<b>1,514,875</b>	<b>146,591</b>	<b>10.7%</b>
67	61000 - TRAVEL & TRAINING					
68	61100 - Conferences	-	1,200	1,750	550	45.8%
69	61200 - Staff Training & Education	-	1,800	2,000	200	11.1%
70	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>-</b>	<b>3,000</b>	<b>3,750</b>	<b>750</b>	<b>25.0%</b>
71	62000 - ADMINISTRATIVE COSTS					
72	62100 - Business Travel	1,210	2,100	2,750	650	31.0%
73	62200 - Legal Notices	(18)	-	-	-	N/A
74	62420 - Team Motivation	183	800	800	-	0.0%
75	62510 - Credit Card Fees	23,504	25,000	60,000	35,000	140.0%
76	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>24,879</b>	<b>27,900</b>	<b>63,550</b>	<b>35,650</b>	<b>127.8%</b>
77	63000 - PROFESSIONAL FEES					
78	63310 - Legal Services	453	3,500	3,500	-	0.0%
79	63610 - Medical Exams	-	150	150	-	0.0%
80	63900 - Other Professional Services	-	4,000	4,000	-	0.0%
81	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>453</b>	<b>7,650</b>	<b>7,650</b>	<b>-</b>	<b>0.0%</b>
82	64000 - EQUIPMENT AND FLEET					
83	64120 - Equipment Maintenance & Parts	3,532	3,500	4,000	500	14.3%
84	64130 - Large Equipment Service Contracts	300	-	-	-	N/A
85	64140 - Large Equipment Maintenance Contractor	3,132	3,000	4,000	1,000	33.3%
86	64150 - Scale Certification and Maintenance	-	105	105	-	0.0%
87	64160 - Large Equipment Purchase	18,655	122,000	65,000	(57,000)	-46.7%
88	64190 - Equipment Contingency	-	-	-	-	N/A
89	<b>Total 64100 - LARGE EQUIPMENT</b>	<b>25,619</b>	<b>128,605</b>	<b>73,105</b>	<b>(55,500)</b>	<b>-43.2%</b>
90	64200 - GENERAL EQUIPMENT					
91	64210 - Small Equipment	1,528	5,000	4,000	(1,000)	-20.0%
92	64230 - Safety Equipment	312	1,000	2,000	1,000	100.0%
93	<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>1,840</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0.0%</b>
94	64300 - INFORMATION TECHNOLOGY					
95	64310 - Software License	80	-	300	300	N/A
96	64320 - Hardware and Equipment	3,857	13,000	13,750	750	5.8%
97	64340 - Systems Maintenance	2,799	4,800	7,200	2,400	50.0%
98	64350 - Telecommunications	13,260	13,500	17,500	4,000	29.6%
99	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>19,997</b>	<b>31,300</b>	<b>38,750</b>	<b>7,450</b>	<b>23.8%</b>
100	65000 - FLEET MAINTENANCE					
101	65310 - Fleet Tire Replacement or Repair	-	2,000	22,000	20,000	1000.0%
102	65320 - Fleet Parts	12,122	1,500	2,000	500	33.3%
103	65400 - Fleet Diesel & Gas	2,520	2,400	2,500	100	4.2%

104	<b>Total 65000 - FLEET MAINTENANCE</b>	<b>14,642</b>	<b>5,900</b>	<b>26,500</b>	20,600	349.2%
105						
106	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>62,098</b>	<b>171,805</b>	<b>144,355</b>	(27,450)	-16.0%
107	66000 - SUPPLIES					
108	66100 - GENERAL MATERIALS AND SUPPLIES					
109	66110 - Materials & Supplies	1,544	5,000	5,000	-	0.0%
110	66120 - Facility Signage	3,324	6,000	4,000	(2,000)	-33.3%
111	66130 - Safety Supplies	4,345	3,000	3,750	750	25.0%
112	66140 - Uniforms	5,568	7,500	9,000	1,500	20.0%
113	66150 - Personal Protective Equipment	1,492	2,000	2,000	-	0.0%
114	66160 - Bins & Containers Not Sold	-	-	-	-	N/A
115	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>16,273</b>	<b>23,500</b>	<b>23,750</b>	250	1.1%
116	66200 - GENERAL OFFICE SUPPLIES					
117	66210 - Office Supplies	3,553	2,000	3,000	1,000	50.0%
118	66220 - Bottled Water	971	850	1,300	450	52.9%
119	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>4,524</b>	<b>2,850</b>	<b>4,300</b>	1,450	50.9%
120	<b>Total 66000 - SUPPLIES</b>	<b>20,797</b>	<b>26,350</b>	<b>28,050</b>	1,700	6.5%
121	67200 - DISPOSAL FEES					
122	67210 - Trash Disposal	704,790	800,000	715,000	(85,000)	-10.6%
123	67211 - DOC Recycling Fees	277,750	264,000	277,000	13,000	4.9%
124	67212 - Food Waste Disposal	42,180	33,000	45,000	12,000	36.4%
125	67213 - Tire Disposal Fees	91,003	72,000	92,500	20,500	28.5%
126	67230 - Hazardous Waste Disposal	6,797	6,900	7,500	600	8.7%
127	67231 - Refrigerant Removal	60,516	55,000	70,000	15,000	27.3%
128	67232 - Electronic Disposal	19,164	15,000	14,000	(1,000)	-6.7%
129	<b>Total 67200 - DISPOSAL FEES</b>	<b>1,202,200</b>	<b>1,245,900</b>	<b>1,221,000</b>	(24,900)	-2.0%
130	67300 - MATERIALS PROCESSING					
131	67320 - Wood Processing Fee	60,000	60,000	60,000	-	0.0%
132	<b>Total 67300 - MATERIALS PROCESSING</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	-	0.0%
133	<b>Total 67000 - MATERIALS MANAGEMENT</b>	<b>1,262,200</b>	<b>1,305,900</b>	<b>1,281,000</b>	(24,900)	-1.9%
134	68000 - PROPERTY MANAGEMENT					
135	68100 - BUILDING & LAND					
136	68110 - Building Lease	1,005	1,006	1,006	-	0.0%
137	68130 - Plowing	3,625	4,000	5,000	1,000	25.0%
138	68140 - Building Maintenance	4,213	6,500	4,500	(2,000)	-30.8%
139	68150 - Skilled Labor	705	17,500	17,000	(500)	-2.9%
140	68160 - Safety Monitor & Inspection	4,919	3,750	8,000	4,250	113.3%
141	68180 - Property Improvement	10,863	6,000	3,500	(2,500)	-41.7%
142	<b>Total 68100 - BUILDING &amp; LAND</b>	<b>25,328</b>	<b>38,756</b>	<b>39,006</b>	250	0.6%
143	68200 - UTILITIES					
144	68210 - Electricity	16,311	15,000	15,000	-	0.0%
145	68220 - Heating Fuel	2,267	3,000	2,600	(400)	-13.3%
146	68230 - Water/Sewer	8,553	8,500	9,250	750	8.8%
147	<b>Total 68200 - UTILITIES</b>	<b>27,131</b>	<b>26,500</b>	<b>26,850</b>	350	1.3%
148	68300 - COMMERCIAL INSURANCE	-	-	-	-	N/A
149	68310 - Commerical Insurance Premium	20,754	16,795	23,832	7,037	41.9%
150	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>20,754</b>	<b>16,795</b>	<b>23,832</b>	7,037	41.9%
151	68450 - State and Local Taxes	-	-	3,000	3,000	N/A
152	68460 - Permits	524	500	1,500	1,000	200.0%
153	<b>Total 68400 - GOVERNMENT TAXES &amp; FEES</b>	<b>524</b>	<b>500</b>	<b>4,500</b>	4,000	800.0%
154	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>73,737</b>	<b>82,551</b>	<b>94,188</b>	11,637	14.1%
155	69000 - PROMOTION & EDUCATION					
156	69100 - Advertising	3,198	-	-	-	N/A
157	69200 - Printing	90	-	1,500	1,500	N/A
158	<b>Total 69000 - PROMOTION &amp; EDUCATION</b>	<b>3,288</b>	<b>-</b>	<b>1,500</b>	1,500	N/A
159	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	469,015	-	-	-	N/A
160	70000 - COMMUNITY SUPPORT				-	N/A
161	70200 - Green Up Day	-	6,000	7,000	1,000	16.7%

162	70700 - Illegal Dumping	540	1,000	1,000	-	0.0%
163	<b>Total 70000 - COMMUNITY SUPPORT</b>	<b>540</b>	<b>7,000</b>	<b>8,000</b>	1,000	14.3%
164						
165						
166	<b>Total Expense</b>	<b>3,112,820</b>	<b>3,000,440</b>	<b>3,146,918</b>	146,478	4.9%
167						
168	<b>Net Ordinary Income</b>	<b>(87,674)</b>	<b>226,762</b>	<b>176,582</b>	(50,180)	-22.1%
169	91000 - SUBSIDIES & TRANSFERS					
170	91100 - Solid Waste Management Fee Subsidy	3,938	-	-	-	N/A
171	91200 - Operating Reserve Subsidy	83,736	-	-	-	N/A
172	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>87,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
173	94000 - ALLOCATIONS					
174	<b>Other Income</b>	<b>87,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
175	Realized Gain/Loss					
176	95000 - RESERVE TRANSFERS					
177	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A
178	95900 - Transfer Undesignated Funds	-	-	-	-	N/A
179	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A
180	95200 - Transfer Operating Reserve	-	226,762	176,582	(50,180)	-22.1%
181	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A
182	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A
183	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A
184	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>-</b>	<b>226,762</b>	<b>176,582</b>	<b>(50,180)</b>	<b>-22.1%</b>
185	<b>Other Expense</b>	<b>-</b>	<b>226,762</b>	<b>176,582</b>	<b>(50,180)</b>	<b>-22.1%</b>
186						
187	<b>Net Other Income</b>	<b>87,674</b>	<b>(226,762)</b>	<b>(176,582)</b>	50,180	-22.1%
188	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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**

	<b>Actual FY24</b>	<b>Budget FY25</b>	<b>Proposed FY26</b>	<b><u>FY25 BUD v FY26 BUD</u> \$ Change</b>	<b>% Change</b>
1 Income	402,384	365,823	386,823	21,000	5.7%
2 Cost of Sales	19,645	19,000	15,000	(4,000)	-21.1%
3 Gross Profit	382,739	346,823	371,823	25,000	7.2%
4					
5 Expense	902,060	1,154,376	1,033,587	(120,789)	-10.5%
6 Net Ordinary Income	(519,321)	(807,553)	(661,764)	145,789	-18.1%
7					
8 Reserve Transfers:					
9 Transfers From	517,481	1,152,526	1,031,737		
10 Transfers To	1,840	(344,973)	(369,973)		
11 Net Reserves (Increase) / Decrease	519,321	807,553	661,764		
12					
13 Net Income	-	-	-		

Hazardous Waste						
Chittenden Solid Waste District - Income Statement Report						
		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	40400 - HAZARDOUS WASTE					
4	40410 - Out of District Hazardous Waste Fee	3,519	2,500	3,000	500	20.0%
5	40411 - Fluorescent lights	17,946	15,000	15,000	-	0.0%
6	40412 - CEG	73,580	60,000	70,000	10,000	16.7%
7	40413 - Electronics	116	-	-	-	N/A
8	40419 - Hazardous Waste, Miscellaneous	9,647	-	-	-	N/A
9	<b>Total 40400 - HAZARDOUS WASTE</b>	<b>104,808</b>	<b>77,500</b>	<b>88,000</b>	<b>10,500</b>	<b>13.5%</b>
10	42000 - SALE OF MATERIALS					
11	42100 - Battery Sales	813	750	750	-	0.0%
12	42300 - Scrap Metal Sales	1,465	1,250	1,000	(250)	-20.0%
13	42800 - Paint Sales	40,019	55,000	40,000	(15,000)	-27.3%
14	42810 - Paint Sale Discount	(11,712)	(16,500)	(12,000)	4,500	-27.3%
15	42900 - Miscellaneous Material Sales	-	5,000	3,500	(1,500)	-30.0%
16	42990 - Material Sales Over/Under	3	-	-	-	N/A
17	42150 - Textile Sales	-	-	-	-	N/A
18	<b>Total 42000 - SALE OF MATERIALS</b>	<b>30,588</b>	<b>45,500</b>	<b>33,250</b>	<b>(12,250)</b>	<b>-26.9%</b>
19	45000 - PRODUCT STEWARDSHIP AND REIMB					
20	45100 - Paint Reimbursement	104,708	115,000	100,000	(15,000)	-13.0%
21	45200 - Pesticide Reimbursement	36,241	-	35,000	35,000	N/A
22	45300 - Electronics Reimbursement	522	-	250	250	N/A
23	45400 - Battery Stewardship	16,461	15,000	16,500	1,500	10.0%
24	45500 - Fluorecent Reimbursement	3,515	1,500	2,500	1,000	66.7%
25	<b>Total 45000 - PRODUCT STEWARDSHIP AND REIMB</b>	<b>161,446</b>	<b>131,500</b>	<b>154,250</b>	<b>22,750</b>	<b>17.3%</b>
26						
27	49100 - Charges for Services	532	-	-	-	N/A
28	<b>Total 49000 - OTHER INCOME</b>	<b>532</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
29	47000 - GRANT REVENUE	106,850	111,323	111,323	-	0.0%
30	47500 - EQUIPMENT SALE/TRADEIN	(1,840)	-	-	-	N/A
31	<b>Income</b>	<b>402,384</b>	<b>365,823</b>	<b>386,823</b>	<b>21,000</b>	<b>5.7%</b>
32	Cost of Goods Sold					
33	50000 - COST OF GOODS SOLD					
34	53000 - Paint	19,645	19,000	15,000	(4,000)	-21.1%
35	<b>Cost of Sales</b>	<b>19,645</b>	<b>19,000</b>	<b>15,000</b>	<b>(4,000)</b>	<b>-21.1%</b>
36	<b>Gross Profit</b>	<b>382,739</b>	<b>346,823</b>	<b>371,823</b>	<b>25,000</b>	<b>7.2%</b>
37	60000 - EXPENSES					
38	60100 - PAYROLL EXPENSES					
39	60210 - Salaries	(6,552)	46,418	-	(46,418)	-100.0%
40	60220 - Hourly Wages	284,851	323,750	340,956	17,206	5.3%
41	60240 - Overtime Wages	9,812	17,651	16,606	(1,045)	-5.9%
42	<b>Total 60200 - SALARIES AND WAGES</b>	<b>288,112</b>	<b>387,819</b>	<b>357,562</b>	<b>(30,257)</b>	<b>-7.8%</b>
43	60300 - BENEFITS					
44	60310 - MANDATED BENEFITS					
45	60311 - Federal Insurance Contribution (FICA)	22,560	29,668	27,353	(2,315)	-7.8%
46	60312 - Workers' Compensation	29,369	34,354	32,896	(1,458)	-4.2%
47	60313 - Unemployment	401	638	513	(125)	-19.6%
48	60314 - State Payroll Tax	-	-	-	-	N/A
49	<b>Total 60310 - MANDATED BENEFITS</b>	<b>52,330</b>	<b>64,660</b>	<b>60,762</b>	<b>(3,898)</b>	<b>-6.0%</b>



50	60320 - MEDICAL BENEFITS					
51	60321 - Health Insurance Premiums	48,258	73,771	76,085	2,314	3.1%
52	60322 - Health Savings Account	6,000	12,000	10,500	(1,500)	-12.5%
53	60323 - Health Reimbursement Arrangement (HRA)	16,842	21,280	18,270	(3,010)	-14.1%
54	60324 - Health Insurance Opt Out - Taxable	4,270	4,260	4,260	-	0.0%
55	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>75,370</b>	<b>111,311</b>	<b>109,115</b>	<b>(2,196)</b>	<b>-2.0%</b>
56	60330 - OPTIONAL BENEFITS				-	N/A
57	60331 - Retirement (ICMA)	20,111	18,005	16,106	(1,899)	-10.5%
58	60332 - Life/Disability Insurance	3,143	4,998	3,100	(1,898)	-38.0%
59	60333 - Dental Insurance	3,043	5,433	5,229	(204)	-3.8%
60	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>26,297</b>	<b>28,436</b>	<b>24,435</b>	<b>(4,001)</b>	<b>-14.1%</b>
61						
62	<b>Total 60300 - BENEFITS</b>	<b>153,997</b>	<b>204,407</b>	<b>194,312</b>	<b>(10,095)</b>	<b>-4.9%</b>
63	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>442,109</b>	<b>592,226</b>	<b>551,874</b>	<b>(40,352)</b>	<b>-6.8%</b>
64	61000 - TRAVEL & TRAINING					
65	61100 - Conferences	1,350	3,000	3,000	-	0.0%
66	61200 - Staff Training & Education	737	1,000	1,000	-	0.0%
67	61300 - Membership Dues	2,020	2,350	2,350	-	0.0%
68	61400 - Subscriptions	-	-	-	-	N/A
69	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>4,107</b>	<b>6,350</b>	<b>6,350</b>	<b>-</b>	<b>0.0%</b>
70	62000 - ADMINISTRATIVE COSTS					
71	62100 - Business Travel	2,143	2,000	2,000	-	0.0%
72	62420 - Team Motivation	-	500	500	-	0.0%
73	62510 - Credit Card Fees	1,651	-	1,750	1,750	N/A
74	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>3,794</b>	<b>2,500</b>	<b>4,250</b>	<b>1,750</b>	<b>70.0%</b>
75	63000 - PROFESSIONAL FEES					
76	63310 - Legal Services	414	-	-	-	N/A
77	63510 - Consulting	-	2,750	-	(2,750)	-100.0%
78	63610 - Medical Exams	1,737	-	2,750	2,750	N/A
79	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>2,151</b>	<b>2,750</b>	<b>2,750</b>	<b>-</b>	<b>0.0%</b>
80	64000 - EQUIPMENT AND FLEET					
81	64120 - Equipment Maintenance & Parts	157	2,000	2,000	-	0.0%
82	64130 - Large Equipment Service Contracts	1,060	4,000	4,000	-	0.0%
83	64140 - Large Equipment Maintenance Contractor	-	-	250	250	N/A
84	64150 - Scale Certification and Maintenance	-	250	-	(250)	-100.0%
85	64160 - Large Equipment Purchase	4,546	-	-	-	N/A
86	64190 - Equipment Contingency	-	6,500	-	(6,500)	-100.0%
87	<b>Total 64100 - LARGE EQUIPMENT</b>	<b>5,763</b>	<b>12,750</b>	<b>6,250</b>	<b>(6,500)</b>	<b>-51.0%</b>
88	64200 - GENERAL EQUIPMENT					
89	64210 - Small Equipment	568	1,500	1,500	-	0.0%
90	64220 - Office Equipment	398	1,000	1,000	-	0.0%
91	<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>966</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>0.0%</b>
92	64300 - INFORMATION TECHNOLOGY					
93	64320 - Hardware and Equipment	3,381	2,500	2,500	-	0.0%
94	64340 - Systems Maintenance	-	1,000	1,000	-	0.0%
95	64350 - Telecommunications	6,119	5,750	4,250	(1,500)	-26.1%
96	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>9,500</b>	<b>9,250</b>	<b>7,750</b>	<b>(1,500)</b>	<b>-16.2%</b>
97	65000 - FLEET MAINTENANCE					
98	65220 - Fleet Contractor	1,009	-	-	-	N/A
99	65320 - Fleet Parts	-	1,000	1,000	-	0.0%
100	65400 - Fleet Diesel & Gas	504	600	600	-	0.0%
101	<b>Total 65000 - FLEET MAINTENANCE</b>	<b>1,513</b>	<b>1,600</b>	<b>1,600</b>	<b>-</b>	<b>0.0%</b>
102						
103	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>17,742</b>	<b>26,100</b>	<b>18,100</b>	<b>(8,000)</b>	<b>-30.7%</b>
104	66000 - SUPPLIES					
105	66100 - GENERAL MATERIALS AND SUPPLIES					
106	66110 - Materials & Supplies	3,973	6,500	9,500	3,000	46.2%
107	66130 - Safety Supplies	1,022	350	1,000	650	185.7%
108	66140 - Uniforms	1,954	1,500	4,500	3,000	200.0%
109	66150 - Personal Protective Equipment	6,656	7,500	7,500	-	0.0%
110	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>13,606</b>	<b>15,850</b>	<b>22,500</b>	<b>6,650</b>	<b>42.0%</b>
111	66200 - GENERAL OFFICE SUPPLIES					

112	66210 - Office Supplies	837	1,000	750	(250)	-25.0%
113	66220 - Bottled Water	191	650	400	(250)	-38.5%
114	66230 - Postage	43	-	-	-	N/A
115	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>1,071</b>	<b>1,650</b>	<b>1,150</b>	<b>(500)</b>	<b>-30.3%</b>
116	<b>Total 66000 - SUPPLIES</b>	<b>14,677</b>	<b>17,500</b>	<b>23,650</b>	<b>6,150</b>	<b>35.1%</b>
117	67000 - MATERIALS MANAGEMENT					
118	67100 - TRUCKING AND HAULING					
119	67110 - Hauling Services	-	1,500	1,500	-	0.0%
120	67120 - Product Delivery	-	-	-	-	N/A
121	<b>Total 67100 - TRUCKING AND HAULING</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0.0%</b>
122	67200 - DISPOSAL FEES					
123	67210 - Trash Disposal	7,986	8,500	6,500	(2,000)	-23.5%
124	67211 - DOC Recycling Fees	180	1,000	1,000	-	0.0%
125	67230 - Hazardous Waste Disposal	296,286	391,600	325,000	(66,600)	-17.0%
126	67232 - Electronic Disposal	790	1,000	1,000	-	0.0%
127	67233 - Fluorescent Disposal	24,212	28,000	23,000	(5,000)	-17.9%
128	<b>Total 67200 - DISPOSAL FEES</b>	<b>329,455</b>	<b>430,100</b>	<b>356,500</b>	<b>(73,600)</b>	<b>-17.1%</b>
129	67500 - TESTING					
130	67510 - Ground Water Testing	-	-	-	-	N/A
131	67520 - Product Testing	-	1,200	1,200	-	0.0%
132	<b>Total 67500 - TESTING</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>0.0%</b>
133	<b>Total 67000 - MATERIALS MANAGEMENT</b>	<b>329,455</b>	<b>432,800</b>	<b>359,200</b>	<b>(73,600)</b>	<b>-17.0%</b>
134	68000 - PROPERTY MANAGEMENT					
135	68100 - BUILDING & LAND					
136	68110 - Building Lease	22,707	26,000	24,000	(2,000)	-7.7%
137	68120 - Mowing	1,879	1,500	-	(1,500)	-100.0%
138	68140 - Building Maintenance	2,868	6,500	6,500	-	0.0%
139	68150 - Skilled Labor	6,210	7,000	7,000	-	0.0%
140	68160 - Safety Monitor & Inspection	3,183	2,500	3,500	1,000	40.0%
141	68180 - Property Improvement	-	-	-	-	N/A
142	<b>Total 68100 - BUILDING &amp; LAND</b>	<b>36,847</b>	<b>43,500</b>	<b>41,000</b>	<b>(2,500)</b>	<b>-5.7%</b>
143	68200 - UTILITIES					
144	68210 - Electricity	11,306	15,000	12,000	(3,000)	-20.0%
145	68220 - Heating Fuel	1,258	2,500	2,000	(500)	-20.0%
146	68230 - Water/Sewer	968	1,650	1,250	(400)	-24.2%
147	<b>Total 68200 - UTILITIES</b>	<b>13,532</b>	<b>19,150</b>	<b>15,250</b>	<b>(3,900)</b>	<b>-20.4%</b>
148	68300 - COMMERCIAL INSURANCE	-	-	-	-	N/A
149	68310 - Commercial Insurance Premium	12,219	11,500	11,163	(337)	-2.9%
150	68320 - Commercial Insurance Reserve	-	-	-	-	N/A
151	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>12,219</b>	<b>11,500</b>	<b>11,163</b>	<b>(337)</b>	<b>-2.9%</b>
152	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>62,598</b>	<b>74,150</b>	<b>67,413</b>	<b>(6,737)</b>	<b>-9.1%</b>
153	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	25,429	-	-	-	N/A
154						
155						
156	<b>Total Expense</b>	<b>902,060</b>	<b>1,154,376</b>	<b>1,033,587</b>	<b>(120,789)</b>	<b>-10.5%</b>
157						
158	<b>Net Ordinary Income</b>	<b>(519,321)</b>	<b>(807,553)</b>	<b>(661,764)</b>	<b>145,789</b>	<b>-18.1%</b>
159	91000 - SUBSIDIES & TRANSFERS					
160	91100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A
161	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A
162	91500 - CCUF Transfer	-	-	-	-	N/A
163	91200 - Operating Reserve Subsidy	517,481	1,152,526	1,031,737	(120,789)	-10.5%
164	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>517,481</b>	<b>1,152,526</b>	<b>1,031,737</b>	<b>(120,789)</b>	<b>-10.5%</b>
165	81400 - CCUF Transfer	-	-	-	-	N/A
166	81100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A
167	81300 - Drop Off Center Stabilization Transfer	-	-	-	-	N/A
168	81200 - Landfill Post Closure Transfer	-	-	-	-	N/A
169	<b>Total 81000 - SUBSIDIES &amp; TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
170	<b>Other Income</b>	<b>517,481</b>	<b>1,152,526</b>	<b>1,031,737</b>	<b>(120,789)</b>	<b>-10.5%</b>

171	Realized Gain/Loss					
172	95000 - RESERVE TRANSFERS					
173	95400 - Transfer to Capital Reserve	(1,840)	-	-	-	N/A
174	91300 - Building & Building Repair	-	-	-	-	N/A
175	91400 - Equipment	-	-	-	-	N/A
176	<b>Total 95400 - Transfer Capital Reserve</b>	<b>(1,840)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
177	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A
178	95900 - Transfer Undesignated Funds	-	-	-	-	N/A
179	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A
180	95200 - Transfer Operating Reserve	-	344,973	369,973	25,000	7.2%
181	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A
182	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A
183	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A
184	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>(1,840)</b>	<b>344,973</b>	<b>369,973</b>	<b>25,000</b>	<b>7.2%</b>
185	<b>Other Expense</b>	<b>(1,840)</b>	<b>344,973</b>	<b>369,973</b>	<b>25,000</b>	<b>7.2%</b>
186						
187	<b>Net Other Income</b>	<b>519,321</b>	<b>807,553</b>	<b>661,764</b>	<b>(145,789)</b>	<b>-18.1%</b>
188	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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	Budget	Proposed	\$ Change	% Change
		FY24	FY25	FY26		
1	Income	(63,711)	12,000	-	(12,000)	-100.0%
2	Cost of Sales	-	-	-	-	N/A
3	Gross Profit	(63,711)	12,000	-	(12,000)	-100.0%
4						
5	Expense	109,607	83,846	50,464	(33,382)	-39.8%
6	Net Ordinary Income	(173,318)	(71,846)	(50,464)	21,382	-29.8%
7						
8	Reserve Transfers:					
9	Transfers From	83,157	71,846	50,464		
10	Transfers To	90,161	-	-		
11	Net Reserves (Increase) / Decrease	173,318	71,846	50,464		
12						
13	Net Income	-	-	-		

Property Management						
Chittenden Solid Waste District - Income Statement Report						
		Actual FY24	Budget FY25	Forecast FY26	ForecastFY26- BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	44000 - RENTAL INCOME					
4	44100 - Residential Rent	8,850	-	-	-	N/A
5	44200 - Commercial Rent	17,600	12,000	-	(12,000)	-100.0%
6	<b>Total 44000 - RENTAL INCOME</b>	<b>26,450</b>	<b>12,000</b>	-	(12,000)	-100.0%
7	47500 - EQUIPMENT SALE/TRADEIN	(90,161)	-	-	-	N/A
8	<b>Income</b>	<b>(63,711)</b>	<b>12,000</b>	-	(12,000)	-100.0%
9	Cost of Goods Sold					
10	<b>Cost of Sales</b>	-	-	-	-	N/A
11	<b>Gross Profit</b>	<b>(63,711)</b>	<b>12,000</b>	-	(12,000)	-100.0%
12	62000 - ADMINISTRATIVE COSTS					
13	62610 - Interest Expense	60	-	-	-	N/A
14	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>60</b>	-	-	-	N/A
15	63000 - PROFESSIONAL FEES					
16	63210 - Engineering	11,220	-	-	-	N/A
17	63310 - Legal Services	-	1,000	3,000	2,000	200.0%
18	63410 - IT Development	-	-	-	-	N/A
19	63510 - Consulting	370	-	-	-	N/A
20	63900 - Other Professional Services	-	-	25,000	25,000	N/A
21	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>11,589</b>	<b>1,000</b>	<b>28,000</b>	27,000	2700.0%
22	64200 - GENERAL EQUIPMENT					
23	64210 - Small Equipment	76	-	-	-	N/A
24	<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>76</b>	-	-	-	N/A
25	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>76</b>	-	-	-	N/A
26	66000 - SUPPLIES					
27	66100 - GENERAL MATERIALS AND SUPPLIES					
28	66110 - Materials & Supplies	334	1,000	-	(1,000)	-100.0%
29	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>334</b>	<b>1,000</b>	-	(1,000)	-100.0%
30	<b>Total 66000 - SUPPLIES</b>	<b>334</b>	<b>1,000</b>	-	(1,000)	-100.0%
31	68000 - PROPERTY MANAGEMENT					
32	68100 - BUILDING & LAND					
33	68110 - Building Lease	-	-	-	-	N/A
34	68120 - Mowing	4,930	5,050	-	(5,050)	-100.0%
35	68130 - Plowing	-	-	-	-	N/A
36	68140 - Building Maintenance	4,216	3,000	-	(3,000)	-100.0%
37	68150 - Skilled Labor	8,185	25,000	3,000	(22,000)	-88.0%
38	68160 - Safety Monitor & Inspection	330	330	-	(330)	-100.0%
39	68180 - Property Improvement	4,035	-	-	-	N/A
40	<b>Total 68100 - BUILDING &amp; LAND</b>	<b>21,697</b>	<b>33,380</b>	<b>3,000</b>	(30,380)	-91.0%
41	68200 - UTILITIES					
42	68210 - Electricity	2,832	3,240	-	(3,240)	-100.0%
43	68220 - Heating Fuel	11,151	10,000	2,025	(7,975)	-79.8%
44	68230 - Water/Sewer	3,131	3,720	500	(3,220)	-86.6%
45	<b>Total 68200 - UTILITIES</b>	<b>17,114</b>	<b>16,960</b>	<b>2,525</b>	(14,435)	-85.1%
46	68300 - COMMERCIAL INSURANCE	-	-	-	-	N/A
47	68310 - Commercial Insurance Premium	9,971	9,648	3,753	(5,895)	-61.1%
48	68320 - Commercial Insurance Reserve	-	-	-	-	N/A
49	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>9,971</b>	<b>9,648</b>	<b>3,753</b>	(5,895)	-61.1%

50	68400 - GOVERNMENT TAXES & FEES						
51	68410 - Host Town Fee	11,333	12,000	13,186	1,186	9.9%	
52	68420 - Impact Fee	-	-	-	-	N/A	
53	68440 - Property Taxes	20,480	9,858	-	(9,858)	-100.0%	
54	68450 - State and Local Taxes	-	-	-	-	N/A	
55	68460 - Permits	-	-	-	-	N/A	
56	<b>Total 68400 - GOVERNMENT TAXES &amp; FEES</b>	<b>31,814</b>	<b>21,858</b>	<b>13,186</b>	<b>(8,672)</b>	<b>-39.7%</b>	
57	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>80,595</b>	<b>81,846</b>	<b>22,464</b>	<b>(59,382)</b>	<b>-72.6%</b>	
58	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	16,952	-	-	-	N/A	
59							
60							
61	<b>Total Expense</b>	<b>109,607</b>	<b>83,846</b>	<b>50,464</b>	<b>(33,382)</b>	<b>-39.8%</b>	
62							
63	<b>Net Ordinary Income</b>	<b>(173,318)</b>	<b>(71,846)</b>	<b>(50,464)</b>	<b>21,382</b>	<b>-29.8%</b>	
64	91000 - SUBSIDIES & TRANSFERS						
65	91100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A	
66	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A	
67	91500 - CCUF Transfer	-	-	-	-	N/A	
68	91200 - Operating Reserve Subsidy	83,157	71,846	50,464	(21,382)	-29.8%	
69	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>83,157</b>	<b>71,846</b>	<b>50,464</b>	<b>(21,382)</b>	<b>-29.8%</b>	
70	<b>Other Income</b>	<b>83,157</b>	<b>71,846</b>	<b>50,464</b>	<b>(21,382)</b>	<b>-29.8%</b>	
71	Realized Gain/Loss						
72	95000 - RESERVE TRANSFERS						
73	95400 - Transfer to Capital Reserve	(90,161)	-	-	-	N/A	
74	91300 - Buliding & Building Repair	-	-	-	-	N/A	
75	91400 - Equipment	-	-	-	-	N/A	
76	<b>Total 95400 - Transfer Capital Reserve</b>	<b>(90,161)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
77	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A	
78	95900 - Transfer Undesignated Funds	-	-	-	-	N/A	
79	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A	
80	95200 - Transfer Operating Reserve	-	-	-	-	N/A	
81	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A	
82	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A	
83	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A	
84	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>(90,161)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
85	<b>Other Expense</b>	<b>(90,161)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
86							
87	<b>Net Other Income</b>	<b>173,318</b>	<b>71,846</b>	<b>50,464</b>	<b>(21,382)</b>	<b>-29.8%</b>	
88	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>			

## 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						
Organic Recycling Facilities						
					<b>FY25 BUD v FY26 BUD</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>			
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	1,246,884	(29,693)	-2.3%
6	Net Ordinary Income	(172,274)	(203,831)	(138,933)	64,898	-31.8%
7						
8	Reserve Transfers:					
9	Transfers From	5,892	203,831	138,933		
10	Transfers To	166,382	-	-		
11	Net Reserves (Increase) / Decrease	172,274	203,831	138,933		
12						
13	Net Income	-	-	-		

Organics Recycling Facilities						
Chittenden Solid Waste District - Income Statement Report						
		Actual FY24	Budget FY25	Forecast FY26	ForecastFY26- BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	40100 - TIPPING FEES					
4	40120 - Recycling Tipping Fee	3,231	-	-	-	N/A
5	40130 - Feedstock Tipping Fee	294,780	316,853	308,510	(8,343)	-2.6%
6	<b>Total 40100 - TIPPING FEES</b>	<b>298,011</b>	<b>316,853</b>	<b>308,510</b>	<b>(8,343)</b>	<b>-2.6%</b>
7	42000 - SALE OF MATERIALS					
8	42600 - Compost Sales	886,422	841,281	958,106	116,825	13.9%
9	42650 - Compost Delivery Fee	39,007	55,499	40,283	(15,216)	-27.4%
10	<b>Total 42000 - SALE OF MATERIALS</b>	<b>925,429</b>	<b>896,780</b>	<b>998,389</b>	<b>101,609</b>	<b>11.3%</b>
11						
12	49100 - Charges for Services	1,507	-	-	-	N/A
13	<b>Total 49900 - Miscellaneous Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
14	49300 - Credit Card Revenue	-	2,524	-	(2,524)	-100.0%
15	<b>Total 49000 - OTHER INCOME</b>	<b>1,507</b>	<b>2,524</b>	<b>-</b>	<b>(2,524)</b>	<b>-100.0%</b>
16	47000 - GRANT REVENUE	1,545	-	-	-	N/A
17	47500 - EQUIPMENT SALE/TRADEIN	(156,169)	-	-	-	N/A
18	<b>Income</b>	<b>1,070,324</b>	<b>1,216,157</b>	<b>1,306,899</b>	<b>90,742</b>	<b>7.5%</b>
19	Cost of Goods Sold					
20	50000 - COST OF GOODS SOLD					
21	51100 - Compost	(12,656)	40,103	54,687	14,584	36.4%
22	51200 - Topsoil	30,757	44,662	48,272	3,610	8.1%
23	51300 - Garden Mix	59,293	58,646	95,988	37,342	63.7%
24	<b>Total 51000 - Organics Cost of Goods Sold</b>	<b>77,394</b>	<b>143,411</b>	<b>198,947</b>	<b>55,536</b>	<b>38.7%</b>
25						
26	<b>Cost of Sales</b>	<b>77,394</b>	<b>143,411</b>	<b>198,947</b>	<b>55,536</b>	<b>38.7%</b>
27	<b>Gross Profit</b>	<b>992,930</b>	<b>1,072,746</b>	<b>1,107,952</b>	<b>35,206</b>	<b>3.3%</b>
28	60000 - EXPENSES					
29	60100 - PAYROLL EXPENSES					
30	60210 - Salaries	102,306	108,506	113,422	4,916	4.5%
31	60220 - Hourly Wages	319,276	345,492	402,575	57,083	16.5%
32	60240 - Overtime Wages	6,130	4,071	4,437	366	9.0%
33	<b>Total 60200 - SALARIES AND WAGES</b>	<b>427,712</b>	<b>458,068</b>	<b>520,433</b>	<b>62,365</b>	<b>13.6%</b>
34	60300 - BENEFITS					
35	60310 - MANDATED BENEFITS					
36	60311 - Federal Insurance Contribution (FICA)	30,754	35,042	39,813	4,771	13.6%
37	60312 - Workers' Compensation	18,625	23,478	25,778	2,300	9.8%
38	60313 - Unemployment	489	638	598	(40)	-6.3%
39	60314 - State Payroll Tax	-	-	-	-	N/A
40	<b>Total 60310 - MANDATED BENEFITS</b>	<b>49,868</b>	<b>59,158</b>	<b>66,189</b>	<b>7,031</b>	<b>11.9%</b>
41	60320 - MEDICAL BENEFITS					
42	60321 - Health Insurance Premiums	68,680	86,058	96,336	10,278	11.9%
43	60322 - Health Savings Account	15,500	16,500	16,500	-	0.0%
44	60323 - Health Reimbursement Arrangement (HRA)	22,687	29,260	28,710	(550)	-1.9%
45	60324 - Health Insurance Opt Out - Taxable	37	-	-	-	N/A
46	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>106,904</b>	<b>131,818</b>	<b>141,546</b>	<b>9,728</b>	<b>7.4%</b>
47	60330 - OPTIONAL BENEFITS					
48	60331 - Retirement (ICMA)	22,747	27,175	30,960	3,785	13.9%
49	60332 - Life/Disability Insurance	4,900	7,345	6,210	(1,135)	-15.5%
50	60333 - Dental Insurance	3,996	5,029	5,379	350	7.0%
51	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>31,643</b>	<b>39,549</b>	<b>42,549</b>	<b>3,000</b>	<b>7.6%</b>
52						
53	<b>Total 60300 - BENEFITS</b>	<b>188,415</b>	<b>230,525</b>	<b>250,285</b>	<b>19,760</b>	<b>8.6%</b>
54	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>616,127</b>	<b>688,593</b>	<b>770,718</b>	<b>82,125</b>	<b>11.9%</b>
55	61000 - TRAVEL & TRAINING					
56	61100 - Conferences	1,048	1,700	1,700	-	0.0%
57	61200 - Staff Training & Education	1,497	6,000	2,800	(3,200)	-53.3%
58	61300 - Membership Dues	5,435	5,504	6,367	863	15.7%
59	61400 - Subscriptions	-	356	356	-	0.0%
60	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>7,980</b>	<b>13,560</b>	<b>11,223</b>	<b>(2,337)</b>	<b>-17.2%</b>
61	62000 - ADMINISTRATIVE COSTS					
62	62100 - Business Travel	2,043	4,351	5,495	1,144	26.3%
63	62420 - Team Motivation	111	300	-	(300)	-100.0%

64	62510 - Credit Card Fees	3,597	480	480	-	0.0%
65	62520 - Bad Debt	5	-	-	-	N/A
66	62511 - Bank Fees	-	2,524	-	(2,524)	-100.0%
67	62810 - Customer Relations	-	2,500	2,500	-	0.0%
68	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>5,755</b>	<b>10,154</b>	<b>8,475</b>	<b>(1,679)</b>	<b>-16.5%</b>
69	63000 - PROFESSIONAL FEES					
70	63210 - Engineering	2,064	2,500	2,300	(200)	-8.0%
71	63310 - Legal Services	1,775	2,000	2,000	-	0.0%
72	63900 - Other Professional Services	342	-	-	-	N/A
73	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>4,181</b>	<b>4,500</b>	<b>4,300</b>	<b>(200)</b>	<b>-4.4%</b>
74	64000 - EQUIPMENT AND FLEET					
75	64110 - Large Equipment Leases	16,798	-	15,000	15,000	N/A
76	64120 - Equipment Maintenance & Parts	25,539	59,347	58,290	(1,057)	-1.8%
77	64140 - Large Equipment Maintenance Contractor	300	39,564	38,860	(704)	-1.8%
78	64150 - Scale Certification and Maintenance	-	1,000	1,000	-	0.0%
79	64160 - Large Equipment Purchase	1,100	19,500	10,000	(9,500)	-48.7%
80	64190 - Equipment Contingency	-	75,000	-	(75,000)	-100.0%
81	<b>Total 64100 - LARGE EQUIPMENT</b>	<b>43,737</b>	<b>194,411</b>	<b>123,150</b>	<b>(71,261)</b>	<b>-36.7%</b>
82	64200 - GENERAL EQUIPMENT					
83	64210 - Small Equipment	4,517	4,500	4,500	-	0.0%
84	64220 - Office Equipment	-	250	250	-	0.0%
85	64230 - Safety Equipment	-	400	100	(300)	-75.0%
86	<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>4,517</b>	<b>5,150</b>	<b>4,850</b>	<b>(300)</b>	<b>-5.8%</b>
87	64300 - INFORMATION TECHNOLOGY					
88	64310 - Software License	25	300	300	-	0.0%
89	64320 - Hardware and Equipment	219	1,200	2,700	1,500	125.0%
90	64340 - Systems Maintenance	279	500	1,000	500	100.0%
91	64350 - Telecommunications	4,793	5,256	3,552	(1,704)	-32.4%
92	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>5,316</b>	<b>7,256</b>	<b>7,552</b>	<b>296</b>	<b>4.1%</b>
93	65000 - FLEET MAINTENANCE					
94	65220 - Fleet Contractor	3,211	-	-	-	N/A
95	65310 - Fleet Tire Replacement or Repair	5,887	7,750	7,750	-	0.0%
96	65320 - Fleet Parts	20,156	3,000	-	(3,000)	-100.0%
97	65400 - Fleet Diesel & Gas	65,080	89,789	94,764	4,975	5.5%
98	65900 - Fleet Maintenance - Other	360	-	-	-	N/A
99	<b>Total 65000 - FLEET MAINTENANCE</b>	<b>94,694</b>	<b>100,539</b>	<b>102,514</b>	<b>1,975</b>	<b>2.0%</b>
100						
101	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>148,264</b>	<b>307,356</b>	<b>238,066</b>	<b>(69,290)</b>	<b>-22.5%</b>
102	66000 - SUPPLIES					
103	66100 - GENERAL MATERIALS AND SUPPLIES					
104	66110 - Materials & Supplies	7,998	10,060	10,725	665	6.6%
105	66120 - Facility Signage	5,846	2,500	4,000	1,500	60.0%
106	66130 - Safety Supplies	817	500	-	(500)	-100.0%
107	66140 - Uniforms	2,250	5,368	7,225	1,857	34.6%
108	66150 - Personal Protective Equipment	401	700	500	(200)	-28.6%
109	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>17,312</b>	<b>19,128</b>	<b>22,450</b>	<b>3,322</b>	<b>17.4%</b>
110	66200 - GENERAL OFFICE SUPPLIES					
111	66210 - Office Supplies	1,968	500	750	250	50.0%
112	66220 - Bottled Water	139	75	225	150	200.0%
113	66230 - Postage	11	40	50	10	25.0%
114	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>2,118</b>	<b>615</b>	<b>1,025</b>	<b>410</b>	<b>66.7%</b>
115	<b>Total 66000 - SUPPLIES</b>	<b>19,430</b>	<b>19,743</b>	<b>23,475</b>	<b>3,732</b>	<b>18.9%</b>
116	67000 - MATERIALS MANAGEMENT					
117	67100 - TRUCKING AND HAULING					
118	67110 - Hauling Services	-	1,000	1,280	280	28.0%
119	67120 - Product Delivery	38,102	55,499	40,283	(15,216)	-27.4%
120	<b>Total 67100 - TRUCKING AND HAULING</b>	<b>38,102</b>	<b>56,499</b>	<b>41,563</b>	<b>(14,936)</b>	<b>-26.4%</b>
121	67200 - DISPOSAL FEES					
122	67210 - Trash Disposal	19,183	14,739	20,658	5,919	40.2%
123	67230 - Hazardous Waste Disposal	(986)	-	-	-	N/A
124	67234 - Contaminated Organics Disposal	480	-	500	500	N/A
125	<b>Total 67200 - DISPOSAL FEES</b>	<b>18,676</b>	<b>14,739</b>	<b>21,158</b>	<b>6,419</b>	<b>43.6%</b>
126	67300 - MATERIALS PROCESSING					
127	67310 - Recycling Processing Fee	-	-	-	-	N/A
128	67320 - Wood Processing Fee	128,221	-	-	-	N/A
129	<b>Total 67300 - MATERIALS PROCESSING</b>	<b>128,221</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
130	67400 - LEACHATE					
131	67410 - Leachate Hauling	-	2,657	2,174	(483)	-18.2%
132	67420 - Leachate Testing	-	245	245	-	0.0%
133	67430 - Leachate Treatment	250	700	700	-	0.0%

134	<b>Total 67400 - LEACHATE</b>	<b>250</b>	<b>3,602</b>	<b>3,119</b>	<b>(483)</b>	<b>-13.4%</b>
135	67500 - TESTING					
136	67510 - Ground Water Testing	6,458	15,702	7,950	(7,752)	-49.4%
137	67520 - Product Testing	12,629	10,462	12,326	1,864	17.8%
138	<b>Total 67500 - TESTING</b>	<b>19,087</b>	<b>26,164</b>	<b>20,276</b>	<b>(5,888)</b>	<b>-22.5%</b>
139	<b>Total 67000 - MATERIALS MANAGEMENT</b>	<b>204,336</b>	<b>101,005</b>	<b>86,116</b>	<b>(14,889)</b>	<b>-14.7%</b>
140	68000 - PROPERTY MANAGEMENT					
141	68100 - BUILDING & LAND					
142	68120 - Mowing	9,758	5,950	900	(5,050)	-84.9%
143	68130 - Plowing	69	-	-	-	N/A
144	68140 - Building Maintenance	23,301	38,215	2,000	(36,215)	-94.8%
145	68150 - Skilled Labor	817	6,500	18,971	12,471	191.9%
146	68160 - Safety Monitor & Inspection	1,184	659	545	(114)	-17.3%
147	68180 - Property Improvement	2,420	7,630	1,500	(6,130)	-80.3%
148	<b>Total 68100 - BUILDING &amp; LAND</b>	<b>37,548</b>	<b>58,954</b>	<b>23,916</b>	<b>(35,038)</b>	<b>-59.4%</b>
149	68200 - UTILITIES					
150	68210 - Electricity	17,466	18,379	19,518	1,139	6.2%
151	68220 - Heating Fuel	5,763	8,192	8,750	558	6.8%
152	68230 - Water/Sewer	8,367	9,977	7,909	(2,068)	-20.7%
153	<b>Total 68200 - UTILITIES</b>	<b>31,596</b>	<b>36,548</b>	<b>36,177</b>	<b>(371)</b>	<b>-1.0%</b>
154	68300 - COMMERCIAL INSURANCE					
155	68310 - Commercial Insurance Premium	16,402	13,961	21,577	7,616	54.6%
156	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>16,402</b>	<b>13,961</b>	<b>21,577</b>	<b>7,616</b>	<b>54.6%</b>
157	68400 - GOVERNMENT TAXES & FEES					
158	68410 - Host Town Fee	15,602	-	-	-	N/A
159	68420 - Impact Fee	1,833	15,344	17,211	1,867	12.2%
160	68460 - Permits	338	1,110	281	(829)	-74.7%
161	<b>Total 68400 - GOVERNMENT TAXES &amp; FEES</b>	<b>17,772</b>	<b>16,454</b>	<b>17,492</b>	<b>1,038</b>	<b>6.3%</b>
162	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>103,318</b>	<b>125,916</b>	<b>99,162</b>	<b>(26,754)</b>	<b>-21.2%</b>
163	69000 - PROMOTION & EDUCATION					
164	69100 - Advertising	-	1,500	1,100	(400)	-26.7%
165	69200 - Printing	-	1,000	1,000	-	0.0%
166	69500 - Donations	-	3,250	3,250	-	0.0%
167	<b>Total 69000 - PROMOTION &amp; EDUCATION</b>	<b>-</b>	<b>5,750</b>	<b>5,350</b>	<b>(400)</b>	<b>-7.0%</b>
168	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	53,682	-	-	-	N/A
169	70000 - COMMUNITY SUPPORT					
170	70300 - Customer Relations	2,131	-	-	-	N/A
171	70700 - Illegal Dumping	-	-	-	-	N/A
172	<b>Total 70000 - COMMUNITY SUPPORT</b>	<b>2,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
173						
174						
175	<b>Total Expense</b>	<b>1,165,204</b>	<b>1,276,577</b>	<b>1,246,884</b>	<b>(29,693)</b>	<b>-2.3%</b>

176							
177	<b>Net Ordinary Income</b>	<b>(172,274)</b>	<b>(203,831)</b>	<b>(138,933)</b>	64,898	-31.8%	
178	91000 - SUBSIDIES & TRANSFERS						
179	91100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A	
180	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A	
181	91500 - CCUF Transfer	-	-	-	-	N/A	
182	91200 - Operating Reserve Subsidy	5,892	203,831	138,933	(64,898)	-31.8%	
183	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>5,892</b>	<b>203,831</b>	<b>138,933</b>	<b>(64,898)</b>	<b>-31.8%</b>	
184	<b>Other Income</b>	<b>5,892</b>	<b>203,831</b>	<b>138,933</b>	<b>(64,898)</b>	<b>-31.8%</b>	
185	Realized Gain/Loss						
186	95000 - RESERVE TRANSFERS						
187	95400 - Transfer to Capital Reserve	(166,382)	-	-	-	N/A	
188	91300 - Building & Building Repair	-	-	-	-	N/A	
189	91400 - Equipment	-	-	-	-	N/A	
190	<b>Total 95400 - Transfer Capital Reserve</b>	<b>(166,382)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
191	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A	
192	95900 - Transfer Undesignated Funds	-	-	-	-	N/A	
193	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A	
194	95200 - Transfer Operating Reserve	-	-	-	-	N/A	
195	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A	
196	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A	
197	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A	
198	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>(166,382)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
199	<b>Other Expense</b>	<b>(166,382)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
200							
201	<b>Net Other Income</b>	<b>172,274</b>	<b>203,831</b>	<b>138,933</b>	<b>(64,898)</b>	<b>-31.8%</b>	
202	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>			

## 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						
					<u>FY25 BUD v FY26 BUD</u>	
		Actual	Budget	Proposed	\$ Change	% Change
		FY24	FY25	FY26		
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	777,038	32,506	4.4%
6	Net Ordinary Income	(487,387)	(744,532)	(713,038)	31,494	-4.2%
7						
8	Reserve Transfers:					
9	Transfers From	565,078	744,532	713,038		
10	Transfers To	(77,691)	-	-		
11	Net Reserves (Increase) / Decrease	487,387	744,532	713,038		
12						
13	Net Income	-	-	-		

Maintenance						
Chittenden Solid Waste District - Income Statement Report						
		Actual FY24	Budget FY25	Forecast FY26	ForecastFY26- BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	47000 - GRANT REVENUE	465	-	-	-	N/A
4	47500 - EQUIPMENT SALE/TRADEIN	77,691	-	-	-	N/A
5	48000 - HAULING				-	N/A
6	48100 - Hauling Food Scraps	-	-	64,000	64,000	N/A
7	<b>Total 48000 - HAULING</b>	<b>-</b>	<b>-</b>	<b>64,000</b>	<b>64,000</b>	<b>N/A</b>
8	48500 - HAULING					
9	4050 - Shipping and Handling	-	-	-	-	N/A
10	<b>Income</b>	<b>78,156</b>	<b>-</b>	<b>64,000</b>	<b>64,000</b>	<b>N/A</b>
11	Cost of Goods Sold					
12	50000 - COST OF GOODS SOLD					
13	<b>Cost of Sales</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
14	<b>Gross Profit</b>	<b>78,156</b>	<b>-</b>	<b>64,000</b>	<b>64,000</b>	<b>N/A</b>
15	60000 - EXPENSES					
16	60100 - PAYROLL EXPENSES					
17	60220 - Hourly Wages	265,207	325,963	342,286	16,323	5.0%
18	60240 - Overtime Wages	4,916	7,260	15,577	8,317	114.6%
19	<b>Total 60200 - SALARIES AND WAGES</b>	<b>270,123</b>	<b>333,223</b>	<b>357,863</b>	<b>24,640</b>	<b>7.4%</b>
20	60300 - BENEFITS					
21	60310 - MANDATED BENEFITS					
22	60311 - Federal Insurance Contribution (FICA)	21,035	25,491	27,377	1,886	7.4%
23	60312 - Workers' Compensation	26,053	22,990	25,148	2,158	9.4%
24	60313 - Unemployment	334	547	547	-	0.0%
25	<b>Total 60310 - MANDATED BENEFITS</b>	<b>47,422</b>	<b>49,028</b>	<b>53,071</b>	<b>4,043</b>	<b>8.2%</b>
26	60320 - MEDICAL BENEFITS					
27	60321 - Health Insurance Premiums	34,156	67,693	53,540	(14,153)	-20.9%
28	60322 - Health Savings Account	9,000	12,000	9,000	(3,000)	-25.0%
29	60323 - Health Reimbursement Arrangement (HRA)	14,470	21,280	15,660	(5,620)	-26.4%
30	60324 - Health Insurance Opt Out - Taxable	8,938	5,952	10,212	4,260	71.6%
31	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>66,564</b>	<b>106,925</b>	<b>88,412</b>	<b>(18,513)</b>	<b>-17.3%</b>
32	60330 - OPTIONAL BENEFITS				-	N/A
33	60331 - Retirement (ICMA)	15,879	19,558	20,537	979	5.0%
34	60332 - Life/Disability Insurance	3,430	5,830	4,493	(1,337)	-22.9%
35	60333 - Dental Insurance	2,574	4,324	4,588	264	6.1%
36	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>21,883</b>	<b>29,712</b>	<b>29,619</b>	<b>(93)</b>	<b>-0.3%</b>
37						
38	<b>Total 60300 - BENEFITS</b>	<b>135,870</b>	<b>185,666</b>	<b>171,103</b>	<b>(14,563)</b>	<b>-7.8%</b>
39	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>405,993</b>	<b>518,889</b>	<b>528,966</b>	<b>10,077</b>	<b>1.9%</b>
40	61000 - TRAVEL & TRAINING					
41	61100 - Conferences	-	2,000	1,600	(400)	-20.0%
42	61200 - Staff Training & Education	-	1,250	1,250	-	0.0%
43	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>-</b>	<b>3,250</b>	<b>2,850</b>	<b>(400)</b>	<b>-12.3%</b>
44	62000 - ADMINISTRATIVE COSTS					
45	62100 - Business Travel	-	400	2,000	1,600	400.0%
46	62420 - Team Motivation	-	400	550	150	37.5%
47	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>-</b>	<b>800</b>	<b>2,550</b>	<b>1,750</b>	<b>218.8%</b>
48	63000 - PROFESSIONAL FEES					
49	63900 - Other Professional Services	-	-	5,000	5,000	N/A
50	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>N/A</b>



51	64000 - EQUIPMENT AND FLEET						
52	64120 - Equipment Maintenance & Parts	2,371	20,000	5,000	(15,000)	-75.0%	
53	64130 - Large Equipment Service Contracts	-	-	-	-	N/A	
54	64140 - Large Equipment Maintenance Contractor	-	1,500	-	(1,500)	-100.0%	
55	64160 - Large Equipment Purchase	2,680	18,500	18,500	-	0.0%	
56	64190 - Equipment Contingency	4,300	30,000	-	(30,000)	-100.0%	
57	<b>Total 64100 - LARGE EQUIPMENT</b>	<b>9,351</b>	<b>70,000</b>	<b>23,500</b>	<b>(46,500)</b>	<b>-66.4%</b>	
58	64200 - GENERAL EQUIPMENT						
59	64210 - Small Equipment	1,669	2,500	2,500	-	0.0%	
60	64230 - Safety Equipment	-	250	-	(250)	-100.0%	
61	64240 - Small Equipment Leases	-	350	-	(350)	-100.0%	
62	<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>1,669</b>	<b>3,100</b>	<b>2,500</b>	<b>(600)</b>	<b>-19.4%</b>	
63	64300 - INFORMATION TECHNOLOGY						
64	64310 - Software License	-	4,520	2,400	(2,120)	-46.9%	
65	64320 - Hardware and Equipment	4,332	1,500	5,981	4,481	298.7%	
66	64350 - Telecommunications	5,611	6,750	6,500	(250)	-3.7%	
67	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>9,943</b>	<b>12,770</b>	<b>14,881</b>	<b>2,111</b>	<b>16.5%</b>	
68	65000 - FLEET MAINTENANCE						
69	65100 - Fleet Leases	-	-	-	-	N/A	
70	65220 - Fleet Contractor	6,951	6,500	16,500	10,000	153.8%	
71	65310 - Fleet Tire Replacement or Repair	12,671	12,000	9,000	(3,000)	-25.0%	
72	65320 - Fleet Parts	24,330	15,000	24,500	9,500	63.3%	
73	65400 - Fleet Diesel & Gas	51,416	62,000	59,800	(2,200)	-3.5%	
74	65900 - Fleet Maintenance - Other	-	-	-	-	N/A	
75	<b>Total 65000 - FLEET MAINTENANCE</b>	<b>95,368</b>	<b>95,500</b>	<b>109,800</b>	<b>14,300</b>	<b>15.0%</b>	
76							
77	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>116,331</b>	<b>181,370</b>	<b>150,681</b>	<b>(30,689)</b>	<b>-16.9%</b>	
78	66000 - SUPPLIES						
79	66100 - GENERAL MATERIALS AND SUPPLIES						
80	66110 - Materials & Supplies	3,508	12,000	15,500	3,500	29.2%	
81	66130 - Safety Supplies	522	800	1,000	200	25.0%	
82	66140 - Uniforms	1,964	3,000	5,000	2,000	66.7%	
83	66150 - Personal Protective Equipment	305	800	500	(300)	-37.5%	
84	66160 - Bins & Containers Not Sold	-	-	-	-	N/A	
85	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>6,299</b>	<b>16,600</b>	<b>22,000</b>	<b>5,400</b>	<b>32.5%</b>	
86	66200 - GENERAL OFFICE SUPPLIES						
87	66210 - Office Supplies	316	800	500	(300)	-37.5%	
88	66220 - Bottled Water	128	200	250	50	25.0%	
89	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>444</b>	<b>1,000</b>	<b>750</b>	<b>(250)</b>	<b>-25.0%</b>	
90	<b>Total 66000 - SUPPLIES</b>	<b>6,743</b>	<b>17,600</b>	<b>22,750</b>	<b>5,150</b>	<b>29.3%</b>	
91	67000 - MATERIALS MANAGEMENT						
92	67200 - DISPOSAL FEES						
93	67210 - Trash Disposal	-	-	300	300	N/A	
94	67211 - DOC Recycling Fees	-	-	50	50	N/A	
95	67212 - Food Waste Disposal	-	-	24,500	24,500	N/A	
96	67213 - Tire Disposal Fees	-	-	400	400	N/A	
97	67230 - Hazardous Waste Disposal	1,931	-	-	-	N/A	
98	<b>Total 67200 - DISPOSAL FEES</b>	<b>1,931</b>	<b>-</b>	<b>25,250</b>	<b>25,250</b>	<b>N/A</b>	
99	<b>Total 67000 - MATERIALS MANAGEMENT</b>	<b>1,931</b>	<b>-</b>	<b>25,250</b>	<b>25,250</b>	<b>N/A</b>	
100	68000 - PROPERTY MANAGEMENT						
101	68100 - BUILDING & LAND						
102	68120 - Mowing	752	-	-	-	N/A	
103	68130 - Plowing	6,317	10,000	12,000	2,000	20.0%	
104	68140 - Building Maintenance	1,467	1,500	2,380	880	58.7%	
105	68150 - Skilled Labor	5,354	-	9,000	9,000	N/A	
106	68160 - Safety Monitor & Inspection	1,185	400	1,400	1,000	250.0%	
107	68180 - Property Improvement	3,270	-	-	-	N/A	
108	<b>Total 68100 - BUILDING &amp; LAND</b>	<b>18,345</b>	<b>11,900</b>	<b>24,780</b>	<b>12,880</b>	<b>108.2%</b>	

109	68200 - UTILITIES						
110	68210 - Electricity	3,783	3,500	4,000	500	14.3%	
111	68230 - Water/Sewer	270	300	350	50	16.7%	
112	<b>Total 68200 - UTILITIES</b>	<b>4,053</b>	<b>3,800</b>	<b>4,350</b>	<b>550</b>	<b>14.5%</b>	
113	68300 - COMMERCIAL INSURANCE	-	-	-	-	N/A	
114	68310 - Commerical Insurance Premium	11,928	6,773	8,911	2,138	31.6%	
115	68320 - Commercial Insurance Reserve	-	-	-	-	N/A	
116	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>11,928</b>	<b>6,773</b>	<b>8,911</b>	<b>2,138</b>	<b>31.6%</b>	
117	68400 - GOVERNMENT TAXES & FEES						
118	68450 - State and Local Taxes	38	-	50	50	N/A	
119	68460 - Permits	183	150	700	550	366.7%	
120	<b>Total 68400 - GOVERNMENT TAXES &amp; FEES</b>	<b>221</b>	<b>150</b>	<b>750</b>	<b>600</b>	<b>400.0%</b>	
121	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>34,546</b>	<b>22,623</b>	<b>38,791</b>	<b>16,168</b>	<b>71.5%</b>	
122	70000 - COMMUNITY SUPPORT				-	N/A	
123	70300 - Customer Relations	-	-	200	200	N/A	
124	<b>Total 70000 - COMMUNITY SUPPORT</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>N/A</b>	
125							
126							
127	<b>Total Expense</b>	<b>565,543</b>	<b>744,532</b>	<b>777,038</b>	<b>32,506</b>	<b>4.4%</b>	
128							
129	<b>Net Ordinary Income</b>	<b>(487,387)</b>	<b>(744,532)</b>	<b>(713,038)</b>	<b>31,494</b>	<b>-4.2%</b>	
130	91000 - SUBSIDIES & TRANSFERS						
131	91100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A	
132	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A	
133	91500 - CCUF Transfer	-	-	-	-	N/A	
134	91200 - Operating Reserve Subsidy	-	744,531	713,038	(31,493)	-4.2%	
135	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>-</b>	<b>744,531</b>	<b>713,038</b>	<b>(31,493)</b>	<b>-4.2%</b>	
136	94000 - ALLOCATIONS						
137	94100 - Maintenance Allocation	565,078	-	-	-	N/A	
138	<b>Total 94000 - ALLOCATIONS</b>	<b>565,078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
139	81400 - CCUF Transfer	-	-	-	-	N/A	
140	81100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A	
141	81300 - Drop Off Center Stabilization Transfer	-	-	-	-	N/A	
142	81200 - Landfill Post Closure Transfer	-	-	-	-	N/A	
143	<b>Total 81000 - SUBSIDIES &amp; TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
144	<b>Other Income</b>	<b>565,078</b>	<b>744,531</b>	<b>713,038</b>	<b>(31,493)</b>	<b>-4.2%</b>	
145	Realized Gain/Loss						
146	95000 - RESERVE TRANSFERS						
147	95400 - Transfer to Capital Reserve	77,691	-	-	-	N/A	
148	91300 - Buliding & Building Repair	-	-	-	-	N/A	
149	91400 - Equipment	-	-	-	-	N/A	
150	<b>Total 95400 - Transfer Capital Reserve</b>	<b>77,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
151	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A	
152	95900 - Transfer Undesignated Funds	-	-	-	-	N/A	
153	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A	
154	95200 - Transfer Operating Reserve	-	-	-	-	N/A	
155	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A	
156	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A	
157	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A	
158	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>77,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
159	<b>Other Expense</b>	<b>77,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
160							
161	<b>Net Other Income</b>	<b>487,387</b>	<b>744,531</b>	<b>713,038</b>	<b>(31,493)</b>	<b>-4.2%</b>	
162	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>			

## 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						
					<u>FY25 BUD v FY26 BUD</u>	
		Actual	Budget	Proposed	\$ Change	% Change
		FY24	FY25	FY26		
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	-	-	-		

Total Summary						
Chittenden Solid Waste District - Income Statement Report						
		Actual	Budget	Forecast	ForecastFY26-	
		FY24	FY25	FY26	BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	40100 - TIPPING FEES					
4	Income	-	-	-	-	N/A
5	Cost of Goods Sold					
6	50000 - COST OF GOODS SOLD					
7	Cost of Sales	-	-	-	-	N/A
8	Gross Profit	-	-	-	-	N/A
9	60000 - EXPENSES					
10	60100 - PAYROLL EXPENSES					
11	60210 - Salaries	261,977	347,702	367,476	19,774	5.7%
12	60220 - Hourly Wages	7,434	-	-	-	N/A
13	Total 60200 - SALARIES AND WAGES	269,410	347,702	367,476	19,774	5.7%
14	60300 - BENEFITS					
15	60310 - MANDATED BENEFITS					
16	60311 - Federal Insurance Contribution (FICA)	19,448	26,599	28,112	1,513	5.7%
17	60312 - Workers' Compensation	577	1,599	2,205	606	37.9%
18	60313 - Unemployment	106	274	256	(18)	-6.6%
19	Total 60310 - MANDATED BENEFITS	20,131	28,472	30,573	2,101	7.4%
20	60320 - MEDICAL BENEFITS					
21	60321 - Health Insurance Premiums	13,792	19,304	34,937	15,633	81.0%
22	60322 - Health Savings Account	3,750	3,000	6,000	3,000	100.0%
23	60323 - Health Reimbursement Arrangement (HRA)	5,866	5,320	10,440	5,120	96.2%
24	60324 - Health Insurance Opt Out - Taxable	4,260	8,520	4,260	(4,260)	-50.0%
25	Total 60320 - MEDICAL BENEFITS	27,668	36,144	55,637	19,493	53.9%
26	60330 - OPTIONAL BENEFITS				-	N/A
27	60331 - Retirement (ICMA)	12,386	20,862	22,049	1,187	5.7%
28	60332 - Life/Disability Insurance	2,676	5,215	4,245	(970)	-18.6%
29	60333 - Dental Insurance	1,054	3,216	3,470	254	7.9%
30	Total 60330 - OPTIONAL BENEFITS	16,116	29,292	29,764	472	1.6%
31	60340 - OTHER BENEFITS				-	N/A
32	60343 - Mileage Allotment	1,223	1,950	1,625	(325)	-16.7%
33	Total 60340 - OTHER BENEFITS	1,223	1,950	1,625	(325)	-16.7%
34						
35	Total 60300 - BENEFITS	65,138	95,858	117,599	21,741	22.7%
36	Total 60100 - PAYROLL EXPENSES	334,548	443,560	485,075	41,515	9.4%
37	61000 - TRAVEL & TRAINING					
38	61100 - Conferences	-	2,100	2,100	-	0.0%
39	Total 61000 - TRAVEL & TRAINING	-	2,100	2,100	-	0.0%
40	62000 - ADMINISTRATIVE COSTS					
41	62100 - Business Travel	36	1,000	2,500	1,500	150.0%
42	Total 62000 - ADMINISTRATIVE COSTS	36	1,000	2,500	1,500	150.0%
43	63000 - PROFESSIONAL FEES					
44	64300 - INFORMATION TECHNOLOGY					
45	64350 - Telecommunications	410	-	2,640	2,640	N/A
46	Total 64300 - INFORMATION TECHNOLOGY	410	-	2,640	2,640	N/A
47						
48	Total 64000 - EQUIPMENT AND FLEET	410	-	2,640	2,640	N/A
49	66000 - SUPPLIES					
50	66100 - GENERAL MATERIALS AND SUPPLIES					
51	66140 - Uniforms	-	-	1,500	1,500	N/A
52	66150 - Personal Protective Equipment	-	-	1,500	1,500	N/A
53	Total 66100 - GENERAL MATERIALS AND SUPPLIES	-	-	3,000	3,000	N/A
54	Total 66000 - SUPPLIES	-	-	3,000	3,000	N/A

55						
56						
57	<b>Total Expense</b>	<b>334,994</b>	<b>446,660</b>	<b>495,315</b>	<b>48,655</b>	<b>10.9%</b>
58						
59	<b>Net Ordinary Income</b>	<b>(334,994)</b>	<b>(446,660)</b>	<b>(495,315)</b>	<b>(48,655)</b>	<b>10.9%</b>
60	91000 - SUBSIDIES & TRANSFERS					
61	91100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A
62	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A
63	91500 - CCUF Transfer	-	-	-	-	N/A
64	91200 - Operating Reserve Subsidy	334,994	446,660	495,315	48,655	10.9%
65	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>334,994</b>	<b>446,660</b>	<b>495,315</b>	<b>48,655</b>	<b>10.9%</b>
66	81400 - CCUF Transfer	-	-	-	-	N/A
67	81100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A
68	81300 - Drop Off Center Stabilization Transfer	-	-	-	-	N/A
69	81200 - Landfill Post Closure Transfer	-	-	-	-	N/A
70	<b>Total 81000 - SUBSIDIES &amp; TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
71	<b>Other Income</b>	<b>334,994</b>	<b>446,660</b>	<b>495,315</b>	<b>48,655</b>	<b>10.9%</b>
72	Realized Gain/Loss					
73	95000 - RESERVE TRANSFERS					
74	95400 - Transfer to Capital Reserve	-	-	-	-	N/A
75	91300 - Building & Building Repair	-	-	-	-	N/A
76	91400 - Equipment	-	-	-	-	N/A
77	<b>Total 95400 - Transfer Capital Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
78	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A
79	95900 - Transfer Undesignated Funds	-	-	-	-	N/A
80	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A
81	95200 - Transfer Operating Reserve	-	-	-	-	N/A
82	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A
83	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A
84	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A
85	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
86	<b>Other Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
87						
88	<b>Net Other Income</b>	<b>334,994</b>	<b>446,660</b>	<b>495,315</b>	<b>48,655</b>	<b>10.9%</b>
89	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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						
Adminstration (Admin, Exec, & IT)						
					<u>FY25 BUD v FY26 BUD</u>	
	Actual	Budget	Proposed		\$ Change	% Change
	FY24	FY25	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	1,347,199		(56,844)	-4.0%
6						
Net Ordinary Income	(1,087,339)	(1,404,043)	(1,347,199)		56,844	-4.0%
7						
8						
Reserve Transfers:						
9						
Transfers From	1,087,339	1,404,043	1,347,199			
10						
Transfers To	-	-	-			
11						
Net Reserves (Increase) / Decrease	1,087,339	1,404,043	1,347,199			
12						
13						
Net Income	-	-	-			



Adminstration (Admin, Exec, & IT)						
Chittenden Solid Waste District - Income Statement Report						
		Actual FY24	Budget FY25	Forecast FY26	ForecastFY26- BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	Income	-	-	-	-	N/A
4	Cost of Goods Sold					
5	Cost of Sales	-	-	-	-	N/A
6	Gross Profit	-	-	-	-	N/A
7	60000 - EXPENSES					
8	60100 - PAYROLL EXPENSES					
9	60210 - Salaries	422,895	441,218	456,425	15,207	3.4%
10	60220 - Hourly Wages	106,627	190,402	177,194	(13,208)	-6.9%
11	60240 - Overtime Wages	1,432	1,897	715	(1,182)	-62.3%
12	Total 60200 - SALARIES AND WAGES	530,953	633,516	634,333	817	0.1%
13	60300 - BENEFITS					
14	60310 - MANDATED BENEFITS					
15	60311 - Federal Insurance Contribution (FICA)	40,286	47,375	47,486	111	0.2%
16	60312 - Workers' Compensation	3,191	2,914	3,806	892	30.6%
17	60313 - Unemployment	393	576	542	(34)	-5.9%
18	60314 - State Payroll Tax	90	-	-	-	N/A
19	Total 60310 - MANDATED BENEFITS	43,959	50,866	51,835	969	1.9%
20	60320 - MEDICAL BENEFITS					
21	60321 - Health Insurance Premiums	19,959	44,302	53,001	8,699	19.6%
22	60322 - Health Savings Account	4,500	9,000	9,000	-	0.0%
23	60323 - Health Reimbursement Arrangement (HRA)	17,691	15,960	15,660	(300)	-1.9%
24	60324 - Health Insurance Opt Out - Taxable	11,905	11,904	14,040	2,136	17.9%
25	Total 60320 - MEDICAL BENEFITS	54,054	81,166	91,701	10,535	13.0%
26	60330 - OPTIONAL BENEFITS				-	N/A
27	60331 - Retirement (ICMA)	28,850	35,496	35,998	502	1.4%
28	60332 - Life/Disability Insurance	5,384	9,782	7,165	(2,617)	-26.8%
29	60333 - Dental Insurance	3,930	6,286	7,116	830	13.2%
30	Total 60330 - OPTIONAL BENEFITS	38,164	51,564	50,279	(1,285)	-2.5%
31	60340 - OTHER BENEFITS				-	N/A
32	60341 - Achievement Awards	28,563	30,000	30,000	-	0.0%
33	60342 - Wellness Benefits	6,881	6,000	6,000	-	0.0%
34	60343 - Mileage Allotment	3,188	3,250	-	(3,250)	-100.0%
35	Total 60340 - OTHER BENEFITS	38,631	39,250	36,000	(3,250)	-8.3%
36						
37	Total 60300 - BENEFITS	174,808	222,846	229,815	6,969	3.1%
38	Total 60100 - PAYROLL EXPENSES	705,761	856,362	864,148	7,786	0.9%
39	61000 - TRAVEL & TRAINING					
40	61100 - Conferences	2,569	8,450	10,250	1,800	21.3%
41	61200 - Staff Training & Education	11,218	22,260	29,250	6,990	31.4%
42	61300 - Membership Dues	14,541	18,583	19,700	1,117	6.0%
43	61400 - Subscriptions	48	250	250	-	0.0%
44	Total 61000 - TRAVEL & TRAINING	28,377	49,543	59,450	9,907	20.0%
45	62000 - ADMINISTRATIVE COSTS					
46	62100 - Business Travel	8,708	6,280	6,350	70	1.1%
47	62200 - Legal Notices	217	300	300	-	0.0%
48	62300 - Board Meetings	5,810	7,752	8,000	248	3.2%
49	62410 - Employment Ads	3,005	8,000	3,000	(5,000)	-62.5%
50	62420 - Team Motivation	11,168	13,304	15,550	2,246	16.9%
51	62900 - General Managers Discretion	1,881	2,000	2,000	-	0.0%
52	Total 62000 - ADMINISTRATIVE COSTS	30,790	37,636	35,200	(2,436)	-6.5%

53	63000 - PROFESSIONAL FEES					
54	63310 - Legal Services	14,561	22,092	22,092	-	0.0%
55	63410 - IT Development	-	500	500	-	0.0%
56	63510 - Consulting	1,165	79,640	18,140	(61,500)	-77.2%
57	63610 - Medical Exams	-	500	500	-	0.0%
58	63900 - Other Professional Services	9,095	10,000	10,000	-	0.0%
59	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>24,821</b>	<b>112,732</b>	<b>51,232</b>	<b>(61,500)</b>	<b>-54.6%</b>
60	64200 - GENERAL EQUIPMENT					
61	64210 - Small Equipment	70	-	-	-	N/A
62	64220 - Office Equipment	1,190	6,744	6,744	-	0.0%
63	64230 - Safety Equipment	-	250	250	-	0.0%
64	64240 - Small Equipment Leases	3,484	600	600	-	0.0%
65	<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>4,743</b>	<b>7,594</b>	<b>7,594</b>	<b>-</b>	<b>0.0%</b>
66	64300 - INFORMATION TECHNOLOGY					
67	64310 - Software License	20,960	40,496	32,221	(8,275)	-20.4%
68	64320 - Hardware and Equipment	16,485	24,768	20,229	(4,539)	-18.3%
69	64340 - Systems Maintenance	105,606	106,464	106,455	(9)	0.0%
70	64350 - Telecommunications	16,446	20,640	20,640	-	0.0%
71	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>159,497</b>	<b>192,368</b>	<b>179,545</b>	<b>(12,823)</b>	<b>-6.7%</b>
72						
73	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>164,240</b>	<b>199,962</b>	<b>187,139</b>	<b>(12,823)</b>	<b>-6.4%</b>
74	66000 - SUPPLIES					
75	66100 - GENERAL MATERIALS AND SUPPLIES					
76	66120 - Facility Signage	-	250	250	-	0.0%
77	66130 - Safety Supplies	623	252	400	148	58.7%
78	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>623</b>	<b>502</b>	<b>650</b>	<b>148</b>	<b>29.5%</b>
79	66200 - GENERAL OFFICE SUPPLIES					
80	66210 - Office Supplies	3,506	4,992	4,492	(500)	-10.0%
81	66230 - Postage	23	300	300	-	0.0%
82	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>3,528</b>	<b>5,292</b>	<b>4,792</b>	<b>(500)</b>	<b>-9.4%</b>
83	<b>Total 66000 - SUPPLIES</b>	<b>4,152</b>	<b>5,794</b>	<b>5,442</b>	<b>(352)</b>	<b>-6.1%</b>
84	67200 - DISPOSAL FEES					
85	67210 - Trash Disposal	2,323	2,000	2,000	-	0.0%
86	67211 - DOC Recycling Fees	49	-	-	-	N/A
87	<b>Total 67200 - DISPOSAL FEES</b>	<b>2,372</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
88	<b>Total 67000 - MATERIALS MANAGEMENT</b>	<b>2,372</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
89	68000 - PROPERTY MANAGEMENT					
90	68100 - BUILDING & LAND					
91	68110 - Building Lease	93,103	104,010	106,589	2,579	2.5%
92	68140 - Building Maintenance	10,265	6,504	8,000	1,496	23.0%
93	68150 - Skilled Labor	1,520	2,000	2,000	-	0.0%
94	68160 - Safety Monitor & Inspection	60	-	-	-	N/A
95	<b>Total 68100 - BUILDING &amp; LAND</b>	<b>104,947</b>	<b>112,514</b>	<b>116,589</b>	<b>4,075</b>	<b>3.6%</b>
96	68200 - UTILITIES					
97	68210 - Electricity	11,471	13,000	12,000	(1,000)	-7.7%
98	68220 - Heating Fuel	335	-	-	-	N/A
99	68230 - Water/Sewer	185	-	-	-	N/A
100	<b>Total 68200 - UTILITIES</b>	<b>11,991</b>	<b>13,000</b>	<b>12,000</b>	<b>(1,000)</b>	<b>-7.7%</b>
101	68300 - COMMERCIAL INSURANCE					
102	68310 - Commercial Insurance Premium	9,887	11,500	11,000	(500)	-4.3%
103	68320 - Commercial Insurance Reserve	-	3,000	3,000	-	0.0%
104	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>9,887</b>	<b>14,500</b>	<b>14,000</b>	<b>(500)</b>	<b>-3.4%</b>
105	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>126,825</b>	<b>140,014</b>	<b>142,589</b>	<b>2,575</b>	<b>1.8%</b>
106						
107						
108	<b>Total Expense</b>	<b>1,087,339</b>	<b>1,404,043</b>	<b>1,347,199</b>	<b>(56,844)</b>	<b>-4.0%</b>
109						
110	<b>Net Ordinary Income</b>	<b>(1,087,339)</b>	<b>(1,404,043)</b>	<b>(1,347,199)</b>	<b>56,844</b>	<b>-4.0%</b>

111	91000 - SUBSIDIES & TRANSFERS						
112	91100 - Solid Waste Management Fee Subsidy	1,087,339	1,404,043	1,347,199	(56,844)	-4.0%	
113	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A	
114	91500 - CCUF Transfer	-	-	-	-	N/A	
115	91200 - Operating Reserve Subsidy	-	-	-	-	N/A	
116	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>1,087,339</b>	<b>1,404,043</b>	<b>1,347,199</b>	<b>(56,844)</b>	<b>-4.0%</b>	
117	81400 - CCUF Transfer	-	-	-	-	N/A	
118	81100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A	
119	81300 - Drop Off Center Stabilization Transfer	-	-	-	-	N/A	
120	81200 - Landfill Post Closure Transfer	-	-	-	-	N/A	
121	<b>Total 81000 - SUBSIDIES &amp; TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
122	<b>Other Income</b>	<b>1,087,339</b>	<b>1,404,043</b>	<b>1,347,199</b>	<b>(56,844)</b>	<b>-4.0%</b>	
123	Realized Gain/Loss						
124	95000 - RESERVE TRANSFERS						
125	95400 - Transfer to Capital Reserve	-	-	-	-	N/A	
126	91300 - Building & Building Repair	-	-	-	-	N/A	
127	91400 - Equipment	-	-	-	-	N/A	
128	<b>Total 95400 - Transfer Capital Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
129	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A	
130	95900 - Transfer Undesignated Funds	-	-	-	-	N/A	
131	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A	
132	95200 - Transfer Operating Reserve	-	-	-	-	N/A	
133	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A	
134	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A	
135	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A	
136	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
137	<b>Other Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
138							
139	<b>Net Other Income</b>	<b>1,087,339</b>	<b>1,404,043</b>	<b>1,347,199</b>	<b>(56,844)</b>	<b>-4.0%</b>	
140	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>			

## 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>	
		Actual	Budget	Proposed	\$ Change	% Change
		FY24	FY25	FY26		
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	273,491	35,674	15.0%
6	Net Ordinary Income	(175,520)	(223,817)	(254,491)	(30,674)	13.7%
7						
8	Reserve Transfers:					
9	Transfers From	175,520	223,817	254,491		
10	Transfers To	-	-	-		
11	Net Reserves (Increase) / Decrease	175,520	223,817	254,491		
12						
13	Net Income	-	-	-		

Compliance						
Chittenden Solid Waste District - Income Statement Report						
		Actual FY24	Budget FY25	Forecast FY26	ForecastFY26- BudgetFY25	% Change
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	43000 - LICENSE FEES, FINES & PENALTIES					
4	43100 - License Fee	14,955	14,000	14,000	-	0.0%
5	43300 - Fines & Penalties	-	-	5,000	5,000	N/A
6	<b>Total 43000 - LICENSE FEES, FINES &amp; PENALTIES</b>	<b>14,955</b>	<b>14,000</b>	<b>19,000</b>	<b>5,000</b>	<b>35.7%</b>
7	<b>Income</b>	<b>14,955</b>	<b>14,000</b>	<b>19,000</b>	<b>5,000</b>	<b>35.7%</b>
8	Cost of Goods Sold					
9	50000 - COST OF GOODS SOLD					
10	<b>Cost of Sales</b>	-	-	-	-	N/A
11	<b>Gross Profit</b>	<b>14,955</b>	<b>14,000</b>	<b>19,000</b>	<b>5,000</b>	<b>35.7%</b>
12	60000 - EXPENSES					
13	60100 - PAYROLL EXPENSES					
14	60210 - Salaries	33,875	46,418	92,065	45,647	98.3%
15	60220 - Hourly Wages	92,474	98,627	69,351	(29,276)	-29.7%
16	60240 - Overtime Wages	600	1,953	-	(1,953)	-100.0%
17	<b>Total 60200 - SALARIES AND WAGES</b>	<b>126,949</b>	<b>146,998</b>	<b>161,416</b>	<b>14,418</b>	<b>9.8%</b>
18	60300 - BENEFITS					
19	60310 - MANDATED BENEFITS					
20	60311 - Federal Insurance Contribution (FICA)	10,205	11,245	12,348	1,103	9.8%
21	60312 - Workers' Compensation	1,508	463	968	505	109.1%
22	60313 - Unemployment	115	274	171	(103)	-37.6%
23	60314 - State Payroll Tax	-	-	-	-	N/A
24	<b>Total 60310 - MANDATED BENEFITS</b>	<b>11,829</b>	<b>11,982</b>	<b>13,488</b>	<b>1,506</b>	<b>12.6%</b>
25	60320 - MEDICAL BENEFITS					
26	60321 - Health Insurance Premiums	11,405	20,783	30,609	9,826	47.3%
27	60322 - Health Savings Account	4,500	4,500	6,000	1,500	33.3%
28	60323 - Health Reimbursement Arrangement (HRA)	5,583	7,980	10,440	2,460	30.8%
29	60324 - Health Insurance Opt Out - Taxable	4,261	-	-	-	N/A
30	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>25,749</b>	<b>33,263</b>	<b>47,049</b>	<b>13,786</b>	<b>41.4%</b>
31	60330 - OPTIONAL BENEFITS				-	N/A
32	60331 - Retirement (ICMA)	7,933	7,949	9,685	1,736	21.8%
33	60332 - Life/Disability Insurance	1,432	2,429	1,906	(523)	-21.5%
34	60333 - Dental Insurance	1,332	1,307	1,886	579	44.3%
35	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>10,696</b>	<b>11,685</b>	<b>13,478</b>	<b>1,793</b>	<b>15.3%</b>
36	60340 - OTHER BENEFITS				-	N/A
37	60343 - Mileage Allotment	765	-	3,640	3,640	N/A
38	<b>Total 60340 - OTHER BENEFITS</b>	<b>765</b>	<b>-</b>	<b>3,640</b>	<b>3,640</b>	<b>N/A</b>
39						
40	<b>Total 60300 - BENEFITS</b>	<b>49,038</b>	<b>56,929</b>	<b>77,655</b>	<b>20,726</b>	<b>36.4%</b>
41	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>175,987</b>	<b>203,927</b>	<b>239,071</b>	<b>35,144</b>	<b>17.2%</b>
42	61000 - TRAVEL & TRAINING					
43	61100 - Conferences	205	500	2,500	2,000	400.0%
44	61200 - Staff Training & Education	3,996	6,500	6,500	-	0.0%
45	61300 - Membership Dues	245	300	1,000	700	233.3%
46	61400 - Subscriptions	-	-	-	-	N/A
47	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>4,446</b>	<b>7,300</b>	<b>10,000</b>	<b>2,700</b>	<b>37.0%</b>
48	62000 - ADMINISTRATIVE COSTS					
49	62100 - Business Travel	1,018	1,170	4,500	3,330	284.6%
50	62420 - Team Motivation	2,504	5,000	5,000	-	0.0%
51	62820 - Quality and Testing	-	400	400	-	0.0%
52	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>3,521</b>	<b>6,570</b>	<b>9,900</b>	<b>3,330</b>	<b>50.7%</b>

53	63000 - PROFESSIONAL FEES					
54	63310 - Legal Services	545	6,500	6,500	-	0.0%
55	63410 - IT Development	-	7,000	-	(7,000)	-100.0%
56	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>545</b>	<b>13,500</b>	<b>6,500</b>	<b>(7,000)</b>	<b>-51.9%</b>
57	64300 - INFORMATION TECHNOLOGY					
58	64310 - Software License	3,985	4,250	4,600	350	8.2%
59	64350 - Telecommunications	1,679	1,320	1,320	-	0.0%
60	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>5,664</b>	<b>5,570</b>	<b>5,920</b>	<b>350</b>	<b>6.3%</b>
61						
62	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>5,664</b>	<b>5,570</b>	<b>5,920</b>	<b>350</b>	<b>6.3%</b>
63	66000 - SUPPLIES					
64	66100 - GENERAL MATERIALS AND SUPPLIES					
65	66130 - Safety Supplies	42	-	500	500	N/A
66	66140 - Uniforms	-	200	700	500	250.0%
67	66150 - Personal Protective Equipment	140	350	500	150	42.9%
68	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>181</b>	<b>550</b>	<b>1,700</b>	<b>1,150</b>	<b>209.1%</b>
69	66200 - GENERAL OFFICE SUPPLIES					
70	66210 - Office Supplies	-	250	250	-	0.0%
71	66230 - Postage	-	150	150	-	0.0%
72	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>0.0%</b>
73	<b>Total 66000 - SUPPLIES</b>	<b>181</b>	<b>950</b>	<b>2,100</b>	<b>1,150</b>	<b>121.1%</b>
74	69000 - PROMOTION & EDUCATION					
75	69200 - Printing	131	-	-	-	N/A
76	<b>Total 69000 - PROMOTION &amp; EDUCATION</b>	<b>131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
77						
78						
79	<b>Total Expense</b>	<b>190,475</b>	<b>237,817</b>	<b>273,491</b>	<b>35,674</b>	<b>15.0%</b>
80						
81	<b>Net Ordinary Income</b>	<b>(175,520)</b>	<b>(223,817)</b>	<b>(254,491)</b>	<b>(30,674)</b>	<b>13.7%</b>
82	91000 - SUBSIDIES & TRANSFERS					
83	91100 - Solid Waste Management Fee Subsidy	175,520	223,817	254,491	30,674	13.7%
84	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A
85	91500 - CCUF Transfer	-	-	-	-	N/A
86	91200 - Operating Reserve Subsidy	-	-	-	-	N/A
87	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>175,520</b>	<b>223,817</b>	<b>254,491</b>	<b>30,674</b>	<b>13.7%</b>
88	81400 - CCUF Transfer	-	-	-	-	N/A
89	81100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A
90	81300 - Drop Off Center Stabilization Transfer	-	-	-	-	N/A
91	81200 - Landfill Post Closure Transfer	-	-	-	-	N/A
92	<b>Total 81000 - SUBSIDIES &amp; TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
93	<b>Other Income</b>	<b>175,520</b>	<b>223,817</b>	<b>254,491</b>	<b>30,674</b>	<b>13.7%</b>
94	Realized Gain/Loss					
95	95000 - RESERVE TRANSFERS					
96	95400 - Transfer to Capital Reserve	-	-	-	-	N/A
97	91300 - Building & Building Repair	-	-	-	-	N/A
98	91400 - Equipment	-	-	-	-	N/A
99	<b>Total 95400 - Transfer Capital Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
100	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A
101	95900 - Transfer Undesignated Funds	-	-	-	-	N/A
102	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A
103	95200 - Transfer Operating Reserve	-	-	-	-	N/A
104	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A
105	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A
106	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A
107	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
108	<b>Other Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
109						
110	<b>Net Other Income</b>	<b>175,520</b>	<b>223,817</b>	<b>254,491</b>	<b>30,674</b>	<b>13.7%</b>
111	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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						
					<u>FY25 BUD v FY26 BUD</u>	
	Actual	Budget	Proposed		\$ Change	% Change
	FY24	FY25	FY26			
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	679,720	(41,159)	-5.7%
6	Net Ordinary Income	(339,760)	(600,879)	(508,720)	92,159	-15.3%
7						
8	Reserve Transfers:					
9	Transfers From	604,600	625,879	584,720		
10	Transfers To	(264,840)	(25,000)	(76,000)		
11	Net Reserves (Increase) / Decrease	339,760	600,879	508,720		
12						
13	Net Income	-	-	-		

Finance						
Chittenden Solid Waste District - Income Statement Report						
		Actual FY24 TotalYear	Budget FY25 TotalYear	Forecast FY26 TotalYear	ForecastFY26- BudgetFY25	% Change
1	Product - Revenue					
2	46000 - INTEREST, DIVIDENDS					
3	46100 - Interest Revenue	264,840	120,000	171,000	51,000	42.5%
4	46200 - Dividend Income	-	-	-	-	N/A
5	<b>Total 46000 - INTEREST, DIVIDENDS</b>	<b>264,840</b>	<b>120,000</b>	<b>171,000</b>	<b>51,000</b>	<b>42.5%</b>
6						
7	<b>Income</b>	<b>264,840</b>	<b>120,000</b>	<b>171,000</b>	<b>51,000</b>	<b>42.5%</b>
8	Cost of Goods Sold					
9	<b>Cost of Sales</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
10	<b>Gross Profit</b>	<b>264,840</b>	<b>120,000</b>	<b>171,000</b>	<b>51,000</b>	<b>42.5%</b>
11	60000 - EXPENSES					
12	60100 - PAYROLL EXPENSES					
13	60210 - Salaries	112,927	128,607	130,057	1,450	1.1%
14	60220 - Hourly Wages	193,914	206,899	216,227	9,328	4.5%
15	60240 - Overtime Wages	1,988	3,730	3,898	168	4.5%
16	<b>Total 60200 - SALARIES AND WAGES</b>	<b>308,829</b>	<b>339,237</b>	<b>350,182</b>	<b>10,945</b>	<b>3.2%</b>
17	60300 - BENEFITS					
18	60310 - MANDATED BENEFITS					
19	60311 - Federal Insurance Contribution (FICA)	23,973	25,952	26,789	837	3.2%
20	60312 - Workers' Compensation	2,140	1,560	2,101	541	34.7%
21	60313 - Unemployment	331	365	342	(23)	-6.3%
22	<b>Total 60310 - MANDATED BENEFITS</b>	<b>26,444</b>	<b>27,877</b>	<b>29,232</b>	<b>1,355</b>	<b>4.9%</b>
23	60320 - MEDICAL BENEFITS					
24	60321 - Health Insurance Premiums	58,963	65,405	53,860	(11,545)	-17.7%
25	60322 - Health Savings Account	12,000	12,000	9,000	(3,000)	-25.0%
26	60323 - Health Reimbursement Arrangement (HRA)	14,320	21,280	15,660	(5,620)	-26.4%
27	60324 - Health Insurance Opt Out - Taxable	-	-	5,952	5,952	N/A
28	<b>Total 60320 - MEDICAL BENEFITS</b>	<b>85,283</b>	<b>98,685</b>	<b>84,472</b>	<b>(14,213)</b>	<b>-14.4%</b>
29	60330 - OPTIONAL BENEFITS					
30	60331 - Retirement (ICMA)	19,241	20,130	20,777	647	3.2%
31	60332 - Life/Disability Insurance	3,788	5,193	3,871	(1,322)	-25.5%
32	60333 - Dental Insurance	4,261	4,724	3,470	(1,254)	-26.5%
33	<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>27,291</b>	<b>30,048</b>	<b>28,119</b>	<b>(1,929)</b>	<b>-6.4%</b>
34						
35	<b>Total 60300 - BENEFITS</b>	<b>139,017</b>	<b>156,609</b>	<b>141,823</b>	<b>(14,786)</b>	<b>-9.4%</b>
36	<b>Total 60100 - PAYROLL EXPENSES</b>	<b>447,846</b>	<b>495,846</b>	<b>492,005</b>	<b>(3,841)</b>	<b>-0.8%</b>
37	61000 - TRAVEL & TRAINING					
38	61200 - Staff Training & Education	980	2,088	1,200	(888)	-42.5%
39	61300 - Membership Dues	160	215	250	35	16.3%
40	<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>1,140</b>	<b>2,303</b>	<b>1,450</b>	<b>(853)</b>	<b>-37.0%</b>
41	62000 - ADMINISTRATIVE COSTS					
42	62100 - Business Travel	-	600	200	(400)	-66.7%
43	62200 - Legal Notices	112	-	150	150	N/A
44	62300 - Board Meetings	214	300	400	100	33.3%
45	62420 - Team Motivation	-	400	350	(50)	-12.5%
46	62520 - Bad Debt	-	1,000	1,000	-	0.0%
47	62530 - Reconciliation Discrepancies	2	200	100	(100)	-50.0%
48	62511 - Bank Fees	-	480	200	(280)	-58.3%
49	<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>327</b>	<b>2,980</b>	<b>2,400</b>	<b>(580)</b>	<b>-19.5%</b>
50	63000 - PROFESSIONAL FEES					
51	63110 - Accountant	-	5,000	-	(5,000)	-100.0%
52	63120 - Audit Fees	16,300	20,000	20,000	-	0.0%
53	63510 - Consulting	9,000	10,000	10,000	-	0.0%
54	63900 - Other Professional Services	363	-	-	-	N/A
55	<b>Total 63000 - PROFESSIONAL FEES</b>	<b>25,663</b>	<b>35,000</b>	<b>30,000</b>	<b>(5,000)</b>	<b>-14.3%</b>
56	64200 - GENERAL EQUIPMENT					
57	64210 - Small Equipment	232	-	500	500	N/A
58	<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>232</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>N/A</b>
59	64300 - INFORMATION TECHNOLOGY					
60	64310 - Software License	90,555	86,400	51,000	(35,400)	-41.0%
61	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>90,555</b>	<b>86,400</b>	<b>51,000</b>	<b>(35,400)</b>	<b>-41.0%</b>
62						
63	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>90,787</b>	<b>86,400</b>	<b>51,500</b>	<b>(34,900)</b>	<b>-40.4%</b>
64	66200 - GENERAL OFFICE SUPPLIES					

65	66210 - Office Supplies	1,311	950	1,400	450	47.4%
66	66230 - Postage	2,216	2,400	2,500	100	4.2%
67	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>3,527</b>	<b>3,350</b>	<b>3,900</b>	<b>550</b>	<b>16.4%</b>
68	<b>Total 66000 - SUPPLIES</b>	<b>3,527</b>	<b>3,350</b>	<b>3,900</b>	<b>550</b>	<b>16.4%</b>
69	68300 - COMMERCIAL INSURANCE					
70	68310 - Commerical Insurance Premium	3,477	-	3,465	3,465	N/A
71	<b>Total 68300 - COMMERCIAL INSURANCE</b>	<b>3,477</b>	<b>-</b>	<b>3,465</b>	<b>3,465</b>	<b>N/A</b>
72	<b>Total 68000 - PROPERTY MANAGEMENT</b>	<b>3,477</b>	<b>-</b>	<b>3,465</b>	<b>3,465</b>	<b>N/A</b>
73	80000 - MAINTENANCE & ROLL OFF DISTRIBUTION					
74	70000 - COMMUNITY SUPPORT				-	N/A
75	70100 - Community Clean Up Fund	31,834	95,000	95,000	-	0.0%
76	<b>Total 70000 - COMMUNITY SUPPORT</b>	<b>31,834</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>0.0%</b>
77						
78						
79	<b>Total Expense</b>	<b>604,600</b>	<b>720,879</b>	<b>679,720</b>	<b>(41,159)</b>	<b>-5.7%</b>
80						
81	<b>Net Ordinary Income</b>	<b>(339,760)</b>	<b>(600,879)</b>	<b>(508,720)</b>	<b>92,159</b>	<b>-15.3%</b>
82	91000 - SUBSIDIES & TRANSFERS					
83	91100 - Solid Waste Management Fee Subsidy	572,767	625,879	584,720	(41,159)	-6.6%
84	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A
85	91500 - CCUF Transfer	31,834	-	-	-	N/A
86	91200 - Operating Reserve Subsidy	-	-	-	-	N/A
87	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>604,600</b>	<b>625,879</b>	<b>584,720</b>	<b>(41,159)</b>	<b>-6.6%</b>
88	81400 - CCUF Transfer	-	-	-	-	N/A
89	81100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A
90	81300 - Drop Off Center Stabilization Transfer	-	-	-	-	N/A
91	81200 - Landfill Post Closure Transfer	-	-	-	-	N/A
92	<b>Total 81000 - SUBSIDIES &amp; TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
93	<b>Other Income</b>	<b>604,600</b>	<b>625,879</b>	<b>584,720</b>	<b>(41,159)</b>	<b>-6.6%</b>
94	Realized Gain/Loss					
95	95000 - RESERVE TRANSFERS					
96	95400 - Transfer to Capital Reserve	94,136	-	20,000	20,000	N/A
97	91300 - Building & Building Repair	-	-	-	-	N/A
98	91400 - Equipment	-	-	-	-	N/A
99	<b>Total 95400 - Transfer Capital Reserve</b>	<b>94,136</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>N/A</b>
100	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A
101	95900 - Transfer Undesignated Funds	-	-	-	-	N/A
102	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A
103	95200 - Transfer Operating Reserve	-	-	-	-	N/A
104	95500 - Transfer Community Clean Up Reserve	-	(95,000)	(95,000)	-	0.0%
105	95600 - Transfer Facility Closure Reserve	170,705	-	50,000	50,000	N/A
106	95700 - Transfer Landfill Post Closure Reserve	-	120,000	101,000	(19,000)	-15.8%
107	<b>Total 95000 - RESERVE TRANSFERS</b>	<b>264,840</b>	<b>25,000</b>	<b>76,000</b>	<b>51,000</b>	<b>204.0%</b>
108	<b>Other Expense</b>	<b>264,840</b>	<b>25,000</b>	<b>76,000</b>	<b>51,000</b>	<b>204.0%</b>
109						
110	<b>Net Other Income</b>	<b>339,760</b>	<b>600,879</b>	<b>508,720</b>	<b>(92,159)</b>	<b>-15.3%</b>
111	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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 \$150,000 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

There will be an increased effort in communications to the public prior to and when the new MRF opens including advertising tours of the new facility and educating the public on proper recycling. This could increase future budgets (FY27 and FY28) by approximately \$150,000 over the two FY period.

	Chittenden Solid Waste District					
	FY26 Proposed Budget Summary					
	Outreach & Communication					
					<u>FY25 BUD v FY26 BUD</u>	
		Actual	Budget	Proposed	\$ Change	% Change
		FY24	FY25	FY26		
1	Income	-	-	-	-	N/A
2	Cost of Sales	-	-	-	-	N/A
3	Gross Profit	-	-	-	-	N/A
4						
5	Expense	887,549	1,145,100	1,163,591	18,491	1.6%
6	Net Ordinary Income	(887,549)	(1,145,100)	(1,163,591)	(18,491)	1.6%
7						
8	Reserve Transfers:					
9	Transfers From	887,549	1,145,100	1,163,591		
10	Transfers To	-	-	-		
11	Net Reserves (Increase) / Decrease	887,549	1,145,100	1,163,591		
12						
13	Net Income	-	-	-		

Outreach & Communication						
Chittenden Solid Waste District - Income Statement Report						
		Actual	Budget	Forecast	ForecastFY26- BudgetFY25	% Change
		FY24	FY25	FY26		
		TotalYear	TotalYear	TotalYear		
1	Product - Revenue					
2	40000 - INCOME					
3	Income	-	-	-	-	N/A
4	Cost of Goods Sold					
5	Cost of Sales	-	-	-	-	N/A
6	Gross Profit	-	-	-	-	N/A
7	60000 - EXPENSES					
8	60100 - PAYROLL EXPENSES					
9	60210 - Salaries	326,367	327,912	349,332	21,420	6.5%
10	60220 - Hourly Wages	230,360	270,757	230,565	(40,192)	-14.8%
11	60240 - Overtime Wages	865	455	477	22	4.8%
12	Total 60200 - SALARIES AND WAGES	557,591	599,124	580,374	(18,750)	-3.1%
13	60300 - BENEFITS					
14	60310 - MANDATED BENEFITS					
15	60311 - Federal Insurance Contribution (FICA)	42,875	45,833	44,399	(1,434)	-3.1%
16	60312 - Workers' Compensation	3,262	2,756	3,482	726	26.3%
17	60313 - Unemployment	592	756	598	(158)	-20.9%
18	Total 60310 - MANDATED BENEFITS	46,730	49,344	48,479	(865)	-1.8%
19	60320 - MEDICAL BENEFITS					
20	60321 - Health Insurance Premiums	69,738	75,014	85,035	10,021	13.4%
21	60322 - Health Savings Account	13,500	15,000	15,000	-	0.0%
22	60323 - Health Reimbursement Arrangement (HRA)	23,549	26,600	26,100	(500)	-1.9%
23	60324 - Health Insurance Opt Out - Taxable	3,211	2,136	-	(2,136)	-100.0%
24	Total 60320 - MEDICAL BENEFITS	109,998	118,750	126,135	7,385	6.2%
25	60330 - OPTIONAL BENEFITS				-	N/A
26	60331 - Retirement (ICMA)	33,002	34,688	37,141	2,453	7.1%
27	60332 - Life/Disability Insurance	6,281	9,284	7,222	(2,062)	-22.2%
28	60333 - Dental Insurance	5,876	6,084	6,020	(64)	-1.1%
29	Total 60330 - OPTIONAL BENEFITS	45,158	50,056	50,383	327	0.7%
30						
31	Total 60300 - BENEFITS	201,887	218,150	224,998	6,848	3.1%
32	Total 60100 - PAYROLL EXPENSES	759,478	817,274	805,372	(11,902)	-1.5%
33	61000 - TRAVEL & TRAINING					
34	61100 - Conferences	2,809	6,800	2,875	(3,925)	-57.7%
35	61200 - Staff Training & Education	2,527	600	-	(600)	-100.0%
36	61300 - Membership Dues	1,790	1,790	1,800	10	0.6%
37	61400 - Subscriptions	8,189	22,571	20,237	(2,334)	-10.3%
38	Total 61000 - TRAVEL & TRAINING	15,315	31,761	24,912	(6,849)	-21.6%
39	62000 - ADMINISTRATIVE COSTS					
40	62100 - Business Travel	8,781	18,048	13,672	(4,376)	-24.2%
41	62420 - Team Motivation	-	800	-	(800)	-100.0%
42	62720 - Incentive Grant	7,841	15,000	15,000	-	0.0%
43	62730 - Green Up Day	-	-	4,400	4,400	N/A
44	Total 62000 - ADMINISTRATIVE COSTS	16,622	33,848	33,072	(776)	-2.3%
45	63000 - PROFESSIONAL FEES					
46	63510 - Consulting	8,140	53,000	150,000	97,000	183.0%
47	63710 - Lobbyist Fees	300	75	75	-	0.0%
48	63900 - Other Professional Services	8,934	8,484	-	(8,484)	-100.0%
49	Total 63000 - PROFESSIONAL FEES	17,374	61,559	150,075	88,516	143.8%
50	64200 - GENERAL EQUIPMENT					
51	64230 - Safety Equipment	95	-	-	-	N/A
52	Total 64200 - GENERAL EQUIPMENT	95	-	-	-	N/A

53	64300 - INFORMATION TECHNOLOGY					
54	64310 - Software License	2,777	2,185	-	(2,185)	-100.0%
55	64340 - Systems Maintenance	-	6,500	-	(6,500)	-100.0%
56	64350 - Telecommunications	3,738	4,880	3,960	(920)	-18.9%
57	<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>6,515</b>	<b>13,565</b>	<b>3,960</b>	<b>(9,605)</b>	<b>-70.8%</b>
58						
59	<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>6,610</b>	<b>13,565</b>	<b>3,960</b>	<b>(9,605)</b>	<b>-70.8%</b>
60	66000 - SUPPLIES					
61	66100 - GENERAL MATERIALS AND SUPPLIES					
62	66110 - Materials & Supplies	313	5,100	3,000	(2,100)	-41.2%
63	66140 - Uniforms	-	-	600	600	N/A
64	66150 - Personal Protective Equipment	-	100	-	(100)	-100.0%
65	<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>313</b>	<b>5,200</b>	<b>3,600</b>	<b>(1,600)</b>	<b>-30.8%</b>
66	66200 - GENERAL OFFICE SUPPLIES					
67	66210 - Office Supplies	18	-	-	-	N/A
68	66220 - Bottled Water	-	-	-	-	N/A
69	66230 - Postage	17,784	32,926	20,000	(12,926)	-39.3%
70	<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>	<b>17,801</b>	<b>32,926</b>	<b>20,000</b>	<b>(12,926)</b>	<b>-39.3%</b>
71	<b>Total 66000 - SUPPLIES</b>	<b>18,114</b>	<b>38,126</b>	<b>23,600</b>	<b>(14,526)</b>	<b>-38.1%</b>
72	69000 - PROMOTION & EDUCATION					
73	69100 - Advertising	41,290	96,000	100,000	4,000	4.2%
74	69200 - Printing	10,340	46,067	20,000	(26,067)	-56.6%
75	69300 - Education	2,344	2,500	1,600	(900)	-36.0%
76	69400 - Workshops	62	-	1,000	1,000	N/A
77	69500 - Donations	-	-	-	-	N/A
78	<b>Total 69000 - PROMOTION &amp; EDUCATION</b>	<b>54,036</b>	<b>144,567</b>	<b>122,600</b>	<b>(21,967)</b>	<b>-15.2%</b>
79	70000 - COMMUNITY SUPPORT				-	N/A
80	70200 - Green Up Day	-	4,400	-	(4,400)	-100.0%
81	<b>Total 70000 - COMMUNITY SUPPORT</b>	<b>-</b>	<b>4,400</b>	<b>-</b>	<b>(4,400)</b>	<b>-100.0%</b>
82						
83						
84	<b>Total Expense</b>	<b>887,549</b>	<b>1,145,100</b>	<b>1,163,591</b>	<b>18,491</b>	<b>1.6%</b>
85						
86	<b>Net Ordinary Income</b>	<b>(887,549)</b>	<b>(1,145,100)</b>	<b>(1,163,591)</b>	<b>(18,491)</b>	<b>1.6%</b>
87	91000 - SUBSIDIES & TRANSFERS					
88	91100 - Solid Waste Management Fee Subsidy	887,549	1,145,100	1,163,591	18,491	1.6%
89	91700 - Landfill Post Closure Transfer	-	-	-	-	N/A
90	91500 - CCUF Transfer	-	-	-	-	N/A
91	91200 - Operating Reserve Subsidy	-	-	-	-	N/A
92	<b>Total 91000 - SUBSIDIES &amp; TRANSFERS</b>	<b>887,549</b>	<b>1,145,100</b>	<b>1,163,591</b>	<b>18,491</b>	<b>1.6%</b>
93	81400 - CCUF Transfer	-	-	-	-	N/A
94	81100 - Solid Waste Management Fee Subsidy	-	-	-	-	N/A
95	81300 - Drop Off Center Stabilization Transfer	-	-	-	-	N/A
96	81200 - Landfill Post Closure Transfer	-	-	-	-	N/A
97	<b>Total 81000 - SUBSIDIES &amp; TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
98	<b>Other Income</b>	<b>887,549</b>	<b>1,145,100</b>	<b>1,163,591</b>	<b>18,491</b>	<b>1.6%</b>

99	Realized Gain/Loss					
100	95000 - RESERVE TRANSFERS					
101	95400 - Transfer to Capital Reserve	-	-	-	-	N/A
102	91300 - Building & Building Repair	-	-	-	-	N/A
103	91400 - Equipment	-	-	-	-	N/A
104	<b>Total 95400 - Transfer Capital Reserve</b>	-	-	-	-	N/A
105	95100 - Transfer Solid Waste Management Reserve	-	-	-	-	N/A
106	95900 - Transfer Undesignated Funds	-	-	-	-	N/A
107	95300 - Transfer Biosolids Reserve	-	-	-	-	N/A
108	95200 - Transfer Operating Reserve	-	-	-	-	N/A
109	95500 - Transfer Community Clean Up Reserve	-	-	-	-	N/A
110	95600 - Transfer Facility Closure Reserve	-	-	-	-	N/A
111	95700 - Transfer Landfill Post Closure Reserve	-	-	-	-	N/A
112	<b>Total 95000 - RESERVE TRANSFERS</b>	-	-	-	-	N/A
113	<b>Other Expense</b>	-	-	-	-	N/A
114						
115	<b>Net Other Income</b>	<b>887,549</b>	<b>1,145,100</b>	<b>1,163,591</b>	<b>18,491</b>	<b>1.6%</b>
116	<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>		