

Chittenden Solid Waste District  
 FY24 Budget  
 Administration

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
					\$	%
<b>EXPENSES</b>						
<b>PAYROLL EXPENSES</b>						
<b>SALARIES AND WAGES</b>						
60210 - Salaries	360,910	34,261	385,133	417,398	32,265	8.4%
60220 - Hourly Wages	37,759	8,764	50,767	118,233	67,466	132.9%
60240 - Overtime Wages	914	486	-	1,748	1,748	100.0%
<b>Total 60200 - SALARIES AND WAGES</b>	<b>399,583</b>	<b>43,512</b>	<b>435,900</b>	<b>537,379</b>	<b>101,480</b>	<b>23.3%</b>
<b>BENEFITS</b>						
<b>MANDATED BENEFITS</b>						
60311 - Federal Insurance Contribution (FICA)	31,335	7,402	34,623	40,284	5,661	16.3%
60312 - Workers' Compensation	1,060	-	2,492	2,472	(20)	-0.8%
60313 - Unemployment	386	95	373	461	88	23.5%
<b>Total 60310 - MANDATED BENEFITS</b>	<b>32,781</b>	<b>7,497</b>	<b>37,488</b>	<b>43,217</b>	<b>5,729</b>	<b>15.3%</b>
<b>MEDICAL BENEFITS</b>						
60321 - Health Insurance Premiums	11,469	2,750	12,444	34,658	22,214	178.5%
60322 - Health Savings Account	1,850	-	1,950	7,500	5,550	284.6%
60323 - Health Reimbursement Arrangement (HRA)	7,795	1,257	2,355	13,300	10,945	464.8%
60324 - Health Insurance Opt Out - Taxable	12,096	2,560	11,904	11,904	-	0.0%
<b>Total 60320 - MEDICAL BENEFITS</b>	<b>33,210</b>	<b>6,567</b>	<b>28,653</b>	<b>67,362</b>	<b>38,709</b>	<b>135.1%</b>
<b>OPTIONAL BENEFITS</b>						
60331 - Retirement	21,201	5,558	25,848	30,124	4,276	16.5%
60332 - Life/Disability Insurance	3,626	1,115	5,161	8,166	3,005	58.2%
60333 - Dental Insurance	3,804	930	4,118	5,833	1,715	41.6%
<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>28,631</b>	<b>7,602</b>	<b>35,127</b>	<b>44,123</b>	<b>8,996</b>	<b>25.6%</b>
<b>OTHER BENEFITS</b>						
60341 - Achievement Awards	15,761	(0)	30,000	30,000	-	0.0%
60342 - Wellness Benefits	7,884	(100)	6,000	6,000	-	0.0%
60343 - Mileage Allotment	3,500	625	3,250	3,250	-	0.0%
<b>Total 60340 - OTHER BENEFITS</b>	<b>27,144</b>	<b>525</b>	<b>39,250</b>	<b>39,250</b>	<b>-</b>	<b>0.0%</b>
<b>Total 60300 - BENEFITS</b>	<b>121,766</b>	<b>22,190</b>	<b>140,519</b>	<b>193,952</b>	<b>53,433</b>	<b>38.0%</b>
<b>Total 60100 - PAYROLL EXPENSES</b>	<b>521,349</b>	<b>65,702</b>	<b>576,418</b>	<b>731,331</b>	<b>154,913</b>	<b>26.9%</b>
<b>TRAVEL &amp; TRAINING</b>						
61100 - Conferences	127	-	6,000	6,150	150	2.5%
61200 - Staff Training & Education	9,696	2,205	12,000	16,850	4,850	40.4%
61300 - Membership Dues	16,173	1,713	15,575	15,850	275	1.8%
61400 - Subscriptions	-	-	500	250	(250)	-50.0%
<b>Total 61000 - TRAVEL &amp; TRAINING</b>	<b>25,996</b>	<b>3,918</b>	<b>34,075</b>	<b>39,100</b>	<b>5,025</b>	<b>14.7%</b>

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<b>ADMINISTRATIVE COSTS</b>						
62100 - Business Travel	1,219	-	4,650	4,600	(50)	-1.1%
62200 - Legal Notices	273	-	300	300	-	0.0%
62300 - Board Meetings	4,732	1,481	4,000	6,265	2,265	56.6%
62410 - Employment Ads	3,653	231	4,000	5,000	1,000	25.0%
62420 - Team Motivation	5,605	82	12,000	12,000	-	0.0%
62900 - General Managers Discretion	882	102	2,000	2,000	-	0.0%
<b>Total 62000 - ADMINISTRATIVE COSTS</b>	<b>16,364</b>	<b>1,895</b>	<b>26,950</b>	<b>30,165</b>	<b>3,215</b>	<b>11.9%</b>
<b>PROFESSIONAL FEES</b>						
63310 - Legal Services	20,354	8,070	19,300	19,760	460	2.4%
63410 - IT Development	10,853	-	-	-	-	0.0%
63510 - Consulting	17,095	170	7,500	10,000	2,500	33.3%
63610 - Medical Exams	292	-	-	500	500	100.0%
63900 - Other Professional Services	263	-	-	9,300	9,300	100.0%
<b>Total 63000 - PROFESSIONAL FEES</b>	<b>48,856</b>	<b>8,240</b>	<b>26,800</b>	<b>39,560</b>	<b>12,760</b>	<b>47.6%</b>
<b>EQUIPMENT AND FLEET</b>						
<b>LARGE EQUIPMENT</b>						
64130 - Large Equipment Service Contracts	163	-	-	-	-	0.0%
<b>Total 64100 - LARGE EQUIPMENT</b>	<b>163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>GENERAL EQUIPMENT</b>						
64210 - Small Equipment	-	565	-	-	-	0.0%
64220 - Office Equipment	2,007	562	6,200	6,500	300	4.8%
64240 - Small Equipment Leases	416	-	575	4,200	3,625	630.4%
<b>Total 64200 - GENERAL EQUIPMENT</b>	<b>2,423</b>	<b>1,127</b>	<b>6,775</b>	<b>10,700</b>	<b>3,925</b>	<b>57.9%</b>
<b>INFORMATION TECHNOLOGY</b>						
64310 - Purchase, Lease, Licenses	19,238	4,580	27,740	28,326	586	2.1%
64320 - Hardware and Equipment	8,462	17,289	24,200	24,600	400	1.7%
64340 - Systems Maintenance	136,990	22,839	98,300	98,300	-	0.0%
64350 - Telecommunications	12,770	3,434	11,520	17,000	5,480	47.6%
<b>Total 64300 - INFORMATION TECHNOLOGY</b>	<b>177,461</b>	<b>48,142</b>	<b>161,760</b>	<b>168,226</b>	<b>6,466</b>	<b>4.0%</b>
<b>Total 64000 - EQUIPMENT AND FLEET</b>	<b>180,047</b>	<b>49,269</b>	<b>168,535</b>	<b>178,926</b>	<b>10,391</b>	<b>6.2%</b>
<b>SUPPLIES</b>						
<b>GENERAL MATERIALS AND SUPPLIES</b>						
66110 - Materials & Supplies	-	47	-	-	-	0.0%
66120 - Facility Signage	100	-	150	250	100	66.7%
66130 - Safety Supplies	140	-	250	250	-	0.0%
<b>Total 66100 - GENERAL MATERIALS AND SUPPLIES</b>	<b>240</b>	<b>47</b>	<b>400</b>	<b>500</b>	<b>100</b>	<b>25.0%</b>

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GENERAL OFFICE SUPPLIES						
66210 - Office Supplies	2,979	1,303	5,000	4,500	(500)	-10.0%
66230 - Postage	42	72	300	300	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	3,021	1,375	5,300	4,800	(500)	-9.4%
Total 66000 - SUPPLIES	3,261	1,422	5,700	5,300	(400)	-7.0%
MATERIALS MANAGEMENT						
DISPOSAL FEES						
67210 - Trash Disposal	139	38	300	-	(300)	-100.0%
Total 67200 - DISPOSAL FEES	139	38	300	-	(300)	-100.0%
Total 67000 - MATERIALS MANAGEMENT	139	38	300	-	(300)	-100.0%
PROPERTY MANAGEMENT						
BUILDING & LAND						
68110 - Building Lease	-	-	-	101,460	101,460	100.0%
68120 - Mowing	873	314	1,850	-	(1,850)	-100.0%
68140 - Building Maintenance	5,064	1,357	9,000	6,500	(2,500)	-27.8%
68150 - Skilled Labor	-	184	13,000	2,000	(11,000)	-84.6%
68160 - Safety Monitor & Inspection	407	643	-	-	-	0.0%
Total 68100 - BUILDING & LAND	6,345	2,498	23,850	109,960	86,110	361.0%
UTILITIES						
68210 - Electricity	3,652	1,140	4,800	6,000	1,200	25.0%
68220 - Heating Fuel	4,588	-	4,000	6,000	2,000	50.0%
68230 - Water/Sewer	204	401	245	-	(245)	-100.0%
Total 68200 - UTILITIES	8,444	1,541	9,045	12,000	2,955	32.7%
COMMERCIAL INSURANCE						
68310 - Commerical Insurance Premium	7,768	2,148	8,350	6,000	(2,350)	-28.1%
68320 - Commercial Insurance Reserve	3,573	14,061	3,000	3,000	-	0.0%
Total 68300 - COMMERCIAL INSURANCE	11,340	16,209	11,350	9,000	(2,350)	-20.7%
Total 68000 - PROPERTY MANAGEMENT	26,129	20,248	44,245	130,960	86,715	196.0%
PROMOTION & EDUCATION						
69300 - Education	-	449	-	-	-	0.0%
Total 69000 - PROMOTION & EDUCATION	-	449	-	-	-	0.0%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	2,984	-	41,892	-	(41,892)	-100.0%
Total Expense	825,124	151,180	924,915	1,155,342	230,427	24.9%
Net Ordinary Income	(825,124)	(151,180)	(924,915)	(1,155,342)	(230,427)	24.9%

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	FY22	FY23	FY23	FY24	Change from FY23 to FY24	
	Actual	Q1 Actual	Approved Budget	Drafted Budget	\$	%
Subsidies, Reserve Transfers & Year End Adjustments						
Other Income						
Subsidies & Transfers						
Solid Waste Management Subsidy	825,124	-	924,915	1,155,342		
Operating Subsidy	-	-	-	-		
Total Subsidies & Transfers	<u>825,124</u>	<u>-</u>	<u>924,915</u>	<u>1,155,342</u>		
Total Other Income	<u>825,124</u>	<u>-</u>	<u>924,915</u>	<u>1,155,342</u>		
Other Expenses						
Reserve Transfers						
Transfer to Operating Reserve	-	-	-	-		
Transfer to Capital Reserve	-	-	-	-		
Total Reserve Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Total Other Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Net Income	<u>0</u>	<u>(151,180)</u>	<u>(0)</u>	<u>(0)</u>		