

Chittenden Solid Waste District  
 FY24 Budget  
 Finance

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
<b>INCOME</b>						
<b>INTEREST, DIVIDENDS</b>						
46100 - Interest Revenue	11,479	5,252	-	60,000	60,000	100.0%
46200 - Dividend Income	296	-	-	-	-	0.0%
<b>Total 46000 - INTEREST, DIVIDENDS</b>	<b>11,775</b>	<b>5,252</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>100.0%</b>
<b>Total Income</b>	<b>11,775</b>	<b>5,252</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>100.0%</b>
<b>Gross Profit</b>	<b>11,775</b>	<b>5,252</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>100.0%</b>
<b>EXPENSES</b>						
<b>PAYROLL EXPENSES</b>						
<b>SALARIES AND WAGES</b>						
60210 - Salaries	109,609	16,101	113,664	123,243	9,579	8.4%
60220 - Hourly Wages	183,442	15,193	181,945	196,912	14,968	8.2%
60240 - Overtime Wages	2,707	693	2,092	3,268	1,175	56.2%
<b>Total 60200 - SALARIES AND WAGES</b>	<b>295,758</b>	<b>31,986</b>	<b>297,701</b>	<b>323,423</b>	<b>25,722</b>	<b>8.6%</b>
<b>BENEFITS</b>						
<b>MANDATED BENEFITS</b>						
60311 - Federal Insurance Contribution (FICA)	21,946	4,805	24,263	24,742	479	2.0%
60312 - Workers' Compensation	765	-	1,369	1,488	118	8.6%
60313 - Unemployment	379	93	346	346	-	0.0%
<b>Total 60310 - MANDATED BENEFITS</b>	<b>23,090</b>	<b>4,898</b>	<b>25,978</b>	<b>26,575</b>	<b>598</b>	<b>2.3%</b>
<b>MEDICAL BENEFITS</b>						
60321 - Health Insurance Premiums	60,133	15,294	68,418	59,024	(9,394)	-13.7%
60322 - Health Savings Account	11,100	-	11,700	12,000	300	2.6%
60323 - Health Reimbursement Arrangement (HRA)	7,126	913	10,770	21,280	10,510	97.6%
<b>Total 60320 - MEDICAL BENEFITS</b>	<b>78,360</b>	<b>16,208</b>	<b>90,888</b>	<b>92,304</b>	<b>1,416</b>	<b>1.6%</b>
<b>OPTIONAL BENEFITS</b>						
60331 - Retirement	16,779	3,818	17,862	19,405	1,543	8.6%
60332 - Life/Disability Insurance	2,735	804	3,437	4,858	1,420	41.3%
60333 - Dental Insurance	3,392	999	3,494	4,724	1,230	35.2%
<b>Total 60330 - OPTIONAL BENEFITS</b>	<b>22,907</b>	<b>5,621</b>	<b>24,793</b>	<b>28,987</b>	<b>4,194</b>	<b>16.9%</b>
<b>OTHER BENEFITS</b>						
60341 - Achievement Awards	-	150	-	-	-	0.0%
<b>Total 60340 - OTHER BENEFITS</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total 60300 - BENEFITS</b>	<b>124,356</b>	<b>26,877</b>	<b>141,659</b>	<b>147,866</b>	<b>6,208</b>	<b>4.4%</b>
<b>Total 60100 - PAYROLL EXPENSES</b>	<b>420,115</b>	<b>58,863</b>	<b>439,360</b>	<b>471,289</b>	<b>31,929</b>	<b>7.3%</b>

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<b>TRAVEL &amp; TRAINING</b>							
61200 - Staff Training & Education		4,226	1,510	15,068	1,200	(13,868)	-92.0%
61300 - Membership Dues		-	195	-	250	250	100.0%
<b>Total 61000 - TRAVEL &amp; TRAINING</b>		<b>4,226</b>	<b>1,705</b>	<b>15,068</b>	<b>1,450</b>	<b>(13,618)</b>	<b>-90.4%</b>
<b>ADMINISTRATIVE COSTS</b>							
62100 - Business Travel		9	-	300	600	300	100.0%
62300 - Board Meetings		-	-	200	300	100	50.0%
62520 - Bad Debt		(90)	-	1,000	2,000	1,000	100.0%
62530 - Reconciliation Discrepancies		(2)	-	-	-	-	0.0%
62620 - Penalties and Fees		3	-	-	-	-	0.0%
62511 - Bank Fees		976	142	1,000	1,000	-	0.0%
<b>Total 62000 - ADMINISTRATIVE COSTS</b>		<b>896</b>	<b>142</b>	<b>2,500</b>	<b>3,900</b>	<b>1,400</b>	<b>56.0%</b>
<b>PROFESSIONAL FEES</b>							
63110 - Accountant		-	-	5,000	5,000	-	0.0%
63120 - Audit Fees		23,835	-	35,000	40,000	5,000	14.3%
63510 - Consulting		64,486	-	15,000	10,000	(5,000)	-33.3%
63900 - Other Professional Services		430	-	-	-	-	0.0%
<b>Total 63000 - PROFESSIONAL FEES</b>		<b>88,751</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>0.0%</b>
<b>EQUIPMENT AND FLEET</b>							
<b>INFORMATION TECHNOLOGY</b>							
64310 - Purchase, Lease, Licenses		65,659	19,328	80,600	80,000	(600)	-0.7%
64340 - Systems Maintenance		-	-	1,000	-	(1,000)	-100.0%
64350 - Telecommunications		(85)	-	-	-	-	0.0%
<b>Total 64300 - INFORMATION TECHNOLOGY</b>		<b>65,574</b>	<b>19,328</b>	<b>81,600</b>	<b>80,000</b>	<b>(1,600)</b>	<b>-2.0%</b>
<b>Total 64000 - EQUIPMENT AND FLEET</b>		<b>65,574</b>	<b>19,328</b>	<b>81,600</b>	<b>80,000</b>	<b>(1,600)</b>	<b>-2.0%</b>
<b>SUPPLIES</b>							
<b>GENERAL OFFICE SUPPLIES</b>							
66210 - Office Supplies		1,092	-	2,000	2,500	500	25.0%
66230 - Postage		2,279	543	7,000	3,500	(3,500)	-50.0%
<b>Total 66200 - GENERAL OFFICE SUPPLIES</b>		<b>3,371</b>	<b>543</b>	<b>9,000</b>	<b>6,000</b>	<b>(3,000)</b>	<b>-33.3%</b>
<b>Total 66000 - SUPPLIES</b>		<b>3,371</b>	<b>543</b>	<b>9,000</b>	<b>6,000</b>	<b>(3,000)</b>	<b>-33.3%</b>
<b>MATERIALS MANAGEMENT</b>							
<b>DISPOSAL FEES</b>							
67210 - Trash Disposal		-	-	50	150	100	200.0%
<b>Total 67200 - DISPOSAL FEES</b>		<b>-</b>	<b>-</b>	<b>50</b>	<b>150</b>	<b>100</b>	<b>200.0%</b>
<b>Total 67000 - MATERIALS MANAGEMENT</b>		<b>-</b>	<b>-</b>	<b>50</b>	<b>150</b>	<b>100</b>	<b>200.0%</b>

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PROPERTY MANAGEMENT						
COMMERCIAL INSURANCE						
68310 - Commerical Insurance Premium		2,012	557	2,027	2,400	373 18.4%
Total 68300 - COMMERCIAL INSURANCE		2,012	557	2,027	2,400	373 18.4%
Total 68000 - PROPERTY MANAGEMENT		2,012	557	2,027	2,400	373 18.4%
COMMUNITY SUPPORT						
70100 - Community Clean Up Fund		-	-	95,000	95,000	- 0.0%
Total 70000 - COMMUNITY SUPPORT		-	-	95,000	95,000	- 0.0%
Total Expense	584,945	81,138	699,605	715,189	15,584	2.2%
Net Ordinary Income	(573,170)	(75,885)	(699,605)	(655,189)	44,416	-6.3%
Subsidies, Reserve Transfers & Year End Adjustments						
Other Income						
Subsidies & Transfers						
Solid Waste Management Subsidy		576,367	604,605	620,189		
Community Clean Up Fund			95,000	95,000		
Total Subsidies & Transfers		576,367	-	699,605	715,189	
Total Other Income		576,367	-	699,605	715,189	
Other Expenses						
Reserve Transfers						
Transfer to Landfill Post Closure Reserve		514	-	-		
Transfer to Facility Closure Reserve		404	-	500		
Transfer to Capital Reserve		2,279	-	59,500		
Total Reserve Transfers		3,197	-	60,000		
Total Other Expenses		3,197	-	60,000		
Net Income	(0)	(75,885)	(0)	(0)		