

Chittenden Solid Waste District
Organics Diversion Facility

	Actual	Actual	Budget	Forecast	Change from FY23 to FY24	
	FY22 Total	FY23 Q1	FY23 Total	FY24 Total	\$	%
INCOME						
TIPPING FEES						
40130 - Feedstock Tipping Fee	231,196	77,993	286,897	296,195	9,298	3.2%
Total 40100 - TIPPING FEES	231,196	77,993	286,897	296,195	9,298	3.2%
SALE OF MATERIALS						
42600 - Compost Sales	741,405	139,240	696,248	715,097	18,849	2.7%
42650 - Compost Delivery Fee	56,488	8,615	63,280	54,490	(8,790)	-13.9%
42700 - Bins & Container Sales	-	-	23,533	-	(23,533)	-100.0%
Total 42000 - SALE OF MATERIALS	797,892	147,855	783,061	769,587	(13,474)	-1.7%
47000 - GRANT REVENUE	10,118	-	-	-	-	0.0%
48000 - EQUIPMENT SALE/TRADEIN	1,749	630	-	-	-	0.0%
Total Income	1,040,954	226,478	1,069,958	1,065,782	(4,176)	-0.4%
COST OF GOODS						
52000 - Bins & Containers	-	-	19,467	-	(19,467)	-100.0%
Organics Material						
51100 - Compost	127,634	25,773	69,070	33,046	(36,024)	-52.2%
51200 - Topsoil	16,281	1,036	29,182	30,825	1,643	5.6%
51300 - Garden Mix	49,440	14,493	35,478	38,534	3,056	8.6%
Total 51000 - Organics Material	193,355	41,301	133,730	102,405	(31,325)	-23.4%
Total 50000 - COST OF GOODS SOLD	193,355	41,301	153,197	102,405	(50,792)	-33.2%
Gross Profit	847,600	185,177	916,761	963,377	46,616	5.1%

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EXPENSES						
PAYROLL EXPENSES						
SALARIES AND WAGES						
60210 - Salaries	95,292	4,810	101,835	103,965	2,130	2.1%
60220 - Hourly Wages	226,150	21,024	274,160	317,208	43,048	15.7%
60240 - Overtime Wages	3,552	909	4,804	-	(4,804)	-100.0%
Total 60200 - SALARIES AND WAGES	324,993	26,742	380,799	421,173	40,375	10.6%
BENEFITS						
MANDATED BENEFITS						
60311 - Federal Insurance Contribution (FICA)	26,974	5,677	31,035	32,220	1,185	3.8%
60312 - Workers' Compensation	13,806	(20)	17,615	16,565	(1,050)	-6.0%
60313 - Unemployment	517	117	550	605	55	9.9%
Total 60310 - MANDATED BENEFITS	41,297	5,775	49,201	49,390	189	0.4%
MEDICAL BENEFITS						
60321 - Health Insurance Premiums	58,133	13,397	79,720	77,272	(2,448)	-3.1%
60322 - Health Savings Account	9,250	-	13,650	15,000	1,350	9.9%
60323 - Health Reimbursement Arrangement (HRA)	9,906	1,557	12,285	26,600	14,315	116.5%
60324 - Health Insurance Opt Out - Taxable	6,772	1,276	5,952	-	(5,952)	-100.0%
Total 60320 - MEDICAL BENEFITS	84,061	16,230	111,607	118,872	7,265	6.5%
OPTIONAL BENEFITS						
60331 - Retirement	18,473	4,442	21,669	22,790	1,121	5.2%
60332 - Life/Disability Insurance	3,385	1,006	4,388	6,091	1,703	38.8%
60333 - Dental Insurance	4,532	1,014	5,987	5,231	(756)	-12.6%
Total 60330 - OPTIONAL BENEFITS	26,390	6,463	32,044	34,112	2,068	6.5%
Total 60300 - BENEFITS	151,747	28,468	192,851	202,374	9,522	4.9%
Total 60100 - PAYROLL EXPENSES	476,741	55,210	573,650	623,547	49,897	8.7%

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TRAVEL & TRAINING						
61100 - Conferences	355	-	2,950	3,150	200	6.8%
61200 - Staff Training & Education	1,076	(379)	3,000	4,300	1,300	43.3%
61300 - Membership Dues	4,615	4,000	5,355	5,450	95	1.8%
61400 - Subscriptions	750	750	-	-	-	0.0%
Total 61000 - TRAVEL & TRAINING	6,795	4,371	11,305	12,900	1,595	14.1%
ADMINISTRATIVE COSTS						
62100 - Business Travel	386	16	784	906	122	15.6%
62420 - Team Motivation	61	-	200	250	50	25.0%
62510 - Credit Card Fees	6,333	1,584	7,178	7,093	(85)	-1.2%
62520 - Bad Debt	19	-	-	-	-	0.0%
62620 - Penalties and Fees	1	-	-	-	-	0.0%
62511 - Bank Fees	10	-	-	-	-	0.0%
Total 62000 - ADMINISTRATIVE COSTS	6,810	1,600	8,162	8,249	87	1.1%
PROFESSIONAL FEES						
63210 - Engineering	600	2,165	1,050	1,900	850	81.0%
63310 - Legal Services	160	-	1,150	1,150	-	0.0%
Total 63000 - PROFESSIONAL FEES	760	2,165	2,200	3,050	850	38.6%

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EQUIPMENT AND FLEET						
LARGE EQUIPMENT						
64110 - Large Equipment Leases	5,177	-	-	-	-	0.0%
64120 - Large Equipment Maintenance & Parts	63,585	7,013	42,319	26,600	(15,719)	-37.1%
64140 - Large Equipment Maintenance Contractor	644	-	18,137	31,400	13,264	73.1%
64150 - Scale Certification and Maintenance	10,379	-	1,000	1,000	-	0.0%
64160 - Large Equipment Purchase	10,058	-	28,498	20,000	(8,498)	-29.8%
64190 - Equipment Contingency	36	-	55,000	55,000	-	0.0%
Total 64100 - LARGE EQUIPMENT	89,879	7,013	144,953	134,000	(10,953)	-7.6%
GENERAL EQUIPMENT						
64210 - Small Equipment	6,451	81	3,500	3,500	-	0.0%
64220 - Office Equipment	-	-	250	250	-	0.0%
64230 - Safety Equipment	-	-	502	250	(252)	-50.2%
Total 64200 - GENERAL EQUIPMENT	6,451	81	4,252	4,000	(252)	-5.9%
INFORMATION TECHNOLOGY						
64310 - Purchase, Lease, Licenses	200	75	300	300	-	0.0%
64320 - Hardware and Equipment	(294)	-	9,500	4,200	(5,300)	-55.8%
64340 - Systems Maintenance	-	-	1,460	1,460	-	0.0%
64350 - Telecommunications	4,790	1,768	10,051	6,891	(3,160)	-31.4%
Total 64300 - INFORMATION TECHNOLOGY	4,695	1,843	21,311	12,851	(8,460)	-39.7%
FLEET MAINTENANCE						
65220 - Fleet Contractor	1,138	-	12,840	18,150	5,310	41.4%
65310 - Fleet Tire Replacement or Repair	6,111	363	7,570	6,750	(820)	-10.8%
65320 - Fleet Parts	21,231	6,393	29,460	42,350	12,890	43.8%
65400 - Fleet Diesel & Gas	50,275	11,538	64,583	80,672	16,089	24.9%
65800 - Fleet Shipping	-	-	500	500	-	0.0%
65900 - Fleet Maintenance - Other	1,868	-	-	500	500	0.0%
Total 65000 - FLEET MAINTENANCE	80,623	18,293	114,953	148,922	33,969	29.6%
Total 64000 - EQUIPMENT AND FLEET	181,649	27,230	285,469	299,773	14,304	5.0%

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	FY22	FY23	FY23	FY24	\$	%
	Total	Q1	Total	Total		
SUPPLIES						
GENERAL MATERIALS AND SUPPLIES						
66110 - Materials & Supplies	2,849	4,586	16,700	12,750	(3,950)	-23.7%
66120 - Facility Signage	829	-	8,000	3,000	(5,000)	-62.5%
66130 - Safety Supplies	405	-	300	500	200	66.7%
66140 - Uniforms	1,606	328	3,535	4,465	930	26.3%
66150 - Personal Protective Equipment	334	-	792	564	(228)	-28.8%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	6,024	4,915	29,327	21,279	(8,048)	-27.4%
GENERAL OFFICE SUPPLIES						
66210 - Office Supplies	241	132	1,500	500	(1,000)	-66.7%
66220 - Bottled Water	293	144	212	125	(87)	-41.0%
66230 - Postage	-	-	40	40	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	534	276	1,752	665	(1,087)	-62.0%
Total 66000 - SUPPLIES	6,557	5,191	31,079	21,944	(9,135)	-29.4%
MATERIALS MANAGEMENT						
TRUCKING AND HAULING						
67110 - Hauling Services	230	-	1,000	1,000	-	0.0%
67120 - Product Delivery	53,415	9,015	63,280	54,490	(8,790)	-13.9%
Total 67100 - TRUCKING AND HAULING	53,645	9,015	64,280	55,490	(8,790)	-13.7%
DISPOSAL FEES						
67210 - Trash Disposal	52,127	377	21,678	19,006	(2,672)	-12.3%
Total 67200 - DISPOSAL FEES	52,127	377	21,678	19,006	(2,672)	-12.3%
MATERIALS PROCESSING						
67320 - Wood Processing Fee	-	-	-	61,947	61,947	0.0%
Total 67300 - MATERIALS PROCESSING	-	-	-	61,947	61,947	0.0%

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	Total	Q1	Total	Total		
LEACHATE						
67410 - Leachate Hauling	1,212	-	1,932	2,132	200	10.4%
67420 - Leachate Testing	-	-	225	245	20	8.9%
67430 - Leachate Treatment	1,161	-	1,400	1,050	(350)	-25.0%
Total 67400 - LEACHATE	2,373	-	3,557	3,427	(130)	-3.7%
TESTING						
67510 - Ground Water Testing	6,017	-	10,030	10,080	50	0.5%
67520 - Product Testing	5,973	3,243	9,868	10,058	190	1.9%
Total 67500 - TESTING	11,990	3,243	19,898	20,138	240	1.2%
Total 67000 - MATERIALS MANAGEMENT	120,136	12,635	109,413	160,008	50,595	46.2%
PROPERTY MANAGEMENT						
BUILDING & LAND						
68120 - Mowing	1,880	2,040	6,500	5,511	(989)	-15.2%
68140 - Building Maintenance	16,077	1,732	9,254	18,448	9,195	99.4%
68150 - Skilled Labor	171	-	3,500	3,500	-	0.0%
68160 - Safety Monitor & Inspection	347	227	545	692	147	27.0%
68180 - Property Improvement	3,367	-	6,000	7,500	1,500	25.0%
Total 68100 - BUILDING & LAND	21,842	3,999	25,799	35,651	9,853	38.2%
UTILITIES						
68210 - Electricity	15,341	3,715	17,495	21,495	4,000	22.9%
68220 - Heating Fuel	4,689	-	7,959	6,965	(994)	-12.5%
68230 - Water/Sewer	26,532	13,944	6,762	5,137	(1,625)	-24.0%
Total 68200 - UTILITIES	46,562	17,659	32,216	33,597	1,381	4.3%
COMMERCIAL INSURANCE						
68310 - Commercial Insurance Premium	9,387	2,660	9,883	13,326	3,443	34.8%
Total 68300 - COMMERCIAL INSURANCE	9,387	2,660	9,883	13,326	3,443	34.8%

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					\$	%
GOVERNMENT TAXES & FEES						
68410 - Host Town Fee	10,233	1,742	8,364	9,348	984	11.8%
68430 - Payment for Municipal Services	5,986	6,750	6,540	6,952	412	6.3%
68440 - Property Taxes	1,471	-	-	-	-	0.0%
68460 - Permits	391	160	320	410	90	28.0%
Total 68400 - GOVERNMENT TAXES & FEES	18,081	8,652	15,224	16,710	1,485	9.8%
Total 68000 - PROPERTY MANAGEMENT	95,872	32,970	83,121	99,284	16,163	19.4%
PROMOTION & EDUCATION						
69100 - Advertising	100	-	2,020	1,700	(320)	-15.8%
69200 - Printing	-	-	1,050	1,250	200	19.0%
69500 - Donations	-	-	3,250	3,250	-	0.0%
Total 69000 - PROMOTION & EDUCATION	100	-	6,320	6,200	(120)	-1.9%
COMMUNITY SUPPORT						
70300 - Customer Relations	-	13	-	-	-	0.0%
Total 70000 - COMMUNITY SUPPORT	-	13	-	-	-	0.0%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	20,147	-	17,455	40,830	23,375	133.9%
Total Expense	915,567	141,384	1,128,174	1,275,785	147,611	13.1%
Net Ordinary Income	(67,967)	43,793	(211,413)	(312,408)	(100,994)	47.8%

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Subsidies, Reserve Transfers & Year End Adjustments					
Other Income					
Subsidies & Transfers					
Solid Waste Management Subsidy	-		-	-	
Operating Subsidy	69,716		211,413	312,408	
Total Subsidies & Transfers	69,716	-	211,413	312,408	
Total Other Income					
Other Expenses					
Reserve Transfers					
Transfer to Operating Reserve	-		-	-	
Transfer to Capital Reserve	1,749				
Total Reserve Transfers	1,749	-	-	-	
Total Other Income	1,749	-	-	-	
Net Income	0	43,793	-	-	