



ADMINISTRATIVE OFFICE

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TO: Finance Committee  
FROM: Nola Ricci, Director of Finance  
DATE: Friday, January 6, 2023  
RE: **FINANCE COMMITTEE MEETING**

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<b>DATE:</b>	<b>Tuesday, January 10, 2023</b>
<b>TIME:</b>	<b>5:00 P.M.</b>
<b>PLACE:</b>	<b>Zoom Meeting/ CSWD Administrative Office – 1021 Redmond Road Williston</b>

#### MEETING AGENDA

1. Agenda
2. Public Comment Period
3. (E) Consent Agenda – Draft Minutes January 4, 2023
4. (E) Capital Budget Review
5. (E) Self-Funded Budgets
  - a. Biosolids
  - b. Maintenance/Roll-Off
  - c. Closed Landfill
6. Other Business
7. Adjourn

**CHITTENDEN SOLID WASTE DISTRICT**  
**Finance Committee Meeting**  
**MEETING INSTRUCTIONS**  
**FOR THE PUBLIC- remote access**

Date: Tuesday, January 10, 2023  
Time: 5:00 P.M.  
Place: ZOOM MEETING/ADMINISTRATIVE OFFICE – 1021 REDMOND ROAD WILLISTON VT

**IMPORTANT:**

CSWD will hold a virtual meeting accessible by computer or phone, or in person at 1021 Redmond Road Williston VT.

Members of the public, joining the meeting remotely, are asked to preregister online using the link below and attend remotely by computer or telephone. Following the meeting a recording will be available upon request.

**Register in advance for this webinar:**

Hi there,

You are invited to a Zoom webinar.

When: Jan 10, 2023 05:00 PM Eastern Time (US and Canada)

Topic: Finance Committee Meeting

Register in advance for this webinar:

[https://us02web.zoom.us/webinar/register/WN\\_ThDxSnF3QTiZQ4Cd2ZktMQ](https://us02web.zoom.us/webinar/register/WN_ThDxSnF3QTiZQ4Cd2ZktMQ)

**After registering, you will receive a confirmation email containing information about joining the webinar.**

***For those without internet access, call 802-872-8100 ext. 213 and leave a message to register for the meeting. A call-in number will be provided to you prior to the meeting.***

**Participants will be in listen only mode. Call in controls include: \*6 – toggle mute/unmute and \*9 to raise your hand.**

**DRAFT**  
**CHITTENDEN SOLID WASTE DISTRICT – Administrative Office**  
**FINANCE COMMITTEE MINUTES**  
**Zoom Meeting**  
**Wednesday, January 6, 2023 – 5:00 p.m.**

**FINANCE COMMITTEE PRESENT:**

Other Board members present:

Leslie Nulty, Paul Stabler, Rick McCraw

Paul Ruess, Ken Spencer

**CSWD STAFF PRESENT:**

Nola Ricci, Sarah Reeves, Amy Jewell

**AGENDA ITEM:**

1. Agenda
2. Public Comment Period
3. Consent Agenda
4. FY 24 Preliminary Budget
5. Other Business
6. Adjourn

Paul Ruess called the meeting to order at 5:05 p.m.

**Agenda # 1.** No changes to the Agenda

**Agenda #2. Public Comment Period** – No public in attendance

**Agenda #3. Consent Agenda** - Minutes approved as presented.

Discussion on the FY 24 Budget meeting schedule.

The next meeting will have the capital and self-funded budgets first and is moved to Tuesday, January 10, 2023.

**MOTION by P. Stabler SECOND by L. Nulty to move the finance committee meeting to Tuesday, January 10, 2023 and to review the capital and self-funded budgets during that meeting. MOTION approved all AYES.**

**Agenda #4. FY 24 Budget Overview & Reserves**

N. Ricci reviewed the summary of a high-level overview of a draft FY 24 Budget with some minor changes being made and some anticipated additional changes as we go through individual department budgets. N. Ricci said that the detail of previous budget information that has now been included. She noted Q1 for FY 23 is not exactly ¼ but may be helpful in review. She noted the income as a \$14,596,600 (revised spreadsheet) with main change as being budgeting the Burlington DOC to come online as a regular DOC in Quarter 2 of FY 24. She noted that other income change is a result of charging a convenience fee to customers who pay with credit card. She noted that cost of goods sold is lower because we have discontinued the sale of bins and containers and had some fire sales in FY 22 and there is not much inventory remaining.

**Discussion related to income:**

- Credit Cards: CSWD has a PILOT program at the Hinesburg DOC to accept credit cards fees. The FY 24 Budget does include passing the convenience fee on to customers and that anticipated revenue is included in the FY 24 Budget.
- Decreased Revenue: Question regarding why the Proposed FY 24 income amount of \$14.5 million is significantly below actuals in previous years. S. Reeves said that the income change is a result of the MRF, who saw high recyclable sale prices in FY 21 and FY 23 and those high sale numbers are expected to be lower in FY 24.
- Interest and Dividends: Question regarding interest and dividends and the investment committee might move money into treasuries and if that happens that number should increase. Would interest earned into the reserve accounts and not the operating budget. N. Ricci said that we are still determining how much can be set aside for investments and that money will funnel into reserves. The money shown in the spreadsheet is for the closed landfill reserve and facility closure reserve and the capital. We do need to understand the MRF deposit for equipment and the amount and when we'll receive funding from outside sources. Income generated from interest will benefit the capital reserves budget.

N. Ricci reviewed expenses which is total \$14,589, 502 (revised spreadsheet) increase of 10.3%. Managers have tried to decrease need for certain items or different ways to reduce costs. CPI is higher than usual and will make changes as the December numbers become available. Benefits have increased almost entirely related to healthcare. N. Ricci noted the Director of Administration made significant effort to mitigate the rising inflation costs. In FY 24 management hopes to return to more traditional training and staff education. Outreach & Communication has adjusted as how they have allocated their costs causing the appearance of a reduction in Promotion & Education and rise in administrative costs. Community support is budgeted at the full \$95,000 for members. Total net income is loss of \$(114,306).

**Discussion Related to Expenses:**

- Question regarding the MRF Contract and fees that have been included in this budget. S. Reeves said that the increased cost materials management is significantly higher than actuals for FY 21 and FY 22 and budgeted for FY 23 as a result of hauling increases and the MRF contract costs. MRF Debt project is not included in this the FY24 Budget as there are still moving parts. The MRF will be its own stand-alone presentation during the capital budget discussion for FY 24.
- Question on the MRF Debt payment and whether this is shown in the budget. S. Reeves said this will be a stand-alone budget and this budget is standard normal operating process and secondly will be a separate a MRF Budget. For ease of seeing the different pieces, such as the MRF bond. The incorporation of the bond payment will not affect this operating or capital budget. Further discussion will be held on the MRF bond during the capital budget discussion.

**Transfer below the line (subsidies, reserve Transfers & Year End Adjustments, Other Income:**

N. Ricci noted that we have separated out budgets including Administrative, Operations, and Self-funded departments (maintenance, landfill, and biosolids). This separation makes the internal transfers easier to identify. She reviewed the transfers as shown in the enclosed spreadsheet. The transfers would get us to a net (0) budget.

**Discussion on the FY 24 Draft Budget Reserves**

N. Ricci reviewed the FY 24 Draft Budget Reserves which included restricted, designated, and undesignated funds and shows the remaining balances, with assumed changes per the FY 24 Budget at (\$114,306). This assumes the FY 23 waterfall discussion is implemented for FY 24. That discussion included having a minimum and a maximum in each reserve and the waterfall affect is to maintain no less than the minimum and redistribute when each reserve has reached the maximum amount. N. Ricci said we should have a discussion on whether we do want to move money as previously discussed but we can make that determination at the close of FY 23. Discussion was held on how much we should have in the operating reserve. S. Reeves and N. Ricci agreed that they determined to have three months so that CSWD has an opportunity to make changes in the budget or pricing as needed. It was requested that this would be included in the memo in the budget for the board and the towns that we are preparing our budgets with a view with including three months of operating expenses in our reserves.

The Committee expressed appreciation for the work that was presented.

**Agenda #5. Other Business – No other business.**

**Agenda #6. Adjourn. Motion by Paul Stabler, SECOND by Leslie Nulty, to adjourn the meeting. VOTING: unanimous; motion carried.**

The meeting was adjourned at 5:50 p.m.

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Amy Jewell

I agree that this is an original copy of minutes and they have been approved by the Finance Committee at the meeting held via Zoom.

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Amy Jewell, Secretary

To: Finance Committee  
From: Josh Tyler, Director of Operations  
Date: January 5, 2023  
RE: Fiscal Year 2024 Capital Budget

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### Operating Capital

Presented in this enclosure is a capital budget and timeline for FY24, FY25 and FY26; The new Materials Recycling Facility (MRF) construction project will be presented in a separate memorandum. This memo highlights the projects and procurements planned for FY24.

CSWD has invested heavily in significant infrastructure and rolling stock upgrades over the last three (3) years. Infrastructure investments have focused on increasing facility service life to a minimum of 20-years. For example, the Drop-Off Center in Hinesburg, the ODF (upon completion in spring 2023), and a revamped Drop-Off Center in Milton (spring 2023) all have a 20-year service life. Rolling stock investment has focused on the purchase of new equipment rather than leased equipment or used equipment to maximize useful life, manage higher parts costs with warranties, minimize costly down time due to old repurposed and antiquated equipment as well as realize a higher trade in value at the time of replacement.

Review of the three-year summary will highlight a significant decrease in capital expenses toward the out years. The existing investments made to date will bring the District to a regular capital pattern where rolling stock replacement will be more spread out and will see a purchase phase (FY20 to FY24) and a maintenance phase (FY25 to FY30). District staff has made significant efforts to generate accurate capital costs in developing the operating capital budget as well as following through with capital purchases, upgrades and projects as planned.

Please note that this is a description of intended projects and procurements and is inclusive of all potential capital expenses for FY24. Approval of the budget does not mean work will proceed without a proper bidding process and associated Board approvals according to CSWD financial policies. All capital projects greater than \$100,000 will require approval from the Board of Commissioners. In addition to Board notice of projects exceeding \$100,000, Staff will regularly report updates of facility projects that are under the \$100,000 threshold.

<b>CSWD Capital Budget Highlights Fiscal Year 2024</b>	
<b>Organics Diversion Facility</b>	<b>\$975,000</b>
<b>Roll-Off and Maintenance</b>	<b>\$360,000</b>
<b>Drop Off Centers</b>	<b>\$285,000</b>
<b>Hazardous Waste and Latex Paint</b>	<b>\$80,000</b>
<b>Administrative infrastructure</b>	<b>\$95,000</b>
<b>Materials Recovery Facility</b>	<b>\$35,000</b>
<b>Capital Contingency</b>	<b>\$50,000</b>
<b>FY 24 Capital Projects</b>	<b>\$1,880,000</b>

Descriptions of items included in the FY24 capital budget are as follows:

\$750,000	Organics Diversion Facility primary screener, (7 – 10-year life)
\$285,000	Burlington Drop Off Center Construction, (5 – 20-year life)
\$250,000	Purchase new Maintenance Loader, (5 – 7-year life)
\$150,000	Organics Diversion Facility Phase III grading
\$110,000	Purchase new Maintenance Mini-Loader, (5 – 7-year life)
\$80,000	Refurbish outdoor hazardous storage buildings for the Environmental Depot, (10-year life)
\$60,000	Drop Off Center materials analysis

There are sufficient cash reserves available to finance the \$1,880,000 cash-funded capital expenditures budgeted for FY24.

# CSWD CAPITAL PROJECTS

# 3 YEAR PLAN

## MATERIALS RECOVERY FACILITY

### Site Work

		FY24	FY25	FY26
General	Repave lot			
	Replace Stormwater System (1993)			
	New Roof			
	Building Structure upgrades			
	Full Tip Floor			
	HVAC			
	Replace Septic system (1993)			
	contingency			
cost to transfer material while down				
Sub Total		\$0	\$0	\$0

### Building & Building Repair

General	Refurbish Tip Floor			
	Building Roof (1993)			
	Presort Enclosure (2003)			
	Refurbish bathroom			
	Refurbish Tip Floor Steel Side wall			
	Sprinkler System Modifications			
Sub Total		\$0	\$0	\$0

### Capital Equipment

Fiber Line MSW compactor Single Stream System	Sorting Conveyor			
	MC 1			
Sub Total		\$0	\$0	\$0

### Rolling Stock

general	2 c.y. Compactor & 35 c.y. Roll-Off			
	Forklift #1 (2021)			\$35,000
	Forklift #2 (2021)			\$35,000
	#1 Skid Steer(2022)			
	#2 Skid Steer (2023)			
	Front End Bucket Loader			
	SCISSORS LIFT	\$35,000		
Sub Total		\$35,000	\$0	\$70,000
Total MRF		\$35,000	\$0	\$70,000



# CSWD CAPITAL PROJECTS

# 3 YEAR PLAN

## ORGANICS DIVERSION FACILITY

### Site Work

	FY24	FY25	FY26
Expanded food collection pad		\$75,000	
Sub Total	\$0	\$75,000	\$0

### Building & Building Repair

ASP watering system	\$50,000		
Concrete Pad Replacement (mixing bay)			
Sub Total	\$50,000	\$0	\$0

### Capital Equipment

Komptech L3 Screener (2012)	bought used 10 year useful life	\$750,000		
ASP Trommel screener (2022)	15 year useful life			
ASP BLOWER SYSTEM (AERATED STATIC PILE)				\$50,000
Sub Total		\$750,000	\$0	\$50,000

### Rolling Stock

2003 MACK PUMP TRUCK (4500 GAL TANK)	rehab	\$25,000		
Loader #1 (2021)	10 year useful life			
Loader #2 (2018)	7 year useful life		\$260,000	
Loader #3 (2021) JD 524	12 year useful life			
Used Triaxle Dump truck (ADT)	12 year useful life			
stacking conveyor (2021)	20 year useful life			
Sub Total		\$25,000	\$260,000	\$0

### ODF Expansion

<b>Phase III</b>				
site grading		\$150,000		
Sub Total		\$150,000	\$0	\$0
<b>Total ODF</b>		<b>\$975,000</b>	<b>\$335,000</b>	<b>\$50,000</b>

# CSWD CAPITAL PROJECTS

# 3 YEAR PLAN

Roll-Off and Maintenance		FY24	FY25	FY26
<b>Capital Equipment</b>				
new roll-off containers		\$ -	moved to ops budget	\$ -
Sub Total		\$ -	\$ -	\$ -
<b>Rolling Stock</b>				
2023 KENWORTH ROLL OFF TRUCK T800 #1	10 year useful life			
2012 KENWORTH ROLL OFF TRUCK T800 #31	encumbered (\$255,000)	\$ 25,000		
2017 KENWORTH ROLL OFF TRUCK T800 #2	10 year useful life			
2005 JD 644G Loader EDOC			\$ 30,000	
2022 FORD F350 PICKUP TRUCK - Rack Truck				
2014 JD 644K Loader Maint		\$ 250,000		
2014 Volvo L30GS mini-loader (maybe skid steer)		\$ 110,000		
2015 enclosed trailer HH/lawnmower				\$ 12,000
Used Oil Trailer			\$ 25,000	
Sub Total		\$ 360,000	\$ 55,000	\$ 12,000
<b>Total Roll-Off and Maintenance</b>		<b>\$360,000</b>	<b>\$55,000</b>	<b>\$12,000</b>
<b>Drop Off Centers</b>				
<b>Site Work</b>				
BDOC	Flynn Ave Pine Street Construction	\$ 285,000		
Sub Total		\$ 285,000	\$ -	\$ -
EDOC	Design for Expansion Overlay lot and road		\$ 60,000	\$ 30,000
Sub Total		\$ -	\$ 60,000	
WDOC	Design for Optimization		\$ 25,000	
Sub Total		\$ -	\$ 25,000	\$ -
<b>Total Drop Off Centers</b>		<b>\$ 285,000</b>	<b>\$ 85,000</b>	<b>\$ -</b>

# CSWD CAPITAL PROJECTS

# 3 YEAR PLAN

## HAZARDOUS WASTE AND LATEX PAINT

### Building & Building Repair

	FY24	FY25	FY26
Refurbish outdoor haz store bldgs. (2) added to ops budget	\$ 80,000		
Sub Total	\$ 80,000	\$ -	\$ -

### Rolling Stock

new forklift (2008) used		\$ 34,000	
Sub Total		\$ 34,000	
<b>Total HAZARDOUS WASTE AND LATEX PAINT</b>	<b>\$ 80,000</b>	<b>\$ 34,000</b>	<b>\$ -</b>

## Administration

### Capital Equipment

New Server, routers switches, - every 5 yrs.			
POS upgrade consultant			
DOC bag analysis	\$ 60,000		
NetSuite upgrades			
Full District Revenue Sufficiency Analysis			
website upgrades	\$ 35,000		
New Phone System - (every 5 years)			
Sub Total	\$ 95,000	\$ -	\$ -
<b>Total Administration</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ -</b>

### Bulky Waste Facility (old MRF)

<b>Total BWF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Contingency</b>		\$ 50,000	\$ 50,000	\$ 50,000
<b>Total Cap Cost</b>		<b>\$ 1,880,000</b>	<b>\$ 559,000</b>	<b>\$ 182,000</b>
<b>MRF input</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ODF input</b>		<b>\$ -</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>
<b>DOC input</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cap Reserve Net Cost</b>		<b>\$ 1,880,000</b>	<b>\$ 544,000</b>	<b>\$ 167,000</b>

To: Finance Committee  
From: Josh Tyler, Director of Operations  
Date: January 5, 2023  
RE: Fiscal Year 2024 Self-Funded Budget

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Enclosed you will find the Fiscal Year 2024 (FY24) Budget Summary for Self-Funded Programs; Closed Landfill, Biosolids and Maintenance and Roll-Off. This provides a high-level overview of the draft budget prepared by CSWD management.

#### Closed Landfill

The purpose of the Closed Landfill Program is to oversee the 30-year, 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. A Closure Plan was established when Phase 3 of the landfill officially closed in 1995. The plan outlined routine monitoring and maintenance activities that needed to occur to ensure that the closed landfill would not pose a threat to human health or the environment. A Post-Closure Fund was established by the District based on this plan.

A preliminary review of post-closure monitoring data indicates that the landfill will not be eligible for custodial care in 2025 at the end of the minimum 30-year post-closure care period. Staff and District consultants are developing a plan to achieve custodial care performance requirements internal data analysis. We are currently collecting data, reviewing performance standards, and assessing actionable needs. The District must consider future funding for post-closure care activities in addition to any proposed remedial activities necessary to achieve custodial care as it relates to groundwater quality, leachate management and final cover integrity.

#### Biosolids Program

The Biosolids program provides efficient and effective residuals management for participating community members. This program is self-funded, meaning the participating communities pay directly for services and expenses are paid out of a restricted fund. The current Residuals Management Service Agreement term expires January 31, 2024. Staff is reviewing a renewal with the existing provider or proceeding with a bidding process.



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### 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. No significant changes are anticipated for FY24.

## BIOSOLIDS

The Biosolids department provides management of contract services for residual disposal of participating community members' biosolid waste.

### Significant Changes from Previous Fiscal Year

1. The current Residuals Management Service Agreement term expires January 31<sup>st</sup>, 2024. Staff are looking into the benefit of a potential automatic renewal or a bidding process. There has been concern that there will be only one potential bidder who is the existing management service provider.

### Key Performance Indicator

Maintain a profit of \$45,500 for the reinvestment of participating member reserve.

### 3-Year Budget Outlook

Enter another five (5) year Residuals Service Management Agreement.

Chittenden Solid Waste District  
Biosolids  
FY24 Draft Budget

	FY22 Actuals	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
				\$	%
<b>Income</b>					
Biosolid Monthly Fee	1,340,166	1,279,437	1,379,726	100,289	7.8%
Income	1,340,166	1,279,437	1,379,726	100,289	7.8%
Gross Profit	1,340,166	1,279,437	1,379,726	100,289	7.8%
<b>Expenses</b>					
<b>PAYROLL EXPENSES</b>					
60210 - Salaries	(419)	1,190	-	(1,190)	-100.0%
60220 - Hourly Wages	118	-	-	-	0.0%
Total 60200 - SALARIES AND WAGES	(301)	1,190	-	(1,190)	-100.0%
60311 - Federal Insurance Contribution (FICA)	22	97	-	(97)	-100.0%
60312 - Workers' Compensation	0	-	-	-	0.0%
60313 - Unemployment	0	6	-	(6)	-100.0%
Total 60310 - MANDATED BENEFITS	23	103	-	(103)	-100.0%
60323 - Health Reimbursement Arrangement (HRA)	58	-	-	-	0.0%
60324 - Health Insurance Opt Out - Taxable	15	-	-	-	0.0%
Total 60320 - MEDICAL BENEFITS	73	-	-	-	0.0%
60331 - Retirement (ICMA)	15	71	-	(71)	-100.0%
60332 - Life/Disability Insurance	4	11	-	(11)	-100.0%
60333 - Dental Insurance	3	-	-	-	0.0%
Total 60330 - OPTIONAL BENEFITS	22	82	-	(82)	-100.0%
Total 60300 - BENEFITS	118	186	-	(186)	-100.0%
Total 60100 - PAYROLL EXPENSES	(183)	1,375	-	(1,375)	-100.0%

TRAVEL & TRAINING

61100 - Conferences	-	2,000	2,000	-	0.0%
61300 - Membership Dues	750	960	960	-	0.0%
Total 61000 - TRAVEL & TRAINING	750	2,960	2,960	-	0.0%

ADMINISTRATIVE COSTS

62100 - Business Travel	95	1,946	1,950	4	0.2%
62820 - Quality and Testing	5,000	-	-	-	0.0%
Total 62000 - ADMINISTRATIVE COSTS	5,095	1,946	1,950	4	0.2%

PROFESSIONAL FEES

63310 - Legal Services	-	2,300	4,600	2,300	100.0%
Total 63000 - PROFESSIONAL FEES	-	2,300	4,600	2,300	100.0%

SUPPLIES

66210 - Office Supplies	-	80	-	(80)	-100.0%
Total 66200 - GENERAL OFFICE SUPPLIES	-	80	-	(80)	-100.0%
Total 66000 - SUPPLIES	-	80	-	(80)	-100.0%

MATERIALS MANAGEMENT

67210 - Trash Disposal	70	-	-	-	0.0%
67220 - Sludge Disposal	1,272,421	1,224,401	1,324,716	100,315	8.2%
Total 67200 - DISPOSAL FEES	1,272,492	1,224,401	1,324,716	100,315	8.2%
Total 67000 - MATERIALS MANAGEMENT	1,272,492	1,224,401	1,324,716	100,315	8.2%

Total Expense	1,278,154	1,233,062	1,334,226	101,164	8.2%
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Net Ordinary Income	62,012	46,375	45,500	(875)	-1.9%
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**Subsidies, Reserve Transfers & Year End Adjustments**

Transfer to Biosolids Reserve	62,012	46,375	45,500		
Net Income	-	-	-		



## MAINTENANCE & ROLLOFF

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. Increasing staff training and conferences
2. Shifted a portion of large equipment expenses to equipment contingency
3. Reduced plowing costs due to the administrative building moving and shifted

### Key Performance Indicators

1. Reduce district operational costs by 10% through increasing internal hauling and plowing.

### 3-Year Budget Outlook

No significant changes.

Chittenden Solid Waste District  
Biosolids  
FY24 Draft Budget

	FY22 Actuals	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
				\$	%
<b>INCOME</b>					
EQUIPMENT SALE/TRADEIN	85,750	-	-	-	
Total Income	85,750	-	-	-	
Gross Profit	85,750	-	-	-	
<b>EXPENSES</b>					
<b>PAYROLL EXPENSES</b>					
60210 - Salaries	9,877	44,603	-	(44,603)	-100.0%
60220 - Hourly Wages	267,288	281,267	311,938	30,671	10.9%
60240 - Overtime Wages	6,120	11,585	-	(11,585)	-100.0%
Total 60200 - SALARIES AND WAGES	283,285	337,455	311,938	(25,517)	-7.6%
60311 - Federal Insurance Contribution (FICA)	21,803	27,503	25,423	(2,080)	-7.6%
60312 - Workers' Compensation	12,936	20,449	21,762	1,313	6.4%
60313 - Unemployment	446	637	570	(67)	-10.5%
Total 60310 - MANDATED BENEFITS	35,185	48,589	47,755	(834)	-1.7%
60321 - Health Insurance Premiums	64,053	50,665	43,341	(7,324)	-14.5%
60322 - Health Savings Account	11,100	11,700	12,000	300	2.6%
60323 - Health Reimbursement Arrangement (HRA)	5,099	9,090	21,280	12,190	134.1%
60324 - Health Insurance Opt Out - Taxable	6,243	13,188	11,904	(1,284)	-9.7%
Total 60320 - MEDICAL BENEFITS	86,496	84,643	88,525	3,882	4.6%
60331 - Retirement (ICMA)	11,698	15,048	14,934	(114)	-0.8%
60332 - Life/Disability Insurance	2,451	3,758	4,303	545	14.5%
60333 - Dental Insurance	3,767	4,499	3,871	(628)	-14.0%
Total 60330 - OPTIONAL BENEFITS	17,915	23,305	23,108	(197)	-0.8%
Total 60300 - BENEFITS	139,596	156,536	159,388	2,851	1.8%
Total PAYROLL EXPENSES	422,882	493,992	471,326	(22,666)	-4.6%

#### TRAVEL & TRAINING

61100 - Conferences	-	-	2,000	2,000	0.0%
61200 - Staff Training & Education	879	1,000	1,250	250	25.0%
Total 61000 - TRAVEL & TRAINING	879	1,000	3,250	2,250	225.0%

#### ADMINISTRATIVE COSTS

62100 - Business Travel	730	-	900	900	0.0%
62420 - Team Motivation	-	-	300	300	0.0%
Total 62000 - ADMINISTRATIVE COSTS	730	-	1,200	1,200	0.0%

#### EQUIPMENT AND FLEET

64120 - Large Equipment Maintenance & Parts	47,405	39,000	30,000	(9,000)	-23.1%
64140 - Large Equipment Maintenance Contractor	2,950	6,000	1,500	(4,500)	-75.0%
64190 - Equipment Contingency	-	-	30,000	30,000	
Total 64100 - LARGE EQUIPMENT	50,355	45,000	61,500	16,500	36.7%
64210 - Small Equipment	1,057	2,400	2,500	100	4.2%
64230 - Safety Equipment	137	600	250	(350)	-58.3%
Total 64200 - GENERAL EQUIPMENT	1,194	3,000	2,750	(250)	-8.3%
64310 - Purchase, Lease, Licenses	6,830	4,200	4,400	200	4.8%
64320 - Hardware and Equipment	144	-	-	-	0.0%
64350 - Telecommunications	5,903	5,000	6,500	1,500	30.0%
Total 64300 - INFORMATION TECHNOLOGY	12,877	9,200	10,900	1,700	18.5%
65220 - Fleet Contractor	5,292	9,000	10,000	1,000	11.1%
65310 - Fleet Tire Replacement or Repair	14,607	19,800	24,000	4,200	21.2%
65320 - Fleet Parts	7,975	6,000	9,000	3,000	50.0%
65400 - Fleet Diesel & Gas	46,006	54,180	52,000	(2,180)	-4.0%
65900 - Fleet Maintenance - Other	(358)	-	-	-	0.0%
Total 65000 - FLEET MAINTENANCE	73,523	88,980	95,000	6,020	6.8%
Total 64000 - EQUIPMENT AND FLEET	137,949	146,180	170,150	23,970	16.4%

# SUPPLIES

66110 - Materials & Supplies	14,922	9,600	16,500	6,900	71.9%
66120 - Facility Signage	97	-	-	-	0.0%
66130 - Safety Supplies	481	600	500	(100)	-16.7%
66140 - Uniforms	2,920	3,000	3,500	500	16.7%
66150 - Personal Protective Equipment	383	-	500	500	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	18,803	13,200	21,000	7,800	59.1%
66210 - Office Supplies	121	400	200	(200)	-50.0%
66220 - Bottled Water	105	200	200	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	226	600	400	(200)	-33.3%
Total 66000 - SUPPLIES	19,029	13,800	21,400	7,600	55.1%

# MATERIALS MANAGEMENT

67210 - Trash Disposal	20	-	-	-	0.0%
Total 67200 - DISPOSAL FEES	20	-	-	-	0.0%
Total 67000 - MATERIALS MANAGEMENT	20	-	-	-	0.0%

# PROPERTY MANAGEMENT

68130 - Plowing	26,474	25,000	10,000	(15,000)	-60.0%
68140 - Building Maintenance	6,869	7,200	1,200	(6,000)	-83.3%
68160 - Safety Monitor & Inspection	934	400	1,000	600	150.0%
Total 68100 - BUILDING & LAND	34,277	32,600	12,200	(20,400)	-62.6%
68210 - Electricity	3,677	3,000	4,000	1,000	33.3%
68230 - Water/Sewer	1,475	1,800	500	(1,300)	-72.2%
Total 68200 - UTILITIES	5,153	4,800	4,500	(300)	-6.3%
68310 - Commerical Insurance Premium	8,493	5,424	6,157	733	13.5%
Total 68300 - COMMERCIAL INSURANCE	8,493	5,424	6,157	733	13.5%
68460 - Permits	87	400	200	(200)	-50.0%
Total 68400 - GOVERNMENT TAXES & FEES	87	400	200	(200)	-50.0%
Total 68000 - PROPERTY MANAGEMENT	48,009	43,224	23,057	(20,167)	-46.7%
Total Expense	629,498	698,196	690,383	(7,813)	-1.1%

Net Ordinary Income	(543,748)	(698,196)	(690,383)	7,813	-1.1%
<b>Subsidies, Reserve Transfers &amp; Year End Adjustments</b>					
<b>Other Income</b>					
Maintenance Internal Transfers	629,498	698,196	690,383		
Total Other Income	629,498	698,196	690,383		
<b>Other Expense</b>					
Transfer to Capital Reserve	85,750	-	-		
Total Other Expense	85,750	-	-		
Net Income	(0)	0	-		

## 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. Increased costs associated with materials management – testing and transportation
2. A shift in engineering costs associated with developing workplan priorities.

### Key Performance Indicators

Reduction in leachate hauling events by 25%.

### 3-Year Budget Outlook

A Closure Plan was established when Phase 3 of the landfill officially closed in 1995. The plan outlined routine monitoring and maintenance activities that needed to occur to ensure that the closed landfill would continue to exist without posing a threat to human health or the environment. A Post-Closure Fund was established by the District based on this plan.

A preliminary review of post-closure monitoring data indicates that the landfill will not be eligible for custodial care in 2025 which is the end of the minimum 30-year post-closure care period. As such, the District must consider future funding for post-closure care activities in addition to any proposed remedial activities necessary to achieve performance standards for custodial care as relates to groundwater quality, leachate management and final cover integrity.

Chittenden Solid Waste District  
Closed Landfill  
FY24 Draft Budget

	FY22	FY23	FY24	Change from FY23 to FY24	
	Actuals	Approved Budget	Drafted Budget	\$	%
<b>Income</b>					
Interest, Dividends	945	2,000	1,000	(1,000)	-50.0%
Total Income	945	2,000	1,000	(1,000)	-50.0%
Gross Profit	945	2,000	1,000	(1,000)	-50.0%
<b>Expenses</b>					
<b>PAYROLL EXPENSES</b>					
60210 - Salaries	347	3,357	-	(3,357)	-100.0%
60220 - Hourly Wages	8,614	8,978	10,319	1,341	14.9%
60240 - Overtime Wages	668	-	-	-	0.0%
Total 60200 - SALARIES AND WAGES	9,628	12,335	10,319	(2,016)	-16.3%
60311 - Federal Insurance Contribution (FICA)	1,021	1,005	841	(164)	-16.3%
60312 - Workers' Compensation	13	-	-	-	0.0%
60313 - Unemployment	18	67	56	(11)	-16.3%
Total 60310 - MANDATED BENEFITS	1,051	1,072	897	(175)	-16.3%
60321 - Health Insurance Premiums	846	-	-	-	0.0%
60323 - Health Reimbursement Arrangement (HRA)	273	-	-	-	0.0%
60324 - Health Insurance Opt Out - Taxable	9	-	-	-	0.0%
Total 60320 - MEDICAL BENEFITS	1,128	-	-	-	0.0%
60331 - Retirement (ICMA)	529	182	-	(182)	-100.0%
60332 - Life/Disability Insurance	90	24	-	(24)	-100.0%
60333 - Dental Insurance	56	-	-	-	0.0%
Total 60330 - OPTIONAL BENEFITS	675	206	-	(206)	-100.0%
Total 60300 - BENEFITS	2,855	1,278	897	(381)	-29.8%
Total 60100 - PAYROLL EXPENSES	12,483	13,613	11,215	(2,397)	-17.6%

## ADMINISTRATIVE COSTS

62100 - Business Travel	44	100	100	-	0.0%
Total 62000 - ADMINISTRATIVE COSTS	44	100	100	-	0.0%

## PROFESSIONAL FEES

63210 - Engineering	18,283	116,500	106,000	(10,500)	-9.0%
63310 - Legal Services	138	2,500	2,500	-	0.0%
63510 - Consulting	-	5,000	5,000	-	0.0%
Total 63000 - PROFESSIONAL FEES	18,421	124,000	113,500	(10,500)	-8.5%

## SUPPLIES

66110 - Materials & Supplies	209	250	250	-	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	209	250	250	-	0.0%
Total 66000 - SUPPLIES	209	250	250	-	0.0%

## MATERIALS MANAGEMENT

67410 - Leachate Hauling	16,833	14,000	15,400	1,400	10.0%
67420 - Leachate Testing	9,555	4,285	5,100	815	19.0%
67430 - Leachate Treatment	1,360	1,500	1,650	150	10.0%
Total 67400 - LEACHATE	27,748	19,785	22,150	2,365	12.0%
67510 - Ground Water Testing	18,533	18,000	18,000	-	0.0%
Total 67500 - TESTING	18,533	18,000	18,000	-	0.0%
Total 67000 - MATERIALS MANAGEMENT	46,280	37,785	40,150	2,365	6.3%



PROPERTY MANAGEMENT

68120 - Mowing	1,365	3,500	3,700	200	5.7%
68140 - Building Maintenance	49,011	-	-	-	0.0%
68150 - Skilled Labor	-	-	-	-	0.0%
68180 - Property Improvement	1,436	5,000	5,000	-	0.0%
Total 68100 - BUILDING & LAND	51,811	8,500	8,700	200	2.4%
68210 - Electricity	255	350	350	-	0.0%
68230 - Water/Sewer	52	500	500	-	0.0%
Total 68200 - UTILITIES	307	850	850	-	0.0%
68310 - Commerical Insurance Premium	1,563	1,330	1,728	398	29.9%
Total 68300 - COMMERCIAL INSURANCE	1,563	1,330	1,728	398	29.9%
68460 - Permits	400	1,000	1,000	-	0.0%
Total 68400 - GOVERNMENT TAXES & FEES	400	1,000	1,000	-	0.0%
Total 68000 - PROPERTY MANAGEMENT	54,082	11,680	12,278	598	5.1%

MAINTENANCE & ROLL OFF DISTRIBUTION	3,413	3,491	6,904	3,413	97.8%
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Total Expense	134,932	190,919	184,397	(6,521)	-3.4%
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Net Ordinary Income	(133,987)	(188,919)	(183,397)	5,521	-2.9%
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**Subsidies, Reserve Transfers & Year End Adjustments**

Transfer from Closed Landfill Reserve	133,987	188,919	183,397		
Net Income	-	-	-		