



ADMINISTRATIVE OFFICE
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TO: Finance Committee
FROM: Nola Ricci, Director of Finance
DATE: Friday, January 20, 2023
RE: **FINANCE COMMITTEE MEETING**

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DATE:	Tuesday, January 24, 2023
TIME:	5:00 P.M.
PLACE:	Zoom Meeting/ CSWD Administrative Office – 1021 Redmond Road Williston

MEETING AGENDA

1. Agenda
2. Public Comment Period
3. (E) **Consent Agenda** – Draft Minutes January 18, 2023
- 4) (E) **Administrative Budgets**
 - a. Administrative Overview
 - b. Administration & IT
 - c. Compliance & Safety
 - d. Finance
 - e. Outreach & Communications
 - f. Solid Waste Management Fee
- 5) (E) **Total Compensation Review**
 - a. Key Assumptions
 - b. Consumer Price Index
 - c. FY 24 Wages & Benefits summary
 - d. FY 24 Organizational Chart
- 6) **Other Business**

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

Date: Wednesday, January 18, 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:

You are invited to a Zoom webinar.
When: Jan 24, 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_U8O2BLBIQuOPQxPxe-yDvg

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 18, 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, Josh Tyler,
Brian Mital, Dan Goossen, Jen Holliday

AGENDA ITEM:

1. Agenda
2. Public Comment Period
3. Consent Agenda Draft Minutes – January 10, 2023
4. Operating Budgets
 - a. MRF
 - b. Drop-Off Centers
 - c. Hazardous Waste
 - d. Organics Diversion Facility
 - e. Operations Administration
 - f. Property Management
5. Other Business
6. Adjourn

Leslie Nulty called the meeting to order at 5:02 p.m.

Agenda # 1. No changes to the Agenda.

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

Agenda #3. Consent Agenda – Consent Agenda was approved with minor edits for grammatic legibility, see below

- Change needed for minutes – typo 3rd line noted: “discussion of the analysis”, rather than discuss. In the following bullet’s third line of text, the text should be edited to read “useful life” rather than “useful like”.
- Clarify the last bullet:
 - Request to tie the contingency for capital to a percentage (maybe 10%) rather than a flat \$50,000 on a \$2 million budget is too small, use 10%.
 - L. Nulty clarifies her comments that led to the last bullet, “The contingency noted in the capital budget should be a percentage. Considers \$50,000 on \$2M budget to be too small, recommended a 10% contingency for the capital budget.”
- Other Business – MRF Bond to be presented at the last finance committee meeting.

Agenda #4. Operating Budgets

The committee agreed to review each department budget first and then discuss the overview.

MRF Budget Discussion –

- Request for revised and relevant Key Performance Indicators. An example of an appropriate indicator would be, “PGA costs should not exceed X or so many dollars per ton.” KPI’s should include goals and measurement indicators.
- Suggestion to provide additional context when any general changes are being brought to the Board. It will help the board and new members to better understand the context of the change.
- J. Tyler noted a correction to tipping fees changing from \$3,996,090 to \$3,995,000.
- Further clarification on handling fee and the ACR Rate proposed at \$84/ton, which is split with the operator. It was noted that the ACR of \$180/ton in FY 22 was an anomaly and an average 10-year healthy ACR is between \$80 - \$90/ton.
- An alternate plan has been prepared in the event the Casella Contract is not approved. It was noted that if this occurred it would require towns to reapprove the revised budget.
- Clarification that salaries are now showing in Operations rather than individual smaller budgets. This will be included in significant changes.

Drop-Off Center Budget Discussion–

- Request for clarification on the 3 Year Outlook on the cover page. It was noted that further analysis is needed and that will be updated for the FY 25 Budget.
- Subsidy discussion with further clarification on the proposed increase to bag fees versus a per transaction fee. A bag fee increase is proposed in this draft budget.
 - **One option:** Raise bag fees per transaction. Bag fees would increase to \$3, \$8, \$11 bag. This is \$0.23/gallon with the new fee structure and is half the cost to consumers of hiring a hauler.
 - **Second Option:** Raising a Per Transaction Fee (\$1 to use the facility, in addition to regular bag fees, etc.).
 - **Third option:** Charging for items previously not charged for (i.e., yard and leaf waste).

The goal is to move the DOC program away from its historical subsidy. The committee requested a thorough analysis be complete with the slimmed down results and recommendation provided to the Board. It was noted that the Board needs to understand the subsidy, and see the historical subsidies, the reasons why, and how we are going to close the gap and be self-sufficient and create a reserve for anticipated upgrades.

- Operational hours – This budget proposes that all facilities move to a Tuesday – Saturday schedule. Committee comments included consideration for keeping one facility open on Monday (Williston) and noted that the optics are less of the change are poor, as noted demand has been for more hours, not less. Staff note customers will still have Casella option on Mondays.

- The recycling tipping fee line item is new and includes an additional breakdown of tipping fees. That will be noted in the changes.
- Clarification on the Sale of Materials, only being out of the DOC budget and does not include sale of materials from the MRF.
- Increase of 2 full-time employees to manage additional schedules. A request to include payroll hours FY22, 23, and estimated FY24. This is intended to show an order of magnitude.
- Staff will review line item and information regarding overtime. Some numbers need to be edited, including FY 23 Budget.
- Property Improvement versus capital improvements were discussed.
- Move from Subsidy to Reserve: The Board will need to see what the pricing assumption is that makes this move possible. Recommended to include key changes in the overview.
- Discussion on Coventry and volatility. It was noted that rates are locked in until July 2025.

Hazardous Waste Budget – No questions, Committee notes budget is straightforward.

- It was noted that the KPI's are closer to what is expected from the Board.
- Discussion is held on the 20% increase to deficit shown in the three-year budget outlook. Staff note that this increase is due to skyrocketing costs of material disposal fees and storage fees. Committee requests that staff clarify this increase in the memo to the Board. Staff note that this increase is why the passage of the EPR bill is important in the the three-year outlook.

General request to include page numbers in future board packets.

Organics Diversion Facility – It was noted that this budget is unacceptable as presented and that the large growth in subsidy is something the Board and Finance Committee have been working to address for multiple years. S. Reeves said that this is a difficult budget year with the current capital improvements occurring and there may be possibilities to tighten projections.

- Committee request to see FTEs or hours and why previous years were less actual hours. It was noted that the budget reflects a normal year and previous years were a result of staff members being out of work for an extended period based on extenuating circumstances.
- Clarification was provided on some cost shifts across programs that resulted in a higher ODF Budget. This included the woodchips and grinding costs being moved from Special Waste to ODF. Further discussion was held on the future of a wood grinding program at ODF, of which this year is the beginning. Throughout the year, staff will evaluate the impact of location, materials, and costs to better formulate the ROI of this program. Possibilities of other funding for purchasing a grinder are discussed.
- Building Maintenance clarification included noting that is for stone and concrete and CSWD's software name of "building maintenance" could be improved
- 69500 – Committee asks for definition of what donations come from ODF; staff note that these are mostly request from schools.
- Equipment Contingency: \$23,000 is the current fee, staff and Committee agree that this is a potential area for reduction.

- Discussion of the increased subsidy and the thought of raising the tip fee another \$5 to cover those costs. D. Goossen said that the food waste numbers have been decreasing and we rely on the tip fee for significant revenue. If it goes too high, we'll lose food waste tonnage that could go elsewhere so that was not recommended.
- Noted that CSWD manages material and does not receive revenue on that material, including items like leaf and yard waste.
- Reformatting the Significant Changes to clarify and separate the income and expenses
- Additional review and possible savings are requested, including diesel fuel and maintenance
- Grant Funding was discussed, and it was not staff is seeking every possible funding possibility for all programming, including ODF.

Operating Administration – no questions

Property management –

- Staff said that we currently have two residential rentals and three commercial tenants.
- When CSWD moves out of the Administrative office that property, 1021 Redmond Road, and 1043 Redmond Road may be the six acres that is owed to the town of Williston.

Agenda #6. Adjourn. Motion by P.Stabler, SECOND by R. McGraw to adjourn the meeting. VOTING: unanimous; motion carried.

The meeting was adjourned at 7:28 p.m.

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.

Amy Jewell, Secretary

Chittenden Solid Waste District
FY24 Budget
Administrative Summary

	Administration	Compliance	Finance	Outreach & Communication	Solid Waste Management Fee	Total Administrative
INCOME						
Solid Waste Management Fee	-	-	-	-	3,335,702	3,335,702
License Fees, Fines & Penalties	-	14,000	-	-	-	14,000
Interest & Dividends	-	-	60,000	-	-	60,000
Total Income	-	14,000	60,000	-	3,335,702	3,409,702
Gross Profit	-	14,000	60,000	-	3,335,702	3,409,702
EXPENSES						
Payroll Expenses						
Salaries & Wages	537,379	119,290	323,423	586,036	-	1,566,129
Benefits	193,952	29,129	147,866	224,760	-	595,707
Total Payroll Expenses	731,331	148,419	471,289	810,795	-	2,161,835
Travel & Training	39,100	7,000	1,450	34,900	-	82,450
Administrative Costs	30,165	6,900	3,900	22,487	-	63,452
Professional Fees	39,560	8,500	55,000	28,855	-	131,915
Equipment & Fleet	178,926	5,200	80,000	4,720	-	268,846
Supplies	5,300	800	6,000	33,600	-	45,700
Materials Management	-	-	150	-	-	150
Property Management	130,960	-	2,400	-	-	133,360
Promotion & Education	-	-	-	135,978	-	135,978
Community Support	-	-	95,000	4,700	-	99,700
Total Expense	1,155,342	176,819	715,189	1,076,035	-	3,123,386
Net Ordinary Income	(1,155,342)	(162,819)	(655,189)	(1,076,035)	3,335,702	286,316

Chittenden Solid Waste District
FY24 Budget
Administrative Summary

	Administration	Compliance	Finance	Outreach & Communication	Solid Waste Management Fee	Total Administrative
Subsidies, Reserve Transfers & Year End Adjustments						
Other Income						
Subsidies & Transfers						
Solid Waste Management Subsidy	1,155,342	162,819	620,189	1,076,035	(3,014,386)	-
Community Clean Up Fund	-	-	95,000	-	-	95,000
Total Subsidies & Transfers	1,155,342	162,819	715,189	1,076,035	(3,014,386)	95,000
Total Other Income	1,155,342	162,819	715,189	1,076,035	(3,014,386)	95,000
						-
Other Expenses						-
Reserve Transfers						-
Transfer to Solid Waste Mangement Reserve	-	-	-	-	321,316	321,316
Transfer to Landfill Post Closure Reserve	-	-	-	-	-	-
Transfer to Facility Closure Reserve	-	-	500	-	-	500
Transfer to Capital Reserve	-	-	59,500	-	-	59,500
Total Reserve Transfers	-	-	60,000	-	321,316	381,316
Total Other Expenses	-	-	60,000	-	321,316	381,316
						-
Net Income	-	-	(0)	-	-	(0)

To: Finance Committee
From: Amy Jewell
Date: January 20, 2023
RE: Overview of the Administration Budget

Administration Budget Coverage

The Administration budget includes expenses to operate the administrative building, including equipment, utilities, building insurance, office supplies, board meeting expenses and currently includes four Administration staff. (Executive Director, IT Director, Admin Director, and HR& Admin Assistant)

ADDITIONAL ADMIN BUDGET INFORMATION

- **Staff Training** - The Admin budget includes costs to cover District wide trainings (Sexual Harassment/Non-discrimination, Customer Service, Violence in the Workplace, etc.) *Additional Professional/Job Skills Training expenses specific to a program will be listed independently in their respective budget.*
- **Team Motivation/Wellness** - Covers all CSWD employees. Not budgeted elsewhere.
- **Employment Ads** – Covers all CSWD employment ads to fill vacancies. Not budgeted elsewhere.
- **Redmond Road Admin Building** – Building costs have been moved to property management

Information Technology

- Includes District-wide purchases, leases, and licensing fees for Office 365 licenses, Project Management Software, PDF licensing, router licensing, webhosting, and website plugins.
- Includes District-wide hardware and equipment replacement for laptop replacement, monitors, and repairs.
- Includes District-wide technical support for 66 workstations, 4 servers, 24 managed routers/switches/wireless access points, printers, backup and disaster recovery, onsite assistance, installation for new equipment and Phase II costs for website upgrades.

Programs with facilities will include the cost for voice & data in the individual program budget. The finance budget will include costs associated with the financial software.

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 Administration Budget increase is a result two main changes:

1. CSWD's lease of a new Administration Building that will now adequately provide space for all Administrative Staff and provide a space for meetings, trainings, and Board meetings
2. The inclusion of an IT Specialist. This position will pick up data related work that was previously in the O&C Department and assist with additional IT needs across departments.

Key Performance Indicators

1. Reduce turnover rate from 10% (5-year average) to 5% to lessen lost productivity, recruitment costs, and decreased morale.
2. Employee Satisfaction Survey – Review results obtained from survey to detect problems and make improvements and increase employee satisfaction results by 10%.
3. Increase training participation to include department specific training for 100% of staff. Monitor results to include productivity, performance, and improved customer service.
4. Increase rate of resolution with enhanced IT support services resulting in staff efficiencies
5. Maintain server and network uptime at 99% or better.
6. Deliver IT services at or below budgeted costs. Maintain current IT costs versus revenue at current ratio or at a modest increase (dependent on staffing and service requirements).
7. Institute rational system of SKU's for of income producing services. Outcomes to include simplified future development/maintenance of point of sales software, integration with financial software and improved reporting.
8. Publish accurate Diversion Report in a timely manner. Deliverable provides a snapshot of District's state of waste management and diversion from landfill.

3-Year Budget Outlook

No forecasted changes to the department within the next 3 fiscal years.

Chittenden Solid Waste District
FY24 Budget
Administration

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
					\$	%
EXPENSES						
PAYROLL EXPENSES						
SALARIES AND WAGES						
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%
Total 60200 - SALARIES AND WAGES	399,583	43,512	435,900	537,379	101,480	23.3%
BENEFITS						
MANDATED BENEFITS						
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%
Total 60310 - MANDATED BENEFITS	32,781	7,497	37,488	43,217	5,729	15.3%
MEDICAL BENEFITS						
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%
Total 60320 - MEDICAL BENEFITS	33,210	6,567	28,653	67,362	38,709	135.1%
OPTIONAL BENEFITS						
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%
Total 60330 - OPTIONAL BENEFITS	28,631	7,602	35,127	44,123	8,996	25.6%
OTHER BENEFITS						
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%
Total 60340 - OTHER BENEFITS	27,144	525	39,250	39,250	-	0.0%
Total 60300 - BENEFITS	121,766	22,190	140,519	193,952	53,433	38.0%
Total 60100 - PAYROLL EXPENSES	521,349	65,702	576,418	731,331	154,913	26.9%
TRAVEL & TRAINING						
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%
Total 61000 - TRAVEL & TRAINING	25,996	3,918	34,075	39,100	5,025	14.7%

Chittenden Solid Waste District

FY24 Budget Administration

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
					\$	%
ADMINISTRATIVE COSTS						
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%
Total 62000 - ADMINISTRATIVE COSTS	16,364	1,895	26,950	30,165	3,215	11.9%
PROFESSIONAL FEES						
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%
Total 63000 - PROFESSIONAL FEES	48,856	8,240	26,800	39,560	12,760	47.6%
EQUIPMENT AND FLEET						
LARGE EQUIPMENT						
64130 - Large Equipment Service Contracts	163	-	-	-	-	0.0%
Total 64100 - LARGE EQUIPMENT	163	-	-	-	-	0.0%
GENERAL EQUIPMENT						
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%
Total 64200 - GENERAL EQUIPMENT	2,423	1,127	6,775	10,700	3,925	57.9%
INFORMATION TECHNOLOGY						
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%
Total 64300 - INFORMATION TECHNOLOGY	177,461	48,142	161,760	168,226	6,466	4.0%
Total 64000 - EQUIPMENT AND FLEET	180,047	49,269	168,535	178,926	10,391	6.2%
SUPPLIES						
GENERAL MATERIALS AND SUPPLIES						
66110 - Materials & Supplies	-	47	-	-	-	0.0%
66120 - Facility Signage	100	-	150	250	100	66.7%
66130 - Safety Supplies	140	-	250	250	-	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	240	47	400	500	100	25.0%

Chittenden Solid Waste District
FY24 Budget
Administration

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
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%

Chittenden Solid Waste District
FY24 Budget
Administration

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
					\$	%
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>		

COMPLIANCE

The Compliance department ensures internal compliance with local, state and federal permits and regulations, enforces external compliance of Chittenden County waste generators and solid waste stakeholders with CSWD's Ordinance and develops and implements the District's safety program.

Significant Changes from Previous Fiscal Year

1. Moving CPR/AED training from the Admin budget to Compliance budget.
2. Adding \$5,000 for a new safety initiative program. This program will pay out incentive money to CSWD employees who identify safety near misses or potential safety improvements. The program has yet to be developed but oversight will be maintained by the CSWD Safety Committee.

Key Performance Indicators

1. 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. This KPI can be rolled over year after year to ensure the successfulness of the program.

3-Year Budget Outlook

Consideration of adding a third Compliance program team-member based on increased permit-related internal compliance work.

Chittenden Solid Waste District
FY24 Budget
Compliance

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
INCOME						
LICENSE FEES, FINES & PENALTIES						
43100 - License Fee	14,070	13,925	14,910	14,000	(910)	-6.1%
43200 - Banned Material	644	-	-	-	-	0.0%
43300 - Fines & Penalties	800	-	-	-	-	0.0%
Total 43000 - LICENSE FEES, FINES & PENALTIES	15,514	13,925	14,910	14,000	(910)	-6.1%
Total Income	15,514	13,925	14,910	14,000	(910)	-6.1%
Gross Profit	15,514	13,925	14,910	14,000	(910)	-6.1%
EXPENSES						
PAYROLL EXPENSES						
SALARIES AND WAGES						
60210 - Salaries	83,089	18,139	71,982	78,016	6,034	8.4%
60220 - Hourly Wages	34,953	9,239	35,913	41,275	5,362	14.9%
60240 - Overtime Wages	556	151	-	-	-	0.0%
Total 60200 - SALARIES AND WAGES	118,598	27,529	107,895	119,290	11,396	10.6%
BENEFITS						
MANDATED BENEFITS						
60311 - Federal Insurance Contribution (FICA)	9,286	2,402	8,793	9,126	332	3.8%
60312 - Workers' Compensation	388	-	496	549	52	10.6%
60313 - Unemployment	121	35	173	173	-	0.0%
Total 60310 - MANDATED BENEFITS	9,795	2,436	9,463	9,847	385	4.1%
MEDICAL BENEFITS						
60321 - Health Insurance Premiums	3,353	841	4,415	4,409	(6)	-0.1%
60322 - Health Savings Account	1,850	-	1,950	1,500	(450)	-23.1%
60323 - Health Reimbursement Arrangement (HRA)	1,732	308	1,515	2,660	1,145	75.6%
60324 - Health Insurance Opt Out - Taxable	3,719	911	4,260	4,260	-	0.0%
Total 60320 - MEDICAL BENEFITS	10,654	2,060	12,140	12,829	689	5.7%
MEDICAL BENEFITS						
60331 - Retirement	7,045	1,649	4,319	4,681	362	8.4%
60332 - Life/Disability Insurance	1,197	355	970	1,318	347	35.8%
60333 - Dental Insurance	718	200	432	453	22	5.0%
Total 60330 - MEDICAL BENEFITS	8,960	2,204	5,721	6,452	731	12.8%
Total 60300 - BENEFITS	29,409	6,700	27,324	29,129	1,805	6.6%
Total 60100 - PAYROLL EXPENSES	148,007	34,229	135,219	148,419	13,200	9.8%

Chittenden Solid Waste District

FY24 Budget

Compliance

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
					\$	%
TRAVEL & TRAINING						
61100 - Conferences	-	-	200	200	-	0.0%
61200 - Staff Training & Education	1,520	22	5,000	6,500	1,500	30.0%
61300 - Membership Dues	100	-	260	300	40	15.4%
Total 61000 - TRAVEL & TRAINING	1,620	22	5,460	7,000	1,540	28.2%
ADMINISTRATIVE COSTS						
62100 - Business Travel	377	22	1,150	1,150	-	0.0%
62200 - Legal Notices	-	309	500	500	-	0.0%
62420 - Team Motivation	-	-	-	5,000	5,000	0.0%
62820 - Quality and Testing	150	-	200	250	50	25.0%
Total 62000 - ADMINISTRATIVE COSTS	527	331	1,850	6,900	5,050	273.0%
PROFESSIONAL FEES						
63310 - Legal Services	12,068	294	1,500	1,500	-	0.0%
63410 - IT Development	-	-	7,000	7,000	-	0.0%
Total 63000 - PROFESSIONAL FEES	12,068	294	8,500	8,500	-	0.0%
EQUIPMENT AND FLEET						
GENERAL EQUIPMENT						
64210 - Small Equipment	320	-	-	-	-	0.0%
Total 64200 - GENERAL EQUIPMENT	320	-	-	-	-	0.0%
INFORMATION TECHNOLOGY						
64310 - Purchase, Lease, Licenses	3,900	3,985	3,900	3,900	-	0.0%
64350 - Telecommunications	1,102	302	1,300	1,300	-	0.0%
Total 64300 - INFORMATION TECHNOLOGY	5,002	4,287	5,200	5,200	-	0.0%
Total 64000 - EQUIPMENT AND FLEET	5,322	4,287	5,200	5,200	-	0.0%
SUPPLIES						
GENERAL MATERIALS AND SUPPLIES						
66140 - Uniforms	-	-	150	150	-	0.0%
66150 - Personal Protective Equipment	250	-	250	250	-	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	250	-	400	400	-	0.0%
GENERAL OFFICE SUPPLIES						
66210 - Office Supplies	-	-	250	250	-	0.0%
66230 - Postage	-	-	150	150	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	-	-	400	400	-	0.0%
Total 66000 - SUPPLIES	250	-	800	800	-	0.0%

Chittenden Solid Waste District
FY24 Budget
Compliance

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
PROMOTION & EDUCATION						
69200 - Printing	530	-	-	-	-	0.0%
Total 69000 - PROMOTION & EDUCATION	530	-	-	-	-	0.0%
<hr/>						
Total Expense	168,322	39,163	157,029	176,819	19,790	12.6%
<hr/>						
Net Ordinary Income	(152,809)	(25,238)	(142,119)	(162,819)	(20,700)	14.6%
<hr/>						
Subsidies, Reserve Transfers & Year End Adjustments						
Other Income						
Subsidies & Transfers						
Solid Waste Management Subsidy	152,809	-	142,119	162,819		
Operating Subsidy	-	-	-	-		
Total Subsidies & Transfers	152,809	-	142,119	162,819		
Total Other Income	152,809	-	142,119	162,819		
<hr/>						
Other Expenses						
Reserve Transfers						
Transfer to Operating Reserve	-	-	-	-		
Transfer to Capital Reserve	-	-	-	-		
Total Reserve Transfers	-	-	-	-		
Total Other Expenses	-	-	-	-		
<hr/>						
Net Income	0	(25,238)	0	(0)		

FINANCE

To provide management, oversight, and control of CSWD's financial assets; to provide accurate and timely financial information to facilitate sound management decisions.

Significant Changes from Previous Fiscal Year

Income

1. Addition of interest revenue, to be allocated to appropriate reserve source

Expense

Overall increase to expense 2% of FY23 budget

2. Increase to overtime wages based on actual overtime observed
3. Although there were significant line changes to Benefits, the overall change was a 4% increase
4. Overall, a 90% reduction to Travel & Training based on reduction of requests for educational courses
5. Overall increase to Administrative Costs, primarily due to replenishment of Allowance for Doubtful Accounts on the balance sheet expensed through Bad Debt
6. Reduction to Postage based on actual and reduction of mailed Board Packets
7. Increase to Trash Disposal with the expectation of significant shredding upon the Administrative Office move

Key Performance Indicator

1. Maintain a Current Ratio greater than 2. A Current Ratio measures the company'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 a company'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-Year Budget Outlook

Potential change to Travel & Training budget to include certifications or educational credits

Chittenden Solid Waste District

FY24 Budget

Finance

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
INCOME						
INTEREST, DIVIDENDS						
46100 - Interest Revenue	11,479	5,252	-	60,000	60,000	100.0%
46200 - Dividend Income	296	-	-	-	-	0.0%
Total 46000 - INTEREST, DIVIDENDS	11,775	5,252	-	60,000	60,000	100.0%
Total Income	11,775	5,252	-	60,000	60,000	100.0%
Gross Profit	11,775	5,252	-	60,000	60,000	100.0%
EXPENSES						
PAYROLL EXPENSES						
SALARIES AND WAGES						
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%
Total 60200 - SALARIES AND WAGES	295,758	31,986	297,701	323,423	25,722	8.6%
BENEFITS						
MANDATED BENEFITS						
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%
Total 60310 - MANDATED BENEFITS	23,090	4,898	25,978	26,575	598	2.3%
MEDICAL BENEFITS						
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%
Total 60320 - MEDICAL BENEFITS	78,360	16,208	90,888	92,304	1,416	1.6%
OPTIONAL BENEFITS						
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%
Total 60330 - OPTIONAL BENEFITS	22,907	5,621	24,793	28,987	4,194	16.9%
OTHER BENEFITS						
60341 - Achievement Awards	-	150	-	-	-	0.0%
Total 60340 - OTHER BENEFITS	-	150	-	-	-	0.0%
Total 60300 - BENEFITS	124,356	26,877	141,659	147,866	6,208	4.4%
Total 60100 - PAYROLL EXPENSES	420,115	58,863	439,360	471,289	31,929	7.3%

Chittenden Solid Waste District

FY24 Budget

Finance

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
					\$	%
TRAVEL & TRAINING						
61200 - Staff Training & Education	4,226	1,510	15,068	1,200	(13,868)	-92.0%
61300 - Membership Dues	-	195	-	250	250	100.0%
Total 61000 - TRAVEL & TRAINING	4,226	1,705	15,068	1,450	(13,618)	-90.4%
ADMINISTRATIVE COSTS						
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%
Total 62000 - ADMINISTRATIVE COSTS	896	142	2,500	3,900	1,400	56.0%
PROFESSIONAL FEES						
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%
Total 63000 - PROFESSIONAL FEES	88,751	-	55,000	55,000	-	0.0%
EQUIPMENT AND FLEET						
INFORMATION TECHNOLOGY						
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%
Total 64300 - INFORMATION TECHNOLOGY	65,574	19,328	81,600	80,000	(1,600)	-2.0%
Total 64000 - EQUIPMENT AND FLEET	65,574	19,328	81,600	80,000	(1,600)	-2.0%
SUPPLIES						
GENERAL OFFICE SUPPLIES						
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%
Total 66200 - GENERAL OFFICE SUPPLIES	3,371	543	9,000	6,000	(3,000)	-33.3%
Total 66000 - SUPPLIES	3,371	543	9,000	6,000	(3,000)	-33.3%
MATERIALS MANAGEMENT						
DISPOSAL FEES						
67210 - Trash Disposal	-	-	50	150	100	200.0%
Total 67200 - DISPOSAL FEES	-	-	50	150	100	200.0%
Total 67000 - MATERIALS MANAGEMENT	-	-	50	150	100	200.0%

Chittenden Solid Waste District

FY24 Budget

Finance

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24	
					\$	%
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)		

OUTREACH & COMMUNICATION

The Outreach and Communication department is responsible for internal and external communications related to CSWD facilities and services and educating 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 to support CSWD's interests and mission.

Significant Changes from Previous Fiscal Year

1. Reduction of department staff by .58 FTE.
2. Increase in conferences and training to make up for lack of usage in the past 3 years.
3. Increase in consulting for crisis management.
4. Increase in other professional services for translation services and photography equipment rental.
5. Increase in postage for additional postcard mailings.
6. Increase in community grants.
7. Moved communication tools requiring a monthly or annual fee from advertising to subscriptions.

Key Performance Indicators

1. Provide in-person CSWD education. Success is measured by meeting with at least 150 (2%) of CSWD businesses and non-K-12 institutions, as well as 10% of pre-K-12 schools. This would result in meeting the SWIP requirements.
2. Establish baseline metrics for new website launching at the end of FY23/early FY24. We will establish metrics for the new site to gauge the success of the rebuild including ROI and to determine future communications and marketing strategies. Marketing & Communications will establish a scorecard to track key analytics for reporting to CSWD leadership on a regular basis.

3-Year Budget Outlook

Increased effort in educating the public on proper recycling prior to CSWD's new MRF coming on-line.

Chittenden Solid Waste District
FY24 Budget
Outreach Communication

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
INCOME						
SALE OF MATERIALS						
42700 - Bins & Container Sales	27,466	-	-	-	-	0.0%
Total 42000 - SALE OF MATERIALS	27,466	-	-	-	-	0.0%
Total Income	27,466	-	-	-	-	0.0%
COST OF GOODS SOLD						
52000 - Bins & Containers	34,090	-	-	-	-	
Cost of Goods Sold	34,090	-	-	-	-	0.0%
Gross Profit	(6,623)	-	-	-	-	0.0%
EXPENSES						
PAYROLL EXPENSES						
SALARIES AND WAGES						
60210 - Salaries	324,282	80,533	348,340	328,662	(19,677)	-5.6%
60220 - Hourly Wages	218,164	56,198	233,181	257,373	24,192	10.4%
60240 - Overtime Wages	758	-	211	-	(211)	-100.0%
Total 60200 - SALARIES AND WAGES	543,204	136,731	581,731	586,036	4,304	0.7%
BENEFITS						
MANDATED BENEFITS						
60311 - Federal Insurance Contribution (FICA)	42,159	9,986	47,411	44,832	(2,579)	-5.4%
60312 - Workers' Compensation	1,558	-	2,676	2,696	20	0.7%
60313 - Unemployment	735	173	691	749	58	8.4%
Total 60310 - MANDATED BENEFITS	44,452	10,160	50,778	48,276	(2,502)	-4.9%
MEDICAL BENEFITS						
60321 - Health Insurance Premiums	84,054	24,601	102,893	77,584	(25,309)	-24.6%
60322 - Health Savings Account	25,900	-	29,250	16,500	(12,750)	-43.6%
60323 - Health Reimbursement Arrangement (HRA)	10,223	1,885	22,725	30,590	7,865	34.6%
60324 - Health Insurance Opt Out - Taxable	1,488	-	-	2,136	2,136	100.0%
Total 60320 - MEDICAL BENEFITS	121,665	26,486	154,868	126,810	(28,058)	-18.1%
OPTIONAL BENEFITS						
60331 - Retirement	29,061	8,201	34,904	34,521	(383)	-1.1%
60332 - Life/Disability Insurance	5,407	1,547	7,057	8,668	1,611	22.8%
60333 - Dental Insurance	5,601	1,615	7,369	6,484	(885)	-12.0%
60334 - Vision Insurance	-	17	-	-	-	0.0%
Total 60330 - OPTIONAL BENEFITS	40,069	11,380	49,330	49,673	343	0.7%
Total 60300 - BENEFITS	206,185	48,026	254,977	224,760	(30,217)	-11.9%
Total 60100 - PAYROLL EXPENSES	749,389	184,757	836,708	810,795	(25,913)	-3.1%

Chittenden Solid Waste District

FY24 Budget

Outreach Communication

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
TRAVEL & TRAINING						
61100 - Conferences	185	-	7,500	10,500	3,000	40.0%
61200 - Staff Training & Education	2,049	-	2,850	4,500	1,650	57.9%
61300 - Membership Dues	1,423	-	1,400	1,690	290	20.7%
61400 - Subscriptions	110	7,820	150	18,210	18,060	12040.0%
Total 61000 - TRAVEL & TRAINING	3,767	7,820	11,900	34,900	23,000	193.3%
ADMINISTRATIVE COSTS						
62100 - Business Travel	1,122	305	9,200	7,487	(1,713)	-18.6%
62420 - Team Motivation	-	100	500	-	(500)	-100.0%
62720 - Incentive Grant	6,111	-	12,000	15,000	3,000	25.0%
62730 - Green Up Day	-	-	-	-	-	0.0%
Total 62000 - ADMINISTRATIVE COSTS	7,233	405	21,700	22,487	787	3.6%
PROFESSIONAL FEES						
63410 - IT Development	55	-	-	-	-	0.0%
63510 - Consulting	48	-	30,000	20,000	(10,000)	-33.3%
63710 - Lobbyist Fees	-	-	75	75	-	0.0%
63900 - Other Professional Services	3,532	87	1,900	8,780	6,880	362.1%
Total 63000 - PROFESSIONAL FEES	3,635	87	31,975	28,855	(3,120)	-9.8%
EQUIPMENT AND FLEET						
INFORMATION TECHNOLOGY						
64310 - Purchase, Lease, Licenses	915	780	-	-	-	0.0%
64320 - Hardware and Equipment	267	-	-	-	-	0.0%
64350 - Telecommunications	4,710	1,701	5,253	4,720	(533)	-10.1%
Total 64300 - INFORMATION TECHNOLOGY	5,892	2,481	5,253	4,720	(533)	-10.1%
Total 64000 - EQUIPMENT AND FLEET	5,892	2,481	5,253	4,720	(533)	-10.1%
SUPPLIES						
GENERAL MATERIALS AND SUPPLIES						
66110 - Materials & Supplies	134	-	2,200	3,000	800	36.4%
66120 - Facility Signage	261	-	-	-	-	0.0%
66140 - Uniforms	-	-	500	500	-	0.0%
66150 - Personal Protective Equipment	-	-	100	100	-	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	395	-	2,800	3,600	800	28.6%
GENERAL OFFICE SUPPLIES						
66210 - Office Supplies	42	-	-	-	-	0.0%
66230 - Postage	12,713	-	7,850	30,000	22,150	282.2%
Total 66200 - GENERAL OFFICE SUPPLIES	12,755	-	7,850	30,000	22,150	282.2%
Total 66000 - SUPPLIES	13,150	-	10,650	33,600	22,950	215.5%

Chittenden Solid Waste District
FY24 Budget
Outreach Communication

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
PROMOTION & EDUCATION						
69100 - Advertising	82,872	522	94,480	84,500	(9,980)	-10.6%
69200 - Printing	11,678	3,961	59,752	50,278	(9,474)	-15.9%
69300 - Education	416	-	2,500	1,200	(1,300)	-52.0%
69400 - Workshops	16	-	-	-	-	0.0%
Total 69000 - PROMOTION & EDUCATION	94,982	4,483	156,732	135,978	(20,754)	-13.2%
COMMUNITY SUPPORT						
70100 - Community Clean Up Fund	15,766	-	-	-	-	0.0%
70200 - Green Up Day	6,257	-	4,700	4,700	-	0.0%
Total 70000 - COMMUNITY SUPPORT	22,024	-	4,700	4,700	-	0.0%
Total Expense	900,071	200,032	1,079,618	1,076,035	(3,583)	-0.3%
Net Ordinary Income	(906,695)	(200,032)	(1,079,618)	(1,076,035)	3,583	-0.3%
Subsidies, Reserve Transfers & Year End Adjustments						
Other Income						
Subsidies & Transfers						
Solid Waste Management Subsidy	906,695	-	1,079,618	1,076,035		
Operating Subsidy	-	-	-	-		
Total Subsidies & Transfers	906,695	-	1,079,618	1,076,035		
Total Other Income	906,695	-	1,079,618	1,076,035		
Other Expenses						
Reserve Transfers						
Transfer to Operating Reserve	-	-	-	-		
Transfer to Capital Reserve	-	-	-	-		
Total Reserve Transfers	-	-	-	-		
Total Other Expenses	-	-	-	-		
Net Income	0	(200,032)	0	(0)		

Chittenden Solid Waste District
FY24 Budget
Solid Waste Management

	FY22 Actual	FY23 Q1 Actual	FY23 Approved Budget	FY24 Drafted Budget	Change from FY23 to FY24 \$ %	
INCOME						
SOLID WASTE MANAGEMENT						
41010 - Solid Waste Management Fee	3,409,238	946,284	3,381,750	3,335,702	(46,048)	-1.4%
Total 41000 - SOLID WASTE MANAGEMENT	3,409,238	946,284	3,381,750	3,335,702	(46,048)	-1.4%
LICENSE FEES, FINES & PENALTIES						
43200 - Banned Material	320	469	-	-	-	0.0%
Total 43000 - LICENSE FEES, FINES & PENALTIES	320	469	-	-	-	0.0%
Total Income	3,409,559	946,754	3,381,750	3,335,702	(46,048)	-1.4%
Gross Profit	3,409,559	946,754	3,381,750	3,335,702	(46,048)	-1.4%
Net Ordinary Income	3,409,559	946,754	3,381,750	3,335,702	(46,048)	-1.4%
Subsidies, Reserve Transfers & Year End Adjustments						
Other Income						
Subsidies & Transfers						
Solid Waste Management Subsidy	3,409,559	-	3,381,750	3,335,702		
Operating Subsidy	-	-	-	-		
Total Subsidies & Transfers	3,409,559	-	3,381,750	3,335,702		
Total Other Income						
Other Expenses						
Reserve Transfers						
Transfer to Operating Reserve	-	-	-	-		
Transfer to Capital Reserve	-	-	-	-		
Total Reserve Transfers	-	-	-	-		
Total Other Expenses	-	-	-	-		
Net Income	(0)	946,754	-	(0)		

DATE: January 20, 2023
 TO: FINANCE COMMITTEE
 FROM: Amy Jewell
 RE: FY 24 Total Compensation Package

The Proposed FY 24 Wage & Benefit totaling \$5,344,137 reflects an 11.08% increase over the FY 23 Budget. This increase results in the total wages and benefits reflecting 36.64% of the FY 24 projected revenue. The FY 23 Wages and Benefits percentage was 36%.

Enclosed please find the following attachments:

Attachment A: Key Assumptions used in developing wages and benefits
 Attachment B: Consumer Price Index – Northeast Urban Class B/C
 Attachment C: FY 24, FY 23 Budget & Actual comparison
 Attachment D: FY 24 Organizational Chart

FY 24 BUDGETED WORKFORCE HOURS: 109,527 hours or 52.66 FTE's.
 FY 23 Budget: 102,856 hours or 49.45 FTE's.

Proposed staffing changes - increase of 3.21 Full-time Equivalents (FTE) listed by program:

1. **Admin/IT (+1)** – increased 2,080 hours– Added IT Support. Retirement in O&C with some data related work being moved to the IT program.
2. **Outreach & Communications (-0.58)** -decreased by 1,206 hours. Retirement, some data related work moved to IT, budgeted part-time assistance.
3. **Drop-Off Center (+2.34)** increased 4,687 hours – increased staffing needs based on adequate coverage of centers and increased service hours, shared floater across programs.
4. **Maintenance (+0.20)** increased 416 hours to share floater across programs ODF, DOC programs.
5. **Organics Diversion Facility (+0.40)** increased 832 hours to share floater position for mechanical work from maintenance program.
6. **Hazardous Waste (-0.15)** decreased 312 hours based on actual need to provide service

Total Salaries/Wages: \$3,746,508
 FY 23 Budget - \$3,349,221

OVERTIME: \$31,196
 FY 23 Budget \$34,733

COLA: \$240,085
 FY 23 Budget \$61,393

Historically, the Finance Committee has used the calendar year Northeast Urban - Class B/C average for the previous calendar year average. A proposed 7% CPI is included.

NET STEP: \$45,440

FY 23 Budget: \$48,498

The FY 23 Pay Grade & Step Schedule was adjusted to add steps 21-25 at 1%. Below is information on the step schedule and number of staff in each step range. (63 employees budgeted for FY 24)

Steps 1-6 (eligible for 2.25%): 20 employees (32% of staff)

Steps 7-19 (eligible for 1.4%) 35 employees (56% of staff)

Step 20-25 (eligible for 1%) 4 employees (6% of staff)

Over step 25 (eligible for ½% lump sum payment): 2 employees (3% of staff)

FICA (mandated Benefit): \$285,782 – calculated at 7.65% of total wages

FY 23 Budget \$272,059

WORKERS COMP (mandated benefit): \$153,091

FY 23 Budget \$135,224

Workers comp rates are determined by the payroll, classification codes, and the previous three years of claim experience. CSWD's experience rating increased due to several larger historical claims.

UNEMPLOYMENT INSURANCE (mandated benefit): \$5,626

FY 23 Budget \$5,482

MEDICAL: \$806,607

FY 23 Budget \$744,609

Health Insurance is covered on a calendar year. The January 2023 premiums we previously offered (Platinum and Silver Plans) increased by 16% and 20%. Based on this we moved to the Bronze Plan on 1/1/2023. The premiums are less than the 2022 rates but come with a higher deductible. Based on CSWD's historical utilization rates, we made the changes and provided employees with a \$1,500 or \$3,000 Health Savings Account payment to pay towards the deductible.

How are we covered? In 2014, following the Federal Legislation of the Affordable Care Act, CSWD plan choices are offered through the Exchange.

Measures taken to decrease costs:

- CSWD changed from a more expensive BCBS Plans to less expensive MVP plans in 2020.
- CSWD changed from MVP's Platinum Plan and Silver Plan to the Bronze Plan in 2023
- CSWD reduced amounts towards deductible to \$1,500/\$3,000 for 2023
- CSWD increased employee contribution from 3.25% of salary to 3.5% of salary for FY 24

	FY 23	FY 24
Single	11	12
2-person	13	12
Family	14	19
Total	38	43
Opt-out	10	10
Total eligible	48	53

Payment Structure:

a. **Premiums** – MVP Bronze High Deductible Plan - Current monthly costs: range from \$586.05/single coverage to \$1,646.80/family plan coverage.

b. **Health Savings Account:** CSWD pays \$1,500/\$3,000 into HSA

c. **Co-insurance:** This proposal continues to assume CSWD covers co-insurance. Our average utilization rate for the past eight years is roughly 23%. The potential out of pocket is \$4,950/single coverage and \$9,900/2-person/family plan. A 35% utilization rate is budgeted to cover co-insurance costs.

d. **Employee Contributions:** - The FY 23 Budgeted employee contribution increases from 3.25% of employee salary to 3.5% towards premiums.

Part-time employees will pay a pro-rated portion of their health insurance or 3.50% of premium, whichever is greater.

OPT-OUT: \$50,628 (10 employees)

FY 23 Budget \$45,924 (8 employees)

The opt-out rate remains the same, which is either \$178/month, \$355/month, or \$496/month.

DENTAL: \$46,308

FY 23 Budget \$40,118

Dental rates are \$35.98/month, \$67.73/month, or \$119.73/month.

Full-time employees pay 5% of the premium and CSWD pays 95% of the premium. Northeast Delta Dental requires that the employer pay the full cost of the employee.

RETIREMENT: \$197,637

FY 23 Budget \$181,541

The CSWD contribution for ICMA 457 retirement remains at 6% of the eligible employee's salary. New hires are eligible for retirement benefits after 6 months. This changed in FY 23 from a one-year waiting period.

LIFE/DISABILITY: \$51,950

FY 23 Budget \$36,823

FY 24 includes increased life insurance from 1x the salary amount to 2x the salary amount.

Total Compensation Key Assumptions	
Salary Range	22 Grade/25 Step Schedule
Steps	1-6 2.25% 7-19 1.4% 20 -25 1% 25+ 1/2% lump sum
Cola	7%
fica	7.65%
Workers Comp	10% increase -final 6 mos
Unemployment	remains at .54%
Medical	assumed 8% increase for final 6 months 35% utilization rate co-insurance employee pays 3.50% salary towards cost
opt-out	No change to rate paid
Dental	assumes 5% increase employee pays 5% of premium
Retirement	CSWD contributes 6%
Life/Disability	No change to rate charges

CPI for All Urban Consumers (CPI-U)
Original Data Value

Series Id: CUURN100SA0
Not Seasonally Adjusted
Series Title: All items in Northeast - Size Class B/C, all urban
Area: Northeast - Size Class B/C
Item: All items
Base Period: DECEMBER 1996=100
Years: 2010 to 2022

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2010	138.416	138.491	138.871	139.115	139.362	139.163	139.274	139.348	139.229	139.746	140.282	140.351	139.304	138.903	139.705
2011	141.001	141.547	143.001	143.987	144.697	144.525	144.952	145.339	145.369	145.404	145.335	145.062	144.185	143.126	145.244
2012	145.456	146.217	146.961	147.460	147.244	146.533	146.456	146.885	147.846	148.210	147.246	147.004	146.960	146.645	147.275
2013	147.337	148.195	147.909	147.909	147.971	147.926	148.223	148.802	148.683	148.483	148.420	148.367	148.185	147.874	148.496
2014	149.186	149.685	150.706	150.466	151.354	151.162	151.359	150.633	150.559	150.333	149.150	148.240	150.236	150.427	150.046
2015	147.599	147.565	148.225	148.482	149.237	150.122	150.008	149.380	148.967	148.569	148.509	148.196	148.738	148.538	148.938
2016	148.264	148.466	148.834	149.693	150.261	150.491	150.523	150.540	150.819	151.358	151.010	150.935	150.100	149.335	150.864
2017	152.007	152.244	152.004	152.429	152.575	152.178	151.613	152.149	152.827	152.944	153.181	153.547	152.475	152.240	152.710
2018	154.533	155.053	155.249	155.977	157.068	157.058	156.833	157.350	156.961	156.752	156.131	156.125	156.258	155.823	156.692
2019	156.632	156.772	157.640	158.357	158.925	159.008	159.182	159.041	159.106	158.912	158.992	158.721	158.441	157.889	158.992
2020	159.824	160.261	159.816	159.365	159.111	159.843	160.631	160.844	160.756	160.278	160.685	161.044	160.205	159.703	160.706
2021	161.827	162.517	163.941	165.227	166.31	168.03	168.552	168.886	169.156	170.591	171.75	172.337	167.427	164.642	170.212
2022	173.177	174.884	177.076	177.846	179.924	181.809	181.579	182.401	182.232	182.8	182.81	182.457	179.916	177.453	182.38
	7.01%	7.61%	8.01%	7.64%	8.19%	8.20%	7.73%	8.00%	7.73%	7.16%	6.44%	5.87%			

7.46%

https://data.bls.gov/timeseries/CUURN100SA0?amp%253bdata_tool=XGtable&output_view=data&include_graphs=true

FY 24 WAGES AND BENEFITS
comparison to FY 23 Budget and FY 23 - 6 months actual

<i>Column A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
	BUDGET	Budgeted %	BUDGET	ACTUAL - 6 MONTHS	Percentage
	FY24	CHANGE	FY23	FY23	budget
	Total	FY 24 to FY 23	Total	Total	to Actual
Wages	\$ 3,429,787	7.03%	\$ 3,204,598	\$ 1,558,695	49%
Step Increase	\$ 45,440	-6.31%	\$ 48,498		0%
COLA	\$ 240,085	291.06%	\$ 61,393		0%
Overtime	\$ 31,196	-10.18%	\$ 34,733	\$ 31,772	91%
Total Salary	\$ 3,746,508	11.86%	\$ 3,349,221	\$ 1,590,467	47%
Medical	\$ 514,077	-6.52%	\$ 549,939	\$ 215,945	39%
Health Savings Account	\$ 105,000	-0.28%	\$ 105,300	\$ 90,308	86%
Co-Insurance Reimbursement	\$ 187,530	109.84%	\$ 89,370	\$ 28,000	31%
Health (total)	\$ 806,607	8.33%	\$ 744,609	\$ 334,253	45%
Opt-Out	\$ 50,628	10.24%	\$ 45,924	\$ 24,642	54%
Dental	\$ 46,308	15.43%	\$ 40,118	\$ 18,449	46%
Total Life & Disability	\$ 51,950	41.08%	\$ 36,823	\$ 17,457	47%
457 Plan	\$ 197,637	8.87%	\$ 181,541	\$ 84,810	47%
Total optional benefits	\$ 1,153,130	9.93%	\$ 1,049,015	\$ 479,611	46%
Unemployment Insurance	\$ 5,626	2.62%	\$ 5,482	\$ 2,202	40%
Workers Comp	\$ 153,091	13.21%	\$ 135,224	\$ 55,198	41%
FICA	\$ 285,782	5.04%	\$ 272,059	\$ 121,729	45%
Total mandated benefits	\$ 444,499	7.69%	\$ 412,765	\$ 179,129	43%
Total Compensation	\$ 5,344,137	11.08%	\$ 4,811,001	\$ 2,249,206	47%

FY 24 CSWD ORGANIZATIONAL CHART

Attachment D

