



Chittenden Solid Waste District

ADMINISTRATIVE OFFICE

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TO: Finance Committee
FROM: Nola Ricci, Director of Finance
DATE: Wednesday, February 7, 2024
RE: **FINANCE COMMITTEE MEETING**

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DATE:	Wednesday, February 14, 2024
TIME:	8:30 a.m. – 3:45 p.m.
PLACE:	CSWD Administrative Office – 19 Gregory Drive, Suite 204, South Burlington VT 05403

MEETING AGENDA

1. Agenda (8:30 a.m.)
2. Public Comment Period
3. (E) Consent Agenda – Draft Minutes January 9, 2024
4. (E) FY 25 Budget Overview & Reserves
 - a. **Summary Overview** (8:35 a.m.)
 - b. **Reserves Overview** (8:40 a.m.)
 - c. **Capital Budget Review** (8:55 a.m.)
 - d. **Self-funded Budgets**
 - i. Biosolids (9:25 a.m.)
 - ii. Closed Landfill (9:35 a.m.)
 - e. **Operation Budgets**
 - i. Operating Administration (10:05 a.m.)

10-minute break

 - ii. Materials Recycling Facility (10:25 a.m.)
 - iii. Hazardous Waste (11:00 p.m.)
 - iv. Organics Diversion Facility (11:30 p.m.)

Lunch Break 12:00-12:30

 - v. Drop-Off Centers (12:30 p.m.)
 - vi. Maintenance & Roll Off (1:00 p.m.)
 - vii. Property Management (1:20 p.m.)
 - f. **Administration Budgets**
 - i. Administration/IT (1:35 p.m.)
 - ii. Compliance/Safety (1:55 p.m.)
 - iii. Finance (2:15 p.m.)

10-minute break

 - iv. Outreach & Communications (2:35 p.m.)
 - v. Solid Waste Management Fees (3:00 p.m.)
 - g. **Total Compensation** (3:10 p.m.)
 - i. Wages & Benefits Summary
 - ii. Key Assumptions
 - iii. CPI
 - iv. Organizational Chart
5. Other Business (3:45 p.m.)
6. Adjourn

DRAFT

**CHITTENDEN SOLID WASTE DISTRICT – Administrative Office
FINANCE COMMITTEE MINUTES
Zoom Meeting 5:00 p.m.
Tuesday, January 9, 2024**

FINANCE COMMITTEE PRESENT:
Other Board members present:

Paul Stabler, Paul Ruess, Rick McCraw
Ken Spencer

CSWD STAFF PRESENT:

Sarah Reeves, Nola Ricci, Amy Jewell, Jen Holliday,
Josh Estey

AGENDA ITEM:

1. Agenda
2. Public Comment Period
3. Consent Agenda Draft Minutes – October 10, 2023
4. FY24 Quarter 1 Financials
5. Current MRF & Capital Projects Update
6. Other Business
7. Adjourn

P. Stabler called the meeting to order at 5:00 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.

Agenda #4. FY24 Quarter 1 Financials – N. Ricci reviewed the Q1 Highlights, which included CSWD meeting budgetary goals and the ACR is slightly lower than anticipated, which is about 20% initially budgeted. S. Reeves noted that things are looking better for the 2nd quarter, so we do see a rebound in December. N. Ricci reviewed of cost of goods sold ORF is high but due to advanced purchases when costs were less. S. Reeves noted that managers are now budgeting expenses in the corresponding month to the best of their ability.

P. Stabler asked about the possible expansion of the bottle bill and the impact on MRF revenue. S. Reeves said the vast majority of material at our MRF is fiber and although it will affect volume it is a small revenue source. S. Reeves noted that payroll expenses are just below budget and expectations. R. McCraw asked about rental properties. S. Reeves confirmed we are only renting to one tenant on Flynn Avenue.

Agenda #5. Current MRF & Capital Projects Update – S. Reeves updated the committee on the new MRF project. Equipment costs increased over the past 18 months by \$800,000. She said that last week we received the initial estimate of the 72,000 sq ft building cost, which is \$4.2 million over the 2022 initial 60,000 sq ft construction. She informed the board of the work that staff has been doing to reduce the overall costs, which includes reducing the bale storage area,

reducing the width of the entrance road from 32 ft to 24 ft, and with a design change to square off the building and save on roof structure costs. She stated that current MRF is about 36,000. This facility will be between 65,000-68,000 sq ft. The equipment will take up about 37,000 sq ft. The reduction in size will be a reduced space for unprocessed material, which could lower the capacity for receiving material from five days down to four days. It was noted that the current MRF could be a possible storage space if needed. S. Reeves summarized that the refinement of the facility is being discussed to decrease expenses and reviewed the new MRF layout and the proposed changes. Discussion was held on value engineering but not short-changing the needs of the District.

Discussion was held on paying for the additional increased cost. S. Reeves noted that we do have the waterfall reserves and we are looking at the capital reserves. She noted that we are looking at the EPA SWFR grant Round 2 options and there is a possibility that some of capital projects could be eligible for other funding, which would free up to \$1 million. The value engineering can save another \$1 million and possible three other funding sources that we are looking to tap into, which could be between \$500,000 - \$750,000. She summarized that this is a challenge but is possible to make up some of the shortfall. P. Stabler asked when the decision would be made and noted the FY 25 Budget planning session. S. Reeves said this will happen in this year's budget cycle and plan for that scenario. She said that a plan will be brought to the finance committee on the draw down from reserves. She noted the grant won't line up with the fiscal year budget process, but we'll prepare with the assumption that the grant is not received. The FY 25 Budget meeting will be held on February 14, 2024. It was suggested that an Executive Session be included during the Finance Committee meeting.

P. Ruess noted that costs have increased and we will need to draw on reserves, but we also know that we have budgeted the ACR fairly conservatively and there might be opportunity there. S. Reeves said the ACR and the tip fee assumptions could be closer to market range. R. McCraw asked about geo-thermal to include a carbon neutral way of doing things. S. Reeves said that this is being discussed with the architect to determine pricing. She said the construction RFP will be out in about one month and this all needs to be considered. S. Reeves concluded CSWD is very excited about new MRF project.

Current MRF – S. Reeves said that this facility has been a work-horse for over thirty years and expressed appreciation for Casella making do with the current MRF. She noted that in the next two years there will be additional capital expenses to keep the MRF running. She noted the \$100,000 already spent this fiscal year to keep the equipment running and roof repair. She said that the total investment for the next several years will be about \$500,000. P. Stabler acknowledged the excellent work that Josh Estey is doing related to the MRF and other projects.

J. Estey provided detail on expenses. He noted we've spent about \$100,000 on needed repair. He said that the skid steers and compactor will go to the new MRF. Mechanic expected repair is about \$60,000, one year \$200,000 and 18 month is another \$65,000. There is some flexibility in projects and what we're able to do to get by. The 18-month project might align with timing of the new MRF. The current total is about \$325,000 and there are some ways to shorten up the total costs of the projects. He credited Casella for understanding the timing and repairs.

R. McCraw asked about staging of equipment to the old and new facility. S. Reeves said that this has been considered and the timing of the move is critical will take some finesse.

Agenda #7. Other Business – No discussion was held.

Agenda #8. Adjourn

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

The meeting was adjourned at 6:19 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
FY25 Proposed Budget Summary

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Income	\$ 13,702,257	\$ 15,401,763	\$ 15,867,869	\$ 466,106	2.9%
Cost of Sales	200,407	121,405	162,411	41,006	25.2%
Gross Profit	13,501,850	15,280,358	15,705,458	425,099	2.7%
Total Expense	12,842,335	15,082,198	16,077,490	995,292	6.2%
Net Ordinary Income	659,515	198,161	(372,032)	(570,193)	153.3%
Transfers From	515,877	4,295,540	6,130,253		
Transfers To	1,175,392	4,493,701	5,758,221		
Reserves (increased) decreased	(659,515)	(198,161)	372,032		
Net Income	-	-	-		

Chittenden Solid Waste District
FY25 Reserve Summary

	Actual FY23	Beginning Balance FY24	Budget FY24	Forecast FY25
Biosolids Reserve	335,224	335,224	380,724	427,724
Landfill Post Closure	608,302	608,302	430,850	271,725
Facilities Closure Reserve	1,466,062	1,466,062	1,466,062	1,466,062
Solid Waste Management Reserve	1,910,820	1,000,000	1,284,546	1,422,796
Operating Reserve	2,051,708	1,750,000	1,794,566	1,806,523
Designed for Capital	9,653,950	10,839,155	10,839,155	11,168,267
Community Clean Up Reserve	67,677	95,000	-	-
Undesignated	921,855	882,101	882,101	882,101

To: Finance Committee
From: Josh Estey, Director of Compliance and Hazardous Waste
Date: February 2, 2024
RE: Fiscal Year 2025 Capital Budget

Operating Capital

Presented in this enclosure is a capital budget and timeline for FY25, FY26, and FY27 as well as, for the first time, an overview of previously approved capital projects that are in progress and are yet to be completed. This memo highlights the projects and procurements planned for FY25.

As has been presented to this committee, the Executive Board, and the full Board of Commissioners over the last few months, the initial estimates of the cost of the new MRF have come in significantly higher than initially planned, leaving the District in a position (from a capital reserve point of view) tighter than in years past. Previously approved capital projects have been provided in the 3-year outlook for that reason, so the full picture of capital needs and capital reserve position can be understood. Staff has completed a thorough review of previously approved capital projects and those that had not/will not begin have been removed from the capital project outlook and the dollars associated with those projects have been returned to the capital reserve fund.

Staff has worked to diligently to reduce the overall capital project expenditure projection not just for FY25 but for fiscal years to come in light of the increased cost estimation of the new MRF. Additionally, staff has been working to identify capital projects that have a higher likelihood to be covered by potential grant opportunities in the next few years, including aspects of the new MRF, with the knowledge that some federal monies will be flowing to the state this calendar year (the actual dollar amount will be understood later this spring/early summer). The capital budget does not specify which projects are likely to be funded, as grant funding is never guaranteed. The budget is presented as though all expenditures will come from capital reserve funds.

Highlights of the FY25 projected capital projects list include an increase to the monies dedicated to the Milton Drop-Off Center expansion and improvement project (the result of an updated cost estimation exercise), a new hook truck to be used by our maintenance department to haul specific containers (food scraps and some recycling containers), and a shredder that will be used for both reducing yard to waste to produce a suitable carbon feedstock for ORF as well as potentially shredding tires to reduce the number of trips to Maine. The shredder, of all the projects, seems to have the highest potential for grant coverage. The last project to note is plans for the Drop-Off Center in Burlington to become a “fast trash” operation utilizing existing space and built infrastructure. Equipment purchased for this project could be readily removed and relocated if the Pine Street location were to no longer be available in the future.

Please note that this is a description of intended projects and procurements and is inclusive of all potential capital expenses for FY25. 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 \$50,000 will require approval from the Executive Board of Commissioners and 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.

CHITTENDEN SOLID WASTE DISTRICT
CAPITAL PROJECTS 3 YEAR PLAN

	Previously Budgeted Works in Progress	FY25	FY26	FY27
MATERIALS RECOVERY FACILITY				
Building & Building Repair				
Building Roof		\$150,000		
Sub Total	\$ -	\$150,000	\$0	\$0
Capital Equipment				
Single Stream System				
Sub Total	\$ -	\$0	\$0	\$0
Rolling Stock				
Scissor Lift	\$ 35,000.00			
MSW Compactor	\$ 25,000.00			
Skid Steer #2	\$ 58,600.00			
Sub Total	\$ 118,600.00	\$0	\$0	\$0
New MRF Project				
Site and Design Plan & Attorney	\$ 209,200.00			
Sub Total	\$ 209,200.00	\$0	\$0	\$0
Total MRF	\$ 327,800.00	\$150,000	\$0	\$0
ORGANICS DIVERSION FACILITY				
Site Work				
Concrete Patching (water abatement)	\$ 78,000.00			
ASP Water System	\$ 35,000.00			
Expansion Phase III Site Grading	\$ 150,000.00			
Sub Total	\$ 263,000.00	\$0	\$0	\$0
Building & Building Repair				
Main ASP Pad Repair				\$25,000
Concrete Pad Replacement (mixing bay)			\$60,000	
Sub Total	\$ -	\$0	\$60,000	\$25,000
Capital Equipment				
Single-shaft shredder (Eggersmann F25 or Equivalent)		\$750,000		
Eggersmann Air Separator V 60				
Aeras air classification		\$50,000		
Komtech L3 Screener	\$ 750,000.00			
F550 Organics Collection Insert	\$ 100,000.00			
Sub Total	\$ 850,000.00	\$800,000	\$0	\$0
Rolling Stock				
644k Loader			\$350,000	
Pump Truck Refurbishment	\$ 25,000.00			
Sub Total	\$ 25,000.00	\$0	\$350,000	\$0

Hauling

Second Hauling Truck (non-CDL)				
Hauling Infrastructure (Heated Garage, Wash Pad, etc.)				
Sub Total	\$ -	\$0	\$0	\$0

ORF New Projects

Compost pad expansion - lagoon pad, bunker for YW/FW expansion				
Greenhouse			\$50,000	
East-end redesign/repurposing (1042, greenhouse, bagging building, pole barn, fueling station, hill carve)		\$50,000		
Sub Total	\$ -	\$50,000	\$50,000	\$0
Total ODF	\$ 1,138,000.00	\$850,000	\$460,000	\$25,000

Closed LF

Site Work

East side base remediation		\$15,000	\$50,000	
Total Closed LF	\$ -	\$15,000	\$50,000	\$0

Biosolids

Total Biosolids		\$0	\$0	\$0
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Roll-OFF and Maintenance

Building & Building Repair

Building Maintenance (Roof, Systems,...)				
Lean-to and building renovation	\$ 65,000.00	\$ 50,000		
Sub Total	\$ 65,000.00	\$ 50,000	\$ -	\$ -

Rolling Stock

2012 KENWORTH TRUCK T800 #31				\$ 275,000
Overage needed 2012 KENWORTH TRUCK T800 #31 - (FY2307)	\$ 255,000.00	\$ 20,000		
New Hook Truck		\$ 175,000		
Overage needed for new Deere 644P (FY2409)	\$ 250,000.00	\$ 86,500		
Sub Total	\$ 505,000.00	\$ 281,500	\$ -	\$ 275,000
Total Roll-Off and Maintenance	\$ 570,000.00	\$ 331,500	\$ -	\$ 275,000

Drop Off Centers

Site Work

BUR	Fast Trash		\$ 90,000		
MIL	Design and Expansion	\$ 185,000.00	\$ 520,000		
MIL	Special Waste Building	\$ 45,000.00			
BUR	Sitework & Planning				
Sub Total		\$ 230,000.00	\$ 610,000	\$ -	\$ -

Building & Building Repair

Sub Total		\$ -	\$ -	\$ -	

Capital Equipment

Sub Total		\$ -	\$ -	\$ -	

Total Drop Off Centers	\$ 230,000.00	\$ 610,000	\$ -	\$ -
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HAZARDOUS WASTE AND LATEX PAINT

Sitework

Paving	\$ 80,000.00	\$ 10,000		
Sub Total	\$ 80,000.00	\$ 10,000		

Building & Building Repair

Waste Oil Heater	\$ 45,000.00			
Storage Building #1	\$ 40,000.00			
Storage Building #2	\$ 40,000.00			
Sub Total	\$ 125,000.00	\$ -	\$ -	\$ -

Rolling Stock

Rover Truck	\$ 115,000.00			
Forklift			\$ 25,000	
Sub Total	\$ 115,000.00		\$ 25,000	\$ -

Total HAZARDOUS WASTE AND LATEX PAINT	\$ 320,000.00	\$ 10,000	\$ 25,000	\$ -
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Property Management

Total Property Management		\$0	\$0	\$0
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Administration

Site Work

Building Site Design & Permitting	\$ 55,000.00			
Sub Total	\$ 55,000.00	\$ -	\$ -	\$ -

Intangible

Revenue Sufficiency Analysis	\$ 55,000.00			
Website Upgrades	\$ 99,000.00			
Sub Total	\$ 154,000.00	\$ -	\$ -	\$ -

Total Administration	\$ 209,000.00	\$ -	\$ -	\$ -
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Miscelaneous		\$ 50,000	\$ 50,000	\$ 50,000
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Total Cap Cost	\$ 2,794,800	\$ 2,016,500	\$ 585,000	\$ 350,000
Program Input				
General Fund Support		\$ 2,001,500	\$ 535,000	\$ 350,000
Closed Landill Reserve		\$ 15,000	\$ 50,000	\$ -

BIOSOLIDS

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

Significant Changes from Previous Fiscal Year

A five-year extension to the existing service agreement and member-town agreements have been signed and implemented with the only change being an increase in pricing.

Key Performance Indicator

This program is essentially a pass-through program and CSWD has no influence on or responsibility for the performance of member communities residual programs.

3-Year Budget Outlook

No changes expected in this program. Staff continue to monitor the potential impacts research into PFOAs may have on biosolid disposal options in Vermont.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Biosolids

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Income	\$ 1,350,510	\$ 1,404,358	\$ 1,405,000	\$ 642	0.0%
Cost of Sales	-	-	-	-	0.0%
Gross Profit	1,350,510	1,404,358	1,405,000	642	0.0%
Total Expense	1,295,185	1,358,858	1,358,000	(858)	-0.1%
Net Ordinary Income	55,326	45,500	47,000	1,500	3.2%
Transfers From	-	-	-		
Transfers To	55,326	45,500	47,000		
Reserves (increased) decreased	(55,326)	(45,500)	(47,000)		
Net Income	-	(0)	(0)		

Chittenden Solid Waste District
Biosolids FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
40510 - Biosolid Monthly Fee	1,404,358.00	1,405,000.00	642.00	0.0%
Total 40510 - Biosolid Monthly Fee	1,404,358.00	1,405,000.00	642.00	0.0%
Total 40500 - BIOSOLIDS	1,404,358.00	1,405,000.00	642.00	0.0%
Total 40000 - INCOME	1,404,358.00	1,405,000.00	642.00	0.0%
Income	1,404,358.00	1,405,000.00	642.00	0.0%
Gross Profit	1,404,358.00	1,405,000.00	642.00	0.0%
61100 - Conferences	2,000.00	1,000.00	(1,000.00)	-50.0%
61300 - Membership Dues	960.00	1,000.00	40.00	4.2%
Total 61000 - TRAVEL & TRAINING	2,960.00	2,000.00	(960.00)	-32.4%
62100 - Business Travel	1,950.00	1,000.00	(950.00)	-48.7%
Total 62000 - ADMINISTRATIVE COSTS	1,950.00	1,000.00	(950.00)	-48.7%
63310 - Legal Services	4,600.00	5,000.00	400.00	8.7%
Total 63000 - PROFESSIONAL FEES	4,600.00	5,000.00	400.00	8.7%
66210 - Office Supplies	-	-	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	-	-	-	0.0%
Total 66000 - SUPPLIES	-	-	-	0.0%
67220 - Sludge Disposal	1,349,348.00	1,350,000.00	652.00	0.0%
Total 67200 - DISPOSAL FEES	1,349,348.00	1,350,000.00	652.00	0.0%
Total 67000 - MATERIALS MANAGEMENT	1,349,348.00	1,350,000.00	652.00	0.0%
Total 60000 - EXPENSES	1,358,858.00	1,358,000.00	(858.00)	-0.1%
Total Expense	1,358,858.00	1,358,000.00	(858.00)	-0.1%
Ordinary Income/Expense	45,500.00	47,000.00	1,500.00	3.3%
Net Ordinary Income	45,500.00	47,000.00	1,500.00	3.3%
95300 - Transfer Biosolids Reserve	45,500.00	47,000.00	1,500.00	
Total 95000 - RESERVE TRANSFERS	45,500.00	47,000.00	1,500.00	
Other Expense	45,500.00	47,000.00	1,500.00	
Other Income and Expenses	(45,500.00)	(47,000.00)	(1,500.00)	
Net Other Income	(45,500.00)	(47,000.00)	(1,500.00)	
Net Income	0.00	-	(0.00)	

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. Continuing increases in costs associated with materials management – testing and transportation.
2. Assignment of monies to skilled trades line item in addition to engineering.

Key Performance Indicators

Reduction in leachate generation rates by 25%.

Reduction in analytical testing costs by 10%.

3-Year Budget Outlook

Over the next three (3) years staff will be working with landfill management consultants in developing and implementing projects necessary to achieve custodial care. The District will include the Agency of Natural Resources as a stakeholder in plan development and a timeline for achievement will be presented to the CSWD Board of Commissioners on a routine basis.

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. 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. The District has identified the need for future funding for post-closure care activities in addition to any proposed remedial activities necessary to achieve performance standards. To date, additional funding has been provided by revenue from reserve fund investments.

Revenue from an increase to the Solid Waste Management Fee will be transferred to the Closed Landfill Reserve to bring the reserve up to \$1,000,000. Staff anticipated reaching this cap by the end of FY26.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Closed Landfill

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Income	\$ 16,836	\$ 1,000	\$ 62,000	\$ 61,000	98.4%
Cost of Sales	-	-	-	-	0.0%
Gross Profit	16,836	1,000	62,000	61,000	98.4%
Total Expense	108,345	177,452	221,125	43,673	19.8%
Net Ordinary Income	(91,510)	(176,452)	(159,125)	17,327	-10.9%
Transfers From	91,510	177,452	159,125		
Transfers To	-	1,000	-		
Reserves (increased) decreased	91,510	176,452	159,125		
Net Income	-	0	(0)		

Chittenden Solid Waste District
Closed Landfill FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
46100 - Interest Revenue	700.00	12,000.00	11,300.00	1614.3%
46200 - Dividend Income	300.00	50,000.00	49,700.00	16566.7%
Total 46000 - INTEREST, DIVIDENDS	1,000.00	62,000.00	61,000.00	6100.0%
Total 40000 - INCOME	1,000.00	62,000.00	61,000.00	6100.0%
Income	1,000.00	62,000.00	61,000.00	6100.0%
Gross Profit	1,000.00	62,000.00	61,000.00	6100.0%
60220 - Hourly Wages	10,328.05	33,848.51	23,520.45	227.7%
Total 60200 - SALARIES AND WAGES	10,328.05	33,848.51	23,520.45	227.7%
60311 - Federal Insurance Contribution (FICA)	790.10	2,589.41	1,799.31	227.7%
60313 - Unemployment	55.77	91.20	35.43	63.5%
Total 60310 - MANDATED BENEFITS	845.87	2,680.61	1,834.74	216.9%
Total 60300 - BENEFITS	845.87	2,680.61	1,834.74	216.9%
Total 60100 - PAYROLL EXPENSES	11,173.92	36,529.12	25,355.20	226.9%
62100 - Business Travel	100.00	365.00	265.00	265.0%
Total 62000 - ADMINISTRATIVE COSTS	100.00	365.00	265.00	265.0%
63210 - Engineering	106,000.00	35,000.00	(71,000.00)	-67.0%
63310 - Legal Services	2,500.00	2,500.00	-	0.0%
63510 - Consulting	5,000.00	62,500.00	57,500.00	1150.0%
Total 63000 - PROFESSIONAL FEES	113,500.00	100,000.00	(13,500.00)	-11.9%
66110 - Materials & Supplies	250.00	250.00	-	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	250.00	250.00	-	0.0%
Total 66000 - SUPPLIES	250.00	250.00	-	0.0%
67410 - Leachate Hauling	15,400.00	15,900.00	500.00	3.2%
67420 - Leachate Testing	5,100.00	4,680.00	(420.00)	-8.2%
67430 - Leachate Treatment	1,650.00	1,800.00	150.00	9.1%
Total 67400 - LEACHATE	22,150.00	22,380.00	230.00	1.0%
67510 - Ground Water Testing	18,000.00	18,000.00	-	0.0%
67520 - Product Testing	-	5,000.00	5,000.00	100.0%
Total 67500 - TESTING	18,000.00	23,000.00	5,000.00	27.8%
Total 67000 - MATERIALS MANAGEMENT	40,150.00	45,380.00	5,230.00	13.0%
68120 - Mowing	3,700.00	5,000.00	1,300.00	35.1%
68150 - Skilled Labor	-	30,000.00	30,000.00	100.0%
68180 - Property Improvement	5,000.00	-	(5,000.00)	-100.0%
Total 68100 - BUILDING & LAND	8,700.00	35,000.00	26,300.00	302.3%
68210 - Electricity	350.00	350.00	-	0.0%
68230 - Water/Sewer	500.00	350.00	(150.00)	-30.0%
Total 68200 - UTILITIES	850.00	700.00	(150.00)	-17.6%
68310 - Commerical Insurance Premium	1,728.00	1,901.00	173.00	10.0%
Total 68300 - COMMERCIAL INSURANCE	1,728.00	1,901.00	173.00	10.0%
68460 - Permits	1,000.00	1,000.00	-	0.0%
Total 68400 - GOVERNMENT TAXES & FEES	1,000.00	1,000.00	-	0.0%
Total 68000 - PROPERTY MANAGEMENT	12,278.00	38,601.00	26,323.00	214.4%
Total 60000 - EXPENSES	177,451.92	221,125.12	43,673.20	24.6%
Total Expense	177,451.92	221,125.12	43,673.20	24.6%
Ordinary Income/Expense	(176,451.92)	(159,125.12)	17,326.80	-9.8%
Net Ordinary Income	(176,451.92)	(159,125.12)	17,326.80	-9.8%
91700 - Landfill Post Closure Transfer	-	159,125.12		
91200 - Operating Reserve Subsidy	176,451.92	-		

Chittenden Solid Waste District
Closed Landfill FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
Total 91000 - SUBSIDIES & TRANSFERS	177,452.00	159,125.12		
Other Income	177,452.00	159,125.12		
95700 - Transfer Landfill Post Closure Reserve	1,000.00	-		
Total 95000 - RESERVE TRANSFERS	1,000.00	-		
Other Expense	1,000.00	-		
Other Income and Expenses	176,451.92	159,125.12		
Net Other Income	176,451.92	159,125.12		
Net Income	-	-		

Chittenden Solid Waste District
FY25 Proposed Budget Comparison
Operating Departments

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Income	\$ 8,688,001	\$10,586,703	\$10,486,329	\$ (100,374)	-1.0%
Cost of Sales	200,407	121,405	162,411	41,006	25.2%
Gross Profit	8,487,594	10,465,298	10,323,918	(141,381)	-1.4%
Total Expense	8,333,253	10,420,732	10,267,395	(153,337)	-1.5%
Net Ordinary Income	154,340	44,567	56,523	11,956	21.2%
Transfers From	3,689	1,006,933	1,849,158		
Transfers To	158,029	1,051,499	1,905,681		
Reserves (increased) decreased	(154,340)	(44,566)	(56,523)		
Net Income	0	0	0		

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Operating Departments

	Operating Administration	Materials Recovery Facility	Drop Off Centers	Hazardous Waste	Property Management	Organics Recycling Facility	Maintenance
Tipping Fees	\$ -	\$ 4,320,000	\$ 2,938,000	\$ -	\$ -	\$ 316,853	\$ -
Hazardous Materials	-	-	\$ 20,000	77,500	-	-	-
Sale of Materials	-	1,344,000	\$ 230,202	45,500	-	896,780	-
Produce Stewardship & Reimbursement	-	-	\$ 36,000	131,500	-	-	-
Rental Income	-	-	\$ -	-	12,000	-	-
Other Income	-	-	\$ 9,000	106,470	-	2,524	-
Income	-	5,664,000	3,233,202	360,970	12,000	1,216,157	-
Cost of Sales	-	-	-	19,000	-	143,411	-
Gross Profit	-	5,664,000	3,233,202	341,970	12,000	1,072,746	-
Salaries & Wages	339,540	52,000	864,132	384,822	-	457,535	333,223
Benefits	94,761	21,195	502,417	202,372	-	223,643	180,985
Payroll Expenses	434,301	73,195	1,366,549	587,194	-	681,179	514,208
Travel & Training	2,100	6,265	3,000	6,350	-	13,560	3,250
Administrative Costs	1,000	28,000	32,600	2,500	-	10,154	800
Professional Fees	-	2,000	7,650	2,750	1,000	4,500	-
Equipment & Fleet	-	292,500	173,255	26,100	-	307,356	181,070
Supplies	-	1,150	27,500	17,500	1,000	19,743	17,275
Materials Management	-	3,761,812	1,344,100	432,800	-	101,005	-
Property Management	-	121,014	84,051	74,150	77,846	125,916	22,623
Maintenance Distribution	-	-	-	-	-	5,750	-
Community Support	-	-	7,000	-	-	-	0
Total Expense	437,401	4,285,936	3,045,705	1,149,344	79,846	1,269,163	739,226
Net Ordinary Income	(437,401)	1,378,064	187,497	(807,374)	(67,846)	(196,417)	(739,226)
Transfers From Operating Reserve	437,401	-	-	807,374	67,846	196,417	739,226
Transfers To Operating Reserve	-	1,378,064	187,497	-	-	-	-
Reserves (increased) decreased	437,401	(1,378,064)	(187,497)	807,374	67,846	196,417	739,226
Net Income	-	-	-	-	-	-	-

OPERATIONS ADMINISTRATION

The Operations Administration department supports CSWD operations. The program will oversee Drop Off Centers, Materials Recovery Facility, Organics Diversion Facility, Maintenance, Property Management, and Hazardous Waste departments. Additionally, this department will manage capital projects through the lifecycle of feasibility, design, permitting, and construction. A great emphasis of this program is on ensuring permitting and compliance matters avoid costly expenses, like violations.

Significant Changes from Previous Fiscal Year

Addition of salary and benefits for Construction Project Manager and Director of Compliance and Safety (due to the assumption of Director of Operations duties).

Key Performance Indicators

1. Maintain zero existing and future permit violations

3-Year Budget Outlook

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Operating Administration

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Salaries & Wages	93,123	247,967	339,540	91,573	27.0%
Benefits	25,038	50,214	94,761	44,547	47.0%
Payroll Expenses	118,161	298,182	434,301	136,119	31.3%
Travel & Training	1,278	4,350	2,100	(2,250)	-107.1%
Administrative Costs	752	1,250	1,000	(250)	-25.0%
Professional Fees	-	23,000	-	(23,000)	-100.0%
Equipment & Fleet	1,865	-	-	-	0.0%
Total Expense	122,056	326,782	437,401	110,619	25.3%
Net Ordinary Income	(122,056)	(326,782)	(437,401)	(110,619)	25.3%
Transfers From Operating Reserve	122,056	326,782	437,401		
Transfers To Operating Reserve	-	-	-		
Reserves (increased) decreased	122,056	326,782	437,401		
Net Income	-	-	-		

Chittenden Solid Waste District
Operating Administration FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
60210 - Salaries	230,754.05	339,540.07	108,786.02	47.1%
60220 - Hourly Wages	17,213.42	-	(17,213.42)	-100.0%
Total 60200 - SALARIES AND WAGES	247,967.47	339,540.07	91,572.60	36.9%
60311 - Federal Insurance Contribution (FICA)	18,969.51	25,974.82	7,005.30	36.9%
60312 - Workers' Compensation	1,061.47	1,561.88	500.42	47.1%
60313 - Unemployment	259.20	273.60	14.40	5.6%
Total 60310 - MANDATED BENEFITS	20,290.18	27,810.30	7,520.12	37.1%
60321 - Health Insurance Premiums	-	19,453.00	19,453.00	100.0%
60322 - Health Savings Account	-	3,000.00	3,000.00	100.0%
60323 - Health Reimbursement Arrangement (HRA)	-	5,320.00	5,320.00	100.0%
60324 - Health Insurance Opt Out - Taxable	10,212.00	8,520.00	(1,692.00)	-16.6%
Total 60320 - MEDICAL BENEFITS	10,212.00	36,293.00	26,081.00	255.4%
60331 - Retirement (ICMA)	13,845.24	20,372.40	6,527.16	47.1%
60332 - Life/Disability Insurance	3,504.90	5,119.70	1,614.80	46.1%
60333 - Dental Insurance	2,362.08	3,215.52	853.44	36.1%
Total 60330 - OPTIONAL BENEFITS	19,712.22	28,707.62	8,995.40	45.6%
60343 - Mileage Allotment	-	1,950.00	1,950.00	100.0%
Total 60340 - OTHER BENEFITS	-	1,950.00	1,950.00	100.0%
Total 60300 - BENEFITS	50,214.40	94,760.92	44,546.52	88.7%
Total 60100 - PAYROLL EXPENSES	298,181.87	434,300.99	136,119.11	45.6%
61100 - Conferences	4,100.00	2,100.00	(2,000.00)	-48.8%
61300 - Membership Dues	250.00	-	(250.00)	-100.0%
Total 61000 - TRAVEL & TRAINING	4,350.00	2,100.00	(2,250.00)	-51.7%
62100 - Business Travel	1,000.00	1,000.00	-	0.0%
62420 - Team Motivation	250.00	-	(250.00)	-100.0%
Total 62000 - ADMINISTRATIVE COSTS	1,250.00	1,000.00	(250.00)	-20.0%
63310 - Legal Services	3,000.00	-	(3,000.00)	-100.0%
63510 - Consulting	20,000.00	-	(20,000.00)	-100.0%
Total 63000 - PROFESSIONAL FEES	23,000.00	-	(23,000.00)	-100.0%
Total 60000 - EXPENSES	326,781.87	437,400.99	110,619.11	33.9%
Total Expense	326,781.87	437,400.99	110,619.11	33.9%
Ordinary Income/Expense	(326,781.87)	(437,400.99)	(110,619.11)	33.9%
Net Ordinary Income	(326,781.87)	(437,400.99)	(110,619.11)	33.9%
91100 - Solid Waste Management Fee Subsidy	326,781.87	-	(326,781.87)	
91200 - Operating Reserve Subsidy	-	437,400.99	437,400.99	
Total 91000 - SUBSIDIES & TRANSFERS	326,781.87	437,400.99	110,619.12	
Other Income	326,781.87	437,400.99	110,619.12	
Other Income and Expenses	326,781.87	437,400.99	110,619.12	
Net Other Income	326,781.87	437,400.99	110,619.12	
Net Income	(0.00)	(0.00)	0.00	

MATERIAL RECYCLING FACILITY

The Materials Recycling Facility (MRF) manages single stream recycling from Chittenden County and northern Vermont. The MRF sorts the mixed inbound material and produces a sellable material for domestic commodity sales.

Significant Changes from Previous Fiscal Year

1. An additional 4,000 tons of incoming material from Addison County.
2. FY 25 budgeted assumptions vs FY24.
 - a. 48,000 inbound tons vs 47,000 in FY24
 - b. Average Commodity Revenue (ACR) of \$70.00/ton vs \$84.00/ton in FY24
 - c. Operating Fee of \$72.10/ton, for Q1 and Q2 vs. \$70.00/ton in FY24
 - d. Operating Fee of \$74.26/ton, for Q2 and Q3 vs. \$73.84/ton in FY24
3. 7% increase in expense FY25 vs. FY24 primarily in increase in processing fee and maintenance.
4. 1% Increase in revenue FY25 vs. FY24.

Key Performance Indicators

Goal: Provide minimal but adequate maintenance to keep the facility operating through FY25-FY26.

1. Keep expenses for equipment replacement and repair to 95% of budget.

3-Year Budget Outlook

- Construct a new Materials Recycling Facility.
- Process material under a new operating contract.
- Decommission current MRF.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Material Recovery Facility

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Tipping Fees	\$ 3,526,230	\$ 3,996,090	\$ 4,320,000	\$ 323,910	7.5%
Sale of Materials	1,211,095	1,589,070	1,344,000	(245,070)	-18.2%
Income	4,737,325	5,585,160	5,664,000	78,840	1.4%
Cost of Sales	-	-	-	-	0.0%
Gross Profit	4,737,325	5,585,160	5,664,000	78,840	1.4%
Salaries & Wages	4,014	13,521	52,000	38,479	74.0%
Benefits	3,665	2,081	21,195	19,114	90.2%
Payroll Expenses	7,679	15,602	73,195	57,593	78.7%
Travel & Training	1,900	6,465	6,265	(200)	-3.2%
Administrative Costs	27,847	28,034	28,000	(34)	-0.1%
Professional Fees	93,857	1,725	2,000	275	13.8%
Equipment & Fleet	36,128	42,100	292,500	250,400	85.6%
Supplies	9,211	1,100	1,150	50	4.3%
Materials Management	3,046,064	3,557,475	3,761,812	204,337	5.4%
Property Management	89,293	113,468	121,014	7,546	6.2%
Promotion & Education	83,424	-	-	-	0.0%
Maintenance Distribution	-	6,802	-	(6,802)	-100.0%
Total Expense	3,395,402	3,772,770	4,285,936	513,165	12.0%
Net Ordinary Income	1,341,923	1,812,390	1,378,064	(434,325)	-31.5%
Transfers From Operating Reserve	-	-	-		
Transfers To Operating Reserve	1,341,923	1,812,390	1,378,064		
Reserves (increased) decreased	(1,341,923)	(1,812,390)	(1,378,064)		
Net Income	-	-	-		

Chittenden Solid Waste District
Materials Recovery Facility FY25 Proposed Budget Detail

	FY24	FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
40120 - Recycling Tipping Fee	3,995,000.00	4,320,000.00	325,000.00	8.1%
40170 - Handling Fee	125.00	-	(125.00)	-100.0%
40180 - Contaminated or Rejected Load	550.00	-	(550.00)	-100.0%
40181 - Finance Charge Tipping Fee	415.00	-	(415.00)	-100.0%
Total 40100 - TIPPING FEES	3,996,090.00	4,320,000.00	323,910.00	8.1%
42500 - Recycled Material Sales	1,589,070.00	1,344,000.00	(245,070.00)	-15.4%
Total 42000 - SALE OF MATERIALS	1,589,070.00	1,344,000.00	(245,070.00)	-15.4%
Total 40000 - INCOME	5,585,160.00	5,664,000.00	78,840.00	1.4%
Income	5,585,160.00	5,664,000.00	78,840.00	1.4%
Gross Profit	5,585,160.00	5,664,000.00	78,840.00	1.4%
60210 - Salaries	13,520.85	52,000.00	38,479.15	284.6%
Total 60200 - SALARIES AND WAGES	13,520.85	52,000.00	38,479.15	284.6%
60311 - Federal Insurance Contribution (FICA)	1,034.35	3,978.00	2,943.65	284.6%
60312 - Workers' Compensation	-	239.20	239.20	100.0%
60313 - Unemployment	73.01	91.20	18.19	24.9%
Total 60310 - MANDATED BENEFITS	1,107.36	4,308.40	3,201.04	289.1%
60321 - Health Insurance Premiums	-	10,070.44	10,070.44	100.0%
60322 - Health Savings Account	-	3,000.00	3,000.00	100.0%
60323 - Health Reimbursement Arrangement (HRA)	-	2,660.00	2,660.00	100.0%
Total 60320 - MEDICAL BENEFITS	-	15,730.44	15,730.44	100.0%
60331 - Retirement (ICMA)	811.25	-	(811.25)	-100.0%
60332 - Life/Disability Insurance	162.07	401.59	239.52	147.8%
60333 - Dental Insurance	-	754.32	754.32	100.0%
Total 60330 - OPTIONAL BENEFITS	973.32	1,155.91	182.59	18.8%
Total 60300 - BENEFITS	2,080.68	21,194.75	19,114.07	918.6%
Total 60100 - PAYROLL EXPENSES	15,601.53	73,194.75	57,593.22	369.2%
61100 - Conferences	2,500.00	2,500.00	-	0.0%
61300 - Membership Dues	2,100.00	1,900.00	(200.00)	-9.5%
61400 - Subscriptions	1,865.00	1,865.00	-	0.0%
Total 61000 - TRAVEL & TRAINING	6,465.00	6,265.00	(200.00)	-3.1%
62100 - Business Travel	3,034.00	3,000.00	(34.00)	-1.1%
62830 - Research and Development	25,000.00	25,000.00	-	0.0%
Total 62000 - ADMINISTRATIVE COSTS	28,034.00	28,000.00	(34.00)	-0.1%
63310 - Legal Services	1,725.00	2,000.00	275.00	15.9%
Total 63000 - PROFESSIONAL FEES	1,725.00	2,000.00	275.00	15.9%
64120 - Equipment Maintenance & Parts	15,000.00	240,000.00	225,000.00	1500.0%
64130 - Large Equipment Service Contracts	5,000.00	5,000.00	-	0.0%
64140 - Large Equipment Maintenance Contractor	15,000.00	15,000.00	-	0.0%
64150 - Scale Certification and Maintenance	5,000.00	6,000.00	1,000.00	20.0%
Total 64100 - LARGE EQUIPMENT	40,000.00	266,000.00	226,000.00	565.0%
64220 - Office Equipment	-	500.00	500.00	100.0%
Total 64200 - GENERAL EQUIPMENT	-	500.00	500.00	100.0%
64350 - Telecommunications	2,100.00	2,000.00	(100.00)	-4.8%
Total 64300 - INFORMATION TECHNOLOGY	2,100.00	2,000.00	(100.00)	-4.8%
65100 - Fleet Leases	-	24,000.00	24,000.00	100.0%
Total 65000 - FLEET MAINTENANCE	-	24,000.00	24,000.00	100.0%
Total 64000 - EQUIPMENT AND FLEET	42,100.00	292,500.00	250,400.00	594.8%
66150 - Personal Protective Equipment	950.00	1,000.00	50.00	5.3%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	950.00	1,000.00	50.00	5.3%
66210 - Office Supplies	150.00	150.00	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	150.00	150.00	-	0.0%
Total 66000 - SUPPLIES	1,100.00	1,150.00	50.00	4.5%
67110 - Hauling Services	177,000.00	177,000.00	-	0.0%
Total 67100 - TRUCKING AND HAULING	177,000.00	177,000.00	-	0.0%

Chittenden Solid Waste District
Materials Recovery Facility FY25 Proposed Budget Detail

	FY24	FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
67310 - Recycling Processing Fee	3,380,475.00	3,584,812.00	204,337.00	6.0%
Total 67300 - MATERIALS PROCESSING	3,380,475.00	3,584,812.00	204,337.00	6.0%
Total 67000 - MATERIALS MANAGEMENT	3,557,475.00	3,761,812.00	204,337.00	5.7%
68140 - Building Maintenance	7,500.00	7,500.00	-	0.0%
68150 - Skilled Labor	7,500.00	7,500.00	-	0.0%
68180 - Property Improvement	15,000.00	15,000.00	-	0.0%
Total 68100 - BUILDING & LAND	30,000.00	30,000.00	-	0.0%
68310 - Commerical Insurance Premium	24,558.00	27,014.00	2,456.00	10.0%
Total 68300 - COMMERCIAL INSURANCE	24,558.00	27,014.00	2,456.00	10.0%
68410 - Host Town Fee	31,745.00	32,000.00	255.00	0.8%
68420 - Impact Fee	27,165.30	32,000.00	4,834.70	17.8%
Total 68400 - GOVERNMENT TAXES & FEES	58,910.30	64,000.00	5,089.70	8.6%
Total 68000 - PROPERTY MANAGEMENT	113,468.30	121,014.00	7,545.70	6.7%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	6,801.50	-	(6,801.50)	-100.0%
Total 60000 - EXPENSES	3,772,770.34	4,285,935.75	513,165.41	13.6%
Total Expense	3,772,770.34	4,285,935.75	513,165.41	13.6%
Ordinary Income/Expense	1,812,389.66	1,378,064.25	(434,325.41)	-24.0%
Net Ordinary Income	1,812,389.66	1,378,064.25	(434,325.41)	-24.0%
95400 - Transfer to Capital Reserve	696,713.00	-		
Total 95400 - Transfer Capital Reserve	696,713.00	-		
95200 - Transfer Operating Reserve	1,115,677.34	1,378,064.25		
Total 95000 - RESERVE TRANSFERS	1,812,390.34	1,378,064.25		
Other Expense	1,812,390.34	1,378,064.25		
Other Income and Expenses	(1,812,390.34)	(1,378,064.25)		
Net Other Income	(1,812,390.34)	(1,378,064.25)		
Net Income	-	-		

HAZARDOUS WASTE

The Hazardous Waste department provides an affordable disposal option for Chittenden County residents and small businesses who generate limited quantities of hazardous waste to drop off. The department also includes the Local Color paint recycling program with retail sales. The department also operates the mobile hazardous waste collection program known as The Rover which conducts six collection events each year in six different communities in Chittenden County.

Significant Changes from Previous Fiscal Year

1. Increase in Conferences to allow for two people to attend the national household hazardous waste conference.
2. Significant increase to hazardous material disposal based on increase by waste disposal vendor.
3. Increase in benefits due to health insurance premium going up significantly.

Key Performance Indicators

Goal: Compare cost per participant and pounds per trip year over year and determine if any changes could be made to improve facility use efficiency.

1. Reduce cost per participant by 5% over FY23

3-Year Budget Outlook

New 3-year contract in FY24 should eliminate any significant changes to the annual budget over the next three years pertaining to disposal costs – no significant budget changes expected in other cost areas. RFP is out and contract pricing will be set by March 1st, 2024.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Hazardous Waste Facilities

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Hazardous Waste	\$ 97,010	\$ 62,000	\$ 77,500	\$ 15,500	20.0%
Sale of Materials	35,090	52,750	45,500	(7,250)	-15.9%
Product Stewardship & Reimbursement	136,405	131,500	131,500	-	0.0%
Grant Revenue	106,850	106,470	106,470	-	0.0%
Income	375,355	352,720	360,970	8,250	2.3%
Cost of Sales	(3,855)	19,000	19,000	-	0.0%
Gross Profit	379,211	333,720	341,970	8,250	2.4%
Salaries & Wages	283,296	349,220	384,822	35,602	9.3%
Benefits	145,425	160,205	202,372	42,167	20.8%
Payroll Expenses	428,722	509,425	587,194	77,769	13.2%
Travel & Training	2,826	4,300	6,350	2,050	32.3%
Administrative Costs	793	-	2,500	2,500	100.0%
Professional Fees	4,219	2,750	2,750	-	0.0%
Equipment & Fleet	12,424	24,900	26,100	1,200	4.6%
Supplies	19,182	22,000	17,500	(4,500)	-25.7%
Materials Management	277,200	396,700	432,800	36,100	8.3%
Property Management	51,392	71,300	74,150	2,850	3.8%
Maintenance Distribution	25,671	37,408	-	(37,408)	-100.0%
Total Expense	822,428	1,068,783	1,149,344	80,561	7.0%
Net Ordinary Income	(443,217)	(735,063)	(807,374)	(72,311)	9.0%
Transfers From Operating Reserve	443,217	735,063	807,374		
Transfers To Operating Reserve	-	-	-		
Reserves (increased) decreased	443,217	735,063	807,374		
Net Income	-	-	-		

Chittenden Solid Waste District
Hazardous Waste FY25 Proposed Budget Detail

	FY24	FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
40410 - Out of District Hazardous Waste Fee	2,000.00	2,500.00	500.00	25.0%
40411 - Fluorescent lights	10,000.00	15,000.00	5,000.00	50.0%
40412 - CEG	50,000.00	60,000.00	10,000.00	20.0%
Total 40400 - HAZARDOUS WASTE	62,000.00	77,500.00	15,500.00	25.0%
42100 - Battery Sales	1,250.00	750.00	(500.00)	-40.0%
42300 - Scrap Metal Sales	1,000.00	1,250.00	250.00	25.0%
42800 - Paint Sales	65,000.00	55,000.00	(10,000.00)	-15.4%
42810 - Paint Sale Discount	(19,500.00)	(16,500.00)	3,000.00	-15.4%
42900 - Miscellaneous Material Sales	5,000.00	5,000.00	-	0.0%
Total 42000 - SALE OF MATERIALS	52,750.00	45,500.00	(7,250.00)	-13.7%
45100 - Paint Reimbursement	120,000.00	115,000.00	(5,000.00)	-4.2%
45400 - Battery Stewardship	10,000.00	15,000.00	5,000.00	50.0%
45500 - Fluorecent Reimbursement	1,500.00	1,500.00	-	0.0%
Total 45000 - PRODUCT STEWARDSHIP AND REIMB	131,500.00	131,500.00	-	0.0%
47000 - GRANT REVENUE	106,470.00	106,470.00	-	0.0%
Total 40000 - INCOME	352,720.00	360,970.00	8,250.00	2.3%
Income	352,720.00	360,970.00	8,250.00	2.3%
53000 - Paint	19,000.00	19,000.00	-	0.0%
Total 50000 - COST OF GOODS SOLD	19,000.00	19,000.00	-	0.0%
Cost of Sales	19,000.00	19,000.00	-	0.0%
Gross Profit	333,720.00	341,970.00	8,250.00	2.5%
60210 - Salaries	33,465.47	43,421.19	9,955.72	29.7%
60220 - Hourly Wages	308,947.70	323,750.21	14,802.50	4.8%
60240 - Overtime Wages	6,806.94	17,650.52	10,843.59	159.3%
Total 60200 - SALARIES AND WAGES	349,220.11	384,821.92	35,601.80	10.2%
60311 - Federal Insurance Contribution (FICA)	26,715.34	29,438.88	2,723.54	10.2%
60312 - Workers' Compensation	31,575.46	34,339.81	2,764.35	8.8%
60313 - Unemployment	634.85	638.40	3.55	0.6%
Total 60310 - MANDATED BENEFITS	58,925.65	64,417.09	5,491.44	9.3%
60321 - Health Insurance Premiums	47,575.37	73,876.17	26,300.80	55.3%
60322 - Health Savings Account	9,000.00	12,000.00	3,000.00	33.3%
60323 - Health Reimbursement Arrangement (HRA)	15,960.00	21,280.00	5,320.00	33.3%
60324 - Health Insurance Opt Out - Taxable	4,260.00	4,260.00	-	0.0%
Total 60320 - MEDICAL BENEFITS	76,795.37	111,416.17	34,620.80	45.1%
60331 - Retirement (ICMA)	16,450.01	16,491.70	41.69	0.3%
60332 - Life/Disability Insurance	4,109.59	4,614.42	504.83	12.3%
60333 - Dental Insurance	3,924.00	5,432.64	1,508.64	38.4%
Total 60330 - OPTIONAL BENEFITS	24,483.60	26,538.76	2,055.16	8.4%
Total 60300 - BENEFITS	160,204.62	202,372.02	42,167.39	26.3%
Total 60100 - PAYROLL EXPENSES	509,424.74	587,193.93	77,769.20	15.3%
61100 - Conferences	3,000.00	3,000.00	-	0.0%
61200 - Staff Training & Education	1,000.00	1,000.00	-	0.0%
61300 - Membership Dues	300.00	2,350.00	2,050.00	683.3%
Total 61000 - TRAVEL & TRAINING	4,300.00	6,350.00	2,050.00	47.7%
62100 - Business Travel	-	2,000.00	2,000.00	100.0%
62420 - Team Motivation	-	500.00	500.00	100.0%
Total 62000 - ADMINISTRATIVE COSTS	-	2,500.00	2,500.00	100.0%
63510 - Consulting	-	2,750.00	2,750.00	100.0%
63610 - Medical Exams	2,750.00	-	(2,750.00)	-100.0%
Total 63000 - PROFESSIONAL FEES	2,750.00	2,750.00	-	0.0%
64120 - Equipment Maintenance & Parts	1,000.00	2,000.00	1,000.00	100.0%
64130 - Large Equipment Service Contracts	4,000.00	4,000.00	-	0.0%

Chittenden Solid Waste District
Hazardous Waste FY25 Proposed Budget Detail

	FY24	FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
64150 - Scale Certification and Maintenance	250.00	250.00	-	0.0%
64190 - Equipment Contingency	6,500.00	6,500.00	-	0.0%
Total 64100 - LARGE EQUIPMENT	11,750.00	12,750.00	1,000.00	8.5%
64210 - Small Equipment	1,500.00	1,500.00	-	0.0%
64220 - Office Equipment	1,000.00	1,000.00	-	0.0%
Total 64200 - GENERAL EQUIPMENT	2,500.00	2,500.00	-	0.0%
64320 - Hardware and Equipment	2,500.00	2,500.00	-	0.0%
64340 - Systems Maintenance	1,000.00	1,000.00	-	0.0%
64350 - Telecommunications	5,750.00	5,750.00	-	0.0%
Total 64300 - INFORMATION TECHNOLOGY	9,250.00	9,250.00	-	0.0%
65320 - Fleet Parts	1,000.00	1,000.00	-	0.0%
65400 - Fleet Diesel & Gas	400.00	600.00	200.00	50.0%
Total 65000 - FLEET MAINTENANCE	1,400.00	1,600.00	200.00	14.3%
Total 64000 - EQUIPMENT AND FLEET	24,900.00	26,100.00	1,200.00	4.8%
66110 - Materials & Supplies	5,500.00	6,500.00	1,000.00	18.2%
66120 - Facility Signage	5,500.00	-	(5,500.00)	-100.0%
66130 - Safety Supplies	350.00	350.00	-	0.0%
66140 - Uniforms	1,500.00	1,500.00	-	0.0%
66150 - Personal Protective Equipment	7,500.00	7,500.00	-	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	20,350.00	15,850.00	(4,500.00)	-22.1%
66210 - Office Supplies	1,000.00	1,000.00	-	0.0%
66220 - Bottled Water	650.00	650.00	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	1,650.00	1,650.00	-	0.0%
Total 66000 - SUPPLIES	22,000.00	17,500.00	(4,500.00)	-20.5%
67110 - Hauling Services	1,500.00	1,500.00	-	0.0%
Total 67100 - TRUCKING AND HAULING	1,500.00	1,500.00	-	0.0%
67210 - Trash Disposal	8,000.00	8,500.00	500.00	6.3%
67211 - DOC Recycling Fees	1,000.00	1,000.00	-	0.0%
67230 - Hazardous Waste Disposal	356,000.00	391,600.00	35,600.00	10.0%
67232 - Electronic Disposal	1,000.00	1,000.00	-	0.0%
67233 - Fluorescent Disposal	28,000.00	28,000.00	-	0.0%
Total 67200 - DISPOSAL FEES	394,000.00	430,100.00	36,100.00	9.2%
67520 - Product Testing	1,200.00	1,200.00	-	0.0%
Total 67500 - TESTING	1,200.00	1,200.00	-	0.0%
Total 67000 - MATERIALS MANAGEMENT	396,700.00	432,800.00	36,100.00	9.1%
68110 - Building Lease	24,000.00	26,000.00	2,000.00	8.3%
68120 - Mowing	1,400.00	1,500.00	100.00	7.1%
68140 - Building Maintenance	6,500.00	6,500.00	-	0.0%
68150 - Skilled Labor	7,000.00	7,000.00	-	0.0%
68160 - Safety Monitor & Inspection	2,500.00	2,500.00	-	0.0%
Total 68100 - BUILDING & LAND	41,400.00	43,500.00	2,100.00	5.1%
68210 - Electricity	15,000.00	15,000.00	-	0.0%
68220 - Heating Fuel	2,500.00	2,500.00	-	0.0%
68230 - Water/Sewer	1,650.00	1,650.00	-	0.0%
Total 68200 - UTILITIES	19,150.00	19,150.00	-	0.0%
68310 - Commerical Insurance Premium	10,500.00	11,500.00	1,000.00	9.5%
Total 68300 - COMMERCIAL INSURANCE	10,500.00	11,500.00	1,000.00	9.5%
68460 - Permits	250.00	-	(250.00)	-100.0%
Total 68400 - GOVERNMENT TAXES & FEES	250.00	-	(250.00)	-100.0%
Total 68000 - PROPERTY MANAGEMENT	71,300.00	74,150.00	2,850.00	4.0%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	37,408.27	-	(37,408.27)	-100.0%
Total 60000 - EXPENSES	1,068,783.01	1,149,343.93	80,560.92	7.5%

Chittenden Solid Waste District
Hazardous Waste FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
Total Expense	1,068,783.01	1,149,343.93	80,560.92	7.5%
Ordinary Income/Expense	(735,063.01)	(807,373.93)	(72,310.92)	9.8%
Net Ordinary Income	(735,063.01)	(807,373.93)	(72,310.92)	9.8%
91200 - Operating Reserve Subsidy	-	1,147,493.93		
Total 91000 - SUBSIDIES & TRANSFERS	-	1,147,493.93		
Other Income	-	1,147,493.93		
95200 - Transfer Operating Reserve	(735,063.01)	340,120.00		
Total 95000 - RESERVE TRANSFERS	(735,063.01)	340,120.00		
Other Expense	(735,063.01)	340,120.00		
Other Income and Expenses	735,063.01	807,373.93		
Net Other Income	735,063.01	807,373.93		
Net Income	(0.00)	(0.00)		

ORGANICS RECYCLING FACILITY

The Organics Recycling Facility (ORF) department manages organics streams including food waste and yard waste generated in Chittenden County and diverted from the landfill. The ORF processes the organic material and produces compost and soils for wholesale purchase.

Significant Changes from Previous Fiscal Year

Increased or New Expenses:

Several new expenses related to the addition of a slow-speed shredder for in-house processing of yard waste and tires (total District-wide annual savings related to in-house shredding are estimated at \$278K)

1. Reduction in Tipping Fees due to projected reduction in FW tonnages
2. Significant price increases for COGs - silt inputs up 53% affecting both Topsoil and Garden Mix (partially offset by corresponding increase in price points for all saleable materials)
3. \$18.2K added for maintenance of slow-speed shredder
4. 11% increase in Diesel due to inflationary pressures (Budgeting \$5/gallon)
5. \$30K increase in building maintenance for installation of heat pumps in ORF office(\$22K), 1/5-year inspection of leachate tank (\$7K)
6. \$40K increase in equipment contingency due to addition of rental line for R&D purposes
7. \$9500 increase in large equipment purchase addition of a roll-off box for rejected FW loads

Revenue Increases or Decreased Expenses:

8. 18% increase in compost sales line due mainly to increased price points for all products
9. \$61,947 budget reduction in wood processing fees due to addition of shredder
10. 22% reduction in trash disposal due to addition of Aeras air classifier, shredder

Key Performance Indicators

1. Decrease trash disposal costs by 50% between July 1, 2024, and July 1, 2025.
2. Decrease quantity of incoming contaminated food waste loads by 20% between July 1, 2024, and July 1, 2025.

3-Year Budget Outlook

Maintenance of existing ASP compost concrete and related infrastructure. Increase volumes of food waste composted in Chittenden County. Continued focus on maintaining all equipment for optimal performance. Transition away from heavy fossil fuel dependence to more renewable energy sources.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Organics Recycling Facility

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Tipping Fees	\$ 262,046	\$ 331,195	\$ 316,853	\$ (14,342)	-4.5%
Sale of Materials	842,186	769,587	896,780	127,193	14.2%
Other Income	601	-	2,524	2,524	100.0%
Income	1,104,833	1,100,782	1,216,157	115,375	9.5%
Cost of Sales	203,145	102,405	143,411	41,006	28.6%
Gross Profit	901,688	998,377	1,072,746	74,368	6.9%
Salaries & Wages	352,990	426,262	457,535	31,274	6.8%
Benefits	160,969	203,028	223,643	20,615	9.2%
Payroll Expenses	513,959	629,290	681,179	51,889	7.6%
Travel & Training	5,822	12,900	13,560	660	4.9%
Administrative Costs	9,397	8,249	10,154	1,906	18.8%
Professional Fees	5,737	3,050	4,500	1,450	32.2%
Equipment & Fleet	153,539	219,273	307,356	88,083	28.7%
Supplies	17,003	21,944	19,743	(2,201)	-11.1%
Materials Management	112,263	160,008	101,005	(59,004)	-58.4%
Property Management	117,493	104,284	125,916	21,632	17.2%
Promotion & Education	-	6,200	5,750	-	0.0%
Community Support	20	-	-	-	0.0%
Maintenance Distribution	46,413	37,408	-	(37,408)	-100.0%
Total Expense	981,646	1,202,606	1,269,163	67,007	5.3%
Net Ordinary Income	(79,958)	(204,229)	(196,417)	7,812	-4.0%
Transfers From Operating Reserve	79,958	204,229	196,417		
Transfers To Operating Reserve	-	-	-		
Reserves (increased) decreased	79,958	204,229	196,417		
Net Income	-	-	-		

Chittenden Solid Waste District
Organics Recycling Facility FY25 Proposed Budget Detail

			\$ Change	% Change
	FY24	FY25	FY24 to FY25	FY24 to FY25
40130 - Feedstock Tipping Fee	331,195.00	316,853.00	(14,342.00)	-4.3%
Total 40100 - TIPPING FEES	331,195.00	316,853.00	(14,342.00)	-4.3%
42600 - Compost Sales	715,097.00	841,281.46	126,184.46	17.6%
42650 - Compost Delivery Fee	54,490.42	55,499.00	1,008.58	1.9%
Total 42000 - SALE OF MATERIALS	769,587.42	896,780.46	127,193.04	16.5%
49300 - Credit Card Revenue	-	2,523.83	2,523.83	100.0%
Total 49000 - OTHER INCOME	-	2,523.83	2,523.83	100.0%
Total 40000 - INCOME	1,100,782.42	1,216,157.29	115,374.87	10.5%
Income	1,100,782.42	1,216,157.29	115,374.87	10.5%
51100 - Compost	33,045.98	40,103.00	7,057.02	21.4%
51200 - Topsoil	30,825.00	44,662.26	13,837.26	44.9%
51300 - Garden Mix	38,534.00	58,646.15	20,112.15	52.2%
Total 51000 - Organics Cost of Goods Sold	102,404.98	143,411.41	41,006.43	40.0%
Total 50000 - COST OF GOODS SOLD	102,404.98	143,411.41	41,006.43	40.0%
Cost of Sales	102,404.98	143,411.41	41,006.43	40.0%
Gross Profit	998,377.44	1,072,745.88	74,368.44	7.4%
60210 - Salaries	104,059.13	108,505.84	4,446.71	4.3%
60220 - Hourly Wages	317,397.33	344,962.64	27,565.31	8.7%
60240 - Overtime Wages	4,805.39	4,066.88	(738.51)	-15.4%
Total 60200 - SALARIES AND WAGES	426,261.86	457,535.37	31,273.51	7.3%
60311 - Federal Insurance Contribution (FICA)	32,609.03	35,001.46	2,392.42	7.3%
60312 - Workers' Compensation	16,817.78	23,424.60	6,606.82	39.3%
60313 - Unemployment	604.80	638.40	33.60	5.6%
Total 60310 - MANDATED BENEFITS	50,031.61	59,064.45	9,032.84	18.1%
60321 - Health Insurance Premiums	77,261.99	84,038.77	6,776.78	8.8%
60322 - Health Savings Account	15,000.00	16,500.00	1,500.00	10.0%
60323 - Health Reimbursement Arrangement (HRA)	26,600.00	29,260.00	2,660.00	10.0%
Total 60320 - MEDICAL BENEFITS	118,861.99	129,798.77	10,936.78	9.2%
60331 - Retirement (ICMA)	22,807.09	23,750.59	943.50	4.1%
60332 - Life/Disability Insurance	6,096.50	6,453.94	357.43	5.9%
60333 - Dental Insurance	5,230.80	4,575.60	(655.20)	-12.5%
Total 60330 - OPTIONAL BENEFITS	34,134.39	34,780.13	645.74	1.9%
Total 60300 - BENEFITS	203,028.00	223,643.36	20,615.36	10.2%
Total 60100 - PAYROLL EXPENSES	629,289.85	681,178.73	51,888.87	8.2%
61100 - Conferences	3,150.00	1,700.00	(1,450.00)	-46.0%
61200 - Staff Training & Education	4,300.00	6,000.00	1,700.00	39.5%
61300 - Membership Dues	5,450.00	5,503.75	53.75	1.0%
61400 - Subscriptions	-	356.00	356.00	100.0%
Total 61000 - TRAVEL & TRAINING	12,900.00	13,559.75	659.75	5.1%
62100 - Business Travel	906.00	4,350.60	3,444.60	380.2%
62420 - Team Motivation	250.00	300.00	50.00	20.0%
62510 - Credit Card Fees	7,092.82	480.00	(6,612.82)	-93.2%
62511 - Bank Fees	-	2,523.83	2,523.83	100.0%
62810 - Customer Relations	-	2,500.00	2,500.00	100.0%
Total 62000 - ADMINISTRATIVE COSTS	8,248.82	10,154.43	1,905.61	23.1%
63210 - Engineering	1,900.00	2,500.00	600.00	31.6%
63310 - Legal Services	1,150.00	2,000.00	850.00	73.9%
Total 63000 - PROFESSIONAL FEES	3,050.00	4,500.00	1,450.00	47.5%
64110 - Large Equipment Leases	-	-	-	0.0%
64120 - Equipment Maintenance & Parts	23,100.00	59,347.00	36,247.00	156.9%
64130 - Large Equipment Service Contracts	-	-	-	0.0%
64140 - Large Equipment Maintenance Contractor	19,900.00	39,564.00	19,664.00	98.8%

Chittenden Solid Waste District
Organics Recycling Facility FY25 Proposed Budget Detail

			\$ Change	% Change
	FY24	FY25	FY24 to FY25	FY24 to FY25
64150 - Scale Certification and Maintenance	1,000.00	1,000.00	-	0.0%
64160 - Large Equipment Purchase	-	19,500.00	19,500.00	100.0%
64190 - Equipment Contingency	25,000.00	75,000.00	50,000.00	200.0%
Total 64100 - LARGE EQUIPMENT	69,000.00	194,411.00	125,411.00	181.8%
64210 - Small Equipment	3,500.00	4,500.00	1,000.00	28.6%
64220 - Office Equipment	250.00	250.00	-	0.0%
64230 - Safety Equipment	250.00	400.00	150.00	60.0%
Total 64200 - GENERAL EQUIPMENT	4,000.00	5,150.00	1,150.00	28.8%
64310 - Software License	300.00	300.00	-	0.0%
64320 - Hardware and Equipment	4,200.00	1,200.00	(3,000.00)	-71.4%
64340 - Systems Maintenance	1,460.00	500.00	(960.00)	-65.8%
64350 - Telecommunications	6,890.88	5,256.00	(1,634.88)	-23.7%
Total 64300 - INFORMATION TECHNOLOGY	12,850.88	7,256.00	(5,594.88)	-43.5%
65100 - Fleet Leases	-	-	-	0.0%
65210 - Fleet Service Contracts	-	-	-	0.0%
65220 - Fleet Contractor	13,500.00	-	(13,500.00)	-100.0%
65310 - Fleet Tire Replacement or Repair	6,750.00	7,750.00	1,000.00	14.8%
65320 - Fleet Parts	31,500.00	3,000.00	(28,500.00)	-90.5%
65400 - Fleet Diesel & Gas	80,672.00	89,789.00	9,117.00	11.3%
65800 - Fleet Shipping	500.00	-	(500.00)	-100.0%
65900 - Fleet Maintenance - Other	500.00	-	(500.00)	-100.0%
Total 65000 - FLEET MAINTENANCE	133,422.00	100,539.00	(32,883.00)	-24.6%
Total 64000 - EQUIPMENT AND FLEET	219,272.88	307,356.00	88,083.12	40.2%
66110 - Materials & Supplies	12,750.00	10,060.00	(2,690.00)	-21.1%
66120 - Facility Signage	3,000.00	2,500.00	(500.00)	-16.7%
66130 - Safety Supplies	500.00	500.00	-	0.0%
66140 - Uniforms	4,465.00	5,368.00	903.00	20.2%
66150 - Personal Protective Equipment	564.00	700.00	136.00	24.1%
66160 - Bins & Containers Not Sold	-	-	-	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	21,279.00	19,128.00	(2,151.00)	-10.1%
66210 - Office Supplies	500.00	500.00	-	0.0%
66220 - Bottled Water	125.00	75.00	(50.00)	-40.0%
66230 - Postage	40.00	40.00	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	665.00	615.00	(50.00)	-7.5%
Total 66000 - SUPPLIES	21,944.00	19,743.00	(2,201.00)	-10.0%
67110 - Hauling Services	1,000.00	1,000.00	-	0.0%
67120 - Product Delivery	54,490.42	55,499.00	1,008.58	1.9%
Total 67100 - TRUCKING AND HAULING	55,490.42	56,499.00	1,008.58	1.8%
67210 - Trash Disposal	19,005.94	14,739.00	(4,266.94)	-22.5%
Total 67200 - DISPOSAL FEES	19,005.94	14,739.00	(4,266.94)	-22.5%
67320 - Wood Processing Fee	61,947.00	-	(61,947.00)	-100.0%
Total 67300 - MATERIALS PROCESSING	61,947.00	-	(61,947.00)	-100.0%
67410 - Leachate Hauling	2,132.00	2,657.47	525.47	24.6%
67420 - Leachate Testing	245.00	245.00	-	0.0%
67430 - Leachate Treatment	1,050.00	700.00	(350.00)	-33.3%
Total 67400 - LEACHATE	3,427.00	3,602.47	175.47	5.1%
67510 - Ground Water Testing	10,080.00	15,702.15	5,622.15	55.8%
67520 - Product Testing	10,058.00	10,462.00	404.00	4.0%
67590 - Other Testing	-	-	-	0.0%
Total 67500 - TESTING	20,138.00	26,164.15	6,026.15	29.9%
Total 67000 - MATERIALS MANAGEMENT	160,008.36	101,004.62	(59,003.74)	-36.9%
68120 - Mowing	5,511.00	5,950.00	439.00	8.0%

Chittenden Solid Waste District
Organics Recycling Facility FY25 Proposed Budget Detail

			\$ Change	% Change
	FY24	FY25	FY24 to FY25	FY24 to FY25
68140 - Building Maintenance	18,448.20	38,214.98	19,766.78	107.1%
68150 - Skilled Labor	3,500.00	6,500.00	3,000.00	85.7%
68160 - Safety Monitor & Inspection	692.00	658.55	(33.45)	-4.8%
68180 - Property Improvement	7,500.00	7,630.00	130.00	1.7%
Total 68100 - BUILDING & LAND	35,651.20	58,953.53	23,302.33	65.4%
68210 - Electricity	21,495.00	18,379.22	(3,115.78)	-14.5%
68220 - Heating Fuel	6,965.00	8,192.00	1,227.00	17.6%
68230 - Water/Sewer	10,137.00	9,976.97	(160.03)	-1.6%
Total 68200 - UTILITIES	38,597.00	36,548.19	(2,048.81)	-5.3%
68310 - Commerical Insurance Premium	13,326.00	13,960.54	634.54	4.8%
Total 68300 - COMMERCIAL INSURANCE	13,326.00	13,960.54	634.54	4.8%
68410 - Host Town Fee	9,348.00	-	(9,348.00)	-100.0%
68420 - Impact Fee	-	15,343.89	15,343.89	100.0%
68430 - Payment for Municipal Services	6,952.00	-	(6,952.00)	-100.0%
68460 - Permits	409.60	1,110.00	700.40	171.0%
Total 68400 - GOVERNMENT TAXES & FEES	16,709.60	16,453.89	(255.71)	-1.5%
Total 68000 - PROPERTY MANAGEMENT	104,283.80	125,916.15	21,632.35	20.7%
69100 - Advertising	1,700.00	1,500.00	(200.00)	-11.8%
69200 - Printing	1,250.00	1,000.00	(250.00)	-20.0%
69500 - Donations	3,250.00	3,250.00	-	0.0%
Total 69000 - PROMOTION & EDUCATION	6,200.00	5,750.00	(450.00)	-7.3%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	37,408.27	-	(37,408.27)	-100.0%
Total 60000 - EXPENSES	1,202,605.99	1,269,162.68	66,556.69	5.5%
Total Expense	1,202,605.99	1,269,162.68	66,556.69	5.5%
Ordinary Income/Expense	(204,228.55)	(196,416.80)	7,811.75	-3.8%
Net Ordinary Income	(204,228.55)	(196,416.80)	7,811.75	-3.8%
91200 - Operating Reserve Subsidy	-	196,416.80		
Total 91000 - SUBSIDIES & TRANSFERS	-	196,416.80		
Other Income	-	196,416.80		
95200 - Transfer Operating Reserve	(204,229.00)	-		
Total 95000 - RESERVE TRANSFERS	(204,229.00)	-		
Other Expense	(204,229.00)	-		
Other Income and Expenses	204,229.00	196,416.80		
Net Other Income	204,229.00	196,416.80		
Net Income	0.45	(0.00)		

DROP OFF CENTERS

Drop-Off Centers (DOCs) provide residents and small businesses with economical options for the management of their trash, recycling, food scraps, leaves, and other compostable yard debris. DOCs also provide the public an outlet for the proper management of special recyclables such as batteries, bulbs, electronics, scrap metal, tires, appliances, used oil and filters, clean wood, and more.

Significant Changes from Previous Fiscal Year

1. Open Burlington DOC (Pine Street location) starting first quarter FY25.
 - a. Taking Municipal Solid Waste (MSW), Recycling, Organics, Leaf & Yard Waste and Metal
2. All DOCs are now open Tuesday - Saturday, 8 am – 3:30 pm (Burlington adopts schedule by first quarter FY25), except Hinesburg
3. Hinesburg is now open two days per week, Wednesdays and Saturdays from 8 am – 3:30 pm
4. Purchasing four closed top containers, \$40,000 (\$10,000 each) and six receivers, \$72,000 (\$12,000 each).
5. Added funds for construction and maintenance of stormwater infrastructure in response to stormwater permit renewal taking place in FY25.

Key Performance Indicators

1. Reduce the subsidy at the BDOC by 90% measured by net ordinary income.

3-Year Budget Outlook

The District will be performing a comprehensive material cost analysis to determine the actual management cost for each material accepted. Upon completion of the analysis the existing pricing structure will be assessed.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Drop Off Centers

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Tipping Fees	\$ 2,194,549	\$ 3,143,345	\$ 2,938,000	\$ (205,345)	-7.0%
Hazardous Materials	-	-	20,000	20,000	100.0%
Sale of Materials	173,193	217,196	230,202	13,006	5.6%
Produce Stewardship & Reimbursement	35,096	37,500	36,000	(1,500)	-4.2%
Other Income	(2,163)	75,000	9,000	(66,000)	-733.3%
Income	2,400,675	3,473,041	3,233,202	(239,839)	-7.4%
Cost of Sales	1,117	-	-	-	0.0%
Gross Profit	2,399,558	3,473,041	3,233,202	(239,839)	-7.4%
Salaries & Wages	789,890	824,788	864,132	39,344	4.6%
Benefits	384,933	469,116	502,417	33,301	6.6%
Payroll Expenses	1,174,823	1,293,904	1,366,549	72,645	5.3%
Travel & Training	(1,324)	1,500	3,000	1,500	50.0%
Administrative Costs	8,259	78,650	32,600	(46,050)	-141.3%
Professional Fees	3,045	150	7,650	7,500	98.0%
Equipment & Fleet	54,748	47,305	173,255	125,950	72.7%
Supplies	28,620	20,250	27,500	7,250	26.4%
Materials Management	1,183,982	1,187,535	1,344,100	156,565	11.6%
Property Management	85,883	72,674	84,051	11,377	13.5%
Maintenance Distribution	398,128	591,731	-	(591,731)	-100.0%
Community Support	603	1,250	7,000	5,750	82.1%
Total Expense	2,936,768	3,294,949	3,045,705	(249,244)	-8.2%
Net Ordinary Income	(537,209)	178,092	187,497	9,405	5.0%
Transfers From Operating Reserve	537,209	-	-		
Transfers To Operating Reserve	-	178,092	187,497		
Reserves (increased) decreased	537,209	(178,092)	(187,497)		
Net Income	-	-	-		

Chittenden Solid Waste District
Drop Off Centers FY25 Proposed Budget Detail

			\$ Change	% Change
	FY24	FY25	FY24 to FY25	FY24 to FY25
40110 - Trash Tipping Fee	2,338,756.00	2,300,000.00	(38,756.00)	-1.7%
40120 - Recycling Tipping Fee	66,962.00	34,000.00	(32,962.00)	-49.2%
40130 - Feedstock Tipping Fee	7,518.00	29,000.00	21,482.00	285.7%
Total 40100 - TIPPING FEES	2,413,236.00	2,363,000.00	(50,236.00)	-2.1%
40310 - Tires	92,250.00	82,000.00	(10,250.00)	-11.1%
40340 - Bulky Waste	374,574.00	236,000.00	(138,574.00)	-37.0%
40320 - Construction & Demolition	263,285.00	257,000.00	(6,285.00)	-2.4%
Total 40300 - SPECIAL MATERIALS	730,109.00	575,000.00	(155,109.00)	-21.2%
40413 - Electronics	-	20,000.00	20,000.00	100.0%
Total 40400 - HAZARDOUS WASTE	-	20,000.00	20,000.00	100.0%
42100 - Battery Sales	3,250.00	6,000.00	2,750.00	84.6%
42300 - Scrap Metal Sales	205,446.00	212,202.00	6,756.00	3.3%
42900 - Miscellaneous Material Sales	8,500.00	12,000.00	3,500.00	41.2%
Total 42000 - SALE OF MATERIALS	217,196.00	230,202.00	13,006.00	6.0%
45300 - Electronics Reimbursement	37,500.00	36,000.00	(1,500.00)	-4.0%
Total 45000 - PRODUCT STEWARDSHIP AND REIMB	37,500.00	36,000.00	(1,500.00)	-4.0%
49100 - Charges for Services	75,000.00	9,000.00	(66,000.00)	-88.0%
Total 49000 - OTHER INCOME	75,000.00	9,000.00	(66,000.00)	-88.0%
Total 40000 - INCOME	3,473,041.00	3,233,202.00	(239,839.00)	-6.9%
Income	3,473,041.00	3,233,202.00	(239,839.00)	-6.9%
Gross Profit	3,473,041.00	3,233,202.00	(239,839.00)	-6.9%
60220 - Hourly Wages	808,024.63	829,576.55	21,551.92	2.7%
60240 - Overtime Wages	16,763.42	34,555.40	17,791.99	106.1%
Total 60200 - SALARIES AND WAGES	824,788.04	864,131.95	39,343.90	4.8%
60311 - Federal Insurance Contribution (FICA)	63,096.29	66,106.09	3,009.81	4.8%
60312 - Workers' Compensation	74,920.65	78,417.56	3,496.91	4.7%
60313 - Unemployment	1,700.78	1,914.10	213.32	12.5%
Total 60310 - MANDATED BENEFITS	139,717.72	146,437.76	6,720.04	4.8%
60321 - Health Insurance Premiums	165,081.47	194,283.86	29,202.39	17.7%
60322 - Health Savings Account	34,500.00	33,000.00	(1,500.00)	-4.3%
60323 - Health Reimbursement Arrangement (HRA)	61,180.00	58,520.00	(2,660.00)	-4.3%
60324 - Health Insurance Opt Out - Taxable	5,952.00	5,952.00	-	0.0%
Total 60320 - MEDICAL BENEFITS	266,713.47	291,755.86	25,042.39	9.4%
60331 - Retirement (ICMA)	38,582.99	39,433.17	850.18	2.2%
60332 - Life/Disability Insurance	10,676.44	11,002.35	325.92	3.1%
60333 - Dental Insurance	13,425.60	13,788.29	362.69	2.7%
Total 60330 - OPTIONAL BENEFITS	62,685.03	64,223.81	1,538.78	2.5%
Total 60300 - BENEFITS	469,116.21	502,417.43	33,301.22	7.1%
Total 60100 - PAYROLL EXPENSES	1,293,904.26	1,366,549.38	72,645.12	5.6%
61100 - Conferences	500.00	1,200.00	700.00	140.0%
61200 - Staff Training & Education	1,000.00	1,800.00	800.00	80.0%
Total 61000 - TRAVEL & TRAINING	1,500.00	3,000.00	1,500.00	100.0%
62100 - Business Travel	3,000.00	3,000.00	-	0.0%
62200 - Legal Notices	-	-	-	0.0%
62420 - Team Motivation	650.00	800.00	150.00	23.1%
62510 - Credit Card Fees	75,000.00	28,800.00	(46,200.00)	-61.6%
Total 62000 - ADMINISTRATIVE COSTS	78,650.00	32,600.00	(46,050.00)	-58.6%
63310 - Legal Services	-	3,500.00	3,500.00	100.0%
63610 - Medical Exams	150.00	150.00	-	0.0%
63900 - Other Professional Services	-	4,000.00	4,000.00	100.0%
Total 63000 - PROFESSIONAL FEES	150.00	7,650.00	7,500.00	5000.0%
64120 - Equipment Maintenance & Parts	-	3,500.00	3,500.00	100.0%

Chittenden Solid Waste District
Drop Off Centers FY25 Proposed Budget Detail

	FY24	FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
64140 - Large Equipment Maintenance Contractor	-	3,000.00	3,000.00	100.0%
64150 - Scale Certification and Maintenance	105.00	105.00	-	0.0%
64160 - Large Equipment Purchase	25,000.00	122,000.00	97,000.00	388.0%
Total 64100 - LARGE EQUIPMENT	25,105.00	128,605.00	103,500.00	412.3%
64200 - GENERAL EQUIPMENT	-	-	-	0.0%
64210 - Small Equipment	-	5,000.00	5,000.00	100.0%
64230 - Safety Equipment	1,200.00	1,000.00	(200.00)	-16.7%
Total 64200 - GENERAL EQUIPMENT	1,200.00	6,000.00	4,800.00	400.0%
64310 - Software License	1,800.00	-	(1,800.00)	-100.0%
64320 - Hardware and Equipment	5,100.00	13,000.00	7,900.00	154.9%
64340 - Systems Maintenance	2,400.00	4,800.00	2,400.00	100.0%
64350 - Telecommunications	11,700.00	14,000.00	2,300.00	19.7%
Total 64300 - INFORMATION TECHNOLOGY	21,000.00	31,800.00	10,800.00	51.4%
65310 - Fleet Tire Replacement or Repair	-	2,500.00	2,500.00	100.0%
65320 - Fleet Parts	-	1,750.00	1,750.00	100.0%
65400 - Fleet Diesel & Gas	-	2,600.00	2,600.00	100.0%
Total 65000 - FLEET MAINTENANCE	-	6,850.00	6,850.00	100.0%
Total 64000 - EQUIPMENT AND FLEET	47,305.00	173,255.00	125,950.00	266.3%
66110 - Materials & Supplies	5,200.00	5,000.00	(200.00)	-3.8%
66120 - Facility Signage	5,000.00	7,000.00	2,000.00	40.0%
66130 - Safety Supplies	1,200.00	3,000.00	1,800.00	150.0%
66140 - Uniforms	5,200.00	7,500.00	2,300.00	44.2%
66150 - Personal Protective Equipment	1,500.00	2,000.00	500.00	33.3%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	18,100.00	24,500.00	6,400.00	35.4%
66210 - Office Supplies	1,400.00	2,000.00	600.00	42.9%
66220 - Bottled Water	750.00	1,000.00	250.00	33.3%
Total 66200 - GENERAL OFFICE SUPPLIES	2,150.00	3,000.00	850.00	39.5%
Total 66000 - SUPPLIES	20,250.00	27,500.00	7,250.00	35.8%
67210 - Trash Disposal	725,460.00	800,000.00	74,540.00	10.3%
67211 - DOC Recycling Fees	215,325.00	264,000.00	48,675.00	22.6%
67212 - Food Waste Disposal	48,500.00	40,000.00	(8,500.00)	-17.5%
67213 - Tire Disposal Fees	90,000.00	81,000.00	(9,000.00)	-10.0%
67220 - Sludge Disposal	-	-	-	0.0%
67230 - Hazardous Waste Disposal	6,000.00	6,900.00	900.00	15.0%
67231 - Refrigerant Removal	55,000.00	74,000.00	19,000.00	34.5%
67232 - Electronic Disposal	17,250.00	18,200.00	950.00	5.5%
67233 - Fluorescent Disposal	-	-	-	0.0%
67290 - Illegal Dumping	-	-	-	0.0%
Total 67200 - DISPOSAL FEES	1,157,535.00	1,284,100.00	126,565.00	10.9%
67320 - Wood Processing Fee	30,000.00	60,000.00	30,000.00	100.0%
Total 67300 - MATERIALS PROCESSING	30,000.00	60,000.00	30,000.00	100.0%
Total 67000 - MATERIALS MANAGEMENT	1,187,535.00	1,344,100.00	156,565.00	13.2%
68110 - Building Lease	1,006.00	1,006.00	-	0.0%
68130 - Plowing	6,500.00	4,000.00	(2,500.00)	-38.5%
68140 - Building Maintenance	10,000.00	6,500.00	(3,500.00)	-35.0%
68150 - Skilled Labor	5,000.00	17,500.00	12,500.00	250.0%
68160 - Safety Monitor & Inspection	1,250.00	3,750.00	2,500.00	200.0%
68180 - Property Improvement	10,000.00	6,000.00	(4,000.00)	-40.0%
Total 68100 - BUILDING & LAND	33,756.00	38,756.00	5,000.00	14.8%
68210 - Electricity	12,500.00	15,000.00	2,500.00	20.0%
68220 - Heating Fuel	2,700.00	3,000.00	300.00	11.1%
68230 - Water/Sewer	7,800.00	10,000.00	2,200.00	28.2%

Chittenden Solid Waste District
Drop Off Centers FY25 Proposed Budget Detail

			\$ Change	% Change
	FY24	FY25	FY24 to FY25	FY24 to FY25
Total 68200 - UTILITIES	23,000.00	28,000.00	5,000.00	21.7%
68300 - COMMERCIAL INSURANCE	-	-	-	0.0%
68310 - Commerical Insurance Premium	15,268.00	16,795.00	1,527.00	10.0%
Total 68300 - COMMERCIAL INSURANCE	15,268.00	16,795.00	1,527.00	10.0%
68460 - Permits	650.00	500.00	(150.00)	-23.1%
Total 68400 - GOVERNMENT TAXES & FEES	650.00	500.00	(150.00)	-23.1%
Total 68000 - PROPERTY MANAGEMENT	72,674.00	84,051.00	11,377.00	15.7%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	591,730.86	-	(591,730.86)	-100.0%
70200 - Green Up Day	-	6,000.00	6,000.00	100.0%
70700 - Illegal Dumping	1,250.00	1,000.00	(250.00)	-20.0%
Total 70000 - COMMUNITY SUPPORT	1,250.00	7,000.00	5,750.00	460.0%
Total 60000 - EXPENSES	3,294,949.12	3,045,705.38	(249,243.74)	-7.6%
Total Expense	3,294,949.12	3,045,705.38	(249,243.74)	-7.6%
Ordinary Income/Expense	178,091.88	187,496.62	9,404.74	5.3%
Net Ordinary Income	178,091.88	187,496.62	9,404.74	5.3%
95400 - Transfer to Capital Reserve	178,092.00	-		
Total 95400 - Transfer Capital Reserve	178,092.00	-		
95200 - Transfer Operating Reserve	-	187,496.62		
Total 95000 - RESERVE TRANSFERS	178,092.00	187,496.62		
Other Expense	178,092.00	187,496.62		
Other Income and Expenses	(178,092.00)	(187,496.62)		
Net Other Income	(178,092.00)	(187,496.62)		
Net Income	(0.12)	0.00		

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.

Significant Changes from Previous Fiscal Year

Purchase of a new enclosed trailer (\$18,500)

Key Performance Indicators

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

3-Year Budget Outlook

No significant changes.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Maintenance & Roll Off

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Other Income	\$ (3,689)	\$ -	\$ -	-	0.0%
Income	(3,689)	-	-	-	0.0%
Cost of Sales	-	-	-	-	0.0%
Gross Profit	(3,689)	-	-	-	0.0%
Salaries & Wages	237,172	312,235	333,223	20,988	6.3%
Benefits	108,010	149,558	180,985	31,427	17.4%
Payroll Expenses	345,182	461,793	514,208	52,415	10.2%
Travel & Training	(456)	3,250	3,250	-	0.0%
Administrative Costs	-	1,200	800	(400)	-50.0%
Equipment & Fleet	110,939	169,650	181,070	11,420	6.3%
Supplies	6,458	21,400	17,275	(4,125)	-23.9%
Materials Management	387	-	-	-	0.0%
Property Management	26,045	22,857	22,623	(234)	-1.0%
Total Expense	488,554	680,150	739,226	59,076	8.0%
Net Ordinary Income	(492,243)	(680,150)	(739,226)	(59,076)	8.0%
Maintenance Distribution	492,243	-	-		
Transfers From Operating Reserve	-	680,150	739,226		
Transfers To Operating Reserve	-	-	-		
Reserves (increased) decreased	492,243	680,150	739,226		
Net Income	-	-	-		

Chittenden Solid Waste District
Maintenance Roll Off FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
60220 - Hourly Wages	312,235.11	325,963.16	13,728.05	4.4%
60240 - Overtime Wages	-	7,259.73	7,259.73	100.0%
Total 60200 - SALARIES AND WAGES	312,235.11	333,222.89	20,987.78	6.7%
60311 - Federal Insurance Contribution (FICA)	23,885.99	25,491.55	1,605.57	6.7%
60312 - Workers' Compensation	21,782.82	22,989.72	1,206.90	5.5%
60313 - Unemployment	569.62	547.20	(22.42)	-3.9%
Total 60310 - MANDATED BENEFITS	46,238.43	49,028.47	2,790.04	6.0%
60321 - Health Insurance Premiums	43,334.52	67,692.89	24,358.37	56.2%
60322 - Health Savings Account	9,000.00	12,000.00	3,000.00	33.3%
60323 - Health Reimbursement Arrangement (HRA)	15,960.00	21,280.00	5,320.00	33.3%
60324 - Health Insurance Opt Out - Taxable	11,904.00	5,952.00	(5,952.00)	-50.0%
Total 60320 - MEDICAL BENEFITS	80,198.52	106,924.89	26,726.37	33.3%
60331 - Retirement (ICMA)	14,949.10	16,207.63	1,258.54	8.4%
60332 - Life/Disability Insurance	4,301.54	4,953.73	652.19	15.2%
60333 - Dental Insurance	3,870.72	3,870.72	-	0.0%
Total 60330 - OPTIONAL BENEFITS	23,121.36	25,032.08	1,910.73	8.3%
Total 60300 - BENEFITS	149,558.31	180,985.44	31,427.13	21.0%
Total 60100 - PAYROLL EXPENSES	461,793.42	514,208.33	52,414.91	11.4%
61100 - Conferences	2,000.00	2,000.00	-	0.0%
61200 - Staff Training & Education	1,250.00	1,250.00	-	0.0%
Total 61000 - TRAVEL & TRAINING	3,250.00	3,250.00	-	0.0%
62100 - Business Travel	900.00	400.00	(500.00)	-55.6%
62420 - Team Motivation	300.00	400.00	100.00	33.3%
Total 62000 - ADMINISTRATIVE COSTS	1,200.00	800.00	(400.00)	-33.3%
64120 - Equipment Maintenance & Parts	30,000.00	20,000.00	(10,000.00)	-33.3%
64140 - Large Equipment Maintenance Contractor	1,500.00	1,500.00	-	0.0%
64160 - Large Equipment Purchase	-	18,500.00	18,500.00	100.0%
64190 - Equipment Contingency	30,000.00	30,000.00	-	0.0%
Total 64100 - LARGE EQUIPMENT	61,500.00	70,000.00	8,500.00	13.8%
64200 - GENERAL EQUIPMENT	-	-	-	0.0%
64210 - Small Equipment	2,500.00	2,500.00	-	0.0%
64230 - Safety Equipment	250.00	250.00	-	0.0%
64240 - Small Equipment Leases	-	350.00	350.00	100.0%
Total 64200 - GENERAL EQUIPMENT	2,750.00	3,100.00	350.00	12.7%
64310 - Software License	-	4,520.00	4,520.00	100.0%
64320 - Hardware and Equipment	3,900.00	1,200.00	(2,700.00)	-69.2%
64350 - Telecommunications	6,500.00	6,750.00	250.00	3.8%
Total 64300 - INFORMATION TECHNOLOGY	10,400.00	12,470.00	2,070.00	19.9%
65220 - Fleet Contractor	10,000.00	6,500.00	(3,500.00)	-35.0%
65310 - Fleet Tire Replacement or Repair	24,000.00	12,000.00	(12,000.00)	-50.0%
65320 - Fleet Parts	9,000.00	15,000.00	6,000.00	66.7%
65400 - Fleet Diesel & Gas	52,000.00	62,000.00	10,000.00	19.2%
Total 65000 - FLEET MAINTENANCE	95,000.00	95,500.00	500.00	0.5%
Total 64000 - EQUIPMENT AND FLEET	169,650.00	181,070.00	11,420.00	6.7%
66110 - Materials & Supplies	16,500.00	12,000.00	(4,500.00)	-27.3%
66130 - Safety Supplies	500.00	800.00	300.00	60.0%
66140 - Uniforms	3,500.00	3,000.00	(500.00)	-14.3%
66150 - Personal Protective Equipment	500.00	675.00	175.00	35.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	21,000.00	16,475.00	(4,525.00)	-21.5%
66210 - Office Supplies	200.00	600.00	400.00	200.0%
66220 - Bottled Water	200.00	200.00	-	0.0%

Chittenden Solid Waste District
Maintenance Roll Off FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
Total 66200 - GENERAL OFFICE SUPPLIES	400.00	800.00	400.00	100.0%
Total 66000 - SUPPLIES	21,400.00	17,275.00	(4,125.00)	-19.3%
68130 - Plowing	10,000.00	10,000.00	-	0.0%
68140 - Building Maintenance	1,200.00	1,500.00	300.00	25.0%
68160 - Safety Monitor & Inspection	1,000.00	400.00	(600.00)	-60.0%
Total 68100 - BUILDING & LAND	12,200.00	11,900.00	(300.00)	-2.5%
68210 - Electricity	4,000.00	3,500.00	(500.00)	-12.5%
68230 - Water/Sewer	300.00	300.00	-	0.0%
Total 68200 - UTILITIES	4,300.00	3,800.00	(500.00)	-11.6%
68310 - Commerical Insurance Premium	6,157.00	6,773.00	616.00	10.0%
Total 68300 - COMMERCIAL INSURANCE	6,157.00	6,773.00	616.00	10.0%
68460 - Permits	200.00	150.00	(50.00)	-25.0%
Total 68400 - GOVERNMENT TAXES & FEES	200.00	150.00	(50.00)	-25.0%
Total 68000 - PROPERTY MANAGEMENT	22,857.00	22,623.00	(234.00)	-1.0%
Total 60000 - EXPENSES	680,150.42	739,226.33	59,075.91	8.7%
Total Expense	680,150.42	739,226.33	59,075.91	8.7%
Ordinary Income/Expense	(680,150.42)	(739,226.33)	(59,075.91)	8.7%
Net Ordinary Income	(680,150.42)	(739,226.33)	(59,075.91)	8.7%
91200 - Operating Reserve Subsidy	-	739,226.33		
Total 91000 - SUBSIDIES & TRANSFERS	-	739,226.33		
94100 - Maintenance Allocation	680,150.42	-		
Total 94000 - ALLOCATIONS	680,150.42	-		
Other Income	680,150.42	739,226.33		
Other Income and Expenses	680,150.42	739,226.33		
Net Other Income	680,150.42	739,226.33		
Net Income	-	-		

PROPERTY MANAGEMENT

The Property Management department oversees the residential and commercial rental properties, as well as other CSWD owned property not managed by other departments. The Property Management department is responsible for maintaining the property and protecting CSWD's investment in rental locations by retaining responsible tenants, minimizing damage, vacancies, loss of revenue, and preserve the asset value.

Significant Changes from Previous Fiscal Year

1. Added funds for construction and maintenance of stormwater infrastructure at former Site 21, now known as the sand pit – adjacent to ORF.
2. We discontinued the leases at most of our rental properties, including 1043 Redmond Road, 432 Redmond Road and two of the three units at 195/201 Flynn Avenue.

Key Performance Indicators

1. Reduce the number of properties managed by 80%

3-Year Budget Outlook

Sell Flynn Ave, pending City of Burlington purchase agreement.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Property Management

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Rental Income	\$ 73,500	\$ 75,000	\$ 12,000	(63,000)	-525.0%
Income	73,500	75,000	12,000	(63,000)	-525.0%
Cost of Sales	-	-	-	-	0.0%
Gross Profit	73,500	75,000	12,000	(63,000)	-525.0%
Salaries & Wages	-	-	-	-	0.0%
Benefits	2	-	-	-	0.0%
Payroll Expenses	2	-	-	-	0.0%
Administrative Costs	58	-	-	-	0.0%
Professional Fees	1,935	-	1,000	1,000	100.0%
Equipment & Fleet	325	-	-	-	0.0%
Supplies	40	1,000	1,000	-	0.0%
Materials Management	33	-	-	-	0.0%
Property Management	68,961	66,890	77,846	10,957	14.1%
Maintenance Distribution	3,599	6,802	-	(6,802)	-100.0%
Total Expense	74,953	74,691	79,846	5,155	6.5%
Net Ordinary Income	(1,453)	309	(67,846)	(68,155)	100.5%
Transfers From Operating Reserve	1,453	-	67,846		
Transfers To Operating Reserve	-	309	-		
Reserves (increased) decreased	1,453	(309)	67,846		
Net Income	-	-	-		

Chittenden Solid Waste District
Property Management FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
44100 - Residential Rent	29,400.00	-	(29,400.00)	-100%
44200 - Commercial Rent	45,600.00	12,000.00	(33,600.00)	-74%
44980 - Finance Fee Rental	-	-	-	0%
Total 44000 - RENTAL INCOME	75,000.00	12,000.00	(63,000.00)	-84%
Total 40000 - INCOME	75,000.00	12,000.00	(63,000.00)	-84%
Income	75,000.00	12,000.00	(63,000.00)	-84%
Gross Profit	75,000.00	12,000.00	(63,000.00)	-84%
63310 - Legal Services	-	1,000.00	1,000.00	100%
Total 63000 - PROFESSIONAL FEES	-	1,000.00	1,000.00	100%
66110 - Materials & Supplies	1,000.00	1,000.00	-	0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	1,000.00	1,000.00	-	0%
Total 66000 - SUPPLIES	1,000.00	1,000.00	-	0%
68120 - Mowing	4,250.00	5,050.00	800.00	19%
68130 - Plowing	2,008.33	-	(2,008.33)	-100%
68140 - Building Maintenance	4,800.00	2,500.00	(2,300.00)	-48%
68150 - Skilled Labor	-	25,000.00	25,000.00	100%
68160 - Safety Monitor & Inspection	225.00	330.00	105.00	47%
Total 68100 - BUILDING & LAND	11,283.33	32,880.00	21,596.67	191%
68210 - Electricity	1,500.00	3,240.00	1,740.00	116%
68220 - Heating Fuel	3,600.00	6,500.00	2,900.00	81%
68230 - Water/Sewer	4,632.00	3,720.00	(912.00)	-20%
Total 68200 - UTILITIES	9,732.00	13,460.00	3,728.00	38%
68310 - Commercial Insurance Premium	13,874.25	9,648.00	(4,226.25)	-30%
Total 68300 - COMMERCIAL INSURANCE	13,874.25	9,648.00	(4,226.25)	-30%
68430 - Payment for Municipal Services	11,000.00	12,000.00	1,000.00	9%
68440 - Property Taxes	21,000.00	9,858.12	(11,141.88)	-53%
Total 68400 - GOVERNMENT TAXES & FEES	32,000.00	21,858.12	(10,141.88)	-32%
Total 68000 - PROPERTY MANAGEMENT	66,889.58	77,846.12	10,956.54	16%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	6,801.50	-	(6,801.50)	-100%
Total 60000 - EXPENSES	74,691.09	79,846.12	5,155.03	7%
Total Expense	74,691.09	79,846.12	5,155.03	7%
Ordinary Income/Expense	308.91	(67,846.12)	(68,155.03)	-22063%
Net Ordinary Income	308.91	(67,846.12)	(68,155.03)	-22063%
91200 - Operating Reserve Subsidy	-	67,846.12		
Total 91000 - SUBSIDIES & TRANSFERS	-	67,846.12		
Other Income	-	67,846.12		
95400 - Transfer to Capital Reserve	308.91	-		
Total 95400 - Transfer Capital Reserve	308.91	-		
Total 95000 - RESERVE TRANSFERS	308.91	-		
Other Expense	308.91	-		
Other Income and Expenses	(308.91)	67,846.12		
Net Other Income	(308.91)	67,846.12		
Net Income	-	-		

Chittenden Solid Waste District
FY25 Proposed Budget Comparison
Administrative Departments

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Income	\$ 3,646,911	\$ 3,409,702	\$ 3,914,540	\$ 504,838	12.9%
Cost of Sales	-	-	-	-	0.0%
Gross Profit	3,646,911	3,409,702	3,914,540	504,838	12.9%
Total Expense	2,616,998	3,125,156	3,491,744	366,588	10.5%
Net Ordinary Income	1,029,913	284,546	422,796	138,250	32.7%
Transfers From	27,323	3,111,156	3,382,744		
Transfers To	1,057,236	3,395,702	3,805,540		
Reserves (increased) decreased	(1,029,913)	(284,546)	(422,796)		
Net Income	-	(0)	(0)		

Chittenden Solid Waste District

FY25 Proposed Budget Summary

Administrative Departments

	Administration	Compliance	Finance	Outreach & Communication	Solid Waste Management
Solid Waste Management Fee	\$ -	\$ -	\$ -	\$ -	\$ 3,780,540
License Fees, Fines & Penalties	-	14,000	-	-	-
Interest & Dividends	-	-	120,000	-	-
Total Income	-	14,000	120,000	-	3,780,540
Cost of Sales	-	-	-	-	-
Gross Profit	-	14,000	120,000	-	3,780,540
Salaries & Wages	632,606	143,406	339,237	598,404	-
Benefits	222,738	49,886	156,610	218,041	-
Total Payroll Expenses	855,343	193,292	495,846	816,444	-
Travel & Training	49,543	7,300	2,303	28,149	-
Administrative Fees	37,636	6,570	2,980	33,848	-
Professional Fees	112,732	13,500	35,000	61,559	-
Equipment & Fleet	199,962	5,570	86,400	13,565	-
Supplies	5,794	950	3,350	38,126	-
Materials Management	2,000	-	-	-	-
Property Management	140,014	-	-	-	-
Promotion & Education	-	-	-	144,567	-
Community Support	-	-	95,000	4,400	-
Total Expense	1,403,024	227,182	720,879	1,140,658	-
Net Ordinary Income	(1,403,024)	(213,182)	(600,879)	(1,140,658)	3,780,540
Transfers From SWM Reserve	1,403,024	213,182	600,879	1,140,658	-
Transfers To SWM Reserve	-	-	-	-	3,780,540
Reserves (increased) decreased	1,403,024	213,182	600,879	1,140,658	(3,780,540)
Net Income	-	-	-	-	-

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

Add Software Developer. This position will investigate and participate in the planning, implementation, and maintenance of critical software systems including training managers in the adoption of new reporting and quality controls.

Add consultant work:

- survey of Chittenden County residents to determine service gaps/needs assessment
- update model for the solid waste management fee

Key Performance Indicators

1. Increase average resolution time with Managed Service Provider by 15%.
2. Maintain server and network uptime at 99.9% or better.
3. Employee Satisfaction Survey – Annual survey to analyze employee satisfaction and increase positive responses by 10%.
4. Total Hours of trainings attended, increase by 20% - Develop training schedule for all positions to increase employee development. Monitor results for productivity, performance, and improved customer service.

3-Year Budget Outlook

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

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Administration

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Salaries & Wages	428,910	538,024	632,606	94,581	15.0%
Benefits	150,336	193,911	222,738	28,827	12.9%
Total Payroll Expense	579,246	731,935	855,343	123,408	14.4%
Travel & Training	25,399	39,100	49,543	10,443	21.1%
Administrative Costs	21,476	30,165	37,636	7,471	19.9%
Professional Fees	29,507	39,560	112,732	73,172	64.9%
Equipment & Fleet	169,716	178,926	199,962	21,036	10.5%
Supplies	4,242	5,300	5,794	494	8.5%
Materials Management	643	-	2,000	2,000	100.0%
Property Management	90,890	130,960	140,014	9,054	6.5%
Promotion & Education	752	-	-	-	0.0%
Maintenance Allocation	14,743	-	-	-	0.0%
Total Expense	936,615	1,155,946	1,403,024	247,078	17.6%
Net Ordinary Income	(936,615)	(1,155,946)	(1,403,024)	(247,078)	17.6%
Transfers From SWM Reserve	936,615	1,155,946	1,403,024		
Transfers To	-	-	-		
Reserves (increased) decreased	936,615	1,155,946	1,403,024		
Net Income	-	-	-		

Chittenden Solid Waste District
Administration FY25 Proposed Budget Detail

			\$ Change	% Change
	FY24	FY25	FY24 to FY25	FY24 to FY25
60210 - Salaries	417,802.30	441,217.62	23,415.32	5.6%
60220 - Hourly Wages	118,309.16	189,495.71	71,186.55	60.2%
60240 - Overtime Wages	1,912.72	1,892.26	(20.45)	-1.1%
Total 60200 - SALARIES AND WAGES	538,024.17	632,605.59	94,581.42	17.6%
60311 - Federal Insurance Contribution (FICA)	40,317.49	47,305.31	6,987.82	17.3%
60312 - Workers' Compensation	2,474.91	2,909.99	435.07	17.6%
60313 - Unemployment	460.89	576.50	115.61	25.1%
Total 60310 - MANDATED BENEFITS	43,253.29	50,791.79	7,538.50	17.4%
60321 - Health Insurance Premiums	34,654.17	44,334.13	9,679.96	27.9%
60322 - Health Savings Account	7,500.00	9,000.00	1,500.00	20.0%
60323 - Health Reimbursement Arrangement (HRA)	13,300.00	15,960.00	2,660.00	20.0%
60324 - Health Insurance Opt Out - Taxable	11,904.00	11,904.00	-	0.0%
Total 60320 - MEDICAL BENEFITS	67,358.17	81,198.13	13,839.96	20.5%
60331 - Retirement (ICMA)	30,048.29	35,441.68	5,393.39	17.9%
60332 - Life/Disability Insurance	8,168.27	9,770.02	1,601.75	19.6%
60333 - Dental Insurance	5,832.72	6,286.08	453.36	7.8%
Total 60330 - OPTIONAL BENEFITS	44,049.29	51,497.78	7,448.50	16.9%
60341 - Achievement Awards	30,000.00	30,000.00	-	0.0%
60342 - Wellness Benefits	6,000.00	6,000.00	-	0.0%
60343 - Mileage Allotment	3,250.00	3,249.96	(0.04)	0.0%
Total 60340 - OTHER BENEFITS	39,250.00	39,249.96	(0.04)	0.0%
Total 60300 - BENEFITS	193,910.75	222,737.67	28,826.92	14.9%
Total 60100 - PAYROLL EXPENSES	731,934.92	855,343.26	123,408.34	16.9%
61100 - Conferences	6,150.00	8,450.00	2,300.00	37.4%
61200 - Staff Training & Education	16,850.00	22,260.00	5,410.00	32.1%
61300 - Membership Dues	15,850.00	18,583.00	2,733.00	17.2%
61400 - Subscriptions	250.00	250.00	-	0.0%
Total 61000 - TRAVEL & TRAINING	39,100.00	49,543.00	10,443.00	26.7%
62100 - Business Travel	4,600.00	6,280.00	1,680.00	36.5%
62200 - Legal Notices	300.00	300.00	-	0.0%
62300 - Board Meetings	6,265.00	7,752.00	1,487.00	23.7%
62410 - Employment Ads	5,000.00	8,000.00	3,000.00	60.0%
62420 - Team Motivation	12,000.00	13,304.00	1,304.00	10.9%
62900 - General Managers Discretion	2,000.00	2,000.00	-	0.0%
Total 62000 - ADMINISTRATIVE COSTS	30,165.00	37,636.00	7,471.00	24.8%
63310 - Legal Services	19,760.00	22,092.00	2,332.00	11.8%
63410 - IT Development	-	500.00	500.00	100.0%
63510 - Consulting	10,000.00	79,640.00	69,640.00	696.4%
63610 - Medical Exams	500.00	500.00	-	0.0%
63900 - Other Professional Services	9,300.00	10,000.00	700.00	7.5%
Total 63000 - PROFESSIONAL FEES	39,560.00	112,732.00	73,172.00	185.0%
64220 - Office Equipment	6,500.00	6,744.00	244.00	3.8%
64230 - Safety Equipment	-	250.00	250.00	100.0%
64240 - Small Equipment Leases	4,200.00	600.00	(3,600.00)	-85.7%
Total 64200 - GENERAL EQUIPMENT	10,700.00	7,594.00	(3,106.00)	-29.0%
64310 - Software License	28,326.00	40,496.00	12,170.00	43.0%
64320 - Hardware and Equipment	24,600.00	24,768.00	168.00	0.7%
64340 - Systems Maintenance	98,300.00	106,464.00	8,164.00	8.3%
64350 - Telecommunications	17,000.00	20,640.00	3,640.00	21.4%
Total 64300 - INFORMATION TECHNOLOGY	168,226.00	192,368.00	24,142.00	14.4%
Total 64000 - EQUIPMENT AND FLEET	178,926.00	199,962.00	21,036.00	11.8%
66120 - Facility Signage	250.00	250.00	-	0.0%
66130 - Safety Supplies	250.00	252.00	2.00	0.8%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	500.00	502.00	2.00	0.4%

Chittenden Solid Waste District
Administration FY25 Proposed Budget Detail

			\$ Change	% Change
	FY24	FY25	FY24 to FY25	FY24 to FY25
66210 - Office Supplies	4,500.00	4,992.00	492.00	10.9%
66230 - Postage	300.00	300.00	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	4,800.00	5,292.00	492.00	10.3%
Total 66000 - SUPPLIES	5,300.00	5,794.00	494.00	9.3%
67210 - Trash Disposal	-	2,000.00	2,000.00	100.0%
Total 67200 - DISPOSAL FEES	-	2,000.00	2,000.00	100.0%
Total 67000 - MATERIALS MANAGEMENT	-	2,000.00	2,000.00	100.0%
68110 - Building Lease	101,460.00	104,010.00	2,550.00	2.5%
68140 - Building Maintenance	6,500.00	6,504.00	4.00	0.1%
68150 - Skilled Labor	2,000.00	2,000.00	-	0.0%
Total 68100 - BUILDING & LAND	109,960.00	112,514.00	2,554.00	2.3%
68210 - Electricity	6,000.00	13,000.00	7,000.00	116.7%
68220 - Heating Fuel	6,000.00	-	(6,000.00)	-100.0%
Total 68200 - UTILITIES	12,000.00	13,000.00	1,000.00	8.3%
68310 - Commerical Insurance Premium	6,000.00	11,500.00	5,500.00	91.7%
68320 - Commercial Insurance Reserve	3,000.00	3,000.00	-	0.0%
Total 68300 - COMMERCIAL INSURANCE	9,000.00	14,500.00	5,500.00	61.1%
Total 68000 - PROPERTY MANAGEMENT	130,960.00	140,014.00	9,054.00	6.9%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	-	-	-	0.0%
Total 60000 - EXPENSES	1,155,945.92	1,403,024.26	247,078.34	21.4%
Total Expense	1,155,945.92	1,403,024.26	247,078.34	21.4%
Ordinary Income/Expense	(1,155,945.92)	(1,403,024.26)	(247,078.34)	21.4%
Net Ordinary Income	(1,155,945.92)	(1,403,024.26)	(247,078.34)	21.4%
91100 - Solid Waste Management Fee Subsidy	1,155,945.78	1,403,024.26		
Total 91000 - SUBSIDIES & TRANSFERS	1,155,945.78	1,403,024.26		
Other Income	1,155,945.78	1,403,024.26		
Other Income and Expenses	1,155,945.78	1,403,024.26		
Net Other Income	1,155,945.78	1,403,024.26		
Net Income	(0.15)	(0.01)		

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. In FY24 hired a second Compliance Specialist to support the program and facilitate transferring 50% of the first Compliance Specialist's hours into the Closed Landfill program.
2. Adding an additional \$5,000 to Legal Services for the potential need around flow control and ordinance changes.

Key Performance Indicators

FY25 will establish a baseline for future comparison and future KPIs. 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

Review the scope and breadth of the Compliance Program. Most permitting is managed by staff under this budget it may make sense for line items spent on maintaining permits to also be grouped under Compliance (permit maintenance items, like routine testing, currently reside in individual program budgets).

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Compliance

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
License Fees, Fines & Penalties	\$ 14,375	\$ 14,000	\$ 14,000	\$ -	0.0%
Total Income	14,375	14,000	14,000	-	0.0%
Cost of Sales	-	-	-	-	0.0%
Gross Profit	14,375	14,000	14,000	-	0.0%
Salaries & Wages	132,216	119,398	143,406	24,007	16.7%
Benefits	34,832	29,142	49,886	20,744	41.6%
Total Payroll Expenses	167,049	148,540	193,292	44,752	23.2%
Travel & Training	375	7,000	7,300	300	4.1%
Administrative Fees	1,613	6,900	6,570	(330)	-5.0%
Professional Fees	294	8,500	13,500	5,000	37.0%
Equipment & Fleet	5,197	5,200	5,570	370	6.6%
Supplies	359	800	950	150	15.8%
Promotion & Education	203	-	-	-	0.0%
Total Expense	176,939	176,940	227,182	50,242	22.1%
Net Ordinary Income	(162,564)	(162,940)	(213,182)	(50,242)	23.6%
Transfers From SWM Reserve	162,564	162,940	213,182		
Transfers To	-	-	-		
Reserves (increased) decreased	162,564	162,940	213,182		
Net Income	-	-	-		

Chittenden Solid Waste District
Compliance FY25 Proposed Budget

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
43100 - License Fee	14,000.00	14,000.00	-	0.0%
Total 43000 - LICENSE FEES, FINES & PENALTIES	14,000.00	14,000.00	-	0.0%
Total 40000 - INCOME	14,000.00	14,000.00	-	0.0%
Income	14,000.00	14,000.00	-	0.0%
Gross Profit	14,000.00	14,000.00	-	0.0%
60210 - Salaries	78,086.10	43,421.19	(34,664.91)	-44.4%
60220 - Hourly Wages	41,312.22	98,031.67	56,719.45	137.3%
60240 - Overtime Wages	-	1,952.80	1,952.80	100.0%
Total 60200 - SALARIES AND WAGES	119,398.32	143,405.66	24,007.34	20.1%
60311 - Federal Insurance Contribution (FICA)	9,133.97	10,970.53	1,836.56	20.1%
60312 - Workers' Compensation	549.23	459.93	(89.30)	-16.3%
60313 - Unemployment	172.80	273.60	100.80	58.3%
Total 60310 - MANDATED BENEFITS	9,856.00	11,704.06	1,848.06	18.8%
60321 - Health Insurance Premiums	4,409.46	17,949.20	13,539.74	307.1%
60322 - Health Savings Account	1,500.00	4,500.00	3,000.00	200.0%
60323 - Health Reimbursement Arrangement (HRA)	2,660.00	7,980.00	5,320.00	200.0%
60324 - Health Insurance Opt Out - Taxable	4,260.00	-	(4,260.00)	-100.0%
Total 60320 - MEDICAL BENEFITS	12,829.46	30,429.20	17,599.74	137.2%
60331 - Retirement (ICMA)	4,685.17	5,153.63	468.46	10.0%
60332 - Life/Disability Insurance	1,317.95	1,745.84	427.89	32.5%
60333 - Dental Insurance	453.36	853.44	400.08	88.2%
Total 60330 - OPTIONAL BENEFITS	6,456.48	7,752.91	1,296.43	20.1%
Total 60300 - BENEFITS	29,141.94	49,886.17	20,744.23	71.2%
Total 60100 - PAYROLL EXPENSES	148,540.26	193,291.83	44,751.57	30.1%
61100 - Conferences	200.00	500.00	300.00	150.0%
61200 - Staff Training & Education	6,500.00	6,500.00	-	0.0%
61300 - Membership Dues	300.00	300.00	-	0.0%
Total 61000 - TRAVEL & TRAINING	7,000.00	7,300.00	300.00	4.3%
62100 - Business Travel	1,150.00	1,170.00	20.00	1.7%
62200 - Legal Notices	500.00	-	(500.00)	-100.0%
62420 - Team Motivation	5,000.00	5,000.00	-	0.0%
62820 - Quality and Testing	250.00	400.00	150.00	60.0%
Total 62000 - ADMINISTRATIVE COSTS	6,900.00	6,570.00	(330.00)	-4.8%
63310 - Legal Services	1,500.00	6,500.00	5,000.00	333.3%
63410 - IT Development	7,000.00	7,000.00	-	0.0%
Total 63000 - PROFESSIONAL FEES	8,500.00	13,500.00	5,000.00	58.8%
64310 - Software License	3,900.00	4,250.00	350.00	9.0%
64350 - Telecommunications	1,300.00	1,320.00	20.00	1.5%
Total 64300 - INFORMATION TECHNOLOGY	5,200.00	5,570.00	370.00	7.1%
Total 64000 - EQUIPMENT AND FLEET	5,200.00	5,570.00	370.00	7.1%
66140 - Uniforms	150.00	200.00	50.00	33.3%
66150 - Personal Protective Equipment	250.00	350.00	100.00	40.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	400.00	550.00	150.00	37.5%
66210 - Office Supplies	250.00	250.00	-	0.0%
66230 - Postage	150.00	150.00	-	0.0%
Total 66200 - GENERAL OFFICE SUPPLIES	400.00	400.00	-	0.0%
Total 66000 - SUPPLIES	800.00	950.00	150.00	18.8%
Total 60000 - EXPENSES	176,940.26	227,181.83	50,241.57	28.4%
Total Expense	176,940.26	227,181.83	50,241.57	28.4%
Ordinary Income/Expense	(162,940.26)	(213,181.83)	(50,241.57)	30.8%
Net Ordinary Income	(162,940.26)	(213,181.83)	(50,241.57)	30.8%

Chittenden Solid Waste District
Compliance FY25 Proposed Budget

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
91100 - Solid Waste Management Fee Subsidy	162,940.25	213,181.83		
Total 91000 - SUBSIDIES & TRANSFERS	162,940.25	213,181.83		
Other Income	162,940.25	213,181.83		
Other Income and Expenses	162,940.25	213,181.83		
Net Other Income	162,940.25	213,181.83		
Net Income	(0.01)	(0.00)		

FINANCE

The purpose of the Finance Department is management, oversight, and control of CSWD's financial assets. The department provides accurate and timely financial information to facilitate sound management decisions.

Significant Changes from Previous Fiscal Year

Expense

Overall increase to expense 1% of FY24 budget

1. Overall, a 37% increase to Travel & Training based on requests for educational courses.
2. Overall decrease to Administrative Costs, primarily due to replenishment of Allowance for Doubtful Accounts on the balance sheet expensed through Bad Debt in FY24
3. Reduction to Professional Service based on current need for outsourced professionals.
4. Reduction to Postage based on actual and reduction of mailed Board Packets.

Key Performance Indicator

1. Maintain a Current Ratio greater than 2. A Current Ratio measures the District'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 the District'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. Maintain a Coverage Ratio of 3 or greater. A Coverage Ratio measures the District's ability to meet the bond interest payment.

3-Year Budget Outlook

Continued increases to Travel & Training budget for certifications or educational credits.

Chittenden Solid Waste District
Finance FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
46100 - Interest Revenue	60,000.00	120,000.00	60,000.00	100.0%
Total 46000 - INTEREST, DIVIDENDS	60,000.00	120,000.00	60,000.00	100.0%
Total 40000 - INCOME	60,000.00	120,000.00	60,000.00	100.0%
Income	60,000.00	120,000.00	60,000.00	100.0%
Gross Profit	60,000.00	120,000.00	60,000.00	100.0%
60210 - Salaries	123,354.41	128,607.20	5,252.78	4.3%
60220 - Hourly Wages	197,120.43	206,899.46	9,779.03	5.0%
60240 - Overtime Wages	3,553.85	3,730.16	176.30	5.0%
Total 60200 - SALARIES AND WAGES	324,028.70	339,236.82	15,208.12	4.7%
60311 - Federal Insurance Contribution (FICA)	24,788.20	25,951.62	1,163.42	4.7%
60312 - Workers' Compensation	1,490.53	1,560.49	69.96	4.7%
60313 - Unemployment	345.60	364.80	19.20	5.6%
Total 60310 - MANDATED BENEFITS	26,624.33	27,876.91	1,252.58	4.7%
60321 - Health Insurance Premiums	59,012.84	65,404.61	6,391.77	10.8%
60322 - Health Savings Account	12,000.00	12,000.00	-	0.0%
60323 - Health Reimbursement Arrangement (HRA)	21,280.00	21,280.00	-	0.0%
Total 60320 - MEDICAL BENEFITS	92,292.84	98,684.61	6,391.77	6.9%
60331 - Retirement (ICMA)	19,228.49	20,130.40	901.91	4.7%
60332 - Life/Disability Insurance	4,845.43	5,193.43	348.01	7.2%
60333 - Dental Insurance	4,724.16	4,724.16	-	0.0%
Total 60330 - OPTIONAL BENEFITS	28,798.08	30,047.99	1,249.91	4.3%
Total 60300 - BENEFITS	147,715.25	156,609.51	8,894.26	6.0%
Total 60100 - PAYROLL EXPENSES	471,743.95	495,846.33	24,102.38	5.1%
61200 - Staff Training & Education	1,200.00	2,088.00	888.00	74.0%
61300 - Membership Dues	250.00	215.00	(35.00)	-14.0%
Total 61000 - TRAVEL & TRAINING	1,450.00	2,303.00	853.00	58.8%
62100 - Business Travel	600.00	600.00	-	0.0%
62300 - Board Meetings	300.00	300.00	-	0.0%
62420 - Team Motivation	-	400.00	400.00	100.0%
62520 - Bad Debt	2,000.00	1,000.00	(1,000.00)	-50.0%
62530 - Reconciliation Discrepancies	-	200.00	200.00	100.0%
62511 - Bank Fees	1,000.00	480.00	(520.00)	-52.0%
Total 62000 - ADMINISTRATIVE COSTS	3,900.00	2,980.00	(920.00)	-23.6%
63110 - Accountant	5,000.00	5,000.00	-	0.0%
63120 - Audit Fees	40,000.00	20,000.00	(20,000.00)	-50.0%
63510 - Consulting	10,000.00	10,000.00	-	0.0%
Total 63000 - PROFESSIONAL FEES	55,000.00	35,000.00	(20,000.00)	-36.4%
64310 - Software License	80,000.00	86,400.00	6,400.00	8.0%
Total 64300 - INFORMATION TECHNOLOGY	80,000.00	86,400.00	6,400.00	8.0%
Total 64000 - EQUIPMENT AND FLEET	80,000.00	86,400.00	6,400.00	8.0%
66210 - Office Supplies	2,500.00	950.00	(1,550.00)	-62.0%
66230 - Postage	3,500.00	2,400.00	(1,100.00)	-31.4%
Total 66200 - GENERAL OFFICE SUPPLIES	6,000.00	3,350.00	(2,650.00)	-44.2%
Total 66000 - SUPPLIES	6,000.00	3,350.00	(2,650.00)	-44.2%
67210 - Trash Disposal	150.00	-	(150.00)	-100.0%
Total 67200 - DISPOSAL FEES	150.00	-	(150.00)	-100.0%
Total 67000 - MATERIALS MANAGEMENT	150.00	-	(150.00)	-100.0%
68310 - Commerical Insurance Premium	2,400.00	-	(2,400.00)	-100.0%
Total 68300 - COMMERCIAL INSURANCE	2,400.00	-	(2,400.00)	-100.0%
Total 68000 - PROPERTY MANAGEMENT	2,400.00	-	(2,400.00)	-100.0%
70100 - Community Clean Up Fund	95,000.00	95,000.00	-	0.0%

Chittenden Solid Waste District
Finance FY25 Proposed Budget Detail

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
Total 70000 - COMMUNITY SUPPORT	95,000.00	95,000.00	-	0.0%
Total 60000 - EXPENSES	715,643.95	720,879.33	5,235.38	0.7%
Total Expense	715,643.95	720,879.33	5,235.38	0.7%
Ordinary Income/Expense	(655,643.95)	(600,879.33)	54,764.62	-8.4%
Net Ordinary Income	(655,643.95)	(600,879.33)	54,764.62	-8.4%
91100 - Solid Waste Management Fee Subsidy	620,643.95	625,879.33		
91400 - CCUF Transfer	95,000.00	-		
Total 91000 - SUBSIDIES & TRANSFERS	715,643.95	625,879.33		
Other Income	715,643.95	625,879.33		
95400 - Transfer to Capital Reserve	59,500.00	-		
Total 95400 - Transfer Capital Reserve	59,500.00	-		
95500 - Transfer Community Clean Up Reserve	-	(95,000.00)		
95600 - Transfer Facility Closure Reserve	500.00	-		
95700 - Transfer Landfill Post Closure Reserve	-	120,000.00		
Total 95000 - RESERVE TRANSFERS	59,500.00	25,000.00		
Other Expense	59,500.00	25,000.00		
Other Income and Expenses	655,643.95	600,879.33		
Net Other Income	655,643.95	600,879.33		
Net Income	-	-		

OUTREACH & COMMUNICATIONS

Provide internal and external communications related to CSWD facilities and services and educate 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 including legislation to support CSWD's interests and mission.

Significant Changes from Previous Fiscal Year

Overall increase in expense 5% from FY24 budget

1. Decrease in staffing by 0.15 FTE.
2. Business travel increase partially due to expense previously under conferences and due to more travel to perform outreach and more conference travel.
3. Additional expense to hire marketing agency to assist with education campaign for the new MRF and recycling right.
4. Increase in expenses for advertising for new MRF campaign.

Key Performance Indicator

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.
2. Increase traffic to the new website by 3%.

3-Year Budget Outlook

Anticipated increases in education, tours and advertisement related to the new MRF and how to recycle right through FY27.

Chittenden Solid Waste District
FY25 Proposed Budget Summary
Outreach & Communication

	Actual FY23	Budget FY24	Forecast FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
Income	\$ -	\$ -	\$ -	\$ -	0.0%
Cost of Sales	-	-	-	-	0.0%
Gross Profit	-	-	-	-	0.0%
Salaries & Wages	603,904	586,563	598,404	11,841	2.0%
Benefits	226,124	224,823	218,041	(6,782)	-3.1%
Total Payroll Expenses	830,028	811,386	816,444	5,058	0.6%
Travel & Training	9,094	34,900	28,149	(6,751)	-24.0%
Administrative Fees	7,974	22,487	33,848	11,361	33.6%
Professional Fees	7,208	28,855	61,559	32,704	53.1%
Equipment & Fleet	6,148	4,720	13,565	8,845	65.2%
Supplies	16,626	33,600	38,126	4,526	11.9%
Promotion & Education	53,350	135,978	144,567	8,589	5.9%
Community Support	4,400	4,700	4,400	(300)	-6.8%
Total Expense	934,829	1,076,626	1,140,658	64,032	5.6%
Net Ordinary Income	(934,829)	(1,076,626)	(1,140,658)	(64,032)	5.6%
Transfers From SWM Reserve	934,829	1,076,626	1,140,658		
Transfers To	-	-	-		
Reserves (increased) decreased	934,829	1,076,626	1,140,658		
Net Income	-	-	-		

Chittenden Solid Waste District
Outreach Communication FY25 Proposed Budget

	FY24	FY25	\$ Change FY24 to FY25	% Change FY24 to FY25
60210 - Salaries	328,976.45	327,911.86	(1,064.59)	-0.3%
60220 - Hourly Wages	257,586.69	270,037.07	12,450.38	4.8%
60240 - Overtime Wages	-	454.93	454.93	100.0%
Total 60200 - SALARIES AND WAGES	586,563.14	598,403.86	11,840.72	2.0%
60311 - Federal Insurance Contribution (FICA)	44,872.08	45,777.90	905.81	2.0%
60312 - Workers' Compensation	2,698.19	2,752.66	54.47	2.0%
60313 - Unemployment	748.92	755.49	6.56	0.9%
Total 60310 - MANDATED BENEFITS	48,319.19	49,286.04	966.85	2.0%
60321 - Health Insurance Premiums	77,567.40	75,014.31	(2,553.09)	-3.3%
60322 - Health Savings Account	16,500.00	15,000.00	(1,500.00)	-9.1%
60323 - Health Reimbursement Arrangement (HRA)	30,590.00	26,600.00	(3,990.00)	-13.0%
60324 - Health Insurance Opt Out - Taxable	2,136.00	2,136.00	-	0.0%
Total 60320 - MEDICAL BENEFITS	126,793.40	118,750.31	(8,043.09)	-6.3%
60331 - Retirement (ICMA)	34,552.43	34,644.45	92.02	0.3%
60332 - Life/Disability Insurance	8,673.45	9,275.50	602.04	6.9%
60333 - Dental Insurance	6,484.32	6,084.24	(400.08)	-6.2%
Total 60330 - OPTIONAL BENEFITS	49,710.20	50,004.19	293.98	0.6%
Total 60300 - BENEFITS	224,822.79	218,040.53	(6,782.26)	-3.0%
Total 60100 - PAYROLL EXPENSES	811,385.94	816,444.40	5,058.46	0.6%
61100 - Conferences	10,500.00	6,800.00	(3,700.00)	-35.2%
61200 - Staff Training & Education	4,500.00	600.00	(3,900.00)	-86.7%
61300 - Membership Dues	1,690.00	1,790.00	100.00	5.9%
61400 - Subscriptions	18,210.00	18,959.00	749.00	4.1%
Total 61000 - TRAVEL & TRAINING	34,900.00	28,149.00	(6,751.00)	-19.3%
62100 - Business Travel	7,487.00	18,048.00	10,561.00	141.1%
62420 - Team Motivation	-	800.00	800.00	100.0%
62720 - Incentive Grant	15,000.00	15,000.00	-	0.0%
Total 62000 - ADMINISTRATIVE COSTS	22,487.00	33,848.00	11,361.00	50.5%
63510 - Consulting	20,000.00	53,000.00	33,000.00	165.0%
63710 - Lobbyist Fees	75.00	75.00	-	0.0%
63900 - Other Professional Services	8,780.00	8,484.00	(296.00)	-3.4%
Total 63000 - PROFESSIONAL FEES	28,855.00	61,559.00	32,704.00	113.3%
64310 - Software License	-	2,185.00	2,185.00	100.0%
64340 - Systems Maintenance	-	6,500.00	6,500.00	100.0%
64350 - Telecommunications	4,720.00	4,880.00	160.00	3.4%
Total 64300 - INFORMATION TECHNOLOGY	4,720.00	13,565.00	8,845.00	187.4%
Total 64000 - EQUIPMENT AND FLEET	4,720.00	13,565.00	8,845.00	187.4%
66110 - Materials & Supplies	3,000.00	5,100.00	2,100.00	70.0%
66140 - Uniforms	500.00	-	(500.00)	-100.0%
66150 - Personal Protective Equipment	100.00	100.00	-	0.0%
Total 66100 - GENERAL MATERIALS AND SUPPLIES	3,600.00	5,200.00	1,600.00	44.4%
66230 - Postage	30,000.00	32,926.00	2,926.00	9.8%
Total 66200 - GENERAL OFFICE SUPPLIES	30,000.00	32,926.00	2,926.00	9.8%
Total 66000 - SUPPLIES	33,600.00	38,126.00	4,526.00	13.5%
69100 - Advertising	84,500.00	96,000.00	11,500.00	13.6%
69200 - Printing	50,278.00	46,067.00	(4,211.00)	-8.4%
69300 - Education	1,200.00	2,500.00	1,300.00	108.3%
Total 69000 - PROMOTION & EDUCATION	135,978.00	144,567.00	8,589.00	6.3%
70200 - Green Up Day	4,700.00	4,400.00	(300.00)	-6.4%
Total 70000 - COMMUNITY SUPPORT	4,700.00	4,400.00	(300.00)	-6.4%
Total 60000 - EXPENSES	1,076,625.94	1,140,658.40	64,032.46	5.9%
Total Expense	1,076,625.94	1,140,658.40	64,032.46	5.9%
Ordinary Income/Expense	(1,076,625.94)	(1,140,658.40)	(64,032.46)	5.9%
Net Ordinary Income	(1,076,625.94)	(1,140,658.40)	(64,032.46)	5.9%

Chittenden Solid Waste District
Outreach Communication FY25 Proposed Budget

			\$ Change FY24 to FY25	% Change FY24 to FY25
	FY24	FY25		
91100 - Solid Waste Management Fee Subsidy	1,076,625.94	1,140,658.39		
Total 91000 - SUBSIDIES & TRANSFERS	1,076,625.94	1,140,658.39		
Other Income	1,076,625.94	1,140,658.39		
Other Income and Expenses	1,076,625.94	1,140,658.39		
Net Other Income	1,076,625.94	1,140,658.39		
Net Income	-	-		

MEMORANDUM

TO: Sarah Reeves
FROM: Jon Dorwart
DATE: January 25, 2024
RE: FY 2025 Projected SWMF Revenue

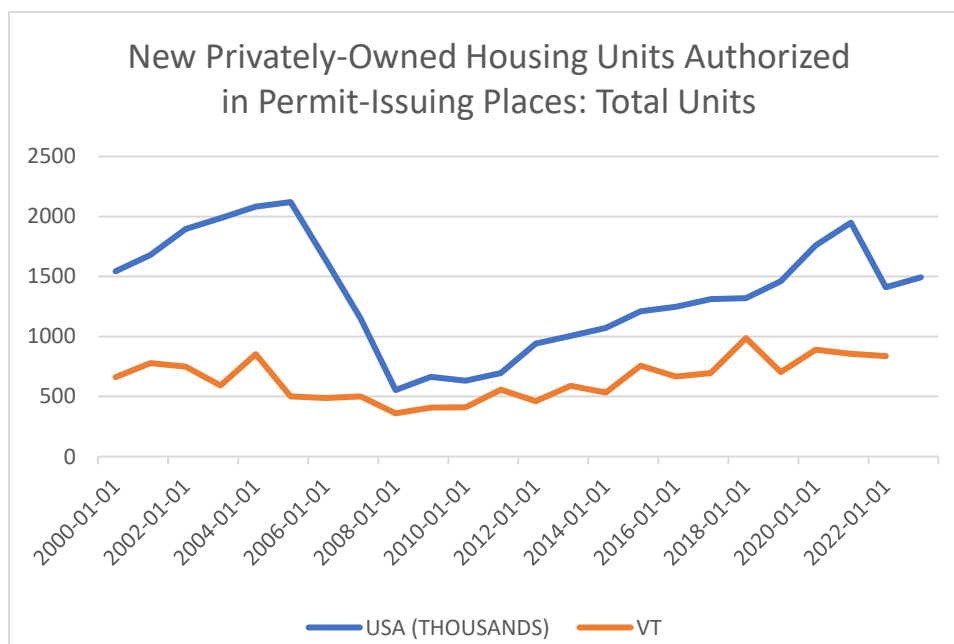
As you know, CSWD's Solid Waste Management Fee (SWMF or Fee) is imposed on all solid waste generated in the District as established in Article VIII of CSWD's Solid Waste Management Ordinance. Certain materials are exempt from the SWMF or are subject to a reduced Fee. Generally, the Fee is assessed at disposal sites, such as transfer stations and the landfill in Coventry. Haulers, including CSWD, which hauls waste from the District's Drop-Off Centers, recover the cost from their customers (the waste generators) through the rates they charge. The SWMF was originally set at \$17.61 in 1993. It was raised to \$22.06 in 2009 and to \$27.00 in 2013. The SWMF is anticipated to be increased to \$30 for FY25.

Estimated SWMF revenue for FY 2025 is \$3,780,540. The estimate is based on projections of waste generation and diversion from the Solid Waste Disposal and Diversion Trends Model prepared for CSWD by Skumatz Economic Research Associates. Variables impacting projections in the Model were updated including the expected economic growth rate for the coming year.

SWMF revenues rose 3.2% from FY 2022 to FY 2023, with both years enjoying a much higher than average amount of alternative daily cover due to ongoing demolition and construction at Burlington High School and other projects. The CY 2023 receipts are 7.0% higher than CY 2022 for the same reason. Calendar year disposed tons for 2023 were 159,946, a 16.0% jump from CY 2022. Total tons disposed is always greater than the total SWMF tons since ADC material is discounted by 75%, and by Board motion, asphalt shingles collected by Myers and disposed at the landfill for beneficial use is also exempt temporarily due to a lack of markets. Green Up Day material collected in the spring is also not subject SWMF, but this amount of material is a small increment of the

year total. There is no guarantee either of the ADC trends will continue to climb or not substantially decrease in the next projected fiscal year, which could impact the SWMF collected. As the high school demolition winds down, we expect our ADC rates to be lower and more in line with historical averages.

As usual projections under unusual conditions continue to be extremely difficult to prepare (i.e. waning pandemic related issues, international conflict, reduced labor force, supply chain disruptions, and shifting consumer preferences). It will not be surprising that waste generation will return to pre-pandemic levels in FY25, as economic activity has improved, the impact of federal investment continues, and we appear to be headed for a 'soft landing' avoiding a recession. However, inflation or excessive changes to monetary policy driving the risk of recession, commercial real estate instability, potential domestic turmoil during the upcoming presidential election and international political volatility continue to be countervailing forces. On the upside, the State of Vermont's Joint Fiscal Office's forecast (<https://lifo.vermont.gov/subjects/revenue-and-tax/state-forecasts/consensus-revenue-forecasts-legislative-economic-outlook>) points toward the positive impact of unspent appropriated federal funds and strong consumer spending despite broadly partisan sentiment (exceeding expectations in first half of '23 by 1.9%). Likewise, numerous large-scale real estate projects remain underway in the County and indicates continued strengthening in the current construction cycle despite higher interest rates. Continuation of building is favored by historically low vacancy rates, though data is somewhat limited to confirm that this trend will necessarily continue.



Whether we will enjoy as high or increasing diversion rates in the future also could be in question since recent increases may have been driven in part by the pandemic response, though the diversion rate did increase last

year and appears stable. Ultimately, a wide variety of factors could impact the amount of disposed material in potentially unpredictable ways.

Given the Vermont economic forecast and using the Skumatz model, the SWMF is projected to be 2.0% higher than the FY 2024 projection and 7.0% lower than the actuals for CY 2023 resulting in a baseline of 129,618 tons at \$3,780,540 in revenue for FY 2025.

Disposal data from recent calendar and fiscal years and SWMF projections are shown in the following table:

TONS DISPOSED	MSW	C&D	C&D Road Build*	ADC*	TOTAL	SWMF TONS
CY 2021 actual	88,485	34,806	1	11,352	134,644	126,129
CY 2022 actual	86,148	37,724	0	14,090	137,962	127,395
FY 2023 actual	87,321	39,702	0	17,205	144,228	131,324
CY 2023 actual	87,317	40,531	0	32,098	159,946	135,873
FY 2024 budget projection	86,595	36,500	800	1,000	124,895	123,545
FY 2025 budget projection	83,361	41,457	800	4,000	129,618	126,018
25% of SWMF FY 2024			200	1,000		
SWMF Tons	126,018					
SWMF Revenue	\$3,780,540					

*These are regular C&D fines from the C&D recycling facility plus painted concrete from demolition projects in FY21 & beginning of FY22 used in landfill road building. The SWMF rate for these and ADC is 25% of the full rate.



Chittenden Solid Waste District

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G.

DATE: February 2, 2024
TO: FINANCE COMMITTEE
FROM: Amy Jewell
RE: FY 25 Total Compensation Package

The Proposed FY 25 Wage & Benefit totaling \$5,990,688 reflects an 12% increase over the FY 24 Budget. This increase results in the total wages and benefits reflecting 37.75% of the FY 25 projected revenue. The FY 24 Wages and Benefits percentage was 36.64%.

The six-month budget to actual for FY 24 is at 43.26% of the total budget.

Enclosed please find the following attachments:

Attachment A: Key Assumptions

Attachment B: Consumer Price Index – Northeast Urban Class B/C

Attachment C: FY 25 Organizational Chart

FY 25 BUDGETED WORKFORCE HOURS: 118,143 hours or 56.80 Full-Time Equivalents (FTEs)
FY 24 Budget: 109,527 hours or 52.66 FTEs.

Proposed staffing changes - increase of 4.15 FTEs

1. **Administration/IT (+1)** – added Software Developer
2. **Compliance (+1)** – added Compliance Specialist
3. **Operations: (+1)** - added Construction Project Manager
4. **Drop-Off Center (.79)** increased staffing needs to cover additional service hours added.
5. **MRF (.5)** – added MRF Manager full-time, beginning January 1, 2025
6. **Outreach & Communications (-0.15)** -decreased by 318 hours. Retirement of employee

Total Salaries/Wages: \$3,918,143 (14.2% increase over FY 24)
FY 24 Budget -**\$3,429,787**

Cost-of-Living-Adjustment: A proposed 2.81% CPI is included. Historically, the Finance Committee has used the calendar year Northeast Urban - Class B/C average for the previous calendar year average.

TOTAL COLA \$110,836 (-54.4% decrease over FY 24)
FY 24 Budget \$243,266 (7 cola%)

STEP Increase: \$52,111 (14.9% increase over FY 24)
FY 24 Budget: \$45,440

CSWD's Pay Grade & Step Schedule is a 22 Grade/25 Step Pay Grid. Based on a successful performance appraisal employees are eligible for either 2.25%, 1.4%, 1% or ½% pay increase.

OVERTIME: **\$71,563** (111% over FY 24) accounts for schedule changes and holiday pay
FY 24 Budget **\$33,842**

FICA (mandated Benefit): \$316,597 – (10.6% increase over FY 24)
FY 24 Budget **\$286,212**

WORKERS COMP (mandated benefit): \$168,536 (increase by 9.9%)
FY 24 Budget **\$153,371**

Workers comp rates are determined by the payroll, classification codes, and the previous three years of claim experience.

UNEMPLOYMENT INSURANCE (mandated benefit): \$6,164 (increase by 9.6%)
FY 24 Budget **\$5,626**

MEDICAL: **\$988,273** (increase by 22.53% - includes additional coverages and plan changes)
FY 24 Budget **\$806,533**

Health Insurance is covered on a calendar year. CSWD moved to the MVP Bronze plan in 2023. The Bronze plan has lower premiums but higher deductibles. Even with a bit higher utilization rate, this plan continues to provide the least expensive option for CSWD. CSWD contributes \$1,500/single or \$3,000/2-person/family Health Savings Account payment to for 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.

	FY 24	FY 25
Single	12	14
2-person	12	13
Family	19	20
Total	43	47
Opt-out	10	8
Total eligible	53	55

Payment Structure:

a. **Premiums** – MVP Bronze High Deductible Plan - 2024 plan rates:

range from \$641.13/single coverage to \$1,801.58/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.

The potential out of pocket is \$5,800/single coverage and \$11,600/2-person/family plan. A 35% utilization rate is budgeted to cover co-insurance costs.

d. **Employee Contributions:** - The FY 25 Budgeted employee contribution remaining at 3.5% of salary.

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

OPT-OUT: **\$38,724** (8 employees) (-23.5% decrease over FY 24)

FY 24 Budget \$50,628 (10 employees)

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

DENTAL: \$ 49,585 (7% increase over FY 24)

FY 24 Budget \$46,308

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: \$211,626 (8% increase over FY 24)

FY 24 Budget \$195,960

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: 58,430 (12.7% increase over FY 24)

FY 24 Budget \$51,586

**FY 25 Proposed Budget
Compensation Assumptions**

Attachment A

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	2.81% (decrease from 7% in FY 24)
fica	No change - 7.65%
Workers Comp	No change - % of salary
Unemployment	.57% (was .54%)
Medical	assumes 10% increase for final 6 months 35% utilization rate co-insurance <i>employee pays 3.50% salary towards premium</i>
opt-out	No change
Dental	No change - rate guaranteed thru VLCT <i>employee pays 5% of premium</i>
Retirement	No change - CSWD pays 6% of salary
Life/Disability	No change - % of salary

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

Attachment B

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 2020

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	166.310	168.030	168.552	168.886	169.156	170.591	171.750	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	182.800	182.810	182.457	179.916	177.453	182.380
2023	183.459	184.308	183.514	184.143	184.128	184.790	184.946	185.600	186.188	186.251	186.389	185.979	184.975	184.057	185.892

2.81%

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

**FY 25 PROPOSED
CSWD ORGANIZATIONAL CHART**

Attachment C

