

Northwest Vermont Solid Waste Management District

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CANCELED NOTICE

NORTHWEST VERMONT SOLID WASTE DISTRICT

BOARD OF SUPERVISORS MEETING

DATE: OCTOBER 5, 2022
TIME: 6:30 PM
LOCATION: CITY HALL AUDITORIUM, ST. ALBANS, VT AND
VIA ZOOM: <https://us02web.zoom.us/j/4456759564>

1. Adjustments to the Agenda
2. Welcome, introductions, opening remarks –Chair
3. Opportunity for Public Comment
4. Approval of Minutes: August 2022 (enclosed)
5. Guest: Heidi Britch-Valenta, Town Administrator of Highgate – Access/Easement for NWSWD's Sheldon property
6. Reports:
 - Office-Staff
 - Director's Report
 - Finance Report
 - Finance
 - Draft Budget Presentation
 - Committee Schedule
 - Operations
 - Alburgh Transfer Station
 - Administration
 - Building
 - Georgia Renovation Vote and Design Update
 - Executive
7. Commissioner Announcements
8. Adjourn

MEMBER COMMUNITIES

ALBURGH • BAKERSFIELD • BERKSHIRE • ENOSBURG • FAIRFIELD • FLETCHER • FRANKLIN • GEORGIA • GRAND ISLE
HIGHGATE • ISLE LA MOTTE • MONTGOMERY • NORTH HERO • RICHFORD • ST. ALBANS CITY • ST. ALBANS TOWN
SHELDON • SOUTH HERO • SWANTON

Minutes

NWSWD Board of Supervisors Meeting

August 3, 2022

The Board of Supervisors of the Northwest Vermont Solid Waste Management District held their regularly scheduled board meeting on August 3, 2022 via zoom and at the St. Albans Town Hall at 6:30 PM.

Supervisors Present:

Buermann, Bob – So. Hero - zoom
Dodd, Stephen – Sheldon
Doremus, Mark – Bakersfield - zoom
Green, Tim – Richford
Henry, Josie – Alburg - zoom
Kade, Barry – Montgomery
Lambert, Paul – Georgia – zoom
Leitz, Tom - St. Albans City

Micheli, Carlo – Swanton - zoom
Richards, Jim - No. Hero – zoom
St. Francis, April - Highgate
Tibbits, Jaime – Fairfield - zoom
Tuck, Joyce – Isle La Motte
Voegele, Al - St. Albans Town

Supervisors Absent:

Clark, David - Fletcher

Guests:

Others Present:

John Leddy, Executive Director
Pam Bolster, Finance

Full Board Meeting

Chair Tom Leitz called the meeting to order at 6:37 PM.

- 1) **Agenda Review-Additions/Deletions:** Mr. Voegele requested during open session to discuss staff compensation and possible cost of living adjustments.
- 2) **Welcome, Introductions, Opening Remarks – Chair/Vice Chair**
- 3) **Public Comments:** None
- 4) **Vote: Minutes of the April 6, 2022 NWSWD Board Meeting:**
Mr. Kade made a motion to accept the minutes as written. Mr. Richards seconded the motion. All were in favor with those corrections and the motion was passed.

5) Committee Reports:

a) **Finance Committee: None**

b) **Operations Committee: None** – Noted that more information is needed from Alburg, that a projection is being worked on to help assess the feasibility of operating the transfer station and that the Operations Committee will meet next cycle to review.

c) **Administration Committee: NWSWD Weapons in the Workplace Policy – Vote**
After wordsmithing the draft, it was provided to all staff, Mr. Leddy noted that there have been no comments so far. Mr. Kade asked for one final wording change to paragraph two which currently reads “All workers are subject to this provision, including contract workers and temporary employees, while completing NWSWD assigned duties.” He suggested and the group agreed, it would read better as “All workers are subject to this provision while completing NWSWD assigned duties including contract workers and temporary employees.”

Mr. Voegele made the motion to approve the policy as amended. Ms. Tibbits seconded. All were in favor and the motion passed.

d) **Building Committee: None** – Mr. Leddy noted that he received the architectural drawings showing the layout of the HHW collection area and commodity storage loading area. Discussion ensued. Mr. Leddy is working the RFP for construction and developing press releases. He said the approximate amount of construction in its entirety will be between 1.25 and 1.5 Million. Discussion occurred of financing, bonding, and that though there is an equipment exception for general operations, it has been the opinion of VLCT’s legal team that yes this needs to go to bond. Mr. Lambert asked about leveraging alternative funds and to monitor opportunities to see if they can be folded into The District project. A discussion about bond wording occurred.

e) **Executive Committee: None**

f) **Office-Staff:**

Directors Report:

Mr. Leddy told the board that drop off site users have been down with the exception of North Hero which has been breaking records. He said that as proven in the past, as the economy slumps, waste generation slumps as well.

He noted: a strong green up day but not overwhelming, the upcoming final three HHW collections of the 2022 calendar year season, and that we might have a resolution to working with All Metals to move District maple tubing to Environek in Canada. Discussion. Mr. Richards asked where we were with the divestment of the composting business. Mr. Leddy explained that a. the operations have stabilized, b. he’s had conversations with a couple of businesses about the residential side and one conversation on the commercial side. The concern regarding the commercial compost is that there is a strong chance it would get consolidated and sited the situation with Hannaford whose food

scrap now gets trucked to Maine. It potentially would take that food scrap away from Hudak's operations, as well the environmental impacts were mentioned and discussed. Mr. Leddy said he is continuing to explore the residential side at this time and noted that he is looking at new collection models, central neighborhood collection rather than stops at each home. Discussion ensued about this possibility.

Finance Report:

Ms. Bolster noted that in FY22 as shown in the package presented, though these are pre-audit figures with some outstanding items, income was up and expenses were up too ! Year End looks good and there will be a modest surplus. She noted the large building maintenance expense of 13K to DEW Construction for the gutter/roof repairs, the group discussed. She noted the increasing fuel cost and noted discomfort with the allowance for FY23. She said she will send the final FY22 package, once all figures are in, prior audit, to the board. She explained the write offs that she was doing for old debt, mainly small amounts from many residential compost customers, collectively however worth noting. She as well noted the surprising progress in collections and as well some concern regarding some haulers. The interest rate charged for past due accounts was questioned, Ms. Bolster said she'd have to check that it was last looked at long ago but believed it to be 7.5% per annum. Mr. Kade said he believed 12%. She did not present July 2023, as being the first month of the new fiscal year there was not enough in worthy of presenting.

6) Discussion: Employee Compensation and Potential Cost of Living Adjustment and Vote.

Mr. Voegle asked the board to consider this year, instead of the normal merit pay increases, that the board authorize all staff receive a COLA increase. And that the board authorize a wage study to ensure that all District positions are being paid fairly. Discussion ensued including retention, acquisition, bonus programs and other thoughts and ideas. Mr. Voegle suggested based on current inflation, increases of 7.5% which Mr. Leddy explained is already in the budget due to a couple of factors. Discussion of gross wage and any financial impact occurred. Mr. Voegle made a motion: That all employees, effective 7.1.2022 receive a 7.5% increase and that merit increases be suspended for the year and that a consultant be hired to do a review of our compensation policy based on results of an RFP.

Mr. Kade questioned the cost and if passed was decided that Mr. Leddy would send out an RFP for the services and include VLCT as they may be able to provide services at a reasonable cost. Mr. Richards felt that since the funds were in the budget it should be managed as Mr. Leddy and Ms. Bolster planned and prefers that situation rather than a board vote. Mr. Buermann liked the idea of COLA across the board but to leave merit increase allowance and adjust the budget if necessary. More Discussion with the final decision being to just stick to allowing COLA tonight and revisit for merit. Mr. Voegle made the motion: That all staff including Mr. Leddy (Executive Director) be given a 7.5% COLA increase effective 7.1.2022. Mr. Green seconded the motion. Roll call was decided upon.

Mr. Buermann-Yea, Mr. Dodd-Yea, Mr. Doremus-Yea, Mr. Green-Yea, Ms. Henry-away, Mr. Kade-Yea, Mr. Lambert-Yea, Mr. Leitz-Yea, Mr. Micheli-Ye, Mr. Richards-Abstain, Ms. St. Francis-Yea, Ms. Tibbits-Yea, Ms. Tuck-Nay, Mr. Voegle-Yea. Eleven Yea's, 2 No's, 1 Abstention. Ms. Tuck noted no motion was made for the salary study and that The District

should reach out to other districts as they might want to go in with us.. It was decided Mr. Leddy would get some quotes.

Commissioner Announcements: None.

Board Adjourned at 8:32 PM

Director's Report
10-3-2022

The first order of business is a sad announcement. Last week Tom Lietz, our board chair, let me know that he secured a new job as the town manager of Waterbury. That would normally merit nothing but congratulations, however Tom also told me that the new job has a contract clause that says he can't be on our board anymore. Therefor we are very happy for you Tom but also very sad since we will be losing an outstanding member of our Board of Supervisors but also our Chair. Best of luck.

As summer winds down, so do household projects, barbeques, and tourist traffic. Similarly, we are beginning to see the number of visitors and volumes at our drop-off centers decline with the change in seasons. In the past month we have completed the realignment of the Montgomery drop-off site where we installed a new larger box for recycling and built a new deck. Our next improvement installing a larger box for recycling in St. Albans with a larger deck/staircase to match. Then we'll be getting ready for snow and ice.

We completed our end of summer rover HHW collections and collections continue daily at Georgia. We are seeing homeowners cleaning out garages before winter and other large clean-ups. Recently Vermont State Parks brought in over 500 little green one-pound propane tanks. We are happy to properly manage these and all the other items brought in by district residents and small businesses.

We continue to work with the engineers to develop plans for the updates to the Georgia facility. We have received updated architectural drawings (attached). We also have had setbacks related to a district wide vote to allow us to borrow for the project. We reached out to member town offices in the second week of August letting them know that we would like to put a question on the ballot for November. We received several responses that we had just missed the deadline to get questions on the ballot. We now must look to a March vote which we've been informed has mid-January timeline but we are currently confirming this.

We have been working on the budget for FY24. We have looked at how, in the next fiscal year, we offer all of the services that we feel are important to our mission and necessary to implement our SWIP and meet the State's standards, how we retain the proper caliber and number of staff members necessary to provide said programs, and how we keep expenses within our realistic revenue projections. We will take a first look at this draft budget at the meeting on Wednesday and are planning on having committee meetings in the next month to get the board's input on our planning so a vetted draft operational and capital budgets can be brought to the full board in November.

That's the news from the District offices.

Onward! -John

Finance Report

Board Meeting – December 1, 2021

FY22 Final P&L Notes:

We finish the FY22 Fiscal Year with a surplus of 24,168.89 (unaudited figures).

See Attachment A. Line Item Sheet Notes.

Other FY22 Non P&L Operation Activity:

1. Tire Program FY22 Utilization/NWSWD Expense - \$3004.00 – over 750 tires.
2. HHW Infrastructure Project Expense for FY22 – \$6,605.65 – Total Expense to Date of \$26,375.00 – Total Reimbursement to Date \$12,158.32 (rack shelving & some Cross design reimbursement)
3. Materials Management Expenditures - \$43,909 (roll off boxes) – Total submitted for reimbursement 16K (not pd yet but acknowledged receipt)
4. Fuel expense for Sept has not been received yet, thus not entered.

5. Last week of Sept DO file income not in

FY23 P&L Notes:

1. The approved COLA increase was processed on 8.12.2022 with a total retroactive expense back to July 1 of 3.3K
2. We have seen a decrease in drop off site activity and \$\$\$'s during this first quarter.
3. The last week of September payroll is not entered and September Commercial Compost is not entered.
4. Reports for September surcharge have not been received from Casella's thus not entered to date.

Looking forward, in hopes of a successful year with minor impacts from economic factors.

Regards,

Pam

Final D+L

12:28 PM

10/03/22

Accrual Basis

Northwest Vermont Solid Waste Mgt District
 Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Compost Collection				
Commercial Route Compost	106,513.00	110,000.00	-3,487.00	96.8%
Brush Collection	488.55	500.00	-11.45	97.7%
Residential Route Composting	32,842.50	50,000.00	-17,057.50	65.9%
Compost Collection - Other	150.00			
Total Compost Collection	140,094.05	160,500.00	-20,405.95	87.3%
Computer/Electronic Recy Income				
Grants	22,742.94	19,600.00	3,242.94	116.6%
Pesticide Grant	3,015.00	4,000.00	-985.00	75.4%
SWP Grant	47,002.32	47,035.00	-32.68	89.9%
Total Grants	50,017.32	51,035.00	-1,017.68	88.0%
Hauler Licensing	1,340.00	1,500.00	-160.00	89.3%
Haz Waste Fees	24,808.74	25,000.00	-391.26	98.4%
Interest Income	3,295.09	4,200.00	-904.91	78.5%
Miscellaneous Income	266.22	1,000.00	-733.78	26.6%
Municipal Assessments	51,354.00	51,354.00	0.00	100.0%
Recycling Income	78,053.19	55,000.00	23,053.19	141.9%
Sale of Recyclables	54,223.48	20,000.00	34,223.48	271.1%
Trash Income	335,871.14	330,000.00	3,971.14	101.2%
Surcharge Income	896,163.20	873,082.00	25,101.20	102.8%
Composter Sales	1,025.00	5,000.00	-3,975.00	20.5%
Recycle Bin Sales	270.00	875.00	-605.00	30.9%
Mirror APR and AP Charge-Off	-3,253.12			
Total Income	1,656,191.25	1,598,046.00	58,146.25	103.6%
Cost of Goods Sold				
Cost of Goods Sold	364.33			
Total COGS	364.33			
Gross Profit	1,655,826.92	1,598,046.00	57,780.92	103.6%
Expense				
Administration Expenses				
Advertising	3,402.00	1,800.00	1,602.00	188.0%
Bank Service Charges				
Credit Card Processing	2,743.24			
Bank Service Charges - Other	0.00	100.00	-100.00	0.0%
Total Bank Service Charges	2,743.24	100.00	2,643.24	2,743.2%
Copier Lease	1,911.18	1,600.00	311.18	119.4%
Dues	12,295.28	8,500.00	3,795.28	144.7%
Insurance	61,822.00	62,000.00	-178.00	89.7%
Misc.	2,853.44	1,600.00	1,253.44	285.3%
Office Equipment	8,028.51	2,500.00	5,528.51	321.1%

Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

FY22
Final P&L

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Office Supplies	4,337.11	3,000.00	1,337.11	144.8%
Postage and Delivery	2,182.00	1,800.00	582.00	136.4%
Training/Development	9,051.88	5,000.00	-1,848.02	81.0%
Utilities				
Telephone	3,651.78	13,600.00	-3,018.41	77.8%
Utilities - Other	10,561.59			
Total Utilities	14,233.37	13,600.00	633.37	104.7%
Payroll Clearance	11,270.40			
Total Administration Expenses	128,130.51	100,700.00	27,430.51	127.2%
Personnel Expenses				
Benefits				
ER 457 Cont	23,112.48	27,111.83	-3,999.34	85.2%
Benefits - Other	208,384.57	238,115.27	-32,720.70	88.3%
Total Benefits	229,507.06	266,227.10	-36,720.04	88.2%
ER Taxes	51,014.78	60,446.97	-9,432.19	84.4%
Gross Wages	821,410.71	884,906.49	-63,485.78	90.7%
Payroll Processing	4,195.86	3,900.00	295.86	107.6%
Total Personnel Expenses	906,128.41	1,015,480.56	-109,352.15	89.2%
Board of Supervisors				
Board Meetings/Retreats	0.00	500.00	-500.00	0.0%
Legal/Accounting	8,772.23	10,000.00	-1,220.77	87.8%
Property Taxes	9,959.20	9,500.00	459.20	104.8%
Sheldon Land Nots-Contingency	0.00	3,000.00	-3,000.00	0.0%
VMBB Bond Expense	81,385.75	65,018.00	16,367.75	94.4%
Total Board of Supervisors	80,124.18	88,019.00	-7,894.82	91.0%
Facilities/Equipment Expenses				
Mobile Equipment Maint/Repairs	38,503.38	18,000.00	20,503.38	202.8%
Capital Maintenance	45,944.00	45,944.00	0.00	100.0%
New Equipment	3,200.00	2,000.00	1,200.00	160.0%
Building Improvements	257.78	2,000.00	-1,742.22	12.9%
Building Maintenance / Repairs	16,373.04	2,000.00	14,373.04	818.7%
Equipment Supplies/Maintenance	22,205.17	15,000.00	7,205.17	148.0%
Janitorial	66.88			
Mobile Equipment Fuel	54,656.35	37,000.00	17,656.35	147.7%
Plowing/Mowing	2,521.00	3,000.00	-479.00	84.0%
Warehouse Supplies	3,176.28	5,000.00	-1,823.74	63.5%
Total Facilities/Equipment Expenses	184,905.87	129,944.00	54,961.87	142.3%
Direct Services				
Trash Disposal	105,655.38	105,000.00	655.38	100.6%
Enforcement	2,448.75	2,000.00	448.75	122.4%
Community Assistance	0.00	1,600.00	-1,600.00	0.0%
Drop Off Site Expenses	18,105.38	8,500.00	9,605.38	188.5%
Composting				

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10/03/22
Accrual Basis

Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

FY 22 Final
P+L

	Jul '21 - Jun '22	Budget	\$ Over Budget	% of Budget
Brush Collection	11,770.00	7,500.00	4,270.00	156.9%
Commercial Route Compost	57,282.00	-50,000.00	7,282.00	114.6%
Residential Compost Route	0.00	5,700.00	-5,700.00	0.0%
Composting - Other	33,902.39			
Total Composting	102,954.39	63,200.00	39,754.39	162.9%
Recycling	73,343.14	37,000.00	36,343.14	198.2%
Computer/Electronic Collection	2,865.87	3,000.00	-134.13	95.5%
Education Outreach	1,896.79	12,202.44	-10,315.65	15.5%
Hazardous Waste	26,024.66	32,000.00	-5,975.34	81.3%
Total Direct Services	331,284.36	263,902.44	67,381.92	125.5%
Reconciliation Discrepancies	84.50			
Cost of Composters Sold	893.20			
Uncategorized Expenses	27.00			
Total Expense	1,631,658.03	1,588,046.00	33,612.03	102.1%
Net Ordinary Income	24,168.89	0.00	24,168.89	100.0%
Net Income	24,168.89	0.00	24,168.89	100.0%

F422 Q+L w/ Line Item ATT A
 Notes
 09/1

Northwest Vermont Solid Waste Mgt District
 Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul 21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Compost Collection	106,513.00	110,000.00	-3,487.00	96.83%
Commercial Route Compost	488.55	500.00	-11.45	97.71%
Brush Collection	32,942.50	50,000.00	-17,057.50	65.89%
Residential Route Composting	150.00			
Compost Collection - Other	140,094.05	160,500.00	-20,405.95	87.29%
Total Compost Collection	22,742.94	19,500.00	3,242.94	116.63%
Computer/Electronic Recy Income				
Grants	3,015.00	4,000.00	-985.00	75.39%
Pesticide Grant	47,002.32	47,035.00	-32.68	98.93%
SWP Grant	50,017.92	51,035.00	-1,017.08	98.01%
Total Grants	1,340.00	1,500.00	-160.00	86.33%
Hauler Licensing	24,608.74	25,000.00	-391.26	98.44%
Haz Waste Fees	3,295.09	4,200.00	-904.91	78.46%
Interest Income	266.22	1,000.00	-733.78	26.62%
Miscellaneous Income	51,354.00	51,354.00	0.00	100.0%
Municipal Assessments	78,053.19	55,000.00	23,053.19	141.92%
Recycling Income	54,223.48	20,000.00	34,223.48	271.12%
Sale of Recyclables				
4200.00 is income fr new hope energy offset in expense by				
Koonitz Trucking - line item includes customer payments for				
Good Pricing on Paper/Occ and on Metal				
dwn 9.94%, MO-51,695 up 10.25% over last yr, BA-\$49,572				
dwn 1.38%, NH-\$37,555 dwn 14.54% over last yr, SA-\$32,905				
dwn 7.8% over last yr				
101.2% up 7.8% over last yr				
102.88% over budget and over last yr at \$889,000				
20.5% yuck				
30.86% yuck again				
Total Income	1,858,191.25	1,598,046.00	260,145.25	103.64%
Cost of Goods Sold	364.33			
Total COGS	364.33			
Gross Profit	1,855,826.92	1,598,046.00	257,780.92	103.62%
Expense				
Administration Expenses	3,402.00	1,800.00	1,602.00	188.0%
Advertising				
Bank Service Charges	2,743.24	100.00	-1,643.24	0.0%
Credit Card P	0.00			
Bank Service	2,743.24	100.00	-1,643.24	2,743.24%
Total Bank Service Charges	1,911.18	1,800.00	111.18	118.46%
Copier Lease	12,296.28	8,500.00	3,795.28	144.65%
Dues	61,822.00	62,000.00	-178.00	99.71%
Insurance				
Misc.	2,853.44	1,000.00	1,853.44	285.34%
Office Equipment	8,028.51	2,500.00	5,528.51	321.14%
Office Supplies	4,337.11	3,000.00	1,337.11	144.57%
Postage and Delivery	2,182.00	1,600.00	582.00	136.38%
Training/Development	3,051.98	5,000.00	-1,948.02	61.04%
Utilities	3,651.78			
Telephone	10,581.59	13,600.00	-3,018.41	77.91%
Utilities - Oth	14,233.37	13,600.00	633.37	104.66%
Total Utilities	11,270.40			
Payroll Clearance	128,130.51	100,700.00	27,430.51	127.24%
Total Administration Expenses				
Personnel Expenses				
Benefits				
ER 457 Cont	23,112.48	27,111.83	-3,999.34	85.25%
Benefits - Oth	206,394.57	239,115.27	-32,720.70	86.32%
Total Benefits	229,507.05	266,227.10	-36,720.04	86.21%

cc processing fees
 1800 is corona related supplies kept separate for ease of tracking in case money available
 New computer, Upgrades
 Bought heavy on postage end of yr

F422 P+L w/ Line Item Notes
 ATT. A Q3 2

	Jul 21 - Jun 22	Budget	\$ Over Budget	% of Budget	
ER Taxes	51,014.78	60,446.97	-9,432.19	84.4%	
Gross Wages	621,410.71	684,906.49	-63,495.78	90.73%	with PTO payout and all accruals - open positions
Payroll Processing	4,195.88	3,900.00	295.88	107.59%	
Total Personnel Expenses	906,128.41	1,015,480.56	-109,352.15	89.23%	
Board of Supervisors					
Board Meetings/Retreats	0.00	500.00	-500.00	0.0%	none
Legal/Accounting	8,779.23	10,000.00	-1,220.77	87.79%	
Property Taxes	9,959.20	9,500.00	459.20	104.63%	
Sheldon Land Note-Contingency	0.00	3,000.00	-3,000.00	0.0%	
VMBB Bond Expense	61,385.75	65,019.00	-3,633.25	84.41%	miscalculated budgeted amount
Total Board of Supervisors	80,124.18	88,019.00	-7,894.82	91.03%	
Facilities/Equipment Expenses					
Mobile Equipment Maint/Repairs	38,503.39	18,000.00	18,503.39	202.8%	International - 19,395, Freightliner - 14k, Chevy - 3K
Capital Maintenance	45,944.00	45,944.00	0.00	100.0%	
New Equipment	3,200.00	2,000.00	1,200.00	160.0%	roll off box decking
Building Improvements	257.78	2,000.00	-1,742.22	12.89%	minor
Building Maintenance / Repairs	16,373.04	2,000.00	14,373.04	818.65%	13.5K is DEW Construction repair - roof/gutters
Equipment Supplies/Maintenance	22,205.17	15,000.00	7,205.17	148.03%	Baler Repairs (high), Scale Repair, Box Repairs
Janitorial	86.88				
Mobile Equipment Fuel	54,658.35	37,000.00	17,658.35	147.73%	looking closely at for F24
Plowing/Snowing	2,521.00	3,900.00	-479.00	84.03%	
Warehouse Supplies	3,176.28	5,000.00	-1,823.74	63.53%	
Total Facilities/Equipment Expenses	184,905.87	129,844.00	54,961.87	142.3%	
Direct Services					
Trash Disposal	105,655.38	105,000.00	655.38	100.62%	we did well with calculation here
Enforcement	2,448.75	2,000.00	448.75	122.44%	enforcement mileage
Community Assistance	0.00	1,000.00	-1,000.00	0.0%	
Drop Off Site Expenses	16,105.38	8,500.00	7,605.38	189.48%	price incr is port o lets, replacement dacking cost, general supplies - reviewing
Composting					
Brush Collect	11,770.00	7,500.00	4,270.00	156.93%	Higher than anticipated cost for chipping
Commercial R	57,282.00	50,000.00	7,282.00	114.56%	Hudaks Material Acceptance Expense
Residential C1	0.00	5,700.00	-5,700.00	0.0%	
Composting -	33,902.39				
Total Composting	102,954.39	63,200.00	39,754.39	162.9%	Tote Washing, Supplies
Recycling	73,343.14	37,000.00	36,343.14	198.23%	Price increases for Myers Recycling, Tire Exp, CFC's
Computer/Electronic Collection	2,886.87	3,000.00	-113.13	95.53%	Mattresses, Offset of 4200.00 for Kootz trucking as
Education Outreach	1,886.79	12,202.44	-10,315.65	15.46%	
Hazardous Waste	28,024.66	32,000.00	-3,975.34	81.33%	
Total Direct Services	331,284.36	283,802.44	47,481.92	125.53%	
Reconciliation Discrepancies	64.50				this is a discrepancy from cc processing payments being
Cost of Composters Sold	993.20				
Uncategorized Expenses	27.00				
Total Expense	1,631,659.03	1,596,046.00	33,612.03	102.1%	
Net Ordinary Income	24,168.89	0.00	24,168.89	100.0%	
Net Income	24,168.89	0.00	24,168.89	100.0%	

Northwest Vermont Solid Waste Mgt District
 Balance Sheet
 As of June 30, 2022

Accrual Basis

Jun 30, 22

191

ASSETS	
Current Assets	
Checking/Savings	136,207.15
NEFCU	91,227.26
Capital Maint Reserve-Community	190,807.07
Revenue Reserves - Community	200.00
Event Drawers	100.00
Floater Cash Drawer	100.00
Bakersfield Cash Register	100.00
Georgia Cash Register	150.00
Montgomery Cash Register	100.00
North Hero Cash Register	150.00
St. Albans Cash Register	100.00
Total Cash Register Drawers	900.00
Bidg/Equip MM - 544992	2,491.24
Operating Checking-402638	138,872.84
Operating MM-308507	222,624.42
Petty Cash	300.00
Total Checking/Savings	783,529.97
Accounts Receivable	232,141.45
Accounts Receivable	232,141.45
Total Accounts Receivable	232,141.45
Other Current Assets	7,509.00
HHW Facility Grant Receivable	9,760.62
Swip Receivable	-11,000.00
Allowance for Doubtful Accounts	9,732.29
Inventory Asset	29,228.30
Prepaid Expenses	2,505.00
Undeposited Funds	47,735.21
Total Other Current Assets	1,063,406.63
Fixed Assets	244,763.40
Equipment	23,208.66
Land Improvements	780,860.82
Buildings	7,245.72
Furniture & Fixtures	501,845.27
Leasehold Improvement	0.10
Truck and Trailers	173,002.00
2018 International HX620 Truck	80,193.00
2014 Freightliner Truck	50,505.00
Truck and Trailers - Other	303,700.00
Total Truck and Trailers	-628,042.07
Z Accumulated Depreciation	1,233,681.90
Total Fixed Assets	2,298,988.53
LIABILITIES & EQUITY	
Current Liabilities	
Accounts Payable	36,630.08
Accounts Payable	36,630.08
Total Accounts Payable	36,630.08
Other Current Liabilities	

12,571.93
24,051.67
160.00
36,783.60
73,413.68
350,000.00
350,000.00
423,413.68
1,828,822.29
44,752.56
1,873,574.85
2,298,988.63

Jun 30, 22

Acrued Compensated Absences
 Acrued Payroll Liability
 Deffered Income
 Total Other Current Liabilities
 Total Current Liabilities
 Long Term Liabilities
 VMBB Bond for Building Project
 Total Long Term Liabilities
 Total Liabilities
 Equity
 Retained Earnings
 Net Income
 Total Equity
 TOTAL LIABILITIES & EQUITY

Balance Sheet
 at 6/30/2022
 Pg 2

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10/03/22
Accrual Basis

Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
July through September 2022

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	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Compost Collection				
Commercial Route Compost	21,057.00	110,000.00	-88,943.00	18.1%
Brush Collection	275.00	500.00	-225.00	55.0%
Residential Route Composting	9,063.75	50,000.00	-40,936.25	18.1%
Compost Collection - Other	-45.00			
Total Compost Collection	30,340.75	160,500.00	-130,159.25	18.9%
Computer/Electronic Recy Income	5,636.05	25,000.00	-19,363.95	22.1%
Grants				
Pesticide Grant	0.00	4,000.00	-4,000.00	0.0%
SWIP Grant	0.00	47,035.00	-47,035.00	0.0%
Total Grants	0.00	51,035.00	-51,035.00	0.0%
Hauler Licensing	1,460.00	1,400.00	60.00	104.3%
Haz Waste Fees	6,132.61	28,000.00	-21,867.39	21.9%
Interest Income	0.00	4,500.00	-4,500.00	0.0%
Miscellaneous Income	1.99	700.00	-698.01	0.3%
Municipal Assessments	57,447.50	57,447.50	0.00	100.0%
Recycling Income	28,632.61	90,000.00	-61,367.39	28.8%
Sale of Recyclables	10,458.77	30,000.00	-19,541.23	34.9%
Trash Income	93,680.65	355,500.00	-261,819.35	26.3%
Surcharge Income	170,235.49	931,219.50	-760,984.01	18.3%
Kitchen Carrier Sales	0.00	875.00	-875.00	0.0%
Composter Sales	250.00	5,000.00	-4,750.00	5.0%
Recycle Bin Sales	78.00			
Minor A/R and A/P Charge-Off	-0.18			
Total Income	402,234.28	1,741,177.00	-1,338,942.74	23.1%
Cost of Goods Sold	15.86			
*Cost of Goods Sold	118.03			
Total COGS	133.89			
Gross Profit	402,100.37	1,741,177.00	-1,339,076.63	23.1%
Expense				
Administration Expenses				
Advertising	300.00	1,500.00	-1,200.00	20.0%
Bank Service Charges	0.00	3,000.00	-3,000.00	0.0%
Copier Lease	424.43	1,780.00	-1,355.57	24.1%
Dues	0.00	8,500.00	-8,500.00	0.0%
Insurance	0.00	70,000.00	-70,000.00	0.0%
Misc.	296.99	1,000.00	-703.01	29.7%
Office Equipment	878.00	6,000.00	-5,122.00	14.6%
Office Supplies	382.54	4,000.00	-3,617.46	9.1%
Postage and Delivery	0.00	1,800.00	-1,800.00	0.0%

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10/03/22
Accrual Basis

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Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
July through September 2022

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
Training/Development Utilities	0.00	5,000.00	-5,000.00	0.0%
Telephone	842.62			
Utilities - Other	1,887.09	15,500.00	-13,602.91	12.2%
Total Utilities	2,739.61	15,500.00	-12,760.39	17.7%
Total Administration Expenses	5,001.57	117,860.00	-112,858.43	4.2%
Personnel Expenses				
Benefits				
ER 457 Cont	5,941.74	31,764.00	-25,822.26	18.7%
Benefits - Other	38,771.27	238,845.00	-198,073.73	16.7%
Total Benefits	48,713.01	270,609.00	-224,895.99	18.9%
ER Taxes	12,037.13	84,150.00	-52,112.87	18.6%
Gross Wages	151,734.38	732,836.00	-581,101.62	20.7%
Payroll Processing	1,119.58	4,200.00	-3,080.42	26.7%
Total Personnel Expenses	210,604.10	1,071,795.00	-861,190.90	19.6%
Board of Supervisors				
Board Meetings/Retreats	0.00	500.00	-500.00	0.0%
Legal/Accounting	0.00	10,000.00	-10,000.00	0.0%
Property Taxes	9,722.40	9,800.00	-77.60	98.2%
Sheldon Land Note-Contingency	0.00	3,000.00	-3,000.00	0.0%
VMBB Bond Expense	58,283.00	59,074.00	-5,781.00	90.2%
Total Board of Supervisors	68,015.40	82,374.00	-19,358.60	78.5%
Facilities/Equipment Expenses				
Mobile Equipment Maint/Repairs	3,344.48	25,000.00	-21,655.52	13.4%
Capital Maintenance	0.00	45,944.00	-45,944.00	0.0%
New Equipment	0.00	1,000.00	-1,000.00	0.0%
Building Improvements	0.00	2,000.00	-2,000.00	0.0%
Building Maintenance / Repairs	0.00	4,000.00	-4,000.00	0.0%
Equipment Supplies/Maintenance	3,025.14	15,000.00	-11,974.86	20.2%
Janitorial	160.15	40,000.00	-25,798.87	35.5%
Mobile Equipment Fuel	14,203.33	3,500.00	3,500.00	0.0%
Plowing/Mowing	0.00	5,000.00	-3,000.00	38.8%
Warehouse Supplies	1,898.20			
Total Facilities/Equipment Expenses	22,672.30	141,444.00	-118,771.70	16.0%
Direct Services				
Trash Disposal	27,899.21	120,000.00	-92,300.79	23.1%
Enforcement	0.00	3,000.00	-3,000.00	0.0%
Community Assistance	0.00	1,000.00	-1,000.00	0.0%
Drop Off Site Expenses	2,280.91	12,000.00	-9,719.09	18.0%
Composting				
Brush Collection	0.00	7,500.00	-7,500.00	0.0%
Commercial Route Compost	9,030.00	50,000.00	-40,970.00	18.1%
Residential Compost Route	0.00	5,700.00	-5,700.00	0.0%

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P+L 89

Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
July through September 2022

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
Composting - Other				
Total Composting	14,438.87	63,200.00	-48,763.13	22.8%
Recycling	11,795.23	75,000.00	-63,284.77	15.8%
Computer/Electronic Collection	0.00	3,500.00	-3,500.00	0.0%
Education Outreach	0.00	15,000.00	-15,000.00	0.0%
Hazardous Waste	17,553.11	35,000.00	-17,446.89	50.2%
Total Direct Services	73,705.33	327,700.00	-253,994.67	22.5%
Cost of Composters Sold	248.30			
Total Expense	375,247.00	1,741,173.00	-1,365,926.00	21.6%
Net Ordinary Income	26,853.37	4.00	26,849.37	671,834.3%
Net Income	26,853.37	4.00	26,849.37	671,334.3%

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10/03/22

Cash Basis

Northwest Vermont Solid Waste Mgt District

Receipts

July 2022

	Jul 22
Abbey Group, The	17.00
Alburgh Elementary	118.00
Alburgh, Town of	1,275.27
All Cycle-Williston	21,391.93
All Cycle - Highgate	39,305.32
All Metal Recycling	741.80
Alpine Haven Association	10.00
Bayside Pavilion	175.00
Befry Restaurant	280.00
Berkshire School	88.00
Berkshire, Town of	1,701.70
Beth-El Court Association	75.00
BFA-St. Albans City (c)	110.00
Blair's Trucking Inc.	30.00
Call To Recycle	930.30
Casella-Montpelier	1,030.00
Cherry Tree Court Apartments	205.00
Cota Trucking Company	20.00
Craft Beer Guild of VT	70.00
Doug's Compost Pickup	10.00
Drop Off Sites	49,281.50
Duffy's	1,594.05
Earth Waste Systems	60.00
Enosburg Elementary School (c)	210.00
EZ Container Service	10.00
Fairfield Center School (c)	100.00
Fairfield Community Center	28.00
Fairfield, Town of	2,248.40
First Response Labor, LLC	30.00
Fletcher Town School District	95.00
Four Winds - Cathedral Square	95.00
Franklin Elementary (c)	110.00
Gauthier	80.00
Georgia Market - c	140.00
Good Point Recycling, American Retroworks	782.18
Grand Isle, Town of	3,630.80
Grunts Move Junk	80.00
Hawks Nest Housing	75.00
Hero Haulers	40.00
Highgate Elementary	235.00
Highgate, Town of	3,819.20
Hodgdon Bros & Sons Inc	183.20
Isle LaMotte, Town of	536.80
Jerome Trucking	10.00
Main Street Market	881.00
Maple Run School District Central Office	72.00
Mill River Brewing	150.00
Mimmo's-c	275.00
Montgomery Elementary School	135.00
Myers	10,214.58
North Hero	1,032.90
North Hero House	98.00
Northwest Counseling Services	107.00
Northwest Medical Center/Hospitality (c)	440.00
Organix Recycling, LLC	30.00
Perrigo	128.50
Pet Food Warehouse	14.00
Pie in the Sky -c	95.00
Richford High School	93.00
Rock Tenn	722.42
S&S Trucking	20.00
Santini Catering	80.00
Sheldon School (c)	200.00
Simon's Island Beverage	68.00
Souls Redemption	591.00
South Hero	1,841.40
St. Albans Town School	245.00
St. Albans, City Customer	7,564.70
Superior Technical Ceramics	60.00
Swanton Elementary School-customer	120.00
Sweet	20.00
Traveled Cup - c	75.00
Tuttle's Trucking-Customer	6,611.57
Vermont's Premier Suites	76.00
Villa, The	60.00
Warner Home	80.00
Westview Condominiums	580.00
No name	-0.01
TOTAL	162,758.51

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10/03/22

Cash Basis

Northwest Vermont Solid Waste Mgt District

Receipts

August 1 - 30, 2022

	Aug 1 - 30, 22
Addison County Solid Waste District	58.00
Alburgh Elementary	88.00
Alburgh, Town of	155.00
All Cycle-Williston	12,731.92
All Cycle - Highgate	41,765.04
All Metal Recycling	688.70
Bakersfield Elementary/Middle School	98.00
Bayside Pavillion	5.00
Beth-El Court Association	60.00
BFA-St. Albans City (c)	110.00
Brookside Condos 2	210.00
Casella-Montpeller	549.06
Cash	1,745.00
Drop Off Sites	38,988.65
Drummac	490.00
Enosburg Elementary School (c)	118.00
Enosburg Falls Middle School (c)	88.00
Fairfield Center School (c)	105.00
Fairfield Community Center	7.00
Fletcher Town School District	105.00
Food City	80.00
Four Winds - Cathedral Square	125.00
Franklin County Development Corp	60.00
Franklin County Rehab	140.00
Frost Beer	35.00
Georgia Market - c	100.00
Georgia Town School District (c)	155.00
Good Point Recycling, American Retroworks	367.12
Grand Isle, Town of	456.19
Grice Brook Gardens	175.00
Hawks Nest Housing	100.00
Heritage Lane Apartments	100.00
Highgate Elementary	90.00
Holy Angels Apartments	150.50
Huntington Estates HOA	60.00
Jeff's Seafood	115.00
Maple City Diner	580.00
Maple Run School District Central Office	36.00
Med Associates	10.00
Mill River Brewing	140.00
Mimmo's-c	170.00
Montgomery Elementary School	88.00
Montgomery, Town Of	1,302.40
Myers	11,674.72
Northwest Medical Center/Hospitality (c)	415.00
Pet Food Warehouse	28.00
Richford Elementary School	118.00
Richford High School	133.00
Richford, Town Of	2,580.60
Rock Tenn	1,846.13
Rosa, Christina	5.00
Santini Catering	75.00
Sheldon School (c)	130.00
Sheldon, Town of	2,349.60
Simon's Island Beverage	51.00
St. Albans City School (c)	235.00
St. Albans Town	7,688.80
St. Albans Town School	210.00
Superior Technical Ceramics	90.00
Swanton Elementary School-customer	80.00
Sylvesters Rubbish Removal, LLC	5,797.26
Thal House	60.00
Traveled Cup - c	60.00
Tuttle's Trucking-Customer	7,134.66
Warner Home	68.00
Wetherby's Trash Removal	1,637.00
TOTAL	145,239.35

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10/03/22

Cash Basis

Northwest Vermont Solid Waste Mgt District
Receipts
September 2022

TOTAL

Sep 22

131,855.37

2:16 PM

10/03/22

Cash Basis

Northwest Vermont Solid Waste Mgt District
Payments
July 2022

	Jul 22
Ace Hardware	-250.00
All-Metals Recycling	-562.50
All Cycle - Highgate Transfer	-9,502.62
Affegiance/Clarks Truck Center	-537.32
Amazon.com	-224.39
Beaulieu, Mark	-38.75
Blue Cross and Blue Shield of VT	-8,549.50
Canusa	-1,163.04
Casella-Hyde Park Transfer Station	-1,309.27
Chittenden Solid Waste District	-651.20
Comcast Business	-244.14
Core, George	-50.00
Cross Engineering	-542.50
De Lage Landen Financial Services, Inc.	-180.39
Deiter, Jean	-25.74
Foley Services	-67.31
Georgia Auto Parts	-67.64
Good Point	-1,381.64
Green Mountain Power	-382.16
Hudak Farms	-5,633.50
Infinity Trust VSP	-198.26
Interstate Refrigerant Recovery, Inc	-270.00
J&L Hardware, Inc.	-350.58
K-N-S Tire Recycling	-1,344.00
King, Butch	-149.18
Label Master	-45.39
Madison National Life	-135.36
Maplefields	-11.79
Milton Independent	-500.00
Myers Recycling Center	-2,806.05
Northeast Delta Dental	-466.84
Office Systems of Vermont	-9.00
PayData	-44,085.81
Pfoll Sawmill	-450.00
R.L. Vallee, Inc.	-7,059.76
Sleep Well Recycling	-846.00
TCI	-439.00
Tim Maple	-8.75
Tracfone	-109.98
Vermont Electric Coop	-23.58
VLCT PACIF	-6,452.00
VT Gas Systems	-46.56
VT Motor Veh	-14.00
W.B. Mason	-80.08
TOTAL	-97,265.58

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Cash Basis

Northwest Vermont Solid Waste Mgt District

Payments

August 2022

	Aug 22
All-Metals Recycling	-840.00
All Cycle - Highgate Transfer	-9,967.85
Allegiance/Clarks Truck Center	-250.66
Amazon.com	-35.90
Blue Cross and Blue Shield of VT	-9,997.34
Bourne's Energy	-51.33
Casella-Hyde Park Transfer Station	-1,203.95
Chittenden Solid Waste District	-937.60
Comcast Business	-244.23
Cross Engineering	-1,222.50
De Lage Landen Financial Services, Inc.	-54.65
Drummac Wind River Environmental	-1,245.00
East Coast Packaging	-456.96
Enpro Services of Vermont, Inc *	-6,607.91
Foley Services	-58.54
Georgia Auto Parts	-192.07
Good Point	-340.00
Graziano, Anthony M	-26.88
Green's Ace Hardware	-34.87
Green Mountain Power	-843.79
Hudak Farms	-7,876.00
Infinity Trust VSP	-198.26
Islander	-96.00
King, Butch	-108.76
Madison National Life	-152.84
Northeast Delta Dental	-737.76
PayData	-56,084.76
R.R. Charlebois Inc.	-628.65
Schramm, Paula	-41.25
Sheldon, Vendor	-520.41
Sleep Well Recycling	-2,970.00
St. Albans Messenger	-175.00
Sticks & Stuff	-75.96
Sweet-Vendor	-760.00
TCI	-439.00
Vermont Electric Coop	-20.35
VT Gas Systems	-43.40
W.B. Mason	-188.28
TOTAL	-106,728.71

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10/03/22

Cash Basis

Northwest Vermont Solid Waste Mgt District
Payments
September 2022

	<u>Sep 22</u>
All-Metals Recycling	-480.00
All Cycle - Highgate Transfer	-11,872.51
Allegiance/Clarks Truck Center	-1,679.86
Amazon.com	-166.63
Blue Cross and Blue Shield of VT	-9,997.34
Casella-Hyde Park Transfer Station	-2,666.35
Charlebois Truck Parts, Inc	-411.09
Community Bank, NA	-20,000.00
Cross Engineering	-1,205.00
Curtis, James	-197.50
De Lage Landen Financial Services, Inc.	-180.39
Deiter, Jean	-27.50
Enpro Services of Vermont, Inc *	-7,972.39
Foley Services	-33.87
Geo S. Wood	-147.45
Georgia, Vendor	-9,201.99
Green Mountain Power	-902.83
Indeed	-154.00
Interstate Refrigerant Recovery, Inc	-306.00
J&L Hardware, Inc.	-234.81
King, Butch	-223.13
LiftGateMe	-98.00
Midwest Equipment Sales	-2,800.00
Misc	-21,358.96
PayData	-58,691.42
Pfall Sawmill	-450.00
Sleep Well Recycling	-1,332.00
St. Albans Messenger	-475.00
Sticks & Stuff	-113.97
Sweet-Vendor	-142.50
Underwood, Todd	-12.50
Vermont Electric Coop	-21.14
VLCT PACIF	-13,531.00
VT Gas Systems	-42.00
TOTAL	<u><u>-167,119.13</u></u>

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10/03/22
Accrual Basis

Northwest Vermont Solid Waste Mgt District
Bakersfield Profit & Loss
July 2022

	<u>Jul 22</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	<u>0.00</u>
Computer/Electronic Recy Income	62.00
Recycling Income	30.00
Trash Income	5,044.00
Total Income	<u>5,136.00</u>
Gross Profit	5,136.00
Expense	
Personnel Expenses	
ER Taxes	66.30
Gross Wages	680.00
Total Personnel Expenses	<u>746.30</u>
Direct Services	
Trash Disposal	862.76
Drop Off Site Expenses	98.66
Recycling	132.48
Total Direct Services	<u>1,093.90</u>
Total Expense	<u>1,840.20</u>
Net Ordinary Income	<u>3,295.80</u>
Net Income	<u><u>3,295.80</u></u>

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10/03/22
Accrual Basis

Northwest Vermont Solid Waste Mgt District
Bakersfield Profit & Loss
August 2022

	<u>Aug 22</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	100.84
Recycling Income	45.00
Trash Income	4,039.35
Total Income	<u>4,185.19</u>
Gross Profit	4,185.19
Expense	
Personnel Expenses	
ER Taxes	76.44
Gross Wages	784.00
Total Personnel Expenses	860.44
Direct Services	
Trash Disposal	1,018.11
Recycling	366.88
Total Direct Services	<u>1,384.99</u>
Total Expense	<u>2,245.43</u>
Net Ordinary Income	<u>1,939.76</u>
Net Income	<u><u>1,939.76</u></u>

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10/03/22

Accrual Basis

Northwest Vermont Solid Waste Mgt District
Bakersfield Profit & Loss
September 2022

	<u>Sep 22</u>
Ordinary Income/Expense	
Income	
Computer/Electronic Recy Income	243.17
Haz Waste Fees	342.00
Recycling Income	188.00
Trash Income	4,370.50
Total Income	<u>5,143.67</u>
Gross Profit	5,143.67
Expense	
Personnel Expenses	
ER Taxes	59.28
Gross Wages	608.00
Total Personnel Expenses	667.28
Direct Services	
Trash Disposal	878.03
Drop Off Site Expenses	20.60
Recycling	159.26
Total Direct Services	<u>1,057.89</u>
Total Expense	<u>1,725.17</u>
Net Ordinary Income	<u>3,418.50</u>
Net Income	<u><u>3,418.50</u></u>

2:21 PM

10/03/22

Accrual Basis

Northwest Vermont Solid Waste Mgt District
Georgia Drop Off Site Profit & Loss
September 2022

	<u>Sep 22</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Brush Collection	10.00
Total Compost Collection	10.00
Computer/Electronic Recy Income	1,253.20
Haz Waste Fees	837.00
Recycling Income	7,770.31
Sale of Recyclables	466.20
Trash Income	11,225.50
Composter Sales	50.00
Total Income	21,412.21
Gross Profit	21,412.21
Expense	
Personnel Expenses	
ER Taxes	998.72
Gross Wages	10,243.23
Total Personnel Expenses	11,241.95
Direct Services	
Trash Disposal	3,527.98
Drop Off Site Expenses	178.25
Recycling	1,212.00
Total Direct Services	4,918.23
Cost of Composters Sold	49.66
Total Expense	16,209.84
Net Ordinary Income	5,202.37
Net Income	5,202.37

2:22 PM

10/03/22

Accrual Basis

Northwest Vermont Solid Waste Mgt District
Montgomery Profit & Loss
August 2022

	<u>Aug 22</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	328.80
Haz Waste Fees	0.00
Recycling Income	251.00
Trash Income	4,570.80
Total Income	<u>5,150.60</u>
Gross Profit	5,150.60
Expense	
Administration Expenses	
Utilities	20.35
Total Administration Expenses	20.35
Personnel Expenses	
ER Taxes	90.64
Gross Wages	929.86
Total Personnel Expenses	1,020.50
Direct Services	
Trash Disposal	1,179.82
Drop Off Site Expenses	330.48
Recycling	702.18
Total Direct Services	<u>2,212.48</u>
Total Expense	<u>3,253.33</u>
Net Ordinary Income	<u>1,897.27</u>
Net Income	<u><u>1,897.27</u></u>

2:22 PM

10/03/22

Accrual Basis

Northwest Vermont Solid Waste Mgt District
Montgomery Profit & Loss
September 2022

	<u>Sep 22</u>
Ordinary Income/Expense	
Income	
Computer/Electronic Recy Income	50.00
Haz Waste Fees	0.00
Recycling Income	205.00
Trash Income	4,713.00
Recycle Bin Sales	12.00
Total Income	<u>4,980.00</u>
Cost of Goods Sold	
*Cost of Goods Sold	15.88
Cost of Goods Sold	13.53
Total COGS	<u>29.39</u>
Gross Profit	4,950.61
Expense	
Administration Expenses	
Utilities	21.14
Total Administration Expenses	21.14
Personnel Expenses	
ER Taxes	93.98
Gross Wages	964.12
Total Personnel Expenses	1,058.10
Direct Services	
Trash Disposal	877.13
Drop Off Site Expenses	818.10
Recycling	361.03
Total Direct Services	<u>2,056.26</u>
Total Expense	<u>3,135.50</u>
Net Ordinary Income	1,815.11
Net Income	<u><u>1,815.11</u></u>

2:23 PM
10/03/22
Accrual Basis

Northwest Vermont Solid Waste Mgt District
No. Hero Profit & Loss
July 2022

	<u>Jul 22</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	<u>107.00</u>
Total Compost Collection	107.00
Computer/Electronic Recy Income	50.00
Haz Waste Fees	9.00
Recycling Income	1,114.00
Trash Income	<u>5,891.00</u>
Total Income	<u>7,171.00</u>
Gross Profit	7,171.00
Expense	
Personnel Expenses	
ER Taxes	67.08
Gross Wages	<u>688.00</u>
Total Personnel Expenses	755.08
Direct Services	
Trash Disposal	1,730.97
Drop Off Site Expenses	209.28
Recycling	<u>1,119.35</u>
Total Direct Services	<u>3,059.60</u>
Total Expense	<u>3,814.68</u>
Net Ordinary Income	<u>3,356.32</u>
Net Income	<u><u>3,356.32</u></u>

2:24 PM
10/03/22
Accrual Basis

Northwest Vermont Solid Waste Mgt District
No. Hero Profit & Loss
August 2022

	<u>Aug 22</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	80.00
Total Compost Collection	<u>80.00</u>
Computer/Electronic Recy Income	26.00
Haz Waste Fees	0.00
Recycling Income	549.00
Trash Income	3,977.00
Total Income	<u>4,632.00</u>
Gross Profit	4,632.00
Expense	
Personnel Expenses	
ER Taxes	92.04
Gross Wages	944.00
Total Personnel Expenses	<u>1,036.04</u>
Facilities/Equipment Expenses	
Equipment Supplies/Maintenance	159.67
Total Facilities/Equipment Expenses	<u>159.67</u>
Direct Services	
Trash Disposal	1,418.84
Recycling	370.00
Total Direct Services	<u>1,788.84</u>
Total Expense	<u>2,984.55</u>
Net Ordinary Income	<u>1,647.45</u>
Net Income	<u><u>1,647.45</u></u>

Northwest Vermont Solid Waste Mgt District
No. Hero Profit & Loss
September 2022

	<u>Sep 22</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Brush Collection	25.00
Total Compost Collection	25.00
Computer/Electronic Recy Income	23.00
Haz Waste Fees	14.00
Recycling Income	741.00
Trash Income	3,337.00
Total Income	<u>4,140.00</u>
Gross Profit	4,140.00
Expense	
Personnel Expenses	
ER Taxes	113.88
Gross Wages	1,168.00
Total Personnel Expenses	1,281.88
Direct Services	
Trash Disposal	1,326.46
Drop Off Site Expenses	20.60
Recycling	156.00
Total Direct Services	<u>1,503.06</u>
Total Expense	<u>2,784.94</u>
Net Ordinary Income	1,355.06
Net Income	<u><u>1,355.06</u></u>

2:25 PM
10/03/22
Accrual Basis

Northwest Vermont Solid Waste Mgt District
St. Albans Profit & Loss
July 2022

	Jul 22
Ordinary Income/Expense	
Income	
Trash Income	3,754.00
Total Income	3,754.00
Gross Profit	3,754.00
Expense	
Personnel Expenses	
ER Taxes	35.12
Gross Wages	360.00
Total Personnel Expenses	395.12
Direct Services	
Trash Disposal	422.47
Drop Off Site Expenses	107.64
Recycling	138.40
Total Direct Services	668.51
Total Expense	1,063.63
Net Ordinary Income	2,690.37
Net Income	2,690.37

2:25 PM

10/03/22

Accrual Basis

Northwest Vermont Solid Waste Mgt District
St. Albans Profit & Loss
August 2022

	<u>Aug 22</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Trash Income	2,942.00
Total Income	<u>2,942.00</u>
Gross Profit	2,942.00
Expense	
Personnel Expenses	
ER Taxes	43.90
Gross Wages	450.00
Total Personnel Expenses	493.90
Direct Services	
Trash Disposal	958.19
Total Direct Services	<u>958.19</u>
Total Expense	<u>1,452.09</u>
Net Ordinary Income	1,489.91
Net Income	<u><u>1,489.91</u></u>

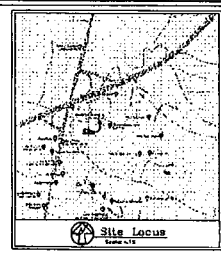
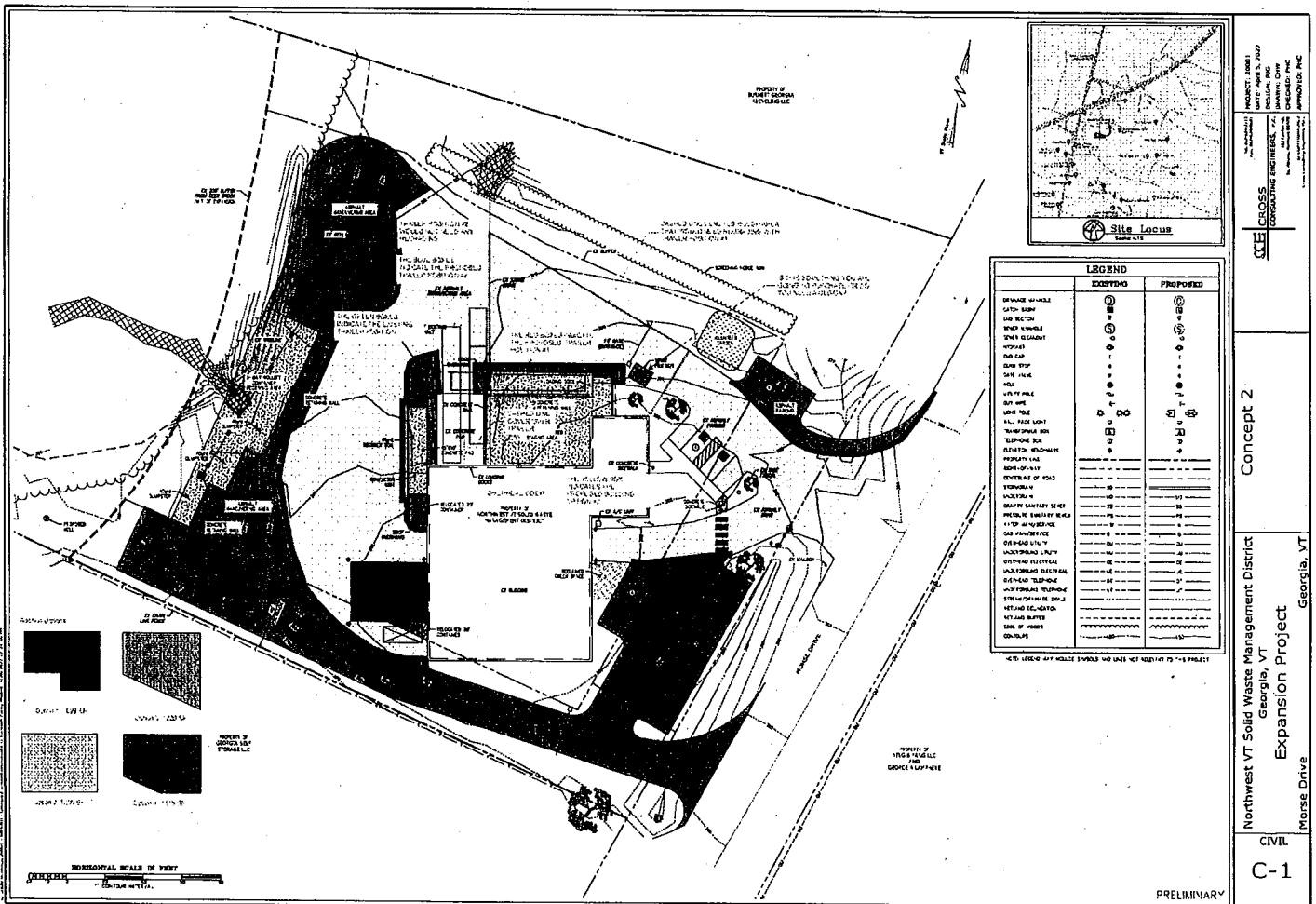
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10/03/22

Accrual Basis

Northwest Vermont Solid Waste Mgt District
St. Albans Profit & Loss
September 2022

	<u>Sep 22</u>
Ordinary Income/Expense	
Income	
Trash Income	2,378.00
Total Income	<u>2,378.00</u>
Gross Profit	2,378.00
Expense	
Personnel Expenses	
ER Taxes	43.90
Gross Wages	450.00
Total Personnel Expenses	493.90
Direct Services	
Trash Disposal	426.29
Drop Off Site Expenses	20.60
Total Direct Services	446.89
Total Expense	<u>940.79</u>
Net Ordinary Income	<u>1,437.21</u>
Net Income	<u><u>1,437.21</u></u>



PROJECT NO. 0001
 DATE: April 2, 2002
 PROJECT: NW Vermont Solid Waste Management District Expansion Project
 CLIENT: NORTHWEST VERMONT SOLID WASTE MANAGEMENT DISTRICT
 ENGINEER: GEE & CROSS CONSULTING ENGINEERS, INC.
 PROJECT LOCATION: NORTHWEST VERMONT SOLID WASTE MANAGEMENT DISTRICT
 PROJECTED: 2002

Concept 2

Northwest VT Solid Waste Management District
 Expansion Project
 Morse Drive
 Georgia, VT

CIVIL
C-1

Alburg Data



Alburg P&L

Income

MSW

resident - .20 cent per lb	90,377.06
non resident - .30 cents per lb	1,540.00
Total MSW Income / Tonnage	91,917.06

C&D-bkn into levels of pu filled & overfilled and into siding, lumber, sheetrock/shingles

resident = 25\$ to \$120	32,482.73
non resident = dbl res rate	0
Total Trash Income / Tonnage	124,399.80

Compost Collection

resident = .15 cents per lb	949.97
non resident - .20 cents per lb	3.00
Total Compost Income / Tonnage	952.97

E-Waste Non Prog Cust Pd.

Tires - \$1-Bike to \$36 Tractor, \$5 passenger **4,529.31**

Metal customer paid- \$5-\$20 **2,224.33**

Brush - res. Free, non res \$10.00 min **15.00**

SS Recyclables - sm cont \$2, Lg cont \$5 **11,950.53**

Household Refuse Collected ? **61.00**

Propane - they show cost under metal at \$5.00 per tank - must be grill tanks - no pricing lil greenies **45.00**

Freon **1,034.00**

Returnables Sold

Paper Sold

OCC Sold **932.10**

E-Waste **1,557.44**

Batteries (lg) sold **(442.91)**

Metal Commodity Sold **8,181.30**

Recycling Containers sold **12.00**

Total Income 155,451.86

Expense

Payroll

Gross Wage - DO Attendent **51,259.80**

ER Tax - DO Attendent

ER Tax - FICA	3,459.68
UI Insurance	389.47
Workmans Comp	1,300.53
Total Payroll	56,409.47

Trucking Staff Expense

Total NWSWD Payroll

Utilities

Phone/Internet	1,125.67
Electricity	2,280.69
Total Utilities	3,406.36

Direct Service

Trash Disposal

MSW NY Hauls	6,791.84
C&D NY Hauls	9,126.53
MRF Hauls	4,828.57
Metal Hauls	100.00
MSW Tipping	20,106.81
C&D Tipping	14,024.29
NWSWD MSW Surcharge	12,289.46
NWSWD C&D Surcharge	5,422.74
Mattress/Furniture Estimation ?	
Franchise Tax	1,624.28
Total Trash Disposal Expense	74,314.52

Recycling/Compost Expense

Recycling Tipping	6,833.95
Tires	6,893.71
Freon	1,913.39
Compost	1,461.31
Total Recycling Expense	17,102.35

Other Expense

Equipment Purchases	
Property/Auto Ins.	235.00
New Bldg Construction	1,511.73
Port o Let Rental	1,888.98
Supplies	1,233.99
Repairs / Services (and maintenance would guess)	4,596.79
Dues	
Advertising	74.00
Compactor Lease fr Drummac	
Additional Fuel for the District	
Total Other Expense	9540.49

Total Expenses

160,773.20

Variance

(5,321.34)

FY22 to 6/30/22 w/est to 6/30	FY22 to 6/30/22 w/est to 6/30	NWSWD Projection
----------------------------------	----------------------------------	------------------

Alburg Reported Tonnage	Alburg Income/Expense per Ton	Est NWSWD Income/Expense
----------------------------	-------------------------------------	-----------------------------

don't have complete data for
FY22 - projected

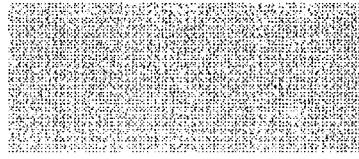
306.97	299.43	133,148.15
293.75	110.58	99,883.80
600.72		233,031.95
7.33	129.95	-
13.59	333.18	3,969.67
75.40	29.50	7,123.04
12.61		1,008.80
98.14	121.77	-
196 units		85.75
		1,470.00
		-
		2,375.00
9.67	96.39	4,900.00
		-
71.05	115.15	7,165.39
		-
		261,129.60
		51,259.80

5,125.98
56,385.78

321.48



1,238.24
2,508.76
3,747.00



306.97
293.75

39,061.91
45,531.24



84,593.15

196 units
98.14
13.59

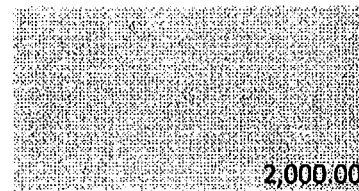
69.63
507.10

7,851.36
3,118.12
1,470.00

12,439.48



972.00
2,000.00



2,000.00
4972.00

162,137.41

98,992.19



FY20

FY20

Alburg P&L	Alburg Reported Tonnage	Alburg P&L	Alburg Reported Tonnage
115,820.23		114,902.33	
4,023.77	305.76	3,369.98	342.43
36,282.04	291.31	26,634.27	259.86
0		0	
156,126.04	597.07	144,906.58	
	7.41		6.3
1,533.37		3.60	
80.00			
20.00			
3,647.64	10.41	2,894.25	8.90
2,458.64	97.62	1,741.00	111.17
10.00	12.09		7.79
8,056.48	84.04		119.46
125.64		1,315.05	
50.00			
980.10			
883.40		2,653.20	
		5.88	
633.03	40.36	496.16	27.93
1,662.72		2,457.92	
676.91		3.00	
4,832.60		2,066.65	
		24.00	
181,776.57		158,567.29	
54,301.93		38399.15	

4,150.74	2924.65
339.56	85.02
672.26	8177.70
59,464.49	49,586.52

977.90	1023.48
2,233.31	2082.2
3,211.21	3,105.68

6,900.00	7,930.00
6,600.00	5,400.00
5,350.00	6,000.00
	261.60
20,747.44	32,553.50
17,192.22	
14,038.95	13,075.60
1,275.36	

1,620.50	2,058.27
73,724.47	67,278.97

6,585.00	5,759.30
6,110.00	3,351.00
416.00	
1,455.00	1,313.00
14,566.00	10,423.30

28,044.34	
10,210.00	1002.36
1,300.00	1560
2,983.52	1819.78
23,113.13	6638.43
100.00	
43.50	42.75
	3000

65794.49	14063.32
-----------------	-----------------

216,760.66	144,457.79
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(34,984.09)

14,109.50

FY19

FY18

have data if NWSWD wants to look back this
far

Requests & Questions:

provide updated FY22 P&L for 7/1/2021 - 6/30/2022 - I have through 6/8/2022 only.

provide e-waste tonnage report for FY21 & tonnage for FY22 if available. (not certain if there is any ir

provide an Equipment Listing - cash registers, scales, boxes, compactors etc. Is all equipment Alburg c

cones, signage etc. ? Other operational supplies, not admin supplies

track # of Users and if so please supply any detail you can.

ere any material onsite at 6.30, if so was it tracked and can tonnage be provided ?

even taking into consideration of last three weeks for FY22 seems substantially down compared to t
a. reasons that might be - any price changes ???

ere any pricing nor income for non program e-waste ? Are you charging for non program ? Is Good Pc

9. Any expectations that nswd hold to your current pricing - we need to go to NWSWD pricing structure.

resident disposal in FY22 substantially down over FY21 ? Reasons ? Where primarily is your non reside

Register Set to Track by Material ?

r/occ now going with single stream ? OCC only reported 1st Qtr of FY22 & paper stopped in FY21

NOT IMPORTANT 13. what is the 442.00 reduction of income under batteries arise from

size is a small and large container for recycling your current pricing relates to ?

NOT IMPORTANT 15. I see some conflicting pricing on ie: propane tanks \$3 on one sheet (p7), \$5 under metal (

ess Pricing much lower than NWSWD - from crib \$2 to King \$12 - confirm disposal method (assuming

ere any tracking of mattresses & furniture ? Provide detail if possible.

s your price per ton for disposal for MSW & C&D in NY. Are you getting discount for C&D going to ro

metals picking up metal for you or is Blairs Hauling it. I see a small metal haul expense

FOR LATER 20. I know there is no official contract but is Blairs aware that this is a possibility and that he may lo

FOR LATER - KIND OF INCLUDED IN ANOTHER ?21. not reporting any paper and little occ (only 1st qtr) confirm i

pectation of holding the current hours of W, Sat, Sun ?

██████████ come & expense seems high - do you have a lot of construction firms using your site

██████████ responsibility of Bldg maintenance and repairs ?

██████████ responsibility of Bldg insurance ?

FOR LATER KIND OF INCL IN OTHER ? 26. What were your insurance costs P&C for the year ? Bldg & Equipment

██████████ current staff hourly rate, any benefits ?, and how many hours per week. what is nswsd obligat

██████████ internet connectivity. If so who is the carrier ?

██████████ your phone service thru

██████████ electricity through.

██████████ utilities on a separate bill or combined with other Alburg offices etc. ?

██████████ compactor from Drummac in FY20 - does Alburg own this ?

██████████ the new bldg construction expense in FY22 ?

33. What constitutes repairs and services in relation to FY22

Does Mark have enough time to haul with his current duties, this site ?

internal tracking on this)

owned ?

tonnage at only 20 tons down - over last year

Joint Your Ewaste Vendor ?

JL - I have not looked at their e-waste reporting yet

potential traffic coming from ?

p5),

and Are you charged separately for furn/matt, if so price at NY Transfer ?

Franklin NY Transfer) ?

and subbase ?

se hauling - and do you think he is willing to haul if available for emergency situations ?

t's going single stream and why did the sale of product stop ?

Ins'd

ion.....

9.1.2022 Questions for Alburg

Most Important ???'s

Can you please provide the following.

1. Equipment Listing - cash registers, scales, boxes, compactors etc. Is all equipment Alburg owned?
2. Supplies - cones, signage etc. ? Other operational supplies, not admin supplies
3. E-waste tonnage report for FY21 & FY22. I had difficulty accessing e-waste reporting for you in re
4. Do you track # of users and if so please supply any detail you can.
5. Non Residential Disposal is substantially down in FY22 over FY21 - Your thoughts on reasons & w
6. Is paper/occ now going with single stream ? OCC only reported 1st Qtr of FY22 & paper stopped in
7. Is there any tracking of mattresses & furniture ? Provide detail if possible.
8. What is your price per ton for disposal for MSW & C&D in NY. Are you getting discount for C&D g
9. C&D income & expense seems high - do you have a lot of construction firms using your site
10. What is current staff hourly rate, any benefits ?. Please list how many positions and what is nw
What is expectation of nwswd obligation.....?

Lesser Important ???'s

1. Please provide updated FY22 P&L for 7/1/2021 - 6/30/2022 - I have through 6/8/2022 only.
2. Was there any material onsite at 6.30, if so was it tracked and can tonnage be provided ?
3. Income even taking into consideration lack of last three weeks for FY22 seems substantially down
reasons why that may be - price changes ?
4. I don't see any pricing nor income for non program e-waste ? Are you charging for non program ?
5. What size is a small and large container for recycling your current pricing relates to ?
6. What is your expectation for responsibility of building maintenance & repair ? Insurance ?
7. Are Cash Registers being used and do they track material ?
8. Mattress Pricing much lower than NWSWD - from crib \$2 to King \$12 - can you confirm disposal n
9. Is All Metals picking up metal for you or is Blairs Hauling it. I see a small metal haul expense

10. Any expectation of holding the current hours of W, Sat, Sun ?
11. Are Utilities on separate billing or combined with Alburg Offices ?
12. Who are Utilities Through - Electric, Gas (if applicable), Phone, Internet ? Is there Int
13. I see you leased a compactor from Drummac in FY20 - Does Alburg now own this ?
14. What is the new building construction expense in FY22 ?
15. What constitutes repairs and services in relation to FY22

?

trac.

Where primarily is your non residential traffic coming from ?

In FY21

going to road subbase ?

swd obligation.....

compared to tonnage only 20 tons down over last year

? Is Good Point Your Ewaste Vendor ?

?

method (assuming Franklin NY Transfer) ?

ernet Connectivity ?

Annual Estimates

Surcharge	15,018.00	at new rate of 25 per ton
Composting	1467	at old rate..