

Northwest Vermont Solid Waste Management District

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NOTICE

NORTHWEST VERMONT SOLID WASTE DISTRICT

BOARD OF SUPERVISORS MEETING

DATE: JUNE 7, 2023
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: April 19, 2023 (enclosed)
5. STAFF REPORTS
 - 1) Executive Director’s Report
 - 2) Financial Report
 - a. Audit Service Bid Review
 - b. Reserve Funds/ Certificate of Deposit
- 6.COMMITTEE REPORTS
 - FINANCE- (No Action)
 - BUILDING-(No Action)
 - OPERATIONS- (No Action)
 - ADMINISTRATION- (No Action)
 - EXECUTIVE – (No Action)
7. Other Business/Announcements
8. Adjourn

Pizza will be provided.

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 & Annual Organizational Election

April 19, 2023

The Board of Supervisors of the Northwest Vermont Solid Waste Management District held their regularly scheduled board meeting and the Annual Organizational Election of Officers on April 19, 2023, via zoom and at the St. Albans Town Hall at 6:30 PM.

Supervisors Present:

Buermann, Bob – So. Hero - zoom

Clark, David – Fletcher

Doremus, Mark – Bakersfield

Henry, Josie – Alburg - zoom

Kade, Barry – Montgomery

Peloubet, David – Sheldon

Richards, Jim - No. Hero – zoom

St. Francis, April – Highgate

Sturtevant, Brooks - Zoom

Tibbits, Jaime – Fairfield - zoom

Tuck, Joyce – Isle La Motte

Voegele, Al - St. Albans Town

Supervisors Absent:

Lambert, Paul – Georgia

Micheli, Carlo – Swanton

Guests:

Getty, Jennifer

Others Present:

John Leddy, Executive Director

Pam Bolster, Finance

Full Board Meeting & Organizational Elections

Interim Chair Jaime Tibbits was running late, and Mr. Leddy called the meeting to order at 6:37 PM. Mr. Clark offered his service to be acting chair until Ms. Tibbits arrived. Mr. Leddy explained that Ms. Tibbits is acting as interim chair until a new chair is elected at this meeting.

1) Agenda Review-Additions/Deletions:

Mr. Clark asked if anyone had any changes or additions to the agenda. Mr. Kade made a motion to move the organizational meeting down on the agenda until Ms. Tibbits arrived. Mr. Buermann seconded the motion, all were in favor and the motion passed. Mr. Clark then asked for an addition to make an announcement and this item was added to item 2 – opening remarks by the chair.

2) Welcome, Introductions, Opening Remarks – Chair

Mr. Clark, an over 20-year member of the NWSWD board, announced his retirement. He noted that for 4 or 5 years now he has announced his willingness to the Fletcher Select Board that he is ready to pass the reins of his representation seat. This year there is a resident willing

to fill this seat. He introduced Jennifer Getty who resides in Fletcher and has Solid Waste District experience working for Chittenden Solid Waste District in Finance for many years. He stated that the select board would be officially appointing her. Two new members of the board were introduced, David Peloubet of Sheldon and Brooks Sturtevant of Franklin. All board members introduced themselves and stated which town they represent.

3) Public Comment: None

4) District Announcements: None

5) Vote: Minutes of the January 4, 2023, NWSWD Board Meeting:

Mr. Kade made a motion to accept the minutes as written. Mr. Voegele seconded the motion. All were in favor with abstentions from Mr. Peloubet & Mr. Sturtevant.

6) Annual Organizational Election of Officers – Board Chair, vice Chair, Clerk, Treasurer
Ms. Tibbits the Interim Chair arrived but asked that Mr. Clark continue this meeting as chair. Mr. Kade nominated Ms. Tibbits for Chair. Mr. Voegele seconded the nomination. Ms. Tibbits declined the nomination due to outside commitments. Discussion ensued with Ms. Henry offering her services after being given information about the duties of the position and the time commitment involved by Ms. Tibbits, Mr. Voegele (a prior chair) and Mr. Leddy. Mr. Clark nominated Ms. Henry; Mr. Buermann seconded the motion. Nominations were closed. All board members voted in favor of Ms. Henry as Board Chair. Mr. Kade made a motion that the clerk cast one ballot for approved nominations. Mr. Voegele seconded. All were in favor and the motion passed. The clerk was asked to cast one ballot on behalf of the board for Ms. Henry as Board Chairman. Mr. Clark nominated Ms. Tibbits for Vice Chair. Mr. Kade asked Ms. Tibbits about the commitment to attend meetings if or when the Chair was unavailable. Ms. Tibbits committed to doing what she could to attend. Mr. Clark closed the nominations. The board voted unanimously in favor of Ms. Tibbits as Vice Chair. Mr. Clark directed the clerk to cast one ballot on behalf of the board for Ms. Tibbits as Vice Chair. Mr. Voegele nominated Ms. Bolster as board clerk. No other nominations were made, and nominations were closed. All were in favor and one ballot was cast for Ms. Bolster as Clerk. Mr. Voegele nominated Mr. Leddy as Treasurer. No other nominations were made. Mr. Clark closed nominations. All board members voted in favor and the clerk was asked to post one ballot for Mr. Leddy as Treasurer.

Ms. Bolster asked for a moment to bring board members' attention to the current committee assignments asking all board members to review the committee duties and consider joining one of the committees. At the next meeting she will ask for committee commitments.

7) Committee / Staff Reports

a) Executive Director's Report

Mr. Leddy recapped the successful district vote allowing The District to borrow up to 1.5 Million to proceed with the Georgia Recycling Facility Renovation Project. He noted that permitting was underway and the conceptual building design is progressing to a final design. He noted he has reached out for construction management, contacting a number

of companies including the company that Jim Lintereur, an ex-board member, works for. Mr. Leddy updated the board on current operations stating that trash streams were picking up with the warm weather including tires, construction debris and mattresses. Maple tubing is on the uptick as well. Mr. Clark asked for an update on green up day plans. Mr. Leddy stated The District has reached out to all towns so they are aware of their options, as well as reminding them of the district tire program. He highlighted that small amounts of Green Bags will be accepted but that towns are encouraged to bring their town loads directly to Highgate transfer station. A discussion of The District tire collection process ensued including who collects from us and what happens to the material.

Mr. Leddy gave a legislative update stating that two waste related bills have passed the house and are headed to the senate. The first is an HHW Extended Producer Responsibility Bill of which he will be providing testimony on behalf of Solid Waste Districts. The second being the Bottle Bill which is slated to include wine bottles, and water bottles.

Finally, Mr. Leddy noted that our new outreach coordinator is working hard on expanding our outreach activities.

b) Finance Report

Ms. Bolster gave a brief recap of the P&L noting a tough winter financially but that now that the weather has started to turn the drop off site activity is rebounding as well as an increase in surcharge related tonnage. She noted that ultimately the revenue for the fiscal year should meet close to budgeted calculations.

She recapped the next steps post bond vote and noted she was working with bond counsel to obtain the bond opinion needed for the bond application due on May 15, 2023. She noted both she and Mr. Leddy attended a bond application webinar which gave some insight as to what they will be looking for.

She informed the board that the FY22 audit had been completed in January but after the January board meeting. It has been on the website and is available there or hard copies can be requested. She noted no major issues with the audit. She informed the board that Fothergill, Segale and Valley are no longer doing municipal audits and we are no longer under contract with them. She has sent out an RFP for FY23 and beyond to anyone who has previously responded to Audit Service RFP's, some new firms she is aware of that provide municipal audit services and as well it has been placed on the VLCT Classified Section of their web site.

Ms. Bolster discussed Board Member Terms informing the board that all members whose term expired this year have been reappointed. She noted Tim Green, the former Richford representative who has moved from Richford to Swanton has expressed interest in offering his services as representative for any town that has not appointed a representative. She suggested to him that Enosburg who has not had representation in quite some time, might be interested and that he should contact them. As well Grand Isle was mentioned as a possibility. A discussion of open seats occurred.

Ms. Bolster noted that to safeguard all District funds it was time to consider another CD. Currently there is a CD that expires in 2024 and that will remain, but she will come to the board in June with options for a second CD.

No Committees have met since the last board meeting so there was no reporting from committees.

Mr. Kade requested that in the future it should be noted on the agenda whether food will be available at future meetings.

Mr. Clark in closing statements noted his history on the board, how much he has enjoyed being a part of the work The District has done. He will be at the next meeting as a member of the public. Board members and staff thanked him for his service and noted he will be missed.

Mr. Kade made a motion to adjourn the meeting. Mr. Buermann seconded the motion. All were in favor and the motion passed.

Board adjourned at 7:45 PM

Director's Report 6-5-2023

With so many new members joining the NWSWD board of supervisors in the beginning of 2023 I've been thinking of a way to help orient these new folk to the organization. I've found that there isn't always time or opportunity to ask questions at our board meetings and Therefore I would like to have a welcome/orientation session at the District's Georgia Recycling Facility to share the history of the District and the details of our operations while allowing for more detailed questions to be answered. I'll discuss this idea with the board at the meeting and look forward to getting input from everyone as well as scheduling this session.

Recently, I received a timeline for permitting for the renovation/expansion of the Georgia Recycling Facility which looks like it will push back the start of the construction to spring 2024. This will give us time to fine-tune our plan, however I had been hopeful that we would be able to break ground this fall and find the delayed project start a bit of a disappointment. We will have more news and updates over the summer.

In HHW news the summer has started off with a bang. We knew that HHW program usage has been increasing at the Georgia facility and this spring's usage showed no end to that trend in terms of households using our programs for HHW. We have held three collection events so far this year and numbers at those events have been higher than in recent years. This year's events have served between 70-100 households, up from 40-60 households per event last year.

It is time for us to complete our second year of reporting to the state on implementation of our Solid Waste Implementation Plan (SWIP) which was effective 2021. Over the next month we will be pulling together the data needed to report to the state on the past year (2022) of SWIP implementation. We will report on our waste disposal and diversion for the whole District, a report of all the collection programs we offer to our residents, and all our outreach and education efforts.

In legislative news, the Vermont legislature passed H.67 which creates a statewide Extended Producer Responsibility program for household products that contain toxic and/or flammable ingredients and contribute to Household Hazardous Waste. Covered products, which include cleaning fluids, varnish, paint removers, fuel additives, and gas cylinders, will be managed and sustainably funded by the manufacturers of these products. Local governments will have the opportunity to participate in the program and be reimbursed by manufacturers for their costs of collection; they will also save money as transportation and processing costs are assumed by manufacturers H.67 is consistent with current EPR best practices and contains key elements necessary for implementation of an effective HHW EPR law.

Here at the NWSWD office we continually discuss what services we provide, how we provide them, and what's possible in a way that is both site specific and regional. We strive to expend our resources wisely, avoid duplicating efforts and services, and cover gaps/fulfill needs. We are always on the lookout for feedback on District services and programs and the facilities and resources needed to provide them. Please let us know your thoughts and if you have any questions.

Onward-
John Leddy

June 5, 2023

Finance Narrative

Hello All, Welcome to Summer (I think),

Since we met last I've had a Birthday and the Universe felt I should have Shingles for it – that was fun ! Couldn't have it on my side though, had to be on my face, at one point my right eye was completely swollen shut – just thought I'd share all that. May it never happen to you !!!

In finance news, the deadline for the Audit RFP has passed. We received only one proposal from RHR Smith and Company out of Buxton Maine though with local staff. They had sent a proposal the last time and were the least expensive though we chose to still retain Fothergil at that time. They provide services to a number of municipalities here in VT with Chittenden Solid Waste being one, so they have familiarity with solid waste districts. First year pricing is \$11,600.00, Second year pricing is \$12,400.00 and Third year pricing is \$13,200.00. It is comparable to our most recent pricing from Fothergil who is no longer doing municipal audits. I did receive two notifications from others that staffing issues were the reason they would not be sending a proposal. With no choice, I urge the board to approve audit services by RHR Smith and Company.

Attached is a current rate sheet from area banks and credit unions as finance is requesting that we place some funds in another CD. We have a current CD initially with NE Federal CU which has recently been acquired by VT State Employees CU. Our current APY is 4.42%. Please review. Finance would like the board to vote on both the amount of the CD as well as the locale.

The bond application was submitted and I have not heard anything from the bond bank to date as far as additional information needed. I have confirmed receipt of the application. The final approvals are not done until July 15 at which time the rate is set as well. We applied for the full 1.5M to ensure ample funds for this project. A current quote on the project has been requested and we hope to have that soon. If we had received the quote prior to June 1, 2023 we could have adjusted our bond request, but that date has passed.

I have attached an accrual showing approximately where we will be at June 30th to finish out the year. There are some unknowns so keep this in mind.

I have also attached a brief drop off site user comparison for review and some Green Up Day Tire Program Participation Totals.

Best,

Pam

Northwest Vermont Solid Waste Mgt District
Profit & Loss Income / Expense Accrual
 FY23 July 2022 - June 2023

	Jul '22 - May 23	May/June Accrual	FY23 Accrued Total	Budget
Ordinary Income/Expense				
Income				
Compost Collection				
Commercial Route Compost	117,424.26	10,500.00	127,924.26	110,000.00
Brush Collection	419.25		419.25	500.00
Residential Route Composting	36,333.15	3,700.00	40,033.15	50,000.00
Compost Collection - Other	55.00		55.00	
Computer/Electronic Recy Income	18,157.74	800.00	18,957.74	25,000.00
Grants			0.00	
Pesticide Grant	0.00	3,200.00	3,200.00	4,000.00
SWIP Grant	47,035.00		47,035.00	47,035.00
Hauler Licensing	1,460.00		1,460.00	1,400.00
Haz Waste Fees	18,742.21	2,400.00	21,142.21	28,000.00
Interest Income	3,143.26	1,000.00	4,143.26	4,500.00
Miscellaneous Income	364.98		364.98	700.00
Municipal Assessments	57,447.50		57,447.50	57,447.50
Recycling Income	77,964.85	8,500.00	86,464.85	90,000.00
Sale of Recyclables	25,574.00	3,000.00	28,574.00	30,000.00
Trash Income	311,328.29	25,900.00	337,228.29	355,500.00
Surcharge Income	781,204.34	120,000.00	901,204.34	931,219.50
Kitchen Carrier Sales	0.00		0.00	875.00
Composter Sales	800.00		800.00	5,000.00
Recycle Bin Sales	192.00		192.00	
Minor A/R and A/P Charge-Off	-22.60	900.00	877.40	
Total Income	1,497,623.22	179,900.00	1,677,523.22	1,741,177.00
Expense				
Administration Expenses				

	Jul '22 - May 23	May/June Accrual	FY23 Accrued Total	Budget
Advertising	3,641.88	500.00	4,141.88	1,500.00
Bank Service Charges			0.00	
Credit Card Processing	984.06	2,200.00	3,184.06	
Bank Service Charges - Other	0.00		0.00	3,000.00
Copier Lease	1,921.61		1,921.61	1,760.00
Dues	7,844.54	500.00	8,344.54	8,500.00
Insurance	62,584.50	12,500.00	75,084.50	70,000.00
Misc.	2,835.78		2,835.78	1,000.00
Office Equipment	6,180.17		6,180.17	6,000.00
Office Supplies	3,428.56	600.00	4,028.56	4,000.00
Postage and Delivery	20.20	500.00	520.20	1,600.00
Training/Development	1,005.00	1,000.00	2,005.00	5,000.00
Telephone	4,054.65		4,054.65	
Utilities - Other	8,777.53	2,150.00	10,927.53	15,500.00
Payroll Clearance	-3,718.66	3,718.66	0.00	
Personal Expenses				
Benefits				
ER 457 Cont	21,963.18	1,830.00	23,793.18	31,764.00
Benefits - Other	178,222.59	13,500.00	191,722.59	272,045.00
ER Taxes	47,526.19	3,900.00	51,426.19	64,150.00
Gross Wages	593,662.68	49,400.00	643,062.68	762,836.00
Payroll Processing	4,331.76	600.00	4,931.76	4,200.00
Board of Supervisors			0.00	
Board Meetings/Retreats	0.00		0.00	500.00
Legal/Accounting	13,286.98		13,286.98	10,000.00
Property Taxes	9,722.40		9,722.40	9,800.00
Sheldon Land Note-Contingency	0.00		0.00	3,000.00
VMBB Bond Expense	59,074.25		59,074.25	59,074.00
Facilities/Equipment Expenses			0.00	
Mobile Equipment Maint/Repairs	30,657.34	4,500.00	35,157.34	25,000.00
Capital Maintenance	0.00	45,944.00	45,944.00	45,944.00
New Equipment	0.00		0.00	1,000.00

	Jul '22 - May 23	May/June Accrual	FY23 Accrued Total	Budget
Building Improvements	283.63		283.63	2,000.00
Building Maintenance / Repairs	695.05		695.05	4,000.00
Equipment Supplies/Maintenance	8,210.38	1,200.00	9,410.38	15,000.00
Janitorial	3,910.87		3,910.87	
Mobile Equipment Fuel	53,098.02	4,200.00	57,298.02	40,000.00
Plowing/Mowing	1,452.00	2,000.00	3,452.00	3,500.00
Warehouse Supplies	3,963.25	800.00	4,763.25	5,000.00
Direct Services			0.00	
Trash Disposal	94,548.30	26,900.00	121,448.30	120,000.00
Enforcement	0.00		0.00	3,000.00
Community Assistance	0.00		0.00	1,000.00
Drop Off Site Expenses	11,230.16	1,200.00	12,430.16	12,000.00
Composting			0.00	
Brush Collection	1,200.00		1,200.00	7,500.00
Commercial Route Compost	49,960.00		49,960.00	50,000.00
Residential Compost Route	0.00		0.00	5,700.00
Composting - Other	25,783.15	12,325.00	38,108.15	
Recycling	64,602.41	8,075.00	72,677.41	75,000.00
Computer/Electronic Collection	2,669.64	500.00	3,169.64	3,500.00
Education Outreach	5,054.64	1,200.00	6,254.64	15,000.00
Hazardous Waste	37,582.85	8,500.00	46,082.85	35,000.00
Cost of Composters Sold	794.56	200.00	994.56	
Total Expense	1,423,046.10	210,442.66	1,633,488.76	1,804,373.00
Total Income			1,677,523.22	
Total Expense			1,633,488.76	
Net			44,034.46	

Green Up Day Tire Program Participation

FY23

Fletcher	51
Georgia	102
St. Albans Town	33
Sheldon	100
Swanton	100
Richford	100

Total District Disposal Ex| \$ 1,944.00

User Data FY23 vs. FY22

	FY23	FY22
Bakersfield	7172	6786
Montgomery	7361	7238
St. Albans	6127	5185
North Hero	6613	6370
Georgia	19886	19427
Total Users	47159	45006

Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
 July 2022 through May 2023

11:17 AM
 06/05/23
 Accrual Basis

	Jul '22 - May '23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Compost Collection	117,424.25	110,000.00	7,424.25	106.7%
Commercial Route Compost	419.25	500.00	-80.75	83.9%
Brush Collection	36,333.15	50,000.00	-13,666.85	72.7%
Residential Route Composting	55.00			
Compost Collection - Other				
Total Compost Collection	154,231.65	160,500.00	-6,268.35	96.1%
Computer/Electronic Recy Income	18,157.74	25,000.00	-6,842.26	72.6%
Grants				
Pesticide Grant	0.00	4,000.00	-4,000.00	0.0%
SWIP Grant	47,035.00	47,035.00	0.00	100.0%
Total Grants	47,035.00	51,035.00	-4,000.00	92.2%
Hauler Licensing	1,460.00	1,400.00	60.00	104.3%
Haz Waste Fees	18,742.21	28,000.00	-9,257.79	66.9%
Interest Income	3,143.26	4,500.00	-1,356.74	69.9%
Miscellaneous Income	364.98	700.00	-335.02	52.1%
Municipal Assessments	57,447.50	57,447.50	0.00	100.0%
Recycling Income	77,964.85	90,000.00	-12,035.15	86.6%
Sale of Recyclables	25,574.00	30,000.00	-4,426.00	85.2%
Trash Income	311,328.29	355,500.00	-44,171.71	87.6%
Surcharge Income	781,204.34	931,219.50	-150,015.16	83.9%
Kitchen Carrier Sales	0.00	875.00	-875.00	0.0%
Composter Sales	800.00	5,000.00	-4,200.00	16.0%
Recycle Bin Sales	192.00			
Minor A/R and A/P Charge-Off	-22.60			
Total Income	1,497,623.22	1,741,177.00	-243,553.78	86.0%
Cost of Goods Sold	276.62			
Cost of Goods Sold				
Total COGS	276.62			
Gross Profit	1,497,346.60	1,741,177.00	-243,830.40	86.0%
Expense				
Administration Expenses	3,641.88	1,500.00	2,141.88	242.8%
Advertising				
Bank Service Charges				
Credit Card Processing	984.06	3,000.00	-3,000.00	0.0%
Bank Service Charges - Other	0.00			
Total Bank Service Charges	984.06	3,000.00	-2,015.94	32.8%
Copier Lease	1,921.61	1,780.00	161.61	109.2%
Dues	7,644.54	8,500.00	-855.46	92.3%
Insurance	62,584.50	70,000.00	-7,415.50	89.4%
Misc.	2,835.78	1,000.00	1,835.78	283.6%

Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
 July 2022 through May 2023

11:17 AM
 06/05/23
 Accrual Basis

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Office Equipment	6,180.17	6,000.00	180.17	103.0%
Office Supplies	3,428.56	4,000.00	-571.44	85.7%
Postage and Delivery	20.20	1,600.00	-1,579.80	1.3%
Training/Development	1,005.00	5,000.00	-3,995.00	20.1%
Utilities				
Telephone	4,054.65			
Utilities - Other	8,777.53	15,500.00	-6,722.47	56.6%
Total Utilities	12,832.18	15,500.00	-2,667.82	82.8%
Payroll Clearance	-3,718.66			
Total Administration Expenses	99,559.82	117,860.00	-18,300.18	84.5%
Personnel Expenses				
Benefits				
ER 487 Cont	21,963.18	31,764.00	-8,800.82	69.1%
Benefits - Other	178,222.59	272,045.00	-93,822.41	65.5%
Total Benefits	200,185.77	303,809.00	-103,623.23	65.9%
ER Taxes	47,526.19	64,150.00	-16,623.81	74.1%
Gross Wages	593,662.68	762,836.00	-169,173.32	77.8%
Payroll Processing	4,331.76	4,200.00	131.76	103.1%
Total Personnel Expenses	845,706.40	1,134,995.00	-289,288.60	74.5%
Board of Supervisors				
Board Meetings/Retreats	0.00	500.00	-500.00	0.0%
Legal/Accounting	13,286.98	10,000.00	3,286.98	132.9%
Property Taxes	9,722.40	9,800.00	-77.60	99.2%
Sheldon Land Note-Contingency	0.00	3,000.00	-3,000.00	0.0%
VMBB Bond Expense	59,074.25	59,074.00	0.25	100.0%
Total Board of Supervisors	82,083.63	82,374.00	-290.37	99.6%
Facilities/Equipment Expenses				
Mobile Equipment Maint/Repairs	30,657.34	25,000.00	5,657.34	122.6%
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	283.63	2,000.00	-1,716.37	14.2%
Building Maintenance / Repairs	695.05	4,000.00	-3,304.95	17.4%
Equipment Supplies/Maintenance	8,210.38	15,000.00	-6,789.62	54.7%
Janitorial	3,910.87			
Mobile Equipment Fuel	53,098.02	40,000.00	13,098.02	132.7%
Plowing/Mowing	1,452.00	3,500.00	-2,048.00	41.5%
Warehouse Supplies	3,963.25	5,000.00	-1,036.75	79.3%
Total Facilities/Equipment Expenses	102,270.54	141,444.00	-39,173.46	72.3%
Direct Services				
Trash Disposal	94,548.30	120,000.00	-25,451.70	78.8%
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	11,230.16	12,000.00	-769.84	93.6%

**Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
July 2022 through May 2023**

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Composting				
Brush Collection	1,200.00	7,500.00	-6,300.00	16.0%
Commercial Route Compost	49,960.00	50,000.00	-40.00	99.9%
Residential Compost Route	0.00	5,700.00	-5,700.00	0.0%
Composting - Other	25,783.15			
Total Composting	76,943.15	63,200.00	13,743.15	121.7%
Recycling				
Computer/Electronic Collection	64,602.41	75,000.00	-10,397.59	86.1%
Education Outreach	2,669.64	3,500.00	-830.36	76.3%
	5,054.64	15,000.00	-9,945.36	33.7%
Hazardous Waste	37,582.85	35,000.00	2,582.85	107.4%
Total Direct Services	292,631.15	327,700.00	-35,068.85	89.3%
Cost of Composters Sold	794.56			
Total Expense	1,423,046.10	1,804,373.00	-381,326.90	78.9%
Net Ordinary Income	74,300.50	-63,196.00	137,496.50	-117.6%
Net Income	74,300.50	-63,196.00	137,496.50	-117.6%

Payments

April 2023

	<u>Apr 23</u>
All Cycle - Highgate Transfer	-7,543.40
Amazon.com	-387.98
Blue Cross and Blue Shield of VT	-11,964.11
Casella-Hyde Park Transfer Station	-1,897.50
Chittenden Solid Waste District	-625.60
Comcast Business	-541.63
Corn, Alison	-139.52
Drummac Wind River Environmental	-252.00
Foley Services	-67.74
Green Mountain Power	-604.25
Hudak Farms	-8,999.50
Infinity Trust VSP	-198.26
King, Butch	-195.85
Lamoille Regional Solid Waste Dist	0.00
Madison National Life - STD	-191.25
Misc	-7,086.87
PayData	-59,941.24
R.L. Vallee, Inc.	-4,237.55
Sleep Well Recycling	-1,080.00
TCI	-439.00
Vermont Electric Coop	-30.33
VT Gas Systems	-704.42
W.B. Mason	-80.69
	<hr/>
TOTAL	<u><u>-107,208.69</u></u>

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Northwest Vermont Solid Waste Mgt District

Payments

May 2023

06/05/23

Cash Basis

	<u>May 23</u>
All Cycle - Highgate Transfer	-7,992.63
Allegiance/Clarks Truck Center	-121.37
Amazon.com	-102.57
Blue Cross and Blue Shield of VT	-11,964.11
Bourne's Energy	-6.34
C Brown Inc	-0.75
Canva	-120.00
Casella-Hyde Park Transfer Station	-1,773.81
Champlain Valley Equipment	-3,050.62
Chapman, Dale	-252.19
Chittenden Solid Waste District	-690.40
Cross Engineering	-522.50
De Lage Landen Financial Services, Inc.	-378.82
Drummac Wind River Environmental	-252.00
Enpro Services of Vermont, Inc *	-5,025.47
Foley Services	-67.74
Geo S. Wood	-1,754.00
Georgia Auto Parts	-32.31
Good Point	-759.36
Green's Ace Hardware	-15.13
Green Mountain Power	-505.97
Infinity Trust VSP	-198.26
Islander	-96.00
J&L Hardware, Inc.	-1,352.28
K-N-S Tire Recycling	-6,260.00
Kade, Barry	-107.42
King, Butch	-83.85
Madison National Life	-349.14
Misc	-5,792.25
Morse Industrial Park Owners Association	-2,152.73
Myers Recycling Center	-7,028.00
New Pig	-122.04
Northeast Delta Dental	-1,276.56
PayData	-53,815.86
Pfeil Sawmill	-480.00
Primmer Piper Eggleston & Cramer PC	-451.50
Product Stewardship Institute	-500.00
Queen City Steel	-888.00
R.R. Charlebois Inc.	-2,992.43
Sleep Well Recycling	-2,020.00
Sticks & Stuff	-35.69
Taylor Pasha	-600.00
TCI	-439.00
Vermont Compactor Service	-336.35
Vermont Electric Coop	-48.07
Visual Edge IT	-9.00
VT Gas Systems	-254.14
W.B. Mason	-72.88
Yin and Yang, LLC	-540.00
TOTAL	-123,689.54

Receipts

April 2023

	<u>Apr 23</u>
Alburgh Elementary	232.50
All Cycle-Williston	11,641.00
All Cycle - Highgate	27,684.05
All Metal Recycling	282.80
Bakersfield Elementary/Middle School	162.50
Bayside Pavillion	75.50
Belfry Restaurant	650.00
Berkshire School	240.00
Beth-El Court Association	68.00
BFA-St. Albans City (c)	113.00
Blair's Trucking Inc.	558.25
Brookside Condos 2	68.00
Casella-Montpelier	506.50
Cherry Tree Court Apartments	136.00
CVOEO-WX	14.00
Drop Off Sites	42,674.50
Enosburg Elementary School (c)	132.50
Fairfield Center School (c)	105.50
Fairfield Community Center	28.00
Fletcher Town School District	190.00
Food City	68.00
Four Winds - Cathedral Square	241.00
Franklin Elementary (c)	351.00
Georgia Town School District (c)	315.50
Good Point Recycling, American Retroworks	231.84
Grand Isle, Town of	538.75
Grice Brook Gardens	346.00
Heritage Lane Apartments	83.00
Highgate Elementary	210.50
Holy Angels Apartments	68.00
Huntington Estates HOA	75.50
Jeff's Seafood	180.50
Main Street Market	222.50
Maple City Diner	603.50
Mill River Brewing	272.50
Mimmo's-c	143.00
Montgomery Elementary School	220.00
Myers	10,716.50
Northwest Counseling Services	68.00
Northwest Medical Center/Hospitality (c)	1,024.00
Perrigo	99.50
Pet Food Warehouse	7.00
Richford Elementary School	207.50
Richford High School	110.00
S. B. Collins	2,087.50
Santini Catering	68.00
Sheldon School (c)	375.50
Simon's Island Beverage	34.00
Soule Redemption	405.00
St. Albans Town School	308.00
Superior Technical Ceramics	136.00
Swanton Elementary School-customer	263.00
Sylvesters Rubbish Removal, LLC	5,641.00
Thai House	119.00
Traveled Cup - c	68.00
Tuttle's Trucking-Customer	4,990.50
Yankee Corporation	119.00
TOTAL	<u>116,580.69</u>

11:00 AM
06/05/23
Cash Basis

Northwest Vermont Solid Waste Mgt District
Receipts
May 2023

	<u>May 23</u>
Addison County Solid Waste District	42.00
Alburgh, Town of	908.25
All Cycle-Williston	11,572.00
All Cycle - Highgate	33,554.28
All Metal Recycling	1,376.00
Bakersfield Elementary/Middle School	147.50
Bayside Pavillion	68.00
Beth-El Court Association	68.00
BFA-St. Albans City (c)	100.00
Casella-Montpelier	414.75
Cash	2,612.00
Complete Demolition Service LLC	2,943.00
Drop Off Sites	39,119.58
Duffy's	2,500.00
Enosburg Elementary School (c)	105.00
Enosburg Falls Middle School (c)	105.00
Fairfield Community Center	28.00
Fletcher Town School District	95.00
Food City	100.00
Four Winds - Cathedral Square	145.00
Franklin County Rehab	150.50
Franklin Elementary (c)	60.00
Georgia Market - c	220.00
Georgia Town School District (c)	246.00
Grice Brook Gardens	182.50
Heritage Lane Apartments	107.50
Highgate Elementary	186.00
Holy Angels Apartments	75.50
Jeff's Seafood	158.00
Kaiju Kitchen	68.00
Main Street Market	260.00
Maple Run School District Central Office	54.00
Milton Elementary	163.00
Mimmo's-c	137.50
Montgomery Elementary School	120.00
Myers	13,266.25
Northwest Counseling Services	68.00
Northwest Medical Center/Hospitality (c)	478.00
Pet Food Warehouse	38.50
Richford Elementary School	150.00
Richford High School	97.50
Santini Catering	85.00
Sheldon School (c)	431.00
Simon's Island Beverage	68.00
Snowshoe Lodge	160.00
St. Albans City School (c)	505.00
St. Albans Town School	355.00
Swanton Elementary School-customer	302.50
Sylvesters Rubbish Removal, LLC	6,267.75
Thai House	92.50
Traveled Cup - c	68.00
Tuttle's Trucking-Customer	5,902.50
West Vista HOA	10.00
TOTAL	<u><u>126,537.36</u></u>

Bakersfield Profit & Loss

April 2023

	<u>Apr 23</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	32.00
Recycling Income	15.00
Trash Income	5,229.00
Total Income	5,276.00
Gross Profit	5,276.00
Expense	
Personnel Expenses	
ER Taxes	38.04
Gross Wages	390.00
Total Personnel Expenses	428.04
Direct Services	
Trash Disposal	1,291.53
Drop Off Site Expenses	110.86
Recycling	269.70
Computer/Electronic Collection	62.88
Total Direct Services	1,734.97
Total Expense	2,163.01
Net Ordinary Income	3,112.99
Net Income	3,112.99

Northwest Vermont Solid Waste Mgt District
Bakersfield Profit & Loss
May 2023

	<u>May 23</u>
Ordinary Income/Expense	
Income	
Computer/Electronic Recy Income	12.00
Recycling Income	15.00
Trash Income	6,223.50
Total Income	<u>6,250.50</u>
Gross Profit	6,250.50
Expense	
Personnel Expenses	
ER Taxes	58.16
Gross Wages	596.40
Total Personnel Expenses	654.56
Direct Services	
Trash Disposal	633.58
Drop Off Site Expenses	16.16
Recycling	155.70
Total Direct Services	<u>805.44</u>
Total Expense	<u>1,460.00</u>
Net Ordinary Income	<u>4,790.50</u>
Net Income	<u><u>4,790.50</u></u>

Northwest Vermont Solid Waste Mgt District
Bakersfield Profit & Loss
 July 2022 through May 2023

	Jul '22 - May 23
Ordinary Income/Expense	
Income	
Compost Collection	0.00
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	2,964.22
Haz Waste Fees	367.00
Recycling Income	751.00
Sale of Recyclables	1,266.02
Trash Income	48,799.71
Recycle Bin Sales	6.00
Total Income	54,153.95
Cost of Goods Sold	
Cost of Goods Sold	6.76
Total COGS	6.76
Gross Profit	54,147.19
Expense	
Personnel Expenses	
ER Taxes	552.35
Gross Wages	5,664.01
Total Personnel Expenses	6,216.36
Direct Services	
Trash Disposal	11,951.36
Drop Off Site Expenses	1,497.48
Recycling	2,904.15
Computer/Electronic Collection	140.00
Total Direct Services	16,492.99
Total Expense	22,709.35
Net Ordinary Income	31,437.84
Net Income	31,437.84

Northwest Vermont Solid Waste Mgt District

Georgia Drop Off Site Profit & Loss

April 2023

	<u>Apr 23</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	1,195.28
Haz Waste Fees	1,127.00
Recycling Income	7,366.50
Sale of Recyclables	601.00
Trash Income	14,490.00
Composter Sales	100.00
Total Income	<u>24,879.78</u>
Gross Profit	24,879.78
Expense	
Personnel Expenses	
ER Taxes	831.64
Gross Wages	8,530.79
Total Personnel Expenses	9,362.43
Facilities/Equipment Expenses	
Equipment Supplies/Maintenance	48.95
Total Facilities/Equipment Expenses	48.95
Direct Services	
Trash Disposal	6,706.96
Recycling	3,849.75
Computer/Electronic Collection	453.96
Total Direct Services	11,010.67
Cost of Composters Sold	99.32
Total Expense	<u>20,521.37</u>
Net Ordinary Income	<u>4,358.41</u>
Net Income	<u><u>4,358.41</u></u>

Northwest Vermont Solid Waste Mgt District

Georgia Drop Off Site Profit & Loss

May 2023

	May 23	May 23	
Ordinary Income/Expense		Ordinary Income/Expense	
Income		Income	
Computer/Electronic Recy Income	558.00	Computer/Electronic Recy Income	558.00
Haz Waste Fees	585.00	Haz Waste Fees	585.00
Miscellaneous Income	0.00	Miscellaneous Income	0.00
Recycling Income	6,040.67	Recycling Income	6,040.67
Sale of Recyclables	1,514.91	Sale of Recyclables	1,514.91
Trash Income	15,841.33	Trash Income	15,841.33
Composter Sales	50.00	Composter Sales	50.00
Recycle Bin Sales	60.00	Recycle Bin Sales	60.00
Total Income	24,649.91	Total Income	24,649.91
Cost of Goods Sold		Cost of Goods Sold	
Cost of Goods Sold	67.65	Cost of Goods Sold	67.65
Total COGS	67.65	Total COGS	67.65
Gross Profit	24,582.26	Gross Profit	24,582.26
Expense		Expense	
Personnel Expenses		Personnel Expenses	
FICA Taxes	930.97	FICA Taxes	930.97
Gross Wages	9,548.59	Gross Wages	9,548.59
Total Personnel Expenses	10,479.56	Total Personnel Expenses	10,479.56
Direct Services		Direct Services	
Trash Disposal	3,244.82	Trash Disposal	3,244.82
Drop Off Site Expenses	16.18	Drop Off Site Expenses	16.18
Recycling	5,831.50	Recycling	5,831.50
Total Direct Services	9,092.50	Total Direct Services	9,092.50
Cost of Composters Sold	49.66	Cost of Composters Sold	49.66
Total Expense	19,621.72	Total Expense	19,621.72
Net Ordinary Income	4,960.54	Net Ordinary Income	4,960.54
Net Income	4,960.54	Net Income	4,960.54

Northwest Vermont Solid Waste Mgt District

Georgia Drop Off Site Profit & Loss

July 2022 through May 2023

	Jul '22 - May 23
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	68.00
Total Compost Collection	68.00
Computer/Electronic Recy Income	13,321.16
Haz Waste Fees	13,604.20
Miscellaneous Income	34.99
Recycling Income	63,980.40
Sale of Recyclables	15,334.26
Trash Income	147,802.48
Composter Sales	600.00
Recycle Bin Sales	156.00
Total Income	254,901.49
Cost of Goods Sold	
Cost of Goods Sold	175.88
Total COGS	175.88
Gross Profit	254,725.61
Expense	
Personnel Expenses	
ER Taxes	9,370.90
Gross Wages	96,176.45
Total Personnel Expenses	105,547.35
Facilities/Equipment Expenses	
Equipment Supplies/Maintenance	114.42
Total Facilities/Equipment Expenses	114.42
Direct Services	
Trash Disposal	46,610.21
Drop Off Site Expenses	2,001.72
Recycling	45,147.51
Computer/Electronic Collection	2,035.88
Total Direct Services	95,795.32
Cost of Composters Sold	595.92
Total Expense	202,053.01
Net Ordinary Income	52,672.60
Net Income	52,672.60

Montgomery Profit & Loss

April 2023

	<u>Apr 23</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	159.16
Haz Waste Fees	5.00
Recycling Income	428.00
Trash Income	5,071.00
Total Income	5,663.16
Gross Profit	5,663.16
Expense	
Administration Expenses	
Utilities	30.33
Total Administration Expenses	30.33
Personnel Expenses	
ER Taxes	118.20
Gross Wages	1,212.40
Total Personnel Expenses	1,330.60
Direct Services	
Trash Disposal	1,045.63
Drop Off Site Expenses	144.92
Recycling	822.03
Computer/Electronic Collection	74.56
Total Direct Services	2,087.14
Total Expense	3,448.07
Net Ordinary Income	2,215.09
Net Income	<u>2,215.09</u>

Northwest Vermont Solid Waste Mgt District
Montgomery Profit & Loss
 May 2023

	<u>May 23</u>	
Ordinary Income/Expense		
Income		
Computer/Electronic Recy Income	15.00	
Haz Waste Fees	5.00	
Recycling Income	144.00	
Trash Income	4,188.00	
Total Income	<u>4,352.00</u>	
Gross Profit	4,352.00	
Expense		
Administration Expenses		
Utilities	48.07	
Total Administration Expenses	48.07	
Personnel Expenses		
ER Taxes	124.70	
Gross Wages	1,279.04	
Total Personnel Expenses	1,403.74	
Direct Services		
Trash Disposal	519.86	
Drop Off Site Expenses	16.16	
Recycling	188.00	
Total Direct Services	724.02	
Total Expense	<u>2,175.83</u>	
Net Ordinary Income	2,176.17	
Net Income	<u><u>2,176.17</u></u>	

Northwest Vermont Solid Waste Mgt District
Montgomery Profit & Loss
 July 2022 through May 2023

	Jul '22 - May 23
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	1,209.20
Haz Waste Fees	117.00
Recycling Income	2,907.00
Sale of Recyclables	2,434.58
Trash Income	47,423.60
Composter Sales	150.00
Recycle Bin Sales	18.00
Total Income	54,259.38
Cost of Goods Sold	
Cost of Goods Sold	20.29
Total COGS	20.29
Gross Profit	54,239.09
Expense	
Administration Expenses	
Utilities	344.88
Total Administration Expenses	344.88
Personnel Expenses	
ER Taxes	1,319.41
Gross Wages	13,532.89
Total Personnel Expenses	14,852.30
Direct Services	
Trash Disposal	11,870.08
Drop Off Site Expenses	2,973.67
Recycling	6,786.59
Computer/Electronic Collection	363.52
Total Direct Services	21,993.86
Cost of Composters Sold	148.98
Total Expense	37,340.02
Net Ordinary Income	16,899.07
Net Income	16,899.07

Northwest Vermont Solid Waste Mgt District

No. Hero Profit & Loss

06/05/23

April 2023

Accrual Basis

	<u>Apr 23</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	35.00
	<u>35.00</u>
Total Compost Collection	35.00
Computer/Electronic Recy Income	121.68
Haz Waste Fees	0.00
Recycling Income	654.00
Trash Income	3,481.00
	<u>4,291.68</u>
Total Income	4,291.68
Gross Profit	4,291.68
Expense	
Personnel Expenses	
ER Taxes	103.97
Gross Wages	1,066.40
	<u>1,170.37</u>
Total Personnel Expenses	1,170.37
Direct Services	
Trash Disposal	2,140.34
Drop Off Site Expenses	113.48
Recycling	30.00
Computer/Electronic Collection	52.96
	<u>2,336.78</u>
Total Direct Services	2,336.78
Total Expense	<u>3,507.15</u>
Net Ordinary Income	784.53
Net Income	<u><u>784.53</u></u>

Northwest Vermont Solid Waste Mgt District
No. Hero Profit & Loss
May 2023

	<u>May 23</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Brush Collection	70.25
Total Compost Collection	70.25
Computer/Electronic Recy Income	16.00
Haz Waste Fees	0.00
Recycling Income	792.00
Trash Income	3,090.75
Total Income	3,969.00
Gross Profit	3,969.00
Expense	
Personnel Expenses	
ER Taxes	115.71
Gross Wages	1,186.80
Total Personnel Expenses	1,302.51
Direct Services	
Trash Disposal	546.94
Drop Off Site Expenses	337.16
Recycling	617.75
Total Direct Services	1,501.85
Total Expense	2,804.36
Net Ordinary Income	1,164.64
Net Income	<u>1,164.64</u>

Northwest Vermont Solid Waste Mgt District
No. Hero Profit & Loss
 July 2022 through May 2023

	<u>Jul '22 - May 23</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	<u>351.25</u>
Total Compost Collection	351.25
Computer/Electronic Recy Income	510.16
Haz Waste Fees	33.00
Recycling Income	5,847.05
Sale of Recyclables	1,445.45
Trash Income	32,623.75
Recycle Bin Sales	<u>6.00</u>
Total Income	40,816.66
Cost of Goods Sold	
Cost of Goods Sold	<u>6.76</u>
Total COGS	<u>6.76</u>
Gross Profit	40,809.90
Expense	
Personnel Expenses	
ER Taxes	1,210.00
Gross Wages	<u>12,410.87</u>
Total Personnel Expenses	13,620.87
Facilities/Equipment Expenses	
Equipment Supplies/Maintenance	<u>159.67</u>
Total Facilities/Equipment Expenses	159.67
Direct Services	
Trash Disposal	12,803.92
Drop Off Site Expenses	2,277.39
Recycling	8,405.05
Computer/Electronic Collection	<u>130.24</u>
Total Direct Services	23,616.60
Total Expense	<u>37,397.14</u>
Net Ordinary Income	<u>3,412.76</u>
Net Income	<u><u>3,412.76</u></u>

Northwest Vermont Solid Waste Mgt District
St. Albans Profit & Loss
April 2023

	<u>Apr 23</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Trash Income	3,913.00
Total Income	3,913.00
Gross Profit	3,913.00
Expense	
Personnel Expenses	
ER Taxes	37.76
Gross Wages	387.12
Total Personnel Expenses	424.88
Direct Services	
Trash Disposal	1,650.29
Drop Off Site Expenses	82.20
Total Direct Services	1,732.49
Total Expense	2,157.37
Net Ordinary Income	1,755.63
Net Income	<u>1,755.63</u>

Northwest Vermont Solid Waste Mgt District
St. Albans Profit & Loss
May 2023

	<u>May 23</u>
Ordinary Income/Expense	
Income	
Recycling Income	1.00
Trash Income	3,214.00
Total Income	<u>3,215.00</u>
Gross Profit	3,215.00
Expense	
Personnel Expenses	
ER Taxes	37.76
Gross Wages	387.12
Total Personnel Expenses	424.88
Direct Services	
Trash Disposal	456.23
Drop Off Site Expenses	945.93
Total Direct Services	<u>1,402.16</u>
Total Expense	<u>1,827.04</u>
Net Ordinary Income	<u>1,387.96</u>
Net Income	<u><u>1,387.96</u></u>

Northwest Vermont Solid Waste Mgt District
St. Albans Profit & Loss
July 2022 through May 2023

	<u>Jul '22 - May 23</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Recycling Income	1.00
Sale of Recyclables	936.39
Trash Income	34,546.00
Total Income	35,483.39
Gross Profit	35,483.39
Expense	
Personnel Expenses	
ER Taxes	442.09
Gross Wages	4,532.50
Total Personnel Expenses	4,974.59
Facilities/Equipment Expenses	
Equipment Supplies/Maintenance	181.51
Total Facilities/Equipment Expenses	181.51
Direct Services	
Trash Disposal	8,882.81
Drop Off Site Expenses	2,416.00
Recycling	1,336.23
Total Direct Services	12,635.04
Total Expense	17,791.14
Net Ordinary Income	17,692.25
Net Income	<u>17,692.25</u>