



**RUTLAND COUNTY
SOLID WASTE DISTRICT**
RECYCLE • REDUCE • REUSE • COMPOST

Rutland County Solid Waste District

2019 Annual Report

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HISTORY OF THE DISTRICT

Rutland County Solid Waste District is a union municipal district that was formed in 1979 to promote the proper management of solid waste within the towns of Rutland County. We educate and strive to reduce waste in a sustainable and economical matter by giving our residents and businesses the option of recycling, electronic waste, food scrap collection and much more. The Rutland County Solid Waste District provides waste disposal services to its 17 member communities with a population of 47,279 residents.

District Towns

Brandon, Castleton, Clarendon, Danby, Hubbardton, Ira, Killington, Mendon, Mount Holly, Mount Tabor, Pittsford, Poultney, Proctor, Rutland City, West Rutland, Wallingford, and Wells.

BOARD OF SUPERVISORS

The Rutland County Solid Waste District is a municipality and the Board of Supervisors generally operate under the same guidelines and state statutes similar to that of a town selectboard, pending any other differences that may be noted in the District's own charter.

Each Supervisor has a weighted vote on the Board. The number of votes is based on a rate of one vote per 100 registered voters of that particular town. The Board regularly meets on the first Wednesday of the month at 6:30pm at the District Office located at 1 Smith Road Rutland, VT 05701

Board of Supervisors

Town	Representative	Appointed	Alternative
Brandon	Gabe McGuigan	2009	Vacant
Castleton	Tim Gilbert (V-Chair)	2008	Bob Spaulding
Clarendon	Robert Bixby	2017	Arthur Knox
Danby	Steve Haines	2017	Vacant
Hubbardton	Vacant		Vacant
Ira	Larry Taggart (Chair)	1993	Vacant

Killington	Vacant		Vacant
Mendon	Susannah Loffredo	2015	Vacant
Mount Holly	Clint Wolley	2013	Joseph McDonald
Mount Tabor	Vacant		Vacant
Pittsford	Nancy Gaudreau	2016	Vacant
Poultney	Paul Donaldson	2019	Vacant
Proctor	Carrie Dougherty	2016	Bruce Baccea
Rutland City	Bill Gillam	2019	Vacant
Rutland City	Paul Clifford	2015	Vacant
Rutland City	Vacant		Vacant
Wallingford	Vacant		Vacant
Wells	Vacant		Vacant
West Rutland	Chet Brown	2019	Vacant

EXECUTIVE BOARD

The Executive Board, a subgroup of the Board of Supervisors, meets on a monthly basis, usually just before the full Board of Supervisors meet. This would be the first Wednesday of each month at 6:00pm or when requested by the District Manager to act on more time-sensitive matters.

Executive Board

Town	Representative	Appointed
Ira	Larry Taggart (Chair)	1993
Castleton	Tim Gilbert (V-Chair)	2008
Rutland City	Bill Gillam	2019
Rutland City	Paul Clifford	2015

STAFF

Position	Official	Phone	email
District Manager	Mark S. Shea	802-775-7209 ex. 202	mshea@rcswd.com
Waste Reduction Program Coordinator	Jenna Ann Robles	802-775-7209 ex. 203	jrobles@rcswd.com
Treasurer	Gregory Giles	802-775-7209 ex. 205	g.giles@rcswd.com
Out-Reach Coordinator	Carl Diethelm	802-775-7209 ex. 207	carld@rcswd.com
Office Manager	Dawn Remes	802-775-7209 ex. 201	dawnr@rcswd.com
Recycling	Joe Corsi	802-236-4171	
Scale House Attendant	David Petty	802-773-9231	
HHW Operator	Barry Sadowski	802-770-1333	
Transfer Station Operator	Wayne Belock		
Recycling	Arthur Maroun	Part-time	
Transfer Station Operator	Dominic LaVoice		
HHW Operator	Vanessa Cable	Part-time	

DISTRICT MANAGERS' REPORT

The Rutland County Solid Waste District offers a variety of solid waste, recycling, waste education, household hazardous waste, composting and administrative support programs for our seventeen member municipalities, residents and businesses. Some services are also available to non-District communities on a fee for service basis. In addition, the District operates a regional drop-off center and transfer station at Gleason Road in Rutland City. District program, facility and rate information is now available on our web site, www.rcswd.com.

The RCSWD is in the process of updating the District's Solid Waste Implementation Plan (SWIP) for the 2020-2025-time frame. The State requires that all communities have a current SWIP in place that meets the requirements of the State's Material Management Plan and delineates how solid and hazardous waste will be managed in the District towns for a five-year period. The community's involvement in drafting and developing this document is highly encouraged.

The District has worked and will continue to contact with local businesses informing them about recycling composting, hazardous waste, and the programs that we offer. The District will also be working with local schools on many of these same issues over the next few years.

Watch for our updated website!

Waste Disposal: During 2019, residents and businesses in our member municipalities disposed of approximately 36,000 tons of municipal solid waste which includes the construction and demolition activity along with a significant amount of bulky waste.

Recycling: The District owns a Material Recovery Facility (MRF), recycling center in Rutland City that is leased to Casella Waste Management for their operations. The MRF accepts Zero Sort recycling from transfer stations, commercial haulers and large generators for processing and sale for re-use. The facility currently receives approximately 35,000 tons of recyclables a year from a large geographical area. Since we began tracking material in 1995 the facility has processed over 460,000 tons of recyclables.

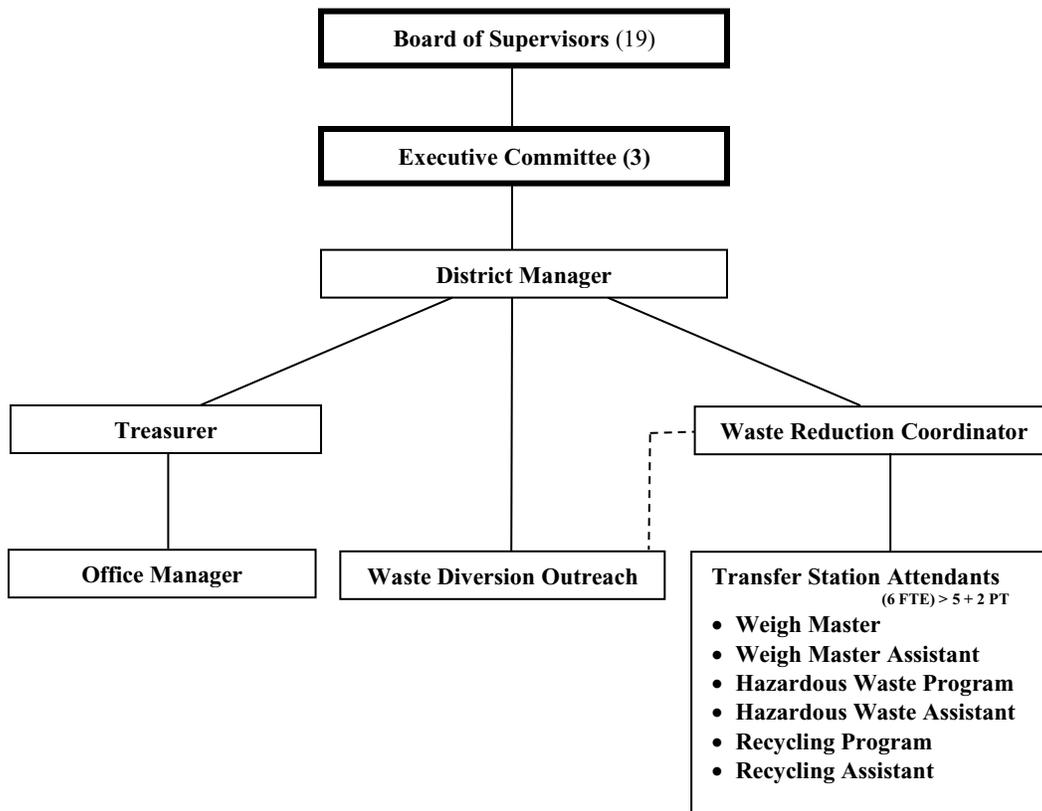
Household Hazardous Waste: Rutland County Solid Waste District operates an extensive Household Hazardous Waste (HHW) program for district residents and small business generators. The program operates year-round from the Gleason Road facility, and scheduled collections at twelve town transfer stations within seventeen member towns' through the spring, summer and fall. The HHW program collects and safely disposes of dozens of hazardous, flammable and toxic materials. The RCSWD HHW also collects electronic waste and has collected over 1700 tons of material since collections began in 2004.

Other Programs: The District also offered other waste management, education and reduction programs, including construction and demolition waste, clean wood and composting. The District is continuing with its "Merry Mulch" program in collecting and processing over 1,200 Christmas trees annually. The District also has been working with and providing recycling materials or information to various local organizations including the Rutland Master Gardener's Club, the Rutland Dismas House, Rutland Neighborhood Program, and Vermont Southwestern Council on Aging, Rutland Hospital and Women's Network & Shelter and the Rutland County Humane Society.

The District has also experienced a larger than normal turnover in staff this year due to retirements. Jim O'Gorman, District Manager, after 16 years retired on October 4th. Successor Mark S. Shea joined the team on September 17th. Joyce Segale, Treasurer, after 23 years, retired on October 25th. Successor Gregory Giles join the team on October 8th. Deane Wilson, Waste Reduction Program Coordinator, after 26 years, retired on December 31st. Successor Jenna Robles joined the team on December 17th.



2020 Rutland County Solid Waste District Organizational Chart



Approved by the Board of Supervisors on January 8, 2020.

2019 Summary of Legislative Changes to Vermont Solid Waste Laws

In June 2019, Senate Bills S.113 and S.160 were passed into law making changes to solid waste law including Vermont's Universal Recycling law (Act 148 of 2012).

S.113 – Single Use Products Law has three (3) parts

1. Effective July 1, 2020, this law prohibits retailers and food establishments from providing customers with the following single-use plastic items:

- a. single-use plastic carryout bags at the point of sale (exempts bags used for prescription meds, dry cleaning, and produce bags/small items bags that are not at the point of sale),
 1. single-use paper bags can be offered at the point of sale if the customer is charged a minimum of 10 cents per bag, which retailers keep. Smaller paper bags are exempt.
- b. plastic straws (except that they can be given upon request of the customer),
- c. plastic stirrers for beverages, and
- d. expanded polystyrene (commonly called Styrofoam) food and beverage containers like cups and containers, meat/fish packaging, or food packaged out-of-state is exempt.

2. It also requires a Single-Use Products Working Group to evaluate single-use products (including packaging and printed materials), the current programs for managing these wastes, their impacts, and consideration of methods to make improvements (including Extended Producer Responsibility programs). By December 1, 2019, the work group must prepare a report for the legislature.

3. The law requires ANR to include in the 2021 Biennial Solid Waste report to the legislature, information about landfill capacity, traffic patterns from transport to the current landfill and associated impacts, and information about establishing and operating other landfills in Vermont.

S.160 – Ag./Forestry bill; Changed Food Scrap Hauling Requirements

Beginning July 1, 2020, commercial haulers must offer separate collection of food scraps to nonresidential customers and apartment buildings with four or more residential units and deliver them to a processing location such as a composting or anaerobic digestion facility. Commercial haulers are not required to offer collection of food scraps if another commercial hauler provides food scrap collection services in the same area and has sufficient capacity to provide service to all customers.

Produced June 2019 by the Vermont Agency of Natural Resources, Dept. of Environmental Conservation, Waste Management & Prevention Division, Solid Waste Program, www.VTrecycles.com 802-828-1138--

Also see, [State of Vt DEC Solid Waste Management Rules](#)

Overview of Vermont's Single-Use Products Law

Starting July 1st, 2020, State law prohibits stores and food service establishments from providing the following:

- Single-use plastic carryout bags* at the point of sale
 - Paper bags will still be available at checkouts around Vermont. There will be a 10-cent fee on paper bags, to encourage residents to bring their own bag. Paper bags smaller than 10 inches and those used for prescription medications and greeting cards will not have a fee associated with them. Other bags that will still be available for free include dry cleaning, garment and laundry bags, bags provided for flower bouquets, and bags used inside stores to wrap frozen foods, meat, fish or to package loose items including produce, bulk-foods, bakery goods, candy and small hardware items.
- Styrofoam food and beverage containers
 - This ban includes the sale and distribution of foam cups, styrofoam take-out and to-go containers, plates, trays, and cartons for eggs. This ban does not apply to meat and fish packaged with styrofoam or food packaged out-of-state or sold out-of-state.
- Plastic straws
 - Will not be available except to those who specifically request one. Hospitals, nursing homes, independent and assisted living and residential care facilities can provide plastic straws upon request.
- Plastic stirrers



For more information on using up existing inventory after July 1st, alternatives to the above items and other frequently asked questions, view a summary and FAQ of the law from the Vermont Agency of Natural Resources.

Single-Use Products Law

Summary & FAQ

Starting July 1, 2020, state law ([Act 69 of 2019](#)) prohibits stores and food service establishments from providing the following single-use products:

- **Single-use plastic carryout bags*** at the point of sale. This does not apply to plastic or paper bags used for prescription meds, dry cleaning, produce bags, and other small bags that are not at the point of sale. Single-use paper carryout bags can be offered at the point of sale for a minimum customer charge of 10 cents per bag, which stores keep.
- **Expanded polystyrene (commonly called Styrofoam) food and beverage containers*** including foam cups, take-out and to-go containers, plates, trays, and cartons for eggs or other food. This does not apply to meat and fish packaging or food packaged out-of-state or sold out-of-state. NOTE: sale of these products is also prohibited into the state by any person after July 1, 2020.
- **Plastic straws*** except they can be given upon customer request. Hospitals, nursing homes, independent and assisted living, and residential care facilities can provide plastic straws.
- **Plastic Stirrers***

***Inventory Exemption:** Stores and food service establishments that purchased these single-use products before May 15, 2019 have until July 1, 2021 to use up the previously purchased product.

What Can Stores Do Instead?

- ***Instead of Single-use Plastic Bags*** – Encourage customers to bring their own reusable bags and make reusable, durable bags with stitched handles available for customers to purchase. Stores may also offer recyclable paper bags if they charge 10 cents per bag. Some small paper bags are exempt from that fee.
- ***Instead of Single-use Foam Food Service Products*** (expanded polystyrene) – Use durable, washable plates, cups, bowls, and trays that last for a long time. Or use paper cups, plates, bowls, and to-go containers, especially those made with post-consumer recycled content. Recyclable aluminum and plastic to-go containers are also available. Encourage customers to eat and drink “for here” using reusable and washable cups, bowls, and plates and support customers who bring their own to-go containers by giving them a discount based on the cost of a single-use to-go container.
- ***Instead of Plastic Straws*** – Go strawless, as many food service establishments have. Or provide paper or bamboo straws or sell or provide reusable stainless-steel straws. Businesses may provide plastic straws when a customer requests one.
- ***Instead of Plastic Stirrers*** – Offer washable silverware spoons or wooden stir sticks.

Frequently Asked Questions:

1. Q: What or who is considered a “store” and “food service establishment”?

A: State law under 10 V.S.A. § 6691 (15) states; ““store” means a grocery store, supermarket, convenience store, liquor store, drycleaner, pharmacy, drug store, or other retail establishment that provides carryout bags to its customers.’

State law under 18 V.S.A. § 4301 (8) states; ““food service establishment” means entities that prepare, serve, and sell food to the public, including restaurants, temporary food vendors, caterers, mobile food units, and limited operations as defined in rule.’

- 2. Q: Can any person or store sell a package or box of multiple expanded polystyrene food and beverage products like packages of foam cups or plates on a sales shelf?**
A: No, state law under 10 V.S.A. § 6696(a) states; “A person shall not sell or offer for sale in the State an expanded polystyrene food service product.”
- 3. Q: Can we sell boxes or multi-packs of single-use plastic carryout bags, plastic straws, or plastic stirrers?**
A: Yes. There is no prohibition on the sale of packages of plastic bags, straws or stirrers.
- 4. Q: Are there any exemptions where we can still provide plastic bags?**
A: Yes, exempt plastic bags include plastic bags provided for laundry, dry cleaning, or garments, including bags provided by a store to protect large garments, such as suits, jackets, or dresses; flower shops to cover flowers; and bags used by the customer inside the store to contain frozen foods, meat, or fish, or to package loose items like fruits, vegetables, nuts, coffee, grains, bakery goods, candy, greeting cards, or small hardware items.
- 5. Q: Are there any exemptions where I don't have to charge 10 cents for a paper bag?**
A: Yes. Paper bags that are not provided at the point of sale (not given at the check-out counter/registers) are exempt as are paper bags with a basis weight of 30 pounds or less and generally paper bags shorter than 10 inches. Also exempt are any paper bags used by pharmacies for medications and bags used by customers inside the store to package loose items such as fruits, vegetables, nuts, coffee, grains, bakery goods, candy, greeting cards, small hardware items, and bags to contain or wrap frozen foods, meat, or fish, or contain or wrap flowers.
- 6. Q: Are paper bags required to be made with recycled materials?**
A: No.
- 7. Q: We just purchased plastic carryout bags, plastic straws, plastic stirrers, and/or expanded polystyrene products to replenish my inventory. Can I still use these single-use products?**
A: If you purchased your single-use products prior to May 15, 2019 you have an additional year to use that inventory. After July 1, 2021, you will no longer be able to use these products purchased prior to May 15, 2019. However, plastic straws may be provided upon customer request.
- 8. Q: Can we still use expanded polystyrene to package raw meat and seafood?**
A: Yes, food establishments that package raw, uncooked, or butchered meat, fish, poultry, or seafood may continue to use expanded polystyrene for these purposes only.
- 9. Q: We receive food products from out of state that are packaged in expanded polystyrene. Are we allowed to continue selling these products?**
A: Yes, food or beverages that have been packaged in expanded polystyrene outside of Vermont (food being shipped from out-of-state manufacturers) may continue to be received and sold in Vermont.
- 10. Q: Is there a sales tax on the 10-cent fee for paper bags?**
A: The fee is a state mandated fee. There is no sales tax on that fee.
- 11. Q: Can we use a thicker plastic carryout bag, such as 2.25 mil or 4 mil thickness?**
A: No. All plastic bags used as carryout bags are banned.
- 12. Q: There are towns that have bag bans in effect or going into effect. Will those bag ordinances still stand?**
A: Any existing ordinances that have taken effect can stay in effect until July 1, 2020. On July 1, 2020 no municipal ordinance can be more onerous than Act 69 or 2019.

Background

On July 1, 2020, Vermont state law bans disposal of food scraps in the trash or landfills.

Food scraps include pre- and post-consumer food waste that is derived from processing or discarding of food and that is able to be used through one of the following options: food donation for people in need, animal feed, composting, or anaerobic digestion.

On July 1, 2020, trash haulers must offer food scrap collection services to non-residential customers and apartments with 4 units or more, unless another hauler is willing to provide that service.

Why? Keeping food scraps out of the trash saves landfill space and reduces greenhouse gas emissions. Reducing food waste saves resources. Food donation has nearly tripled since the law was passed.

What will enforcement look like for the food waste ban?

The Vermont Agency of Natural Resources (ANR) prioritizes outreach and compliance efforts on the largest producers of food waste and on complaints we receive. ANR has enforcement authority under 10 V.S.A. Section 8003(a) for solid waste laws and all of Vermont's 11 landfill disposal bans, which includes the food waste ban. ANR has consistently prioritized education and outreach on the food waste ban and has worked to ensure options exist for food scrap collection and drop-off. ANR has supported grant funding for low-cost/subsidized residential composting bins as a way to encourage cost savings through home composting. ANR does not sort through residential trash bags looking for recyclables or food scraps.

Residents

Residents are separating their food scraps into buckets or bins and either using local food waste drop-offs (like transfer stations) or curbside food scrap haulers, or composting at home.

Vermont state law allows residents who compost at home to dispose of meat and bones in the trash even after July 1, 2020.

Residents are NOT required to compost at home and can choose to bring food scraps to drop-off facilities or use curbside food scrap haulers. Residents can ask their trash hauler if they provide food scrap collection. Residents can find drop-off facilities and food scrap haulers at VTrecycles.com or by contacting their local solid waste management entity at 802recycles.com.

To learn how to prevent food waste and manage your food scraps, visit VTrecycles.com.

Businesses/Institutions

Businesses are donating edible food to food shelves and separating food waste into collection carts or dumpsters that food scrap haulers pick up and bring to composting facilities, farms, and digesters.

Vermont state law allows businesses/institutions with established food waste separation programs that include regular staff training to dispose of an insignificant amount of food waste.

The ANR [Solid Waste Program](#) considers the following to be examples of “insignificant”:

- Occasional, small amounts of food waste that are accidentally thrown in the trash.
- Disposing of small packages, such as one-ounce packets of food waste, that would be extremely time-consuming to de-package, and in small quantities or package sizes too small for depackaging machines.

Businesses/institutions with questions are encouraged to contact ANR [Solid Waste Program](#) via email or at 802-828-1138.

To learn how to prevent food waste and manage your food scraps, visit VTrecycles.com.

Commercial Haulers

More than 20 haulers offer food scrap collection and it’s currently required by law for bag drop haulers.

According to Vermont state law, commercial haulers are not required to offer collection of food scraps if another hauler provides collection services in the same area and has capacity to provide services to all customers.

Commercial haulers can visit VTrecycles.com for a list of food scrap haulers and the areas they serve.

Commercial haulers that want confirmation that another hauler will offer food scrap collection to customers in their area may contact the Vermont ANR [Solid Waste Program](#).

Information on how to haul food waste, food scrap separation signage for customers, and downloadable food scrap symbols, visit VTrecycles.com or contact the ANR [Solid Waste Program](#) via email or at 802-828-1138.

Waste Management & Prevention Division
Solid Waste Program
 1 National Life Drive, Davis 1, Montpelier, VT 05620
 (802) 828-1138 VTrecycles.com



ORGANICS DIVERSION

Leaf and Yard Debris- This program diverts more tons of material from the landfill at the Gleason Road Transfer Station than all others combined. In 2019 first three quarters, 1,7193.98 tons of brush were dropped-off, managed, and ground into biomass which is shipped to the McNeil Electric Generating plant in Burlington, VT. Landscaping companies utilize this program most, but some residents do as well.



Grinding brush

Leaves are sent to Vermont Natural Ag Products in Middlebury, VT. they are used as a carbon source for the soil recipes they make. About 236.25 tons of leaves were composted in this program in 2019. These programs have been very cost-effective and will be maintained in 2020.

Food Scraps- We collect food scraps from residential customers along with the recyclables, trash, and other programs at the Household Recycling Center. Any food scraps, including animal products, may be put in the food scrap bin, but paper and “compostable” containers may NOT be put in the bin. The fee is \$0.40 per gallon of scraps, which is equivalent to \$2 for a five-gallon bucket. Removing food scraps from garbage will reduce odor, save money, and create soil to benefit the environment.



A customer, John, dropping off food scraps

RECYCLING

The Gleason Road Transfer Station serves residents with the opportunity to drop off recyclables and know that they will become new products. Separating materials saves money for the program opposed to providing a single-stream container. This allows us to keep recyclable drop-off free for our customers. Transfer station attendants assist residents in handling, sorting and

2019 OUTREACH SUMMARY

The District provides free technical assistance with regard to proper disposal for any residents, businesses or municipalities in our district. We strive to make it easy for our members to dispose of materials in the most environmentally and fiscally responsible manner.

Through many forms of outreach, the District offers resources for waste reduction, reuse, recycling, organics composting and hazardous waste management. Some methods include our website at www.rcswd.com, a print newsletter, social media, event tabling, workshops and presentations.



Building a DIY compost tumbler; Photo Credit Jamie Snook

Starting July 1, 2020, all food scraps are banned from landfill disposal in Vermont, according to the Act 148: Universal Recycling Law. In order to prepare our members for this deadline, we are focusing on food waste reduction and diversion opportunities for residents and businesses. We help direct them to the many educational resources provided by state and federal agencies, and non-governmental organizations. RCSWD also has several of our own tailored resources such as a list of commercial food scrap haulers, a backyard compost information packet, and a [food donation web page](#).

RCSWD is required to contact a certain number of businesses and schools each year as part of our Solid Waste Implementation Plan. We exceeded those expectations in 2019, and plan to do so again in 2020. Schools are a priority, as educating youth has a significant positive impact on the future of society. We make sure to advertise on our social media, and our website in some cases, when a business or school does a great job at diverting materials from the trash. If you know of one, please send an email to carld@rcswd.com so we can highlight them!



*How will you divert food scraps from the trash?
Watch our latest video on Facebook for more information.*

RESIDENTIAL OUTREACH

Our main service to residents is the sale of backyard composting equipment at a significant discount; these include countertop food scrap collectors (Kitchen Scrappers), Soil Saver composters, and Green Cone digesters. In 2019, we have sold 13 Kitchen Scrappers, 63 Soil Savers and 17 Green Cones. In addition, we hosted two backyard composting workshops, and gave 6 presentations to interested community groups.

In order to prepare for the food scrap landfill ban, we will host a backyard composting workshop in each town in the spring of 2020. Check in on our website, social media, and your local Front Porch Forum to find out when and where yours will be!

SCHOOL OUTREACH



Clarendon Elementary School food scrap collection

Out of the 28 schools in our district, 7 are already diverting food scraps from the trash. Several others separate food from trash in the cafeterias in preparation, but are lacking a contract with a hauler to pick up the scraps for composting. Our outreach coordinator worked directly with 7 schools this year to help improve their materials management processes. Each principal and superintendent in our district were notified of the Universal Recycling Law requirements and our free assistance offered.

Starting and maintaining a compost program at school requires participation and buy-in from every stakeholder. Interested students, parents, teachers and staff should reach out to the RCSWD to make a plan for implementing one as soon as possible.

BUSINESS OUTREACH

RCSWD partners with the Solid Waste Alliance Communities (SWAC) to notify food scrap generating businesses of Act 148. Currently, any establishment within 20 road miles of a compost facility that produces over 1/3 ton of food scraps per week must not put food in the trash. This includes some small restaurants, such as Denny's in Rutland, which began composting food scraps in the summer of 2019.

RCSWD and SWAC contacted over 100 businesses by phone, email or in-person in 2019. At least 75 of the more than 600 businesses in our districts already divert food scraps from the trash. If you want to see your workplace improve waste diversion practices, contact the Rutland County Solid Waste District!



Food scrap totes at Denny's restaurant

Other References:

Organic Material: <https://dec.vermont.gov/waste-management/solid/materials-mgmt/organic-materials>

Recycling: <https://dec.vermont.gov/waste-management/solid/materials-mgmt/recycling>

Plastic Bags: <https://dec.vermont.gov/content/plastic-bags>

Construction & Demo Waste: <https://dec.vermont.gov/waste-management/solid/materials-mgmt/construction-waste>

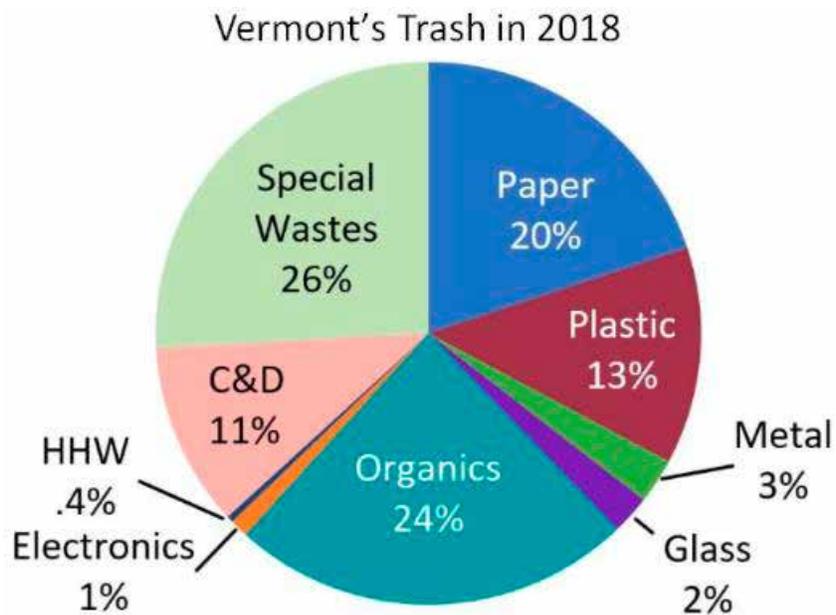
Tires: <https://dec.vermont.gov/content/tires>

Safe Disposal of Sharps: <https://dec.vermont.gov/content/safe-disposal-sharps>

Household Hazardous Waste: <https://dec.vermont.gov/waste-management/solid/materials-mgmt/HHW>

Product Stewardship: <https://dec.vermont.gov/waste-management/solid/product-stewardship>

Vermont's Universal Recycling Law: <https://dec.vermont.gov/waste-management/solid/universal-recycling>



Source: Vermont 2018 Waste Characterization Study; DSM Environmental 2018. "C&D" stands for Construction and Demolition Debris. "HHW" stands for Household Hazardous Waste. "Special Wastes" includes all other categories.





www.rcswd.com

(802) 775-7209

DISTRICT SERVICES TO TOWNS

SOLID WASTE PLANNING

Administrative, negotiations, reporting, monitoring, enforcement and awareness/information dissemination associated with achieving the solid waste goals that communities would otherwise have to undertake individually.

- Quarterly Reports
- Transfer Station Certifications
- Operation of the [Regional Transfer Station](#)- any district-town residents may use at our permit price
- Household Hazardous Waste Management (year round program)
- Program-based data collection (e-waste, textiles, books, etc)
- Attendance and participation in solid waste meetings, forums, workshops, and initiatives
- Hauler licensing and compliance enforcement

PROGRAM DEVELOPMENT

Program development and implementation of initiatives set out in the District solid waste implementation plan that meets state goals which include:

- Pursuing grant funding
- Mobile [Hazardous Waste Collections](#) at Town Transfer Stations
- Waste diversion programs, such as: Electronics, Textiles, Food Scraps and Leaf/Yard Organics, Asbestos management, Hardcover Books, Construction and Demolition Debris, Hazardous Wastes (Chemicals, Batteries, Mercury-containing bulbs and devices, Paint, Pesticides, etc.)
- Revenue sharing- Metal and recycling
- Beneficial reuse of- Tires Asphalt, Brick, Concrete, Clean Sheetrock

EDUCATION & OUTREACH

The following programs are available to in-district residents, municipalities, and organizations upon request:

- Technical Assistance regarding Waste Diversion and Management- for [Schools](#), Businesses, Community Groups and [Events](#)
- Presentations and Meeting Facilitation
- Tabling with information at events
- Educational Promotions- [Disposal A - Z List](#); Highlight organizations with outstanding programs on website and social media
- [Tours of the Material Recovery Facility](#) (Recycling Facility) and Programs at Regional Transfer Station
- Monthly Electronic newsletter

Rutland County Solid Waste District 2020 HHW Rural Collection Schedule



Gleason Road HHW facility is open Mon-Sat (7am -3pm)

2020 HHW RURAL COLLECTION SCHEDULE

APRIL 11, 2020	CASTLETON 8:00AM - 10:00AM	POULTNEY 11:00PM - 1:00PM
APRIL 18, 2020	MT. HOLLY 8:00AM - 10:00AM	KILLINGTON 11:00AM - 1:00PM
APRIL 25, 2020	BRANDON 8:00AM - 10:00AM	PITTSFORD 11:00AM - 1:00PM
MAY 2, 2020	PROCTOR	11:00AM - 2:00 PM
MAY 9, 2020	DANBY/MT. TABOR @ DANBY T.S 8:00AM - 10:00AM	WELLS 11:00AM - 1:00PM
MAY 16, 2020	WALLINGFORD 8:00AM - 10:00AM	CLARENDON 11:00AM - 12:30PM
MAY 30, 2020	CASTLETON 8:00AM - 10:00AM	POULTNEY 11:00AM - 1:00PM
JUNE 20, 2020	BRANDON 8:00AM - 10:00AM	PITTSFORD 11:00AM - 1:00PM
JULY 18, 2020	CASTLETON 8:00AM - 10:00AM	POULTNEY 11:00AM - 1:00PM
JULY 25, 2020	IRA 8:00AM - 10:00AM	WEST RUTLAND 10:30 AM - 1:00PM
AUG 8, 2020	DANBY/MT. TABOR @ DANBY T.S 8:00AM - 10:00AM	WELLS 11:00AM - 1:00PM
AUG 29, 2020	IRA 8:00AM - 10:00AM	WEST RUTLAND 10:30AM - 1:00PM
SEPT 12, 2020	MT. HOLLY 8:00AM - 10:00AM	KILLINGTON 11:00AM to 1:00PM
SEPT 26, 2020	DANBY/MT. TABOR @ DANBY T.S 8:00AM - 10:00AM	WELLS 11:00AM - 1:00PM
OCT 3, 2020	PROCTOR	11:00AM - 2:00PM
OCT 10, 2020	WALLINGFORD 8:00AM - 10:00AM	CLARENDON 11:00AM - 12:30PM
OCT 17, 2020	BRANDON 8:00AM - 10:00AM	PITTSFORD 11:0AM - 1:00PM

Questions call: 802-775-7209; or 802-770-1333 or
visit www.rcswd.com

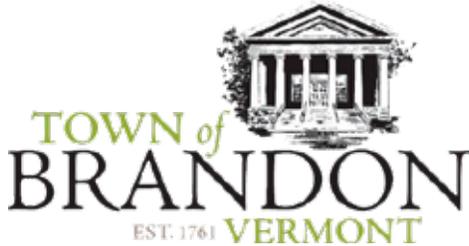


RCSWD Tonnage - 2019



DISTRICT TOWNS PROFILES

Include Brandon, Castleton, Clarendon, Damby, Hubbardton, Ira, Killington, Mendon, Mt. Holly, Mt. Tabor, Pittsford, Poultney, Proctor, Rutland City, Wallingford, Wells, and West Rutland.



Brandon

Town Manager: David J. Atherton Phone: 802-247-3635 ext. 210

Transfer Station Phone: 802-772-5224

The Brandon Transfer Station is located at 31 Corona Street and is operated by Wyman's Timber Harvesting & Services.

Normal Hours of Operation:

- Tuesday – 1:00 pm to 6:00 pm
- Thursday – 1:00 pm to 6:00 pm
- Saturday – 7:30 am to 12:00 noon

Price: \$1.50 per bag up to 10 lbs; over 10 lbs add \$.18 per pound

No Charge for zero-sort (co-mingled) recycling

More at <https://www.townofbrandon.com/departments/transfer-station-recycling/>

Also, at the Rutland County Solid Waste District <https://www.reswd.com/>. The Recycle hot line is 802-773-4083





Castleton

Town Manager: Michael A. Jones Phone 802-468-5319 ext. 203

The Castleton Transfer Station located at 393 Staso Road serves all of Castleton and Hubbardton. A new permit is required each year on July 1. The permit fee for the first vehicle is increasing beginning 7/1/2019 from \$30.00 to \$50.00. The second vehicle permit is \$20.00. A third vehicle remains the same at \$10. Permits are valid from July 1 to June 30 of each year. For questions about fees or recycling call 802-468-3005. If there is no answer, please leave a detailed message and a phone number. The Transfer Station is staffed by two full time employees.

To use to the Transfer Station, you must own property in either Castleton or Hubbardton and have a valid Transfer Station permit affixed to your vehicle. Vehicle permits are available for purchase at the Transfer Station for Castleton residents and at the Town Clerk's Office for Hubbardton residents. Bag stickers are available at the Castleton Transfer Station, Hubbardton Town Clerk's, Prunier's Market, Beverage King and Castleton Deli. The fee is \$20 for a sheet of 10 or \$2.00 per sticker. For a sheet of \$1.00 sticker the price is \$10.00. Temporary day passes are \$2.00 and can be purchased onsite.

More at <https://www.castletonvermont.org/transfer-station>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Clarendon

1577 Route 7B Central phone: 802-775-9650

Punch cards: \$10.00 or \$20.00 (available for purchase from Town Clerk with cash or check or at the transfer station with a check)

Window Stickers: \$3.00 (available for purchase from Town Clerk with cash or check)

Kitchen bag: One punch

30-gallon bag: Two punches

Over 30-gallon bag: Three punches

One punch is equal to \$1.00

Tuesday 10:00 AM to 5:00 PM

Thursday 10:00 AM to 5:00 PM

Saturday 8:00 AM to 1:00 PM

Zero sort now available

Casella Zero Sort Recycling: <http://www.casella.com/what-we-do/recycling/zerosort-recycling>

Rutland County Solid Waste: <http://dec.vermont.gov/waste-management/solid>

Universal recycling page: <http://dec.vermont.gov/waste-management/solid/universal-recycling>

The transfer station now has a container for composting. Here are some composting tips: [memo](#)

2018 Household Hazardous Waste Schedule: <https://www.rcswd.com/wp-content/uploads/2019/12/HHW-Collection-Sched-2020.pdf>

Citizens of the Town of Clarendon are reminded that construction waste, including all treated and/or painted wood, may not be burned at the Transfer Station.

More at https://www.clarendonvt.org/transfer_station.html

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Danby

Town Offices phone 802-293-5136

Garbage collection at the Danby Town Garage: hours are Monday, Wednesday and Saturday 7 am – 4 pm, closed on Holidays.

More at <https://www.danbyvt.org/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Hubbardton

Town Office: 802-273-2951

The Castleton Transfer Station located at 393 Staso Road serves all of Castleton and Hubbardton. A new permit is required each year on July 1. The permit fee for the first vehicle is increasing beginning 7/1/2019 from \$30.00 to \$50.00. The second vehicle permit is \$20.00. A third vehicle remains the same at \$10. Permits are valid from July 1 to June 30 of each year. For questions about fees or recycling call (802) 468-3005. If there is no answer, please leave a detailed message and a phone number. The Transfer Station is staffed by two full time employees.

To use to the Transfer Station, you must own property in either Castleton or Hubbardton and have a valid Transfer Station permit affixed to your vehicle. Vehicle permits are available for purchase at the Transfer Station for Castleton residents and at the Town Clerk's Office for Hubbardton residents. Bag stickers are available at the Castleton Transfer Station, Hubbardton Town Clerk's, Prunier's Market, Beverage King and Castleton Deli. The fee is \$20 for a sheet of 10 or \$2.00 per sticker. For a sheet of \$1.00 sticker the price is \$10.00. Temporary day passes are \$2.00 and can be purchased onsite.

More at <https://www.castletonvermont.org/transfer-station>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Ira

Town Clerk: Karen Davis Phone 802-235-2745

More at <https://townofira.com/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Killington

Phone Number: 802-422-4499 Staff: Santos Ramos

Hours: Winter (November 2, 2019 to March 30, 2020)
Saturday & Monday 8:00 a.m.-4:00 p.m.
Sunday 8:00 a.m.-12:00 p.m.

Summer (April 4, 2020 to November 1, 2020)
Saturday & Monday 8:00 a.m.-2:00 p.m.

Services:

1. Collection & transfer of solid waste deposited by residents and property owners of the Town. (Windshield sticker & punch card needed--download rate schedule below)
2. Recycling Center for residents and property owners of the Town. (Free with windshield sticker)

If you need to dispose of solid waste outside the normal operating hours of the Transfer Station or have construction & demolition debris or other non-acceptable waste, residents and property owners of Killington can go to the **Rutland County Solid Waste District Transfer Station & Drop-off Center** located on **Gleason Road** in **Rutland**. Follow this link ([RCSWD](#)) for pricing and hours of operation. For more information on disposal of hazardous household waste, follow this link ([HHW](#)).

NEW! - Zero Sort Recycling. See information flyer below.

More at https://www.killingtontown.com/index.asp?Type=B_BASIC&SEC={096A075B-FF92-40D6-879F-F66448C0863C}

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Mendon

Town Administer: Sara Hebert Tully Phone: 802-772-1662 ext. 2

More at: <http://www.mendonvt.org/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Mount Holly

Town Office: (802) 259-2391

Fall/Winter Hours: Saturday 8:00 a.m. – 2:00 p.m. Sunday 9:00 a.m – noon

Summer Hours: Saturday 8:00 a.m. – 2:00 p.m. and Wednesday 4:00 p.m.– 7:00 pm.

The Transfer Site is located on Sharon Lane, just off Gates Road.

Dump stickers may be purchased at the town office during office hours or by mail. Those choosing to purchase by mail please include a self-addressed, stamped envelope with your order or add 50 cents for postage.

[Important Information on Solid Waste Sticker Sales](#)

[Transfer Station User Guide](#)

[Special Waste Disposal Fees](#)

More at <http://www.mounthollyvt.org/town-services/transfer-station/>

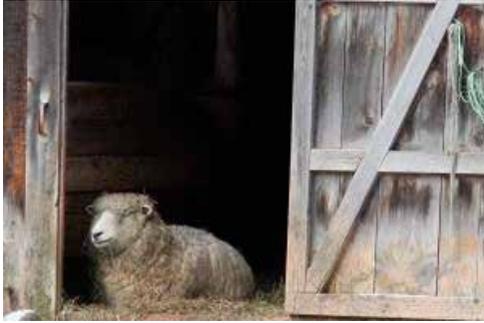
Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Mount Tabor

Town Office phone: 802-293-5282

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Pittsford

Town Manager: John Haverstock Phone: 802-483-6500

HOURS OF OPERATION:

WEDNESDAY 3:00 PM TO 6:00 PM

SATURDAY 8:00 AM TO 3:00 PM

Operations at Pittsford's Transfer Station, where garbage can be taken and recyclables disposed of, are run by a collection of part-time staff. Running the new hours of operation from Wednesdays 3:00 pm to 6:00 pm and Saturdays from 8:00 am to 3:00 pm are Wayne Giard and Robert "Bobby" Fallon.

The Town is pleased to report that the Transfer Station is now accepting used batteries and cell phones for recycling (in a separate, dedicated container). Just bring your item(s) to the attention of the attendants and they will help you drop them in the cardboard box in the proper way. It is quick and easy and earth-friendly!!!

Check out these links describing State law on the handling of garbage and recycling on the local level:

- Solid Waste page: <http://dec.vermont.gov/waste-management/solid>
- Universal Recycling page: <http://dec.vermont.gov/waste-management/solid/universal-recycling>

[Watch this youtube video on Universal Recycling!](#)

Click [here](#) for tips on composting.

State law requires that we begin to divert food scraps from garbage by July 1, 2017... Interested in putting those food scraps to good use while backyard composting? [Check out this quick tutorial.](#)

[Click here to take a brief survey about Recycling in this area.](#)

More at <https://pittsfordvermont.com/departments/transfer-station-and-recycling/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083

TOWN OF Poultney Vermont

HOME OF THE GOOD LIFE

Poultney

Town Manager Paul A. Donaldson Phone: 802-287-9751

More at <https://www.poultney.vt.gov/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



TOWN OF
Proctor
VERMONT



Proctor

Town Manager: Stan Wilber Phone: 802-459-3333

More at <http://proctorvermont.com/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Rutland City

Mayor: David Allair Phone 802-773-1800

Please call Rutland County Solid Waste at 802-775-7209 for answers to these questions.

More at <https://www.rutlandcity.org/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Wallingford

Town Administrator: Sandi Switzer Phone 802-446-2872

Hours: Monday: Noon – 5:00 PM Wednesday: Noon – 5:00 PM Saturday: 8:00 AM – Noon

Attendants: Jim Regula and Art Nemeth

Wallingford Transfer Station 90 Waldo Lane Wallingford, VT 05773 802-446-2524

ATTENTION PARENTS FOR YOUR CHILD’S SAFETY, PLEASE HAVE THEM REMAIN IN THE VEHICLE AT ALL TIMES

Transfer Station Fees 2019

Stickers for Vehicles

Vehicles entering the transfer station must display municipal stickers. Stickers may be purchased at Town Hall or the Transfer Station at a cost of \$3 each. Must provide proof of residency.

Punch Cards

Property owners will receive a 50- and a 20-hole punch card with their property tax bills. Additional cards may be purchased at the Transfer Station or Town Hall at a cost of \$20 and \$50 each.

Stickers are NOT accepted.

Food Scraps

The Wallingford Transfer Station accepts residential food scraps.

Items allowed in the food scrap bin: vegetables and fruit peels, dairy products, meat, fish, bones, bread, rice, pasta, tea bags, grounds, filters, eggshells and soiled napkins.

NOT allowed in the food scrap bin: cans, bottles, glass, paper products, cardboard, plastic bags, Styrofoam, disposable cups or cutlery, shrink wrap, oil and grease, pet or human waste, hazardous materials.

For more information regarding composting at your home, click [here](#). Rutland County Solid Waste District sells residential compost bins for \$40. For more information, visit <http://www.rcswd.com/>, or call 802-775-7209.

Hazardous Household Waste

Rutland County Solid Waste District sponsor's Household Hazardous Waste days at the transfer station each year. In 2020, you may bring your hazardous waste free of charge to the transfer station on Saturday, May 16 and Saturday, October 10 from 8:00 a.m. to 10:00 a.m.

For a list of accepted household hazardous waste, click [here](#).

Zero Sort

The Wallingford Transfer Station has Zero Sort recycling, so you no longer have to sort your recyclables. Just drop all your [recyclables](#) into in the Zero Sort bin.

E-Waste

Residents may bring electronic waste to the Transfer Station and place in the appropriate bins in the shed. For a list of accepted items, click on [here](#).

Vermont's Universal Recycling Law (Act 148)

The Vermont Legislature unanimously passed the Universal Recycling Law in 2012, which bans disposal of recyclables (metal, glass, plastics #1 and #2, paper and cardboard) by July 1, 2015; leaf and yard debris and clean wood by July 1, 2016; and food scraps by July 1, 2020.

For more information about Act 148, visit the Department of Environmental Conservation's web site at <http://dec.vermont.gov/waste-management/solid/universal-recycling>.

Yard Waste

Residents may bring leaves as well as yard waste under 1-inch in diameter to the transfer station on Saturdays. Yard waste fees: \$2 per 30-gallon bag, \$30 per yard.

Leaves must be in compostable/biodegradable bags. Bags may be purchased at the transfer station (\$1 for 2 bags) or at supply stores like Home Depot (remember, bags must be biodegradable/compostable). Brush, limbs and other yard debris must be no larger than 1-inch in diameter. See Transfer Station attendants to pay fees before dropping off yard waste in the designated area.

The town of Wallingford belongs to the Rutland County Solid Waste District. Therefore, residents may also bring yard waste to the RCSWD Transfer Station on Gleason Road in Rutland. The district accepts leaves and grass, plus brush up to 24 inches in diameter and unlimited length for nominal fees. The leaves and grass clippings are used in a food waste compost program. The brush is chipped and sold to a biomass facility for the generation of electricity. Screened composted materials is available as a ready-for-the-garden finished product at \$20.00 per ton (subject to availability).

Trash Burning Trash burning is illegal in Vermont. The state's Agency of Natural Resources has a public education effort called "Don't Burn Vermont" to inform Vermonters about the harmful effects of trash burning, the penalties for violating the law, and low cost and convenient alternatives. You can find out more by visiting their website at www.dontburnvt.org or calling 802-241-3840.

Free Hardcover Book Recycling Offer the RCSWD and GotBooks.com are sponsoring a free hardcover book recycling program. Any Wallingford resident, organization or business may bring to the Gleason Road Recycling Depot hardcover books for recycling at no charge. The books can be dropped off on Tuesdays, Thursdays and Saturdays when the Recycling Center is open. There is a box trailer on site where residents can put their books. For more information, contact the RCSWD at 775-7209.

NO ENCYCLOPEDIAS, LAW BOOKS, MEDICAL JOURNALS PLEASE!

More at <https://www.wallingfordvt.com/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



Wells

Town Clerk/Treasurer Nora Sargent Phone 802-645-0486

The Wells Transfer Station is located on Bull Frog Hollow Road. Transfer Station permits and punch cards are available for residents with 911 addresses in Wells. The purchase of a Transfer Station Permit from the Transfer Station by CHECK ONLY. The fee is \$40.00 per vehicle. Punch Cards are required in order to dump garbage.

CLOSED ALL MAJOR HOLIDAYS

Transfer Station Summer Hours (Memorial Day Weekend-Columbus Day Weekend)

Wednesdays, Saturdays, & Sundays: 10:00 am – 2:00 pm

Transfer Station Winter Hours (Columbus Day Weekend-Memorial Day Weekend)

Wednesdays & Sundays: 10:00 am – 2:00 pm

We will check to make certain that only Wells generated trash & recycling is taken to the transfer station. Nothing from out of town is allowed. This will be enforced, and punch cards revoked. If you move out of town, you forfeit your privileges.

Anything that goes in bulky waste can be paid by checks or using punches. It is up to the attendant's discretion on fees charged.

Zero-sort recycling is now available, and recycling is required, all boxes must be broken down. All trash must be BAGGED. **Garden plastic and boat wraps are NOT accepted as recycling.**

Composting starts July 1st, 2017. In the Town of Wells Composting Bin, WE ACCEPT:

- Fruits
- Veggies
- Coffee Grounds, Filters, Tea Bags
- Egg Shells

More at <https://wellsvt.com/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



WEST RUTLAND
VERMONT

West Rutland

Town Manager Mary Ann Goulette Phone 802-438-2263

More at <https://www.westrutlandtown.com/>

Also, at the Rutland County Solid Waste District <https://www.rcswd.com/>. The Recycle hot line is 802-773-4083



2019 Permitted Commercial Hauler's

** No Permit
@ non responsive

Company Name	Address	Town	State	Zip
Wyman Frasier	114 Wyman Rd	Brandon	VT	05733
VT Natural Ag Products	297 Lower Foote Street	Middlebury	VT	05753
Van Denton & Sons	64 Paint Works Rd	Brandon	VT	05733
TTT Trucking	437 Vernon Street	Brattleboro	VT	05301
Town of Castleton	PO Box 727	Castleton	VT	05735
TNT Trucking	498 Stratton Rd	N. Clarendon	VT	05759
Seguin Services, LLC	PO Box 314	Fair Haven	VT	05743
Rutland Rubbish	25 Meadow Street	Rutland	VT	05701
Ruggiero Trash Removal	PO Box 434	Saxtons River	VT	05154
Richard McKirryher Hauling	1510 East Pittsford Road	Rutland	VT	05701
Red Duck Refuse Removal	10 W Park Road	Killington	VT	05751
RCSWD	2 Greens Hill Lane	Rutland	VT	05701
R&R Waste Services	134 Stratton Rd	N. Clarendon	VT	05759
PTMS**	967 Kendall Hill Rd	Brandon	VT	05733
Peterson Enterprises	PO Box 434	Killington	VT	05751
Patch's Refuse Removal	PO Box 86	Mt. Holly	VT	05758
National	36 Elm St	Rutland	VT	05701
Mr. Bults, Inc.	PO Box 846	Newport	VT	05855
Mike Hance Trucking	3059 Walker Mountain Road	West Rutland	VT	05777
Myers Container Services	PO Box 38	Winooski	VT	05404
Kiernan Property Maintenance	67 Engrem Ave	Rutland	VT	05701
Hubbard Brothers**	PO Box 315	Rutland	VT	05702
Grassmasters **@	PO Box 1366	Rutland	VT	05701
Grady & Sons	1 Brookside Mobile Home Park	Rutland	VT	05701
G&D Multi Services	106 Forest St	Rutland	VT	05701
Fabian Earth Moving	1409 Pleasant St	West Rutland	VT	05777
East Coast Rubbish Removal**	37 Water Street	Rutland	VT	05701
Earth Waste Systems	49 Wales St	Rutland	VT	05701
Casella Waste Management	442 Clarendon Ave	West Rutland	VT	05777
Brad Keith Services	PO Box 341	Pittsford	VT	05763
B. Fredette Trucking	Box 1771 Station-A	Rutland	VT	05701
ALVA Waste Services	PO Box 478	Springfield	VT	05156
Abel Waste	81 Harrison Av	West Rutland	VT	05777
Ace Carting	PO Box 790	Clifton Park	NY	12065
Abanaki Inc.	3036 US Route 7	Pittsford	VT	05763
A.B.L.E Waste Management	1515 Lynds Hill Road	Plymouth	VT	05056
1-800 GOT JUNK	397 Patchen Road Suite 3	South Burlington	VT	05403

Transfer Station in Rutland County Certification Status

Facility Name	EPA ID Number	SWMF ID # Number	DEC Project Number	Quarterly Reports	Plan Accepted	Certification Good through
Public Facilities						
Brandon TS	VTR000502377	RU081	RU97-128	Jan /April /July /Oct	yes	6/20/2024
Castleton TS	VTR000514836	RU101	RU95-0057	Jan /April /July /Oct	yes	1/1/2029
Clarendon TS	VTR000514828	RU131	RU95-0352	Jan /April /July /Oct	yes	6/30/2028
Danby TS	VTR000514729	RU151	RU96-0085	Jan /April /July /Oct	yes	12/31/2023
IRA	VTR000514844		**	Jan /April /July /Oct		
Killington TS	VTR000514810	RU761	SJ96-0100	Jan /April /July /Oct	yes	12/31/2021
Mt. Holly TS	VTR000522862	RU043	RU00-0080	Jan /April /July /Oct	yes	3/31/2022
Mt. Tabor TS		RU501	RU98-0023	Jan /April /July /Oct	yes	12/31/2020
Pittsford TS	VTR000514752	RU461	RU95-0201	Jan /April /July /Oct	yes	12/31/2021
Poultney TS	VTR000514802	RU581	RU95-0083	Jan /April /July /Oct	yes	12/31/2021
Proctor TS	VTR000514794	RU601	RJ91-0003.01	Jan /April /July /Oct	yes	3/31/2024
RCSWD TS	VTR000005223	RU623	RU96-0107	Jan /April /July /Oct	yes	3/31/2022
RCSWD MRF	VTR000520494	RU003	RU02-0007	Jan /April /July /Oct	yes	12/31/2021
Wallingford TS	VTR000508218	RU901	RU96-0027	Jan /April /July /Oct	yes	12/31/2021
Wells TS	VTR000514737	RU921	RU95-0355	Jan /April /July /Oct	yes	12/31/2029
West Rutland TS	VTR000508952	RU990				

**No transfer station uses RCSWD TS

Financial Reports

- 2020 Budget Plan
- 2018 Independent Audit



2020 Budget Plan

Attached please find the proposed general FY2020 budget plan and Materials Recovery Facility budget plans. Each of these budgets are balanced. These proposed budget plans' where reviewed by the Board of Supervisors at on October 9, 2019, November 6, 2019, and December 4, 2019. The Board of Supervisors approved the budget plan for a duly noticed public hearing scheduled on December 26, 2019 at 6:30pm. The budget was then approved by the meeting of the Board of Supervisors on January 8, 2020. Please consider within the budget narrative, the budget summary and budget detail sections for a comprehensive understanding of the Districts operations.

Budget Plan Details

GENERAL FUND

Major Projects this year include a Stormwater Project on the property of the MRF, Stormwater/wetlands project at the Gleason Road transfer station and replacing the circa 1975 Kamatsu 200 Excavator. Cost for these projects have been budgeted \$60,000, \$50,000 and \$125,000 respectively. The excavator will be paid from unreserved fund balance within the budget. Cash from unreserved fund balance in the amount of \$150,000 will be paid to member towns on a proportional basis. Total staff lines include a 2% COLA. The part-time Outreach program position will be full-time to further services to district towns pursuant to Act 148. Total staff cost has decreased 7.8% from last years budget, due to turnover and three senior staff retiring.

There is a 1.8% increase over last year's budget, if you back out the excavator. This off-set gives a budget of \$2,085,066 or an 8.3% increase over last years budget. This does not include \$150,000 back to the towns. This amount was voted on by the BOS in December. These funds will come from unreserved fund balance. Total anticipated expenditures are \$2,235,066. Anticipated revenues are \$2,085,006.

The Materials Recovery Facility (MRF) balanced budget is \$85,317.

Within this year's budget plan format, you will see columns on the 2018 budget, the 2018 actual, the 2019 Budget, the 2019 actual to October 31, 2019 and the proposed 2020 budget with percent change and a notes column. The most noticeable changes in this year's budget will include a note indicating what it is. These notes will also be indicated in this narrative by program, (Administration, Recycling, C&D, HHW, Food waste, Transfer Station, MRF) and a proportional perspective of total expenditures (pie chart).

More Beyond the Notes:

ADMINISTRATIONS

Revenue

- General Revenue include what is received from First Light Fiber lease space, from Casella for an old baler, sale of books, and propane tanks.
- Grants include funds from the State for our SWIP grant which offsets cost associated to HHW.
- Tipping surcharges includes \$19.97 a ton for trash within the district. There is no proposed increase for 2020.
- Weighing includes what is received at the MRF for weighing trucks for the police departments and private haulers.

Expense

- Legal fees are budgeted at \$13,000 this year. This could be much higher and a high risk.
- Dues, subscriptions & meetings went up slightly to include additional training for new employees.
- Property and Liability includes changes that were not considered in some time.

- MRF utilities and repairs include water & sewer, Insurance, repairs, and \$60,000 to mediate stormwater issues mandated by the state to come into compliance. Mediation could be more depending on what is in the State new standards not yet in place.
- Website cost include additional funds to upgrade its functionality and enhance outreach coordination with district towns.

RECYCLING

This program can be volatile based upon current markets. Inputs of specific materials may determine operational adjustments if losses increase. On going review of operations, if warranted, may include price adjustments at the Gleason Road transfer station

Revenue

- This program is barely sustaining itself due to market conditions.
- District Town Recycling includes recycling material brought in from town separate from the district based on the market.
- The yard waste program includes revenue from Burlington Electric for the ground material and from local sources.
- The Backyard Compost Program includes sale of compost bins and kitchen scrappers. Historically this program has been almost non-existing in practice. In July 1, 2020 Vermont law requires that this material will not be allowed in landfills. When the demand increases its cost will need to off-set expenses.

Expense

- Recycling Pulls Towns – This is the cost associated with the pull of boxes from the Towns to the MRF.
- Town Recycling Profit refers to revenue given back to the Towns after all cost have been paid. This is market driven.
- Processing Fee is what the District pays for sorting out recyclables at the MRF. Increased cost is associated into the CPI.
- Yard Waste Expense is the cost associated with having a vendor grind the brush and clean wood, then haul it away.
- Compost Expense is to purchase composters.
- Education includes promotion of issue related to ACT 148 to the general public.

CONSTRUCTION & DEMOLITION

Revenue

- This is level funded revenue source.

Expense

- This includes a level funded expense.

- The replacement of the excavator has been added to this program. This could be done better within a Capital Improvement Program (CIP). Payment for this equipment will come from unrestricted fund balance.

HOUSEHOLD HAZARDOUS WASTE

Revenue

- This has level funded revenue source

Expense

- This program historically runs at a high deficit which provides a very high value to member towns. This includes an freon, e-waste collection. Also, the HHW collection facility open six days a week from 7:00am to 3:00pm. It also includes out-reach to each member towns thirty-two (32) times in 2020.

FOOD WASTE

Pursuant to Vermont Law, starting July 1, 2020 all food wastes shall be recycled and diverted from landfills. It is expected that this material will increase this year.

Revenue

- Revenues include sales received at the transfer station. It is currently \$ 0.40 per gallon.

Expense

- Expenses include the cost to process food waste. This may change with changes in volumes received. This program essentially should pay for itself.

TRANSFER STATION

The Fees Schedule to increase the minimum scale fee, and other items for out-of-district and for those that don't have a permit, to include commercial organizations, should be looked at to minimize expenses. Currently in several programs, in which it is costing users much less than what it is costing us to process it.

Revenue

- Transfer Station Fees includes general revenue received over the scales from the general public without the surcharge fee.
- Transfer Station C & D Lower is material that goes out strictly as trash.
- Sale of Metal market has also been in decline.
- Capital Replacement includes monies (\$125K) from the unreserved fund balance to replace the very old excavator and further work at Gleason Road.

Expense

- Capital Expense line includes \$50,000 for work in mitigating ongoing wetlands and stormwater issues. This work is expected to be completed this year. When it is completed, visitors to the transfer station will see an improved entrance.

MATERIAL RECOVERY FACILITY

Revenue

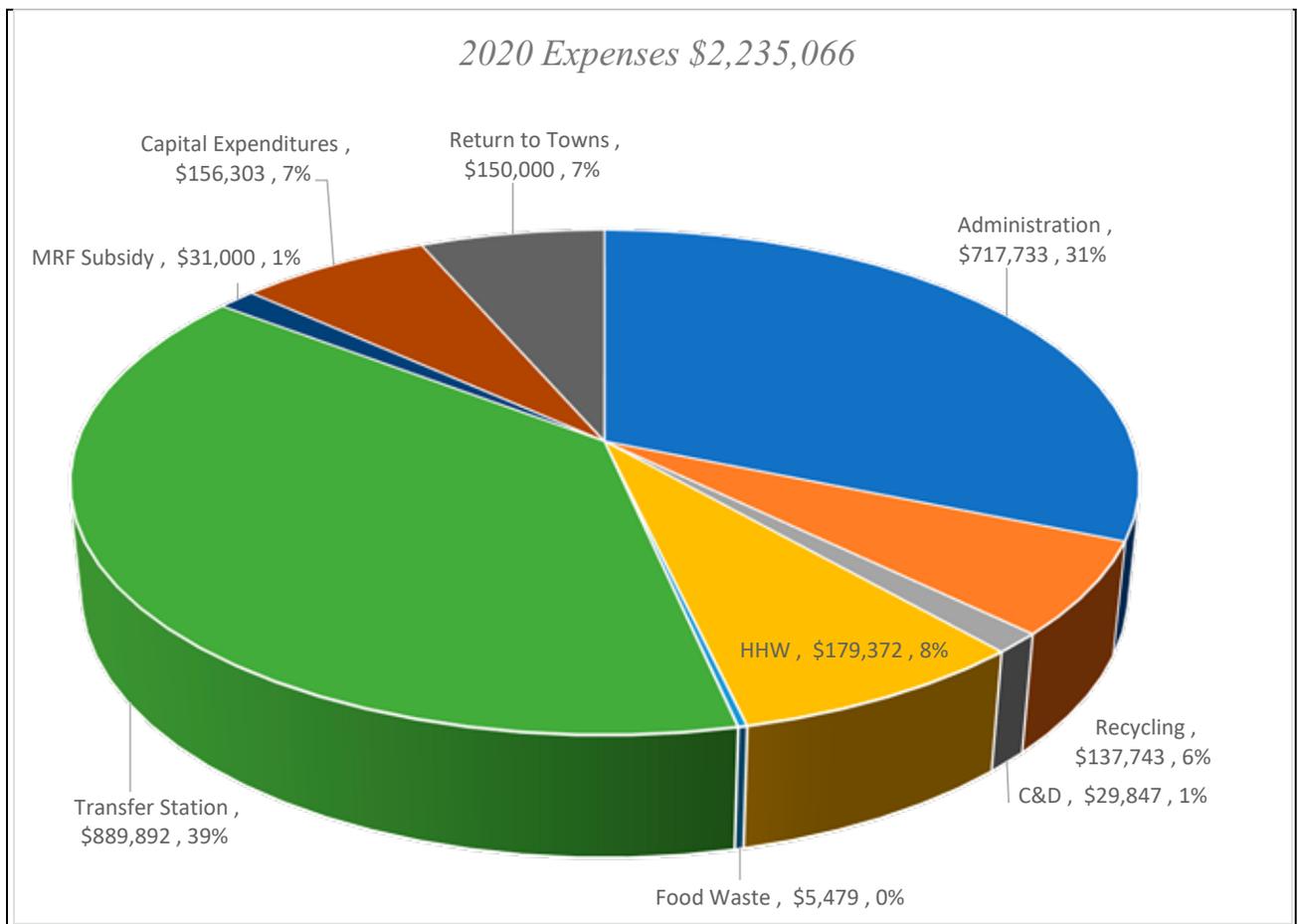
- Rent Income included deferred revenue from leasing the facility.
- Other Financing Source includes adjustment in insurance.

Expense

- Are self-evident by line. And is a balanced budget.

A PROPORTIONAL VIEW

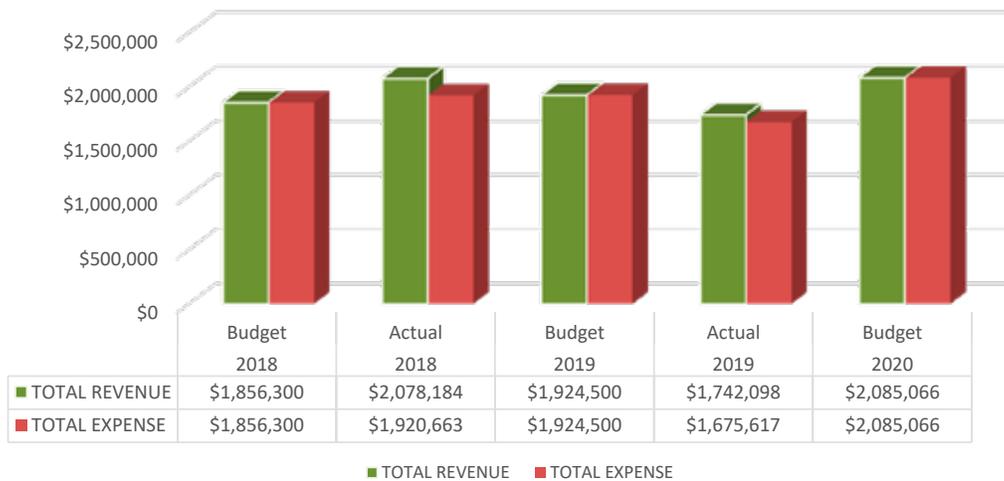
All expense programs are represented in the 2020 expenses pie chart by category with dollar and percentage values.



Rutland County Solid Waste District 2020 Approved Budget Summary

2020 Draft Budget Plan	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual 10-31-19	Difference 2019	% Used 2019	FY 2020 Budget	% Incr/Decr
ADMINISTRATION								
Revenue	\$738,700	\$904,240.32	\$835,800	\$777,408.89	\$58,391.11	93%	\$891,840	6.7%
Expense	\$590,709	\$614,194.21	\$650,601	\$499,334.82	\$151,266.18	77%	\$717,733	10.3%
RECYCLING								
Revenue	\$85,200	\$101,991.46	\$91,200	\$77,337.58	\$13,862.42	85%	\$79,200	-13.2%
Expense	\$163,558	\$166,569.48	\$152,959	\$154,313.02	-\$1,354.02	101%	\$137,743	-9.9%
C&D								
Revenue	\$152,000	\$222,989.18	\$187,000	\$190,941.40	-\$3,941.40	102%	\$187,000	0.0%
Expense	\$48,505	\$23,938.59	\$33,578	\$57,046.06	-\$23,468.06	170%	\$154,847	-11.1%
HHW								
Revenue	\$80,000	\$57,752.40	\$85,000	\$51,087.17	\$33,912.83	60%	\$85,000	0.0%
Expense	\$172,730	\$177,994.26	\$195,879	\$149,007.90	\$46,871.10	76%	\$179,372	-8.4%
FOOD WASTE								
Revenue	\$62,400	\$0.00	\$2,500	\$78.00	\$2,422.00	3%	\$5,723	128.9%
Expense	\$47,216	\$8,413.39	\$5,560	\$5,037.22	\$522.78	91%	\$5,479	-1.5%
TRANSFER STATION								
Revenue	\$738,000	\$791,211.00	\$723,000	\$645,245.33	\$77,754.67	89%	\$836,303	15.7%
Expense	\$833,582	\$929,553.12	\$885,923	\$810,878.16	\$75,044.84	92%	\$889,892	0.4%
TOTAL REVENUE	\$1,856,300	\$2,078,184.36	\$1,924,500	\$1,742,098.37	\$182,401.63	96%	\$2,085,066	138.1%
TOTAL EXPENSE	\$1,856,300	\$1,920,663.05	\$1,924,500	\$1,675,617.18	\$248,882.82	96%	\$2,085,066	-20.2%
VARIANCE	\$0	\$157,521.31	\$0	\$66,481.19	-\$66,481.19	0%	\$0	

2020 General Budget Summary



2020 MRF Budget Summary



Rutland County Solid Waste District 2020 Draft Budget Plan

2020 Draft Budget Plan	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual 10-31-19	Difference 2019	% Used 2019	FY 2020 Budget	% Incr/Decr	Note
REVENUE									
ADMINISTRATION									
General Revenue	\$39,400	\$15,152.31	\$15,900	\$19,460.28	-\$3,560.28	122.4%	\$18,000	13.2%	
Donations	\$0	\$0.00	\$0	\$0.00	\$0.00	0.0%	\$0	0.0%	
Grants/Teljet Lease	\$29,000	\$32,376.00	\$29,600	\$62,565.11	-\$32,965.11	211.4%	\$35,000	18.2%	No rate increase. (\$19,97*42K Tons)
Tipping Surcharges	\$670,000	\$856,672.01	\$790,000	\$695,353.50	\$94,646.50	88.0%	\$838,740	6.2%	
Weighing	\$300	\$40.00	\$300	\$30.00	\$270.00	10.0%	\$100	-66.7%	
Total Revenues	\$738,700	\$904,240.32	\$835,800	\$777,408.89	\$58,391.11	93.0%	\$891,840	6.7%	
RECYCLING									
District Town Recycling	\$3,500	\$5,862.42	\$5,000	\$9,320.54	(\$4,320.54)	186.4%	\$5,000	0.0%	
Sale of Recyclables	\$20,000	\$35,480.40	\$30,000	\$21,098.88	\$8,901.12	70.3%	\$28,000	-6.7%	
RCSWD Recy Pick Ups	\$200	\$0.00	\$200	\$0.00	\$200.00	0.0%	\$200	0.0%	
Municipal TS Revenue	\$0	\$0.00	\$0	\$0.00	\$0.00	0.0%	\$0	0.0%	
Yard Waste Program	\$55,000	\$54,405.14	\$50,000	\$38,952.22	\$11,047.78	77.9%	\$40,000	-20.0%	
Grants	\$1,500	\$3,500.00	\$3,500	\$3,500.00	\$0.00	100.0%	\$3,500	0.0%	
Backyard Compost Program	\$5,000	\$2,743.50	\$2,500	\$4,465.94	(\$1,965.94)	178.6%	\$2,500	0.0%	
Total Revenues	\$85,200	\$101,991.46	\$91,200	\$77,337.58	\$13,862.42	84.8%	\$79,200	-13.2%	
C&D									
Transfer Station C&D Upper- Sort	\$35,000	\$23,146.75	\$25,000	\$15,706.40	\$9,293.60	62.8%	\$25,000	0.0%	
Transfer Station C&D Upper-Clean Wood	\$12,000	\$12,998.17	\$12,000	\$10,979.25	\$1,020.75	91.5%	\$12,000	0.0%	
Transfer Station C&D Lower	\$105,000	\$186,844.26	\$150,000	\$164,255.75	-\$14,255.75	109.5%	\$150,000	0.0%	
Total Revenues	\$152,000	\$222,989.18	\$187,000	\$190,941.40	-\$3,941.40	102.1%	\$187,000	0.0%	
HHW									
HHW Service Fees	\$27,000	\$39,780.18	\$35,000	\$33,484.69	\$1,515.31	95.7%	\$35,000	0.0%	
E-Waste Revenue	\$18,000	\$16,569.22	\$15,000	\$16,375.98	(\$1,375.98)	109.2%	\$15,000	0.0%	
Grants	\$35,000	\$1,403.00	\$35,000	\$1,226.50	\$33,773.50	3.5%	\$35,000	0.0%	
Total Revenues	\$80,000	\$57,752.40	\$85,000	\$51,087.17	\$33,912.83	60.1%	\$85,000	0.0%	
Food Waste									
Food Compost Revenue	\$62,400	\$0.00	\$2,500	\$78.00	\$2,422.00	3.1%	\$5,723	128.9%	
Grants	\$0	\$0.00	\$0	\$0.00	\$0.00	0.0%	\$0	0.0%	
Total Revenues	\$62,400	\$0.00	\$2,500	\$78.00	\$2,422.00	3.1%	\$5,723	128.9%	
Transfer Station									
Transfer Station Fees	\$550,000	\$584,434.66	\$570,000	\$545,467.41	\$24,532.59	95.7%	\$570,000	0.0%	
Transfer Station Scale Fees	\$6,000	\$17,197.69	\$15,000	\$14,733.42	\$266.58	98.2%	\$15,000	0.0%	
Transfer Station Sticker Fees	\$25,000	\$22,756.00	\$25,000	\$13,890.00	\$11,110.00	55.6%	\$25,000	0.0%	
Host Comm Fees - CWM	\$33,000	\$36,152.15	\$33,000	\$31,610.63	\$1,389.37	95.8%	\$33,000	0.0%	
Sale of Metal	\$32,000	\$28,294.50	\$30,000	\$20,060.87	\$9,939.13	66.9%	\$22,000	-26.7%	
Grants	\$0	\$0.00	\$0	\$0.00	\$0.00	0.0%	\$0	0.0%	
Tire Disposal Fees	\$10,000	\$20,376.00	\$15,000	\$19,483.00	(\$4,483.00)	129.9%	\$15,000	0.0%	
Capital replacement	\$82,000	\$82,000.00	\$35,000	\$0.00	\$35,000.00	0.0%	\$156,303	346.6%	\$121,303 from fund balance for excavator
Total Revenues	\$738,000	\$791,211.00	\$723,000	\$645,245.33	\$77,754.67	89.2%	\$836,303	15.7%	
TOTAL REVENUE	\$1,956,300	\$2,078,184.36	\$1,924,500	\$1,742,098.37	\$182,401.63	90.5%	\$2,085,066	8.3%	

Rutland County Solid Waste District 2020 Draft Budget Plan

2020 Draft Budget Plan		FY 2018 Budget	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual 10-31-19	Difference 2019	% Used 2019	FY 2020 Budget	% Incr/Decr	Note
EXPENSES										
ADMINISTRATION										
	Salaries-Gen	\$233,108	\$236,988.61	\$290,226	\$238,197.96	\$52,028.04	82.1%	\$271,582	-6.4%	
	Payroll Tax-Gen	\$17,833	\$22,499.14	\$22,202	\$22,653.08	(\$451.08)	102.0%	\$20,776	-6.4%	
	Workers Comp-All	\$54,760	\$28,801.00	\$54,760	\$29,773.00	\$24,987.00	54.4%	\$34,055	-37.8%	
	Unemployment-All	\$12,000	\$12,476.10	\$15,000	\$10,577.10	\$4,422.90	70.5%	\$15,000	0.0%	
	Retirement-All	\$22,882	\$27,112.06	\$28,112	\$25,112.39	\$2,999.61	89.3%	\$25,280	-10.1%	
	Health Insurance-Gen	\$45,026	\$38,736.16	\$47,903	\$39,381.60	\$8,521.40	82.2%	\$52,347	9.3%	
	Office Expenses	\$25,000	\$24,832.90	\$22,000	\$20,251.99	\$1,748.01	92.1%	\$33,900	54.1%	+ paint/carpet
	Cash Short and Over	\$0	\$0.00	\$0	\$0.00	\$0.00	0.0%	\$0		
	Audit	\$13,200	\$8,000.00	\$12,000	\$20,375.00	(\$8,375.00)	169.8%	\$15,500	29.2%	
	Legal Fees	\$5,000	\$54,687.53	\$5,000	\$13,957.70	(\$8,957.70)	279.2%	\$13,000	160.0%	
	Professional Fees	\$500	\$8,102.35	\$0	(\$7,146.18)	\$7,146.18	0.0%	\$0	240.0%	
	Sales/Haz Tax	\$0	\$425.99	\$500	\$584.57	(\$84.57)	116.9%	\$700	40.0%	
	Advertising/Printing	\$12,000	\$2,476.85	\$2,800	\$8,098.18	(\$5,298.18)	289.2%	\$3,500	25.0%	
	Property & Liability	\$0	\$79.00	\$12,000	\$11,264.80	\$735.20	93.9%	\$30,496	154.1%	
	P. O. Liability Insurance	\$10,800	\$10,884.40	\$598	\$0.00	\$598.00	0.0%	\$598	0.0%	
	Postage	\$1,800	\$2,540.32	\$2,000	\$2,476.78	(\$476.78)	123.8%	\$2,000	0.0%	
	Utilities	\$9,000	\$9,360.29	\$9,000	\$7,260.22	\$1,739.78	80.7%	\$10,000	11.1%	
	Interest Expense	\$0	\$666.67	\$0	\$0.00	\$0.00	0.0%	\$0		
	Dues, Subcr. & Meetings	\$12,000	\$9,078.44	\$12,000	\$9,622.45	\$2,377.55	80.2%	\$13,500	12.5%	
	Travel Reimb	\$1,200	\$1,192.25	\$1,200	\$716.11	\$483.89	59.7%	\$1,200	0.0%	
	Repairs & Maintenance	\$500	\$0.00	\$200	\$8,086.78	(\$7,886.78)	4043.4%	\$200	0.0%	
	Equipment Expense	\$500	\$0.00	\$200	\$0.00	\$200.00	0.0%	\$200	0.0%	
	Uncollectible Account Expense	\$500	\$1,367.60	\$500	\$672.85	(\$172.85)	134.6%	\$500	0.0%	
	Enforcement	\$10,500	\$9,960.00	\$10,500	\$9,300.00	\$1,200.00	88.6%	\$10,500	0.0%	
	Misc Expenses-Gen	\$300	\$50.00	\$300	\$1,221.24	(\$921.24)	407.1%	\$300	0.0%	1.6K water/sewer
	Capital Reserve Fund	\$50,000	\$82,000.00	\$50,000	\$0.00	\$50,000.00	0.0%	\$50,000	0.0%	\$19.5K Ins
	Vehicle Replacement Fund	\$5,000	\$0.00	\$5,000	\$0.00	\$5,000.00	0.0%	\$5,000	0.0%	\$25K Repairs
	MRF Utilities, Insurance, Repairs	\$46,100	\$21,326.60	\$46,100	\$26,897.20	\$19,202.80	58.3%	\$106,100	130.2%	\$60K Stormwater
	WWW Site	\$1,200	\$549.95	\$500	\$0.00	\$500.00	0.0%	\$1,500	200.0%	needs updates
	Total Direct Expenses	\$590,709	\$614,194.21	\$650,601	\$499,334.82	\$151,266.18	76.7%	\$717,733	10.3%	
	Net Income	\$147,991	\$290,046.11	\$185,199	\$278,074.07	(\$92,875.07)	150.1%	\$174,107	-6.0%	
RECYCLING										
	Recycling Pulls Towns	\$10,000	\$19,366.17	\$15,000	\$25,251.49	(\$10,251.49)	168.3%	\$20,000	33.3%	
	Town Recycling Profit	\$8,000	\$4,247.95	\$6,500	\$184.48	\$6,315.52	2.8%	\$5,000	-23.1%	
	Salaries - RCY	\$25,272	\$40,341.35	\$29,223	\$48,360.81	(\$19,137.81)	165.5%	\$15,500	-47.0%	
	Payroll Tax-RCY	\$1,933	\$7,160.69	\$2,236	\$7,510.94	(\$5,274.94)	335.9%	\$1,186	-47.0%	
	Health Insurance-RCY	\$5,853	\$3,087.55	\$6,000	\$2,988.49	\$3,011.51	49.8%	\$2,057	-65.7%	
	Operating Supplies-RCY	\$2,000	\$1,087.46	\$2,000	\$1,592.88	\$407.12	79.6%	\$2,000	0.0%	
	Processing Fees-RCY	\$27,000	\$24,419.64	\$25,000	\$21,720.96	\$3,279.04	86.9%	\$25,000	0.0%	
	Repairs & Maintenance-RCY	\$2,500	\$0.00	\$500	\$0.00	\$500.00	0.0%	\$500	0.0%	

Rutland County Solid Waste District 2020 Draft Budget Plan

2020 Draft Budget Plan	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual 10-31-19	Difference 2019	% Used 2019	FY 2020 Budget	% Incr/Decr	Note
Yard Waste Expense-RCY	\$60,000	\$62,528.00	\$60,000	\$40,430.20	\$19,569.80	67.4%	\$60,000	0.0%	
Compost Exp-RCY	\$15,000	\$0.00	\$1,000	\$2,263.68	(\$1,263.68)	226.4%	\$1,000	0.0%	
Education Expense	\$5,000	\$3,500.00	\$4,500	\$3,500.00	\$1,000.00	77.8%	\$4,500	0.0%	
Lease Expense/Vehicle Rep.									
Fuel - Truck RCY	\$1,000	\$830.67	\$1,000	\$509.09	\$490.91	50.9%	\$1,000	0.0%	
Municipal TS Expense									
Total Direct Expenses	\$163,558	\$166,569.48	\$152,959	\$154,313.02	(\$1,354.02)	100.9%	\$137,743	-9.9%	
Net Income	-\$78,358	(\$64,578.02)	-\$61,759	(\$76,975.44)	\$15,216.44	0.0%	-\$58,543	-5.2%	
C & D									
Salaries-C&D	\$9,218	\$9,909.25	\$9,728	\$7,835.56	\$1,892.44	80.5%	\$6,008	-38.2%	
Payroll Tax-C&D	\$832	\$758.05	\$832	\$599.43	\$232.57	72.0%	\$832	0.0%	
Health Insurance-C&D	\$1,455	\$1,762.99	\$1,518	\$1,623.44	(\$105.44)	106.9%	\$1,507	-0.8%	
Operating Supplies-C&D	\$1,000	\$0.00	\$500	\$0.00	\$500.00	0.0%	\$500	0.0%	
Repairs & Maintenance-C&D	\$1,000	\$0.00	\$1,000	\$0.00	\$1,000.00	0.0%	\$1,000	0.0%	
C&D Hauling	\$20,000	\$6,373.80	\$10,000	\$33,583.05	(\$23,583.05)	335.8%	\$10,000	0.0%	
Disposal & Tub Grinding-C&D	\$15,000	\$5,134.50	\$10,000	\$13,404.58	(\$3,404.58)	134.0%	\$10,000	0.0%	
Lease Expense									
Total Direct Expenses	\$48,505	\$23,938.59	\$33,578	\$57,046.06	(\$23,468.06)	169.9%	\$29,847	-11.1%	
Capital Expenses									
Replacement Loader							\$125,000		Excavator from FB
Net Income	\$103,495	\$199,050.59	\$153,422	\$133,895.34	\$19,526.66	87.3%	\$32,153	-79.0%	
HHW									
Salaries-HHW	\$52,933	\$71,981.42	\$72,163	\$57,204.08	\$14,958.92	79.3%	\$70,695	-2.0%	
Payroll Tax-HHW	\$4,049	\$3,266.99	\$5,520	\$3,388.38	\$2,131.62	61.4%	\$5,408	-2.0%	
Health Insurance-HHW	\$25,548	\$7,282.62	\$25,996	\$7,261.88	\$18,734.12	27.9%	\$11,069	-57.4%	
Operating Supplies-HHW	\$12,000	\$8,723.23	\$10,000	\$7,807.08	\$2,192.92	78.1%	\$10,000	0.0%	
Utilities-HHW	\$4,000	\$3,593.12	\$4,000	\$3,795.66	\$204.34	94.9%	\$4,000	0.0%	
Training-HHW	\$2,000	\$1,266.62	\$1,500	\$1,867.98	(\$367.98)	124.5%	\$1,500	0.0%	
Advertising-HHW	\$500	\$421.50	\$500	\$475.20	\$24.80	95.0%	\$500	0.0%	
Repairs & Maintenance-HHW	\$1,000	\$0.00	\$500	\$0.00	\$500.00	0.0%	\$500	0.0%	
HHW Disposal	\$70,000	\$81,261.00	\$75,000	\$66,773.70	\$8,226.30	89.0%	\$75,000	0.0%	
Lease Expense/Vehicle Rep.									
Fuel - HHW	\$300	\$197.76	\$300	\$433.94	(\$133.94)	144.6%	\$300	0.0%	
Misc-HHW	\$400	\$0.00	\$400	\$0.00	\$400.00	0.0%	\$400	0.0%	
Total Direct Expenses	\$172,730	\$177,994.26	\$195,879	\$149,007.90	\$46,871.10	76.1%	\$179,372	-8.4%	
Capital Expenses									
Net Income	-\$92,730	-\$120,241.86	-\$110,879	(\$97,920.73)	(\$12,958.27)	-16%	-\$94,372	-14.9%	
FOOD WASTE									
Salaries-FOOD WASTE	\$3,557	\$3,623.10	\$3,764	\$2,895.28	\$868.72	76.9%	\$3,764	0.0%	
Payroll Tax-FOOD WASTE	\$272	\$277.19	\$288	\$221.50	\$66.50	76.9%	\$288	0.0%	
Rut Nat Res Fee									
Health Ins-FOOD WASTE	\$487	\$441.07	\$508	\$426.90	\$81.10	84.0%	\$427	-16.0%	

Rutland County Solid Waste District 2020 Draft Budget Plan

2020 Draft Budget Plan										
	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual 10-31-19	Difference 2019	% Used 2019	FY 2020 Budget	% Incr/Decr	Note	
Compost collection cost	\$42,200	\$3,874.27	\$1,000	\$1,493.54	(\$493.54)	149.4%	\$1,000	0.0%		
Fuel - Truck	\$300	\$197.76	\$0	\$0.00	\$0.00	0.0%	\$0	0.0%		
Vehicle Replacement	\$400	\$0.00	\$0	\$0.00	\$0.00	0.0%	\$0	0.0%		
Capital Improvement										
Total Direct Expenses	\$47,216	\$8,413.39	\$5,560	\$5,037.22	\$522.78	90.6%	\$5,479	-1.5%		
Net Income	\$15,184	-\$8,413.39	-\$3,060	(\$4,959.22)	\$1,899.22		\$244	-108.0%		
TRANSFER STATION										
Salaries-TS	\$136,189	\$163,835.89	\$211,797	\$177,319.15	\$34,477.85	83.7%	\$180,555	-14.8%		
Payroll Tax-TS	\$10,418	\$6,301.62	\$16,202	\$6,310.44	\$9,891.56	38.9%	\$13,812	-14.7%		
Health Insurance-TS	\$50,060	\$45,402.42	\$52,624	\$46,998.61	\$5,625.39	89.3%	\$45,224	-14.1%		
Operating Supplies-TS	\$17,000	\$25,411.99	\$15,000	\$9,997.90	\$5,002.10	66.7%	\$15,000	0.0%		
Utilities-TS	\$10,000	\$12,027.39	\$12,000	\$10,068.71	\$1,931.29	83.9%	\$12,000	0.0%		
Equipment	\$82,000	\$48,604.50	\$35,000	\$26,082.92	\$8,917.08	74.5%	\$30,000	-14.3%		
Repairs & Maintenance-TS	\$10,000	\$630.50	\$6,000	\$1,600.17	\$4,399.83	26.7%	\$6,000	0.0%		
Host Community Fee	\$33,000	\$39,656.90	\$33,000	\$33,678.27	(\$678.27)	102.1%	\$33,000	0.0%		
MSW Disposal	\$420,715	\$511,817.04	\$435,000	\$430,834.42	\$4,165.58	99.0%	\$435,000	0.0%		
Tire Disposal	\$10,500	\$17,150.00	\$15,600	\$14,650.00	\$950.00	93.9%	\$15,600	0.0%		
Metal to CWM	\$4,500	\$6,859.43	\$4,500	\$3,285.45	\$1,214.55	73.0%	\$4,500	0.0%		
Rubbish Hauling-TS	\$47,000	\$51,855.44	\$47,000	\$48,604.12	(\$1,604.12)	103.4%	\$47,000	0.0%		
Capital Expense Paving							\$50,000	0.0%	Stormwater	
Asbestos Disposal	\$2,200	\$0.00	\$2,200	\$1,448.00	\$752.00	65.8%	\$2,200	0.0%		
Total Direct Expenses	\$833,582	\$929,553.12	\$885,923	\$810,878.16	\$75,044.84	91.5%	\$889,892	0.4%		
Net Income	-\$95,582	-\$138,342.12	-\$162,923	(\$165,632.83)	\$2,709.83	0.0%	-\$53,589	-67.1%		
TOTAL REVENUES	\$1,856,300	\$2,078,184.36	\$1,924,500	\$1,742,098.37	\$182,401.63	90.5%	\$2,085,066	8.3%		
TOTAL EXPENSES	\$1,856,300	\$1,920,663.05	\$1,924,500	\$1,675,617.18	\$248,882.82	87.1%	\$2,085,066	8.3%		
VARIANCE	\$0	\$157,521.31	\$0	\$66,481.19	(\$66,481.19)		\$0	0.0%		
RCSWD MRF										
REVENUES										
Interest Revenue	\$0	\$3.40	\$0	\$3.74	\$3.16	0.0%	\$3	0.0%		
Rent Income	\$33,973	\$36,468.68	\$37,764	\$50,575.90	\$0.83	133.9%	\$54,314	0.0%		
Other Financing Source	\$40,000	\$21,326.60	\$31,100	\$26,897.20	-\$4,202.80	86.5%	\$31,000	0.0%		
Total MRF Revenues	\$73,973	\$57,798.68	\$68,864	\$77,476.84	-\$4,198.81	112.5%	\$85,317	19.3%		
EXPENSES										
Office Expenses	\$0	\$0.00	\$0	\$0.68	\$1.02	0.0%	\$0	0.0%		
Operating Supplies	\$0	\$726.80	\$0	\$204.00	\$204.00	0.0%	\$0	0.0%		
Professional Fees	\$19,500	\$0.00	\$0	\$1,250.00	\$1,250.00	0.0%	\$0	0.0%		
Insurance	\$0	\$0.00	\$0	\$0.00	\$0.00	0.0%	\$0	0.0%		
Prop & Liability	\$0	\$16,326.60	\$16,897	\$16,897.20	\$16,897.20	100.0%	\$16,897	0.0%		
Repairs & Maintenance	\$18,747	\$1,460.00	\$18,747	\$300.00	\$300.00	1.6%	\$3,899	0.0%		

Rutland County Solid Waste District 2020 Draft Budget Plan

2020 Draft Budget Plan	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual 10-31-19	Difference 2019	% Used 2019	FY 2020 Budget	% Incr/Decr	Note
Scales/Weighing	\$0	\$300.00	\$0	\$5,286.32	\$5,311.32	0.0%	\$0	0.0%	
Water & Sewer	\$1,200	\$1,268.00	\$1,200	\$887.00	\$1,303.42	73.9%	\$1,200	0.0%	
Depreciation Expense	\$41,238	\$46,780.65	\$46,773	\$46,780.65	\$62,374.16	100.0%	\$63,321	0.0%	
Misc Expenses	\$0	\$0.00	\$1,953	\$2.04	\$2.04	0.1%	\$0	-0.1%	
Total MRF Expenses	\$80,685	\$66,862.05	\$85,570	\$71,607.89	\$87,643.16	83.7%	\$85,317	-0.3%	
Net Income	-\$6,712	-\$9,063.37	-\$16,706	\$5,868.95	-\$91,841.97		\$0		
Total Revenues MRF	\$73,973	\$57,798.68	\$68,864	\$77,476.84	-\$4,198.81	112.5%	\$85,317	0.0%	
Total Expenses MRF	\$80,685	\$66,862.05	\$85,570	\$71,607.89	\$87,643.16	83.7%	\$85,317	-0.3%	
Variance	\$4,500	-\$9,063.37	-\$16,706	\$5,868.95	-\$91,841.97		\$0		

**RUTLAND COUNTY SOLID WASTE DISTRICT
FINANCIAL STATEMENTS
DECEMBER 31, 2018**

RUTLAND COUNTY SOLID WASTE DISTRICT

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DECEMBER 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Rutland County Solid Waste District
Rutland, Vermont

We have audited the accompanying financial statements of the governmental activities and the business-type activities of the Rutland County Solid Waste District as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the business-type activities of the Rutland County Solid Waste District, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

O'Brien Malloy Reynolds & Associates PC

Lic. No. 92-0000260

Rutland, Vermont
September 4, 2019

Rutland County Solid Waste District Financial Management Discussion & Analysis For the Year Ending December 31, 2018

The Discussion and analysis of the financial performance of the Rutland County Solid Waste District (“the District”) provides an overall review of the District’s financial activities for the year ended December 31, 2018. The purpose of this discussion and analysis is to look at the District’s financial performance as a whole in a way that readers can understand and review the overall general operations of the District.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2018 are as follows:

- ❑ The fund balance ending December 31, 2018 was \$371,937 compared to \$214,218 at the end of the previous year.
- ❑ Net assets for all governmental activities increased from 134,596 in 2017 to \$163,639 in 2018.
- ❑ Net assets from Business Type Activities decreased \$1,539,244 to \$1,489,116.
- ❑ The overall change in net assets increased from \$2,079,500 to \$2,193,011; an increase of \$113,511 from the previous year.

USING THIS ANNUAL FINANCIAL REPORT

This annual report consists of a series of financial statements and notes to those statements. The basic financial statements of the District include both government-wide statements and fund financial statements.

The Statement of Net Assets and Statement of Activities—also referred to as the “government-wide” financial statements—provide information about the activities of the whole District, presenting both an aggregate view of the District’s finances and a long-term view of those assets. These statements distinguish between the governmental and business-type activities of the District.

Major fund financial statements provide the next level of detail about the District’s funds. The fund financial statements report on the operating results and financial position of the District’s most significant funds in more detail than the government-wide statements. There are two fund categories that are listed –the governmental fund or “General Fund” and the proprietary fund also known as the Material Recovery Facility Fund (MRF).

For the District, the governmental fund presents the revenue and expenditures associated with all the programs offered by the District. The proprietary fund is limited to the general operations and debt service associated with the MRF. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Governmental funds are reported using the modified accrual basis of accounting.

REPORTING THE DISTRICT AS A WHOLE

Statement of Net Assets and Statement of Activities

While this document contains information about the funds used by the District to provide services to our citizens, the view of the District as a whole looks at all financial transactions and gives the reader an idea on how things are. These statements include all assets and liabilities using the accrual basis of accounting, similar to the accounting used by private sector companies. This basis of accounting accounts for all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the District's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the District as a whole, the financial position of the District has improved or diminished. However, in evaluating the overall position of the District, non-financial information such as changes in the condition of the District's capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the District is divided into two kinds of activities:

- Governmental Activities— For the Rutland County Solid Waste District, governmental activities generally are financed by grants and in whole or in part by fees charged to external parties.
- Business-Type Activities—For the Rutland County Solid Waste District, business-type activities are solely tied into the costs associated with general operations of and formerly debt service for bonds and notes from the original purchase of the Material Recovery Facility.

Changes in Net Assets

For 2018 the Statement of Activities shows that net assets of the District's governmental activities increased from \$153,878 to \$163,639.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds. Fund financial reports provide detailed information about the

District's major funds. In the case of the District, the governmental fund is the General Fund and the proprietary fund is the Materials Recycling Fund.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. This is used to account for all the financial resources of the District.

Because the focus of governmental funds is more than that of the government-wide financial statements, it is useful to compare the information presented for governmental fund with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Proprietary Funds: The District maintains one type of proprietary fund—the Material Recovery Facility Fund. This represents funds associated primarily with the debt associated for the purchase of Old Vicon plant in 1994 as a Material Recovery Facility. The fund accounts for activities similar to those found in a private sector where the determination of net income is necessary or useful to sound financial administration.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 12 of the audit report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$2,193,011 as of December 31, 2018.

The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental Activities

Total assets of the District equal \$949,934 and of that \$349,547 is considered capital related. Total liabilities of the District equal \$246,039 and all are current liabilities.
Total net assets of the District are \$703,895.

Total revenues of the District General Fund were \$1,996,185 compared to \$1,817,139 of total expenses. With a fund transfer to the Proprietary Fund of (\$21,327) the net change in fund balances was \$157,719.

The District administrative activities and programs relate to the governing body and staff in performance of their primary duties and subsidiary activities. These activities directly support other programs of the District and service its citizens.

Administration: As noted below, the surcharge of the district is the primary revenue source for the operations associated with the overall administrative work for the District. In 2018 this amounted to \$856,672. In 2017 the district had raised the surcharge tonnage rate by \$2/ton to \$19.97. The District discontinued the C & D Program in October of 2013; therefore any material coming in sent out as trash for landfill. The trash tonnage is stagnate. The expenditures of the department are for salaries and benefits for the District Manager, Waste Reduction Program Coordinator, Treasurer and Office Manager and the normal expenditures for general office operations.

Construction & Demolition: The District has accepted construction and demolition materials as part of its waste reduction program. As much as possible and as time and finances permit, the construction and demolition material is ground on site and sent to a landfill as ground cover. Construction and demolition also includes the acceptance of clean wood that is ultimately ground and used for various markets including fuel, compost and ground cover. In October 2013, the District discontinued accepting construction and demolition material for grinding on a temporary basis. This was due in part because of the enormous amount of contamination received in the material and that additional clean up of the site needed to be done. Construction and demolition material was accepted, as is, for immediate removal as trash for hauling. In 2014 The Vermont Legislature passed S.208 which included a goal of a pilot program statewide on Construction & Demolition Programs. As a result of this the District started collecting the material sometime in 2015 based on various options for disposal and/or recycling and continued to do so for 2016 and 2017..

Grants

The District continues to pursue and acquire grants provided by the state and federal governments. Depending on the timing of the grant, whether or not it might be a fiscal year vs. our calendar year budget has an effect on occasions as to when reimbursements from the grants are received, therefore it is possible to receive revenue into the next calendar year budget. In 2018, the District received \$37,279 in grant monies. The grant money received was associated with the Administrative Department, District's Household Hazardous Waste Program, and Recycling Program. The grant amount is prorated by the state based on the population served by the District. The monies are used for public outreach programs and for assistance in disposal costs

Waste Disposal: During 2018, residents and businesses in our member municipalities disposed of approximately 42,897 tons of municipal solid waste. The tonnage rate was slightly less than 2014 (see notes on Construction & Demolition). The cost of disposal, handling and transportation from the District Transfer Station at Gleason Road to the landfill was \$84.66 per ton. State taxes,

District surcharge and the Rutland City Host Community Fee changed by a \$1/ton to a total of \$24.97, for a final disposal cost of \$111.63 per ton up which was the same from the previous year.

The District's surcharge rate for 2018 changed to \$19.97 a ton. This is the second increase since 1999. This surcharge accounts for approximately 35% to 40% of the revenue received for the general fund and in 2018 brought in \$856,672. This revenue also funds the operations of general administration. The District has been able to keep the surcharge rate but may have to re-evaluate this in the near future based on how much the tonnage has decreased since 2008.

Transfer Station Fees: The transfer station fees are made up of several components including: cost of the disposal of municipal solid waste, transfer station scale fee, permit sticker fees, sale of metal, tire disposal fees and a host community fee. Due to the down turn in the economy, the District Board agreed to raise several of the fees over the past few years. In 2018 the general tipping fee was raised from remained at \$145.00/ton and the non-district residents at \$160/ton and non-permit holders rate increased to \$180/ton. This category will need to be re-evaluated in the future to see if certain fees need to be adjusted.

Household Hazardous Waste: Rutland County Solid Waste District operates an extensive Household Hazardous Waste (HHW) program for district residents. The program operates year-round from the Gleason Road facility, and scheduled collections at twenty town transfer stations through the spring, summer and fall. The HHW program collects and safely disposes of dozens of hazardous, flammable and toxic materials, anti-freeze, pesticides, used motor oil, asbestos, fluorescent bulbs, computers and electronics.

Since July of 2014 the District started accepting latex paint as per the new Paint Care Recycling Program. Several local paint stores and hardware stores started accepting it as well. Residents and limited amounts from Commercial Painters can drop off latex and oil based paints off for free. The Paint Care Program is funded by a tax on the purchase of any new paint. The District saves some labor time since we no longer have to batch the paint and not pay for the disposal.

This program is funded by in part by the District surcharge; fees charged to residents and businesses for the disposal of the materials, fees collected for servicing non-district Towns that do not offer these types of programs and with the assistance of a grant from the State.

The Household Hazardous Waste program has been historically budgeted with a deficit and is done so in part based on how the revenue stream is set up and with the philosophy of encouraging residents and businesses properly dispose of their HHW

Recycling: The District owns a Material Recovery Facility (MRF), on Green Hills Lane in Rutland City that is leased by Casella Waste Management for their operations. The MRF accepts seventeen recyclable commodities from transfer stations, commercial haulers and large generators for processing and sale for re-use. These materials include, tin and aluminum cans, clear plastic bottles, opaque bottles, junk mail, magazines, newspapers, cardboard, boxboard, printer's waste, glass and #1Pete. Residents receive some of these materials directly at the transfer station; some are picked up by the District or Casella at various town transfer stations. Casella Waste Management is responsible for the processing of the material and for finding a market for the sale of the various materials. Depending on the market, the revenues can be substantial. In November 2011, Casella

had installed and was up and running with new equipment in order to switch over to single-stream recycling. In 2018 the facility received approximately 35,000 tons of recyclables.

The Recycling program also receives revenue from the District's backyard compost program – the sale of compost bins to residents to encourage this activity- and a yard waste program that the district runs out of the transfer station. The District accepts brush and leaves throughout the year and then periodically has this material ground on site to make various grades of mulch.

Other Programs: The District also offers other waste management, education and reduction programs. Some of the examples are as follows:

- **Food Waste Program** - The history of the District's food waste program operated in cooperation with the Rutland County Natural Resource Conservation District. The original program started in 1997 and was discontinued October of 2004 due to several factors including the fact that the farmer the District was working with decided he did not wish to continue with the program. At the time that the program was discontinued there were mainly three large customers that contributed to the program: Price Chopper and Hannaford's in Rutland and Black River Produce of Ludlow, VT. Each of the businesses paid a \$75 a ton fee for the removal of food waste. The purpose of the program is to divert the amount of food waste from normal msw trash and convert it for a more ecologically sound product. This saves the contributing participants from the higher cost of disposal. The District was able to find another farmer interested in the program in 2007, and received the necessary permitting to do so with the hopes of starting the program up again for 2008. In 2008 Hannaford's opened their new store and agreed to participate in the food waste program. Hannaford's has a 40-yard box on site that is then pulled once a week by a private hauler to the Fiske farm in Danby, VT. Unfortunately, the Fiske farm decided to end their participation in the program in late 2012. As a result the food waste has been sent to Foster's Brothers in Middlebury, VT.

With the changes made with ACT 148, the District Transfer Station will have to start collecting food waste starting July 1, 2017. The issues associated with what the costs will be for hauling still need to be worked out. Casella Waste Management is currently working on a digester that would turn the food waste to slurry and shipped out to a farm in Bridport. The tank is estimated at 5,000 gallons and Casella would pick up material from their customers only. This is one option. The second option is for the District to work with TAM out of Bennington. They have a composting facility in Bennington and are trying to expand their services in the Rutland area. Unfortunately, there are no other locations in Rutland County at this time. In 2018 The Vermont Legislature has pushed back the deadline of this program to July 1, 2020 for all haulers and residents.

- **Merry Mulch Program** The District is continuing with its "Merry Mulch" program in collecting and processing over 1,200 Christmas trees annually. The District accepts Christmas trees for free for a period of two to three weeks after the holidays. The material is ground for fuel for the McNeil Energy Plant in Burlington.

- **Clean sheetrock Program** -The district also received a grant in 2002 from the Agency of Natural Resources to offer a “clean sheetrock” waste drywall program for contractors and homeowners. The material is currently collected at the District’s transfer station and sent to New Hampshire for recycling. The grant helped to subsidize the cost of the program for only charging \$45 a ton for the material. The grant for this program was only available as “seed” money in order to get the program going. In 2004 the district raised the rate to \$65 a ton when the grant money was no longer available. That price remained the same in through to 2011but unfortunately the program was discontinued in 2011after the recycling firm in New Hampshire discontinued its acceptance of the material. The District is still looking at other options as this time. In 2014 Based on the passage of S.208 by the Vermont Legislature, the State wants Districts to set up pilot programs for accepting construction & demolition and clean sheetrock over the next few years.
- **Concrete/Asphalt Recycling Program** – This program began in 1996-97 on private property adjacent to the MRF. Concrete and asphalt from various road and construction projects were brought into the storage area at a cost of \$17 a ton in 2003. The material would be crushed between ¾ inch and 1 1/2 inch material and resold. In the fall of 2003, due to logistical problems associated with the initial set up of the program, the District stopped accepting concrete and asphalt. The District decided that it would discontinue the program and clean up the existing site as per an original agreement with the property owner and schedule to be off the site by November 2005. During 2005, the District spent over \$62,000 for the clean up of the existing property and brought the property back to a useable grade level. The District completed this work and discontinued the use of the property in November as promised. The District did offer a monetary amount for settlement for this program with the property owner.
The District is accepting small quantities of concrete from residents at the Gleason Road Transfer Station and will be shipping that material to Markowski’s in Brandon for processing. WILK Paving bought the property next to the MRF and has turned that into a recycling center for asphalt and concrete in 2016.

General Fund - Net Results - Total revenues from the general fund was \$1,996,185 --- \$139,885 more than anticipated.

Business-Type Activities

The District’s Business-Type Activities is limited to the essential costs associated with general operations of the Material Recovery Facility (MRF) that was purchased by the District in 1994 through bonds and state grants. In 2001 the District amended its original agreement with Casella Waste Management with Casella leasing the MRF and assuming full responsibility for its operation with the District still having ownership. Operating revenues are based on a twenty-year pre-paid lease agreement between the District and Casella and the yearly-accumulated depreciation of the Property and the Plant over 40 years and the equipment over a 5 to 10 year period.

For 2018 the revenue for the pre-paid lease agreement was \$48,839. The Operating Expenses of depreciation, amortization, insurance and misc. equated to \$83,680 for an operating loss of

(\$34,841). Once the transfer from the general fund of \$21,327 occurred a net loss of (\$13,509) resulted. By adding this amount to the depreciation on grant funded fixed assets of (\$36,619) a total decrease in net assets is obtained at (\$50,128). The net result amounts to a decrease in accumulated the net assets from \$1,539,244 to \$1,489,116.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The District's outlook for 2020 remains, again, very conservative. The start of the recession from October 2008 forward has had a significant impact on not only the tonnage rates of trash but also for recyclables and the sale of same. During portions of 2010 and 2011 the revenues for recyclables have been increasing steadily in part due to demand but by early 2012 had fallen significantly. There was a hail storm in 2014 that had caused major damage to a great number of houses and the repairs being done have continued into 2015. The District remained stable for 2017 and 2018. The fee increases have helped to ward off some of the concerns associated with drop in tonnage if the food waste program went to full force.
- In November of 2011, Casella Waste Management completed its' conversion of the MRF to a facility that could handle single stream recycling similar to what has been implemented in Chittenden County. The thought is that by allowed residents to co-mingle their recyclables instead of sorting them out would increase recycling rates. Statistics have shown that recycling rates can increase up to 30% once this type of system has been installed. On the down side, the revenue received by and the increase of the proposed processing rate will have an effect as to the popularity of converting of the system. Unfortunately, starting in October of 2014, the market values of commodities have plummeted and have continued through mid- 2015 (as of this writing). Towns' that have switched over to Zero-Sort have seen were they may have paid into the system roughly \$1 to \$3/ton based on the market are now paying \$30 plus a ton. In 2018 due to changes in how we do with tariffs' and China's acceptance of our material, the recycling market values went down substantially. Zero-sort processing rate was (-80.00).
- ACT 148. In July 2012, the Vermont Legislature passed Act 148. This legislation put forth a gradual process to improve the recycling rates statewide. The State originally had a goal of reaching a 50% recycling rate statewide by 2005. However, the actual recycling rate has remained at approximately 32% to 36% for over the past ten years. Act 148 will make recycling mandatory starting in 2015; bans yard waste from landfills in 2016 and eventually all food waste by 2020. The state estimates that 30% of material going to the landfill is food waste alone. In the case of especially banning food waste that will definitely affect trash tonnage levels and the revenue received by the District from the trash surcharge.
- In 2015, the District raised its' surcharge rate by \$1/ton to \$17.97. This was the first change since 1999. Review of the rates and other charges and fees will be an ongoing process with the anticipation of less revenue from trash tonnage if the new ACT 148 programs work. In 2017 in anticipation of loss revenue with the food waste program the rate was raised by \$2/ton to \$19.97.

- As of the results of ACT 148, in 2015 and 2016 the District has had to add additional staff to meet the standards set forth in the Solid Waste Implementation Plan. This has been accomplished with the use of interns from Green Mountain College. The District has expanded the hours of operation of the Recycling Facility at Gleason Road and will need to expand some hours for the Household Hazardous Waste Depot. Also, based on the requirements for education and outreach the District may also have to seek additional help as well.
- CAPITAL IMPROVEMENT AT MRF – Due to the requirements of the VT Department of Agriculture, the District was required to install a new truck scale at the MRF. The old scale was built in the late 1980s when tractor trailer trucks were 48’ long. Since that time they have increased in length to 53’ long. The State of Vermont does not allow for split weighing a truck that cannot fit on the scale. As a result, the District installed a new above ground Fairbanks scale. Construction began in late fall 2014 with the scale operational in late January of 2015. The District also will need to contend with the State over stormwater issues due to new guidelines from the EPA. We are still awaiting guidance from the State as of this writing on what needs to be done.
- CAPITAL IMPROVEMENT AT GLEASON ROAD – The scales at the Gleason Road facility are in the process of potential structural failure and for the same reasons listed above need to be replaced. This work will be problematic since the logistics for this site are full of various problems. This is especially true when we will still need to operate while construction is going on. The new scales were up and running in September of 2017. The District had to borrow \$75,000 for a one-year loan in order to pay for the project. In 2018, the District Board decided to make improvements to the entrance of the Transfer Station. A new gate was installed and some areas were filled in to widen the driveway. Unfortunately, the District disturbed some area of wetlands and is currently working with the State in negotiating on what can be done to solve the problem. The engineering firm of Otter Creek is working at this as of this writing and the estimated cost is \$75,000.

RUTLAND COUNTY SOLID WASTE DISTRICT
STATEMENT OF NET POSITION
DECEMBER 31, 2018

		Governmental Activities	Business-Type Activities	Total
<u>Assets</u>				
Cash	Note 2	\$ 479,268	\$ 5,831	\$ 485,099
Accounts Receivable		119,716	-	119,716
Grants Receivable		1,403	-	1,403
Property, Plant, and Equipment, Net of Accumulated Depreciation	Note 4	349,547	1,613,795	1,963,342
Total Assets		\$ 949,934	\$ 1,619,626	\$ 2,569,560
<u>Liabilities and Net Assets</u>				
Liabilities:				
Accounts Payable		\$ 77,810	\$ 679	\$ 78,489
Accrued Employee Pension Plan		6,689	-	6,689
Accrued Expenses		828	-	828
Accrued Vacation		17,589	-	17,589
Accrued Remediation	Note 13	50,000	-	50,000
Deferred Revenue	Note 6	93,123	-	93,123
Prepaid MRF Lease - Current	Note 3	-	50,576	50,576
Prepaid MRF Lease - Non-Current	Note 3	-	79,255	79,255
Total Liabilities		246,039	130,510	376,549
Net Position:				
Invested in Capital Assets, Net of Related Debt		349,547	779,961	1,129,508
Restricted	Note 5	-	833,834	833,834
Unrestricted		354,348	(124,679)	229,669
Total Net Position		703,895	1,489,116	2,193,011
Total Liabilities and Net Position		\$ 949,934	\$ 1,619,626	\$ 2,569,560

The Accompanying Notes are an Integral Part of the Financial Statements

RUTLAND COUNTY SOLID WASTE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Expenses	Program Revenues		Net Revenues and Changes in Net Assets		Total
		Charges for Services	Grants	Governmental Activities	Business-Type Activities	
Functions/Programs						
Governmental Activities:						
Administration	\$ 463,236	\$ 888,434	\$ 32,376	\$ 457,574	\$ -	\$ 457,574
Transfer Station	929,553	873,623	-	(55,930)	-	(55,930)
Hazardous Household Waste	177,994	39,780	1,403	(136,811)	-	(136,811)
Recycling	166,569	120,924	3,500	(42,145)	-	(42,145)
Construction and Demolition Debris	23,939	36,145	-	12,206	-	12,206
Food Waste	8,216	-	-	(8,216)	-	(8,216)
Depreciation	41,712	-	-	(41,712)	-	(41,712)
	<u>1,811,219</u>	<u>1,958,906</u>	<u>37,279</u>	<u>184,966</u>	<u>-</u>	<u>184,966</u>
Business-Type Activities:						
Material Recovery Facility	83,680	48,839	-	-	(34,841)	(34,841)
Total Primary Government	<u>\$ 1,894,899</u>	<u>\$ 2,007,745</u>	<u>\$ 37,279</u>	<u>184,966</u>	<u>(34,841)</u>	<u>150,125</u>
General Revenues and Expenses:						
Interest Income				-	5	5
Depreciation on Fixed Assets						
Acquired by Government Grants				-	(36,619)	(36,619)
Transfers - Note 10				(21,327)	21,327	-
Total General Revenues and Transfers				<u>(21,327)</u>	<u>(15,287)</u>	<u>(36,614)</u>
Change in Net Position				163,639	(50,128)	113,511
Net Position, January 1, 2018				<u>540,256</u>	<u>1,539,244</u>	<u>2,079,500</u>
Net Position, December 31, 2018				<u>\$ 703,895</u>	<u>\$ 1,489,116</u>	<u>\$ 2,193,011</u>

The Accompanying Notes are an Integral Part of the Financial Statements

RUTLAND COUNTY SOLID WASTE DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2018

		<u>Governmental Fund Types</u>
<u>Assets</u>		<u>General Fund</u>
Cash	Note 2	\$ 479,268
Accounts Receivable		119,716
Grants Receivable		<u>1,403</u>
Total Assets		<u>\$ 600,387</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts Payable		\$ 77,810
Accrued Employee Pension Plan		6,689
Accrued Expenses		50,828
Deferred Revenue	Note 6	<u>93,123</u>
Total Liabilities		<u>228,450</u>
Fund Balances:		
Fund Balance - Unassigned		<u>371,937</u>
Total Liabilities and Fund Balances		<u>\$ 600,387</u>

Amounts reported for Governmental Activities in the Statements of Net Assets are different because:

Fund Balance for Governmental Funds		\$ 371,937
Capital Assets (net of accumulated depreciation) used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.		349,547
Accrued vacation is not due and payable in the current period, therefore, it is not reported in the funds.		<u>(17,589)</u>
Net Assets of Governmental Activities		<u>\$ 703,895</u>

The Accompanying Notes are an Integral Part of the Financial Statements

RUTLAND COUNTY SOLID WASTE DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2018

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Transfer Station Fees	\$ 843,000	\$ 867,761	\$ 24,761
Surcharge - Waste Haulers	670,000	856,672	186,672
Miscellaneous	31,700	31,762	62
Compost	62,400	57,149	(5,251)
Construction and Demolition Debris Fees	47,000	36,145	(10,855)
Sales of Recycling Materials	80,000	63,775	(16,225)
Hazardous Household Waste	45,000	39,780	(5,220)
Grants	73,500	37,279	(36,221)
Municipal Transfer Station	3,700	5,862	2,162
Total Revenues	1,856,300	1,996,185	139,885
Expenses:			
District Transfer Station	833,582	929,553	(95,971)
General, Administrative, and Central Office	580,208	500,908	79,300
Hazardous Household Waste	172,730	177,994	(5,264)
Recycling	85,558	80,427	5,131
Construction and Demolition Debris	48,506	23,939	24,567
Food Waste	47,216	8,216	39,000
Compost	60,000	62,528	(2,528)
Town Services	18,000	23,614	(5,614)
Enforcement	10,500	9,960	540
Total Expenses	1,856,300	1,817,139	39,161
Net Change in Fund Balances Before Other Financing Uses	-	179,046	179,046
Other Financing Uses:			
Fund Transfer to Proprietary Fund	-	(21,327)	(21,327)
Net Change in Fund Balances	\$ -	157,719	\$ 157,719
Fund Balance, January 1, 2018		214,218	
Fund Balance, December 31, 2018		\$ 371,937	

The Accompanying Notes are an Integral Part of the Financial Statements

RUTLAND COUNTY SOLID WASTE DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN FUND BALANCE OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2018

Amounts reported for Governmental Activities in the Statement of Activities (Exhibit B) are different because:

Net Change in Fund Balance - Total Government Funds (Exhibit D)	\$ 157,719
Capital outlays are reported in governmental funds as expenses, however, in the Statement of Activities only the cost of capital outlays not meeting the threshold for capitalization are expensed. Capitalized assets are not expensed, but rather depreciated over their estimated useful lives.	47,005
Depreciation expense deducted on the Statement of Activities, but not from Governmental Funds.	(41,712)
Accrued long-term liabilities for vacation pay are expensed as paid in Governmental Funds, but expensed as accrued in the Statement of Activities. The increase in the expense in the Statement of Activities represents the net increase in the accrued expense.	<u>627</u>
Change in Net Assets of Governmental Activities (Exhibit B)	<u><u>\$ 163,639</u></u>

The Accompanying Notes are an Integral Part of the Financial Statements

RUTLAND COUNTY SOLID WASTE DISTRICT
STATEMENT OF NET ASSETS - PROPRIETARY FUND
DECEMBER 31, 2018

<u>Assets</u>	<u>Material Recovery Facility</u>
Current Assets:	
Cash	Note 2 \$ 5,831
Total Current Assets	5,831
Property, Plant, and Equipment, Net of Accumulated Depreciation	
	Note 4 <u>1,613,795</u>
Total Assets	<u>\$ 1,619,626</u>
 <u>Liabilities and Net Assets</u>	
Current Liabilities:	
Accounts Payable	\$ 679
Prepaid MRF Lease - Current	<u>50,576</u>
Total Current Liabilities	51,255
Prepaid MRF Lease - Non-Current	Note 3 <u>79,255</u>
Total Liabilities	<u>130,510</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt:	
Unrestricted	779,961
Restricted	Note 5 833,834
Unrestricted	<u>(124,679)</u>
Total Net Assets	<u>1,489,116</u>
Total Liabilities and Net Assets	<u>\$ 1,619,626</u>

The Accompanying Notes are an Integral Part of the Financial Statements

RUTLAND COUNTY SOLID WASTE DISTRICT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Material Recovery Facility</u>
Operating Revenues:	
Lease Income - Casella	\$ 48,839
Operating Expenses:	
Depreciation	62,374
Other	21,306
Total Operating Expenses	<u>83,680</u>
Operating Loss	<u>(34,841)</u>
Non-Operating Income and Expense:	
Interest Income	<u>5</u>
Non-Operating Income	<u>5</u>
Loss Before Operating Transfers	(34,836)
Transfers from General Fund	<u>21,327</u>
Net Loss	(13,509)
Depreciation on Fixed Assets Acquired by Grants from Government Units	<u>(36,619)</u>
Decrease in Net Assets	(50,128)
Net Assets, January 1, 2018	<u>1,539,244</u>
Net Assets, December 31, 2018	<u><u>\$ 1,489,116</u></u>

The Accompanying Notes are an Integral Part of the Financial Statements

RUTLAND COUNTY SOLID WASTE DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Material Recovery Facility</u>
Cash Flows From Operating Activities:	
Cash Paid to Suppliers	\$ (20,626)
Cash Flows From Capital and Related Financing Activities:	
Interest Earned	5
Cash Flows From Non-Capital Financing Activities:	
Transfers from Other Funds	<u>21,327</u>
Net Increase in Cash and Equivalents	706
Cash and Equivalents, January 1, 2018	<u>5,125</u>
Cash and Equivalents, December 31, 2018	<u><u>\$ 5,831</u></u>
 Reconciliation of Operating Loss to Net Cash Used by Operating Activities	
Operating Loss	<u>\$ (34,841)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation and Amortization	62,374
Decrease in Accounts Payable	679
Decrease in Prepaid Lease	<u>(48,838)</u>
Total Adjustments	<u>14,215</u>
Net Cash Used by Operating Activities	<u><u>\$ (20,626)</u></u>

The Accompanying Notes are an Integral Part of the Financial Statements

RUTLAND COUNTY SOLID WASTE DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

Note 1 Summary of Significant Accounting Policies

Reporting Entity

Rutland County Solid Waste District (“the District”) operates as a union municipal district under the authority of the laws of the State of Vermont.

The District was formed April 14, 1980, to manage solid waste for its member municipalities through collection, removal, transportation, disposal, recovery, or recycling. The legal provisions of the District are described in Vermont Statutes Annotated Chapter 121.

The District is governed by a Board of Supervisors composed of three representatives from the City of Rutland and one representative from each of the other member municipalities. Rutland County Solid Waste District, for financial reporting purposes, consists only of the funds and account groups of the District. The District’s elected Board of Supervisors has no oversight responsibility for any other governmental entity. Control or dependence on the Board is determined by budget adoptions, designation of management, influence over operations, and accountability for fiscal matters. The District is not includable as a component unit within any other reporting entity.

The District is exempt from federal taxation under Internal Revenue Service Code Section 501(c)(1).

Except where noted, the accounting policies of the Rutland County Solid Waste District conform to GAAP (generally accepted accounting principles), as applicable to governments. The following is a summary of the more significant policies.

Basis of Presentation

The accounts of the District are organized on the basis of funds, where each fund is a separate entity with its own self-balancing accounts consisting of assets, liabilities, fund equity, revenue, and expenditures as appropriate. Resources are accounted for in individual funds, based upon the purpose for which they are to be spent and any restrictions there may be on resource spending.

The basic financial statements of the District include both government-wide statements and fund financial statements. The focus of the government-wide statements is to report the operating results and financial position of the District as a whole and to present a long-term view of the District’s finances. The focus of the fund financial statements is a short-term view of the operating results and financial position of the most significant funds comprising the District.

Note 1 Summary of Significant Accounting Policies – (Continued)

Government-Wide Statements: The Statement of Net Position and the Statement of Activities provide information about the District. These statements include the financial activities of the overall government. Eliminations have been made to minimize double counting activities between funds. These statements distinguish between the governmental and business-type activities of the District. Governmental activities generally are financed by grants and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities and for each segment of the District's business-type activities. Direct expenses are those specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds. Separate statements for each fund category – governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those where each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The District reports on the following major governmental and enterprise funds:

Governmental Fund Types:

General Fund – General Fund, a governmental fund, is used to account for all financial resources of the District.

Proprietary Fund Type:

Material Recovery Facility – The Material Recovery Facility accounts for activities similar to those found in a private sector, where the determination of net income is necessary or useful for sound financial administration.

Budgets

Budgets are developed using the modified accrual or accrual basis of accounting and are approved by the Board of Supervisors. Any amendments to the budget are also approved by the Board of Supervisors.

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. As of December 31, 2018, they were not aware of any that should be disclosed.

Note 1 Summary of Significant Accounting Policies – (Continued)

Basis of Accounting

Basis of accounting refers to the point where revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, where the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Grant revenue and donations are recognized in the fiscal year all eligibility requirements have been satisfied.

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenues reported in governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, where they are recognized as expenditures in governmental funds when paid. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. This means all assets and liabilities associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net assets). Fund equity (i.e., net total assets) is segregated into investment in capital assets, net of related debt, restricted net assets and unrestricted net assets. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means only current assets and current liabilities are generally reported on their balance sheets. The fund balance is reported in classifications that comprise a hierarchy based on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications of fund balance are Nonspendable, Restricted, Committed, Assigned, and Unassigned. Nonspendable and Restricted fund balances represent the restricted classifications and Committed, Assigned, and Unassigned represent the unrestricted classifications.

Note 1 Summary of Significant Accounting Policies – (Continued)

Nonspendable fund balance includes amounts that cannot be spent because they are either 1) not in a spendable form, such as inventory or prepaid items, or 2) legally or contractually required to be maintained intact. Restricted fund balance is externally (outside the District) enforceable limitations imposed by creditors, grantors, contributors, laws and regulations of other governments, or laws through constitutional provisions or enabling legislation. Committed fund balance is self-imposed limitations imposed at the highest level of decision making authority, namely the Board of Directors. The Board of Supervisors' approval is required to commit resources or to rescind the commitment.

Assigned fund balance represents limitations imposed by management. Assigned fund balance requests are submitted to the District Manager for approval/non-approval. Unassigned fund balance represents the residual net resources in excess of the other classifications. The General Fund is the only fund that can report a positive unassigned fund balance and any governmental fund can report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for specific expenditures, restricted resources are considered spent before unrestricted resources. Within unrestricted resources, committed and assigned are considered spent (if available) before unassigned amounts.

Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spending resources during a specific time period.

Concentration of Risk

The District receives a significant portion of its revenues from tipping surcharges from one hauler (see Note 3). Additionally, the District receives revenues from the State of Vermont as capital improvement grants.

Credit Risk

The District grants credit to customers consisting primarily of municipalities and haulers. A substantial portion of the haulers' ability to honor their obligations may be dependent upon the waste management economy in New England. The District does not require collateral for its receivables.

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions affecting certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 1 Summary of Significant Accounting Policies – (Continued)

Cash and Cash Equivalents

The District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are shown net of an allowance for doubtful accounts of zero at December 31, 2018. Accounts receivable are substantially all due from municipalities and local haulers.

Capital Assets

Capital assets are reported at actual cost. Contributed assets are recorded at their estimated fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. The cost of normal maintenance and repairs not adding to the value of the asset or materially extending the assets' lives are not capitalized.

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order to charge the cost of these assets to expense over their estimated service lives, using the straight-line method of calculating depreciation. Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

	<u>Estimated Life</u>	<u>Capitalization Threshold</u>
Facility	40 years	\$1,000
Equipment, Furniture and Fixtures	5 - 10 years	\$500

Fund Balances

Fund balances are classified based on any restrictions placed on those balances or any tentative plans management may have made for those balances. Reservations of fund balances represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Designations of fund balances represent tentative management plans that are subject to change. Undesignated funds are available for future appropriations.

Tipping/Surcharge Tax

The District General Fund assesses a tax to residents, businesses and municipalities based on the weight of solid waste generated.

Capitalization of Interest Costs

The District capitalizes interest costs incurred during construction. During 2018, no such interest costs were incurred.

Note 1 Summary of Significant Accounting Policies – (Continued)

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick time. Unused vacation time must be used within the next succeeding fiscal year and is paid to the employee upon termination of their employment if they have been employed by the District for at least six months. The accrual for unused vacation time, based on current pay rates, is recorded in the government-wide financial statements. Payments for unused vacation time are recorded as expenditures in the year they are paid. No liability is recorded for earned but unused sick time because it is not a vested benefit.

Date of Management's Review

Subsequent events were evaluated through September 4, 2019, which is the date the financial statements were available to be issued.

Note 2 Cash and Investments

There is one category of credit risk applicable to the District's bank balance:

FDIC insured or collateralized with securities held by the District or by the District's agent in the District's name.

Balances held in each category as of December 31, 2018, are as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
General Funds Accounts	\$ 479,268	\$ 495,647
MRF Accounts	5,831	6,375
Total Cash	<u>\$ 485,099</u>	<u>\$ 502,022</u>

The FDIC insures accounts to \$250,000 per financial institution. The District held its cash accounts in two financial institutions during the year. At December 31, 2018, the total amount uninsured was \$43,515.

Note 3 Concentration of Services

Since July 24, 2001, Casella Waste Management has not been considered a related party. At that time, the District and Casella amended the original agreement stating Casella shall assume full responsibility for the operation of the facility. The new twenty-year prepaid lease agreement states Casella will incur all operational and occupancy costs associated with the facility and the District will occupy and maintain the existing administrative space, be responsible for the debt service and only costs associated with scales, leased equipment and property taxes, if any.

Note 3 Concentration of Services – (Continued)

Terms specify the prepaid rent is equal to the net non-current payables due to Casella as of July 24, 2001. This amount is included in deferred revenue of the Proprietary Fund and will be recognized as rental income on a discounted basis assuming an average inflation rate of 3.5% over the term of the lease. Rental income for the next five years and in aggregate is:

2019	\$ 50,576
2020	52,375
2021	26,880
	<u>\$ 129,831</u>

A new contract with Casella was approved during the fiscal year ending 2017, whereby their commercial lease was renewed for a term of ten additional years, from September 5, 2021 through September 4, 2031, for \$5,091 per month.

Note 4 Property, Plant and Equipment

The following is a summary of the general fund and proprietary fund fixed assets and bond costs:

	January 1, 2018	Net Additions/Disposals	December 31, 2018
<u>General Fund Fixed Assets:</u>			
Equipment	\$ 1,319,260	\$ 47,005	\$ 1,366,265
Less Accumulated Depreciation	(975,006)	(41,712)	(1,016,718)
Net	<u>\$ 344,254</u>	<u>\$ 5,293</u>	<u>\$ 349,547</u>
<u>Proprietary Fund Fixed Assets:</u>			
Facility	\$ 3,775,188	\$ -	\$ 3,775,188
Equipment	183,550	-	183,550
Furniture and Fixtures	8,700	-	8,700
	3,967,438	-	3,967,438
Less Accumulated Depreciation	(2,254,649)	(98,994)	(2,353,643)
Net	<u>\$ 1,712,789</u>	<u>\$ (98,994)</u>	<u>\$ 1,613,795</u>

Note 4 Property, Plant and Equipment – (Continued)

Depreciation expense for the year ended December 31, 2018, was \$47,005 and \$62,374 for the business-type activity fund. Depreciation on those assets acquired with restricted net assets was \$36,619.

Note 5 Restricted – Proprietary Fund

The balance sheet account Net Assets - Restricted represents financial contributions from governmental units. The contributed capital for the year ended December 31, 2018, is as follows:

Net Assets - Restricted at January 1, 2018	\$ 870,453
Less: Depreciation on Items Purchased	
Net Assets - Restricted	<u>(36,619)</u>
Net Assets - Restricted at December 31, 2018	<u>\$ 833,834</u>

Note 6 Operating Lease – District as Lessor

The District entered into a long-term lease agreement with Casella commencing January 1, 2001, and ending December 31, 2025. The District leases premises located off Gleason Road in Rutland, Vermont from the City of Rutland. The District then subleases this property to Casella. Under the terms of the sublease, Casella prepaid the \$250,000 rent for the entire term. This amount is included in deferred revenue of the General Fund and will be recognized as rental income on a discounted basis assuming an average inflation rate of 3.5% over the term of the lease.

Rental income for the next five years and in the aggregate is:

2019	11,950
2020	12,375
2021	12,815
2022	13,271
2023	13,743
Thereafter	28,969
	<u>\$ 93,123</u>

Note 7 Retirement Plan

The District administers the Rutland County Solid Waste District Retirement Plan, a defined contribution plan. The Plan was established January 1, 1995, by a vote of the Board of Supervisors. The Plan requires the District to contribute 5% of eligible employee compensation. Employee contributions are not permitted. During 2018, the District's retirement expense under this plan was \$27,112. Total payroll for all employees for the year was \$524,482. The payroll eligible for the retirement plan was \$501,791. Vesting is 100% after one year. The employees must work more than 1,000 hours to qualify for a contribution on their behalf.

Note 8 Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Note 9 Contingencies

The District's operations are subject to Federal and State provisions regulating the discharge of materials into the environment. Compliance with those provisions has not had, nor does the District expect such compliance to have, any material effect upon the financial condition of the District. Management believes its current practices and procedures for the control and disposition of such wastes comply with applicable federal and state requirements.

Note 10 Other Required Disclosures

The Governmental Fund within the General Fund has an unrestricted fund balance of \$354,348 at December 31, 2018. The Proprietary Fund has a retained deficit of \$124,679 at December 31, 2018. The General Fund transferred \$21,327 in 2018 to the Proprietary Fund to pay for general operating expenses incurred during the year.

Note 11 Reconciliation of Expenditures Per Budget and Actual Schedule to Expenses Per Government-Wide Statement of Activities

Total Expenditures per Statement of Revenues, Expenses and Changes in Fund Balance Budget and Actual - General Fund	\$ 1,817,139
Capital outlays are reported in governmental funds as expenses; however, in the Statement of Activities, only the cost of capital outlays not meeting the threshold for capitalization are expensed. Capitalized assets are not expensed, but rather depreciated over their estimated useful lives.	(47,005)
Depreciation recognized in government-wide financial statements not included in the Budget and Actual Statement.	41,712
Vacation pay expensed as paid in government-wide financial statements, but expensed as accrued in the Statement of Activities.	(627)
Total Expenditures per Statement of Activities	<u>\$ 1,811,219</u>

Note 12 Deferred Compensation

During 2018, four employees had income deferred to an investment account under Internal Revenue Code Section 457. The plan assets remain the property of the employer until paid into the selected fund, subject only to claims of the employer's general creditors. The District has the responsibility to use the plan assets for no other purpose.

Note 13 Contingent Liabilities

The District is involved in various claims and legal actions arising in the ordinary course of business. In the opinion of management, the ultimate disposition will not have a material adverse effect on the District's financial statements, but the District maintains \$50,000 for potential claims and legal actions. The amount is included in accrued expense.

2020 Important Dates to Remember

January 1	New Year's Day - Closed
February 2	World Wetlands Day
March 18	Global Recycling Day
March 28	Earth Hour
April 7	Vermont Organics Recycling Summit
April 22	Earth Day
May 2	Vermont Green Up Day – 50 th Anniversary
April 21	Visit us at Rutland Chamber Business Show (5:00pm to 7:00pm)
April 25	DEA Prescription Drug Takeback Day
May 3-9	International Compost Awareness Week
May 25	Memorial Day – Closed
May 29	Learn about Compost Day
June 5	World Environment Day
June 8	World Oceans Day
June 12-20	Waste & Recycling Workers Week
July 4	Independence Day – Closed
Aug 11-16	Visit us at Rutland State Fair
September 7	Labor Day – Closed
September 16	International Day for Preservation of the Ozone Layer
September 19	Clean up the World Weekend
Mid October	Prescription Drug Takeback Day
Aug or Oct	Resource Recycling conference
November 15	America Recycles Day
November 26	Thanksgiving Day – Closed
November 27	Day after Thanksgiving - Closed at 11:00am
December 24	Christmas Eve - Closed at 11:00am
December 25	Christmas Day - Closed

Rutland County Solid Waste District Annual 2020 Transfer Station Permit

	<u>District</u>	<u>Non-District</u>
Residential Permit	\$10.00	\$40.00
Business Permit	\$20.00	\$60.00

Name (Please Print) _____

Street _____

City/Town _____ State _____ Zip Code _____

Phone No. _____ E-Mail _____

Please Indicate what you need:

() 2020 Stick Only. My RCSWD Permit Number is _____

() 2020 Sticker and a new Permit

You may process this Permit at: our office 1 Smith Rd, Rutland, VT 05701; Mon - Fri: 7 AM - 4:30 PM; During your trip to the regional transfer station; And by mail with a self-addressed envelope with a check to Rutland County Solid Waste District, 2 Greens Hill Lane Rutland, VT 05701.

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