

FYE 18 Budget For Approval 12/14/16

	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. Unaud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD	
EXPENDITURES									
101	Administrative	168,408	169,348	170,676	182,508	166,396	196,854	208,454	0
105	Wages - Labor	259,181	271,233	281,398	286,372	289,101	339,439	339,439	0
110	Benefits & Health Ins	172,615	186,346	201,818	204,212	207,728	269,799	271,303	0
115	Property/Casualty	16,227	17,105	17,000	16,227	17,400	16,500	16,500	0
120	Facility	26,863	27,595	44,606	33,321	45,321	58,724	63,724	0
125	Operational - MSW	706,699	730,100	776,528	730,014	760,311	747,332	747,332	0
130	Operational - Recycling	49,509	44,941	51,019	47,525	48,372	57,763	57,763	0
135	Operational - CD&D	344,271	269,923	329,231	294,225	324,801	268,995	268,995	0
140	Debt Service - Principal	82,936	81,771	23,487	23,487	37,097	32,837	32,837	0
142	Debt Service - Interest	4,300	1,718	1,338	1,338	106	4,366	4,366	0
145	Capital Expenditures	75,249	0	0	0	220,000	0	0	0
148	Capital Reserves	169,850	211,557	186,619	222,644	332,638	136,797	136,797	0
	Total Expenditures	2,076,109	2,011,637	2,083,719	2,041,873	2,449,272	2,129,405	2,147,509	0
REVENUES									
	Operational Income	1,523,273	1,502,535	1,552,981	1,501,100	1,504,265	1,504,302	1,504,302	0
	Other Financing Sources	1,019	94,293	44,293	23	459,239	52,488	82,488	0
	Total Non-tax Revenue	1,524,292	1,596,828	1,597,274	1,501,123	1,963,504	1,556,789	1,586,789	0
Expenditures minus Non-tax Revenue									
	= Net to be raised by taxes:	480,296	486,349	486,350	486,350	485,768	572,616	560,720	0
	Total Revenue	2,004,588	2,083,177	2,083,624	1,987,473	2,449,272	2,129,405	2,147,509	0

Town Assessment Calculation

	2016 Proposed State Valuation	Valuation %	2010 Census Population	% Total Population	Total Percent	% Average	Total Tax to be RaisedBoD	Individual Town's Share
Camden	1,250,950,000	44.46%	4850	40.82%	85.28%	42.64%	0	
Hope	191,650,000	6.81%	1536	12.93%	19.74%	9.87%	0	
Lincolntown	427,850,000	15.21%	2164	18.22%	33.42%	16.71%	0	
Rockport	943,350,000	33.53%	3330	28.03%	61.56%	30.78%	0	
	2,813,800,000	100%	11,880	100%	200%	100%	0	

EXPENDITURES

Admin	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. Unaud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
101-01 Manager	65,811	68,594	69,142	70,468	70,525	71,935	71,935	
101-03 Admin. Assistant	33,770	35,728	37,637	38,556	38,390	39,157	39,157	
101-04 Contract Bookkeeping	9,342	9,999	9,752	7,518	9,947	10,046	10,046	
101-NEW Recycling Outreach Coordinator						23,400	35,000	
101-NEW Community Committee Projects						7,250	7,250	
101-10 Office/Board Supplies/ Equipme	5,181	5,451	4,365	4,205	5,355	5,355	5,355	
101-11 Software License/Support/PCs	4,813	3,706	3,390	5,090	2,440	2,820	2,820	
101-12 General Legal	27,787	25,868	16,000	33,640	8,000	8,000	8,000	
101-14 Bond Counsel Legal	0	0	0	0	0	0	0	
101-16 Audit	9,035	7,000	7,300	7,300	7,000	7,000	7,000	
101-17 Communications	1,415	1,287	10,000	2,500	10,000	5,000	5,000	
101-18 Seminar & Training Expense	1,067	1,378	2,850	2,367	3,500	4,250	4,250	
101-19 Safety Training & Hardware	1,700	1,753	1,500	1,514	2,500	3,500	3,500	
101-20 Dues, Membership & Reg Fees	2,488	2,584	2,740	3,350	2,740	3,140	3,140	
101-21 Payment in Lieu of Taxes	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
Department totals	168,408	169,348	170,676	182,508	166,396	196,854	208,454	0

FYE 17

101-01 <u>Manager</u>	1.02 COLA	71,935		
101-03 <u>Admin. Assistant</u> -	1.02 COLA	39,157	<u>FC</u> Steps	FYE '19
101-04 <u>Contract Bookkeeping</u> -	1.01 COLA	9,947		Total Raise 10,046

101- NEW Recycling Outreach Coordinator Repetitive outreach to businesses, schools and municipalities. Start 1/2 time prepare for full \$15.00

101-NEW Community Com Projects This could include rehab of the blue steel building to accommodate receiving area for diversion/swap program, education of committee, some expense reimbursement, events.

101-10 Office/Board Supplies/ Equipme - Relocated travel expenses to 101-18

Cleaning Supplies	300	Postage	1,700	
Office Equip	500	P.O. Box	140	
Paper	375	checks/dep	690	
Photocopier A	1,650			Total Raise <input type="text" value="5,355"/>

101-11 Software License/Support/Computers

Quickbooks	0	Point of Sale	0	
Security Norton X 3	120	PC Consult	1,100	
Website Host	300	Trio Lcns	1,000	
PCs	300			Total Raise <input type="text" value="2,820.00"/>

101-12 General Legal - General only Contracts, hauling, recycling, personnel.

Total Raise

101-14 Bond Counsel Legal - None at this time

101-16 Audit Based on estimate by Auditor NTE

101-17 Communications Educate & Promote coming changes at facility and regionally 10,000
Amount available to carry forward 5,000

Total Raise

101-18 DEP Seminar & Training Expen: MRRA training, onsite training by consultants, certification training, travel.

Conference	MRRA 8 @ \$125	1000	
Composting		500	
Travel reimbursement		2300	
discretionary		450	
			Total Raise <input type="text" value="4,250.00"/>

101-19 Safety Training & Equipment - As much training as possible to be done on-line. We are required to have annual landfill training by an engineer, however.

Total Raise

101-20 Dues, Membership & Regulatory Dues

Maine Municipal Association	575.00
Maine Resource Recovery Association	550.00
Lilly Pond Association	700.00
Group Dynamic Inc - Third Party benefits admin.	400.00
<u>Regulatory Fees and Licensing</u>	
Annual Report - Transfer License	375.00
License - Scale Master	150.00
ME Ind Stormwater Permit	390.00

Total Raise

101-21 Payment in Lieu of Taxes -

Rockport

Total Raise

Wages	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. UnAud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
105-02 Labor - Full Time	187,221	189,974	192,555	194,089	197,428	248,171	248,171	
105-03 Labor - Part Time	69,626	78,296	86,843	90,999	89,674	88,268	88,268	
105-04 Overtime	2,334	2,963	2,000	1,284	2,000	3,000	3,000	
Department totals	259,181	271,233	281,398	286,372	289,101	339,439	339,439	0

105-02 Labor - Full Time

1.02 COLA reflecting local county adjustments

Total Raise

105-03 Labor - Part Time

1.02 COLA reflecting local county adjustments

Total Raise

105-04 Overtime

Snow Plowing and Emptying Recycling Containers off hours, training

Total Raise

Benefits & Health Ins	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. UnAud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
110-01 Health Insurance	110,588	119,229	129,424	128,705	135,143	184,771	184,771	
110-02 FICA	28,050	28,991	29,696	31,175	30,448	36,256	36,256	
110-03 Unemployment Premium	2,999	1,891	3,500	1,133	3,500	2,200	2,200	
110-04 Workers Comp Premium:	19,694	22,065	26,200	26,043	23,405	23,405	23,405	
110-05 ICMA deferred comp	7,518	9,463	7,743	12,075	9,936	16,867	18,371	
110-06 Income Protection	2,024	1,942	2,105	2,321	2,147	2,500	2,500	
110-07 Clothing / Boot Allowance	1,743	2,765	3,150	2,760	3,150	3,800	3,800	
Department totals	172,615	186,346	201,818	204,212	207,728	269,799	271,303	0

110-01 Health Insurance Calc includes premium adjustment for '17 and 10% (estimated) increase for '18 over current rate. (as per Debbie Bridges MMEHT 1800-852-8300 x 2229)

	<u>Projected Rate</u>	<u>MCSW Share</u>	<u>MCSW 6 mos Extended</u>	<u>Estimate 2nd 6 months</u>	
1 Employee 100 S	1,023.72	1,023.72	6,142.34	6,756.57	
1 Employee 100 P	1,023.72	1,023.72	6,142.34	6,756.57	
1 New 85% RC				5,743.09	
5 Emp&Sps100/80 D,B,S,G,	2,296.38	2,041.84	61,255.35	67,380.88	
1 Emp&Sps 85/85 j	2,296.38	1,951.92	11,711.51	12,882.67	
			85,251.54	99,519.79	Total Raise 184,771

110-02 FICA 7.65% Total Payroll 473,931.73 X FICA Rate 0.0765 **Total Raise** 36,256

110-03 Unemployment Premium Estimate as per MMA **Total Raise** 2,200

110-04 Workers Comp Premium: Known quarterly payments '17 3rd 3,038.41
4th 3,038.41
Estimates for payroll '18 1st 9,901.64
2nd 7,426.23 **Total Raise** 23,404.69

Contact: Susan Caston, MMA

110-05 ICMA Deferred Comp Employer share increased from previous due to increased wages and # emp
 FY'16 Projected. 408,242 Share 0.045 **Total Raise** 18,371

110-06 Income Protection Insurance 3% increase. FY'16 2,322 **Total Raise** 2,500

110-07 Clothing / Boot Allowance Based on \$375/ FT employee and prorated boots

9 emp at 250	2,250.00	1,125.00
1 emp at 24	200.00	100.00
1 emp at 8	<u>75.00</u>	<u>50.00</u>
total	2,525.00	1,275.00

Total Raise 3,800.00

Property/Casualty	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 <u>Act. UnAud</u>	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
115-01 Public Officials & Property/Casu	16,227	17,105	17,000	16,227	17,400	16,500	16,500	
Department totals	16,227	17,105	17,000	16,227	17,400	16,500	16,500	0

115-01 Public Officials & Property/Casu as per MMA. Contact: MMA **Total Raise** 17,400

Facility	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 <u>Act. UnAud</u>	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
120-01 Water, Phone & Security	8,584	9,298	8,906	8,596	9,002	9,002	9,002	
120-05 Station Maintenance	12,472	10,665	6,980	15,307	7,049	8,402	8,402	
120-07 Communication - Onsite	0	532	300	885	300	300	300	
120-08 Portable Toilet Service	660	720	720	1,080	720	720	720	
120-10 PickUp Truck/Plow Fuel & Maint	2,322	3,325	4,750	1,596	4,100	4,100	4,100	
120-14 Break Room/Restroom Supplies	1,909	1,600	1,950	1,932	1,950	2,000	2,000	
120-15 Traffic Control/Sign Replacemer	916	1,456	1,000	634	1,200	1,200	1,200	
120-19 Steel and Fabrication					6,000	8,000	8,000	
120-18 Transfer re-design - engineering			20,000	3,291	15,000	25,000	30,000	
Department totals	26,863	27,595	44,606	33,321	45,321	58,724	63,724	0

120-01	Water, Phone & Security			<u>Est FY15</u>	
		Maine Water - onsite hydrants and water		5,945	
		U.S. Cellular		600	
		TracPhone		150	
		Fairpoint		1,964	
		Security alarm system (2)		344	
					Total Raise 9,002
120-05	Station Maintenance	Roadway Maintenance, Vector control, first aid supplies, fire extinguishers			
		Vector 12 at 65/mo	780	Roadway Maintenance	1,000
		Cintas	412	Cleaning Service	1,750
		Fire Exting	510	Equipment Rental/Contingency	1,000
		Tools	1,000	Landscaping	1,950
		(incl 5000 sprnk in '16)			Total Raise 8,402
120-07	Communication - Onsite	2 way radio batteries & repair.			Total Raise 300
120-08	Portable Toilet Service	\$60 mly. 12 months per year			Total Raise 720
120-10	Pick Up trucks/plow fuel & maintenance				
		<u>Fuel</u>	<u>Maint</u>	<u>Maj Repair</u>	
		\$ 1,000	\$ 1,900	\$ 1,200	Total Raise 4,100
120-14	Break room/restroom supplies				
120-15	Traffic Control/Sign Replacemer	Assorted replacement and repaired signs.		4 signs	Total Raise 1,200
120-NEW	Steel and fabrication	There is quite a bit of fatigued steel around the facility whether compactors, msw cans, recycling cans sheetrock cans and various other implements. We are trying to repair rather than purchase at this point			

120-18 Transfer re-design - engineering Preliminary design & cost estimates. Can draw from Facility Improvement Reserve ESTIMATE 30,000
 Carry forward from Facility Redesign 120-18 FY '17 5,000

Operational - MSW		FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. UnAud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
125-01	MSW Hauling PERC	108,963	110,700	114,763	104,223	117,501	89,675	89,675	
125-03	PERC Tipping (by WFT) PERC	426,575	452,126	466,621	462,159	472,893	356,886	356,886	
125-04	Municipal Review Committee Du	8,611	8,580	8,620	8,646	8,709	6,603	6,603	
125-05	Equipment Maint/Supplies	9,793	9,214	7,800	11,379	8,800	9,800	9,800	
125-06	Private Hauler	89,205	85,022	88,558	81,655	88,663	70,956	70,956	
125-10	Purchase of Bags	43,498	47,785	67,500	47,903	45,000	67,500	67,500	
125-12	Universal Household Waste	0	584	400	409	500	500	500	
125-13	HHW Day Cost	6,018	5,524	7,075	6,226	5,700	5,700	5,700	
125-14	Roll-off truck Maint & Repair	5,182	613	6,100	1,184	3,100	4,100	4,100	
125-15	Scale Calibration & Maint	2,590	3,077	2,200	1,649	2,500	2,500	2,500	
125-NEW	Hauling to eco						45,760	45,760	
125-NEW	Tipping at eco						82,726	82,726	
125-18	Electricity	6,264	6,877	6,891	4,581	6,945	4,627	4,627	
Department totals		706,699	730,100	776,528	730,014	760,311	747,332	747,332	0

MSW Generation Trends FY '13 FY '14 FY '15 FY '16 FY '18 est Increase has been about 1% per year since FYE 12.
 total msw 6,693 6,760 6,836 6,898 6,967

THE FOLLOWING CALCULATIONS ARE BASED ON AN ESTIMATED TONNAGE USING ACTUAL FY'13,FY'14, PINE TREE WASTE, MRC AND PERC DATA			
<u>MCSW/ PERC 9 mos</u>	4,406		<u>Casella 3 mos.</u> 270
<u>Casella/PERC 9 mos</u>	876		
<u>9 mos Total PERC '18</u>	5,282		<u>MCSW 3mos less Casella</u> 1,430

125-01 MSW Hauling - WFTto PERC
 Rate rises according to CPI-U Boston. Current Est CPI Est \$/ton
 19.70 by 4,406 tons from site yields 19.70 **Total Raise** 89,675

125-03	PERC Tipping (by WFT) (msw collected at MCSW only)		<u>FYE '18 Ave 7/1 - 3/30</u>	81	X	<u>WFT Haul</u> 4,406	Total Raise 356,886
125-04	Municipal Review Committee Du \$	1.25	times <u>total</u> delivered tons.		est FY'18	5,282	Total Raise \$ 6,603
125-05	Equipment Maint/Supplies	Compactor/area Maint./Repair & Supplies		4,600			
		UHW Building Maintenance/Repair		1,500			
		Supplies, Jetting & Pump out		2,000			
		WWFS Pressure Wash	<u>850*2/yr</u>	1,700			
		Exterior Compact Paint & Repair		<u>0</u>			
							Total Raise 9,800
125-06	Private Hauler Tipping	One hauler collects waste from our local and tips at PERC under our contract.					
		Tons FY16 based on '15		876	X	81.00	Total Raise 70,956
125-10	Purchase of Bags	2 purchases	\$ 22,500	x	3	=	Total Raise 67,500
		Every 3 or 4 years three purchases may occur within same year.				Could use unassigned funds.	
125-12	Universal Household Waste Co	This depends on the mix of CPUs and TVs to Flourescent Tubes. CPU and TVs generate a rebate which <u>can</u> cover a portion of tubes.					Total Raise 500
125-13	HHW Day Cost	EPI setup	1,200			Participants are charged \$10 per unit	
		Unit Cost	25				
		Units '10	180		Cost		Total Raise 5,700
		Unit count should drop significantly with initiation of "paint care" take back.					
125-14	Roll-off Truck Maint. & Repair	Freightliner	Inspection, maintenance and Repairs				Total Raise 4,100
125-15	Scale Calibration & Maintenance		Includes calibration and maintenance				Total Raise 2,500

Based on estimate of about \$32 per ton as provided by current hauler. Tonnage for this and the next calculation are based on monthly actuals for '15 and '16. An assumption must be made on the disposition of waste currently on our books but hauled by Casella (1,100 tons). This waste will likely fall from our books.

125-NEW	Hauling to eco	Tons MSW to ecomaine	1,430	cost / ton	32	Total Raise 45,760
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125-NEW Tipping at eco Tons tipped 1,430 tip/ton 57.85 **Total Raise** 82,726
 (over year, eco deal will save approx 50K)

125-18 Electricity Based on actuals
 CMP - Meter 9003

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018
Operational - Recycling	Actual	Actual	BoD	Act. UnAud	BoD	MGR	FC	BoD
130-02 Bulky Metal Transport	15,429	14,731	16,875	19,875	15,750	20,250	20,250	
130-03 Composting Bins	0	0	800	0	800	2,500	2,500	
130-06 Sales Expense	0	0	500	0	500	500	500	
130-07 Freon Collection & Removal	2,333	3,334	2,000	3,321	2,800	3,000	3,000	
130-08 Recycling Supplies	5,991	3,557	5,539	3,647	3,811	3,811	3,811	
130-09 Equipment Maintenance & Repa	3,817	5,345	4,850	5,156	5,550	8,550	8,550	
130-10 Building Maintenance & Repair	3,602	917	3,380	3,720	3,430	4,280	4,280	
130-18 Electric	7,934	8,251	7,900	7,400	8,333	7,474	7,474	
130-19 Fuel/Oil products	10,404	8,807	9,175	4,406	7,398	7,398	7,398	
Department totals	49,509	44,941	51,019	47,525	48,372	57,763	57,763	0

130-02 Bulky Metal Transport 375.00 for 54 trips **Total Raise** 20,250

130-03 Composting /Recycle Bins Buy and sell at cost to promote backyard composting or subsidize! **Total Raise** 2,500

130-06 Sales Expense This would help to keep the mixed plastic program moving. Value of this material is low, a reflection of low oil prices.. These funds would keep the program alive through a major downturn. The program is popular and it also allows us to ship heavier loads of msw.

130-07 Freon Collection & Removal \$7.50 400 **Total Raise** 3,000

130-08 Recycling Supplies

	Units	\$/Unit	Freight	Total
Baling Wire	30	72.37	220	2,391
Small Tools, Paint etc.	6	70.00		1,420
Total Raise				3,811

130-09 Equipment Maintenance & Repair

	FY 15 BoD	FY 17	
Baler	1,550	1,550	
Bobcat	1,800	500	
Service Fork	1,500	1,500	
R O Cans	0	5,000	
	<u>4,850</u>	<u>8,550</u>	Total Raise 8,550

R O Cans addresses some welding necessary to keep cans servicable prior to operational change.

130-10 Building Maintenance & Repair

Sprinkler Inspection	880	
Building Maintenance	2,750	
Furnace Maintenance	<u>650</u>	
		Total Raise 4,280

130-11 Swap Shop Development In recyling committee line

130-18 Electricity (CMP meter 9001) based on previous years and lighting upgrade **Total Raise** 7,474

130-19 Fuel/Oil products

	Tot Gal.	Range Est.	\$/Gal	Ann.\$
Heating - Gallons #2 Oil	2,450		2.25	5,513
Propane	570		3.00	1,710
Consumables-Lubricants, Grease, Filters etc.				175
				Total Raise 7,398

Operational - CD&D		FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. UnAud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
135-01	Jacobs Quarry Leachate Dispos	102,899	101,396	102,836	129,478	138,216	140,151	140,151	
135-03	JQS & N Water - Analytical	22,741	17,902	23,800	22,500	23,800	23,800	23,800	
135-04	Landfill Development	83,894	42,190	83,000	51,256	56,500	15,000	15,000	
135-05	Hydro Geological Consult	3,089	6,611	9,000	3,199	9,000	9,000	9,000	
135-06	Surveying	2,105	2,880	3,500	282	3,500	0	0	
135-07	Engineering Consultation	16,150	16,747	17,500	32,981	17,500	20,000	20,000	
135-08	Dozer Fuel /Dozer Maintenance	16,343	26,187	17,080	10,959	5,433	6,850	6,850	
135-09	Landfill Diversion	20,549	16,464	18,980	16,219	16,796	16,796	16,796	
135-10	Odor Control	7,373	972	3,500	2,761	7,500	0	0	
135-11	OCB Maint & Repair	331	0	500	85	500	500	500	
135-12	Sheetrock Diversion	20,510	19,414	20,613	15,630	21,089	21,089	21,089	
135-13	Hauling/Testing Demo Chips	1,216	479	6,500	0	6,500	6,500	6,500	
135-14	Gut closure/remediation	39,754	9,632	12,500	0	8,500	0	0	
135-15	DEP Landfill Fee	5,114	6,607	7,500	7,083	7,500	7,500	7,500	
135-18	Electricity - JQS Pump	2,202	2,444	2,423	1,792	2,468	1,810	1,810	
Department totals		344,271	269,923	329,231	294,225	324,801	268,995	268,995	0

135-01	Jacobs Quarry Leachate	GPM	Gal.	Gal/cf	BillUnit (cf)	\$/Unit	\$PY
		28	14,716,800	7.48	100	5.70	112,121
		35	18,396,000	7.48	100	5.70	140,151
		45	23,652,000				180,194

This is an estimate affected significantly by weather and stormwater management within the landfill..

135-03 JQS & N Water - Analytical Twice annual testing of 12 monitoring wells, JQN, JQS, and the discharge to Camden WWTP

135-04	Landfill Development				
	Mowing	1,500			
	Exit Road Fencing	3,500			
	Aggregate/Roadway	5,000			
	New Cell Dev & Odor Control	3,000	Use wood ash as odor control		
	Intermediate Cover Placement 3/4 acre	<u>47,000</u>			
		60,000	Less expected CF, 135-04 '17 to 135-04 '18		
		Expended \$28,000 of budgeted \$86,000 in FY'17. Amount available carry forward:			45,000
				Total Raise	15,000

135-05	Hydro Geological Consult				
	Annual Services - EGGI	NTE	9,000		
				Total Raise	9,000

135-06 Surveying Potential of three surveys this year. Roll into Engineering

135-07	Engineering Consultation -				
	Annual Report - Landfill, Volume Calcs,	2,500			
	Landfill Training, QA QC	3,000			
	Consult & Survey	8,500			
	Cell Development and closure, etc	6,000			
				Total Raise	20,000

135-08	Dozer Fuel / Dozer Maintenance		<u>FY12gal</u>	<u>\$ / Gall.</u>	<u>\$</u>	
		<u>Fuel</u>	2,600	2.25	5,850	
	Maintenance on new dozer, air filters only			1,000		
						Total Raise
						6,850

135-09	Landfill Diversion Program		<u>FY15 gal.</u>	<u>\$ / Gall.</u>	<u>Total \$</u>	
	In-House Operation	Peterson - Fuel(act)	1,400	2.25	3,150	
		Maintenance/Repair			8,000	
		Loader - Fuel	650	2.25	1,463	
		Maintenance/Repair			2,500	
		Skid Steer	375	2.25	844	
		Freightliner	373	2.25	839	
					<u>839</u>	
						Total Raise
						16,796

135-10	Odor Control	Fracture Repair (1) -	1,500
		Ash/compost odor control	1,000
		Handheld meter calibration	<u>500</u>

7,500 in FY17. Expect CF from FY17 to FY 18 of 3000

Total Raise

135-11 OCB Maint & Repair

135-12	Sheetrock Diversion	<u>Tip/Ton</u>	55	<u>Haul/hrs</u>	5	<u>Rate/hrs</u>	90	<u>Ton/lb</u> 9.4
		<u>Cost/lb</u>		<u>Cost/Ton</u>				<u>Tons/yr</u> 205

FY '16	Tip	9,500	Haul	8,011
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Total Raise

135-13 Hauling/Testing Demo Chip Basis: 300 Tons @ \$15 per ton haul **Total Raise**

Note that we could charge \$45 per ton tip for demo wood. Grinding costs less than \$20 per t.

<u>Costs</u>		<u>Revenue</u>	
Trucking	\$15.00	Tip Fee	\$50
Grinding	\$18.00	Sales	\$5
Wages	<u>\$5.73</u>		
	-\$38.73		<u>\$55</u>
			Net/ton \$16.27

A additional \$2000 per year in testing requirements in this scenario equals \$2.67 per ton expense.

135-14 Gut closure/remediation Planning and Preliminary **Total Raise**

135-15 DEP Landfill Fee 3,750 tons by \$2.00 **Total Raise**
(see revenue assumption)

135-18 Electricity - JQS Pump CMP Meter ...6173 Based on '15 actual

Debt Service - Principal	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. UnAud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
140-14 Equipment lease/purchase 5yr					37,097	32,837	32,837	
140-10 Cover/Odor/Stm Bond 5 yrs	58,379	58,379	0	0	0	0	0	
140-12 Freightliner Roll-off	24,557	23,392	23,487	23,487	0	0	0	
Department totals	82,936	81,771	23,487	23,487	37,097	32,837	32,837	0

140-14 Equipment lease/purchase 5yr Dozer L/P finance As per Gorham Savings Bank

140-10 Cover/Odor/Stm Bond 5 yrs

140-12 Truck 3 Yrs Principal and Interest Purchased in '14

Debt Service - Interest	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. UnAud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
142-14 Equipment lease/purchase 5yr					106	4,366	4,366	
142-10 Cover/Odor/Stm Bond 5 yrs	4,127	380	0	0	0	0	0	
142-12 Freightliner Roll-off	172.44	1,338	1,338	1,338	0	0	0	
Department totals	4,300	1,718	1,338	1,338	106	4,366	4,366	0

140-14 Equipment lease/purchase 5yr Dozer As per Gorham Savings Bank

142-10 Cover/Odor/Stm Bond 5 yrs

142-12 Truck 3 Yrs Principal and Interest Purchased in '14

Capital Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. UnAud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
145-16 Roll-off Containers	11,063	0	0	0	0	0	0	0
145-23 Dozer		0			220,000	0	0	0
145-20 Lighting Upgrade Recycle Bld	5,828	0	0	0	0	0	0	0
145-22 Grout Wall	58,358	0	0	0	0	0	0	0
Department totals	75,249	0	0	0	220,000	0	0	0

145-16 Roll-off Containers

145-20 Lighting Upgrade Recycle Bld Complete '14

145-22 Grout Wall

145-23 Dozer

Capital Reserve	FY 2014 Actual	FY 2015 Actual	FY 2016 BoD	FY 2016 Act. UnAud	FY 2017 BoD	FY 2018 MGR	FY 2018 FC	FY 2018 BoD
148-01 Jacobs Quarry Closure Reserve	100,000	100,000	100,000	136,025	100,000	100,000	100,000	
148-05 Accrued Benefit Liability	10,000	5,000	10,000	10,000	10,000	10,000	10,000	
148-07 Equipment Replacement Reser	59,850	64,000	69,319	69,319	64,000	26,797	26,797	
148-08 Bag Fee Stabilization		42,557	7,300	7,300	8,638			
148-09 Facility Improvement Reserve					150,000			
Department totals	169,850	211,557	186,619	222,644	332,638	136,797	136,797	0

148-01 Jacobs Quarry Closure Reserve Funds annually set aside in a reserve for closure costs

(Restricted)

Latest Closure Estimate is

2,432,000

Fund

100,000

Audited balance for June 30, 2015 is

1,818,745

FYE '16 budgeted Balance

1,918,745

Actual FYE'16 unaudited

1,782,720

est fye17 val.

1,182,720

148-05	Accrued Benefit Liability (Unrestricted - assigned)	Funds annually set aside in a reserve to cover retirement payout of earned days <i>Audited</i> Liability for June 30, 2015 <i>Audited</i> Reserve Balance June 30, 2015 FYE '16 budgeted Balance FYE '17 proposed	52,216 25,020 35,020 45,020	Fund	10,000
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148-07	Equipment Replacement Reserve (Unrestricted - assigned)	Funds annually set aside in a reserve towards equipment/facility replacement and major repair <i>Audited</i> balance for June 30, 2015 is FYE '16 budgeted Balance Skid Steer Purchase FYE '17proposed	167,121 231,121 25,920 231,998	Fund	26,797
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Rather than draw down reserve by entire \$220,000 for dozer purchase, draw down by first payment '17 and lease purchase over five years. During the term of finance, reduce subsequent funding of this reserve by payment amount.

148 - 08	Bag Fee Stabilization (Unrestricted - assigned)	As per plan, utilize fund for 2018		Fund	0
		<i>Audited</i> balance for June 30, 2015 is FYE '16 budgeted Balance FYE '17	42,557 51,195 0		

148-09	Facility Improvement Reserve	FC recommendation: Secure funds from Working Capital and assign to purpose		Audit	TBD
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TOTAL EXPENDITURES	2,076,109	2,011,637	2,083,719	2,041,873	2,449,272	2,129,405	2,147,509	0
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REVENUES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018
Operational Income		Actual	Actual	BoD	Act. UnAud	BoD	MGR	FC	BoD
<u>MSW Related Income</u>									
7-01	Pay Per Bag	402,615	401,080	414,000	408,863	412,738	406,359	406,359	
7-02	Per Ton Fee	410,512	403,127	416,588	426,305	409,773	411,380	411,380	
7-09	Private Hauler Fee	60,784	77,523	76,582	75,971	77,682	61,863	61,863	
7-03	Perc Distribution	164,017	161,981	148,316	139,636	122,636	73,948	73,948	
7-14	Universal Waste Fee (electronic)	4,190	5,629	4,000	5,992	4,250	5,000	5,000	
7-15	Freon Removal Fee	2,764	3,770	3,000	3,872	3,240	4,800	4,800	
7-17	HHW Day - Unit Fees	1,686	1,685	2,000	1,928	2,000	2,000	2,000	
<u>Recycling Income</u>									
7-10	Baled Commodities Sales	82,398	77,012	75,000	65,140	78,000	78,000	78,000	
7-12	Bulky Metal Sales/Gate	45,460	34,179	50,000	24,975	40,000	40,000	40,000	
<u>CDD & Related Income</u>									
7-20	4 Town Demo Tip Fee	208,352	189,408	218,000	210,601	210,000	255,265	255,265	
7-21	Regional Demo Tip Fee	69,784	63,510	72,000	70,200	72,000	85,500	85,500	
7-08	Sheetrock	13,125	13,613	14,620	11,386	13,940	14,811	14,811	
7-22	Brush Tip Fee	20,826	22,524	22,000	26,739	22,000	22,000	22,000	
7-07	Sorted Demo Wood Tip Fee	10,042	2,624	15,000	10	16,500	16,500	16,500	
7-23	Brush Chip Sales	13,046	20,777	7,700	13,540	5,130	10,800	10,800	
7-24	Demo Chip Sales	96	0	1,500	0	1,500	1,500	1,500	
<u>Other Income</u>									
7-05	Miscellaneous Income	4,380	14,304	2,876	4,417	2,876	2,876	2,876	
7-13	Bottle Returns	6,952	8,230	7,000	9,683	7,200	7,200	7,200	
7-new	Sale of Compost Bins	0	0	800	0	800	2,500	2,500	
7-18	Diversion Income	2,242	1,557	2,000	1,842	2,000	2,000	2,000	
Total Operation Income		1,523,273	1,502,535	1,552,981	1,501,100	1,504,265	1,504,302	1,504,302	0

7-01 Pay Per Bag MSW

A number of factors affect this calculation. The split between per ton and per bag totals has traded back and forth over the years. Where bags sales are falling behind per ton, one can assume bags are somewhat heavier since the last fee increase, there may be more recycling and people are using haulers more frequently and paying a per ton rate,

$$47.00\% \quad 5,836 \text{ tons} \quad 74 \quad \$2.00 = \boxed{406,359}$$

(47.5% of trash arrives in bags)

7-02	Per Ton Fee MSW	Based on the remaining 54% of total estimated annual tonnage charged at \$125 per ton									
		53.00%	5,836	tons	\$133.00				Total	\$411,380	
7-09	Private hauler fee MSW	This waste never enters MCSW facility but is tipped at PERC under our contract. We currently charge the particular hauler according to their contract with PERC									
		876 tons		70.62 per ton						61,863	
7-03	Perc Distribution	This is the difference between the quarterly tip fee Mid Coast pays and the calculated "target price". This year the average tip fee is:									
		81.00		the target is:	63						
		less target	67	X tons	5,282	yields				73,948	
7-14	Universal Waste Fee (electronic)	1,000 Units @	\$	5.00 per unit	=					5,000	
7-15	Freon Removal Fee	400 Units @	\$	12.00 per unit	=					4,800	
7-17	HHW Day - Unit Fees	200 Units @	\$	10.00 per unit	=					2,000	
<u>Recycling Income</u>											
7-10	Baled Commodities Sales	1,000 tons	averaged at	78	per ton				Total	78,000	
7-12	Bulky Metal Sales	Recen years, volume dropped due to value as junk. Value is lower now so volume is up.								Total	45,000
<u>CDD & Related Income</u>											
7-20	4 Town Demo Tip Fee	With reduced local competition a small increase in volume is being realized. Suggest tip fee increase								Total	215,000
		Tonnage	Tip	=							
		2687	80	=		214,960					
		2687	95	=		255,265					
7-21	Regional Demo Tip Fee	There appears to be a slight upward trend in cdd over FY 16 @ 80								Total	72,000
		Tonnage	Tip	=							
		900	95	=		85,500					
7-08	Sheetrock	\$85	per ton for	205	tons	yields				\$14,811	
7-22	Brush Tip Fee	Unpredictable volume - somewhat weather related. Based on 550 tons tipped at \$40 per ton. Be reminded that we accept significant tonnage of brush from member towns at no charge.									
		550	x	\$40	yields					22,000	

7-07	Sorted Demo Wood Tip Fee	Propose \$5.00 price drop to \$55/ton to encourage more volume. Based on 500 tons tipped at \$55 per ton 300 x \$55 yields 16,500
7-23	Brush Chip Sales	Oil prices are affecting chip/fuel markets \$8 to \$10 per ton net Sales tons brush chip 1,200 X 9 10,800
7-24	Demo Chip Sales	Value @ 5/ton. Please refer to cost explanation under 135-13 300 tons x \$5.00 /ton = 1,500
<u>Other Income</u>		
7-05	Miscellaneous Income	collected finance charges, various rebates, overcharges workers comp etc
7-13	Bottle Returns	
7-18	Diversion Income	Sale of non ferrous and re-usable items. Other impacts included in Brush & Demo Wood revenues

Revenues continued:	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018
Other Financing Sources	Actual	Actual	BoD	Act. UnAud	BoD	MGR	FC	BoD
8-01 Interest Income	1,019	1,293	1,293	23	1,293	1,293	1,293	
8-03 Use of Working Capital		57,000			150,000			
8-05 Sale of Surplus Eq.								
8-08 Use of Equipment Replacement Fund		36,000			49,946	0	0	
8-07 Carry forward from FY'17			43,000	43,000	38,000	0	0	
8-NEW Use of Bag Fee Stabilization Fund						51,195	51,195	
Use of Facility Improvement Reserve							30,000	
8-09 Lease Purchase - Dozer					220,000			
Total Other financing Sources	1,019	94,293	44,293	43,023	459,239	52,488	82,488	0

8-08	Use of Equipment Replacement Fund		0
8-03	Use of Working Capital	FC recommendation: Redirect funds from unassigned to BoD assigned - Facility Improvement	audit
8-07	Carry forward from FY'17	Carry forward from <u>Landfill development</u> 135-04 FY '17	45,000
		Carry forward from <u>Communications</u> 101-17 FY '17	5,000
		Carry forward from <u>Facility Redesign</u> 120-18 FY '17	5,000
8-NEW	Use of Bag Fee Stabilization Fund		51,195

Total Non-tax Income		1,524,292	1,596,828	1,649,829	1,523,273	1,963,504	1,556,789	1,586,789	0
Assessment Calcs									
Net to be raised by taxes, Expenditures minus Non-tax Income:									
		480,296	486,349	486,350	486,350	485,768	572,616	560,720	0
Town Assessments		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018
		BoD	BoD	BoD	BoD	BoD	MGR	FC	BoD
009-01	Camden	201,026	203,622	202,969	202,969	208,973	244,171	239,098	0
009-04	Hope	47,576	47,607	47,802	47,802	49,201	56,518	55,344	0
009-03	Lincolnton	81,009	82,275	80,797	80,797	81,325	95,687	93,699	0
009-02	Rockport	150,685	152,845	154,782	154,782	159,011	176,240	172,579	0
Total Tax Revenue		480,296	486,349	486,350	486,350	498,510	572,616	560,720	0
TOTAL REVENUE		2,004,588	2,083,177	2,136,179	2,009,623	2,462,014	2,129,405	2,147,509	0