

Mid-Coast Solid Waste Corporation
2019-2020 Budget

Budget Summary

Expense Summary	FY16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
Administration	182,508	171,548	208,453	175,996	188,750	192,269	192,269	192,269
Wages	286,372	322,375	339,439	319,532	401,735	401,101	401,101	401,101
Benefits	204,212	231,102	271,303	241,720	297,425	324,743	324,743	324,743
Insurance	16,227	17,210	16,500	16,904	17,682	17,682	17,682	17,682
Facility	33,321	34,753	63,724	53,588	46,240	41,520	41,520	41,520
Operational - Municipal Solid Waste	730,014	688,561	618,847	714,361	591,558	618,683	618,683	618,683
Operational - Recycling	47,525	53,005	57,763	52,768	61,439	68,837	69,663	69,663
Operational - CD & D	294,225	246,418	268,996	224,583	255,226	277,832	277,832	258,633
Debt Service - Principal	23,487	-	32,837	34,607	37,570	35,206	35,206	35,206
Debt Service - Interest	1,338	-	4,336	2,963	3,118	2,364	2,364	2,364
Capital Expenditures	-	770,618	-	-	-	129,000	129,000	129,000
Capital Reserve	222,644	89,022	136,797	136,797	144,312	111,000	100,000	111,000
TOTAL EXPENDITURES	2,041,873	2,624,612	2,018,995	1,973,819	2,045,055	2,220,235	2,210,061	2,201,864
						8.57%	8.07%	7.67%

Change from FY 19

Revenue Summary	FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
Operation Income	1,501,100	1,369,404	1,504,302	1,446,340	1,532,448	1,523,200	1,466,700	1,468,700
Other Financing Sources	43,023	45,529	137,488	56,200	1,325	184,000	179,000	179,000
Town Assessments	486,350	498,510	505,719	505,719	511,283	513,035	564,361	554,164
TOTAL REVENUE	2,030,473	1,913,443	2,147,509	2,008,259	2,045,056	2,220,235	2,210,061	2,201,864
						8.57%	8.07%	7.67%

Change from FY 19

**Mid-Coast Solid Waste Corporation
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Administration

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
101-01	Manager	70,468	70,485	71,935	71,899	74,842	76,102	76,102	76,102
101-03	Assistant to Manager	38,556	39,066	39,157	42,606	41,607	42,827	42,827	42,827
101-04	Contract Bookkeeping	7,518	10,608	10,046	10,046	10,046	10,247	10,247	10,247
101-05	Recycling Outreach Coordinator	-	-	35,000	-	-	-	-	-
101-06	Community Committee Projects	-	-	7,250	6,306	3,250	1,250	1,250	1,250
101-10	Office/Board Equipment/Supplies	4,205	4,798	5,355	4,352	5,355	5,490	5,490	5,490
101-11	Software License/Support/PCs	5,090	1,839	2,820	2,308	3,800	6,175	6,175	6,175
101-12	Legal - General	33,640	18,765	8,000	11,144	16,000	16,000	16,000	16,000
101-16	Audit	7,300	5,500	7,000	8,500	7,000	12,000	12,000	12,000
101-17	Communications-Public Outreach	2,500	5,959	5,000	4,080	7,500	4,000	4,000	4,000
101-18	Seminar/Training	2,367	2,652	4,250	2,519	4,510	5,470	5,470	5,470
101-19	Safety Training & Hardware	1,514	2,193	3,500	2,166	5,000	5,000	5,000	5,000
101-20	Dues/Memberships/Reg Fees	3,350	3,083	3,140	4,070	3,840	3,578	3,578	3,578
101-21	Payment in Lieu of Taxes	6,000	6,600	6,000	6,000	6,000	4,130	4,130	4,130
Department Totals		182,508	171,548	208,453	175,996	188,750	192,269	192,269	192,269
							1.86%	1.86%	1.86%

Change from FY 19

- 101-01 **Manager**
Full time salary for Facility Manager
- 101-03 **Assistant to Manager**
Full time wages for Assistant to Manager
- 101-04 **Contract Bookkeeping** 2%
Bookkeeping performed by Camden Town Office
- 101-05 **Recycling Outreach Coordinator**
This line item has been moved and combined within part time labor
- 101-06 **Community Committee Project**
This could include further development of diversion/swap program, education outreach and events

Expenditures

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101-10 **Office/Board Equipment/Supplies**

Cleaning Supplies	300.00	Postage	1,700.00
Office Equipment	600.00	Post Office Box	140.00
Paper	400.00	Checks/Dep	700.00
Photocopier	1,650.00		

101-11 **Software License/Support/PCs**

Quickbooks	-	Point of Sale	-
Norton Security x 3	160.00	PC Consultation	1,300.00
Website Hosting	150.00	TRIO Software	1,700.00
PCs - Gatehouse & Admin*	2,565.00	Peripherals	300.00

* Replacement only if necessary

101-12 **Legal - General**

Contracts: Hauling, Recycling, Labor, Construction and 4 Member Towns

101-16 **Audit**

Annual audit based on estimate by auditing firm

101-17 **Communications - Public Outreach**

Public Hearing Advertising x 4	1,600.00
Employment Ads	850.00
RFP Ads	850.00

101-18 **Seminar/Training**

MRRA Conference (6 x \$145.00)	870.00
Landfill training (prep for closure)	2,000.00
Travel	2,000.00
Discretionary	600.00

Research and visit appropriate facilities in northeast.

101-19 **Safety Training & Hardware**

Implementation of active Safety Committee and Training

Expenditures

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101-20 **Dues/Memberships/Reg Fees**

Maine Municipal Association	575.00
Maine Resource Recovery Assn.	600.00
Lily Pond Assn.	1,400.00
Annual Report - Transfer License	375.00
License - Scale Master	175.00
ME Ind. Stormwater Permit	453.00

101-21 **Payment in Lieu of Taxes**

Rockport Assessor

"represents the municipal and county portions of the taxes, leaving out the schools. Here that would be \$4,130.31." RTA

$\$856,200 \times 0.01608 = \$13,767.70$

$\$13,767.70 \times 0.3 = \$4,130$

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Wages

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
105-02	Labor - Full Time / BU	194,089	212,841	248,171	236,618	318,611	337,014	337,014	337,014
105-03	Labor - Part Time	90,999	107,748	88,268	80,618	80,124	60,087	60,087	60,087
105-04	Labor - Overtime	1,284	1,786	3,000	2,296	3,000	4,000	4,000	4,000
Department Totals		286,372	322,375	339,439	319,532	401,735	401,101	401,101	401,101
							-0.16%	-0.16%	-0.16%

Change from FY 19

105-02 **Labor - Full Time / BU**
7 @ 40, 1 @ 32 BU Time Operators

105-03 **Labor - Part Time**
2 Part Time @ 24 Hrs
1 Part Time @ 8 Hrs
1 Part Time Seasonal @ 24 Hrs

105-04 **Labor - Overtime**
Snow plowing, emptying recycling containers during off hours, training/meeting sessions
Safety training and staff meetings

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Benefits

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
110-01	Health Insurance	128,705	152,581	184,771	165,049	206,773	212,755	212,755	212,755
110-08	Health Insurance Buyout						7,200	7,200	7,200
110-02	FICA & Medicare	31,175	32,764	36,256	33,224	39,641	39,362	39,362	39,362
110-03	Unemployment	1,133	775	2,200	604	1,750	1,750	1,750	1,750
110-04	Workers' Comp	26,043	22,168	23,405	19,531	21,500	31,838	31,838	31,838
110-05	ICMA Retirement	12,075	15,584	18,371	16,752	19,089	22,722	22,722	22,722
110-06	Income Protection	2,321	2,852	2,500	2,974	3,697	4,316	4,316	4,316
110-07	Clothing/Boot Allowance	2,760	4,378	3,800	3,586	4,975	4,800	4,800	4,800
Department Totals		204,212	231,102	271,303	241,720	297,425	324,743	324,743	324,743
							9.18%	9.18%	9.18%

Change from FY 19

110-01 Health Insurance

	MCSW Share	MCSW Jul-Dec 19	MCSW Jan- Jun 20
2 100%	1,085.97	13,031.62	14,074.15
1 E/S,85%/85	2,070.60	12,423.59	13,417.48
0 Emp only 85%	923.07	-	-
4 E/S100/80%	2,165.99	51,983.69	56,142.39
2 E/S85/85%	2,070.60	24,847.18	26,834.96

Calculation includes actual premiums for July thru December 2019 and an estimated 8% increase for January thru June 2020
Estimate per notice by Maine Municipal Employees Health Trust

110 -NEW Health Insurance buyout in Lieu of MMEHT \$600 per month stipend in lieu of MCSW Health Plan 7,200

110-02 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

110-03 Unemployment

Unemployment is paid on the first \$12,000 of wages per employee
Estimate per Maine Municipal Assn.

Expenditures

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110-04 **Workers Comp**
Estimate from MMA

110-05 **ICMA Retirement**
Employees enrolled in ICMA received up to a 4.5% match from MCSWC

110-06 **Income Protection**

Full Time Wages	\$403,000
Highest IPP Rate:	X .70
Per 100/month	X .0204
Total Premium	6,512
MCSW's Share	X 75%
Total Appropriation:	4,316

110-07 **Clothing/Boot Allowance**
Full time employees receive up to \$250 for clothing and \$125 for boots annually as a reimbursement.
Part time employees' stipends are prorated

	Boots	Clothing
10 Full Time Employees	1,250	2,500
2 Emp. @24 Hours	150	300
1 Emp. @ 8 Hours	100	
Raingear		500

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Insurance

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
115-01	Public Officials & Property/Casualty	16,227	17,210	16,500	16,904	17,682	17,682	17,682	17,682
Department Totals		16,227	17,210	16,500	16,904	17,682	17,682	17,682	17,682
							0.00%	0.00%	0.00%
							<i>Change from FY 19</i>		

115-01 **Public Official & Property/Casualty Insurance**
 Estimate provided by Maine Municipal Assn.

**Mid-Coast Solid Waste Corporation
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Facility

		FY 16	FY 17	FY 18	FY 18	FY 19	FY 20	FY 20	FY 20
	Account	Actuals	Actuals	Board of Directors	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
120-01	Water, Phone & Security	8,596	8,913	9,002	8,565	9,058	9,058	9,058	9,058
120-05	Station Maintenance	15,307	10,763	8,402	9,908	9,552	11,552	11,552	11,552
120-07	Communication - Onsite	885	362	300	-	2,600	300	300	300
120-08	Portable Toilet Service	1,080	720	720	660	780	960	960	960
120-10	Pick-Up/Plow Truck Fuel & Maint.	1,596	1,519	4,100	1,025	5,900	2,300	2,300	2,300
120-14	Break/Restroom Supplies	1,932	2,325	2,000	2,246	2,350	2,350	2,350	2,350
120-15	Traffic Control/Sign Replacement	634	1,014	1,200	93	3,000	5,000	5,000	5,000
120-18	Transfer Redesign - Engineering	3,291	3,489	30,000	23,402	5,000	-	-	-
120-19	Steel & Fabrication	-	5,648	8,000	7,689	8,000	10,000	10,000	10,000
Department Totals		33,321	34,753	63,724	53,588	46,240	41,520	41,520	41,520
							-10.21%	-10.21%	-10.21%

Change from FY 19

120-01 Water, Phone & Security

Maine Water - Onsite Hydrants/water	6,000
US Cellular	600
TracPhone	150
Consolidated Communications	1,964
Security Alarm System (2)	344

120-05 Station Maintenance

Vector 12 @ \$65/month	780
Cintas	412
Fire Extinguishers	510
Tools	1,000
Consumables	650
Roadway Maintenance	3,000
Cleaning Service	2,250
Equipment Rental/Contingency	1,000
Landscaping	1,950

120-07 Communication - Onsite

New radios purchased '19

Expenditures

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120-08 **Portable Toilet Service**
Maintenance fee of \$80/month

120-10 **Pick-Up/Plow Truck Fuel & Maintenance**

Fuel	800
Maintenance	1,500

120-14 **Break/Restroom Supplies**
Paper products/water/coffee

120-15 **Traffic Control/Sign Replacement**
Purchase of programable sign
routine signs

120-18 **Transfer Redesign - Engineering**
None proposed for FY 20

120-19 **Steel & Fabrication** Materials and labor for repairs to old equipment

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Operational - Municipal Solid Waste

		FY 16	FY 17	FY 18	FY 18	FY 19	FY 20	FY 20	FY 20
Account		Actuals	Actuals	Board of Directors	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
125-16	MSW Hauling	104,223	102,185	89,675	148,651	190,094	202,170	202,170	202,170
125-17	MSW Tipping	462,159	452,030	356,886	420,867	323,439	330,457	330,457	330,457
125-04	Municipal Review Comm. Dues	8,646	8,469	6,603	6,207	-	-	-	-
125-05	Equipment Maint./Supplies	11,379	9,608	9,800	14,248	9,800	12,600	12,600	12,600
125-06	Private Hauler	81,655	74,398	70,956	51,750	-	-	-	-
125-NEW	Compost Pilot						3,656	3,656	3,656
125-NEW	Waste Oil						700	700	700
125-10	Purchase of Bags	47,903	23,252	67,500	53,628	45,000	50,600	50,600	50,600
125-12	Universal Household Waste	409	751	500	1,476	1,000	1,000	1,000	1,000
125-13	HHW Day Cost	6,226	6,003	5,700	4,325	6,000	6,000	6,000	6,000
125-14	Roll-Off Truck Maint. Repairs, Fuel	1,184	4,980	4,100	3,007	8,000	3,900	3,900	3,900
125-15	Scale Calibration & Maint.	1,649	1,474	2,500	3,560	2,625	1,800	1,800	1,800
125-18	Electricity	4,581	5,411	4,627	6,642	5,600	5,800	5,800	5,800
Department Totals		730,014	688,561	618,847	714,361	591,558	618,683	618,683	618,683
							4.59%	4.59%	4.59%

Change from FY 19

125-16 **MSW Hauling**
(formerly 125-01 & 125-16)

Rate rises according to CPI-U Boston

Current	Est. CPI	Est. \$/Ton
35.00	1.033	36.16

MSW Generation Trends (tons)

FY 15	FY 16	FY 17	FY 18	FY 19 est	FY 20 est
6,836	6,898	6,691	5,773	5,775	5,591

5591 tons @ \$36.16/ton

125-17 **MSW Tipping**

estimate tons	Est. CPI	Tip \$ Fee	Total \$ Tip	Compost Tip	Total
5,591	1.033	59.76	334,113	3,656	330,457

125-04 **Municipal Review Comm. Dues**
MCSWC no longer a member

Expenditures

**Mid-Coast Solid Waste Corporation
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125-05 **Equipment Maint./Supplies**

Compactor Area & Repair/Supplies	7,000.00	Compactor rebuild \$5,800 and additonal maintenance \$1,200
UHW Building Maint. & Repair	1,000.00	
Jetting & Pump Out	1,600.00	
WWFS Pressure Wash	3,000.00	

125-06 **Private Hauler Tipping** No longer necessary due to leaving PERC. MCSWC has no guaranteed annual tonnage with ecomaine.

125-NEW **Compost Pilot** contract cap

125-NEW **Waste Oil** 2 Hauls by Safety Clean

125-10 **Purchase of Bags** One order of small bags @ \$3,600 & Two orders of large bags @ \$23,500
(1 x \$3,600) + (2 x \$23,500) = \$50,600

125-12 **Universal Household Waste**
This depends on the mix of CPUs and TVs to Flourescent Tubes. CPUs and TVs generate a rebate.

125-13 **HHW Day Cost**

EPI Setup	1,000
Unit Cost	25
Units	200

Note: Paint unit disposal diminishing with initiation of State's Paint Care program

125-14 **Roll-Off Truck Maint. & Repairs**

Maint., Repair, Inspection & General	3,000
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	gallons	\$/gal	\$
Freightliner - Fuel	400	2.25	900

125-15 **Scale Calibration & Maintenance**
Includes calibration and maintenance

125-18 **Electricity**
CMP Meter 9003 - Based on actuals

Expenditures

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Operational - Recycling

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
130-02	Bulky Metal Transport	19,875	18,099	20,250	13,500	20,250	21,600	21,600	21,600
130-03	Composting Bins	-	852	2,500	-	2,500	-	-	-
130-06	Recyclables Disposal Fee	-	148	500	3,617	3,000	4,500	4,500	4,500
130-07	Freon Collection & Removal	3,321	3,780	3,000	3,450	3,000	3,500	3,500	3,500
130-08	Recycling Supplies	3,647	4,071	3,811	3,559	4,987	4,173	4,173	4,173
130-09	Equipment Maintenance & Repair	5,156	6,719	8,550	9,550	8,550	13,550	13,550	13,550
130-10	Building Maintenance & Repair	3,720	6,317	4,280	4,098	4,280	5,730	5,730	5,730
130-18	Electric	7,400	7,994	7,474	8,345	7,474	7,474	8,300	8,300
130-19	Fuel/Oil Products	4,406	5,025	7,398	6,649	7,398	8,310	8,310	8,310
Department Totals		47,525	53,005	57,763	52,768	61,439	68,837	69,663	69,663
							12.04%	13.38%	13.39%

Change from FY 19

130-02	Bulky Metal Transport	54 trips at 400.00/trip
130-03	Composting/Recycle Bins	
	Earth Machines at \$50.00/each	pass through sale
130-06	Recyclables Disposal Fee	Difficult to move items such as low grade plastics and paper 4,500
130-07	Freon Collection & Removal	3,000
	(offset - by Rev 1-12)	

130-08 Recycling Supplies

	Units	\$/Unit	Freight	Total
Baling Wire	45	78.50	220	3,753
Small Tools, Paint, etc.	6	70.00		420

Expenditures

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130-09 **Equipment Maintenance & Repair**

Bailer	1,550
Bobcat	1,000
Service Fork	1,000
R O Cans	10,000

130-10 **Building Maintenance & Repair**

Sprinkler Inspection	2,080
Building Maintenance	3,000
Furnace Maintenance	650

Five year internal inspection due

130-18 **Electricity**

CMP meter 9001

130-19 **Fuel/Oil Products**

	Total Gals	\$/Gal	Total \$
Heating - Gallons #2 Oil	2,450	2.25	5,513
Propane	570	4.60	2,622
Lubricants, Grease, Filters, etc.			175

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Operational - CD & D

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
135-01	Jacob's Quarry Leachate	129,478	112,713	140,151	77,833	112,381	118,324	118,324	100,000
135-03	JQS & N Water - Analytical	22,500	21,196	23,800	24,242	24,500	26,000	26,000	26,000
135-04	Landfill Development	51,256	41,000	15,000	48,960	25,000	45,000	45,000	45,000
135-05	Hydro Geological Consultation	3,199	6,000	9,000	2,794	6,000	6,000	6,000	6,000
135-06	Surveying	282	1,305	-	-	-	-	-	-
135-07	Engineering Consultation	32,981	15,711	20,000	7,052	17,000	17,000	17,000	17,000
135-08	Dozer Fuel & Maintenance	10,959	6,786	6,850	6,195	6,850	7,545	7,545	7,545
135-09	Landfill Diversion	16,219	13,397	16,796	17,115	16,796	17,678	17,678	17,678
135-10	Odor Control	2,761	628	-	280	1,500	1,500	1,500	-
135-11	OCB Maintenance & Repair	85	180	500	653	500	500	500	500
135-12	Sheetrock Diversion	15,630	21,022	21,089	32,011	29,289	29,375	29,375	30,000
135-13	Hauling & Testing Demo Chips	-	-	6,500	-	6,500	-	-	-
135-14	Gut Closure/Remediation	-	506	-	-	-	-	-	-
135-15	DEP Landfill Fee	7,083	4,723	7,500	5,589	7,100	7,100	7,100	7,100
135-18	Electricity - JQS Pump	1,792	1,251	1,810	1,859	1,810	1,810	1,810	1,810
Department Totals		294,225	246,418	268,996	224,583	255,226	277,832	277,832	258,633
							8.86%	8.86%	1.33%

Change from FY 18

135-01 Jacob's Quarry Leachate

GPM	Gallons	Gal/cf	Bill Unit	\$/Unit	\$PY
28	14,751,016	7.48	100	6.00	118,324
35	18,396,000	7.48	100	6.00	147,561
45	23,652,000				

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
Aggregate/Roadway	5,000
New Cell Dev. & Odor Control	-
Intermediate Cover Replace 3/4 Acre	38,500

Expenditures

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135-05 **Hydro Geological Consultation**

Annual Services - EGGI/NTE

135-06 **Surveying**

Now included in Engineering Consultation

135-07 **Engineering Consultation**

Annual Report-Landfill/Volume Calcs	2,500
Landfill Training, QA QC	3,000
Consult & Survey	7,500
Cell Development and Closure, etc.	4,000

135-08 **Dozer Fuel & Maintenance**

Gallons	\$/Gal	Filters	Total
2,000	2.96	1,625	7,545

135-09 **Landfill Diversion**

Equipment Fuel & Maintenance

	FY 15 Gal.	\$/Gal	Total
Perterson - Fuel (act)	1,400	2.96	4,144
Maintenance/Repair			8,000
Loader - Fuel	650	2.96	1,924
Maintenance/Repair			2,500
Skid Steer	375	2.96	1,110

135-10 **Odor Control**

Ash/Compost Odor Control	1,000
Handheld Meter Calibration	500

135-11 **OCB Maintenance & Repair**

Odor Control Building

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135-12 Sheetrock Diversion

Est. Tons	205
Tip Fee (\$/t)	95
Trips/year	22
\$/trip	450

Budget Request = (tons X tip fee) +(trips X \$/trip)

Budget Request = (205 X 95) + (22 X 450/trip)

Budget Request = \$29,375

Estimated cost per ton = \$29,375/205 = \$143.29

135-13 Hauling/Testing Demo Chip

Alternative fuel sources have acted to shrink this market. Quality requirements cannot be met with the current infrastructure for grinding and storage.

135-14 Gut Closure/Remediation

Complete

135-15 DEP Landfill Fee

3,550 Tons @ \$2.00/Tn

135-18 Electricity - JQS Pump

Based on Actual

**Mid-Coast Solid Waste Corporation
2019-2020 Budget**

Debt Service - Principal

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
140-14	Equipment Lease/Purchase (5 yr.)	-	-	32,837	34,607	37,570	35,206	35,206	35,206
140-10	Cover/Odor/Stm Bond (5 Yr.)	-	-	-	-	-	-	-	-
140-12	Freightliner Roll-Off	23,487	-	-	-	-	-	-	-
Department Totals		23,487	-	32,837	34,607	37,570	35,206	35,206	35,206
							-6.29%	-6.29%	-6.29%

Change from FY 19

140-14 **Equipment Bond**
Dozer as per First National Bank

140-10 **Cover/Odor/Stm**

140-12 **Freightliner Roll-Off**

Debt Service - Interest

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
142-14	Equipment Lease/Purchase (5 yr.)	-	-	4,336	2,963	3,118	2,364	2,364	2,364
142-10	Cover/Odor/Stm Bond (5 Yr.)	-	-	-	-	-	-	-	-
142-12	Freightliner Roll-Off	1,338	-	-	-	-	-	-	-
Department Totals		1,338	-	4,336	2,963	3,118	2,364	2,364	2,364
							-24.18%	-24.18%	-24.18%

Change from FY 19

142-14 **Equipment Bond**
Dozer as per First National Bank

142-10 **Cover/Odor/Stm**

142-12 **Freightliner Roll-Off**

Expenditures

**Mid-Coast Solid Waste Corporation
2019-2020 Budget**

Capital Expenditures

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
145-16	Roll-Off Containers	-	-	-	-	-	-	-	-
145-14	Loader						59,000	59,000	59,000
New	Triax Rolloff Trailer						70,000	70,000	70,000
145-22	Grout Wall	-	593,618	-	-	-	-	-	-
145-23	Dozer	-	177,000	-	-	-	-	-	-
Department Totals		-	770,618	-	-	-	129,000	129,000	129,000

145-16 **Roll-Off Containers**

244J Loader or equal

 New \$104,569. Cost with trade in \$59,000

Triax Rolloff Trailer

145-22 **Grout Wall**

145-23 **Dozer**

**Mid-Coast Solid Waste Corporation
2019-2020 Budget**

Capital Reserve

		FY 16	FY 17	FY 18	FY 18	FY 19	FY 20	FY 20	FY 20
Account		Actuals	Actuals	Board of Directors	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
148-01	Jacob's Quarry Closure Reserve	136,025	62,299	100,000	100,000	100,000	100,000	100,000	100,000
148-05	Accrued Benefit Liability Reserve	10,000	2,263	10,000	10,000	-	-	-	-
148-07	Equipment Replacement Reserve	69,319	15,822	26,797	26,797	23,312	-	-	-
148-08	Bag Fee Stabilization Reserve	7,300	8,638	-	-	21,000	11,000	-	11,000
148-09	Facility Improvement Reserve	-	-	-	-	-	-	-	-
Department Totals		222,644	89,022	136,797	136,797	144,312	111,000	100,000	111,000
							-23.08%	-30.71%	-23.08%
		<i>Change from FY 19</i>							

148-01 **Jacob's Quarry Closure Reserve** # 7689642

Latest Closure Estimate	2,432,000
Audited Balance at 6/30/18	1,505,307
FY 19 Budgeted Balance	1,605,307
FY 20 Proposed Balance	1,705,307

Funds for JQ closure are set aside annually in a reserve for closure costs.

148-05 **Accrued Benefit Liability Reserve** #9305113

Audited Accrued Benefit Liability	46,949
Audited Balance at 6/30/18	63,069
FY 19 Budgeted Balance	63,069
FY 20 Budgeted Balance	63,069

The audited balance in this reserve fund exceeds audited liability by \$16,120.
Funds are set aside in a reserve to costs of earned days upon employee resignation.

148-07 **Equipment Replacement Reserve** # 9305124

Audited Balance at 6/30/18	302,784
Anticipated Balance at FY 19 End	326,096
Anticipated Balance at FY 20 End	197,096

Mid-Coast Solid Waste Corporation
2019-2020 Budget

148-08 **Bag Fee Stabilization Reserve** # 9335451

Audited Balance at 6/30/18	8,454
Anticipated Balance at FY 19 End	29,454
Anticipated Balance at FY 20 End	40,454
Anticipated Balance at FY 21 End	29,454
Anticipated Balance at FY 22 End	0

When seeking to increase the bag fees MCSWC representatives indicated that excess revenue would be saved and applied in future years to reduce need for frequent bag fee changes.

148-09 **Facility Improvement Reserve**

The draft audit for FY 18 does not list a "Facility Improvement Reserve" and the Corporation does not have an account setup for this reserve. A previous draft FY 20 budget included a statement by the former Manager to the effect that a Facility Improvement Reserve was created from the former Landfill Development Reserve and perhaps station maintenance. As the creation of this reserve may not have been completed we are requesting guidance from the auditor as to how to complete. No funds requested for FY 20.

Unrestricted - assigned from draft FY 18 Audit

Station Maintenance	(17,188)
Landfill Development	44,141

TOTAL EXPENDITURES	2,041,873	2,624,612	2,018,995	1,973,819	2,045,055	2,220,235	2,210,061	2,201,864
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8.57% 8.07% 7.67%

Change from FY 19

Mid-Coast Solid Waste Corporation
2019-2020 Budget

Revenues - Operational Income

		FY 16	FY 17	FY 18	FY 18	FY 19	FY 20	FY 20	FY 20
	Account	Actuals	Actuals	Board of Directors	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
	<u>MSW Related Income</u>								
1-01	Pay Per Bag	408,863	401,222	406,359	426,039	486,624	475,000	475,000	475,000
1-02	Per Ton Fee	426,305	375,809	411,380	353,405	492,637	462,000	462,000	462,000
7-09	Private Hauler Fee	75,971	63,584	61,863	97,858	-	-	-	-
7-03	PERC Distribution	139,636	105,072	73,948	66,153	-	-	-	-
1-11	Universal Waste Fee	5,992	6,408	5,000	6,155	5,500	5,500	5,500	5,500
1-12	Freon Removal Fee	3,872	4,642	4,800	5,026	4,800	5,200	5,200	5,200
1-14	HHW Day - Unit Fees	1,928	1,620	2,000	1,235	2,000	1,500	1,500	1,500
	<u>Recycling Income</u>								
1-07	Baled Commodities Sales	65,140	74,913	78,000	84,470	68,000	50,000	50,000	50,000
1-09	Bulky Metal Sales/Gate	24,975	33,031	40,000	42,756	40,000	50,000	50,000	50,000
	<u>CDD & Related Income</u>								
1-17	4 town Demo Tip Fee	210,601	184,061	255,265	213,793	252,938	310,000	252,000	253,000
1-18	Regional Demo Tip Fee	70,200	61,354	85,500	71,264	84,313	100,000	84,000	85,000
1-06	Sheetrock	11,386	11,625	14,811	25,200	31,160	12,500	30,000	30,000
1-19	Brush Tip Fee	26,739	18,628	22,000	25,436	22,000	25,000	25,000	25,000
1-05	Sorted Demo Wood Tip Fee	10	-	16,500	2,619	18,000	1,500	1,500	1,500
1-20	Brush Chip Sales	13,540	6,393	10,800	10,529	8,400	10,000	10,000	10,000
1-21	Demo Chip Sales	-	-	1,500	56	1,500	-	-	-
	<u>Other Income</u>								
1-04	Miscellaneous Income	4,417	9,342	2,876	3,996	2,876	2,000	2,000	2,000
1-03	Scale Fees						1,000	1,000	1,000
1-10	Bottle Returns	9,683	7,200	7,200	10,350	7,200	12,000	12,000	12,000
1-16	Sale of Compost Bins	-	2,500	2,500	-	2,500	-	-	-
1-15	Diversion Income	1,842	2,000	2,000	-	2,000	-	-	-
	Total Operation Income	1,501,100	1,369,404	1,504,302	1,446,340	1,532,448	1,523,200	1,466,700	1,468,700

-0.60%

-4.29%

-4.16%

Change from FY 19

**Mid-Coast Solid Waste Corporation
2019-2020 Budget**

- 7-01 **Pay Per Bag**
Estimated 2,703.5 tons
Half year revenue = \$251,358.61
- 7-02 **Per Ton Fee**
2,887.5 tons @ \$160/ ton
Half year Revenue = \$246,547.24
- 7-09 **Private Hauler Fee**
No longer applies. Note drop in expenses (see line 125-06)
- 7-03 **PERC Distribution**
No longer applies.
- 7-14 **Universal Waste Fee**
Half year revenue = \$2,691
- 7-15 **Freon Removal Fee**
There has been a trend for this line to exceed targets over the last few years with the current position at better than 50% after four months.
Half year revenue = \$3,570
- 7-17 **HHW Day - Unit Fees**
150 Units @ \$10/Unit
Half year revenue = \$0. HHW Day typically held in June
- 7-10 **Baled Commodities Sales**
Half year revenue = \$35,613
- 7-12 **Bulky Metal Sales**
We are currently experiencing an increase in volume. Market remains tenuous but steady.
Half year revenue = \$32,315
- 7-20 **4 Town Demo Tip Fee**
- | | |
|---------|-------|
| Tonnage | 3,100 |
| Tip Fee | 100 |
- With reduced local competition, an increase in volume is being realized.
Half year revenue = \$144,963

Revenues

**Mid-Coast Solid Waste Corporation
2019-2020 Budget**

7-21 **Regional Demo Tip Fee**

Tonnage	1,000
Tip Fee	100

Half year revenue = \$48,312

7-08 **Sheetrock**

\$140 per ton is charged

Half year revenue = \$8,636

7-22 **Brush Tip Fee**

Tonnage highly variable

Half year revenue = \$12,975

7-07 **Sorted Demo Wood Tip Fee**

This program is currently on hold due to ever changing quality requirements.

Half year revenue = \$1,094

7-23 **Brush Chip Sales**

Demand for chips is increasing as earthwork in the area is increasing.

Half year revenue = \$4,804

7-24 **Demo Chip Sales**

This program is currently on hold due to ever changing quality requirements.

Half year revenue = \$0

7-05 **Miscellaneous Income**

Collected finance charges, various rebates, over charges, workers comp, etc.

Half year revenue = \$1,096

1-03 **Scale Fee**

Half year revenue = \$700

7-13 **Bottle Returns**

Returns from this program have been increasing over the past several years.

Half year revenue = \$7,205

**Mid-Coast Solid Waste Corporation
2019-2020 Budget**

Revenues - Other Financing Sources

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
1-61	Interest Income	23	7,529	1,293	6,200	1,325	10,000	5,000	5,000
1-63	Fund Balance	-	-	-	-	-	45,000	45,000	45,000
1-65	Sale of Surplus Equipment	-	-	-	-	-	-	-	-
1-68	Equipment Replacement Fund	-	-	-	-	-	129,000	129,000	129,000
1-67	Carry Forward	43,000	38,000	55,000	-	-	-	-	-
1-71	Use of Bag Fee Stabilization Func	-	-	51,195	50,000	-	-	-	-
1-72	Use of Facility Improvement Rese	-	-	30,000	-	-	-	-	-
1-69	Lease Purchase - Dozer	-	-	-	-	-	-	-	-
1-70	Bond Proceeds	-	-	-	-	-	-	-	-
Total Other Financing Sources		43,023	45,529	137,488	56,200	1,325	184,000	179,000	179,000
							13786.79%	13409.43%	13409.43%

Change from FY 19

8-01 **Interest Income** Excludes Closure Fund which is maintained within the fund.
Half year revenue = \$5,326

8-03 **Use of Fund Balance**

8-08 **Use of Equipment Replacement Fund** For Loader and roll off trailer

8-07 **Carry Forward**

8-11 **Use of Bag Fee Stabilization Fund**

8-12 **Use of Facility Improvement Reserve**

Total Non-Assessment	1,544,123	1,414,933	1,641,790	1,502,540	1,533,773	1,707,200	1,645,700	1,647,700
						11.31%	7.30%	7.43%

Change from FY 19

Total Expenses	2,041,873	2,624,612	2,018,995	1,973,819	2,045,055	2,220,235	2,210,061	2,201,864
Total Town Assessments						(513,035)	(564,361)	(554,164)

Town Assessments - Net to be raised by towns. (Expenditures minus Operation Income & Other Financing Sources)

Revenues

**Mid-Coast Solid Waste Corporation
2019-2020 Budget**

Account		FY 16 Actuals	FY 17 Actuals	FY 18 Board of Directors	FY 18 Actuals	FY 19 Board of Directors	FY 20 Manager	FY 20 Finance Committee	FY 20 Board of Directors
9-01	Camden	202,969	208,973	215,645	215,645	217,584	217,698	239,477	235,150
9-04	Hope	47,802	49,201	49,915	49,915	50,162	50,998	56,100	55,086
9-03	Lincolnvile	80,797	81,325	84,508	84,508	86,696	86,110	94,725	93,013
9-02	Rockport	154,782	159,011	155,651	155,651	156,841	158,230	174,060	170,915
Total Assessment Revenue		486,350	498,510	505,719	505,719	511,283	513,035	564,361	554,164
							0.34%	10.38%	8.39%

Change from FY 19

**Mid-Coast Solid Waste Corporation
2019-2020 Budget**

Town Assessment Calculation

	2019 Proposed State Valuation	Percentage of Valuation	2010 Census Population	Percentage Total of Population	Average of Valuation and Population	Total Town Assessment Bd. of Directors	Town Share Based on Avg. Percentage
Camden	1,295,000,000	44.04%	4,850	40.82%	42.43%		235,150
Hope	204,400,000	6.95%	1,536	12.93%	9.94%		55,086
Lincolntonville	451,450,000	15.35%	2,164	18.22%	16.78%		93,013
Rockport	989,550,000	33.65%	3,330	28.03%	30.84%		170,915
	2,940,400,000	100.00%	11,880	100.00%	100.00%	554,164	554,164