

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Budget Summary

Expense Summary	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
Administration	188,750	185,899.00	211,414.82	260,598	254,095	254,095	254,095
Wages	401,735	366,483	383,929	407,963	388,783	388,783	388,783
Benefits	297,425	265,410	290,752	332,680	285,924	285,924	285,924
Insurance	17,682	17,195	17,464	18,500	20,000	20,000	20,000
Facility	46,240	42,438	46,965	85,900	49,500	49,500	49,500
Operational - Municipal Solid Waste	591,558	624,114	609,008	649,223	740,520	740,520	740,520
Operational - Recycling	61,439	70,168	95,244	78,800	96,200	96,200	96,200
Operational - CD & D	255,226	215,336	296,272	308,631	331,200	331,200	331,200
Debt Service - Principal	37,570	34,445	35,972	36,764	-	-	-
Debt Service - Interest	3,118	3,125	1,597	805	-	-	-
Capital Expenditures	-	-	14,500	30,000	60,000	60,000	60,000
Capital Reserve	144,312	145,855	100,000	100,000	168,153	168,153	168,153
TOTAL EXPENDITURES	2,045,055	1,970,468	2,103,118	2,309,864	2,394,375	2,394,375	2,394,375
					3.66%	3.66%	3.66%
					% Change from FY 2022		

Revenue Summary	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
Operation Income	1,384,701	1,573,011	1,614,868	1,567,700	1,684,700	1,684,700	1,684,700
Other Financing Sources	8,032	105,577	183,155	188,000	155,511	155,511	155,511
Town Assessments	511,283	554,164	564,958	554,164	554,164	554,164	554,164
TOTAL REVENUE	1,904,016	2,232,752	2,362,981	2,309,864	2,394,375	2,394,375	2,394,375
					3.66%	3.66%	3.66%
					% Change from FY 2022		

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Administration

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
101-01	Manager	74,330	98,014.01	92,375	90,218	91,376	91,376	91,376
101-03	Administrative Assistant	48,765	45,093.83	44,172	45,602	53,640	53,640	53,640
101-04	Contract Bookkeeping	10,046	10,247.00	25,000	28,000	25,000	25,000	25,000
101-05	Recycling Coordinator	-	-	-	0	-	-	-
101-06	Community Committee Projects - Sw.	1,507	457.00	5,691	6,000	6,000	6,000	6,000
101-07	Waste Reduction Education	-	-	184	20,898	20,000	20,000	20,000
101-10	Office/Custodial Supplies/Equipment	5,387	6,684.62	6,600	6,700	6,700	6,700	6,700
101-11	Software License/Support/PCs	3,026	9,746.92	3,773	17,000	6,000	6,000	6,000
101-12	Legal - General	20,098	1,710.20	459	16,000	10,000	10,000	10,000
101-16	Audit	2,500	5,300.00	10,300	9,800	10,500	10,500	10,500
101-17	Communications-Public Advertising	4,658	6,332.45	3,269	5,000	5,000	5,000	5,000
101-18	Seminar/Training	2,669	1,423.89	2,435	1,500	2,500	2,500	2,500
101-19	Safety Training & Equipment	2,805	4,848.46	6,961	5,000	7,000	7,000	7,000
101-20	Dues/Memberships/Reg Fees	4,108	4,039.11	5,816	4,500	6,000	6,000	6,000
101-21	Payment in Lieu of Taxes	6,000	4,130.00	4,379	4,380	4,379	4,379	4,379
Department Totals		185,899	198,027	211,415	260,598	254,095	254,095	254,095
						-2.50%	-2.50%	20.19%

% Change from FY 2022

101-01 Manager

Full time salary for Facility Manager

101-03 Administrative Assistant

Full time wages for Office Administrator with 6% COLA

101-04 Contract Bookkeeping

Bookkeeping/Payroll Services

Cost to Town of Camden: Wages: \$36/hour Benefits: \$8/hour = \$528/week \$27,456/year

Provided by Town of Camden Dept. of Finance

101-05 Recycling Outreach Coordinator

This line item has been moved and combined within part time labor

101-06 Swap Shop

Related expenses, e.g. solid waste diversion, education outreach & events, advertisement.

101-10 Office administration/BOD/office Equipment/custodial Supplies

Housekeeping Supplies	300.00	Postage	2,120.00
Office computers/monitors	600.00	Post Office Box	140.00
Photocopier paper	400.00	Checks/Dep	700.00
Photocopier maintenance/repair	2,350.00		

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

101-11 Software License/Support/PCs

QuickBooks™ accounting software	500.00	Point of Sale		
Trio Upgrade	200.00	PC Consultation		3,675.00
Website Hosting/TRIO™	4,000.00	Credit card	merchant fees	1,000.00
PCs - Gatehouse & Admin*	2,565.00	Peripherals		1,000.00

101-12 Legal - General

Legal: this line includes all legal services for the corporation including labor negotiations, hauling and disposal contracts, personnel matters, litigation, municipal warrant questions, etc

101-16 Audit

Annual financial audit - Quote from Brewer for 9,800

101-17 Communications - Public Outreach

Public Hearing Advertising x 4
Employment Ads
RFP Ads

1,600.00
1,700.00
1,700.00

101-18 Seminar/Training

MRRA Conference (6 x \$195.00)
Landfill training (prep for closure)
Travel
Discretionary

870.00
-
1,000.00
230.00

101-19 Safety Training & Equipment

Forklift training in 2020 = 1,400 X 2

Workplace hazards assessment/safety training/safety committee implementation
Equipment/supplies e.g. traffic cones/ PPE's

101-20 Dues/Memberships/Reg Fees

Maine Municipal Association
Maine Resource Recovery Assn.
Lily Pond Assn. 2020 increase
Annual Report - Transfer License
License - Scale Master
ME Ind. Stormwater Permit

575.00
600.00
1,500.00
375.00
175.00
453.00

group dynamics 385

3,678

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 \$4,379.46." RTA

\$856,200 x 0.01705 = \$14,598.21

\$14598.21 X 0.3 = \$4379.46

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

Wages

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
	Account	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
105-02	Labor - Full Time / BU	278,724	283,663	278,314	348,902	282,830	282,830	282,830
105-03	Labor - Part Time	85,478	77,616	99,300	49,061	95,953	95,953	95,953
105-04	Labor - Overtime	2,281	3,111	6,315	10,000	10,000	10,000	10,000
	Department Totals	366,483	364,390	383,929	407,963	388,783	388,783	388,783
						-4.70%	-4.70%	-4.70%

105-02 **Labor - Full Time / BU**

% Change from 2022

FY 2023

6% Cost of Living Adjustment

Job Title	Step
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Includes current full time and part time employees and the projected wages for FY 23

105-03 **Labor - 4 Part Time Operators**

2 Part Time @ 24 Hrs

2 Part Time @ 16 Hrs

1 Part Time Seasonal @ 16 Hrs

105-04 **Labor - Overtime**

Snow plowing, after-hour hauling recyclables/msw containers/training/ staff meetings/sessions = 2500

2x month x 12 months chipping = 5500 (\$28.5/hr OT operator)
after hours training and meetings = 2500

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Benefits

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
Account		Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
110-01	Health Insurance	173,279	136,474	168,468	189,201	160,000	160,000	160,000
110-02	FICA & Medicare	37,882	38,055	37,733	40,834	40,071	40,071	40,071
110-03	Unemployment	-	229	1,140	1,000	1,200	1,200	1,200
110-04	Workers' Comp	29,200	36,479	39,051	40,000	40,000	40,000	40,000
110-05	ICMA Retirement	17,812	15,403	19,858	21,813	19,253	19,253	19,253
110-06	Income Protection	3,191	2,903	3,774	4,532	4,500	4,500	4,500
110-07	Clothing/Boot Allowance	4,046	3,052	4,003	6,500	6,500	6,500	6,500
110-08	Health Insurance Buyout		15,597	16,725	28,800	14,400	14,400	14,400
Department Totals		265,410	248,192	274,027	332,680	285,924	285,924	285,924
						-14.05%	-14.05%	-14.05%

% Change from FY 2022

110-01 Health Insurance

		MCSW Share	MCSW Jul-Dec 22	MCSW Jan-Jun 23
KA 1	E/100%		-	-
TBD, JE, VK, JW, JT, 5	E/S85	23,269.00	94,937.52	99,684.40
ES 1	E/S 80%/20	5,476.00	5,585.52	5,864.80
BK 1	E/S100/85%	1,504.00	1,534.08	1,610.78
MM, TBD, 2	E/Fam85/15%	26,104.00	26,626.08	27,957.38

110-08 Health Insurance buyout in Lieu of MMEHT \$600 per month stipend in lieu of MCSW Health Plan 1 person (1 IF)= \$600 x 12 x 2 = 28,800

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.

110-04 **Workers Comp**
Estimate from MMA Calculation FY22 1&2 Quarter payments \$55845.50 each at 15% of total = 30% of total premium
FY 21 3rd Quarter payment \$ 15,588 estimated equals 40% of total Premium and FY21 4th Quarter payment \$11,691 equals 30% of premium

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

110-05 ICMA Retirement

Employees enrolled in ICMA received up to a 4.5% match from MCSWC

110-06 Income Protection

Full Time Wages	\$355,000
Highest IPP Rate (.70):	X .70
Per 100/month (.0204)	X .0204
Total Premium	475,313
MCSW's Share (75%)	X 75%
Total Appropriation:	6,337

Full Time Wages	427,846.79
Highest IPP Rate (.70):	X .70
Per 100/month (.0204)	X .0204
Total Premium	475,313
MCSW's Share (75%)	X 75%
Total Appropriation:	6,337

110-07 Clothing/Boot Allowance

Full time employees receive up to \$200 for clothing and \$200 for boots annually as a reimbursement.
Part time employees' stipends are prorated

	Boots	Clothing
8 Full Time Employees @ 40 Hours	1,600	1,600
2 Part Time Employees @24 Hours	400	400
2 Part Time Employee @ 16 Hours	400	400
1 Exempt Employee	200	200
Raingear		1,500

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Insurance

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
115-01	Public Officials & Property/Casualty	17,195	17,327	18,000	18,500	20,000	20,000	
Department Totals		17,195	17,327	18,000	18,500	20,000	20,000	
						8.11%	8.11%	-100.00%
						% Change from FY 2022		

115-01 **Public Official & Property/Casualty Insurance**
Estimate provided by Maine Municipal Assn. YTD FY22 \$19,437

Facility

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
120-01	Water, Phone & Security	7,776	8,325	8,129	8,500	8,500	8,500	8,500
120-05	Station Maintenance	10,572	32,789	23,676	56,200	25,000	25,000	25,000
120-07	Communication - Onsite	604	94	3,656	2,200	1,500	1,500	1,500
120-08	Portable Toilet Service	1,962	1,140	880	1,000	1,000	1,000	1,000
120-10	Pick-Up/Plow Truck Fuel & Maint.	767	1,668	2,802	2,000	4,000	4,000	4,000
120-14	Break/Restroom Supplies	2,088	1,974	2,098	2,500	2,500	2,500	2,500
120-15	Traffic Control/Sign Replacement	1,570	4,497	3,809	5,000	5,000	5,000	5,000
120-18	Transfer Redesign - Engineering	-	-	-	-	-	-	-
120-19	Steel & Fabrication	17,099	26,387	1,915	8,500	2,000	2,000	2,000
Department Totals		42,438	76,874	46,965	85,900	49,500	49,500	49,500
						-42.37%	-42.37%	-42.37%
						% Change from FY 2022		

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

120-01 Water, Phone & Security

Maine Water - Onsite Hydrants/water	7,900
US Cellular	700
TracPhone	1,300
Consolidated Communications	2,100
Security Alarm System (4)	2,000

120-05 Station Maintenance

Pests/disease control @ \$72/12-month	900
Cintas™ Floor mats & runners	600
Fire Extinguishers	300
Portable hand/power tools	1,000
Oil dry absorbent/fasteners/grease	800
Roadway Maintenance	12,200
Custodial services @ 1x wk @\$100/wk	5,200
Equipment Rental/Contingency	2,000
Landscaping/grounds keeping	2,000

120-07 Communication - Onsite

Maintenance, batteries, and parts on 2 way radios used at facility.
3 radio replacements @\$350.00/ea

120-08 Portable Toilet Service

Sanitation/maintenance fee of \$80/month

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

Fuel @ \$2.57/gal	1,000	1,000
Maintenance	1,000	3,000

120-14 Break & Restroom Supplies

Paper products/water cooler/coffee/deodorizer

120-15 Traffic Control/Signage purchase/replacement

Parking/directional traffic/pedestrian/safety signage dealing with deferred maintenance.

120-18 Engineering Redesign

120-19 Steel & Fabrication

Materials and labor for repairs/fabrication/mechanized equipment and machinery

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Operational - Municipal Solid Waste

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
Account		Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
125-04	Municipal Review Comm. Dues	-	-	-	-	-	-	-
125-05	Equipment Maint./Supplies	29,901	12,001	12,504	14,000	15,000	15,000	15,000
125-06	Private Hauler	-	-	-	-	-	-	-
125-07	Food Waste Collection/Compost program			189	2,000	200	200	200
125-08	Waste Oil		-	953	500	2,000	2,000	2,000
125-10	Purchase of Bags	32,430	40,608	29,198	50,600	50,000	50,000	50,000
125-12	Universal Household Waste	288	403	396	1,000	1,000	1,000	1,000
125-13	HHW Day Cost	6,075	7,502	10,716	8,000	10,000	10,000	10,000
125-14	Roll-Off Truck Maint. Repairs	6,468	7,415	3,423	7,500	10,000	10,000	10,000
125-15	Scale Calibration & Maint.	1,913	4,734	514	2,000	1,000	1,000	1,000
125-16	MSW Hauling	213,657	220,201	199,492	167,123	231,000	231,000	231,000
125-17	MSW Tipping	326,801	328,358	345,831	390,000	413,820	413,820	413,820
125-18	Electricity	6,581	6,448	5,793	6,500	6,500	6,500	6,500
Department Totals		624,114	627,670	609,008	649,223	740,520	740,520	740,520
						14.06%	14.06%	14.06%
						<i>% Change from FY 2022</i>		

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

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

125-05 **Equipment Maint./Supplies**

Compactor Area & Repair/Supplies	7,500.00
UHW Building Maint. & Repair	2,500.00
Jetting & Pump Out	2,000.00
WWFS Pressure Wash	3,000.00

MSW Control Building upgrade			
Commercial/residential msw compactors area/controls			
Electronic (E-panel) service/ main circuit breakers			
repair compactor concrete \$5K			

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

125-07 **Food Waste Collection/Compost** Scrapdogs or other vendor placeholder number

125-08 **Waste Oil** 2 Hauls from 1000 gallon tank by Safety Clean™
2 pump outs at \$1K/ea

125-10 **Purchase of Bags**
One order of small bags @ \$8,948 & Two orders of large bags @ \$38,280
\$8,948 + \$38,280 = \$47,228

125-12 **Universal Household Waste**
A mix of CPUs and TVs to Fluorescent Tubes. CPUs and TVs generate a rebate.

125-13 **HHW Day Cost**

EPI Setup	1,000
Unit Cost	29
Units	300
	9,700

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

Maint., Repair, Inspection & General	5,915
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Tires needed in FY23 \$2500	gallons	\$/gal	\$1,585
	500	3.17	

125-15 **Scale Calibration & Maintenance**
Includes repairs \$1,000

125-16 **MSW Hauling**

	FY 16	FY 17	FY 20	FY 21	FY 23 est.	
MSW Generation Trends (tons)	6,898	6,691	5,554	5,900	6,000	Est. 35 trips per month

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

Haul trips		322	357	420	420 trips x \$550
Haul Cost				231,000	

501.37 per 18 ton load which equals \$27.85 per ton X 6000 =

125-17 MSW Tipping

Manager
Finance Committee

Tipping Fee	Estimated tons	Total Cost	4.5% Increase	FY23 Waste Management tipping fees Oct. 2021- June 2022 @ 66/ton = \$396,000 (6,0000 estimated total tons) -\$4.5% increase in FY22-23, FY23-24 (3 yr contract)
\$ 66.00	6000	396,000	\$413,820	
		-		

125-18 Electricity

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Operational - Recycling

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
Account		Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
130-02	Bulky Metal Transport	19,600	24,400	30,895	28,800	34,200	34,200	34,200
130-03	Composting Bins	-	-	-	-	-	-	-
130-06	Recyclables Transport Fee/Subsidy	5,825	5,825	8,442	6,000	8,500	8,500	8,500
130-07	Freon Collection & Removal	5,565	3,683	4,635	4,000	5,000	5,000	5,000
130-08	Recycling Supplies	8,039	3,989	8,953	4,500	9,000	9,000	9,000
130-09	Equipment Maintenance & Repair	11,036	11,394	18,872	13,000	12,500	12,500	12,500
130-10	Building Maintenance & Repair	2,644	2,953	7,424	5,000	8,000	8,000	8,000
130-18	Electricity	9,018	8,650	8,214	9,500	9,500	9,500	9,500
130-19	Fuel/Oil Products	8,441	7,130	7,810	8,000	9,500	9,500	9,500
Department Totals		70,168	68,024	95,244	78,800	96,200	96,200	96,200
						22.08%	22.08%	22.08%

% Change from FY 2022

130-02 **Bulky Metal Transport** 72 trips @ 400.00/trip 34,200 72 trips @ \$475

130-03 **Composting/Recycle Bins**

130-06 **Recyclables Transport Fee/Subsidy**

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

130-07 **Freon Collection & Removal** 4,100 Marks a 31% increase. MMRA cannot control increasing refrigerant recovery and labor costs, taxes and fees.

130-08 **Recycling Supplies**

	Units	\$/Unit	2X/yr	Total
Baling Wire	46	97.00	\$4,000	8,000
Small Tools, Paint, etc.	6	70.00		1,000

130-09 **Equipment Maintenance & Repair**

Baler	3,000
Bobcat	2,000
Service Fork	2,500
R O Cans	5,000
	12,500

130-10 **Building Maintenance & Repair**

Sprinkler Inspection	-
Building Maintenance	6000
Furnace Maintenance	2,000
	8,000

130-18 **Electricity**

CMP meter 9001

130-19 **Fuel/Oil Products**

	Total Gals	\$/Gal	Total \$
Heating - Gallons #2 Oil	2,500	2.64	5,620
Propane	600	2.65	3,500
Lubricants, Grease, Filters, etc.			200

FY22 1906/gals 1.885
 Increase with Maine Oxy

FY23 2,000@ \$2.81

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

Operational - CD & D

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
	Account	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
135-01	Jacob's Quarry Leachate	107,175	118,176	127,511	133,231	130,000	130,000	130,000
135-03	JQS & N Water - Analytical	24,736	31,140	27,205	26,000	40,800	40,800	40,800
135-04	Landfill Development	3,679	53,795	38,016	45,000	45,000	45,000	45,000
135-05	Hydro Geological Consultation	30	-	6,366	6,000	-	-	-
135-06	Surveying	-	-	-	-	-	-	-
135-07	Engineering Consultation	15,872	16,495	14,405	17,000	10,000	10,000	10,000
135-08	Equipment Fuel	9,898	12,388	7,007	8,000	17,500	17,500	17,500
135-09	Landfill Equipment	19,622	22,443	16,803	20,000	20,000	20,000	20,000
135-10	Odor Control	537	424	-	-	-	-	-
135-11	OCB Maintenance & Repair	489	257	1,068	500	500	500	500
135-12	Sheetrock Diversion	22,986	37,209	46,864	43,200	50,000	50,000	50,000
135-13	Grinding and hauling Expense	-	-	4,500	-	5,000	5,000	5,000
135-14	Gut Closure/Remediation	-	330	-	-	-	-	-
135-15	DEP Landfill Fee	8,999	4,574	4,252	8,000	4,500	4,500	4,500
135-16	Fire Related Expenses-Landfill	-	43,761	-	-	-	-	-
135-18	Electricity - JQS Pump	1,313	1,174	1,069	1,900	1,900	1,900	1,900
135-19	Mattress Diversion	-	-	5,706	-	6,000	6,000	6,000
Department Totals		215,336	342,166	295,066	308,631	331,200	331,200	325,200
						7.31%	7.31%	7.31%

% Change from FY 2022

135-01 Jacob's Quarry Leachate

	GPM	Gallons	Gal/cf	Bill Unit	\$/Unit	Total gal/dis	Total \$
2020	25	13,200,000	7.48	100	6.23	14,920,458	123,656
2021	19	10,200,000	7.48	100	8.23	11,335,626	117,132

Table shows the total amounts pumped in 2020 and 2021 and applies the current wastewater rates as well as the impact of an 8% increase in rates which is expected within the next 1-2 years. In 2016, the gut between the north and south quarries was closed, resulting in a 15% decrease in total leachate pumped as of the end of 2018

135-03 JQS & N. Water -Sevee & Maher

Annual water quality sampling/analyses/reporting \$37,000

Update environmental monitoring plan \$3,800

40,800

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

135-04 Landfill Development

Mowing 3x per yr @\$500	1,500
Aggregate/Roadway	15,000
New Cell Dev. & Odor Control	-
Intermediate cover	28,500

135-05 Hydro Geological Consultation

6,000

135-06 Surveying

Now Included in Engineering Consultation

135-07 Engineering Consultation

Annual Report-Landfill/Volume Calcs	2,500	6,500
Landfill Training, QA QC	3,000	
Consult & Survey	7,500	1,500
Cell Development and Closure, etc.	4,000	2,000

135-08 Equipment Fuel (off-road diesel)

Gallons	\$/Gal	Gallons @ \$3.50	Total
2,000	2.96	5,000	17,500

135-09 Landfill Equipment

Equipment Maintenance & Repair

	FY 21 Gal.	\$/Gal	Total
Bulldozer			14,000
Loader	650	2.96	2,500
Skid Steer	375	2.96	2,000

\$12K for replacement track pads

135-10 Odor Control

Flow Meter Calibration	500	\$500

135-11 OCB Maintenance & Repair

\$500 for annual flow meter calibration

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

135-12	Sheetrock Diversion			
		Est. Tons	240 270 tons	30780
	\$114/ton disposal + \$570/trip	Tip Fee (\$/t)	112 32 trips	18240
				49,020
135-13	Grinding and Hauling Expense		FY22 = \$4,500	
135-14	Gut Closure/Remediation	Complete		
135-15	DEP Landfill Fee			
	3,000 Tons @ \$2.00/Tn			
135-18	Electricity - JQS Pump			
	Based on Actual			
135-19	Mattress Diversion			
	Based on Actual			

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Debt Service - Principal

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
	Account	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
140-14	Equipment Lease/Purchase (5 yr.)	34,445	35,205	35,972	36,764	-	-	-
140-10	Cover/Odor/Stm Bond (5 Yr.)	-	-	-	-	-	-	-
140-12	Freightliner Roll-Off	-	-	-	-	-	-	-
	Department Totals	34,445	35,205	35,972	36,764	-	-	-
						-100.00%	-100.00%	-100.00%

% Change from FY 2022

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

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

140-12 **Freightliner Roll-Off**

Debt Service - Interest

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
	Account	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
142-14	Equipment Lease/Purchase (5 yr.)	3,125	2,364	1,597	805	-	-	-
142-10	Cover/Odor/Stm Bond (5 Yr.)	-	-	-	-	-	-	-
142-12	Freightliner Roll-Off	-	-	-	-	-	-	-
	Department Totals	3,125	2,364	1,597	805	-	-	-
						-100.00%	-100.00%	-100.00%

% Change from FY 2022

142-14 **Equipment Bond**
Dozer as per First National Bank FY21 Final payment

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

142-12 **Freightliner Roll-Off**

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Capital Expenditures

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
	Account	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
145-16	Roll-Off Containers	-	-	30,000	30,000	-	-	-
145-14	Loader		55,805					
New	Triax Roll off Trailer							
145-22	Grout Wall	-	-	-	0	-	-	-
145-23	Dozer	-	-	-	0	-	-	-
new	Baler Rebuild							
	Department Totals	-	55,805	30,000	30,000	60,000	60,000	60,000
						60,000	60,000	60,000
						100.00%	100.00%	100.00%

% Change from FY 2022

145-16 Roll-Off Containers 4 @ \$7,500 = 30,000

244J Loader or equal

Triax Roll off Trailer

145-22 Grout Wall

145-23 Dozer

Capital Reserve

		FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
	Account	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
148-01	Jacob's Quarry Closure Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000
148-05	Accrued Benefit Liability Reserve	1,543	12,390			68,153	68,153	68,153
148-07	Equipment Replacement Reserve	23,312	23,312			-	-	-
148-08	Bag Fee Stabilization Reserve	21,000	11,000			-	-	-
148-09	Facility Improvement Reserve	-	-	-	70,000	-	-	-
	Department Totals	145,855	146,702	100,000	100,000	168,153	168,153	168,153
						68.15%	68.15%	68.15%

% Change from FY 2022

148-01 Jacob's Quarry Closure Reserve held by MCSWC #7689642

Latest Closure Cost Estimate	2,432,045
Estimated post closure costs (30 year)	4,499,250
Audited Balance at 6/30/21	1,889,565

Lily Pond Escrow audited balance 6/30/21

43,602

MRC Municipal Refund Reserve

66,456

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

Restricted Landfill Closure funds held by towns

Camden	580,307
Rockport	403,914.00
Lincolntonville	234,658.00
Hope	
Restricted funds held by towns	1,218,879

Total funds restricted for closure 3,108,444

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

148-05 Accrued Benefit Liability Reserve #9305113

Audited balance in reserve fund (6/30/19)	55,194
Audited balance in reserve fund (6/30/20)	22,034
Audited balance in reserve fund (6/30/21)	(11,438)
Transfer from Unassigned fund	68,153
Anticipated balance at June 30, 2022	56,715

RHR Smith Audit
WH Brewer Audit
WH Brewer Audit
\$11,438 + \$56,715
Recommended balance from WH Brewer

148-07 Equipment Replacement Reserve # 9305124

Audited Balance at 6/30/19	308,491
purchase of loader	(59,000)
Audited Balance at 6/30/20	255,820
Proposed use of Fund in FY22	(70,000)
Audited Balance at 6/30/21	183,456
Anticipated balance at 6/30/22	183,456

RHR Smith Audit

WH Brewer Audit

WH Brewer Audit
No anticipated use in 2022

148-08 Bag Fee Stabilization Reserve # 9335451

Audited Balance at 6/30/18	8,454
Audited Balance at 6/30/19	29,617
Audited Balance at 6/30/20	41,087
Audited Balance at 6/30/21	623
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.

MCSWC Finance Committee decision to reallocate \$623 from BFSR to Unassigned Fund on 1/13/21. Fund will r

148-09 Facility Improvement Reserve

Audited Balance at June 30, 2021	70,000
Anticipated balance at June 30, 2022	-

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 23	FY 23
TOTAL EXPENDITURES	1,970,468	2,182,746	2,101,223	2,309,864	2,394,375	2,394,375	2,394,375
					3.66%	3.66%	3.66%
					% Change from FY 2022		

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Unrestricted Reserve Balance - Undesignated

Total Unrestricted - Undesignated

381,695 Includes (\$150,511) - see Revenues line 1-63 Fund Balance

12% of FYE 23 budget

287,325 manager's budget

Undesignated - Unreserved

94,370

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Revenues - Operational Income

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
MSW Related Income								
1-01	Pay Per Bag	450,004	506,667	559,729	475,000	540,000	540,000	540,000
1-02	Per Ton Fee	425,433	542,931	470,885	475,000	475,000	475,000	475,000
7-09	Private Hauler Fee	-	-	-	-	-	-	-
7-03	PERC Distribution	-	-	-	-	-	-	-
1-11	Universal Waste Fee	4,837	5,520	6,638	5,500	6,000	6,000	6,000
1-12	Freon Removal Fee	5,777	5,919	5,706	6,000	6,000	6,000	6,000
1-14	HHW Day - Unit Fees	874	2,311	2,630	2,000	2,500	2,500	2,500
Recycling Income								
1-07	Baled Commodities Sales	51,867	22,976	55,364	40,000	55,000	55,000	55,000
1-09	Bulky Metal Sales/Gate	50,197	47,215	68,066	50,000	65,000	65,000	65,000
CDD & Related Income								
1-17	4 town Demo Tip Fee	249,633	267,229	260,005	420,000	420,000	420,000	420,000
1-18	Regional Demo Tip Fee	83,509	89,035	86,419	-	-	-	-
1-06	Sheetrock	19,045	28,025	39,331	43,200	50,000	50,000	50,000
1-19	Brush Tip Fee	19,876	32,721	27,434	25,000	30,000	30,000	30,000
1-05	Sorted Demo Wood Tip Fee	1,106	-	2	-	-	-	-
1-20	Brush Chip Sales	5,966	6,031	5,890	10,000	-	-	-
1-21	Demo Chip Sales	-	-	-	-	-	-	-
445-84	Mixed Load	-	-	8,279	-	8,500	8,500	8,500
Other Income								
1-04	Miscellaneous Income	1,773	3,741	5,997	3,000	6,000	6,000	6,000
1-03	Scale Fees	1,190	1,220	1,210	1,000	1,200	1,200	1,200
1-10	Bottle Returns	13,614	11,471	11,283	12,000	12,000	12,000	12,000
1-16	Sale of Compost Bins	-	-	-	-	-	-	-
1-15	Diversion Income	-	-	-	-	-	-	-
1-18	Mattress Diversion	-	-	7,257	-	7,500	7,500	7,500
Total Operation Income		1,384,701	1,573,011	1,614,868	1,567,700	1,684,700	1,684,700	1,684,700
						7.46%	7.46%	7.46%

Change from FY 2022

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

1-18	Regional Demo Tip Fee					
	Tonnage					Regional tip fees combined with 4 town for FY23
	Tip Fee					
	FY21 YTD = \$37111					
1-06	Sheetrock		Tied to expense line (135-12)			
	\$114 per ton/270tpy	Est. 240 tons in FY21				49,020
	32 trips per year					
			An analysis should be done to ensure that cost of diversion is covered by fees charged. Raise price if need be.			
1-19	Brush Tip Fee					
	Tonnage highly variable					
	FY21 YTD = \$27434					
1-05	Sorted Demo Wood Tip Fee					
	This program is currently on hold due to ever changing quality requirements.					
	Half year revenue = 0					
1-20	Brush Chip Sales					
	MCSWC No longer sells chips					
1-21	Demo Chip Sales					
	This program is currently on hold due to ever changing quality requirements.					
	Half year revenue = \$0					
1-04	Miscellaneous Income					
	Collected finance charges, various rebates, over charges, workers comp, etc.					
	FY21 YTD = \$5997					
1-03	Scale Fee					
	FY21 YTD = \$1210					
1-10	Bottle Returns					
	Returns from this program have been increasing over the past several years.					
	FY21 YTD = \$11283					

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

Revenues - Other Financing Sources

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
1-61	Interest Income	8,032	4,772	5,538	5,000	5,000	5,000	5,000
1-63	Fund Balance	-	45,000	35,000	45,000	150,511	150,511	150,511
1-65	Sale of Surplus Equipment	-	-	-	-	-	-	-
1-68	Equipment Replacement Fund	-	55,805	63,000	68,000	-	-	-
1-67	Carry Forward	-	-	-	-	-	-	-
1-71	Use of Bag Fee Stabilization Fund	-	-	40,617	-	-	-	-
1-72	Use of Facility Reserve	-	-	12,000	70,000	-	-	-
1-69	Lease Purchase - Dozer	-	-	-	-	-	-	-
1-70	Bond Proceeds	-	-	-	-	-	-	-
277-60	Use of Accrued Liability Reserve	-	-	27,000	-	-	-	-
Total Other Financing Sources		8,032	105,577	183,155	188,000	155,511	155,511	155,511
						-17.28%	-17.28%	-17.28%

		% Change from FY 2022					
8-01	Interest Income	Excludes Closure Fund which is maintained within the fund.					
	FY21 YTD = \$1040						

8-03 Use of Fund Balance

Reallocation of \$68,153 to Accrued Benefit Liability Reserve per WH Brewer
Reallocation of \$64,414 to reduce town assessments to \$0 increase over FY22

8-08 Use of Equipment Replacement Fund

Dozer payment principal plus interest=37,569. Final payment in FY21

8-07 Carry Forward

8-11 Use of Bag Fee Stabilization Fund

See 148-08 under expenditure details for breakdown.

8-12 Use of Facility Improvement Reserve

Board voted to officially approve and establish this reserve by combining station maintenance reserve and landfill development reserve

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
<u>Total Non-Assessment</u>	1,392,733	1,678,588	1,798,023	1,755,700	1,840,211	1,840,211	1,840,211
<u>Total Expenses</u>	1,970,468	2,182,746	2,101,223	2,309,864	2,394,375	2,394,375	2,394,375
Total Town Assessments	577,735	504,158	303,200	554,164	554,164	554,164	554,164

Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget

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

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Board of Directors	FY 23 Manager	FY 23 Finance Committee	FY 23 Board of Directors
9-01	Camden	217,584	235,150	242,150	237,298	237,007	237,007	237,007
9-04	Hope	50,162	55,086	56,843	55,210	56,343	56,343	56,343
9-03	Lincolnville	86,696	93,013	96,781	96,268	95,802	95,802	95,802
9-02	Rockport	156,841	170,915	169,184	165,389	165,012	165,012	165,012
Total Assessment Revenue		511,283	554,164	564,958	554,164	554,164	554,164	554,164
						0.00%	0.00%	0.00%
% Change from FY 2021								

**Mid-Coast Solid Waste Corporation
FINAL FY 2023 Budget**

Town Assessment Calculation

	2022 Proposed State Valuation	Percentage of Valuation	2020 Census Population	Percentage Total of Population	Average of Valuation and Population	Bd. of Directors Be Raised- Bd. Of Dir.	Town Share Based on Avg. Percentage
Camden	1,478,800,000	44.93%	5,232	40.60%	42.77%		237,007
Hope	235,550,000	7.16%	1,698	13.18%	10.17%		56,343
Lincolnton	547,400,000	16.63%	2,312	17.94%	17.29%		95,802
Rockport	1,029,250,000	31.27%	3,644	28.28%	29.78%		165,012
	3,291,000,000	100.00%	12,886	100.00%	100.00%	554,164	554,164

The percentage values shown in the table are rounded for presentation purposes only. The Town Assessments are calculated using the actual percentage values and then rounded to the nearest dollar.