

FYE 19 Approved Budget 1/24/18

		FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 Actual	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
EXPENDITURES									
101	Administrative	169,348	182,508	166,396	171,548	208,454	193,736	220,028	188,750
105	Wages - Labor	271,233	286,372	289,101	322,375	339,439	403,791	386,934	401,736
110	Benefits & Health Ins	186,346	204,212	207,728	231,102	271,303	311,200	325,917	297,425
115	Property/Casualty	17,105	16,227	17,400	17,210	16,500	17,682	17,682	17,682
120	Facility	27,595	33,321	45,321	34,753	63,724	46,240	46,240	46,240
125	Operational - MSW	730,100	730,014	760,311	688,561	747,332	591,558	591,558	591,558
130	Operational - Recycling	44,941	47,525	48,372	53,005	57,763	61,438	61,438	61,438
135	Operational - CD&D	269,923	294,225	324,801	246,418	268,995	255,226	255,226	255,226
140	Debt Service - Principal	81,771	23,487	37,097	0	32,837	37,570	37,570	37,570
142	Debt Service - Interest	1,718	1,338	106	0	4,366	3,118	3,118	3,118
145	Capital Expenditures	0	0	220,000	770,618	0	0	0	0
148	Capital Reserves	211,557	222,644	332,638	89,022	136,797	123,312	123,312	144,312
Total Expenditures		2,011,637	2,041,873	2,449,272	2,624,612	2,147,509	2,044,870	2,069,022	2,045,055
REVENUES									
	Operational Income	1,502,535	1,501,100	1,504,265	1,369,977	1,504,302	1,532,447	1,532,447	1,532,447
	Other Financing Sources	94,293	43,023	459,239	7,529	137,488	1,325	1,325	1,325
Total Non-tax Revenue		1,596,828	1,544,123	1,963,504	1,377,506	1,641,789	1,533,772	1,533,772	1,533,772
Expenditures minus Non-tax Revenue									
= Net to be raised by taxes:		486,349	486,350	498,510	498,510	505,720	511,098	535,250	511,282
Total Revenue		2,083,177	2,030,473	2,462,014	1,876,016	2,147,509	2,044,870	2,069,022	2,045,055

Town Assessment Calculation

	2018 Proposed State Valuation	Valuation %	2010 Census Population	% Total Population	Total Percent	% Average	Total Tax to be RaisedBoD	Individual Town's Share
Camden	1,258,600,000	44.29%	4850	40.82%	85.11%	42.56%		217,584
Hope	190,200,000	6.69%	1536	12.93%	19.62%	9.81%		50,162
Lincolnvill	446,100,000	15.70%	2164	18.22%	33.91%	16.96%		86,696
Rockport	946,950,000	33.32%	3330	28.03%	61.35%	30.68%		156,841
	2,841,850,000	100%	11,880	100%	200%	100%	511,282	511,282

EXPENDITURES

Admin	FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 Actual	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
101-01 Manager	68,594	70,468	70,525	70,485	71,935	73,374	71,935	74,842
101-03 Admin. Assistant	35,728	38,556	38,390	39,066	39,157	40,791	40,791	41,607
101-04 Contract Bookkeeping	9,999	7,518	9,947	10,608	10,046	10,046	10,046	10,046
101-05 Recycling Outreach Coordinator					35,000	0	35,000	0
101-06 Community Committee Projects					7,250	3,250	3,250	3,250
101-10 Office/Board Supplies/ Equipme	5,451	4,205	5,355	4,798	5,355	5,355	5,355	5,355
101-11 Software License/Support/PCs	3,706	5,090	2,440	1,839	2,820	3,800	3,800	3,800
101-12 General Legal	25,868	33,640	8,000	18,765	8,000	16,000	16,000	16,000
101-14 Bond Counsel Legal	0	0	0		0	0	0	0
101-16 Audit	7,000	7,300	7,000	5,500	7,000	7,000	7,000	7,000
101-17 Communications PO	1,287	2,500	10,000	5,959	5,000	15,000	7,500	7,500
101-18 Seminar & Training Expense	1,378	2,367	3,500	2,652	4,250	4,510	4,510	4,510
101-19 Safety Training & Hardware	1,753	1,514	2,500	2,193	3,500	3,750	5,000	5,000
101-20 Dues, Membership & Reg Fees	2,584	3,350	2,740	3,083	3,140	3,840	3,840	3,840
101-21 Payment in Lieu of Taxes	6,000	6,000	6,000	6,600	6,000	7,020	6,000	6,000
Department totals	169,348	182,508	166,396	171,548	208,454	193,736	220,028	188,750

FYE 18

101-01 <u>Manager</u>	1.02 COLA	71,935	Total Raise	73,374
101-03 <u>Admin. Assistant -</u>	1.02 COLA	<u>FC</u> Steps 3% 40,791	Total Raise	41,607
101-04 <u>Contract Bookkeeping -</u>	1 COLA	10,046	Total Raise	10,046
101- 05 <u>Recycling Outreach Coord</u>	Moved to Labor, PT - 105-03		Total Raise	\$0
101-06 <u>Community Committee Project</u>	Could include further development of diverion/swap program, education outreach, events,			\$3,250

101-10 Office/Board Supplies/ Equipment -

Cleaning Supplies	300	Postage	1,700	
Office Equip	500	P.O. Box	140	
Paper	375	checks/dep	690	
Photocopier A	1,650			
Total Raise				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	1,480	
PCs	300	Laptop	500	
Total Raise				3,800.00

101-12 General Legal - Contracts: hauling, recycling, labor, construction & four member towns. **Total Raise** **16,000**

101-14 Bond Counsel Legal - None known at this time

101-16 Audit Based on estimate by Auditor NTE **7,000**

101-17 Communications - PO Significant Public Outreach required to achieve construction funding whether re-design or status quo. **Total Raise** **15,000**

If we are to borrow more than \$950K we will need public approval to proceed. The public in all four towns will require presentations and opportunity to question. Articles will need to be written and notices in papers etc.

<u>Four Meetings, Engineer</u>	\$3,500
<u>Public hearing ads x 4</u>	1,152
<u>Employment ads</u>	842
<u>RFP ads, Hauling</u>	1,390
	6,884

Props, plans, printed materials TBD FC 7500 may be too close.

101-18 DEP Seminar & Training Expense -

MRRA training, onsite training by consultants, certification training, travel.

Conference	MRRA	8 @ \$145	1160
Composting			500
Travel reimbursement			2300
discretionary			550

Total Raise 4,510.00

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 3,750

101-20 Dues, Membership & Regulatory

Dues

Maine Municipal Association	575.00
Maine Resource Recovery Association	550.00
Lilly Pond Association	1,400.00
Group Dynamic Inc - Third Party benefits admin.	400.00

Regulatory Fees and Licensing

Annual Report - Transfer License	375.00
License - Scale Master	150.00
ME Ind Stormwater Permit	390.00

Total Raise 3,840.00

101-21 Payment in Lieu of Taxes -

Rockport Assessor	475.9	*	14.75
-------------------	-------	---	-------

Total Raise 7,020

Wages		FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 <u>Actual</u>	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
105-02	Labor - Full Time	189,974	194,089	197,428	212,841	248,171	335,469	318,611	318,611
105-03	Labor - Part Time	78,296	90,999	89,674	107,748	88,268	65,322	65,322	80,124
105-04	Overtime	2,963	1,284	2,000	1,786	3,000	3,000	3,000	3,000
Department totals		271,233	286,372	289,101	322,375	339,439	403,791	386,934	401,736

105-02	<u>Labor - Full Time</u>	0% COLA Personnel Committee (includes new MSW Op)	8 FT operators	Total Raise	<input type="text" value="318,613"/>
105-03	<u>Labor - Part Time</u>	0% COLA Personnel Committee (includes new MSW Op and full year PT Rec Coord)	1 at 32, 1 @ 24, 1 seasonal	Total Raise	<input type="text" value="80,124"/>
105-04	<u>Overtime</u>	Snow Plowing and Emptying Recycling Containers off hours & training		Total Raise	<input type="text" value="3,000"/>

Benefits & Health Ins		FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 <u>Actual</u>	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
110-01	Health Insurance	119,229	128,705	135,143	152,581	184,771	220,033	231,979	206,773
110-02	FICA	28,991	31,175	30,448	32,764	36,256	39,514	40,902	39,641
110-03	Unemployment Premium	1,891	1,133	3,500	775	2,200	1,750	1,750	1,750
110-04	Workers Comp Premium:	22,065	26,043	23,405	22,168	23,405	21,500	21,500	21,500
110-05	ICMA deferred comp	9,463	12,075	9,936	15,584	18,371	19,850	20,664	19,089
110-06	Income Protection	1,942	2,321	2,147	2,852	2,500	3,878	4,072	3,697
110-07	Clothing / Boot Allowance	2,765	2,760	3,150	4,378	3,800	4,675	5,050	4,975
Department totals		186,346	204,212	207,728	231,102	271,303	311,200	325,917	297,425

THESE CALCULATIONS INCLUDE LABOR AND ADMIN

110-01 Health Insurance

Calc includes: premium adjustment for '18 and 11% (estimated) increase for '19
over current rate. (as per Debbie Bridges MMEHT 1800-852-8300 x 2229)

THIS SERIES INCLUDES A FULL YR FOR MSW POSITION BUDGETED EMPLOYEE AND SPOUSE AT 85/85. IT ALSO PLACES ADMIN ASSIST IN THE 100/80 (SPOUSE) SHARE PLAN AS THAT PUTS THE POSITION AT PAR WITH LABOR CONTRACT GRANDFATHERING CERTAIN WORKERS.

	<u>Projected</u> Rate	<u>MCSW</u> Share	<u>MCSW 6 mos</u> Extended	<u>Estimate</u> 2nd 6 months	
3 Employee 100	1,044.20	1,044.20	18,795.60	20,863.12	
1 (RC) Emp/Spo.85%	2,342.30	1,990.96	n/a	n/a	
1 (MSW) & Sp 85%	2,342.30	1,990.96	11,945.73	13,259.76	NEW
1 Employee 85%	1,044.20	887.57	5,325.42	5,911.22	
4 Emp&Sps100/80	2,342.30	2,082.68	49,984.32	55,482.60	
1 Emp&Sps 85/85	2,342.30	1,990.96	11,945.73	13,259.76	
			97,996.80	108,776.45	Total Raise 206,773

110-02 FICA 7.65% Total Payroll 518,184 X FICA Rate 0.0765 **Total Raise** 39,641

(unlinked)

110-03 Unemployment Premium Estimate as per MMA **Total Raise** 1,750

110-04 Workers Comp Premium: Each year MMA provides us estimates with varying amounts of detail. This year we were informed that our MOD rate has dropped significantly due to far fewer claims and that we should see significant savings over previous years. **Total Raise** 21,500

Contact: Susan Caston, MMA

110-05 ICMA Deferred Comp Employer share increased from previous due to increased wages and # emp
 FY'19 Projected. 4.5% of emp investment up to 5% of salary **Total Raise** 19,850

110-06 Income Protection Insurance 75% MCSW / 25% employee **Total Raise** 3,878

110-07 Clothing / Boot Allowance

Based on \$375/ FT employee and prorated	boots
11 emp at 250 2,750.00	1,375.00
1 boots only	125.00
2 emp at 24 400.00	200.00
1 emp at 8 <u>75.00</u>	<u>50.00</u>
total 3,225.00	1,750.00

Total Raise 4,975
 (unlinked)

		FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 <u>Actual</u>	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
Property/Casualty									
115-01	Public Officials & Property/Casu	17105	16,227	17,400	17,210	16,500	17,682	17,682	17,682
Department totals		17,105	16,227	17,400	17,210	16,500	17,682	17,682	17,682

115-01 Public Officials & Property/Casu as per MMA.

Contact: MMA

Total Raise 17,682

		FY 2015 Actual	FY 2016 <u>Act Pre Aud</u>	FY 2017 BoD	FY 2017 Actual	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
Facility									
120-01	Water, Phone & Security	9,298	8,596	9,002	8,913	9,002	9,058	9,058	9,058
120-05	Station Maintenance	10,665	15,307	7,049	10,763	8,402	9,552	9,552	9,552
120-07	Communication - Onsite	532	885	300	362	300	2,600	2,600	2,600
120-08	Portable Toilet Service	720	1,080	720	720	720	780	780	780
120-10	PickUp Truck/Plow Fuel & Maint	3,325	1,596	4,100	1,519	4,100	5,900	5,900	5,900
120-14	Break Room/Restroom Supplies	1,600	1,932	1,950	2,325	2,000	2,350	2,350	2,350
120-15	Traffic Control/Sign Replacemer	1,456	634	1,200	1,014	1,200	3,000	3,000	3,000
120-19	Steel and Fabrication			6,000	5,648	8,000	8,000	8,000	8,000
120-18	Transfer re-design - engineering		3,291	15,000	3,489	30,000	5,000	5,000	5,000
Department totals		27,595	33,321	45,321	34,753	63,724	46,240	46,240	46,240

120-01 Water, Phone & Security

Est FY15

Maine Water - onsite hydrants and water	6,000
U.S. Cellular	600
TracPhone	150
Fairpoint	1,964
Security alarm system (2)	344

Total Raise 9,058

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	2,250	
		Fire Exting	510	Equipment Rental/Contingency	1,000	
		Tools	1,000	Landscaping	1,950	
		Consumables	650			Total Raise 9,552
120-07	Communication - Onsite	2 way radio currently antiquated. Parts no longer available				Total Raise 2,600
120-08	Portable Toilet Service	\$65 mly. 12 months per year				Total Raise 780
120-10	Pick Up trucks/plow fuel & maintenance	Fuel	Maint	Maj Repair		
		\$ 1,000	\$ 1,900	\$ 3,000		Total Raise 5,900
		<u>carry forward 120-10 FY 18 to 19 for consumable other than gas</u>				
120-14	Break room/restroom supplies					Total Raise 2,350
120-15	Traffic Control/Sign Replace	Possible construction traffic signs and new traffic flow. Replace other				Total Raise 3,000
120-19	Steel and fabrication	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				8,000
120-18	Transfer re-design - engineering	design, cost estimates and outreach				ESTIMATE 5,000
		<u>120-18 FY '18 to '19 5,000</u>				

Operational - MSW		FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 <u>Actual</u>	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
125-01	MSW Haul PERC / ecomaine	110,700	104,223	117,501	102,185	89,675	190,094	190,094	190,094
125-03	Tipping PERC / ecomaine	452,126	462,159	472,893	452,030	356,886	323,439	323,439	323,439
125-04	Municipal Review Com Dues	8,580	8,646	8,709	8,469	6,603	0		
125-05	Equipment Maint/Supplies	9,214	11,379	8,800	9,608	9,800	9,800	9,800	9,800
125-06	Private Hauler	85,022	81,655	88,663	74,398	70,956	0		
125-10	Purchase of Bags	47,785	47,903	45,000	23,252	67,500	45,000	45,000	45,000
125-12	Universal Household Waste	584	409	500	751	500	1,000	1,000	1,000
125-13	HHW Day Cost	5,524	6,226	5,700	6,003	5,700	6,000	6,000	6,000
125-14	Roll-off truck Maint & Repair	613	1,184	3,100	4,980	4,100	8,000	8,000	8,000
125-15	Scale Calibration & Maint	3,077	1,649	2,500	1,474	2,500	2,625	2,625	2,625
125-16	Hauling (ecomaine - 3 mos.)					45,760			
125-17	Tipping (ecomaine - 3 mos.)					82,726			
125-18	Electricity	6,877	4,581	6,945	5,411	4,627	5,600	5,600	5,600
Department totals		730,100	730,014	760,311	688,561	747,332	591,558	591,558	591,558

MSW Generation Trends	<u>FY '14</u>	<u>FY '15</u>	<u>FY '16</u>	<u>FY '17</u>	<u>FY '19 est</u>
total msw	6,760	6,836	6,898	6,691	5,591

Once we begin hauling to ecomaine should assume we will lose control of 1,100 tons of msw currently hauled by PineTree and tipped under our contract. PineTree will haul this material, and possibly more, northward.

125-01	MSW Hauling - WFT to PERC			<u>Current</u>	<u>Est CPI</u>	<u>Est \$/ton</u>	
			Rate rises according to CPI-U Boston	19.31	1.020	19.70	
		19.70	by	0	tons from site yields		Total Raise <input type="text" value="0"/>
125-03	PERC Tipping (by WFT)		<u>FY '19</u>		<u>WFT Haul</u>		
	(msw collected at MCSW only)		94	X	0		Total Raise <input type="text" value="0"/>
125-04	Municipal Review Committee Du \$	-	times <u>total</u> delivered tons.		est FY'18	0	Total Raise <input type="text" value="0"/>

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	850*2/yr	1,700					
								Total Raise	9,800
125-06	Private Hauler Tipping	One hauler collects waste from our local and tips at PERC under our contract.							
			0	X	94.00			Total Raise	0
125-10	Purchase of Bags	2 purchases	\$ 22,500	x	2	=		Total Raise	45,000
		Every 3 or 4 years three purchases may occur within same year. FY '18, 3X							
125-12	Universal Household Waste	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	1000
		(Off-setting revenue 7-14)							
125-13	HHW Day Cost	EPI setup	1,200						
		Unit Cost	25						
		Units '10	180	Cost				Total Raise	6,000
		Unit count should drop significantly with initiation of "paint care" take back.							
		(Off-setting revenue 7- 17)							
125-14	Roll-off Truck Maint. & Repair	Maint, repair, inspection, general	3,000					Total Raise	8,000
		Modify current roll-off truck	5,000						
125-15	Scale Calibration & Maintenance	Includes calibration and maintenance						Total Raise	2,625
125-16	Hauling to eco	Tons MSW to ecomai	base cost / ton	Est CPI	Est\$/ton			Total Raise	190,094
		5,591	34	1	34.00				
125-17	Tipping at eco	Tons tipped	tip/ton					Total Raise	323,439
		5,591	57.85						
		(125-16 & 125-17 Off-setting revenue 7- 01 & 7-02)							

125-18 Electricity

Based on actuals

Total Raise 5,600

CMP - Meter 9003

Operational - Recycling		FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 Act. UnAud	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
130-02	Bulky Metal Transport	14,731	19,875	15,750	18,099	20,250	20,250	20,250	20,250
130-03	Composting Bins	0	0	800	852	2,500	2,500	2,500	2,500
130-06	Sales Expense	0	0	500	148	500	3,000	3,000	3,000
130-07	Freon Collection & Removal	3,334	3,321	2,800	3,780	3,000	3,000	3,000	3,000
130-08	Recycling Supplies	3,557	3,647	3,811	4,071	3,811	4,987	4,987	4,987
130-09	Equipment Maint & Repair	5,345	5,156	5,550	6,719	8,550	8,550	8,550	8,550
130-10	Building Maintenance & Repair	917	3,720	3,430	6,317	4,280	4,280	4,280	4,280
130-18	Electric	8,251	7,400	8,333	7,994	7,474	7,474	7,474	7,474
130-19	Fuel/Oil products	8,807	4,406	7,398	5,025	7,398	7,398	7,398	7,398
Department totals		44,941	47,525	48,372	53,005	57,763	61,438	61,438	61,438

130-02 Bulky Metal Transport 375.00 for 54 trips Total Raise 20,250
 (Off-setting revenue 7- 12)

130-03 Composting /Recycle Bins DISCUSS : buy and sell at cost to promote backyard composting or subsidize!
 Earth Machines at \$50 each Total Raise 2,500
 (Off-setting revenue 7- 19)

130-06 Sales Expense Hard to move items such as low grade plastic and waste oil
 Total Raise 3,000

130-07 Freon Collection & Removal \$7.50 400 Total Raise 3,000
 (Off-setting revenue 7- 15)

130-08 Recycling Supplies		Units	\$/Unit	Freight	Total	
	Baling Wire	45	74.37	220	3,567	
	Small Tools, Paint etc.	6	70.00		1,420	Total Raise 4,987

130-09 Equipment Maintenance & Repair

	FY 18	FY 19	
Baler	1,550	1,550	
Bobcat	500	500	
Service Fork	1,500	1,500	
R O Cans	5,000	5,000	
	8,550	8,550	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	650	
	4,280	Total Raise 4,280

130-18 Electricity (CMP meter 9001) based on previous years

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 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 Actual	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
135-01	Jacobs Quarry Leachate	101,396	129,478	138,216	112,713	140,151	112,381	112,381	112,381
135-03	JQS & N Water - Analytical	17,902	22,500	23,800	21,196	23,800	24,500	24,500	24,500
135-04	Landfill Development	42,190	51,256	56,500	41,000	15,000	25,000	25,000	25,000
135-05	Hydro Geological Consult	6,611	3,199	9,000	6,000	9,000	6,000	6,000	6,000
135-06	Surveying	2,880	282	3,500	1,305	0	0	0	0
135-07	Engineering Consultation	16,747	32,981	17,500	15,711	20,000	17,000	17,000	17,000
135-08	Dozer Fuel /Dozer Maintenance	26,187	10,959	5,433	6,786	6,850	6,850	6,850	6,850
135-09	Landfill Diversion	16,464	16,219	16,796	13,397	16,796	16,796	16,796	16,796
135-10	Odor Control	972	2,761	7,500	628	0	1,500	1,500	1,500
135-11	OCB Maint & Repair	0	85	500	180	500	500	500	500
135-12	Sheetrock Diversion	19,414	15,630	21,089	21,022	21,089	29,289	29,289	29,289
135-13	Hauling/Testing Demo Chips	479	0	6,500	0	6,500	6,500	6,500	6,500
135-14	Gut closure/remediation	9,632	0	8,500	506	0	0	0	0
135-15	DEP Landfill Fee	6,607	7,083	7,500	4,723	7,500	7,100	7,100	7,100
135-18	Electricity - JQS Pump	2,444	1,792	2,468	1,251	1,810	1,810	1,810	1,810
Department totals		269,923	294,225	324,801	246,418	268,995	255,226	255,226	255,226

135-01	Jacobs Quarry Leachate	GPM	Gal.	Gal/cf	BillUnit (cf)	\$/Unit	\$PY
		28	14,751,016	7.48	100	5.70	112,381
		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..

Budget as close to expectation as feasible. 15mg for 112,000

135-03	JQS & N Water - Analytical	Twice annual testing of 12 monitoring wells, JQN, JQS, and the discharge to Camden WWTP	Total Raise	24,500
--------	----------------------------	---	--------------------	---------------

135-04	Landfill Development								
	Mowing	1,500							
	Aggregate/Roadway	5,000							
	New Cell Dev & Odor Control	3,000	wood ash						
	Intermediate Cover Placement 3/4 acre	40,000							
		49,500							
								Total Raise	25,000
135-05	Hydro Geological Consult								
	Annual Services - EGGI	NTE	6,000					Total Raise	6,000
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		7,500					
		Cell Development and closure, etc		4,000				Total Raise	17,000
135-08	Dozer Fuel / Dozer Maintenance								
			Gallons	\$ / Gall.	\$				
		Fuel	2,600	2.25	5,850				
		Maintenance on new dozer, air filters only		1,000				Total Raise	6,850
135-09	Landfill Diversion Program								
			FY15 gal.	\$ / Gall.	Total \$				
	Equip fuel and maintenance	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				
					16,796			Total Raise	16,796
135-10	Odor Control								
		Ash/compost odor control		1,000					
		Handheld meter calibration		500					
				1,500				Total Raise	1,500

135-11 OCB Maint & Repair

Total Raise 500

135-12 Sheetrock Diversion

<u>Tip/Ton</u>	95	<u>Haul/hrs</u>	5	<u>Rate/hrs</u>	90	<u>Ton/lb</u>	9.4
	<u>Cost/lb</u>	1,343				<u>Tons/yr</u>	205
			<u>Cost/Ton</u>	143	Total Raise	29,289	
<u>(Off-setting revenue 7- 08)</u>							

135-13 Hauling/Testing Demo Chip

Basis:	300 Tons	@	\$15	per ton haul
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	\$60
	Grinding	\$20.00	Sales	\$5
	Wages	\$5.73		
	Testing	<u>\$2.67</u>		
			<u>\$65</u>	Net/ton \$21.60
		<u>-\$43.40</u>		

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

Total Raise 6,500

(Off-setting revenue 7- 07)

135-14 Gut closure/remediation

Planning and Preliminary

Total Raise 0

135-15 DEP Landfill Fee

3,550	tons	by	\$2.00	Total Raise	7,100
-------	------	----	--------	--------------------	---

135-18 Electricity - JQS Pump

CMP Meter ...6173

Based on '15 actual

Total Raise 1810

(Overall offsets for 135 are 7-20 and 7-21)

Debt Service - Principal	FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 <u>Actual</u>	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
140-14 Equipment lease/purchase 5yr			37,097	0	32,837	37,570	37,570	37,570
140-10 Cover/Odor/Stm Bond 5 yrs	58,379	0	0	0	0	0	0	0
140-12 Freightliner Roll-off	23,392	23,487	0	0	0	0	0	0
Department totals	81,771	23,487	37,097	0	32,837	37,570	37,570	37,570

140-14 Equipment Bond 5yr Dozer As per First National **Total Raise** 37,570

140-10 Cover/Odor/Stm Bond 5 yrs

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

Debt Service - Interest	FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 <u>Actual</u>	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
142-14 Equipment lease/purchase 5yr			106	0	4,366	3,118	3,118	3,118
142-10 Cover/Odor/Stm Bond 5 yrs	380	0	0	0	0	0	0	0
142 -12 Freightliner Roll-off	1,338	1,338	0		0	0	0	0
Department totals	1,718	1,338	106	0	4,366	3,118	3,118	3,118

140-14 Equipment Bond 5yr Dozer As per First National **Total Raise** 3,118

142-10 Cover/Odor/Stm Bond 5 yrs

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

Capital Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 Actual	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
145-16 Roll-off Containers	0	0	0	0	0	0	0	0
145-23 Dozer	0		220,000	177,000	0	0	0	0
145-22 Grout Wall	0	0	0	593,618	0	0	0	0
Department totals	0	0	220,000	770,618	0	0	0	0

145-16 Roll-off Containers Two more 64 yrd R/O cans for longer haul to eco (EqRepRes) **Total Raise**

145-22 Grout Wall

145-23 Dozer

Capital Reserve	FY 2015 Actual	FY 2016 Actual	FY 2017 BoD	FY 2017 Actual	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
148-01 Jacobs Quarry Closure Reserve	100,000	136,025	100,000	62,299	100,000	100,000	100,000	100,000
148-05 Accrued Benefit Liability	5,000	10,000	10,000	2,263	10,000	0	0	0
148-07 Equipment Replacement Reser	64,000	69,319	64,000	15,822	26,797	23,312	23,312	23,312
148-08 Bag Fee Stabilization	42,557	7,300	8,638	8,638				21,000
148-09 Facility Improvement Reserve			150,000	0				
Department totals	211,557	222,644	332,638	89,022	136,797	123,312	123,312	144,312

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**
Audited balance for June 30, 2017 1,415,400
FYE '18 budgeted Balance 1,515,400
FYE '19 Proposed 1,615,400

148-05 Accrued Benefit Liability Funds annually set aside in a reserve to cover retirement payout of earned days
(Unrestricted - assigned) hold
Audited balance for June 30, 2017 45,471
FYE '18 budgeted Balance 55,471
FYE '19 Proposed 55,471

148-07 Equipment Replacement Reser Funds annually set aside in a reserve towards equipment/facility replacement and major repair
(Unrestricted - assigned)

Fund 23,312

<u>Audited</u> balance for June 30, 2017	287,202
FYE '18 budgeted Balance	313,999
FYE '19 Proposed	337,311

148 - 08 Bag Fee Stabilization
(Unrestricted - assigned)

This reserve was developed for the last bag fee increase. It has been released in total for the FY 18. Since we are contemplating another increase in bag fees with the goal of maintaining the fee for three years, it is recommended that this reserve be maintained and funded at the end of each of the first two years by sweeping certain unexpended budgeted balances into the reserve at the Board's discretion. One means of generating funds for this line is to hold the assesment steady at 511,282 and placing the difference between it an actual into the reserve. In the current scenario, this would yield about \$21K.

Fund 21,000

148-09 Facility Improvement Reserve

TOTAL EXPENDITURES	<u>2,011,637</u>	<u>2,041,873</u>	<u>2,449,272</u>	<u>2,624,612</u>	<u>2,147,509</u>	<u>2,044,870</u>	<u>2,069,022</u>	<u>2,045,055</u>
---------------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

REVENUES		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019
Operational Income		Actual	Actual	BoD	Actual	BoD	MGR	FC	BoD
<u>MSW Related Income</u>									
7-01	Pay Per Bag	401,080	408,863	412,738	401,222	406,359	486,624	486,624	486,624
7-02	Per Ton Fee	403,127	426,305	409,773	375,809	411,380	492,637	492,637	492,637
7-09	Private Hauler Fee	77,523	75,971	77,682	63,584	61,863	0	0	0
7-03	Perc Distribution	161,981	139,636	122,636	105,072	73,948	0	0	0
7-14	Universal Waste Fee	5,629	5,992	4,250	6,408	5,000	5,500	5,500	5,500
7-15	Freon Removal Fee	3,770	3,872	3,240	4,642	4,800	4,800	4,800	4,800
7-17	HHW Day - Unit Fees	1,685	1,928	2,000	1,620	2,000	2,000	2,000	2,000
<u>Recycling Income</u>									
7-10	Baled Commodities Sales	77,012	65,140	78,000	74,913	78,000	68,000	68,000	68,000
7-12	Bulky Metal Sales/Gate	34,179	24,975	40,000	33,031	40,000	40,000	40,000	40,000
<u>CDD & Related Income</u>									
7-20	4 Town Demo Tip Fee	189,408	210,601	210,000	184,061	255,265	252,938	252,938	252,938
7-21	Regional Demo Tip Fee	63,510	70,200	72,000	61,354	85,500	84,313	84,313	84,313
7-08	Sheetrock	13,613	11,386	13,940	11,625	14,811	31,160	31,160	31,160
7-22	Brush Tip Fee	22,524	26,739	22,000	18,628	22,000	22,000	22,000	22,000
7-07	Sorted Demo Wood Tip Fee	2,624	10	16,500	0	16,500	18,000	18,000	18,000
7-23	Brush Chip Sales	20,777	13,540	5,130	6,393	10,800	8,400	8,400	8,400
7-24	Demo Chip Sales	0	0	1,500	0	1,500	1,500	1,500	1,500
<u>Other Income</u>									
7-05	Miscellaneous Income	14,304	4,417	2,876	9,342	2,876	2,876	2,876	2,876
7-13	Bottle Returns	8,230	9,683	7,200	9,709	7,200	7,200	7,200	7,200
7-19	Sale of Compost Bins	0	0	800	0	2,500	2,500	2,500	2,500
7-18	Diversion Income	1,557	1,842	2,000	2,564	2,000	2,000	2,000	2,000
Total Operation Income		1,502,535	1,501,100	1,504,265	1,369,977	1,504,302	1,532,447	1,532,447	1,532,447

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% 5,591 tons 74 \$2.50 = **Total** 486,624
 (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					Total	\$492,637
		53.00%	5,591	tons	\$166.25			
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					Total	0
		0 tons		70.62	per ton			
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:					Total	0
		94.00	less target	67	X tons	0		
7-14	Universal Waste Fee (electronic	1,100 Units @	\$	5.00	per unit =	Total	5,500	
7-15	Freon Removal Fee	400 Units @	\$	12.00	per unit =	Total	4,800	
7-17	HHW Day - Unit Fees	200 Units @	\$	10.00	per unit =	Total	2,000	
	<u>Recycling Income</u>							
7-10	Baled Commodities Sales	1,000 tons	averaged at	68	per ton	Total	68,000	
7-12	Bulky Metal Sales	Recen years, volume dropped due to value as junk. Value is lower now so volume is up.					Total	40,000
	<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	252,938
		Tonnage	Tip					
		2,663	95	=	252,938			
7-21	Regional Demo Tip Fee	There appears to be a slight upward trend in cdd over FY 16 @ 80					Total	84,313
		Tonnage	Tip					
		888	95	=	84,313			
7-08	Sheetrock	\$160	per ton for	205	tons	Total	\$31,160	
		<u>TIP FEE INCREASE FROM \$140 TO \$160 PER TON</u>						
7-22	Brush Tip Fee	Unpredictable volume - somewhat weather related. Based on 550 tons tipped at \$40 per ton					Total	22,000
		Be reminded that we accept significant tonnage of brush from member towns at no charge.						
		550	x	\$40				

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 \$60	Total	18,000
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 7	Total	8,400
7-24	Demo Chip Sales	Value @ 5/ton. Please refer to cost explanation under 135-13 300 tons x \$5.00 /ton =	Total	1,500
<u>Other Income</u>				
7-05	Miscellaneous Income	collected finance charges, various rebates, overcharges workers comp etc	Total	2,876
7-13	Bottle Returns		Total	7,200
7-18	Diversion Income	Sale of non ferrous and re-usable items & other	Total	2,000

Revenues continued:		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019
Other Financing Sources		Actual	Actual	BoD	<u>Actual</u>	BoD	MGR	FC	BoD
8-01	Interest Income	1,293	23	1,293	7,529	1,293	1,325	1,325	1,325
8-03	Use of Working Capital	57,000		150,000	0				
8-05	Sale of Surplus Eq.								
8-08	Use of Equip Replace Fund	36,000		49,946	0	0	0		
8-07	Carry forward from FY'18		43,000	38,000	38,000	55,000	0		
8-11	Use of Bag Fee Stabilization Fund					51,195	0		
8-12	Use of Facility Improvement Reserve					30,000	0		
8-09	Lease Purchase - Dozer			220,000	0				
	Bond Proceeds				177,000				
	Use of Closure Escrow				593,618				
Total Other financing Sources		94,293	43,023	459,239	45,529	137,488	1,325	1,325	1,325

8-01	Interest Income	Total	1,325
8-03	Use of Working Capital	Total	0
8-05	Sale of Surplus Eq.	Total	0
8-07	Carry forward	Total	0

8-08	Use of Equipment Replacement Fund	Total	0
8-11	Use of Bag Fee Stabilization Fund	Total	0
8-12	Use of Facility Improvement Reserve	Total	0
Total Non-tax Income			1,596,828 1,649,829 1,963,504 1,963,504 1,641,789 1,533,772 1,533,772 1,533,772

Assessment Calcs:

Net to be raised by taxes, Expenditures minus Non-tax Income:

		486,349	486,350	498,510	498,510	505,720	511,098	535,250	511,282
Town Assessments		FY 2015 BoD	FY 2016 BoD	FY 2017 BoD	FY 2017 BoD	FY 2018 BoD	FY 2019 MGR	FY 2019 FC	FY 2019 BoD
009-01 Camden		203,622	202,969	208,973	208,973	215,645	217,584	227,784	217,584
009-04 Hope		47,607	47,802	49,201	49,201	49,915	50,162	52,514	50,162
009-03 Lincolnville		82,275	80,797	81,325	81,325	84,508	86,696	90,760	86,696
009-02 Rockport		152,845	154,782	159,011	159,011	155,651	156,841	164,193	156,841
Total Tax Revenue		486,349	486,350	498,510	498,510	505,720	511,282	535,250	511,282
TOTAL REVENUE		2,083,177	2,136,179	2,462,014	2,462,014	2,147,509	2,044,870	2,069,022	2,045,055

Supporting Document FYE '19

Available Working Capital Calculations			
Audit '17		<u>Audit Balance</u>	Notes:
	Adjusted Working Capital	<u>739,827</u>	Includes three project invoices previously misapplied to other accounts
	reserve 12% of '19 Budget	245,407	BoD Policy for (cash flow) reserve
Budgetary			<u>Assigned Reserves</u>
			<u>Audit</u>
			Equipment Reserve 287,202
			Bag Fee Stabilization 59,151
			Accrued Benefit Liability 45,471
	Unrestricted assigned reserves	391,824	Total <u>391,824</u>
	Funds carried forward from '17	<u>55,000</u>	
	Unassigned balance	47,596	

Full quote from Aditors email regarding the above calculations: " I am in complete agreement with this document, assuming that the FY 2019 Budget amount is roughly 2.045M which at 12% is where the math works out for the \$245,407 stated." Chris Backman [cbackman@rhsmith.com]

Modified 12/06/2017

Rolling Equipment Replacement Reserve Funding

Item ROLLING EQUIPMENT	Estimated Future Cost	Life	Replace FY	Annual Cost	Comments	Post '18
Fork Truck - might not need	42,900	20	FY 31	2,145	New fork truck purchased in FY11	
John Deere Loader - trade	65,000	5	FY 20	13,000	New loader FY 15.	
Roll-off Truck	75,000	11	FY 23	6,818	7 years in	
BobCat Skid Steer	62,000	15	FY'31	4,133		
06 2500HD PlowTruck	50,714	18	FY'25	2,817	8 years into cycle	
Dozer - recommend '17	payment for 5 years			40,000	17 purchase would be the last	
	295,614		sub	68,914		

A discussion should also occur regarding Peterson Grinder upkeep and major repair

Personnel Committee recommends: 0% COLA

1 Mechanic Maintenance
 6 FT Operators
 1 32hr/wk Operator, 1, 8hr/wk
 Proposed 1 FT Operator for MSW Compactors

Not included in the table below are 1 Admin and 1 Manager

Current Longevity Plan for Bargaining unit

<u>7/15 - 6/16</u>	prob	>6mos	>2yrs	>4yrs	>6yrs	>10yrs	>15yrs	>20 yrs
PT 32	13.15	14.15	14.86	15.56	16.32	16.97	17.82	18.6
Op	14.58	15.58	16.36	17.1	17.9	18.55	19.4	20.23
Mech / Maint	16.77	17.77	18.66	19.47	20.31	21.16	22.22	23.14
<u>7/16 - 6/17</u>	COLA	<u>1.02</u>						
PT 32	13.41	14.43	15.16	15.87	16.65	17.31	18.18	18.97
Op	14.87	15.89	16.69	17.44	18.26	18.92	19.79	20.63
Mech / Maint	17.11	18.13	19.03	19.86	20.72	21.58	22.66	23.60
<u>7/17 -6/18</u>	COLA	<u>1.02</u>						
PT 32	13.68	14.72	15.46	16.19	16.98	17.66	18.54	19.35
Op	15.17	16.21	17.02	17.79	18.62	19.30	20.18	21.05
Mech / Maint	17.45	18.49	19.41	20.26	21.13	22.01	23.12	24.07
		>6mos	>2yrs	>4yrs	>6yrs	>10yrs	>15yrs	>20 yrs
<u>7/18 - 6/19</u>	COLA	<u>1</u>						
PT 32	13.68	14.72	15.46	16.19	16.98	17.66	2	19.35
Op	15.17	2	17.02	17.79	18.62	19.30	2	21.05
Mech / Maint	17.45	18.49	19.41	20.26	21.13	22.01	23.12	24.07