

**Mid-Coast Solid Waste Corporation
2021-2022 Budget**

Budget Summary

Expense Summary	FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Board of Directors	FY 22 Manager	FY 22 Finance Committee	FY 22 Board of Directors
Administration	175,996	188,750	198,027.49	192,269	260,598	260,598	260,598
Wages	319,532	401,735	364,390	401,101	407,963	407,963	407,963
Benefits	241,720	297,425	248,192	324,743	332,680	332,680	332,680
Insurance	16,904	17,682	17,327	17,682	18,500	18,500	18,500
Facility	53,588	46,240	76,874	41,520	85,900	85,900	85,900
Operational - Municipal Solid Waste	714,361	591,558	627,670	618,683	649,223	649,223	649,223
Operational - Recycling	52,768	61,439	68,024	69,663	78,800	78,800	78,800
Operational - CD & D	224,583	255,226	342,166	258,633	308,631	308,631	308,631
Debt Service - Principal	34,607	37,570	35,205	35,206	36,764	36,764	36,764
Debt Service - Interest	2,963	3,118	2,364	2,364	805	805	805
Capital Expenditures	-	-	55,805	129,000	30,000	30,000	30,000
Capital Reserve	136,797	144,312	146,702	111,000	100,000	100,000	100,000
TOTAL EXPENDITURES	1,973,819	2,045,055	2,182,746	2,201,864	2,309,864	2,309,864	2,309,864

4.90% 4.90% 4.90%

% Change from FY 2021

Revenue Summary	FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Board of Directors	FY 22 Manager	FY 22 Finance Committee	FY 22 Board of Directors
Operation Income	1,446,340	1,532,448	1,573,011	1,468,700	1,567,700	1,567,700	1,567,700
Other Financing Sources	56,200	1,325	105,577	179,000	188,000	188,000	188,000
Town Assessments	505,719	511,283	554,164	554,164	554,164	554,164	554,164
TOTAL REVENUE	2,008,259	2,045,056	2,232,752	2,201,864	2,309,864	2,309,864	2,309,864

4.90% 4.90% 4.90%

% Change from FY 2021

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**Mid-Coast Solid Waste Corporation
2020-2021 Budget**

Administration

Account		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
		Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
101-01	Manager	70,468	70,485	71,899	74,330	98,014.01	80,325	90,218	90,218	90,218
101-03	Administrative Assistant	38,556	39,066	42,606	48,765	45,093.83	43,684	45,602	45,602	45,602
101-04	Contract Bookkeeping	7,518	10,508	10,046	10,046	10,247.00	28,000	28,000	28,000	28,000
101-05	Recycling Outreach Coordinator	-	-	-	-	-	-	-	-	-
101-06	Community Committee Projects	-	-	6,306	1,507	457.00	6,000	6,000	6,000	6,000
101-07	Waste Reduction Education	-	-	-	-	-	-	20,898	20,898	20,898
101-10	Office/Custodial Supplies/Equipment	4,205	4,798	4,352	5,387	6,684.62	6,700	6,700	6,700	6,700
101-11	Software License/Support/PCs	5,090	1,839	2,308	3,026	9,746.92	10,000	17,000	17,000	17,000
101-12	Legal - General	33,640	18,765	11,144	20,098	1,710.20	16,000	16,000	16,000	16,000
101-16	Audit	7,300	5,500	8,500	2,500	5,300.00	8,500	9,800	9,800	9,800
101-17	Communications-Public Advertising	2,500	5,959	4,080	4,658	6,332.45	5,000	5,000	5,000	5,000
101-18	Seminar/Training	2,367	2,652	2,519	2,669	1,423.89	2,100	1,500	1,500	1,500
101-19	Safety Training & Equipment	1,514	2,193	2,166	2,805	4,848.46	5,000	5,000	5,000	5,000
101-20	Dues/Memberships/Reg Fees	3,350	3,083	4,070	4,108	4,039.11	3,678	4,500	4,500	4,500
101-21	Payment in Lieu of Taxes	6,000	6,600	6,000	6,000	4,130.00	4,379	4,379	4,380	4,380
Department Totals		182,508	171,548	175,996	185,899	198,027	219,366	260,598	260,598	260,598
								18.80%	18.80%	18.80%

% Change from FY 2021

101-01 Manager

Full time salary for Facility Manager with 2% COLA and up to 5% merit increase budgeted. The merit increase subject to board process and approval

101-03 Administrative Assistant

Full time wages for Office Administrator with 2% 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	Past Office Box	140.00
Photocopier paper	400.00	Checks/Dep	700.00
Photocopier maintenance/repair	2,350.00		

6684 in 2020

**Mid-Coast Solid Waste Corporation
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101-11 **Software License/Support/PCs**

QuickBooks™ accounting software	500.00	Point of Sale		2,000.00	9747 in 20
Norton Antivirus™	200.00	PC Consultation		1,300.00	
Website Hosting/TRIO™	4,000.00	Credit card	merchant fees	2,700.00	
PCs - Gatehouse & Admin*	2,565.00	Peripherals		4,000.00	

Trio web upgrade in FY22 \$3,675
* Replacement only if necessary

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	1,600.00
Employment Ads	1,700.00
RFP Ads	1,700.00

101-18 **Seminar/Training**

MRRA Conference (6 x \$145.00)	870.00
Landfill training (prep for closure)	-
Travel	1,000.00
Discretionary	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	575.00	group dynamics 385
Maine Resource Recovery Assn.	600.00	
Lily Pond Assn. 2020 increase	1,500.00	
Annual Report - Transfer License	375.00	
License - Scale Master	175.00	
ME Ind. Stormwater Permit	453.00	
	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
2020-2021 Budget**

Wages

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account		Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
105-02	Labor - Full Time / BU	194,089	212,841	236,618	278,724	283,663	345,000	348,902	348,902	348,902
105-03	Labor - Part Time	90,999	107,748	80,618	85,478	77,616	62,000	49,061	49,061	49,061
105-04	Labor - Overtime	1,284	1,786	2,296	2,281	3,111	3,000	10,000	10,000	10,000
Department Totals		286,372	322,375	319,532	366,483	364,390	410,000	407,963	407,963	407,963
								-0.50%	-0.50%	-0.50%

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

FY 2022 2% Cost of Living Adjustment

% Change from 2021

	Job Title	Step							
		New	6 MOS	2 YRS	4 YRS	6 YRS	10 YRS	15 YRS	20 YRS
6 full time operators	PT Operator 32+ H	15.73	16.78	17.28	17.79	18.33	18.88	19.83	20.43
1 maintenance mechanic	Operator	16.22	17.33	18.20	19.03	19.92	20.65	21.59	22.51
1 PT operator @32 hours w/ benefits	Mechanic/Maintena	18.66	19.78	20.76	21.66	22.60	23.55	24.73	25.75

The manager's request includes current full time employees and the projected wages for FY 21
Also includes \$10,000 cushion in case a new person is hired who falls higher on the step and grade plan due to experience.

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

2 Part Time @ 24 Hrs

1 Part Time @ 8 Hrs

1 Part Time Seasonal @ 24 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
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Benefits

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account		Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
110-01	Health Insurance	128,705	152,581	165,049	173,279	136,474	188,500	189,201	189,201	189,201
110-02	FICA & Medicare	31,175	32,764	33,224	37,882	38,055	41,330	40,834	40,834	40,834
110-03	Unemployment	1,133	775	604	-	229	1,000	1,000	1,000	1,000
110-04	Workers' Comp	26,043	22,168	19,531	29,200	36,479	38,025	40,000	40,000	40,000
110-05	ICMA Retirement	12,075	15,584	16,752	17,812	15,403	23,176	21,813	21,813	21,813
110-06	Income Protection	2,321	2,852	2,974	3,191	2,903	4,532	4,532	4,532	4,532
110-07	Clothing/Boot Allowance	2,760	4,378	3,586	4,046	3,052	6,500	6,500	6,500	6,500
110-08	Health Insurance Buyout					15,597	14,400	28,800	28,800	28,800
Department Totals		204,212	231,102	241,720	265,410	248,192	303,063	332,680	332,680	332,680
								9.77%	9.77%	9.77%

* % Change from FY 2021

110-01 Health Insurance

	MCSW Share	MCSW Jul-Dec 21	MCSW Jan-Jun 22
1 E/100%	1,163.29	6,711.30	7,248.20
1 E/S85	988.80	5,704.62	6,160.99
1 E/S 80%/20	2,218.02	12,796.26	13,819.96
3 E/S100/85%	2,320.21	13,385.82	14,456.69
1 E/Fam85/15%	2,218.02	12,796.26	13,819.96

10/29/20 - Email from MMA - NO premium increase for any HT benefits (medical, dental, vision, life or IPP) for 2021.

110-08 Health Insurance buyout in Lieu of MMEHT \$600 per month stipend in lieu of MCSW Health Plan 4 people (3 firm, 1 IF)= \$600 x 12 x 4 = 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

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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

no gary

Full Time Wages (no Gary)	428,783.60
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 \$250 for clothing and \$125 for boots annually as a reimbursement. Part time employees' stipends are prorated

	Boots	Clothing
8 Full Time Employees @ 40 Hours	1,000	2,000
3 Part Time Employees @24 Hours	375	750
1 Part Time Employee @ 8 Hours	125	250
1 Exempt Employee	125	250
Raingear		1,625

**Mid-Coast Solid Waste Corporation
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Insurance

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account	Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
115-01 Public Officials & Property/Casualty	16,227	17,210	16,904	17,195	17,327	18,000	18,500	18,500	18,500
Department Totals	16,227	17,210	16,904	17,195	17,327	18,000	18,500	18,500	18,500
							2.78%	2.78%	2.78%

% Change from FY 2021

115-01 **Public Official & Property/Casualty Insurance**
Estimate provided by Maine Municipal Assn. Potential 5% increase over last year - \$17,392 x 5% = \$18,261

Facility

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account	Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
120-01 Water, Phone & Security	8,596	8,913	8,565	7,776	8,325	13,000	8,500	8,500	8,500
120-05 Station Maintenance	15,307	10,763	9,908	10,572	32,789	19,880	56,200	56,200	56,200
120-07 Communication - Onsite	885	362	-	604	94	200	2,200	2,200	2,200
120-08 Portable Toilet Service	1,080	720	660	1,962	1,140	1,000	1,000	1,000	1,000
120-10 Pick-Up/Plow Truck Fuel & Maint.	1,596	1,519	1,025	767	1,668	2,500	2,000	2,000	2,000
120-14 Break/Restroom Supplies	1,932	2,325	2,246	2,088	1,974	2,500	2,500	2,500	2,500
120-15 Traffic Control/Sign Replacement	634	1,014	93	1,570	4,497	6,500	5,000	5,000	5,000
120-18 Transfer Redesign - Engineering	3,291	3,489	23,402	-	-	-	-	-	-
120-19 Steel & Fabrication	-	5,648	7,689	17,099	26,387	8,500	8,500	8,500	8,500
Department Totals	33,321	34,753	53,588	42,438	76,874	54,080	85,900	85,900	85,900
							58.84%	58.84%	58.84%

% Change from FY 2021

**Mid-Coast Solid Waste Corporation
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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

8325 in 20

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	50,000
Custodial services @ 1x wk @\$100/wk	5,200
Equipment Rental/Contingency	2,000
Landscaping/grounds keeping	2,000

\$\$\$coming from facility improvement fund. Request to move \$\$ from equipment replacement reserve to facility reserve.

120-07 **Communication - Onsite**
Maintenance, batteries, and parts on 2 way radios used at facility.
Installation of permanent radios in mobile equipment 4@\$500=\$2000

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

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

Fuel	1,000
Maintenance	1,000

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

120-15 **Traffic Control/Signage purchase/replacement**
Purchase of electronic programmable LED signs
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
2020-2021 Budget**

Operational - Municipal Solid Waste

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account		Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
125-04	Municipal Review Comm. Dues	8,646	8,469	6,207	-	-	-	-	-	-
125-05	Equipment Maint./Supplies	11,379	9,608	14,248	29,901	12,001	14,000	14,000	14,000	14,000
125-06	Private Hauler	81,655	74,398	51,750	-	-	-	-	-	-
125-07	Food Waste Collection/Compost program						2,000	2,000	2,000	2,000
125-08	Waste Oil					-	700	500	500	500
125-10	Purchase of Bags	47,903	23,252	53,628	32,430	40,608	50,600	50,600	50,600	50,600
125-12	Universal Household Waste	409	751	1,476	288	403	1,000	1,000	1,000	1,000
125-13	HHW Day Cost	6,226	6,003	4,325	6,075	7,502	6,000	8,000	8,000	8,000
125-14	Roll-Off Truck Maint. Repairs, Fuel	1,184	4,980	3,007	6,468	7,415	5,000	7,500	7,500	7,500
125-15	Scale Calibration & Maint.	1,649	1,474	3,560	1,913	4,734	2,000	2,000	2,000	2,000
125-16	MSW Hauling	104,223	102,185	148,651	213,657	220,201	230,250	167,123	167,123	167,123
125-17	MSW Tipping	462,159	452,030	420,867	326,801	328,358	358,200	390,000	390,000	390,000
125-18	Electricity	4,581	5,411	6,642	6,581	6,448	6,000	6,500	6,500	6,500
Department Totals		730,014	688,561	714,361	624,114	627,670	675,750	649,223	649,223	649,223
								-3.93%	-3.93%	-3.93%

% Change from FY 2021

**Mid-Coast Solid Waste Corporation
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125-04 **Municipal Review Comm. Dues**
MCSWC no longer a member

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

Compactor Area & Repair/Supplies	6,500.00
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			
replace compactor building/control room		25,000.00	

\$13,000 for building shell

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

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™

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**
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	25
Units	200

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

Maint., Repair, Inspection & General	3,415
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	gallons	\$/gal	\$
Freightliner - Fuel	500	3.17	1,585

Price per gallon increase to \$3.17 due to federal mandate to burn cleaner fuel

125-15 **Scale Calibration & Maintenance**
Includes repairs

125-16 **MSW Hauling**

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21 est.
MSW Generation Trends (tons)	6,898	6,691	5,773	5,775	5,554	6,000
Haul trips				314	322	333
	501.37 per 18 ton load which equals \$27.85 per ton X 6000 =				167,123	

125-17 **MSW Tipping**

	Tipping Fee	Estimated tons	Total Cost
Manager	\$ 65.00	6000	390,000
Finance Committee	\$ 65.00	6,000.00	390,000

FY21 Waste Management tipping fees July 2021-June 2022 @
65/ton = \$390,000 (6,0000 estimated total tons)
-\$4.5% increase in FY22-23, FY23-24 (3 yr contract)

125-18 **Electricity**

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Operational - Recycling

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account		Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
130-02	Bulky Metal Transport	19,875	18,099	13,500	19,600	24,400	28,800	28,800	28,800	28,800
130-03	Composting Bins	-	852	-	-	-	-	-	-	-
130-06	Recyclables Transport Fee/Subsidy	-	148	3,617	5,825	5,825	6,000	6,000	6,000	6,000
130-07	Freon Collection & Removal	3,321	3,780	3,450	5,565	3,683	4,100	4,000	4,000	4,000
130-08	Recycling Supplies	3,647	4,071	3,559	8,039	3,989	5,482	4,500	4,500	4,500
130-09	Equipment Maintenance & Repair	5,156	6,719	9,550	11,036	11,394	18,500	13,000	13,000	13,000
130-10	Building Maintenance & Repair	3,720	6,317	4,098	2,644	2,953	19,650	5,000	5,000	5,000
130-18	Electricity	7,400	7,994	8,345	9,018	8,650	9,500	9,500	9,500	9,500
130-19	Fuel/Oil Products	4,406	5,025	6,649	8,441	7,130	8,365	8,000	8,000	8,000
Department Totals		47,525	53,005	52,768	70,168	68,024	100,397	78,800	78,800	78,800
								-21.51%	-21.51%	-21.51%

% Change from FY 2021

130-02	Bulky Metal Transport	72 trips @ 400.00/trip	28,800
130-03	Composting/Recycle Bins		
	Earth Machines at \$50.00/each	pass through sale	
130-06	Recyclables Transport Fee/Subsidy	Zero revenue for low grade 3-7 plastics/mixed paper and some news print. \$800-\$900 shipping costs.	
		6,000	

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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	Freight	Total
Baling Wire	46	97.00	600	5,062
Small Tools, Paint, etc.	6	70.00		420

130-09 **Equipment Maintenance & Repair**

Baler	3,000
Bobcat	2,000
Service Fork	1,500
R O Cans	12,000
	18,500

130-10 **Building Maintenance & Repair**

Sprinkler Inspection	18,000	Five year internal inspection/flushing due. Estimate received from Eastern Fire
Building Maintenance	10,000	
Furnace Maintenance	1,650	
	29,650	

130-18 **Electricity**

CMP meter 9001

130-19 **Fuel/Oil Products**

	Total Gals	\$/Gal	Total \$
Heating - Gallons #2 Oil	2,500	2.64	6,600
Propane	600	2.65	1,590
Lubricants, Grease, Filters, etc.			175

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Operational - CD & D

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account		Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
135-01	Jacob's Quarry Leachate	129,478	112,713	77,833	107,175	118,176	116,000	133,231	133,231	133,231
135-03	JQS & N Water - Analytical	22,500	21,196	24,242	24,736	31,140	29,675	26,000	26,000	26,000
135-04	Landfill Development	51,256	41,000	48,960	3,679	53,795	45,000	45,000	45,000	45,000
135-05	Hydro Geological Consultation	3,199	6,000	2,794	30	-	6,000	6,000	6,000	6,000
135-06	Surveying	282	1,305	-	-	-	-	-	-	-
135-07	Engineering Consultation	32,981	15,711	7,052	15,872	16,495	17,000	17,000	17,000	17,000
135-08	Bulldozer/loader Fuel & Maintenance	10,959	6,786	6,195	9,898	12,388	8,000	8,000	8,000	8,000
135-09	Landfill Equipment	16,219	13,397	17,115	19,622	22,443	18,000	20,000	20,000	20,000
135-10	Odor Control	2,761	628	280	537	424	-	-	-	-
135-11	OCB Maintenance & Repair	85	180	653	489	257	500	500	500	500
135-12	Sheetrock Diversion	15,630	21,022	32,011	22,986	37,209	30,000	43,000	43,000	43,000
135-13	Hauling & Testing Demo Chips	-	-	-	-	-	-	-	-	-
135-14	Gut Closure/Remediation	-	506	-	-	330	-	-	-	-
135-15	DEP Landfill Fee	7,083	4,723	5,589	8,999	4,574	8,000	8,000	8,000	8,000
135-16	Fire Related Expenses-Landfill	-	-	-	-	43,761	-	-	-	-
135-18	Electricity - JQS Pump	1,792	1,251	1,859	1,313	1,174	1,900	1,900	1,900	1,900
Department Totals		294,225	246,418	224,583	215,336	342,166	280,075	308,631	308,631	308,631
								10.20%	10.20%	10.20%

* % Change from FY 2021

135-01 Jacob's Quarry Leachate

	GPM	Gallons	Gal/cf	Bill Unit	\$/Unit	\$PY	8% rate increase
2018	25	13,200,000	7.48	100	6.20	109,412	118,165
2017	19	10,200,000	7.48	100	6.20	84,545	91,309

Table shows the total amounts pumped in 2017 and 2018 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 -Emery & Garrett Analytical

Annual water quality sampling/analyses/reporting \$25,675
Update environmental monitoring plan \$3,800

**Mid-Coast Solid Waste Corporation
2020-2021 Budget**

135-04 **Landfill Development**

Mowing 3x per yr @\$500	1,500
Aggregate/Roadway	5,000
New Cell Dev. & Odor Control	-
Place intermediate cover on 3/4 acre	20,500
Leachate Line Replacement	18,000

135-05 **Hydro Geological Consultation**

Annual Services - EGGI/NTE	6,000
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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 Equipment (formerly called landfill diversion)**
Equipment Fuel & Maintenance

	FY 21 Gal.	\$/Gal	Total
Bulldozer Fuel			
Maintenance/Repair			8,000
Loader - Fuel	650	2.96	1,924
Maintenance/Repair			7,500
Skid Steer	375	2.96	1,110

135-10 **Odor Control**

Flow Meter Calibration	500
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135-11 **OCB Maintenance & Repair** \$500 for annual flow meter calibration

**Mid-Coast Solid Waste Corporation
2020-2021 Budget**

135-12 **Sheetrock Diversion**

Est. Tons	240
Tip Fee (\$/t)	112
Trips/year	28
\$/trip	570

Budget Request = (tons X tip fee) +(trips X \$/trip)	
Budget Request = (240 X 112) + (30 X 570/trip)	26,880
Budget Request = 42,840	15,960
 Estimated cost per ton = \$42840/240=	 178.50
Current expense FY21 = \$10,500	

135-13 **Hauling/Testing Demo Chip**

135-14 **Gut Closure/Remediation** Complete

135-15 **DEP Landfill Fee**
4,000 Tons @ \$2.00/Tn

135-18 **Electricity - JQS Pump**
Based on Actual

Mid-Coast Solid Waste Corporation
2020-2021 Budget

Debt Service - Principal

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account		Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
140-14	Equipment Lease/Purchase (5 yr.)	-	-	34,607	34,445	35,205	35,972	36,764	36,764	36,764
140-10	Cover/Odor/Stm Bond (5 Yr.)	-	-	-	-	-	-	-	-	-
140-12	Freightliner Roll-Off	23,487	-	-	-	-	-	-	-	-
Department Totals		23,487	-	34,607	34,445	35,205	35,972	36,764	36,764	36,764
								2.20%	2.20%	2.20%

% Change from FY 2021

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

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

140-12 **Freightliner Roll-Off**

Debt Service - Interest

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
Account		Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
142-14	Equipment Lease/Purchase (5 yr.)	-	-	2,963	3,125	2,364	1,597	805	805	805
142-10	Cover/Odor/Stm Bond (5 Yr.)	-	-	-	-	-	-	-	-	-
142-12	Freightliner Roll-Off	1,338	-	-	-	-	-	-	-	-
Department Totals		1,338	-	2,963	3,125	2,364	1,597	805	805	805
								-49.58%	-49.62%	-49.62%

% Change from FY 2021

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
2020-2021 Budget**

Capital Expenditures

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
	Account	Actuals	Actuals	Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
145-16	Roll-Off Containers	-	-	-	-	-	-	30,000	30,000	30,000
145-14	Loader					55,805		-		
New	Triax Roll off Trailer							-		
145-22	Grout Wall		593,618	-	-	-	-	-	-	-
145-23	Dozer		177,000	-	-	-	-	-	-	-
new	MSW Compactor Control Building						25,000	-		
	Department Totals	-	770,618	-	-	55,805	25,000	30,000	30,000	30,000
								20.00%	20.00%	20.00%

145-16	Roll-Off Containers	4 @ \$7,500 =	30,000							<i>% Change from FY 2021</i>
	244J Loader or equal									
	Triax Roll off Trailer									
145-22	Grout Wall									
145-23	Dozer									

Capital Reserve

		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
	Account	Actuals	Actuals	Actuals	Actuals	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	100,000
148-05	Accrued Benefit Liability Reserve	10,000	2,263	10,000	1,543	12,390		-		
148-07	Equipment Replacement Reserve	69,319	15,822	26,797	23,312	23,312		-		
148-08	Bag Fee Stabilization Reserve	7,300	8,638	-	21,000	11,000		-		
148-09	Facility Improvement Reserve	-	-	-	-	-		-		
	Department Totals	222,644	89,022	136,797	145,855	146,702	100,000	100,000	100,000	100,000
								0.00%	0.00%	0.00%

148-01	Jacob's Quarry Closure Reserve held by MCSWC	#7689642								<i>% Change from FY 2021</i>
	Latest Closure Cost Estimate*	2,432,045						43,325		
	Estimated post closure costs (30 year)	2,438,900						65,822		
	*Closure estimate tied to annual reporting from Sevee & Mahar https://camdenmaine.gov-my.sharepoint.com/:b/g/personal/amckellar_camdenmaine_gov/EaKkIdFY9zhJpZLuaV03qmwB23VcdXkSacPQgE7osuHfg?e=YMxKOJ									
	Audited Balance at 6/30/19 (draft)	1,624,030								

**Mid-Coast Solid Waste Corporation
2020-2021 Budget**

Restricted Landfill Closure funds held by towns

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

Total funds restricted for closure 2,842,909

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

148-05 Accrued Benefit Liability Reserve #9305113

Audited Accrued Benefits Liability	(28,133)
Audited balance in reserve fund (6/30/19)	55,194
Audited reserves less audited liability	27,061

The audited balance in this reserve fund exceeds audited liability by \$27061
Funds are set aside in a reserve to costs of earned days upon employee resignation.

148-07 Equipment Replacement Reserve # 9305124

Audited Balance at 6/30/19	308,491
purchase of loader	(59,000)
Anticipated Balance at FY 20 End	249,491
Proposed use of Fund in FY21	(38,000)
Anticipated Balance at FY 21 End	211,491

The MCSWC Board of Directors budgeted to use a total of \$129,000 from this fund in FY19-20 for the purchase of a trailer and loader. Only the loader will be purchased. The Manager and Finance committee are proposing to use fund for Dozer payment principal and interest=\$37,570

148-08 Bag Fee Stabilization Reserve # 9335451

Audited Balance at 6/30/18	8,454
Anticipated Balance at FY 19 End	19,454
Anticipated Balance at FY 20 End	19,454
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 219 does not list a "Facility Improvement Reserve" and the Corporation does not have an account setup for this reserve.
No funds requested for FY21

Unrestricted - assigned from draft FY 19 Audit

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

TOTAL EXPENDITURES	2,041,873	2,624,612	1,973,819	1,970,468	2,167,227	2,175,482	2,309,864	2,309,864	2,309,864
							6.18%	6.18%	6.18%
							* Change from FY 2021		

**Mid-Coast Solid Waste Corporation
2021-2022 Budget**

Revenues - Operational Income

Account		FY 16 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Board of Directors	FY 22 Manager	FY 22 Finance Committee	FY 22 Board of Directors
<u>MSW Related Income</u>								
1-01	Pay Per Bag	408,863	450,004	506,667	475,000	475,000	475,000	475,000
1-02	Per Ton Fee	426,305	425,433	542,931	471,240	475,000	475,000	475,000
7-09	Private Hauler Fee	75,971	-	-	-	-	-	-
7-03	PERC Distribution	139,636	-	-	-	-	-	-
1-11	Universal Waste Fee	5,992	4,837	5,520	5,000	5,500	5,500	5,500
1-12	Freon Removal Fee	3,872	5,777	5,919	6,000	6,000	6,000	6,000
1-14	HHW Day - Unit Fees	1,928	874	2,311	1,500	2,000	2,000	2,000
<u>Recycling Income</u>								
1-07	Baled Commodities Sales	65,140	51,867	22,976	40,000	40,000	40,000	40,000
1-09	Bulky Metal Sales/Gate	24,975	50,197	47,215	52,250	50,000	50,000	50,000
<u>CDD & Related Income</u>								
1-17	4 town Demo Tip Fee	210,601	249,633	267,229	264,385	420,000	420,000	420,000
1-18	Regional Demo Tip Fee	70,200	83,509	89,035	88,825	-	-	-
1-06	Sheetrock	11,386	19,045	28,025	30,000	43,200	43,200	43,200
1-19	Brush Tip Fee	26,739	19,876	32,721	26,125	25,000	25,000	25,000
1-05	Sorted Demo Wood Tip Fee	10	1,106	-	-	-	-	-
1-20	Brush Chip Sales	13,540	5,966	6,031	11,000	10,000	10,000	10,000
1-21	Demo Chip Sales	-	-	-	-	-	-	-
<u>Other Income</u>								
1-04	Miscellaneous Income	4,417	1,773	3,741	2,800	3,000	3,000	3,000
1-03	Scale Fees	-	1,190	1,220	1,000	1,000	1,000	1,000
1-10	Bottle Returns	9,683	13,614	11,471	15,000	12,000	12,000	12,000
1-16	Sale of Compost Bins	-	-	-	-	-	-	-
1-15	Diversion Income	1,842	-	-	-	-	-	-
Total Operation Income		1,501,100	1,384,701	1,573,011	1,490,125	1,567,700	1,567,700	1,567,700
						5.21%	5.21%	5.21%

Change from FY 2021

**Mid-Coast Solid Waste Corporation
2021-2022 Budget**

1-01	Pay Per Bag							
	Estimated 2,703.5 tons							
	FY21 YTD = \$196,709							
1-02	Per Ton Fee							
	2,887.5 tons @ \$160/ ton							
	FY21 YTD = 144572							
7-09	Private Hauler Fee							
	No longer applies. Note drop in expenses (see line 125-06)							
7-03	PERC Distribution							
	No longer applies.							
1-11	Universal Waste Fee							
	FY21 YTD = \$2443							
1-12	Freon Removal Fee							
	Trend is for actuals to exceed budget							
	FY21 YTD = \$2530							
11-14	HHW Day - Unit Fees							
	150 Units @ \$10/Unit							
	Half year revenue = \$0. HHW Day typically held in June							
1-07	Baled Commodities Sales							
	FY21 YTD = \$20878							
1-09	Bulky Metal Sales							
	This is gross sales and does not include transportation costs.							
	FY21 YTD = \$21369							
1-17	4 Town Demo Tip Fee							
			3,283 tons in 2018 and 2,909 tons in 2019					
	Tonnage	3,000						
	Tip Fee/ton	140	420,000					
	With reduced local competition, an increase in volume is being realized.							
	FY21 YTD = \$111335 (148446)							

**Mid-Coast Solid Waste Corporation
2021-2022 Budget**

1-18	Regional Demo Tip Fee			
	Tonnage		Regional tip fees combined with 4 town for FY21	
	Tip Fee			
	FY21 YTD = \$37111			
1-06	Sheetrock			
	\$180 per ton is charged	Est. 240 tons in FY21	43200	
	FY21 YTD = \$9358			
1-19	Brush Tip Fee			
	Tonnage highly variable			
	FY21 YTD = \$10944			
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			
	wood chips			
	FY21 YTD = \$3251			
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 = \$4222			
1-03	Scale Fee			
	FY21 YTD = \$410			
1-10	Bottle Returns			
	Returns from this program have been increasing over the past several years.			
	FY21 YTD = \$3139			

**Mid-Coast Solid Waste Corporation
2021-2022 Budget**

Revenues - Other Financing Sources

Account		FY 16	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
		Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
1-61	Interest Income	23	8,032	4,772	5,000	5,000	5,000	5,000
1-63	Fund Balance	-	-	45,000	35,000	45,000	45,000	45,000
1-65	Sale of Surplus Equipment	-	-	-	-	-	-	-
1-68	Equipment Replacement Fund	-	-	55,805	63,000	68,000	68,000	68,000
1-67	Carry Forward	43,000	-	-	-	-	-	-
1-71	Use of Bag Fee Stabilization Fund	-	-	-	40,617	-	-	-
1-72	Use of Facility Reserve	-	-	-	12,000	70,000	70,000	70,000
1-69	Lease Purchase - Dozer	-	-	-	-	-	-	-
1-70	Bond Proceeds	-	-	-	-	-	-	-
NEW	Use of Accrued Liability Reserve	-	-	-	27,000	-	-	-
Total Other Financing Sources		43,023	8,032	105,577	182,617	188,000	188,000	188,000
						2.95%	2.95%	2.95%
<i>% Change from FY 2021</i>								
8-01	Interest Income	Excludes Closure Fund which is maintained within the fund.						
	FY21 YTD = \$1040							
8-03	Use of Fund Balance							
8-08	Use of Equipment Replacement Fund							
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	1,392,733	1,474,981	1,628,957	1,755,700	1,755,700	1,755,700
						7.78%	7.78%	7.78%
<i>Change from FY 2021</i>								
Total Expenses		2,041,873	1,970,468	2,167,227	2,175,482	2,309,864	2,309,864	2,309,864
Total Town Assessments					(546,525)	(554,164)	(554,164)	(554,164)

**Mid-Coast Solid Waste Corporation
2021-2022 Budget**

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

Account		FY 16	FY 19	FY 20	FY 21	FY 22	FY 22	FY 22
		Actuals	Actuals	Actuals	Board of Directors	Manager	Finance Committee	Board of Directors
9-01	Camden	202,969	217,584	235,150	242,150	237,298	237,298	237,298
9-04	Hope	47,802	50,162	55,086	56,843	55,210	55,210	55,210
9-03	Lincolnton	80,797	86,696	93,013	96,781	96,268	96,268	96,268
9-02	Rockport	154,782	156,841	170,915	169,184	165,389	165,389	165,389
Total Assessment Revenue		486,350	511,283	554,164	546,525	554,164	554,164	554,164
						1.40%	1.40%	1.40%
<i>% Change from FY 2021</i>								

**Mid-Coast Solid Waste Corporation
2021-2022 Budget**

Town Assessment Calculation

	2021 Proposed State Valuation	Percentage of Valuation	2010 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	1,434,300,000	44.82%	4,850	40.82%	42.82%		237,298
Hope	223,900,000	7.00%	1,536	12.93%	9.96%		55,210
Lincolnton	528,950,000	16.53%	2,164	18.22%	17.37%		96,268
Rockport	1,013,200,000	31.66%	3,330	28.03%	29.84%		165,389
	3,200,350,000	100.00%	11,880	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.