

BUDGET SUMMARY 2016

Revision 1: 11

Acct. #	Account	2014 Expended		2015 Budget		2015 Projected		2016 Proposed	
		Dept	Total	Dept	Total	Dept	Total	Dept	Total
OPERATING EXPENSES									
602	Operating Chem. & Amend.		\$539,480		\$440,000		\$351,703		\$375,000
	TP	\$192,097		\$165,000		\$152,580		\$190,000	
	CF	\$347,383		\$275,000		\$199,123		\$185,000	
603	Equipment Rep. & Maint.		\$133,706		\$165,000		\$153,422		\$165,000
	TP	\$82,895		\$115,000		\$105,598		\$115,000	
	CF	\$50,811		\$50,000		\$47,824		\$50,000	
604	Buildings & Grounds		\$108,286		\$113,000		\$116,076		\$117,000
	TP	\$74,846		\$75,000		\$65,820		\$72,000	
	CF	\$33,440		\$38,000		\$50,256		\$45,000	
605	Vehicle Expense		\$86,948		\$87,000		\$85,876		\$62,000
	TP	\$68,553		\$60,000		\$63,146		\$42,000	
	CF	\$18,395		\$27,000		\$22,730		\$20,000	
606	Residuals Disposal		\$294,009		\$323,000		\$309,134		\$325,000
	TP								
	CF								
607	Laboratory Expense		\$71,372		\$69,000		\$57,708		\$73,000
	TP	\$38,962		\$35,000		\$30,873		\$40,000	
	CF	\$32,410		\$34,000		\$26,835		\$33,000	
608	Pretreatment		\$11,208		\$14,500		\$13,860		\$14,000
609	Safety		\$15,760		\$19,500		\$20,420		\$24,000
	TP	\$13,138		\$16,000		\$17,356		\$20,000	
	CF	\$2,622		\$3,500		\$3,064		\$4,000	
Acct.	Dept	2014	2015 Budget	2015 Projected	2016 Proposed				

#	Account	2014		2015 Budget		2015 Projected		2016 Proposed		
		Code	Dept	Total	Dept	Total	Dept	Total	Dept	Total
611	Electric Power	TP	\$249,088	\$314,121	\$242,000	\$309,000	\$214,207	\$269,723	\$214,000	\$276,000
		CF	\$65,033		\$67,000		\$55,516		\$62,000	
612	Fuel	TP	\$69,897	\$163,882	\$71,000	\$137,000	\$69,482	\$123,992	\$75,000	\$120,000
		CF	\$93,985		\$66,000		\$54,510		\$45,000	
613	Water & Utilities	TP	\$31,505	\$31,848	\$24,000	\$24,300	\$17,465	\$17,834	\$40,650	\$41,000
		CF	\$343		\$300		\$369		\$350	
615	Landfill Maint./Monitoring	TP		\$21,445		\$26,000		\$23,374		\$32,500
616	Leasing Expense	TP		\$0		\$0		\$0		\$0
		CF								
617	Misc(Other) Expense	TP		\$0		\$0		\$0		\$0
		CF								
701	Office Expense	TP	\$9,195	\$9,665	\$10,250	\$10,500	\$11,552	\$11,579	\$11,000	\$11,250
		CF	\$470		\$250		\$27		\$250	
702	Telephone & Communications	TP	\$7,053	\$8,166	\$4,500	\$5,900	\$6,726	\$7,610	\$6,500	\$7,750
		CF	\$1,113		\$1,400		\$884		\$1,250	
703	Insurance	TP		\$84,688		\$90,000		\$97,490		\$102,000
		CF								
704	Legal & Audit	TP		\$16,009		\$16,000		\$16,620		\$16,000
		CF								
Acct. #	Account	Dept Code	2014 Dept	Total	2015 Budget Dept	Total	2015 Projected Dept	Total	2016 Proposed Dept	Total

705 Advertising									
TP	\$749	\$1,202	\$2,000	\$550	\$2,340	\$1,750			
CF	\$453			\$1,450		\$550	\$1,200		

706 Salaries & Wages									
TP	\$959,834	\$1,096,207	\$1,111,000	\$970,000	\$985,286	\$1,148,000			
CF	\$136,373			\$141,000	\$119,717	\$1,003,000	\$145,000		

707 Employee Benefits									
TP	\$336,931	\$384,096	\$432,500	\$367,000	\$358,361	\$422,000			
CF	\$47,165			\$65,500	\$52,497	\$362,000	\$60,000		

708 Professional Development									
TP	\$23,104	\$27,064	\$29,000	\$22,500	\$27,954	\$33,000			
CF	\$3,960			\$6,500		\$27,000	\$6,000		

709 Licensing Fees									
TP	\$16,792	\$18,357	\$19,000	\$16,500	\$22,140	\$25,000			
CF	\$1,565			\$2,500		\$22,500	\$2,500		
Subtotal O & M Expenses		\$3,437,519	\$3,443,200		\$3,244,716	\$3,391,250			

OTHER EXPENSES

720 Bad Debt Expense		\$0	\$0	\$0	\$0	\$0			
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801 Interest Expense		\$218,999	\$209,167	\$211,242	\$197,917				
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802 Debt Expense		\$65,982	\$65,778	\$65,882	\$65,778				
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614 Replacement Appropriation		\$112,295	\$174,000	\$174,000	\$180,000				
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Bonds Payable		\$1,329,885	\$1,337,171	\$1,337,171	\$1,492,492				
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203 Notes Payable		\$0	\$0	\$0	\$0				
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165 CF Plant & Equipment		\$40,039	\$75,000	\$75,000	\$75,000	\$0			
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170 Office Equipment		\$10,204	\$7,600	\$7,367	\$2,500				
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171 TP Plant & Equipment		\$0	\$116,500	\$99,100	\$168,860				
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180 Transportation Equipment	\$0	\$0	\$27,647	\$0
Total Expenditure				
Replacement Fund Contribution				
TOTAL EXPENSES	\$5,214,923	\$5,428,416	\$5,242,125	\$5,498,797

Acct. #	Account	Dept Code	2014 Expended	2015 Budget	2015 Projected	2016 Proposed	Total
			Dept	Dept	Dept	Dept	Dept

OUTSIDE REVENUES

403 Outside Waste Revenue							
Septic Revenue			\$173,638	\$155,000	\$169,395		\$161,000
Septic Licenses			\$6,675	\$7,000	\$7,000		\$6,500
Outside wastes to digesters			\$27,875	\$40,000	\$36,127		\$32,000
Vactor Pad charges			\$13,787	\$13,000	\$13,787		\$14,800

405 Industrial Revenue			\$124,645	\$125,000	\$123,432		\$135,000
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Program Base Charge
Nutrient Reimbursement
Temporary Licenses & Penalties

407 Interest Revenue			\$605	\$1,000	\$1,087		\$1,000
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409 Compost Sales Revenue			\$57,668	\$90,000	\$80,462		\$77,000
Tipping Fees WWT solids			\$266,994	\$280,000	\$171,240		\$245,000

410 Constellation New Energy			\$1,372	\$1,500	\$0		\$8,250
Renewable Energy Credits			\$116,139	\$91,000	\$49,741		\$88,000

Misc. Income			\$875	\$2,500	\$2,919		\$2,500
Subtotal Outside Revenue			\$790,273	\$806,000	\$655,190		\$771,050

Budget Subtotal			\$4,424,650	\$4,622,416	\$4,586,935		\$4,727,747
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Prior Year Carryover

BUDGET TOTAL			\$4,424,650	\$4,622,416	\$4,586,935		\$4,727,747
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2016 Budget Worksheet

Account Name: Employee Benefits

Account Number: 70711: Treatment Plant 70712: Compost Facility

General Description of Included Items:

Health insurance premiums, Steel toe work boots, social security co-payments, and retirement plan payments (State Retirement System and ICMA) operator stipends paid to 457 plans, and retiree life insurance premiums.

Historical Perspective

Year	Budget	Actual/ (Projected)	Comments
2011	\$330,000 TP	\$336,073	2% over budget
	\$54,000 CF	\$51,480	1 of 3 pos vac 3 mo
2012	\$330,000 TP	\$307,125	7% under budget
	\$52,000 CF	\$39,262	24% under budget
2013	\$340,000 TP	\$296,955	13% under budget
	\$61,000 CF	\$39,164	36% under budget
2014	\$337,000 TP	(\$333,927)	3% under expended
	\$50,000 CF	(\$62,076)	24% over expended
2015	\$367,000 TP	(\$359,170)	2% under exp
	\$65,500	(\$51,441)	22% under exp

Outlook for 2016

One significant change that has kept this account lower has been the shift to stipends for uniforms, as this has shifted that cost from benefits to wages. The change in health insurance plans from POS-C to PPO 500 has saved a significant amount in premiums, but as yet we do not have good information on the use of/cost for the HRA (whereby the Authority reimburses employees for deductible and co-insurance charges up to a maximum of \$750 per year for employee only and \$1,500 per year for employee plus children, family or married coverage). I have heard from Debbie Bridges of MMEHT that we should budget for a premium increase of 11 to 12%.

Historical Estimate: \$399,000 TP
 \$55,000 CF Total: \$454,000

Itemized Estimate: \$351,108 TP
 \$65,172 CF Total: \$416,280

Proposed Budget Amount: \$362,000 TP
\$60,000 CF Total: \$422,000

2016 Budget Account Itemization

Account Name: Employee Benefits

count Number: 707 Treatment Plant: 70711 Compost Facility: 70712

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Treatment Plant

Health Insurance.	# employees	LAWPCA %	Premium	Total
married or family (Post 2006)	2	0.85	\$1,706.09	\$34,804.24
married or family (Pre 2006)	6	0.8	\$1,706.09	\$98,270.78
employee + child (Post 2006)	2	0.85	\$1,280.34	\$26,118.94
employee + child (Pre 2006)	1	0.8	\$1,280.34	\$12,291.26
employee only (Post 2006)	1	0.85	\$784.66	\$8,003.53
employee only (Pre 2006)	1	0.8	\$784.66	\$7,532.74
Health Reimbursement Expense (45% of exposure)				\$8,100.00

Total MMEHT

\$195,121

		% of Payroll	Payroll	Total
Social Security and Medicare		0.0765	\$1,004,322.31	\$76,831
ICMA (Cook, Taylor, Richardson, Melanson, T Jacobs, Madsen, Peaslee,)	7	0.06	\$430,295.75	\$25,818
MSRS (Burnham, Cwik, Lagasse, Woods, Matkivich, Drouin, Varney, Adams, Cavers)	9	0.075	\$476,598.71	\$35,745
Operator Stipends paid to retirement accounts (Cwik, Lagasse, Woods)	3			\$10,500
HRSA (Richardson, Matkivich, Lagasse)(Woods? Drouin?)	4			\$4,749
Unemployment Compensation				\$0
Group Dynamic Flexible H S A	6		\$5.55	\$1,349.60
MainePERS Retiree Life Insurance Premium (Sarle, Asselin, Blahut, Strout, D Jacobs, Petrie)	6			\$995

Total - Treatment Plant

\$351,108

Compost Facility

Health Insurance				
married or family (Post 2006)	1	0.85	\$1,760.09	\$17,952.92
married or family (Pre 2006)	1	0.8	\$1,760.09	\$16,896.86
employee only (Pre 2006)	1	0.8	\$784.66	\$7,532.74
Health Reimbursement Expense PPO (45% exposure)				1687.5
Social Security and Medicare		0.0765	\$147,910.65	\$11,315
ICMA (Pelletier, McDevitt)		0.06	\$104,642.60	\$6,279
MEPERS (Currier)		0.078	\$43,268.05	\$3,375
Group Dynamic Flexible H S A	2		\$5.55	\$133.20

Total - Compost Facility

\$65,172

Total Budget (MMEHT PPPO 500 rate increase of 8.25%)

\$416,280

note: increased HRA Exp due to dropping Hosp of Distinction

2015 Budget Worksheet

Account Name: Advertising and Public Relations
 Account Number: 705 Treatment Plant and Compost Facility

General Description of Included Items:

Advertising for employees as needed (historically the largest single item), listing of industries in non compliance with pretreatment regulations, notices of public hearings or meetings, compost marketing efforts including our ad in the yellow pages, and miscellaneous public relations efforts.

Historical Perspective

Year	Budget	Actual/ (Projected)	Comments
2007	\$2,300 TP & CF	\$1,703	24 % under expend.
2008	\$2,500 TP and CF	\$2,560	On budget
2009	\$2,800 TP and CF	\$1,673	40% under expend
2010	\$2,400 TP & CF	\$1,462	24% under expend
2011	\$2,000 TP & CF	\$2,239	16% over budget
2012	\$2,000 TP & CF	\$1,291	35% under budget
2013	\$1,700 TP & CF	\$845	50% under budget
2014	\$1,500 TP & CF	(\$1.075)	28% under expended

Outlook for 2015

As a practical matter, compost advertising is the largest “discretionary” or “controllable” expenditure in this account. Last year we cut back on compost advertising under the expectation that we would be making significantly less compost in 2013, and thus did not need to advertise as much. We picked up somewhat in 2014 but may need to consider more advertising to support our greater compost production partially from accepting material from other facilities. The other item that affects the expenditure in this account is advertising for new employees. This was the case in 2011 as we advertised for both a millwright and a plant supervisor.

Historical Estimate: \$1,500 TP & CF

2015 Account Details

~~\$250 for telephone book advertising of compost~~
 \$1,000 Ad in Sun Journal Gardening Supplement, and other Sun Journal Compost Ads
 \$500 Ads in miscellaneous local papers
 \$250 Public Notices to be published
 \$350 Help Wanted Ads Total \$2,100

Proposed Budget Amount: \$1,750 (\$550 TP, \$1,200 CF)