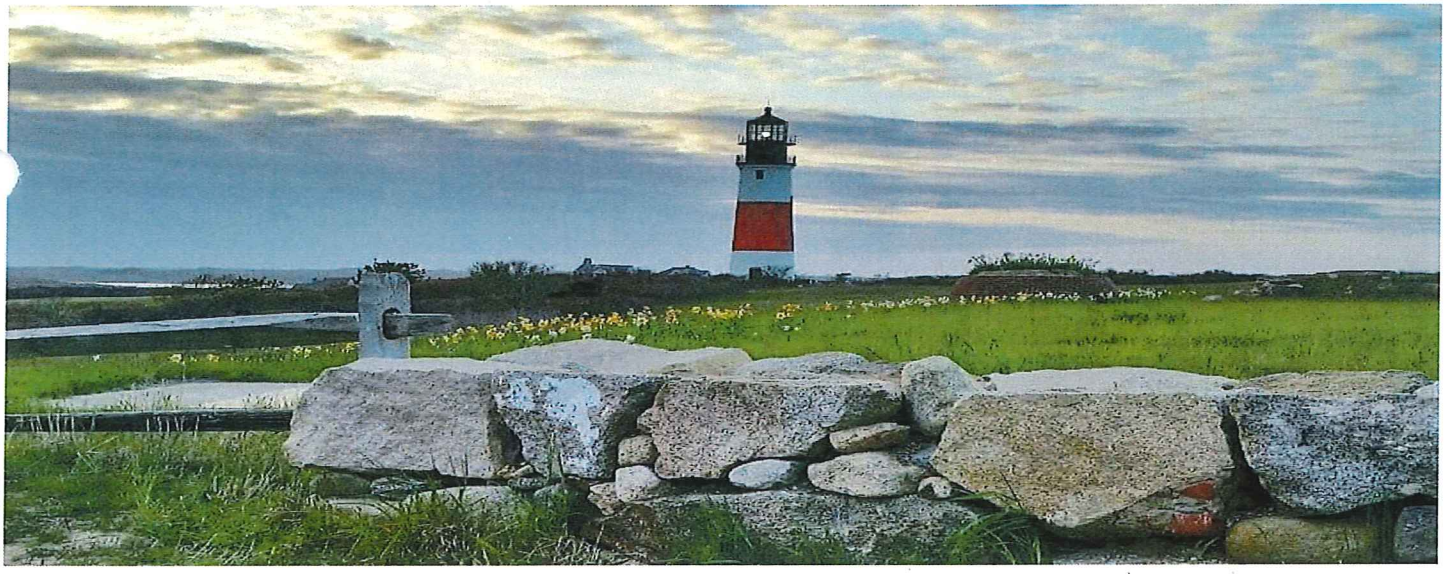


FY2016 BUDGET PROJECTION

- **ENTERPRISE FUNDS**
  - **SOLID WASTE**

Town and County of Nantucket
16 Broad Street
Nantucket, MA 02554

FY 2016 Budget

Department of Public Works

Solid Waste Enterprise Fund

FY2015
DPW Solid Waste Enterprise Fund Review

Mission: The mission of the Nantucket Solid Waste enterprise fund is to provide safe, environmentally appropriate and cost effective waste disposal service.

Goals:

- Continue working with WON to make landfill operations as environmentally appropriate as possible.
- Continue planning for solid waste services after end of WON contract in 2021.

Initiatives and Accomplishments:

- Negotiated with Waste Options Nantucket to change C&D pricing structure.
- Competition by Reis made new pricing structure necessary.
- Take it or Leave it continues to be very popular waste diversion alternative.

FY 2016
Solid Waste Enterprise fund Overview

- **Priorities**

  Continue to insure that the landfill and recycling facility is run properly.

- **Significant Changes Year-to-Year**

  Fee holiday continues to reduce illegal dumping.

- **Key Issues**

  Opening of Reis transfer station has changed the competitive atmosphere of waste disposal on the island.

FY2016 Budget
Solid Waste

SUMMARY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) $	FY 2016 INCREASE OR (DECREASE) %
Payroll-Salary	$ 19,684	$ 19,526	$ 19,386	-0.8%	$ 27,275	$ 27,375	$ 100	0.37%
Medicare P/R Tax Expense	$ 285	$ 272	$ 281	-0.8%	$ 400	$ 400	$ -	0.00%
Medical Insurance	$ 14,818	$ 11,260	$ -	-100.0%	$ 13,100	$ -	$ (13,100)	-100.00%
Barnstable County Retirement	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
Utilities	$ 345,224	$ 258,241	$ 257,633	-13.6%	$ 324,838	$ 326,000	$ 1,162	0.36%
Repairs & Maintenance	$ 9,611	$ 15,761	$ 10,563	4.8%	$ 3,470	$ 8,500	$ 5,030	144.96%
Professional Services- Collection and Disposal	$ 4,642,481	$ 5,418,489	$ 5,353,668	7.4%	$ 4,618,851	$ 5,678,581	$ 1,059,730	22.94%
Professional Services- Recycle/MRF	$ 371,136	$ 380,298	$ 354,673	-2.2%	$ 767,330	$ 500,000	$ (267,330)	-34.84%
Freight	$ 1,193,993	$ 1,221,974	$ 1,562,064	14.4%	$ 1,300,000	$ 975,000	$ (325,000)	-25.00%
General Insurance	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
Hazardous Waste	$ 91,756	$ 63,419	$ 65,726	-15.4%	$ 65,319	$ 65,000	$ (319)	-0.49%
Debt Service	$ 137,358	$ 133,079	$ 60,282	-33.8%	$ 53,131	$ 57,031	$ 3,900	7.34%
Indirect Costs	$ 58,000	$ 152,136	$ 206,099	88.5%	$ 115,000	$ 115,000	$ -	0.00%
Other	$ 36,595	$ 41,385	$ 74,505	42.7%	$ 550,000	$ 483,600	$ (66,400)	-12.07%
TOTAL SOLID WASTE	**$ 6,920,941**	**$ 7,715,838**	**$ 7,964,880**	**7.3%**	**$ 7,838,714**	**$ 8,236,487**	**$ 397,773**	**5.07%**

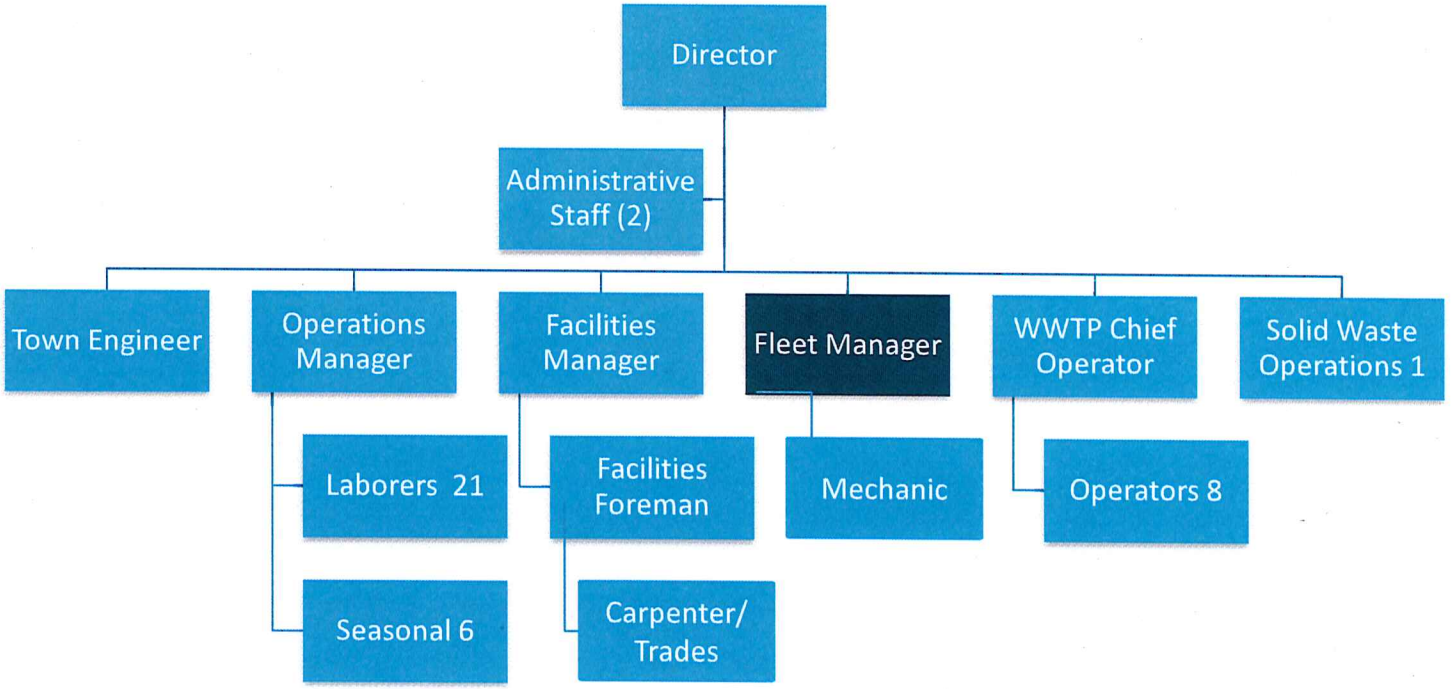
SOLID WASTE ENTERPRISE FUND

Appendix

Solid Waste Enterprise Fund

Town & County of Nantucket

Organization Chart – DPW



FY 2016 Budget Detail

SOLID WASTE ENTERPRISE FUND

TOWN OF NANTUCKET
SOLID WASTE - ENTERPRISE FUND

	Actual FY2014	BUDGET FY2015	*PROJECTED BUDGET FY2016*
REVENUE	3,426,494	2,667,500	*3,426,487*
EXPENSES	8,651,917	8,538,714	*8,936,487*
NET EARNINGS	(5,225,423)	(5,871,214)	*(5,510,000)*
Transfer from Retained Earnings	-	471,427	-
NET EARNINGS	(5,225,423)	(5,399,787)	*(5,510,000)*
NET SOURCES/USES:			
Subsidy-Override	3,074,000	3,151,000	*3,230,000*
GF Tax Levy & General Revenues Subsidy	1,538,963	1,548,787	*1,580,000*
GF Subsidy- Landfill Mining	687,037	700,000	*700,000*
FinCom GF Reserve Fund Transfer			
Ending FB	74,576	0	-
TOTAL			

Certified retained Earnings as of July 1, 2014 **1,781,493**

SOLID WASTE COLLECTION & DISPOSAL
OPERATIONS BUDGET
FISCAL YEAR 2016

SOLID WASTE COLLECTION & DISPOSAL

DEPT	ACCOUNT	ACCOUNT NAME	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) $	FY 2016 INCREASE OR (DECREASE) %
70433	42470	LANDFILL FEE INCOME	$ (736,685)	$ (754,631)	$ (540,307)	-14.4%	$ (750,000)	$ (540,300)	$ (209,700)	-27.96%
70433	42471	TIPPING FEE	$ (2,540,730)	$ (2,673,773)	$ (2,886,187)	6.6%	$ (1,917,500)	$ (2,886,187)	$ 968,687	50.52%
70433	49701	TRANSFER FROM GENERAL FUND - OVERRI	$ (2,855,000)	$ (2,990,000)	$ (3,074,000)	3.8%	$ (3,151,000)	$ (3,230,000)	$ 79,000	2.51%
70433	49701	TRANSFER FROM GENERAL FUND - SUBSID	$ (1,482,995)	$ (1,526,502)	$ (1,538,963)	1.9%	$ (1,548,787)	$ (1,580,000)	$ 31,213	2.02%
70433	49703	TRANSFER FROM GENERAL FUND - SUBSID	$ (653,090)	$ (675,948)	$ (687,037)	2.6%	$ (700,000)	$ (700,000)	$ -	0.00%
70433	49704	TRANSFER IN FROM CAPITAL PROJECTS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70433	52101	UTILITY: ELECTRICITY	$ 289,083	$ 202,493	$ 203,993	-16.0%	$ 265,000	$ 265,000	$ -	0.00%
70433	52105	UTILITY: WATER	$ 5,387	$ 9,532	$ 6,490	9.8%	$ 11,000	$ 10,000	$ (1,000)	-9.09%
70433	52404	REP & MAINT: BUILDING	$ 9,611	$ 8,936	$ 8,472	-6.1%	$ 3,470	$ 8,500	$ 5,030	144.96%
70433	52405	REP & MAINT: EQUIPMENT	$ -	$ 6,825	$ -	0.0%	$ -	$ -	$ -	0.00%
70433	52410	REP & MAINT: GENERAL	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70433	53100	PROFESSIONAL SERVICES	$ 4,642,481	$ 5,418,489	$ 5,353,668	7.4%	$ 4,618,851	$ 5,678,581	$ 1,059,730	22.94%
70433	53103	GENERAL: ADVERTISING	$ 619	$ 1,304	$ 1,954	77.6%	$ 1,300	$ 2,000	$ 700	53.85%
70433	53402	COMM: POSTAGE	$ 1,887	$ 2,793	$ 1,564	-9.0%	$ 2,800	$ 1,600	$ (1,200)	-42.86%
70433	53804	OTHER: FREIGHT	$ 1,112,043	$ 1,149,665	$ 1,505,251	16.3%	$ 1,190,000	$ 900,000	$ (290,000)	-24.37%
70433	54201	OFFICE SUPPLIES	$ 3,048	$ 2,249	$ 3,192	2.3%	$ 2,250	$ 3,200	$ 950	42.22%
70433	54701	SAFETY: UNIFORMS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70433	56202	COUNTY: RETIREMENT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70433	57050	MISC WASTE COLLECTION	$ 30,803	$ 33,425	$ 64,067	44.2%	$ 42,000	$ 65,000	$ 23,000	54.76%
70433	57101	IN STATE: MISC TRAVEL	$ 238	$ 1,613	$ 3,729	296.0%	$ 1,650	$ 3,800	$ 2,150	130.30%
70433	57103	IN STATE: SEMINARS, PROF	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70433	57601	SETTLEMENTS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70433	57801	OTHER: HAZARDOUS WASTE	$ 91,756	$ 63,419	$ 65,726	-15.4%	$ 65,319	$ 65,000	$ (319)	-0.49%
70433	57899	CONTINGENCY / UNALLOCATED EXPENSE	$ -	$ -	$ -	0.0%	$ 500,000	$ 408,000	$ (92,000)	-18.40%
70433	59101	DEBT SERVICE: PRINCIPAL	$ 110,000	$ 110,000	$ 40,000	-39.7%	$ 40,000	$ 40,000	$ -	0.00%
70433	59102	DEBT SERVICE INTEREST	$ 27,358	$ 23,079	$ 20,282	-13.9%	$ 13,131	$ 17,031	$ 3,900	29.70%
70433	59501	OTHER FIN: GENERAL / FIN COM TRANSFER	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70433	59991	TRANSFER TO GENERAL FUND (INDIRECT C	$ 58,000	$ 152,136	$ 206,099	88.5%	$ 115,000	$ 115,000	$ -	0.00%
70433	90227	LANDFILL MINING	$ 653,085	$ 675,948	$ 687,037	2.6%	$ 700,000	$ 700,000	$ -	0.00%
		TOTAL REVENUE	$ (8,268,500)	$ (8,620,854)	$ (8,726,493)	2.7%	$ (8,067,287)	$ (8,936,487)	**$ 869,200**	**10.77%**
		TOTAL EXPENSE	$ 7,035,400	$ 7,861,906	$ 8,171,523	7.8%	$ 7,571,771	$ 8,282,712	**$ 710,941**	**9.39%**

SOLID WASTE RECYCLE & MRF

DEPT	ACCOUNT	ACCOUNT NAME	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) $	FY 2016 INCREASE OR (DECREASE) %
70439	41471	LANDFILL RECYCLE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70439	48406	RECYCLING INCOME	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70439	51100	SALARY, PERMANENT	$ 19,684	$ 19,526	$ 19,386	-0.8%	$ 20,900	$ 21,000	$ 100	0.48%
70439	51200	SALARY, SEASONAL	$ -	$ -	$ -	0.0%	$ 6,375	$ 6,375	$ -	0.00%
70439	51300	OVERTIME	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70439	51700	LONGEVITY	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70439	51701	INS PREM: MEDICAL BLUE CROSS	$ 14,818	$ 11,260	$ -	-100.0%	$ 13,100	$ -	$ (13,100)	-100.00%
70439	51770	BARNSTABLE COUNTY RETIREMENT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70439	51961	MEDICARE P/R TAX	$ 285	$ 272	$ 281	-0.8%	$ 400	$ 400	$ -	0.00%
70439	52101	UTILITY: ELECTRICITY	$ 46,526	$ 42,068	$ 41,326	-5.8%	$ 44,600	$ 45,000	$ 400	0.90%
70439	52105	UTILITY: WATER	$ 4,228	$ 4,148	$ 5,825	17.4%	$ 4,238	$ 6,000	$ 1,762	41.58%
70439	52404	REP & MAINT: BUILDING	$ -	$ -	$ 2,091	100.0%	$ -	$ -	$ -	0.00%
70439	52410	REP & MAINT: GENERAL	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70439	53100	PROFESSIONAL SERVICES	$ 371,136	$ 380,298	$ 352,732	-2.5%	$ 767,330	$ 500,000	$ (267,330)	-34.84%
70439	53804	OTHER FREIGHT	$ 81,950	$ 72,308	$ 56,813	-16.7%	$ 110,000	$ 75,000	$ (35,000)	-31.82%
70439	54701	SAFETY: UNIFORMS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
70439	56202	COUNTY: RETIREMENT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
		TOTAL REVENUE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
		TOTAL EXPENSE	$ 538,626	$ 529,880	$ 478,454	-5.8%	$ 966,943	$ 653,775	$ (313,168)	-32.39%

COMPOST FACILITY DEPT	ACCOUNT	ACCOUNT NAME	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) $	FY 2016 INCREASE OR (DECREASE) %
70443	53100	PROFESSIONAL SERVICES	$ -	$ -	$ 1,941	100.0%	$ -	$ -	$ -	0.00%
		TOTAL REVENUE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
		TOTAL EXPENSE	$ -	$ -	$ 1,941	100.0%	$ -	$ -	$ -	0.00%
SOLID WASTE ENTERPRISE GRAND TOTAL										
		TOTAL REVENUE	$ (8,268,500)	$ (8,620,854)	$ (8,726,493)	2.7%	$ (8,067,287)	$ (8,936,487)	$ 869,200	10.77%
		TOTAL EXPENSE	$ 7,574,026	$ 8,391,786	$ 8,651,917	6.9%	$ 8,538,714	$ 8,936,487	$ 397,773	4.66%
		net (income) loss	$ (694,474)	$ (229,068)	$ (74,576)	-67.2%	$ 471,427	$ -	$ 1,266,973	-100.00%
		RETAINED EARNINGS*	$ -	$ -	$ -	0.0%	$ (471,427)	$ -		
		REMAINING VARIANCE	$ -	$ -	$ -	0.0%	$ -	$ -		

Retained Earnings:

SUMMARY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	COMPOUND ANNUAL GROWTH RATE	FY2015 BUDGET	FY2016 PROPOSED BUDGET	FY 2016 INCREASE OR (DECREASE) $	FY 2016 INCREASE OR (DECREASE) %
Payroll-Salary	$ 19,684	$ 19,526	$ 19,386	-0.8%	$ 27,275	$ 27,375	$ 100	0.37%
Medicare P/R Tax Expense	$ 285	$ 272	$ 281	-0.8%	$ 400	$ 400	$ -	0.00%
Medical Insurance	$ 14,818	$ 11,260	$ -	-100.0%	$ 13,100	$ -	$ (13,100)	-100.00%
Barnstable County Retirement	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
Utilities	$ 345,224	$ 258,241	$ 257,633	-13.6%	$ 324,838	$ 326,000	$ 1,162	0.36%
Repairs & Maintenance	$ 9,611	$ 15,761	$ 10,563	4.8%	$ 3,470	$ 8,500	$ 5,030	144.96%
Professional Services- Collection and Disposal	$ 4,642,481	$ 5,418,489	$ 5,353,668	7.4%	$ 4,618,851	$ 5,678,581	$ 1,059,730	22.94%
Professional Services- Recycle/MRF	$ 371,136	$ 380,298	$ 354,673	-2.2%	$ 767,330	$ 500,000	$ (267,330)	-34.84%
Freight	$ 1,193,993	$ 1,221,974	$ 1,562,064	14.4%	$ 1,300,000	$ 975,000	$ (325,000)	-25.00%
General Insurance	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.00%
Hazardous Waste	$ 91,756	$ 63,419	$ 65,726	-15.4%	$ 65,319	$ 65,000	$ (319)	-0.49%
Debt Service	$ 137,358	$ 133,079	$ 60,282	-33.8%	$ 53,131	$ 57,031	$ 3,900	7.34%
Indirect Costs	$ 58,000	$ 152,136	$ 206,099	88.5%	$ 115,000	$ 115,000	$ -	0.00%
Other	$ 36,595	$ 41,385	$ 74,505	42.7%	$ 550,000	$ 483,600	$ (66,400)	-12.07%
TOTAL SOLID WASTE	$ 6,920,941	$ 7,715,838	$ 7,964,880	7.3%	$ 7,838,714	$ 8,236,487	$ 397,773	5.07%

FY 2016 Personnel Spreadsheet

Solid Waste Enterprise Fund

Number of Positions in Department ORG: 70439

Full-time	0
Part-time	1
Seasonal	1
Temporary	0
Vacancies	0
New Positions Requested	0
TOTAL OF ALL POSITIONS	2

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
DRISCOLL, C.	ATTENDANT	25.00	PW21	TW Article 7	20,856	20,912	06/02/16	21,000	0	0	0	0	0	21,000
SEASONAL (1 ATT / 15 WEEKS)	ATTENDANT	25.00	PW22	TW Article 7	6,375	6,375	00/00/00	6,375	0	0	0	0	0	6,375

Total Prorated Salary (enter on **Munis 51100**)	21,000
Total Seasonal Salary **(enter on Munis 51xxx)**	6375
Total Longevity (enter on **Munis 51700**)	0
Total Education (enter on **Munis 516xx**)	0
Total Cerfification Pay (enter on **Munis 51551**)	0
Total Holiday Pay (enter on **Munis 518xx**)	0
Total Other Pay (enter on Munis line where appropriate)	0
Shift Differential (enter on **Munis 513xx**)	0
Overtime (enter on **Munis 514xx**)	0
Salary Subtotal	27,375
Medicare (enter on **Munis 51961**)	400
Total Personnel Services	**27,775**

EXISTING DEBT AS OF
06/30/2013

Purpose	Issue Date	Maturity Date	Original Principal Amount	TOTAL PRINCIPAL 6/30/2014	TOTAL INTEREST 6/30/2014	TOTAL P & I 6/30/2014	** Payments FY2015	** Payments FY2016	** Payments FY2017	** Payments FY2018	** Payments FY2019	** Payments FY2020	** Payments FY2021	** Payments FY2022
SOLID WASTE ENTERPRISE	TOTAL DEBT	AT 06/2013					633,263	575,031	518,000	462,188	407,625	359,400	312,375	266,688
SW FACILITY	10/1/2004	10/1/2024	100,000	5,000	100	5,100	5,100							
LANDFILL CELL	2/15/2008	2/15/2028	650,000	440,000	129,113	569,113	51,731	50,681	49,588	48,450	42,225	41,138	39,938	38,738
ADV REF 10/01/2004	3/5/2013	10/1/2024	50,000	50,000	9,050	59,050	1,400	6,350	6,225	6,113	6,000	5,888	5,750	5,575
TOTAL SOLID WASTE DEBT				495,000	138,263	633,263	58,231	57,031	55,813	54,563	48,225	47,025	45,688	44,313

EXISTING DEBT AS OF
06/30/2013

** Payments FY2023	** Payments FY2024	** Payments FY2025	** Payments FY2026	** Payments FY2027	** Payments FY2028	** Payments FY2029	** Payments FY2030	** Payments FY2031	** Payments FY2032	** Payments FY2033	** Payments FY2034	** Payments FY2035	** Payments FY2036	** Payments FY2037	** Payments FY2038	** Payments FY2039	** Payments FY2040
222,375	179,413	137,825	97,650	63,825	31,275	0	0	0	0	0	0	0	0	0	0	0	0
37,538	36,338	35,100	33,825	32,550	31,275												
5,425	5,250	5,075															
42,963	41,588	40,175	33,825	32,550	31,275	0	0	0	0	0	0	0	0	0	0	0	0