



Cumberland Joint Services Management Authority
Solid Waste Services

Draft 2019/2020 BUDGET

March 6, 2019

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	<u>18/19</u> <u>Projection</u>	<u>18/19</u> <u>Budget</u>	<u>19/20</u> <u>Budget</u>
Capital Funding			
Reserve Transfers			
Cell Development	1,051,261	1,600,000	0
Equipment Reserve	194,058	320,000	
Closure Reserve	48,739	100,000	3,218,446
Operations	0	0	135,300
External Funding			
Municipal Financing	0	0	
Proceeds on Disposal of Capital	35,000	0	0
Total Funding	1,329,058	2,020,000	3,353,746
Capital Expenditures			
Landfill			
Cell Development	1,051,261	1,600,000	0
Cell Closure (Design)	48,739	100,000	3,353,746
Total Landfill Capital	1,100,000	1,700,000	3,353,746
Compost			
Loader	200,254	220,000	0
Total Compost Capital	200,254	220,000	0
Recycling			
Recycling Design	1,200	100,000	0
Building	27,604	0	0
Recycling Transfer Building	0	0	0
Total Recycling Capital	28,804	100,000	0
Total Expenditures	1,329,058	2,020,000	3,353,746
Difference	0	0	0

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	<u>17/18</u> <u>Actual</u>	<u>18/19</u> <u>Projection</u>	<u>18/19</u> <u>Budget</u>	<u>19/20</u> <u>Budget</u>
Solid Waste Operations				
Revenues	3,826,031	3,183,813	3,886,550	2,188,950
Administrative Expenses	507,144	526,540	538,596	541,901
Operation Expenses	2,882,037	1,964,484	2,566,933	956,722
Surplus (Deficit)	436,850	692,789	781,021	690,327
Compost Operation				
Revenues	350,910	560,016	654,800	400,500
Operation Expenditures	175,704	303,633	389,501	170,839
Surplus (Deficit)	175,206	256,383	265,299	229,661
Recycling Operations				
Revenues	458,174	118,554	134,750	42,000
Operation Expenditures	1,098,959	1,061,616	1,182,819	971,829
Surplus (Deficit)	(640,785)	(943,062)	(1,048,069)	(929,829)
Total Revenues	4,635,115	3,862,383	4,676,100	2,631,450
Total Expenses	4,663,844	3,856,273	4,677,850	2,641,292
Surplus (Deficit)	(28,729)	6,110	(1,750)	(9,842)
Transfer From Surplus		0	1,750	9,842
Total		6,110	0	0

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	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
REVENUE - LANDFILL OPERATIONS				
Tipping Fees	1,710,806	1,987,063	2,072,750	2,071,000
Other Income	132,472	13,000	32,850	35,950
Funding/Grants	88,463	83,750	80,950	82,000
Reserve Transfer	1,894,290	1,100,000	1,700,000	0
Total Revenue	3,826,031	3,183,813	3,886,550	2,188,950
EXPENSES - ADMINISTRATION				
Bad Debt Allowance	0	0	0	0
Bank Charges	706	500	500	500
Advertising	857	2,500	2,500	2,500
Administration Salaries& Benefits	407,804	410,907	412,496	422,801
Electricity	5,662	6,852	6,400	6,400
Travel & Training	15,151	15,211	22,000	22,000
Payroll Admin	2,641	2,363	2,750	2,750
Total Telephone	11,304	9,801	11,500	10,500
Professional Fees	17,800	29,200	29,000	30,000
Meeting Expense	3,007	1,000	2,000	1,000
Office Expense	16,117	10,706	9,950	10,950
Waste Diversion	26,095	37,500	39,500	32,500
Total Administration Expense	507,144	526,540	538,596	541,901
EXPENSES - LANDFILL OPERATIONS				
Transfer to Equipment Reserve	30,000	30,000	30,000	30,000
Total SW Expenditures	2,882,037	1,964,484	2,566,933	956,722
Total Administrative Expense	507,144	526,540	538,596	541,901
Solid Waste Contribution	436,850	692,789	781,021	690,327
Waste Tonnages				
Residual	7,354	7,475	7,400	7,400
C & D	5,112	4,994	5,150	5,100
Oily Soils	1,167	547	900	900
Recycling Waste	1,395	227	100	800
Total Landfill Tonnage	15,029	13,242	13,550	14,200
Cost/Tonne	65.55	148.35	189.44	67.37
Net Revenue/Tonne	155.28	52.32	57.64	48.61

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REVENUE - COMPOST FACILITY				
Tipping Fees	319,137	372,253	414,000	382,500
Compost Sales	4,632	3,749	7,000	5,000
Transfer From Reserves (Loader)	0	165,264	220,000	0
Diversion Credits	27,140	18,750	13,800	13,000
Total Revenues	350,910	560,016	654,800	400,500
EXPENSES - COMPOST FACILITY				
Wages & Benefits	48,973	48,800	48,551	49,889
Safety Eqp. & Clothing	656	1,500	1,500	1,500
Equipment Costs	84,756	40,392	63,450	63,450
Compost Building & Site	3,841	5,000	6,000	6,000
Analysis Expense	0	0	6,000	6,000
Capital	0	165,254	220,000	0
Insurance	16,329	16,186	17,500	17,500
Biofilter Mgmt	0	1,000	1,000	1,000
Equipment Reserve	20,000	20,001	20,000	20,000
Leachate Mgmt	1,150	5,500	5,500	5,500
Total Organic Expenses	175,704	303,633	389,501	170,839
Contribution from Compost	175,206	256,383	265,299	229,661
Compostable Materials	4,792.92	5,082	4,600	4,250
Cost/Ton	36.66	59.75	84.67	40.20
Net Revenue/Ton	36.56	50.45	57.67	54.04
REVENUE - RECYCLING OPERATIONS				
Recycling Sales	321,173	44,750	25,000	25,000
Diversion Credits	19,063	13,500	9,750	17,000
Labour Costs Recovered	30,058	31,500		
Reserve Transfer	87,880	28,804	100,000	
Total Recycling Revenue	458,174	118,554	134,750	42,000
RECYCLING EXPENSES				
Total Supplies & Materials	17,159	3,164	1,250	3,000
Total Staff Expense	416,382	266,383	287,829	249,589
Capital (Transfer Station)	212,915	28,900	100,000	0
Insurance	12,352	12,426	10,000	15,000
Clothing Allowance	4,628	2,358	2,500	2,500
Safety Expense	23,483	3,010	5,000	5,000
Plant Costs	98,746	98,197	127,000	82,000
Equipment Costs	52,155	17,178	19,740	19,740
Recycle Transport	99,561	240,000	240,000	240,000
Tipping Fees	141,578	370,000	369,500	335,000
Equip. Reserve	20,000	20,000	20,000	20,000
Total Recycling Expenses	1,098,959	1,061,616	1,182,819	971,829
Recycling Contribution	(640,785)	(943,062)	(1,048,069)	(929,829)
Recyclable Tonnages	3,465	3,145	3,350	3,150
Cost/Ton	317.16	337.57	353.08	308.52
Net Cost/Ton	184.93	299.87	312.86	295.18

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SCHEDULE 1

Tipfees Estimated Tonnages By Source

	2018 Tonnages	Projected 2019 Tonnages	Budgeted 2020 Tonnages	Tip Fee \$/TON	Budgeted 2019 Revenue
Solid Waste					
Regular Garbage	7,350	7,441	7,400	\$215.00	\$1,591,000
Recycling/Compost Waste	1,376	300	800		
	<u>8,726</u>	<u>7,741</u>	<u>8,200</u>		
Other Materials					
Regular C & D	4,494	4,500	4,500	\$90.00	\$405,000
Sorted C&D	617	350	600	\$35.00	21,000
Oily Soils	1,167	550	900	\$60.00	54,000
					<u>\$2,071,000</u>
					To L/F Revenues
Compost					
Source Separated	4,797	4,540	4,250	\$90.00	\$382,500
					To Compost Revenues
Recycling					
Recyclables:	<u>3,448</u>	<u>3,133</u>	<u>3,150</u>	\$0.00	0
Residual, Organics and Recyclables	15,595	15,114	14,800		
Total Of All	23,249	20,814	21,600		

SCHEDULE 2

Allocation of Diversion Credits

	2018	Projected 2019	Budget 2020	
Facility				
Landfill	\$7,754	\$6,722	\$6,000	16.67%
Compost	\$19,063	13,241	13,000	36.11%
Recycling	<u>\$27,140</u>	<u>17,778</u>	<u>17,000</u>	47.22%
Total	\$53,957	\$37,741	\$36,000	
Materials Diverted				
Landfill	1,884	1,000	1,600	
Compost	4,797	4,540	4,250	
Recycling	<u>2,072</u>	<u>2,833</u>	<u>2,350</u>	
Total	8,753	8,373	8,200	
Diversion Per Ton	6	5	3	

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SCHEDULE 3 -

Change in Reserve Balances

	Operating Reserve	Equipment Reserve	Cell Development	Closure/ Post-Closure	Total Reserves
Beginning Balances (3/31/18)	219,288	763,242	1,265,819	3,092,195	5,340,544
2019 Projected Transfers From Operations	0	697,139	(1,100,000)	127,156	(275,705)
2020 Transfers From (To) Operations					
Loader		-			-
Recycling Transfer Station		-			-
Closure				(3,353,746)	(3,353,746)
Transfer to Operations	(9,842)				(9,842)
Cell Construction			-		-
Scheduled Allocation and Transfers		70,000	-	135,300	205,300
Net 2020 Budgeted Transfers From Operation	(9,842)	70,000	-	(3,218,446)	(3,158,288)
Ending Balances (03/31/18)	209,446	1,530,381	165,819	905	1,906,551