



FY2018 BUDGET PROJECTION

- ENTERPRISE FUNDS
 - SOLID WASTE



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

FY2018 Budget

Solid Waste Enterprise Fund

FY2017

Solid Waste Enterprise Fund Review

Mission: The mission of the Nantucket Sewer Enterprise Fund is to provide for public health and safety by maintenance of the municipal sewer system including the wastewater treatment plants, pump stations and sewer mains

Goals

- Continue working with WON to make landfill operations as environmentally appropriate as possible.
- Continue to work with WON to negotiate amendment 6 of the contract.
- Continue planning for solid waste services after end of WON contract in 2021.

Initiatives and Accomplishments:

- Met with Waste Options Nantucket (WON) regularly to discuss operations and future capital planning.
- WON continued to research alternative means of addressing residuals from the digester and mining operations.
- Take it or Leave it continues to be very popular waste diversion alternative.

FY2018

Solid Waste Enterprise Fund Overview

- **Priorities**

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

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

Residents continue to be able to dispose of several types of waste for free.

WON is working on creating saleable mulch from clean wood waste.

- **Key Issues**

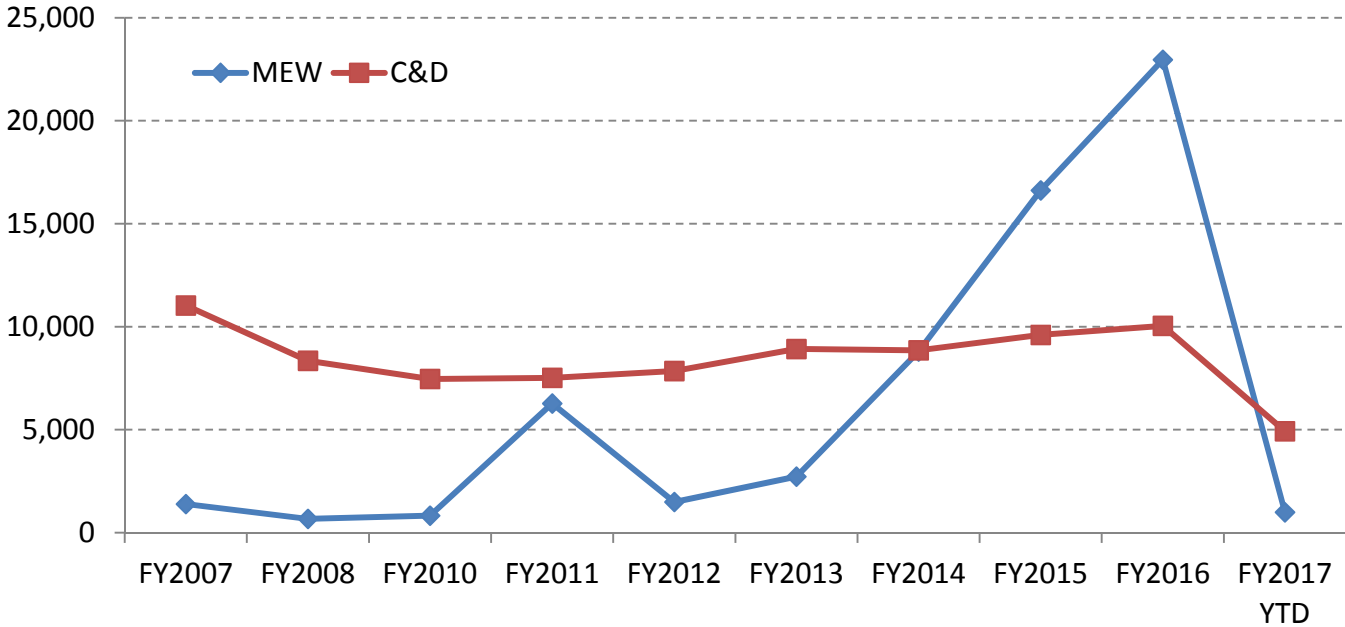
Volume of C&D waste being shipped off is reduced by creation of mulch, creating a savings in shipping costs to the Town.

Construction and opening of new cell for residual disposal is needed for mid year 2016. This construction must be started for opening by this time.

FY2018

Solid Waste Enterprise Fund Overview (cont'd)

C&D, MEW Volumes (in tons)



Note: Includes commercial and residential volumes delivered to the Landfill.

FY2018 Budget

Solid Waste Enterprise Fund

| | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 ACTUAL YTD | 3-YEAR ACTUAL | | FY2017 BUDGET | FY2018 BUDGET | \$ INC/(DEC) FY18 / FY17 BUDGET | % INC/(DEC) FY18 / FY17 BUDGET |
|---|---------------------|---------------------|---------------------|----------------------|---------------------|-----------------------------------|---------------------|---------------------|---------------------------------------|--------------------------------------|
| | | | | | SIMPLE AVERAGE | COMPOUND ANNUAL GROWTH RATE | | | | |
| SUMMARY | | | | | | | | | | |
| Payroll-Salary | \$ 19,386 | \$ 19,754 | \$ 19,743 | \$ 10,503 | \$ 19,628 | 1% | \$ 27,375 | \$ 27,575 | \$ 200 | 1% |
| Medicare P/R Tax Expense | 281 | 286 | 286 | 152 | 285 | 1% | 400 | 400 | \$ - | - |
| Medical Insurance | - | 13,100 | - | - | 4,367 | na | - | - | \$ - | na |
| Barnstable County Retirement | - | - | - | - | - | na | - | - | \$ - | na |
| Utilities | 257,633 | 358,642 | 389,961 | 196,710 | 335,412 | 23% | 386,000 | 386,000 | \$ - | - |
| Repairs & Maintenance | 10,563 | 191 | - | - | 3,585 | (100%) | 123,500 | 189,500 | \$ 66,000 | 53% |
| Prof. Services- Collection and Disposal | 5,353,668 | 5,792,255 | 7,007,007 | 3,937,286 | 6,050,977 | 14% | 6,724,636 | 5,959,506 | \$ (765,130) | (11%) |
| Professional Services- Recycle/MRF | 354,673 | 486,583 | 838,236 | 165,298 | 559,831 | 54% | 727,841 | 754,402 | \$ 26,561 | 4% |
| Freight | 1,562,064 | 1,245,000 | 1,009,171 | 323,685 | 1,272,078 | (20%) | 1,431,768 | 1,462,200 | \$ 30,432 | 2% |
| General Insurance | - | - | - | - | - | na | - | - | \$ - | na |
| Hazardous Waste | 65,726 | 70,343 | 50,283 | 27,870 | 62,117 | (13%) | 71,000 | 60,000 | \$ (11,000) | (15%) |
| Debt Service | 60,282 | 58,231 | 57,031 | 11,228 | 58,515 | (3%) | 55,813 | 53,101 | \$ (2,712) | (5%) |
| Indirect Costs | 206,099 | 115,000 | 115,000 | - | 145,366 | (25%) | 115,000 | 115,000 | \$ - | - |
| Other | 74,505 | 10,758 | 412,463 | 3,474 | 165,909 | 135% | 176,200 | 121,200 | \$ (55,000) | (31%) |
| TOTAL SOLID WASTE | \$ 7,964,880 | \$ 8,170,144 | \$ 9,899,181 | \$ 4,676,206 | \$ 8,678,068 | 11% | \$ 9,839,533 | \$ 9,128,884 | \$ (710,649) | (7%) |

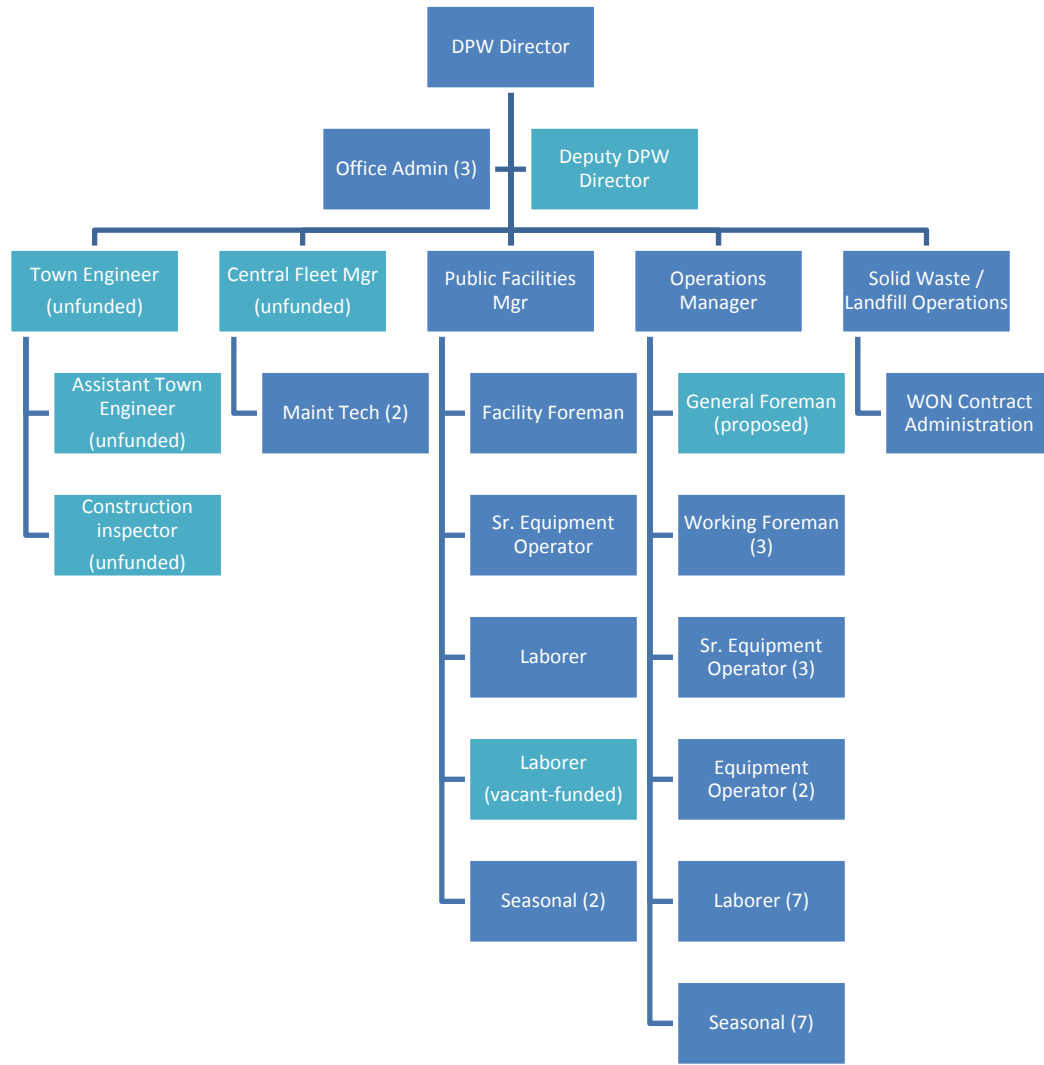
SOLID WASTE ENTERPRISE FUND

Appendix

Solid Waste Enterprise Fund



Town & County of Nantucket Organization Chart – DPW (including Solid Waste Enterprise Fund)



SOLID WASTE ENTERPRISE FUND

FY2018 Budget Detail

SOLID WASTE ENTERPRISE FUND

FY2018

Solid Waste Enterprise Fund Exceptions

Positions

None

Operational Expenses ⁽¹⁾

1. Repairs & Maintenance (building): \$66,000
2. Other (freight): \$30,432
3. Prof Services (Recycle & MRF): \$26,561

Capital Projects

1. Continuation of Landfill Mining (7th yr): \$700,000
2. Repairs & Replacements: \$50,000

⁽¹⁾ Non-controllable expenses such as general insurance, medical insurance, pension costs and utilities are excluded.

**TOWN OF NANTUCKET
SOLID WASTE - ENTERPRISE FUND**

| | ACTUAL FY2016 | BUDGET FY2017 | PROJECTED BUDGET FY2018 |
|---|------------------|------------------|----------------------------|
| Revenue | 3,743,606 | 4,211,600 | 3,236,666 |
| Expenses | 10,599,181 | 10,539,533 | 9,828,884 |
| Net Earnings | (6,855,575) | (6,327,933) | (6,592,218) |
| Transfer from Retained Earnings | 471,427 | 697,683 | - |
| Net Earnings after R/E Transfer | (6,384,148) | (5,630,250) | (6,592,218) |
| Net Sources & Uses: | | | |
| Subsidy-Override | 3,230,000 | 3,310,750 | 3,394,013 |
| GF Tax Levy & General Revenues Subsidy | 1,580,000 | 1,619,500 | 1,659,988 |
| GF Tax Levy & General Revenues Subsidy - 2018 | - | - | 838,217 |
| GF Subsidy- Landfill Mining | 700,000 | 700,000 | 700,000 |
| FinCom GF Reserve Fund Transfer | | | |
| Ending FB | (874,148) | - | (0) |
| TOTAL | | | |
| Certified retained Earnings as of July 1, 2016 | 75,264 | | |
| FY18 Budgeted use of Retained Earnings | - | | |
| Projected Retained Earnings as of June 30, 2018 | 75,264 | | |

SOLID WASTE COLLECTION & DISPOSAL
FY2018 BUDGET PROJECTION

| DEPT | ACCOUNT | ACCOUNT NAME | 3-YEAR ACTUAL | | | | | | | \$ INC/(DEC) FY18 / FY17 BUDGET | % INC/(DEC) FY18 / FY17 BUDGET | |
|--|---------|--|------------------|------------------|------------------|----------------|-------------------|-----------------------------------|------------------|---------------------------------------|--------------------------------------|------------------|
| | | | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | ACTUAL YTD | SIMPLE AVERAGE | COMPOUND ANNUAL GROWTH RATE | FY2017 BUDGET | | | FY2018 BUDGET |
| SOLID WASTE COLLECTION & DISPOSAL | | | | | | | | | | | | |
| 70433 | 42470 | LANDFILL FEE INCOME | \$ (540,307) | \$ (531,554) | \$ (382,818) | \$ (76,122) | \$ (484,893) | (16%) | \$ (531,600) | \$ (531,600) | \$ - | - |
| 70433 | 42471 | TIPPING FEE | (2,886,187) | (2,933,855) | (3,102,902) | (1,510,700) | (2,974,315) | 4% | (3,450,000) | (2,475,066) | \$ 974,934 | (28%) |
| 70433 | 42472 | TIPPING FEES CASH/CHECK | - | (226,671) | (254,514) | (142,572) | (160,395) | na | (230,000) | (230,000) | \$ - | - |
| 70433 | 42474 | TIPPING FEES LIENS COLLECTED | - | (1,621) | (3,321) | (200) | (1,647) | na | - | - | \$ - | na |
| 70433 | 42490 | PENALTY & INTEREST CHARGE | - | - | (1) | (6) | (0) | na | - | - | \$ - | na |
| 70433 | 48201 | INTEREST ON INVESTMENTS | - | - | (1) | (1) | (0) | na | - | - | \$ - | na |
| 70433 | 48400 | MISC REVENUES | - | (1,780) | (50) | - | (610) | na | - | - | \$ - | na |
| 70433 | 49701 | TRANSFER FROM GENERAL FUND - OVERRIDE | (3,074,000) | (3,151,000) | (4,810,000) | (4,930,250) | (3,678,333) | 25% | (3,310,750) | (3,394,013) | \$ (83,263) | 3% |
| 70433 | 49701 | TRANSFER FROM GENERAL FUND - SUBSIDY | (1,538,963) | (1,548,787) | - | - | (1,029,250) | (100%) | (1,619,500) | (1,659,988) | \$ (40,488) | 2% |
| 70433 | 49702 | TRANSFER FROM GENERAL FUND - SUBSIDY FY2018 | - | - | - | - | - | na | - | (838,217) | \$ (838,217) | na |
| 70433 | 49703 | TRANSFER FROM GENERAL FUND - SUBSIDY FREE CASH | (687,037) | (700,000) | (700,000) | (700,000) | (695,679) | 1% | (700,000) | (700,000) | \$ - | - |
| 70433 | 49704 | TRANSFER IN FROM CAPITAL PROJECTS | - | - | - | - | - | na | - | - | \$ - | na |
| 70433 | 52101 | UTILITY: ELECTRICITY | 203,993 | 278,753 | 328,910 | 172,339 | 270,552 | 27% | 300,000 | 300,000 | \$ - | - |
| 70433 | 52105 | UTILITY: WATER | 6,490 | 9,026 | - | 600 | 5,172 | (100%) | 10,000 | 10,000 | \$ - | - |
| 70433 | 52404 | REP & MAINT: BUILDING | 8,472 | 191 | - | - | 2,888 | (100%) | 8,500 | 74,500 | \$ 66,000 | 776% |
| 70433 | 52405 | REP & MAINT: EQUIPMENT | - | - | - | - | - | na | - | - | \$ - | na |
| 70433 | 52410 | REP & MAINT: GENERAL | - | - | - | - | - | na | - | - | \$ - | na |
| 70433 | 53100 | PROFESSIONAL SERVICES | 5,353,668 | 5,792,255 | 7,007,007 | 3,937,286 | 6,050,977 | 14% | 6,724,636 | 5,959,506 | \$ (765,130) | (11%) |
| 70433 | 53103 | GENERAL: ADVERTISING | 1,954 | - | 3,824 | 1,470 | 1,926 | 40% | 2,000 | 2,000 | \$ - | - |
| 70433 | 53402 | COMM: POSTAGE | 1,564 | - | 955 | 200 | 840 | (22%) | 1,000 | 1,000 | \$ - | - |
| 70433 | 53804 | OTHER: FREIGHT | 1,505,251 | 1,190,000 | 1,009,171 | 323,685 | 1,234,807 | (18%) | 1,356,768 | 1,387,200 | \$ 30,432 | 2% |
| 70433 | 54201 | OFFICE SUPPLIES | 3,192 | 933 | 2,851 | 1,804 | 2,325 | (5%) | 3,200 | 3,200 | \$ - | - |
| 70433 | 54701 | SAFETY: UNIFORMS | - | - | - | - | - | na | - | - | \$ - | na |
| 70433 | 56202 | COUNTY: RETIREMENT | - | - | - | - | - | na | - | - | \$ - | na |
| 70433 | 57050 | MISC WASTE COLLECTION | 64,067 | 4,978 | - | - | 23,015 | (100%) | 65,000 | 10,000 | \$ (55,000) | (85%) |
| 70433 | 57101 | IN STATE: MISC TRAVEL | 3,729 | 4,848 | - | - | 2,859 | (100%) | 5,000 | 5,000 | \$ - | - |
| 70433 | 57103 | IN STATE: SEMINARS, PROF | - | - | - | - | - | na | - | - | \$ - | na |
| 70433 | 57601 | SETTLEMENTS | - | - | - | - | - | na | - | - | \$ - | na |
| 70433 | 57801 | OTHER: HAZARDOUS WASTE | 65,726 | 70,343 | 50,283 | 27,870 | 62,117 | (13%) | 71,000 | 60,000 | \$ (11,000) | (15%) |
| 70433 | 57899 | CONTINGENCY / UNALLOCATED EXPENSE | - | - | 404,833 | - | 134,944 | na | 100,000 | 100,000 | \$ - | - |
| 70433 | 59101 | DEBT SERVICE: PRINCIPAL | 40,000 | 35,000 | 40,000 | 5,000 | 38,333 | - | 40,000 | 40,000 | \$ - | - |
| 70433 | 59102 | DEBT SERVICE INTEREST | 20,282 | 17,431 | 17,031 | 6,228 | 18,248 | (8%) | 15,813 | 13,101 | \$ (2,712) | (17%) |
| 70433 | 59501 | OTHER FIN: GENERAL / FIN COM TRANSFER | - | - | - | - | - | na | - | - | \$ - | na |
| 70433 | 59991 | TRANSFER TO GENERAL FUND (INDIRECT COSTS) | 206,099 | 115,000 | 115,000 | - | 145,366 | (25%) | 115,000 | 115,000 | \$ - | - |
| 70433 | 90227 | LANDFILL MINING | 687,037 | 700,000 | 700,000 | 700,000 | 695,679 | 1% | 700,000 | 700,000 | \$ - | - |
| TOTAL REVENUE | | | \$ (8,726,493) | \$ (9,095,268) | \$ (9,253,606) | \$ (7,359,850) | \$ (9,025,123) | 3% | \$ (9,841,850) | \$ (9,828,883) | \$ 12,967 | (0%) |
| TOTAL EXPENSE | | | \$ 8,171,523 | \$ 8,218,757 | \$ 9,679,865 | \$ 5,176,481 | \$ 8,690,048 | 9% | \$ 9,517,917 | \$ 8,780,507 | \$ (737,410) | (8%) |

SOLID WASTE RECYCLE & MRF

| | | | | | | | | | | | | |
|-------|-------|------------------------------|--------|--------|--------|--------|--------|-----|--------|--------|--------|----|
| 70439 | 41471 | LANDFILL RECYCLE | \$ - | \$ - | \$ - | \$ - | - | na | \$ - | \$ - | \$ - | na |
| 70439 | 48406 | RECYCLING INCOME | - | - | - | - | - | na | - | - | \$ - | na |
| 70439 | 51100 | SALARY, PERMANENT | 19,386 | 19,742 | 19,743 | 10,110 | 19,624 | 1% | 21,000 | 21,200 | \$ 200 | 1% |
| 70439 | 51200 | SALARY, SEASONAL | - | - | - | - | - | na | 6,375 | 6,375 | \$ - | - |
| 70439 | 51300 | OVERTIME | - | 12 | - | - | 4 | na | - | - | \$ - | na |
| 70439 | 51700 | LONGEVITY | - | - | - | 393 | - | na | - | - | \$ - | na |
| 70439 | 51701 | INS PREM: MEDICAL BLUE CROSS | - | 13,100 | - | - | 4,367 | na | - | - | \$ - | na |
| 70439 | 51770 | BARNSTABLE COUNTY RETIREMENT | - | - | - | - | - | na | - | - | \$ - | na |
| 70439 | 51961 | MEDICARE P/R TAX | 281 | 286 | 286 | 152 | 285 | 1% | 400 | 400 | \$ - | - |
| 70439 | 52101 | UTILITY: ELECTRICITY | 41,326 | 65,628 | 45,815 | 15,467 | 50,923 | 5% | 70,000 | 70,000 | \$ - | - |
| 70439 | 52105 | UTILITY: WATER | 5,825 | 5,235 | 15,236 | 8,304 | 8,765 | 62% | 6,000 | 6,000 | \$ - | - |

SOLID WASTE COLLECTION & DISPOSAL
FY2018 BUDGET PROJECTION

| DEPT | ACCOUNT | ACCOUNT NAME | 3-YEAR ACTUAL | | | | | COMPOUND | | FY2017 BUDGET | FY2018 BUDGET | \$ INC/(DEC) FY18 / FY17 BUDGET | % INC/(DEC) FY18 / FY17 BUDGET |
|---------------|---------|-----------------------|------------------|------------------|------------------|---------------|-------------------|-----------------------|--------------|------------------|------------------|---------------------------------------|--------------------------------------|
| | | | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | ACTUAL YTD | SIMPLE AVERAGE | ANNUAL GROWTH RATE | | | | | |
| 70439 | 52404 | REP & MAINT: BUILDING | 2,091 | - | - | - | 697 | (100%) | 115,000 | 115,000 | \$ - | - | |
| 70439 | 52410 | REP & MAINT: GENERAL | - | - | - | - | - | na | - | - | \$ - | na | |
| 70439 | 53100 | PROFESSIONAL SERVICES | 352,732 | 486,583 | 838,236 | 165,298 | 559,184 | 54% | 727,841 | 754,402 | \$ 26,561 | 4% | |
| 70439 | 53804 | OTHER FREIGHT | 56,813 | 55,000 | - | - | 37,271 | (100%) | 75,000 | 75,000 | \$ - | - | |
| 70439 | 54701 | SAFETY: UNIFORMS | - | - | - | - | - | na | - | - | \$ - | na | |
| 70439 | 56202 | COUNTY: RETIREMENT | - | - | - | - | - | na | - | - | \$ - | na | |
| TOTAL REVENUE | | | \$ - | \$ - | \$ - | \$ - | \$ - | na | \$ - | \$ - | \$ - | na | |
| TOTAL EXPENSE | | | \$ 478,454 | \$ 645,587 | \$ 919,316 | \$ 199,724 | \$ 681,119 | 39% | \$ 1,021,616 | \$ 1,048,377 | \$ 26,761 | 3% | |

COMPOST FACILITY

| DEPT | ACCOUNT | ACCOUNT NAME | FY2014 | FY2015 | FY2016 | ACTUAL | SIMPLE | COMPOUND | FY2017 | FY2018 | \$ INC/(DEC) | % INC/(DEC) |
|---------------|---------|------------------------|----------|----------|--------|--------|----------|-------------|--------|--------|--------------|-------------|
| | | | | | | YTD | AVERAGE | ANNUAL | BUDGET | BUDGET | FY18 / FY17 | FY18 / FY17 |
| | | | | | | | | GROWTH RATE | | | BUDGET | BUDGET |
| 70443 | 53100 | PROFESSIONAL SERVICES | \$ 1,941 | \$ - | \$ - | \$ - | 647 | (100%) | \$ - | \$ - | \$ - | na |
| 70443 | 59101 | DEBT SERVICE:PRINCIPAL | - | 5,000 | - | - | 1,667 | na | - | - | \$ - | na |
| 70443 | 59102 | DEBT SERVICE INTEREST | - | 800 | - | - | 267 | na | - | - | \$ - | na |
| TOTAL REVENUE | | | \$ - | \$ - | \$ - | \$ - | \$ - | na | \$ - | \$ - | \$ - | na |
| TOTAL EXPENSE | | | \$ 1,941 | \$ 5,800 | \$ - | \$ - | \$ 2,580 | (100%) | \$ - | \$ - | \$ - | na |

SOLID WASTE ENTERPRISE GRAND TOTAL

| | | | | | | | | | | |
|--------------------|----------------|----------------|----------------|----------------|----------------|-----|----------------|----------------|--------------|--------|
| TOTAL REVENUE | \$ (8,726,493) | \$ (9,095,268) | \$ (9,253,606) | \$ (7,359,850) | \$ (9,025,123) | 3% | \$ (9,841,850) | \$ (9,828,883) | \$ 12,967 | (0%) |
| TOTAL EXPENSE | \$ 8,651,917 | \$ 8,870,144 | \$ 10,599,181 | \$ 5,376,206 | \$ 9,373,747 | 11% | \$ 10,539,533 | \$ 9,828,884 | \$ (710,649) | (7%) |
| net (income) loss | \$ (74,576) | \$ - | \$ 1,345,575 | \$ (1,983,644) | \$ 348,625 | na | \$ 697,683 | \$ 0 | \$ (697,682) | (100%) |
| RETAINED EARNINGS* | \$ - | \$ - | \$ (1,345,575) | \$ 1,983,644 | \$ (348,625) | na | \$ (697,683) | \$ (0) | \$ 697,682 | (100%) |
| REMAINING VARIANCE | \$ - | \$ - | \$ - | \$ - | \$ - | na | \$ - | \$ - | \$ - | na |

FY 2018 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 6/30/17 (e.g., B -Step 3) | Yearly Salary as of 6/30/17 | 53 Week Adjustment | FY2018 Anniversary Date | FY2018 Projected Salary | Longevity Pay | Education Pay | Certification Pay | Holiday Pay | Other | Total by Employee |
|-----------------------------|-----------|--------------------|----------|--|-----------------------------|--------------------|-------------------------|-------------------------|---------------|---------------|-------------------|-------------|-------|-------------------|
| DRISCOLL, C. | ATTENDANT | 25.00 | PW21 | Non-Union | 20,800 | 20,912 | 06/02/18 | 21,200 | 0 | 0 | 0 | 0 | 0 | 21,200 |
| 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) | 21,200 |
| Total Seasonal Salary (enter on Munis 51xxx) | 6375 |
| Total Longevity (enter on Munis 51700) | 0 |
| Total Education (enter on Munis 516xx) | 0 |
| Total Certification 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 | 27,575 |
| Medicare (enter on Munis 51961) | 400 |
| Total Personnel Services | 27,975 |