



This is a dynamic spreadsheet developed by ecomaine to aid communities in assessing the potential cost benefits that might be gained by single sort recycling. This tool is provided to the town to utilize as it sees fit. The information provided in this spreadsheet is gathered by request of the town. ecomaine staff will gladly customize this spreadsheet to allow for consideration of special circumstances.

This is how it works:

Once your town's information is input, ecomaine staff will sit with the you to explain any assumptions that were made. We try to document assumptions on each page incase questions arise later. These assumptions can be altered at any time if you do not agree with the methodology. Remember this spreadsheet is for your use, not ours, therefore, if you do not agree with the numbers we want to rectify that to ensure that you find this a tool you can use.

Any variables that might impact the outcome of the bottom line are highlighted in yellow. These areas can be changed and re-changed to see what impacts the town might realize by its actions.

Example: Joe will haul for 140.00 per pull. Change the hauling cost on the *Cost Analysis w. SS* spreadsheet and see the impact to the bottom line. Each time you make a change, the spreadsheets will automatically recalculate.

Starting with the tabs at the bottom of your screen you will see: Intro (this page), Cost Analysis, Cost Analysis w. SS, Job Costing, Revenue, Expense, Revenue Share, Supporting Info. Many of the yellow tabs can also be accessed by links in the two cost analysis spreadsheets. These links are highlighted in blue and are underlined.

Cost Analysis is a snapshot of current operations and Cost Analysis w. SS is a snapshot of operations with Single Sort Recycling. We hope you will find this information helpful. Please let us know how we might assist you further.

Job Costing

Salary

FT Personnel	57,478.19
PT Personnel	13,355.63
<i>Salaries Subtotal</i>	<u><u>\$ 70,833.83</u></u>

Expenses for Recycling

Uniforms / Clothing Allowance / Vaccination / Safety	300.00
Equipment Repair & Maintenance	2,280.00
Equipment / Container Lease or Rent	4,000.00
baling wire / strapping /ops supplies	1,750.00
Propane, fuels & oils	950.00
Electricity	1,760.00
Heat, Phone, Lavatory	2,468.00
Supplies (office, mailing, memberships, Miscellaneous)	1,275.00
Training & Travel & Workshop	500.00
Building & Site Maintenance	3,060.00
P & C, liability Insurances	502.10
Annual Capital Expenses	0.00
<i>Operating Expenses Subtotal</i>	<u><u>\$ 18,845.10</u></u>

Total Expenses

\$ 89,678.93

Revenue from Recycling

	tons	Value
#2 Plastic		
#1 Plastic		
Mixed Plastics		
Tin/Cans		
Al. Cans		
#8 Newspaper		
OCC-Cardboard		
Office Paper		
Mixed Paper		
OMG/Magazines	199.43	<u><u>\$17,795</u></u>

Annual Expense

\$ 71,883.93

Job Costing

Salary

FT Personnel	15,978.03
PT Personnel	2,341.04
<i>Salaries Subtotal</i>	<u>\$ 18,319.07</u>

Expenses for Recycling

Uniforms / Clothing Allowance / Vaccination / Safety	150.00
Equipment Repair & Maintenance	392.50
Equipment / Container Lease or Rent	0.00
baling wire / strapping /ops supplies	262.50
Propane, fuels & oils	50.00
Electricity	1,000.00
Heat, Phone, Lavatory	1,108.00
Supplies (office, mailing, memberships, Miscellaneous)	1,125.00
Training & Travel & Workshop	500.00
Building & Site Maintenance	1,050.00
P & C, liability Insurances	455.00
Annual Capital Expenses	0.00
	<u>\$ 6,093.00</u>

Misc Expenses for Single Sort

	<u># of hauls</u>	
Hauling cost	32	11,245.72
Capital Cost of Transfer Station Upgrades		15,100.00
<i>Single Stream Expense Subtotal</i>		<u>\$ 26,345.72</u>

Total Expenses

\$ 50,757.79

Revenue from Recycling

	<u>tons</u>	
Single Sort Revenue Share	264.44	\$ 3,746.16
<i>Total Revenue</i>		<u>\$ 3,746.16</u>

Avoided Costs

	<u>tons/hauling cost</u>	
Waste Tonnages	65.01	\$ 3,865.85
Waste Hauling Cost		\$ 880.28
		<u>\$ 4,746.13</u>

Annual Cost of Single Sort

\$ 42,265.50

Annual Savings

\$ 29,618.42

Job Costing Analysis-Status Quo

Title	Name	Hrly	Hours	OT	hours	\$	Base Salary	True Salary	Job Function 1	Percent	Job 1 Cost	Job Function 2	Percent	Job 2 Cost	FICA	Health	Life	IPP
#1 Position	Glen	11.34	37.5	17.01	100	1701	23,814.00	37,997.78	Recycling	50%	18,998.89	Transfer station	50%	18,998.89	1821.77	8375.00		315
#2 Position	Mike	9.00	37.5	13.5	100	1350	18,900.00	31,441.95	Recycling	60%	18,865.17	Transfer station	40%	12,576.78	1445.85	8375.00		250
#3 Position	Karen	9.50	37.5	14.25	100	1425	19,950.00	32,690.23	Recycling	60%	19,614.14	Transfer station	40%	13,076.09	1526.18	8375.00		264
PT	John	8.00	23				9,568.00	10,768.78	Recycling	80%	8,615.03	Transfer station	20%	2,153.76	731.95	0.00		
PT	JT	7.50	13.5				5,265.00	5,925.76	Recycling	80%	4,740.61	Transfer station	20%	1,185.15	402.77	0.00		
								118,824.49					25%	0.00				
							77,497.00				70,833.83			47,990.67	5928.52	25125.00		829

*includes OT

% of labor was provided by the town.

Job Costing Analysis- SS recycling

Title	Name	Hrly	Hours	OT	hours	\$	Base Salary	True Salary	Job Function 1	Percent	Job 1 Cost	Job Function 2	Percent	Job 2 Cost	FICA	Health	Life	IPP
#1 Position	Glen	11.34	37.5	17.01	50	850.5	\$ 22,963.50	36,904.46	Recycling	35%	12,916.56	Transfer station	65%	23,987.90	1756.71	8375.00		315
#2 Position	Mile	9.00	37.5	13.5	50	675	\$ 18,225.00	30,614.74	Recycling	10%	3,061.47	Transfer station	90%	27,553.26	1394.21	8375.00		250
#3 Position	Karen	9.50	37.5	14.25	50	712.5	\$ 19,237.50	31,817.06	Recycling	0%	0.00	Transfer station	0%	0.00	1471.67	8375.00		264
PT	John	8.00	10				\$ 4,160.00	4,682.08	Recycling	50%	2,341.04	Transfer station	50%	2,341.04	318.24	0.00		
PT	JT	7.50	0				\$ -	0.00	Recycling	0%	0.00	Transfer station			0.00	0.00		
							\$ 64,586.00	\$ 104,018.33			\$ 18,319.07			\$ 53,882.20	\$ 4,940.83	\$ -		

Job costing of single sort recycling is based on the process of cycling the recycling compactor periodically. There would be no sorting or processing involved but there may be questions.

	<u>Tons/2006</u>	<u>Market Price</u>	<u>Price Yield</u>
Plastic	0.00		\$0.00
#1 Plastic	0.00		\$0.00
Tin/Cans	3.92	est \$100/ton	\$392.00
Glass	0.57		\$135.00
#8 Newspaper	74.92		\$0.00
OCC-Cardboard	37.44		\$0.00
Mix Paper	39.59		\$14,239.00
Mixed Plastics	19.69		\$4,239.00
OMG/Magazines	<u>0.00</u>		<u>\$0.00</u>
	176.13	Total	<u><u>\$19,005.00</u></u>

READFIELD - WAYNE

	Budget	Status Quo	
		Recycling	Tansfer Station
General Equipment R & M	2250	50.00%	50.00%
Forklift maintenance plan	1100	100.00%	0.00%
Backhoe R & M	1100	5.00%	95.00%
Repair Parts		0.00%	0.00%
Equipment Lease / Rental payments	8000	50.00%	50.00%
Container Lease / Rental payments		0.00%	0.00%
baling wire / strapping /ops supplies	1750	100.00%	0.00%
fuel & oils for backhoe	1000	5.00%	95.00%
propane for forklift	900	100.00%	0.00%
Vehicle Tires		0.00%	0.00%
Consumable supplies (tp, cleaners, speedy dry)		0.00%	0.00%
Uniform / Clothing Allowance	600	50.00%	50.00%
Office Supplies	100	50.00%	50.00%
Annual Audit		0.00%	0.00%
Mailings, Advertising, Public Education	800	50.00%	50.00%
HHW costs		0.00%	0.00%
Universal Waste costs	2500	0.00%	100.00%
Office Equipment		0.00%	0.00%
Fire Extinguishers		0.00%	0.00%
First Aid and Safety		0.00%	0.00%
DOT medical testing		0.00%	0.00%
Vaccinations		0.00%	0.00%
Tools		0.00%	0.00%
Portable Toilet (Lavatory)	1100	50.00%	50.00%
Travel / Workshop / Training	1000	50.00%	50.00%
Heat	1600	100.00%	0.00%
Telephone & Web hosting	636	50.00%	50.00%
Water & Sewer		0.00%	0.00%
Electricity	3200	55.00%	45.00%
Grounds and Site Maintenance	1000	50.00%	50.00%
Building Maintenance	3200	80.00%	20.00%
Equipment Insurance	453	50.00%	50.00%
P & C Insurance for Buildings	157	80.00%	20.00%
General Liability Insurance	300	50.00%	50.00%
Memberships (MRRRA, etc)	575	100.00%	0.00%
DEP Licenses & Reporting Fees		0.00%	0.00%
Ash Testing & Disposal		0.00%	0.00%
Closed Landfill Testing & Upkeep		0.00%	0.00%
Miscellaneous not categorized	1000	25.00%	75.00%
Recycle Processing Fee		0.00%	0.00%
Recycle Hauling Fee		0.00%	0.00%
TS Container Rental	1500	0.00%	100.00%
MSW Disposal (tip fee)	80000	0.00%	100.00%
MSW Disposal (hauling)	27200	0.00%	100.00%

Tires (processing fee)	2000	0.00%	100.00%
Tires (hauling fee)		0.00%	0.00%
Freon Disposal	2000	0.00%	100.00%
C & D Disposal (tip fee)	30000	0.00%	100.00%
C & D Disposal (hauling)		0.00%	0.00%
C & D Recycling (tip fee)		0.00%	0.00%
C & D Recycling (hauling)		0.00%	0.00%
Wood Waste Processing	4500	0.00%	100.00%
Wood Waste Hauling		0.00%	0.00%
Annual Capital Improvements	0	0.00%	0.00%
Capital Cost for Transfer Station up grades		0.00%	0.00%

Status Quo Recycling Costs	Single Sort		Single Sort Recycling Costs
	Recycling	Transfer Station	
1,125.00	15%	85%	337.50
1,100.00	0%	0%	0.00
55.00	5%	95%	55.00
0.00	0%	0%	0.00
4,000.00	0%	0%	0.00
0.00	0%	0%	0.00
1,750.00	15%	85%	262.50
50.00	5%	95%	50.00
900.00	5%	95%	45.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
300.00	25%	75%	150.00
50.00	50%	50%	50.00
0.00	0%	0%	0.00
400.00	50%	50%	400.00
0.00	0%	0%	0.00
0.00	0%	100%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
550.00	50%	50%	550.00
500.00	50%	50%	500.00
1,600.00	15%	85%	240.00
318.00	50%	50%	318.00
0.00	0%	0%	0.00
1,760.00	50%	50%	1,000.00
500.00	25%	75%	250.00
2,560.00	25%	75%	800.00
226.50	50%	50%	226.50
125.60	50%	0%	78.50
150.00	50%	50%	150.00
575.00	100%	0%	575.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
250.00	10%	90%	100.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	100%	0.00
0.00	0%	100%	0.00
0.00	0%	100%	0.00

0.00	0%	100%	0.00
0.00	0%	0%	0.00
0.00	0%	100%	0.00
0.00	0%	100%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	100%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00
0.00	0%	0%	0.00

18,845.10

6,138.00

Although ecomaine began its revenue sharing program on May 21, 2007, with the opening of its new single sort recycling facility, a projection was calculated to illustrate the potential revenue that might have been achieved had a town participated over the past year. Using actual tonnages and revenue figures, the calculation shows that, in theory, a town could have received a positive revenue share for 16 out of the past 17 months, only potentially paying a processing fee for one month out of the previous year. It is notable that the greater tonnage that is processed the more "surplus revenue" (ecomaine is a nonprofit corporation) our recycling business generates since fixed costs remain constant. The calculation for blended average revenue is not impacted by expenses, therefore, the more tonnage processed the greater the revenues and thus the more revenue share all participating towns stand to receive.

Blended Average Revenue Matrix	
ecomaine Average Revenue Per Ton	Revenue Share
50-55	-20.00
55-60	-15.00
60-65	-10.00
65-70	-5.00
70-75	0.00
75-80	2.50
80-90	5.00
90-95	7.50
95-100	10.00
100-105	12.50

Average revenue is calculated by taking the total revenue from all recyclables and dividing by the total number of tons processed the same month. This provides an average revenue per ton. The revenue share can be determined by comparing the town's average revenue per ton to the revenue share shown on the matrix.

Example:

September 2007 ecomaine processed 2045 tons of recyclables and generated an average revenue of \$116.00 per ton. The average revenue between \$20.00 per ton revenue share shown on the matrix is the p

105-110	15.00
110-115	17.50
115-120	20.00
120-125	25.00

market when average reven

	ecomaine Blended Average Revenue	Revenue
Jul-06	\$78.03	\$2.50
Aug-06	\$87.36	\$5.00
Sep-06	\$89.92	\$5.00
Oct-06	\$70.98	\$0.00
Nov-06	\$75.68	\$2.50
Dec-06	\$85.91	\$5.00
Jan-07	\$67.05	-\$5.00
Feb-07	\$84.13	\$5.00
Mar-07	\$105.79	\$15.00
Apr-07	\$117.35	\$20.00
May-07	\$106.02	\$15.00
Jun-07	\$93.71	\$7.50
Jul-07	\$87.76	\$5.00
Aug-07	\$96.12	\$10.00
Sep-07	\$116.84	\$20.00
Oct-07	\$99.33	\$10.00
Nov-07	\$103.36	\$12.50
Dec-07	\$88.14	\$5.00
Jan-08	\$111.76	\$17.50
Feb-08	\$110.65	\$17.50
Mar-08	\$121.67	\$25.00
Apr-08	\$124.33	\$25.00
May-08		
Jun-08		

1 year average \$14.17

ed by taking the revenue received from the sale of all
the total number of all tons of material received in the
n average revenue per ton. Using the matrix ,

7 ecomaine received \$238,932 in revenue for the month
2045 tons of recyclables. This equals
venue of \$116.84 per ton. Looking at the matrix, find the
e between \$115 and \$120. The revenue share pays the
ton revenue share back to the town. A negative number
atrix is the processing fee charged to the town in a down

average revenue falls below \$70.00 per ton.

* All materials included in ecomaine must be collected and included in th will not be considered single sort if p are removed from the sort prior to sl

* Towns who do not wish to pay dur sign on under a no charge/no reven

* Blended Average Revenue calcula after the end of each month.

in ecomaine single stream program
included in the single sort product. Material
paper and/or cardboard
sort prior to shipment to ecomaine.
h to pay during low revenue periods may
ge/no revenue 5 year contract
venue calculations will be provided thirty days

Recycling Program Material List

Old Mail	All #1-#7 Rigid Plastic Containers
Catalogs	Milk Jugs
Paperback Books	Water Jugs
Magazines	Detergent Bottles
Office paper & Envelopes	Bleach Bottles
Paperboard	Empty Oil Containers
Cereal Boxes	Yogurt Cups
Newspaper	Butter tubs
Phone Books	Peanut Butter jars
Paper bags	salad dressing bottles
Corrugated Cardboard	soda bottles
Paper egg cartons	shampoo bottles
Milk and Juice Cartons	microwave dinner trays
Plastic Grocery sacks	Empty aerosol Cans
Metal Cans	Aluminum beverage cans
Aluminum foil, trays, & pans	Clear or colored glass

No- garbage; hypodermic needles or sharp objects; vinyl siding;
bubble wrap; food; food bags, Ziploc bags, cling wrap, potato chip bags;
tarps; diapers; Styrofoam (expanded polystyrene) containers, packaging,
peanuts or meat trays; garden hoses; baby pools; CD's; porcelain / ceramics;
or mirror / window glass