

ROANOKE VALLEY RESOURCE AUTHORITY

2016-17
RESERVES
&
BUDGET



SMITH GAP LANDFILL
DROP CHANNEL

RESERVE FUNDS

2016-2017



RESIDENTIAL SERVICE AREA

RESERVE FUNDS

	PAGE#
I. RVRA Financial & Reserve Policy	1-3
II. Annual Review	4
III. Consulting Engineer's Review	5-8
IV. Summary of Reserve Funds	
A. Ending 2015/2016	9
B. Ten-year Projections	10
V. Reserve Funds and Expenditure Plans	11-34
A. Landfill Closure Fund	11-12
B. Equipment Reserve Fund	13-16
C. Groundwater Protection Fund	17-18
D. Host Community Improvement Fund	19-20
E. Property Value Protection Fund	21-22
F. Further Site Development Fund	23-26
G. Capital Improvement Plan	27-29
H. Roanoke (Rutrough Rd) Regional Landfill	30-31
I. Contingency Fund	33-34

ROANOKE VALLEY RESOURCE AUTHORITY
FINANCIAL AND RESERVES
POLICY

I. Background

The Authority recognizes one of the keys to sound financial management is the development of a systematic way to fund planned capital projects and on-going maintenance programs. The Authority believes it is equally important to establish the planned expenditures of associated funding for its capital projects and maintenance programs on a pay-as-you-go basis whenever possible. The National Advisory Council on State and Local Budgeting (NACSLB) has issued guidelines representing standards of excellence in governmental budgeting that include the preparation of policies and plans for capital asset acquisition, maintenance, and replacement (Principle 2; Element 5; Practice 5.2). This policy addresses this standard.

II. Purpose

This policy will provide for the establishment and the planned funding level of maintenance and improvement reserve accounts for planned expenditures over a short-term planning period of five (5) years and a long-term planning period of ten (10+) years or more. Each individual account provides for a separate funding purpose to be designated as either "restricted" or "unrestricted" accounts. Restricted accounts must be used solely for their intended purpose as required by regulatory statute, contractual obligation, or operating permit conditions. Unrestricted funds are intended for planned capital and maintenance purposes, but may be periodically used by the Authority temporarily, for not more than six (6) months, to provide emergency funding for the Authority's operations, if needed. Reserve Accounts may be utilized to fund the same or separate projects as deemed necessary for supporting the mission of providing quality programs and facilities necessary to serve the Authority's Member Communities of Roanoke County, the City of Roanoke, the Town of Vinton and their residents and businesses of the Roanoke Valley.

III. Policy Guidelines for Reserve Fund Accounts

- A. The Authority will maintain reserve accounts and an initial beginning balance of funds will be deposited into accounts as identified for the current fiscal year.
- B. Annual funding transfers will occur in twelve (12) equal monthly transfers from revenues received by the Authority and as budgeted for the current fiscal year.
- C. Ongoing expenditures from the funds will occur as budgeted for the current fiscal year as costs are accrued.
- D. Planned deposits to the funds are calculated sufficient to maintain the desired fund balances with a positive fund balance, at a minimum, for any given fiscal year during the long-term planning period.

RESERVE POLICY

- E. Planned expenditures of the funds are calculated sufficient to provide cash funding for all planned capital projects and maintenance projects for any given fiscal year during the long-term planning period.
- F. Any end of year operating surplus and/or interest earnings may be allocated to one or more account, as determined by the Authority's Board of Directors.
- G. An internal review of the account allocations and funding levels by a professional engineer familiar with best management practices of solid waste operations and facilities will occur annually to ensure the priorities are consistent with the goals of the Authority and to ensure the funding levels are adequate.
- H. An external, third party review of the account allocations and funding levels by a professional engineer, familiar with best management practices of solid waste operations and facilities, will occur every five (5) years to ensure the funding levels are adequate.

IV. Account Definitions

The **Landfill Closure Fund** (*Unrestricted*) provides a reserve for the costs of capping completed areas of the landfill and at the end of the landfill's useful life, to completely close any remaining area, install all monitoring and collection systems and perform all post-closure care activities per regulatory requirements.

The **Equipment Replacement Fund** (*Unrestricted*) provides funds for the future purchases, regularly scheduled replacement of major operating equipment, and any uninsured risk, in an orderly fashion as to minimize annual operating costs, maximize any trade-in or surplus value, and to provide for the best overall purchasing value.

The **Ground Water Protection Fund** (*Restricted*) provides funds to address any environmental effects the operation of the landfill may have on the surrounding area. The fund also serves to assist in complying with post closure and corrective action requirements of state and federal financial assurance regulations.

The **Host Community Fund** (*Restricted*) provides funds for the construction and maintenance of public improvements to Authority property within the Host Community, as requested by the Host Community, and as approved in a formal public improvement plan.

The **Property Protection Fund** (*Restricted*) provides funds for the one-time payments under the Property Protection Policy to property owners within the Host Community for any actual, realized decline in property values as a result of their relatively close proximity to the Smith Gap Regional Landfill.

The **Site Development Fund** (*Unrestricted*) provides funds for the construction of subsequent phases of the Smith Gap landfill, as necessary, to provide ongoing landfill disposal capacity.

The **Capital Improvement Fund** (*Unrestricted*) was established to be used for various capital maintenance items and new capital projects anticipated for the ten-year planning period. Projects may be amended as solid waste operations and the industry in general continues to evolve.

The **Rutrough Road Landfill (RRLF) Post Closure Fund** (*Restricted*) provides funding for the Authority's contractual obligation to provide for the ongoing post closure care of the closed Rutrough Road Landfill.

The **Contingency Fund** (*Unrestricted*) provides funding to stabilize year-to-year rate adjustments and to provide a source of funding for any unforeseen increases in expenses or decreases in revenue that would otherwise cause a negative balance for the Authority's operating funds.

V. Reporting

The Treasurer will track reserve account deposits and expenditures on a monthly basis. A monthly report will be sent to the Chief Executive Officer, the Authority's Secretary, which will be included on the Board of Directors' agenda for review at all regularly scheduled meetings. The Treasurer will also ensure that all expenditures have been through the appropriate approval process. The Chief Executive Officer will provide an annual report to the Board of Directors as to the adequacy of the funding levels of each respective reserve account.

ANNUAL REVIEW

RVRA RESERVE FUNDS PLAN & REPORT

FY 2016 – 2017

The Roanoke Valley Resource Authority reviewed its replacement reserve requirements as outlined per the Authority's "Financial and Reserves Policy" and has determined the adequacy of the funding plan as submitted herein. The Authority, in its review, has defined adequacy to mean that sufficient funding, if funded as scheduled, exists in amounts equivalent to or exceeding the anticipated expenditures during a short-term period (next five subsequent fiscal years) and a long-term period (next ten subsequent fiscal years), with the understanding that certain amounts are to be borrowed, if needed, as indicated in the expenditure plan. The Authority has established the funding and expenditure plan, as outlined in the "Summary of Reserve Funds: 10-Yr. Planning Period" (p.10.)

According to staff's current review, funds are adequate for the immediate short-term planning period. However, additional funding or future borrowing will be needed for the Capital Improvement, Equipment Replacement and the Site Development Reserve Funds for the latter years of the long-term planning period.

The Board and staff will need to determine the direction that the Authority will take on future transportation of waste (NS vs Tractor Trailers), Gondolas vs shipping containers, leachate management, and possibly expanding the Authority's Members Use Agreement to include other municipalities and businesses and term of life for the Authority. In addition, with the impending Rutrough Road Account depletion of funds for the post closure care and the subsequent move to the operation budget this reserve account will be depleted and ultimately terminated. The plan is consistent with the needs and obligations of the Authority and has been approved by the Authority's Board of Directors.

CONSULTING ENGINEERS REVIEW

The retirement of all outstanding bond debt in FY 2011 subsequently relieved the Authority of its former financial requirements as previously imposed by the Master Indenture of Trust, including the establishment and funding of certain reserve funds as recorded and reported in the annual report. While no longer obligated to the terms of the Master Indenture of Trust, several previously established reserve funds remain as ongoing obligations to the Authority due to start-up and operating restrictions imposed under the Authority's separate "Landfill, Rail, & Transfer Station Permit Conditions & Operating Policies," including: *The Groundwater Protection Fund* (formerly known as "The Environmental Fund"); *The Host Community Fund*; and *The Property Protection Fund*. Additionally, the Authority is contractually obligated to maintain the post-closure care of the closed Roanoke Landfill (a.k.a. the Rutrough Road Landfill) with funds initially established and designated expressly for this purpose in *The Rutrough Road Landfill Post-Closure Fund*. Therefore, these four reserve funds are designated as "Restricted" reserve accounts which must be maintained and adequately funded for their express, respective purposes. Unfortunately, the *Rutrough Road Landfill Post-Closure Fund* will be depleted within the short-term planning period and will ultimately transition to the operating budget.

As part of its post-bond debt, fiscal responsibility, the Authority recognizes one of the keys to sound financial management is the development of a systematic way to fund planned capital projects and on-going maintenance programs beyond its operating permit and contractual requirements. The Authority believes it is equally important to establish the planned expenditures of associated funding for its capital projects and maintenance programs on a pay-as-you-go basis whenever possible. The National Advisory Council on State and Local Budgeting (NACSLB) has issued guidelines representing standards of excellence in governmental budgeting that include the preparation of policies and plans for capital asset acquisition, maintenance, and replacement

(Principle 2; Element 5; Practice 5.2). Therefore, the Authority established additional reserve funds for these purposes which are designated as “Unrestricted” reserve accounts since there are no external conditions, other than sound financial management as outlined and approved in the **RVRA RESERVES PLAN** (“Plan”), requiring their existence and funding levels.

Unrestricted Funds include: *The Closure Fund; The Equipment Fund; The Site Development Fund; The Capital Improvement Fund; and The Contingency Fund.* The Closure, Equipment, and Site Development Funds were previously required under the former Master Indenture of Trust and funding levels were maintained and managed accordingly. The Capital Improvement and Contingency Funds, while not previously required per any outside obligation, were established and recognized as being necessary for sound financial management of the Authority’s operations and its facilities. The Authority recognizes that periodically, it may need to add, delete, or amend its unrestricted funds as deemed to be in the best interest of the Authority and its members.

All funds required for expenditures are currently available or will be available from future annual deposits or future borrowing. The Plan is consistent with the needs and obligations of the Authority and has been approved by the Authority’s Board of Directors.

The Roanoke Valley Resource Authority must review, prior to the preparation of its annual budget, the adequacy of the respective amounts of the reserve fund accounts under the current operating conditions, and in comparison with industry standards. In conducting such review, the Authority agrees to consult with and obtain the recommendations of a professional engineer familiar with solid waste services, equipment, and facilities as utilized by the Authority. In accordance with the “Roanoke Valley Resource Authority Financial Policy” (Reserves Policy, Sec.III.H.) adopted by the Board on February 27, 2012, a professional consulting engineer, external to the Authority, is to review the Plan every five years. That external review was last

conducted in FY 2012 in review of the FY 2013 Plan. The next external review is scheduled for FY 2017 for the FY 2018 Plan. If at any time, the Authority, in its sole judgment, determines the amount of any reserve fund is inadequate, the Board will utilize best fiscal practices to attempt to remedy any shortage(s).

The Authority annually makes deposits to its reserve funds for funding future planned expenditures. These reserves allow the Authority to establish and project an orderly adjustment of its tipping fee revenues as necessary to prepare for future capital expenditures to coincide with its annual operating costs.

Initial projections made in 1992 during the start-up, 20-year revenue bond issuance established a basis of anticipated costs and revenues for operating the new solid waste disposal system through the bond term. More than two decades of actual operating experience of the Authority's systems has allowed the Authority to delay anticipated increases in tipping fees and offer rates less than originally projected. However, a prolonged downturned economy has significantly affected the Authority's revenues primarily due to an overall reduction of municipal waste flow and a significant reduction in investment earnings. The Authority has been able to maintain rates below those originally projected due to improved operational efficiencies resulting in reduced operating costs and expanded life expectancies of landfill cells which allowed for a restructuring of deposits to some of the reserve funds, most notably The Closure and Site Development Funds, while maintaining adequate funding levels for the short-term planning periods.

Each reserve fund has been reviewed for its adequacy to meet the planned expenditures over a short-term period of five years and for an extended, long-term, planning period of ten years. Only one reserve fund (Capital Improvement) shows a slight negative balance during the short-term planning period. The cumulative unrestricted fund balance remains sufficient to cover anticipated

expenditures by transferring funds between other unrestricted Reserve Funds as needed and if needed. Therefore, all reserve funds have been determined to be adequate for the short-term planning period. The long-term planning period is less than adequate, most notably for the Equipment, Site Development, and Capital Improvement Funds, primarily due to staff's scheduling for the replacement of two gondolas per year starting in 2020-2021. Staff is exploring other options than using the gondolas that may require issuing new debt. The Equipment Fund, Site Development Fund and Capital Fund are marginally funded over the ten-year planning period and will need to be addressed within the next five years. In addition, the Rutrough Road Post Closure care account is projected to be depleted within the next five years and the Board and staff will need to include the funding for the ongoing post closure care of the closed landfill in the annual operating budget.

Respectfully Submitted,

Daniel D. Miles, P.E.
Chief Executive Officer

SUMMARY OF RESERVE FUNDS

Expenditures for FY 2016

	BALANCE AT 07/01/15	PLANNED/ACTUAL EXPENDITURES 2015/2016	DEPOSITS	BEGINNING BALANCE 1-Jul-2016 (anticipated)
CLOSURE FUND ¹	\$ 6,244,470	\$ 50,000	\$ 200,000	\$ 6,394,470
EQUIPMENT ²	\$ 1,102,833	\$ 1,281,416	\$ 1,000,000	\$ 821,417
ENVIRONMENTAL FUND	\$ 500,000	\$ -	\$ -	\$ 500,000
HOST COMMUNITY ³	\$ 169,475	\$ -	\$ 10,000	\$ 179,475
PROPERTY VALUE PROTECTION ⁴	\$ 597,242	\$ 212,483	\$ -	\$ 384,759
SITE DEVELOPMENT	\$ 2,650,118	\$ -	\$ 500,000	\$ 3,150,118
CAPITAL IMPROVEMENT FUND ⁵	\$ 390,151	\$ 801,990	\$ 390,000	\$ (21,839)
TOTALS	\$ 11,654,289	\$ 2,345,889	\$ 2,100,000	\$ 11,408,400
RUTROUGH ROAD LANDFILL	\$ 1,743,899	\$ 490,500	\$ 5,000	\$ 1,258,399
CONTINGENCY	\$ 1,911,166	\$ 434,974	\$ -	\$ 1,476,192

NOTES:

1. Again, as noted the last couple of years, we have submitted closure plans to DEQ a couple of times to close several acres of the landfill; however, we still do not have approval. We anticipate that VDEQ will approve this FY and work will begin next FY. We may advertise this FY; therefore, a nominal amount of Funds are
2. While we have known cost for fleet vehicles (SUV's), we still need to purchase a mowing tractor and horizontal grinder.
3. The Host Community cap was raised from \$150,000 to \$250,000 in FY 2014.
4. The Board authorized the purchase of approximatley 50 Acres of land adjacent to Smith Gap Landfill. The funds from the property value protection program were used. At the end of FY 2015, \$812,290 were declared surplus and \$200,000 were deposited back into the property protection fund. The remaining surplus funds were placed in the contingency fund.
5. Work was completed on the Transfer Station Roof. We have contracts for the Residential Service Area stormwater and facility improvements. The SWM pond is completed and the faciltiy is under construction and should be completed by March 1, 2016 weather permitting.

Summary of Reserve Funds: Ten Year Planning Period

Fiscal Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Deposits											
Closure	200	200	300	300	300	300	300	300	300	300	300
Equipment	1000	1000	1100	1100	1100	1100	1100	1100	1100	1100	1100
Groundwater Protection	0	0	0	0	0	0	0	0	0	0	0
Host Community	10	10	10	10	10	10	10	10	10	10	10
Property Protection	0	0	0	0	0	0	0	0	0	0	0
Site Development	500	500	500	500	500	500	500	500	500	500	500
Capital Improvement	390	390	190	190	190	190	190	190	190	190	190
total	2100	2100	2100	2100	2100	2100	2100	2100	2100	2100	2100
Expenditures											
Closure	50	2,000	750	0	0	0	100	3,500	1,200	0	0
Equipment	1,281	1,178	969	1,763	854	1,279	1,035	1,253	1,650	2,254	1,202
Groundwater Protection	0	0	0	0	0	0	0	0	0	0	0
Host Community	0	0	0	0	0	0	0	0	10	10	10
Property Protection	212	0	0	0	0	0	0	0	0	0	0
Site Development	0	50	3,450	300	0	0	0	0	300	2,900	2,000
Capital Improvement	802	292	195	300	150	310	260	620	260	260	260
total	2345	3520	5364	2363	1004	1589	1395	5373	3420	5424	3472
Balances						5 year					10 year
Closure	6,394	4,594	4,144	4,444	4,744	5,044	5,244	2,044	1,144	1,444	1,744
Equipment	821	643	774	111	357	178	243	90	-460	-1,614	-1,716
Groundwater Protection	500	500	500	500	500	500	500	500	500	500	500
Host Community	179	189	199	209	219	229	239	249	249	249	249
Property Protection	385	385	385	385	385	385	385	385	385	385	385
Site Development	3,150	3,600	650	850	1,350	1,850	2,350	2,850	3,050	650	-850
Capital Improvement	-22	76	71	-39	1	-119	-189	-619	-689	-759	-829
total	11,407	9,987	6,723	6,460	7,556	8,067	8,772	5,499	4,179	855	-517

Summary of Other Reserve Funds: Ten Year Planning Period

Fiscal Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Deposits											
Rutrough Road	5	0	0	0	0	0	0	0	0	0	0
Contingency	1911	0	0	0	0	0	0	0	0	0	0
Expenditures											
Rutrough Road	490	1,335	171	175	177	178	182	184	185	190	192
Contingency	435	14	101	106	115	128	0	0	0	0	0
Balances						5 year					10 year
Rutrough Road	1,258	-77	-248	-423	-600	-778	-960	-1,144	-1,329	-1,519	-1,711
Contingency	1,476	1,462	1,361	1,255	1,140	1,012	1,012	1,012	1,012	1,012	1,012
Totals						5 year					10 year
All Funds	14,141	11,372	7,836	7,292	8,096	8,301	8,824	5,367	3,862	348	-1,216
Unrestricted Funds						5 year					10 year
All Funds	11,819	10,375	7,000	6,621	7,592	7,965	8,660	5,377	4,057	733	-639

CLOSURE FUND

The Closure Fund provides a reserve for the costs of capping completed areas of the Smith Gap Regional Landfill and to install all groundwater and gas monitoring and collection systems per regulatory requirements.

For the current planning period, deposits will be made monthly providing a total annual deposit of \$200,000 (previously \$300,000) based on the landfill's estimated future closure costs as they correspond to the landfill's planned and phased useful life. As noted, deposits may be adjusted based on revised cost estimates and an increase or decrease in the amount of waste received in future years.

Portions of Smith Gap Landfill are close to final grade and in accordance with our permit are in the process of being closed. We have entered into a contract with Smith Gardner & Associates, Inc. to conduct the design and construction management necessary to complete current closure requirements. Staff is continuing to work with our consultant to determine if a Research and Development (RDD) project would be feasible at the Smith Gap Landfill in lieu of installing a prescriptive, geosynthetic capping system as currently estimated. Again, if approved, the RDD project may prove less costly, more environmentally sound, and a very effective way to close remaining portions of the landfill. The expenditures shown on the attached spreadsheet have not been adjusted pending final approval from VDEQ concerning the RDD project and completion of any demonstration period (normally five years), if required by VDEQ. Staff has completed the installation of landfill gas collection and flaring system to service the currently closed areas of the landfill. Staff executed an agreement in FY 2014 for the beneficial use of the collected landfill gas; however, that company has been unable to negotiate a connection with Craig-Botetourt electrical CO-OP and that project has been down-graded to unlikely to materialize. Funds are adequate for the ten-year planning period.

Landfill Closure Fund

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
1998-99	2,375,000	250,000	0	2,625,000	
1999-20	2,625,000	250,000	0	2,875,000	
2000-01	2,882,755	250,000	0	3,132,755	
2001-02	3,132,755	250,000	0	3,382,755	
2002-03	3,382,755	250,000	0	3,632,755	
2003-04	3,632,755	250,000	0	3,882,755	
2004-05	3,882,755	250,000	0	4,132,755	
2005-06	4,132,755	250,000	0	4,382,755	
2006-07	4,382,755	250,000	0	4,632,755	
2007-08	4,632,755	1,050,000	10,291	5,672,464	Phase I Design
2008-09	5,672,464	600,000	29,817	6,242,647	Phase I Design & LFGCCS
2009-10	6,242,647	600,000	72,704	6,769,943	Phase I Design & LFGCCS
2010-11	6,769,943	400,000	1,589,591	5,580,352	Complete LFGCCS
2011-12	5,580,352	100,000	193,600	5,486,752	Misc. LFGCCS & LFGTE
2012-13	5,486,752	300,000	22,500	5,764,252	Closure & Misc LFGCCS
2013-14	5,764,252	300,000	21,915	6,042,337	Misc. LFGCCS
2014-15	6,042,337	300,000	97,867	6,244,470	Engineering & Ad. Closure
2015-16	6,244,470	200,000	50,000	6,394,470	Engineering & Ad. Closure
2016-17	6,394,470	200,000	2,000,000	4,594,470	Phase I Construction (7.0 Ac)
2017-18	4,594,470	300,000	750,000	4,144,470	Phase I Construction (7.0 Ac)
2018-19	4,144,470	300,000	0	4,444,470	
2019-20	4,444,470	300,000	0	4,744,470	
2020-21	4,744,470	300,000	0	5,044,470	
2021-22	5,044,470	300,000	100,000	5,244,470	Phase II Design
2022-23	5,244,470	300,000	3,500,000	2,044,470	Phase II Construction (10 Ac)
2023-24	2,044,470	300,000	1,200,000	1,144,470	Phase II Construction (10 Ac)
2024-25	1,144,470	300,000	0	1,444,470	
2025-26	1,444,470	300,000	0	1,744,470	
2026-27	1,744,470				
2027-28					

Note: Additional funding from Surplus (\$550,000) was added from FY06/07 budget in FY 07/08

EQUIPMENT FUND

The Equipment Fund is established to provide funds for the regularly scheduled replacement purchases of major operating equipment.

For the current planning period, deposits will be made monthly providing a total annual deposit \$1,000,000 (previously \$1,100,000). Cost estimates were adjusted significantly in 2011 based on new emission guidelines and additional borrowing or alternate methods of purchasing to include leasing may be required. The Equipment Fund remains underfunded for the long-term planning periods. A recent State Contract has allowed the Authority to purchase certain equipment through the cooperative procurement program at a lower price than previously budgeted.

In addition, staff anticipates the Authority's current gondola-based transportation system will be at the end of its life cycle by FY 2020 – 2021 and in need of replacement. The Authority may elect to replace its equipment with an identical transportation system or it may convert to shipping containers. In either case, the total capital costs are expected to be greater than any cash amount the Authority may realistically be able to raise by that time based on current waste quantities and rate projections. Any cash set aside for this need will offset any debt issuance necessary to complete this future funding need. Since the Equipment Fund is already under funded, staff has included the replacement of the Gondolas or shipping containers in the Capital Improvement Fund pending a final decision by the Authority. If the Authority switches to shipping containers, other major modifications to facilities will have to be made. Offsetting operational savings should ultimately result in a pay-back, but the initial debt service payment and the resulting adverse impact on the tipping fees may not be acceptable over the timeframe necessary to achieve the offsetting payback.

Currently all equipment expenditures are based on the purchase of new equipment with little or no trade-in value for equipment to be replaced or deleted from service.

The Equipment Fund also serves to assist in complying with post-closure requirements of state and federal financial assurance regulations.

Equipment Reserve Fund

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	Detailed Schedule
1998-99	2,704,000	375,000	260,000	3,127,939	See Attached
1999-20	3,127,939	375,000	288,289	3,214,650	See Attached
2000-01	3,214,650	375,000	555,535	3,034,115	See Attached
2001-02	3,034,115	375,000	987,595	2,421,520	See Attached
2002-03	2,421,520	375,000	680,098	2,116,422	See Attached
2003-04	2,116,422	400,000	459,327	2,057,095	See Attached
2004-05	2,057,095	400,000	561,464	1,895,631	See Attached
2005-06	1,895,631	400,000	323,589	1,972,042	See Attached
2006-07	1,972,042	400,000	492,652	1,879,390	See Attached
2007-08	1,879,390	674,231	1,280,731	1,272,890	See Attached & note below
2008-09	1,272,890	400,000	1,103,483	569,407	See Attached
2009-10	569,407	600,000	351,088	818,319	See Attached
2010-11	818,319	600,000	625,485	792,834	See Attached
2011-12	792,834	600,000	937,839	454,995	See Attached
2012-13	454,995	1,250,000	651,277	1,053,718	See Attached
2013-14	1,053,718	1,100,000	858,452	1,295,266	See Attached
2014-15	1,295,266	1,100,000	1,292,433	1,102,833	See Attached
2015-16	1,102,833	1,000,000	1,281,416	821,417	See Attached
2016-17	821,417	1,000,000	1,178,090	643,327	See Attached
2017-18	643,327	1,100,000	969,132	774,195	See Attached
2018-19	774,195	1,100,000	1,763,361	110,834	See Attached
2019-20	110,834	1,100,000	853,885	356,949	See Attached
2020-21	356,949	1,100,000	1,278,621	178,328	See Attached
2021-22	178,328	1,100,000	1,035,296	243,032	See Attached
2022-23	243,032	1,100,000	1,253,113	89,919	See Attached
2023-24	89,919	1,100,000	1,649,793	-459,874	See Attached
2024-25	-459,874	1,100,000	2,253,686	-1,613,560	See Attached
2025-26	-1,613,560	1,100,000	1,202,500	-1,716,060	See Attached
2026-27	-1,716,060				



Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Cat 627 #1 Scraper	2000	SG										
Volvo EC 300 D Excavator	2011	SG										\$265,723
Komatsu D155A Bulldozer	2007	SG										
John Deere Bulldozer small	2012	SG										
Cat 826G #1 Compactor	2003	SG										
Cat 826G #2 Compactor	2012	SG										
Cat 826 G #3 Compactor	2013	SG										
Cat 973 Track Loader	1992	SG										
Cat D400D #2 Haul Truck	1993	SG										
40-ton Volvo Off-Road Truck	2008	SG										
Cat D400D #5 Haul Truck	1993	SG										
40-ton Cat Off-Road Truck	2010	SG										
40-ton Volvo Off-Road Truck	2008	SG										
John Deere 744K wheel Loader	2015	SG										
John Deere 744K wheel Loader	2015	SG										
Cat 966 Wheel Loader	2004	SG										
Cat 920C Wheel Loader	1985	SG										
Rail King	2013	SG										
Trackmobile # 2	2003	SG										
Cat 130G Motor Grader	1976	SG										
Doosan/225 LC3	2015	SG										
Excavator John 200 CLC	2004	SG										
Finn T 330 Hyrdo Seeder/ Water TRK	2015	SG										
A.C. C60 Forklift	1983	SG										
Ford L9000 Dump Truck	1992	SG										
New Holland	2015	SG										
Ford F 150 Crew Cab	2009	SG										
Ford F 150 Crew Cab	2013	SG										
Dodge Crew Cab	2003	SG										
Dodge Service Truck	2001	SG										
Freight Car Mobile Lube Truck	2011	SG										
Freightliner Roll-off	2000	SG										
SUB-TOTAL			\$808,090	\$796,282	\$1,508,361	\$818,885	\$905,119	\$505,723	\$1,003,370	\$873,707	\$1,253,686	\$950,000



Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Michigan L150	2007	TS									\$487,073	
Doosan DL 450-3 Wheel Loader	2014	TS									\$214,743	
Cat 924G Loader # 2	2007	TS										
John Deere 544 K	2015	TS										
Trackmobile #1	2014	TS										
Rail King	2004	TS										
Doosan Excavator # 1	2010	TS	\$185,000									
Doosan Excavator #2	2010	TS										
Volvo (EC210 B)	2002	TS	\$185,000									
Horizontal Grinder	2016	TS										
Doosan Excavator # 3	2010	TS										
Clark 843 Bobcat	1983	TS										
Elgin Pelican	2015	TS										\$210,000
Mobile Lube Truck	1997	TS										
Ford Service Truck	2010	TS										
Ford 150 Crew Cab	2013	TS										
Chevrolet 250 Pick-up truck	2007	TS										
Freightliner	2005	TS										
Green Box/Containers	2016	TS										
Recycling Trailer #2	1996	TS										
Explore	2016	TS										
Ford Expedition	2016	TS										
Toyota	2013	TS										
Camry	2008	TS										
SUB-TOTAL			\$370,000	\$172,850	\$255,000	\$35,000	\$373,502	\$529,573	\$249,743	\$776,086	\$1,000,000	\$252,500
SMITH GAP			\$808,090	\$796,282	\$1,508,361	\$818,885	\$905,119	\$505,723	\$1,003,370	\$873,707	\$1,253,686	\$950,000
GRAND TOTAL			\$1,178,090	\$969,132	\$1,763,361	\$853,885	\$1,278,621	\$1,035,296	\$1,253,113	\$1,649,793	\$2,253,686	\$1,202,500
											10 year total	\$13,437,477
Date :01/31/16	By : DDM SRB										Transfer Station	\$4,014,254
											Smith Gap	\$9,423,223
												70.13%
											Required funding ten year	\$ 1,343,748

GROUNDWATER PROTECTION FUND

The Groundwater Protection Fund (formerly the Environmental Fund) is established to provide funds, if needed, to address any adverse environmental effects on the surrounding area within the Host Community area that may result from the operation of the Smith Gap Regional Landfill. The fund also serves to assist in complying with post closure and corrective action requirements of state and federal financial assurance regulations.

The existing fund balance is \$500,000 and is adequate for the immediate five-year planning period as shown. No additional deposits are planned at this time.

<i>Groundwater Reserve Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
1998-99	500,000	0	0	500,000	No Activity
1999-20	500,000	0	0	500,000	No Activity
2000-01	500,000	0	0	500,000	No Activity
2001-02	500,000	0	0	500,000	No Activity
2002-03	500,000	0	0	500,000	No Activity
2003-04	500,000	0	0	500,000	No Activity
2004-05	500,000	0	0	500,000	No Activity
2005-06	500,000	0	0	500,000	No Activity
2006-07	500,000	0	0	500,000	No Activity
2007-08	500,000	0	0	500,000	No Activity
2008-09	500,000	0	0	500,000	No Activity
2009-10	500,000	0	0	500,000	No Activity
2010-11	500,000	0	0	500,000	No Activity
2011-12	500,000	0	0	500,000	No Activity
2012-13	500,000	0	0	500,000	No Planned Uses
2013-14	500,000	0	0	500,000	No Planned Uses
2014-15	500,000	0	0	500,000	No Planned Uses
2015-16	500,000	0	0	500,000	No Planned Uses
2016-17	500,000	0	0	500,000	No Planned Uses
2017-18	500,000	0	0	500,000	No Planned Uses
2018-19	500,000	0	0	500,000	No Planned Uses
2019-20	500,000	0	0	500,000	No Planned Uses
2020-21	500,000	0	0	500,000	No Planned Uses
2021-22	500,000	0	0	500,000	No Planned Uses
2022-23	500,000	0	0	500,000	No Planned Uses
2023-24	500,000	0	0	500,000	No Planned Uses
2024-25	500,000	0	0	500,000	No Planned Uses
2025-26	500,000	0	0	500,000	No Planned Uses
2026-27	500,000				

HOST COMMUNITY FUND

The Host Community Fund is established to fund the construction and/or maintenance of public improvements to Authority property for the benefit of the Host Community which is defined as the area within a 5,000 ft. radius of the Smith Gap Regional Landfill property lines. Funded improvements will be established with input from the Host Community and set out in a public improvement plan.

Originally Annual deposits were made in the amount of \$10,000 on a monthly basis with the balance not to exceed \$150,000. However, the Host Community with assistance from the Authority's staff, increased the limit from \$150,000 to \$250,000 in FY 2014. The Host Community is exploring its options for the use of the Host Community Fund. Existing and proposed funds are adequate for the immediate five-year planning period as shown.

Host Community Reserve Fund

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
1992-93	0	0	0	0	
1993-94	0	8,000	0	8,000	
1994-95	8,000	10,000	0	18,000	
1995-96	18,000	10,000	0	28,000	
1996-97	28,000	10,000	29,385	8,615	Computers (\$25,385), F&R (\$4,000)
1997-98	8,615	10,000	615	18,000	Playground Equipment
1998-99	18,000	10,000	0	28,000	
1999-20	28,000	10,000	0	38,000	
2000-01	38,000	10,000	0	48,000	
2001-02	48,000	10,000	0	58,000	
2002-03	58,000	10,000	0	68,000	
2003-04	68,000	10,000	0	78,000	
2004-05	78,000	10,000	0	88,000	
2005-06	88,000	10,000	0	98,000	
2006-07	98,000	10,000	0	108,000	
2007-08	108,000	10,000	0	118,000	
2008-09	118,000	10,000	0	128,000	
2009-10	128,000	10,000	0	138,000	
2010-11	138,000	10,000	0	148,000	No Planned Uses
2011-12	148,000	10,000	3,681	154,319	Intranet/property
2012-13	154,319	0	4,319	150,000	Intranet/capped
2013-14	150,000	10,000	525	159,475	No Planned Uses
2014-15	159,475	10,000	0	169,475	No Known Uses
2015-16	169,475	10,000	0	179,475	No Known Uses
2016-17	179,475	10,000	0	189,475	No Known Uses
2017-18	189,475	10,000	0	199,475	No Known Uses
2018-19	199,475	10,000	0	209,475	No Known Uses
2019-20	209,475	10,000	0	219,475	No Known Uses
2020-21	219,475	10,000	0	229,475	No Known Uses
2021-22	229,475	10,000	0	239,475	No Known Uses
2022-23	239,475	10,000	0	249,475	No Known Uses
2023-24	249,475	10,000	10,000	249,475	Misc. Expenses
2024-25	249,475	10,000	10,000	249,475	Misc. Expenses
2025-26	249,475	10,000	10,000	249,475	Misc. Expenses

PROPERTY PROTECTION FUND

The Property Protection Fund provides funds for payments under the Property Value Protection Policy to property owners within 5,000 feet of the landfill for any actual decline in property values that may be directly attributed to their proximity to the Smith Gap Regional Landfill, as determined and outlined under the Policy.

The Property Protection Fund balance of \$384,759 is deemed to be sufficient for its intended purpose. Deposits to this fund may also be made from the proceeds of any property purchased and then resold under the terms of the Policy.

Existing funds are adequate for the immediate five-year planning period as shown.

<i>Property Protection Reserve Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
1998-99	504,061	0	1,962	502,099	Crawford , Johnson
1999-20	502,099	0	150	501,949	Appraisal - Brunk
2000-01	501,949	0	0	501,949	None
2001-02	501,949	0	125,317	376,632	Crawford , Johnson
2002-03	376,632	0	697	375,935	Miscellaneous
2003-04	375,935	92,258	25,000	443,193	Sale of Crawford, Markle
2004-05	443,193	0	0	443,193	None
2005-06	443,193	0	0	443,193	None
2006-07	443,193	0	0	443,193	None
2007-08	443,193	0	0	443,193	None
2008-09	443,193	0	0	443,193	None
2009-10	443,193	0	0	443,193	None
2010-11	443,193	0	0	443,193	None
2011-12	443,193	0	0	443,193	None
2012-13	443,193	0	0	443,193	None Projected
2013-14	443,193	0	0	443,193	None Projected
2014-15	443,193	0	45,950	397,243	Sale of 8385 Bradshaw Rd
2015-16	397,243	200,000	212,484	384,759	See Note Below
2016-17	384,759	0	0	384,759	None Projected
2017-18	384,759	0	0	384,759	None Projected
2018-19	384,759	0	0	384,759	None Projected
2019-20	384,759	0	0	384,759	None Projected
2020-21	384,759	0	0	384,759	None Projected
2021-22	384,759	0	0	384,759	None Projected
2022-23	384,759	0	0	384,759	None Projected
2023-24	384,759	0	0	384,759	None Projected
2024-25	384,759	0	0	384,759	None Projected
2025-26	384,759				

In FY 2015-2016, RVRA purchased 50 acres contiguous to the landfill although the property was not protected under property protection guidelines.

SITE DEVELOPMENT FUND

The Site Development Fund provides funds for the construction of subsequent phases of the Smith Gap Regional Landfill cells.

For the current planning period, deposits will be made monthly providing a total annual deposit \$500,000. Existing funds are adequate for the immediate five-year planning period as shown. Again, Staff has delayed the construction of Phase VI for another year due to operational improvements and some reductions in the quantity of solid waste being accepted and disposed of. The Fund is inadequate for the ten-year planning period and additional deposits to the reserve account or borrowing may be required in the future.

The Site Development Fund also serves to assist in complying with post-closure requirements of state and federal financial assurance regulations.

Site Development Reserve Fund

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
1998-99	3,019,000	500,000	314,000	3,205,000	See Attached
1999-20	3,205,000	500,000	914,591	2,790,409	See Attached
2000-01	2,790,409	500,000	660,033	2,630,376	See Attached
2001-02	2,630,376	500,000	104,491	3,025,885	See Attached
2002-03	3,025,885	500,000	105,973	3,419,912	See Attached
2003-04	3,419,912	500,000	167,375	3,752,537	See Attached
2004-05	3,752,537	500,000	47,057	4,205,480	See Attached
2005-06	4,205,480	500,000	41,582	4,663,898	See Attached
2006-07	4,663,898	500,000	904,313	4,259,585	See Attached
2007-08	4,259,585	1,500,000	4,414,187	1,345,398	See Attached & note below
2008-09	1,345,398	500,000	1,096,295	749,103	See Attached
2009-10	749,103	300,000	98,985	950,118	See Attached
2010-11	950,118	100,000	0	1,050,118	See Attached
2011-12	1,050,118	100,000	0	1,150,118	See Attached
2012-13	1,150,118	500,000	0	1,650,118	See Attached
2013-14	1,650,118	500,000	0	2,150,118	See Attached
2014-15	2,150,118	500,000	0	2,650,118	See Attached
2015-16	2,650,118	500,000	0	3,150,118	See Attached
2016-17	3,150,118	500,000	50,000	3,600,118	See Attached
2017-18	3,600,118	500,000	3,450,000	650,118	See Attached
2018-19	650,118	500,000	300,000	850,118	See Attached
2019-20	850,118	500,000	0	1,350,118	See Attached
2020-21	1,350,118	500,000	0	1,850,118	See Attached
2021-22	1,850,118	500,000	0	2,350,118	See Attached
2022-23	2,350,118	500,000	0	2,850,118	See Attached
2023-24	2,850,118	500,000	300,000	3,050,118	See Attached
2024-25	3,050,118	500,000	2,900,000	650,118	See Attached
2025-26	650,118	500,000	2,000,000	-849,882	See Attached
2026-27	-849,882		0		

Notes: 1. An additional deposit of \$1,000,000 was added in FY 2007/2008 to this account from FY 06/07 surplus funds.

SMITH GAP LANDFILL

FISCAL YEAR	ACTIVITY	EXPENSES
2014-15	no activity	\$ -
2015-16	no activity	
2016-17	engineering phase 6 liner (7.64ac) \$ 50,000 construction phase 6 liner (7.64ac) \$ - contruction management \$ -	\$ 50,000
2017-18	engineering phase 6 liner (7.64ac) \$ 250,000 construction phase 6 liner (7.64ac) \$ 2,700,000 contruction management \$ 500,000	\$ 3,450,000
2018-19	construction phase 6 liner (7.64ac) \$ 200,000 contruction management \$ 100,000	\$ 300,000
2019-20	no activity \$ -	\$ -
2020-21	no activity \$ -	\$ -
2021-22	no activity \$ -	\$ -
2022-23	no activity \$ -	\$ -

FISCAL YEAR	ACTIVITY	EXPENSES
2023-24	engineering phase 7 liner (10.07 ac) \$ 300,000 construction phase 7 liner (10.07 ac) \$ - contruction management \$ -	\$ 300,000
2024-25	engineering phase 7 liner (10.07 ac) \$ - construction phase 7 liner (10.07ac) \$ 2,450,000 contruction management \$ 450,000	\$ 2,900,000
2025-26	construction phase 7 liner (10.07ac) \$ 1,550,000 contruction management \$ 450,000	\$ 2,000,000
2026-27	no activity	\$ -
	2016-2026	TOTAL \$ 9,000,000
estimated costs	2016-2026	\$ 9,000,000
available funds	7/1/2016	\$ 3,150,118
additional funds required		\$ 5,849,882
	deposit years	10
annual deposits required		\$ 584,988
deposit amount		(no borrowing required)
\$ 400,000		\$ (1,849,882)
\$ 500,000		\$ (849,882)
\$ 600,000		\$ 150,118
NOTES		
Projections based on actual and estimated costs.		

CAPITAL IMPROVEMENT FUND

In FY 2008 - 2009, The Capital Improvement Fund was established by the Authority, outside the Master Indenture of Trust, to be used for various capital maintenance items and new projects anticipated for the short and long-term ten-year planning periods. Examples of the projects include: Concrete floor overlay, re-surfacing all asphalt internal roads and parking lots, replacing the heating and cooling systems, renovation and maintenance of all existing building structures, construction of a residential service area, scale maintenance and possibly a new and additional automated, in-bound scale. Projects may be added or amended as the solid waste operations and industry continues to evolve and funds are available.

Previously, the Board authorized an independent Facility Wide Assessment (Report) of the facilities owned and operated by the Resource Authority. The Report identified and prioritized several deficiencies that needed to be addressed and the Board authorized staff to proceed with those high priority projects as soon as possible. Also, as noted in the Report and the Equipment Fund, the Gondolas and/or the shipping container conversion need to be addressed and staff has shown funds for the replacement of the gondolas to start in FY 2021. The Board also authorized staff to proceed with the engineering design sufficient to solicit construction bids for the residential service area in several phases and we are currently completing the first phase now. Staff anticipates that this project will be completed in late FY 2016. Funds are to be expended from this account. Additional funding to complete the project may be required or subsequent phases may have to be revised, delayed or eliminated in order to accommodate any funding shortages.

Last year, staff increased the Capital Improvement Plan funding from \$190,000 to \$390,000, primarily due to address the needs outlined in the Report and for the Residential Service Area. The additional \$200,000 came from other reserves (Closure & Equipment) that were deemed adequate for the five-year planning. This increase funding has only been shown for two years and this is the final year of the additional funding.

Even with the increase in Funding, the Capital Improvement Fund is marginally adequate for the immediate five-year planning period as shown and inadequate in the long range plan primarily due to the replacement of the Gondola's.

The Capital Improvement Fund also serves to assist in complying with post-closure requirements of state and federal financial assurance regulations.

Capital Improvement Reserve Fund

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
2008-09	260,000	200,000	0	460,000	No Planned Uses
2009-10	460,000	200,000	21,356	638,644	SG Dust & Od Control
2010-11	638,644	200,000	319,917	518,727	Tipper & TS Floor
2011-12	518,727	200,000	220,271	498,456	Tipper & Hollins Road
2012-13	498,456	100,000	108,900	489,556	Tipper & Roofing
2013-14	489,556	613,407	109,798	993,165	RSA Engring & Dirt, HVAC
2014-15	993,165	190,000	793,014	390,151	RSA & Roofing TS
2015-16	390,151	390,000	801,990	-21,839	RSA
2016-17	-21,839	390,000	292,000	76,161	See Schedule Attached
2017-18	76,161	190,000	195,000	71,161	See Schedule Attached
2018-19	71,161	190,000	300,000	-38,839	See Schedule Attached
2019-20	-38,839	190,000	150,000	1,161	See Schedule Attached
2020-21	1,161	190,000	310,000	-118,839	See Schedule Attached
2021-22	-118,839	190,000	260,000	-188,839	See Schedule Attached
2022-23	-188,839	190,000	620,000	-618,839	See Schedule Attached
2023-24	-618,839	190,000	260,000	-688,839	See Schedule Attached
2024-25	-688,839	190,000	260,000	-758,839	See Schedule Attached
2025-26	-758,839	190,000	\$260,000	-828,839	See Schedule Attached
2026-27					
2027-28					
2028-29					

Notes: Funds (\$423,407) from VDOT's purchase of the ROW were deposited in FY 2014

CAPITAL IMPROVEMENT
LIST

RUTROUGH ROAD LANDFILL POST-CLOSURE FUND

The Rutrough Road Landfill Post-Closure Fund (RRLF PC Fund) was established with an initial contribution of \$5,500,000 per the terms of the “Implementation Agreement For (i) Distribution and Indemnification Agreement dated October 23, 1991 and (ii) Assignment Agreement dated October 23, 1991.” The sole purpose of the RRLF PC Fund is to provide the funding necessary for the Authority to manage the post-closure care of the closed Rutrough Road Landfill until (i) such time as the funds in the account are depleted; or, (ii) the Authority determines the account is no longer needed for its intended purpose, in which case, any funds remaining in the account shall be available for use by the Authority for any authorized purpose.

The Rutrough Road Landfill Post-Closure Fund (RRLF PC Fund) is inadequate for the five year planning period and staff anticipates that this reserve account will be depleted within the next couple of years. To minimize the impacts on the Authority’s existing operating budget, Staff is in the process of developing an alternate method of disposing of the site’s leachate which is the single most significant post-closure care cost. Even with the new method of leachate disposal, the Authority will have to assume and fund any remaining post closure-care legal requirements and associated costs within its our Annual Operating Budget currently project to start in FY 2018.

ROANOKE VALLEY RESOURCE AUTHORITY
APPROXIMATE POST-CLOSURE CARE COSTS
RUTROUGH ROAD LANDFILL
FOR THE YEARS 1996 THROUGH 2014

Date: 14-Jan-15

YEAR	Cap Maint. & ESC	ROAD MAINT.	MISC	MOWING	G/W SAMPLING	GAS SYST O & M	LEACHATE CAPITAL	ADMIN	TOTAL EXPENSES	INITIAL DEPOSIT	INTEREST INCOME	FUND BALANCE	YEAR				
1996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,452,077	\$ 260,602	\$ 367,686	\$ 6,559,161	1996				
1997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,561,769	\$ 143,180	\$ 296,018	\$ 6,714,907	1997				
1998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,772,712	\$ 699,337	\$ 415,543	\$ 6,488,918	1998				
1999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,656,586	\$ 373,485	\$ 357,990	\$ 6,641,091	1999				
2000	\$ 5,239	\$ 559	\$ -	\$ 7,705	\$ -	\$ 57,565	\$ 18,323	\$ 98,018	\$ 40,659	\$ 274,596	\$ 6,502,918	\$ 454,557	\$ 6,682,879	2000			
2001	\$ -	\$ -	\$ -	\$ 11,431	\$ -	\$ 50,100	\$ 8,402	\$ 61,006	\$ 4,958	\$ 47,553	\$ 183,450	\$ 6,418,992	\$ 483,446	\$ 6,902,438	2001		
2002	\$ -	\$ -	\$ 21,141	\$ 6,479	\$ -	\$ 44,057	\$ 14,130	\$ 146,909	\$ -	\$ 52,589	\$ 322,159	\$ 6,612,637	\$ 215,808	\$ 6,934,796	2002		
2003	\$ 36,853	\$ -	\$ -	\$ 7,231	\$ 5,347	\$ 83,773	\$ 11,443	\$ 178,053	\$ 108,874	\$ 59,301	\$ 454,021	\$ 6,277,115	\$ 87,268	\$ 6,364,383	2003		
2004	\$ -	\$ -	\$ -	\$ 10,295	\$ 5,347	\$ 74,232	\$ 19,543	\$ 327,074	\$ 283,422	\$ 62,665	\$ 786,379	\$ 5,578,005	\$ 86,747	\$ 5,664,751	2004		
2005	\$ 3,800	\$ -	\$ -	\$ -	\$ 9,694	\$ 5,347	\$ 59,511	\$ 11,493	\$ 83,006	\$ 67,205	\$ 454,908	\$ 5,209,843	\$ 181,687	\$ 5,391,530	2005		
2006	\$ -	\$ -	\$ -	\$ -	\$ 2,627	\$ 5,880	\$ 32,548	\$ 29,751	\$ 244,000	\$ -	\$ 307,230	\$ 5,084,300	\$ 249,892	\$ 5,104,903	2006		
2007	\$ -	\$ -	\$ 3,500	\$ 16,682	\$ 6,500	\$ 34,172	\$ 9,480	\$ 129,604	\$ 27,736	\$ -	\$ 378,869	\$ 5,104,903	\$ 230,103	\$ 5,059,804	2007		
2008	\$ -	\$ -	\$ -	\$ -	\$ 4,202	\$ 8,815	\$ 43,774	\$ 17,230	\$ 187,143	\$ -	\$ 262,822	\$ 4,842,081	\$ 104,100	\$ 4,901,082	2008		
2009	\$ -	\$ -	\$ -	\$ 3,491	\$ 32,078	\$ 8,815	\$ 112,082	\$ 30,869	\$ 327,489	\$ -	\$ 534,751	\$ 4,366,331	\$ 25,384	\$ 4,391,715	2009		
2010	\$ 19,927	\$ -	\$ -	\$ 7,775	\$ -	\$ 2,794	\$ 8,815	\$ 72,618	\$ 37,574	\$ 221,058	\$ 335,178	\$ 125,000	\$ 810,812	\$ 3,580,903	\$ 15,900	\$ 3,596,803	2010
2011	\$ -	\$ -	\$ -	\$ 6,456	\$ 5	\$ 4,410	\$ 8,905	\$ 58,716	\$ 33,548	\$ 323,970	\$ 125,000	\$ 561,005	\$ 3,035,798	\$ 9,261	\$ 3,045,059	2011	
2012	\$ -	\$ -	\$ -	\$ 2,149	\$ -	\$ 2,056	\$ 12,254	\$ 80,760	\$ 26,184	\$ 206,912	\$ 56,992	\$ -	\$ 385,158	\$ 2,659,901	\$ 7,471	\$ 2,667,372	2012
2013	\$ -	\$ -	\$ -	\$ 2,149	\$ -	\$ 5,297	\$ 21,159	\$ 48,575	\$ 30,501	\$ 359,748	\$ 33,697	\$ -	\$ 501,126	\$ 2,166,246	\$ 6,820	\$ 2,173,066	2013
2014	\$ -	\$ -	\$ -	\$ -	\$ 3,291	\$ 3,450	\$ 98,177	\$ 33,069	\$ 299,200	\$ -	\$ 437,187	\$ 1,735,879	\$ 8,019	\$ 1,743,898	2014		
2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2015	
2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2016	
2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2017	
2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2018	
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2019	
2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2020	
2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2021	
2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2022	
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2023	
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2024	
2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2025	
2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2026	
TOTAL	\$ 73,594	\$ 38,954	\$ 126,271	\$ 100,632	\$ 950,661	\$ 327,540	\$ 3,328,838	\$ 969,682	\$ 579,972	\$ 8,394,964	\$ 1,735,879	\$ 8,019	\$ 1,743,898	\$ 3,722,199			

ROANOKE VALLEY RESOURCE AUTHORITY
POST-CLOSURE CARE ESTIMATES
RUTROUGH ROAD LANDFILL
FOR THE YEARS 2015 THROUGH 2026
ASSUMED END OF POST CLOSURE CARE

For Information Only

Date: 18-Jan-16

YEAR	Cap Maint. & ESC	ROAD MAINT.	MISC EXPENSE	MOING	GW SAMPLING	GAS SYST O & M	LEACHATE CAPITAL	ADMIN	TOTAL EXPENSES	INITIAL DEPOSIT	INTEREST INCOME	FUND BALANCE
2016	\$100,000	\$2,000	\$3,000	\$12,250	\$84,000	\$34,200	\$255,050	\$0	\$490,500	\$1,743,898	\$5,000	\$1,258,398
2017	\$100,000	\$2,060	\$3,030	\$12,495	\$84,000	\$34,200	\$100,000	\$1,000,000	\$0	\$1,335,785	\$0	\$77,387
2018	\$0	\$2,122	\$3,060	\$12,745	\$84,000	\$34,200	\$35,000	\$0	\$0	\$171,127	\$0	\$248,514
2019	\$0	\$2,185	\$3,091	\$13,000	\$86,520	\$34,884	\$36,050	\$0	\$0	\$175,730	\$0	\$424,244
2020	\$0	\$2,251	\$3,122	\$13,260	\$86,520	\$34,884	\$37,132	\$0	\$0	\$177,168	\$0	\$601,412
2021	\$0	\$2,319	\$3,153	\$13,525	\$86,520	\$34,884	\$38,245	\$0	\$0	\$178,646	\$0	\$780,058
2022	\$0	\$2,388	\$3,185	\$13,795	\$88,250	\$35,582	\$39,393	\$0	\$0	\$182,593	\$0	\$962,651
2023	\$0	\$2,460	\$3,216	\$14,071	\$88,250	\$35,582	\$40,575	\$0	\$0	\$184,154	\$0	\$1,146,805
2024	\$0	\$2,534	\$3,249	\$14,353	\$88,250	\$35,582	\$41,792	\$0	\$0	\$185,759	\$0	\$1,332,564
2025	\$0	\$2,610	\$3,281	\$14,640	\$90,898	\$36,293	\$43,046	\$0	\$0	\$190,767	\$0	\$1,523,331
2026	\$0	\$2,688	\$3,314	\$14,933	\$90,898	\$36,293	\$44,337	\$0	\$0	\$192,463	\$0	\$1,715,794
TOTAL	\$ 200,000	\$ 25,616	\$ 34,701	\$ 149,067	\$ 958,107	\$ 386,584	\$ 710,619	\$ 1,000,000	\$ 0	\$ 3,464,692	\$ 5,000	

Notes:

- Cap Maintenance and Erosion & Control - See note below.
- Road Maintenance - Always are going to need stone to dress up gravel roads and ditches, back hoe purchased to keep cost down.
- Miscellaneous - Drainage and unexpected expenses
- Mowing - required through the entire post closure care period.
- GW Sampling - New contract DAA - \$44,000, Labs \$40,000
- Gas System - Monthly monitoring of extraction wells.
- Leachate operation & maintenance, assumes by 2017 the lift station and force main will be in-place
- Capital - Lift Station & force Main
- Administration - No planned transfers
- Interest is calculated using 0.25%.

The estimates were updated to reflect that sewer should be extended to the area by FY 2017; therefore, reducing the cost to pump and haul leachate. Based upon the information above, it appears funds are inadequate to maintain Rutrough Road Landfill. The landfill may be in full compliance before or by 2026 and no additional monies are required. If additional monies are required, the RVRA Board may elect to administer a surcharge on all incoming waste to the Transfer Station since the bond debt has been paid off. Barring any additional regulations expenses may fluctuate. The sediment ponds embankments have been eroding for sometime and \$100,000 has been budgeted for the current FY 2016-2017 for the design and permitting to remove the ponds.

CONTINGENCY FUND

The purpose of the Contingency Fund is to provide (i) rate stabilization on an annual basis; and (ii) emergency funding for unforeseen increases in expenses or decreases in revenues.

All reasonable efforts will be made to maintain a minimum balance in the Contingency Fund equal to 8-10% of the Authority's total annual operating budget for the current fiscal year. Funds are adequate for the immediate planning period.

The Contingency Fund also serves to assist in complying with post-closure requirements of state and federal financial assurance regulations.

CONTINGENCY RESERVE FUND

Contingency Funds Available \$ 1,476,192

Proposed Transfer for FY 2016-2017 Budget \$ 50,509

Contingency Balance \$ 1,425,683

2016-2017

ROANOKE VALLEY RESOURCE AUTHORITY

2016-17
BUDGET



SMITH GAP FLARE

TABLE OF CONTENTS

Budget Summary	1 & 2
Revenues	3-5
Expenses	
* Personnel	6-12
Administrative	7
Transfer Station	8
Smith Gap	9
Totals	10
Classification	11
Employee by Location	12
* Operating	13-23
* Capital	24-25
* Reserves	26-27
Tipping Fees Breakdown	28
Rutrough Road Landfill	29-30
Appendix	

BUDGET SUMMARY

REVENUE

2016-2017

Disposal Fees	\$ 8,172,350
Interest Income	\$ 50,000
Transfer from Contingency Reserve Fund	\$ 50,509
Sale of Recyclable Material	\$ 33,933
Miscellaneous - Mulch/Carbon Sales	\$ 31,500
Transfer - Rutrough Road	\$ -
	Total \$ 8,338,292

EXPENSES

Personnel

Administrative	\$ 669,840
Transfer Station	\$ 720,474
Smith Gap	\$ 762,410
Totals	\$ 2,152,723

Operating

Administrative	\$ 425,055
Transfer Station	\$ 2,291,241
Smith Gap	\$ 1,339,273
Totals	\$ 4,055,569

Capital

Administrative	\$ -
Transfer Station	\$ 10,000
Smith Gap	\$ 20,000
Totals	\$ 30,000

Reserves

Administrative	\$ -
Transfer Station	\$ 559,700
Smith Gap	\$ 1,540,300
Totals	\$ 2,100,000

Totals	Administrative	\$ 1,094,894
	Transfer Station	\$ 3,581,415
	Smith Gap	\$ 3,661,983

Total \$ 8,338,292

2016-2017 BUDGET

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
REVENUE						
Disposal Fees	\$ 7,594,400	\$ 7,326,600	\$ 7,729,480	\$ 7,932,050	\$ 7,981,200	\$ 8,172,350
Interest Income	\$ 45,000	\$ 28,000	\$ 28,000	\$ 32,000	\$ 35,000	\$ 50,000
Transfer from Contingency Reserve Fund	\$ 1,596,087	\$ 490,991	\$ 405,405	\$ 456,323	\$ 434,974	\$ 50,509
Sale of Recyclable Material	\$ 50,600	\$ 55,000	\$ 35,000	\$ 35,000	\$ 38,000	\$ 33,933
Miscellaneous - Mulch sales	\$ 59,800	\$ 39,450	\$ 39,450	\$ 46,830	\$ 36,000	\$ 31,500
Transfer - Rutrough Road	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,470,887	\$ 7,940,041	\$ 8,237,335	\$ 8,502,203	\$ 8,525,174	\$ 8,338,292
EXPENSES						
Personnel	\$ 1,863,655	\$ 1,972,540	\$ 2,004,856	\$ 2,126,647	\$ 2,183,227	\$ 2,152,723
Operating	\$ 3,828,652	\$ 3,995,501	\$ 4,118,479	\$ 4,260,556	\$ 4,216,947	\$ 4,055,569
Capital	\$ -	\$ 12,000	\$ 14,000	\$ 15,000	\$ 25,000	\$ 30,000
Transfer to Reserves	\$ 1,010,000	\$ 1,960,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
Debt Service	\$ 2,768,580	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,470,887	\$ 7,940,041	\$ 8,237,335	\$ 8,502,203	\$ 8,525,174	\$ 8,338,292
DISPOSAL FEES						
Municipal \$ per ton	45	45	47	48	49	49.5
Private \$ per ton	55	55	57	58	59	59.5
% INCREASE in expenses	-3.6%	-16.2%	3.7%	3.2%	0.3%	-2.2%

REVENUES

CODE	DESCRIPTION	FY15-16	FY16-17	JUSTIFICATION
493	Total Tipping Fees	\$7,981,200	\$ 8,172,350	Based on tonnage receipts of : 154,360 Municipal 81,560 tons \$ 3,989,700 Commercial 41,900 tons \$ 2,486,250 Private 22,100 tons \$ 1,276,000 Residential 8,800 tons \$ 420,400 Total \$ 8,172,350
401	Interest Income	\$ 35,000	\$ 50,000	Operating & Other Reserve \$ 50,000
956	Transfer from Contingency Reserve Fund	\$ 434,974	\$ 50,509	Funds available from Contingency Reserve
460	Sale of Recyclable Material	\$ 38,000	\$ 33,933	Sale of Recyclable Scrap Metal & Miscellaneous
515	Miscellaneous Revenue	\$ 36,000	\$ 31,500	Mulch Sales \$ 31,500
976	Transfer from Rutrough Road Fund	\$ -	\$ -	Transfer to operating budget for administrative Services
	TOTAL REVENUE	\$8,525,174	\$ 8,338,292	

TIPPING FEES

CODE	DESCRIPTION	FY15-16	FY16-17	JUSTIFICATION		
451	City of Roanoke	\$1,993,800	\$ 1,965,900	Municipal Waste 38,000 tons @ 49.5 \$ 1,881,000 Wood Waste 2,200 tons @ 35 \$ 77,000 Tires 45 tons @ 120 \$ 5,400 500 mixed @ 5 \$ 2,500 City of Roanoke Total \$ 1,965,900		
452	County of Roanoke	\$1,881,400	\$ 1,859,900	Municipal Waste 36,000 tons @ 49.5 \$ 1,782,000 Wood Waste 1,900 tons @ 35 \$ 66,500 Tires 70 tons @ 120 \$ 8,400 600 mixed @ 5 \$ 3,000 County of Roanoke Total \$ 1,859,900		
453	Town of Vinton	\$169,300	\$ 163,900	Municipal Waste 3,200 tons @ 49.5 \$ 158,400 Wood Waste 140 tons @ 35 \$ 4,900 Tires 5 tons @ 120 \$ 600 - mixed @ 5 \$ - Town of Vinton Total \$ 163,900		
458	Commercial	\$2,290,100	\$ 2,486,250	Commercial Waste 41,500 tons @ 59.5 \$ 2,469,250 Wood Waste 400 tons @ 35 \$ 14,000 Tires - tons @ 120 \$ - 600 mixed @ 5 \$ 3,000 Commercial Total \$ 2,486,250		

TIPPING FEES

CODE	DESCRIPTION	FY15-16	FY16-17	JUSTIFICATION
459	Private	\$1,230,100	\$ 1,276,000	Private Waste 20,000 tons @ 59.5 \$ 1,190,000 Wood Waste 2,000 tons @ 35 \$ 70,000 Tires 100 tons @ 120 \$ 12,000 800 mixed @ 5 \$ 4,000 Private Total \$ 1,276,000
463	Residential	\$416,500	\$ 420,400	Residential Waste Based on Uniform Disposal Allocation City of Roanoke 53.5% \$ 224,914 County of Roanoke 41.2% \$ 173,205 Town of Vinton 5.3% \$ 22,281 Household 7,200 Tons @ \$49.5 \$ 356,400 Wood waste 1,600 Tons @ \$35 \$ 56,000 Tires 1,600 Tires @ \$5 \$ 8,000 Residential Total \$ 420,400
	TOTAL TIPPING FEES	\$7,981,200	\$ 8,172,350	

EXPENSES
PERSONNEL

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION		
1010	Salaries	\$ 1,326,850	\$ 1,371,495	\$ 1,437,621	Salaries for	29	employees
1015	Overtime	\$ 52,000	\$ 52,000	\$ 60,000	Extra work required on Saturdays & Holidays		
1020	Part - time	\$ 34,000	\$ 34,000	\$ 35,000	Operations, Buildings, and Grounds Maintenance		
1116	Supplements	\$ 10,000	\$ 10,000	\$ -	Outstanding performance recognition		
2100	F.I.C.A.	\$ 108,083	\$ 111,498	\$ 117,245	7.65 %	of salaries, overtime, part time	
2200	Retirement - VRS	\$ 139,465	\$ 114,529	\$ 125,850	12.05 %	of salaries	18 employees \$ 1,044,400
2202	Deferred Comp. Match	\$ 18,850	\$ 18,850	\$ 18,850	\$25 per pay period	29	employees
2203	Retirement - VRS- Plan 2	\$ -	\$ 11,476	\$ 12,098	12.05 %	of salaries	3 employees \$ 100,400
2204	Retirement - City	\$ 17,153	\$ 8,694	\$ 6,614	15.64 %	of salaries	1 employees \$ 42,289
2205	Retirement - VRS- Hybrid	\$ -	\$ 24,940	\$ 30,189	12.05 %	of salaries	7 employees \$ 250,531
2300	Hospitalization	\$ 254,045	\$ 255,242	\$ 186,027	32 participating employees	11.8%	Annual \$ single 18 \$ 71,132 Retiree 3 \$ 12,000 em&sp 4 \$ 24,570 family 5 \$ 40,179 Em & Ch 2 \$ 6,436 HRA (twenty employees) \$ 13,500
2310	Dental	\$ 11,829	\$ 11,829	\$ 11,829	29 participating employees @ \$34	per month	
2400	Life Insurance - VRS	\$ 16,496	\$ 15,855	\$ 18,279	1.31 %	of salaries	28 employees \$ 1,395,332
2401	Life Insurance - City	\$ 1,073	\$ 544	\$ 588	1.39 %	of salaries	1 employees \$ 42,289
2500	Long Term Disability Ins.	\$ 2,567	\$ 2,654	\$ 2,782	0.39 %	salaries	RVRA pays 50% \$ 2,782
2510	Short Term Disability Ins.	\$ 1,500	\$ 1,500	\$ 1,500	RVRA pays 100%		
2700	Workers' Comp. Ins.	\$ 44,000	\$ 44,000	\$ 44,000	Workers' Comp. Insurance		
2750	Retirement Health Insurance Credit	\$ 3,124	\$ 3,864	\$ 4,186	0.30 %	of salaries	28 employees \$ 1,395,332
2800	Termination Pay	\$ 10,000	\$ 10,000	\$ 10,000	Annual and sick leave payments		
2810	Cash-in FLP	\$ 24,812	\$ 26,758	\$ 28,000	Flexible Leave pay out		
2830	Employee Benefits	\$ 50,800	\$ 53,500	\$ 2,066	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 2,126,647	\$ 2,183,228	\$ 2,152,723			

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION		
1010	Salaries	\$ 437,489	\$ 456,656	\$ 486,050	Salaries for	5	employees
1015	Overtime	\$ -	\$ -	\$ -	Extra work required on Saturdays & Holidays		
1020	Part - time	\$ -	\$ -	\$ -	Operations, Buildings, and Grounds Maintenance		
1116	Supplements	\$ 2,000	\$ 2,000	\$ -	Outstanding performance recognition		
2100	F.I.C.A.	\$ 33,468	\$ 34,934	\$ 37,183	7.65 % of salaries, overtime, part time		
2200	Retirement - VRS	\$ 48,824	\$ 58,357	\$ 52,763	12.05 % of salaries	4 employees	\$ 437,864
2202	Deferred Comp. Match	\$ 3,250	\$ 3,250	\$ 3,250	\$25 per pay period	5 employees	
2203	Retirement - VRS- Plan 2	\$ -	\$ -	\$ -	12.05 % of salaries	0 employees	\$ -
2204	Retirement - City	\$ -	\$ -	\$ -	15.64 % of salaries	1 employees	\$ -
2205	Retirement - VRS- Hybrid	\$ -	\$ 6,959	\$ 5,806	12.05 % of salaries	1 employees	\$ 48,186
2300	Hospitalization	\$ 63,516	\$ 70,210	\$ 44,500	8 participating employees	11.8%	Annual \$ single 2 \$ 8,494 Retiree 3 \$ 12,000 em&sp 1 \$ 5,718 family 1 \$ 7,124 Em & Ch 1 \$ 3,338 HRA (four employees) \$ 3,500
2310	Dental	\$ 2,039	\$ 2,039	\$ 2,039	5 participating employees @	\$34	per month
2400	Life Insurance - VRS	\$ 5,775	\$ 5,434	\$ 6,367	1.31 % of salaries	5 employees	\$ 486,050
2401	Life Insurance - City	\$ -	\$ -	\$ -	1.39 % of salaries	0 employees	\$ -
2500	Long Term Disability Ins.	\$ 847	\$ 884	\$ 941	0.39% salaries	RVRA pays 50%	\$941
2510	Short Term Disability Ins.	\$ 219	\$ 259	\$ 259		RVRA pays 100%	
2700	Workers' Comp. Ins.	\$ 867	\$ 867	\$ 867	Workers' Comp. Insurance	5 employees	
2750	Retirement Health Insurance Credit	\$ 1,094	\$ 1,324	\$ 1,458	0.30 % of salaries	5 employees	\$ 486,050
2800	Termination Pay	\$ -	\$ 10,000	\$ 10,000	Annual and sick leave payments		
2810	Cash-in FLP	\$ 16,827	\$ 17,564	\$ 18,000	Flexible Leave pay out		
2830	Employee Benefits	\$ 8,759	\$ 9,224	\$ 356	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 624,974	\$ 679,961	\$ 669,840			

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION		
1010	Salaries	\$ 423,289	\$ 427,749	\$ 446,634	Salaries for	11	employees
1015	Overtime	\$ 30,000	\$ 30,000	\$ 38,000	Extra work required on Saturdays & Holidays		
1020	Part - time	\$ 17,000	\$ 17,000	\$ 35,000	Operations, Buildings, and Grounds Maintenance		
1116	Supplements	\$ 4,000	\$ 4,000	\$ -	Outstanding performance recognition		
2100	F.I.C.A.	\$ 35,977	\$ 36,318	\$ 39,752	7.65 %	of salaries, overtime, part time	
2200	Retirement - VRS	\$ 38,628	\$ 37,246	\$ 32,640	12.05 %	of salaries	6 employees \$ 270,871
2202	Deferred Comp. Match	\$ 8,150	\$ 7,150	\$ 7,150	\$25 per pay period	11	employees
2203	Retirement - VRS- Plan 2	\$ -	\$ 4,409	\$ 3,899	12.05 %	of salaries	1 employees \$ 32,354
2204	Retirement - City	\$ 17,153	\$ 8,694	\$ 6,614	15.64 %	of salaries	1 employees \$ 42,289
2205	Retirement - VRS- Hybrid	\$ -	\$ 14,649	\$ 12,185	12.05 %	of salaries	3 employees \$ 101,120
2300	Hospitalization	\$ 95,227	\$ 87,293	\$ 65,598	11	participating employees	11.8% Annual \$ single 6 \$ 22,353 Retiree 0 \$ - em&sp 2 \$ 11,435 family 2 \$ 15,528 Em & Ch 1 \$ 3,098 HRA (ten employees) \$ 7,000
2310	Dental	\$ 4,487	\$ 4,487	\$ 4,487	11	participating employees @	\$34 per month
2400	Life Insurance - VRS	\$ 4,569	\$ 4,625	\$ 5,297	1.31 %	of salaries	10 employees \$ 404,345
2401	Life Insurance - City	\$ 1,073	\$ 544	\$ 588	1.39 %	of salaries	1 employees \$ 42,289
2500	Long Term Disability Ins.	\$ 819	\$ 828	\$ 864	0.39% salaries	RVRA pays 50%	\$864
2510	Short Term Disability Ins.	\$ 212	\$ 569	\$ 569	RVRA pays 100%		
2700	Workers' Comp. Ins.	\$ 13,500	\$ 13,500	\$ 13,500	Workers' Comp. Insurance 11 employees		
2750	Retirement Health Insurance Credit	\$ 865	\$ 1,127	\$ 1,213	0.30 %	of salaries	10 employees \$ 404,345
2800	Termination Pay	\$ 10,000	\$ -	\$ -	Annual and sick leave payments		
2810	Cash-in FLP	\$ 4,578	\$ 3,968	\$ 5,700	Flexible Leave pay out		
2830	Employee Benefits	\$ 19,269	\$ 20,293	\$ 784	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 728,796	\$ 724,449	\$ 720,474			

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION		
1010	Salaries	\$ 423,289	\$ 487,090	\$ 504,936	Salaries for	13	employees
1015	Overtime	\$ 30,000	\$ 22,000	\$ 22,000	Extra work required on Saturdays & Holidays		
1020	Part - time	\$ 17,000	\$ 17,000	\$ -	Operations, Buildings, and Grounds Maintenance		
1116	Supplements	\$ 4,000	\$ 4,000	\$ -	Outstanding performance recognition		
2100	F.I.C.A.	\$ 35,977	\$ 40,246	\$ 40,311	7.65 %	of salaries, overtime, part time	
2200	Retirement - VRS	\$ 38,628	\$ 50,853	\$ 40,448	12.05 %	of salaries	8 employees \$ 335,665
2202	Deferred Comp. Match	\$ 8,150	\$ 8,450	\$ 8,450	\$25 per pay period	13	employees
2203	Retirement - VRS- Plan 2	\$ -	\$ 9,927	\$ 8,200	12.05 %	of salaries	2 employees \$ 68,047
2204	Retirement - City	\$ 17,153	\$ -	\$ -	15.64 %	of salaries	0 employees \$ -
2205	Retirement - VRS- Hybrid	\$ -	\$ 9,546	\$ 12,198	12.05 %	of salaries	3 employees \$ 101,225
2300	Hospitalization	\$ 95,227	\$ 97,739	\$ 75,928	13	participating employees	11.8% Annual \$ single 10 \$ 40,285 Retiree 0 \$ - em&sp 1 \$ 7,418 family 2 \$ 17,528 Em & Ch 0 \$ - HRA (six employees) \$ 3,000
2310	Dental	\$ 4,487	\$ 5,302	\$ 5,302	13	participating employees @	\$34 per month
2400	Life Insurance - VRS	\$ 4,569	\$ 5,796	\$ 6,615	1.31 %	of salaries	13 employees \$ 504,936
2401	Life Insurance - City	\$ 1,073	\$ -	\$ -	1.39 %	of salaries	0 employees \$ -
2500	Long Term Disability Ins.	\$ 819	\$ 943	\$ 977	0.39% salaries	RVRA pays 50%	\$ 977
2510	Short Term Disability Ins.	\$ 212	\$ 672	\$ 672	RVRA pays 100%		
2700	Workers' Comp. Ins.	\$ 13,500	\$ 29,633	\$ 29,633	Workers' Comp. Insurance		
2750	Retirement Health Insurance Credit	\$ 865	\$ 1,413	\$ 1,515	0.30 %	of salaries	13 employees \$ 504,936
2800	Termination Pay	\$ -	\$ -	\$ -	Annual and sick leave payments		
2810	Cash-in FLP	\$ 4,578	\$ 5,225	\$ 4,300	Flexible Leave pay out		
2830	Employee Benefits	\$ 19,269	\$ 23,983	\$ 926	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 718,796	\$ 819,818	\$ 762,410			

CODE	DESCRIPTION	FY16-17	ADMIN	TRANSFER	LANDFILL
1010	Salaries	\$ 1,437,621	\$ 486,050	\$ 446,634	\$ 504,936
1015	Overtime	\$ 60,000	\$ -	\$ 38,000	\$ 22,000
1020	Part - time	\$ 35,000	\$ -	\$ 35,000	\$ -
1116	Supplements	\$ -	\$ -	\$ -	\$ -
2100	F.I.C.A.	\$ 117,245	\$ 37,183	\$ 39,752	\$ 40,311
2200	Retirement - VRS	\$ 125,850	\$ 52,763	\$ 32,640	\$ 40,448
2202	Deferred Comp. Match	\$ 18,850	\$ 3,250	\$ 7,150	\$ 8,450
2203	Retirement - VRS Plan 2	\$ 12,098	\$ -	\$ 3,899	\$ 8,200
2204	Retirement - City	\$ 6,614	\$ -	\$ 6,614	\$ -
2205	Retirement - VRS Hybrid	\$ 30,189	\$ 5,806	\$ 12,185	\$ 12,198
2300	Hospitalization	\$ 186,027	\$ 44,500	\$ 65,598	\$ 75,928
2310	Dental	\$ 11,829	\$ 2,039	\$ 4,487	\$ 5,302
2400	Life Insurance - VRS	\$ 18,279	\$ 6,367	\$ 5,297	\$ 6,615
2401	Life Insurance - City	\$ 588	\$ -	\$ 588	\$ -
2500	Long Term Disability Ins.	\$ 2,782	\$ 941	\$ 864	\$ 977
2510	Short Term Disability Ins.	\$ 1,500	\$ 259	\$ 569	\$ 672
2700	Workers' Comp. Ins.	\$ 44,000	\$ 867	\$ 13,500	\$ 29,633
2750	Retirement Health Insurance Credit	\$ 4,186	\$ 1,458	\$ 1,213	\$ 1,515
2800	Termination Pay	\$ 10,000	\$ 10,000	\$ -	\$ -
2810	Cash-in FLP	\$ 28,000	\$ 18,000	\$ 5,700	\$ 4,300
2830	Employee Benefits	\$ 2,066	\$ 356	\$ 784	\$ 926
	TOTAL PERSONNEL	\$ 2,152,723	\$ 669,840	\$ 720,474	\$ 762,410

2016 - 2017 BUDGET

EMPLOYEE BY LOCATION

POSITION	#	GRADE	ADMIN.	TRANSFER	LANDFILL
CEO	1	U	1	0	0
Operations Manager	1	37	1	0	0
Environmental & Safety Manager	1	34	1	0	0
Business Manager	1	30	1	0	0
Operations Supervisor	2	27	0	1	1
Administrative Coordinator	1	25	1	0	0
Senior Equipment Operator	2	23	0	1	1
Business Supervisor	1	22	0	1	0
Building Maintenance Mechanic	1	21	0	1	0
Motor Equipment Mechanic	2	21	0	0	2
Motor Equipment Operator II	14	19	0	5	9
Motor Equipment Operator I	1	17	0	1	0
Scale Operator	1	16	0	1	0
Laborer/Operator	0	13	0	0	0
TOTAL EMPLOYEES	29		5	11	13

EXPENSES
OPERATING

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION
3004	Medical Exams	\$ 1,000	\$ 1,000	\$ 1,000	Physical exams for new employees; drug and alcohol random testing
3007	Contract Services	\$ 230,352	\$ 264,156	\$ 275,276	Employee Assistance Program: \$16.28 @ x 29 employees \$ 472 Groundwater Monitoring *Drinking Water Sampling 24 @ \$621 \$ 14,904 *Monitoring Wells 6 wells; 2 events/year \$19,000/event = \$ 38,000 Stormwater Discharge *Permit Sampling 4 samples \$ 24,000 *Lab Cost 4 samples \$ 21,000 Gas Monitoring Quarterly @ \$1,300 \$ 5,200 Monthly @ \$1,275 \$ 15,300 Title V, e-GGRT, CC & TS \$ 24,500 Clean Valley Council 12 months \$ 51,000 Landscaping \$265/month \$ 3,180 Tire Disposal - 250 Tons @ \$89.95 + Fuel Surcharge \$ 24,000 Copier Rental \$560/month \$ 6,720 HHW Disposal \$ 47,000
3011	Janitorial Service	\$ 11,700	\$ 24,000	\$ 24,000	Services for all Facilities \$2000/month \$ 24,000
3012	Exterminating Services	\$ 1,200	\$ 1,200	\$ 1,200	T.S. - \$50/month \$ 600 S.G. - \$50/month \$ 600
3013	Professional Services	\$ 84,400	\$ 85,500	\$ 96,500	File & Record Retention \$ 5,000 Auditing Services \$ 13,500 Legal Services \$ 48,500 Engineering \$ 20,000 Software support \$ 3,500 Outside Legal \$ 4,000 Leachate sampling \$ 2,000
3029	Municipal Waste	\$2,003,900	\$ 1,924,380	\$ 1,789,434	N S tons shipped 145,900 62 tons/car = 2,354 5.5% increase 1,800 cars: \$803/car \$ 1,445,400 554 cars: \$621/car \$ 344,034 Total \$ 1,789,434

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION
3030	Waste Water Freight	\$ 227,825	\$ 203,700	\$ 186,300	Leachate Cars 300 Cars @ \$621 \$ 186,300
3035	Stone Car Freight Charge	\$ 14,000	\$ 13,560	\$ 6,200	Stone Cars 10 Cars @ \$620 \$ 6,200
3101	Temporary Help	\$ -	\$ -	\$ -	Buildings and grounds maintenance
3202	Repairs/Office Equipment	\$ 1,000	\$ 1,000	\$ 1,000	Maintenance and repairs to office equipment
3204	Repairs to Vehicles	\$ 7,200	\$ 7,200	\$ 7,200	Maintenance and repairs to all road vehicles
3206	Repairs to Data Processing	\$ 6,000	\$ 6,000	\$ 6,000	Maintenance and repairs to all data processing equipment
3208	Repairs to Buildings and Grounds	\$ 110,000	\$ 110,000	\$ 110,000	Maintenance and repairs to all buildings and property; pump stations, septic tanks.
3209	Repairs to Other Equipment	\$ 190,000	\$ 190,000	\$ 210,000	Construction Equipment Off Road Vehicles \$ 175,000 Tipper \$ 15,000 Railcars \$ 5,000 Miscellaneous Equipment \$ 15,000 Tub Grinder, Seeder, etc.
3530	Printed Forms	\$ 2,600	\$ 3,000	\$ 3,000	Letterhead, envelopes, cards, scale tickets repair orders, purchasing forms includes General Counsel
3610	Advertising	\$ 4,500	\$ 4,500	\$ 4,500	Personnel, RFP, bids, public hearings, etc.
3620	Public Information	\$ 850	\$ 850	\$ 850	Handouts \$ 150 User Brochures \$ 400 HHW Brochures \$ 200 Miscellaneous \$ 100

	CODE	DESCRIPTION	FY16-17	JUSTIFICATION	ADMIN	TRANSFER	LANDFILL
	3030	Waste Water Freight	\$ 186,300	Payments to NS to haul leachate from Smith Gap	\$ -	\$ -	\$ 186,300
	3035	Stone Car Freight Charge	\$ 6,200	Payments to NS to haul stone to Smith Gap	\$ -	\$ -	\$ 6,200
	3101	Temporary Help	\$ -	Buildings and grounds maintenance	\$ -	\$ -	\$ -
	3202	Repairs/Office Equipment	\$ 1,000	Maintenance and repairs to office equipment	\$ 1,000	\$ -	\$ -
	3204	Repairs to Vehicles	\$ 7,200	Maintenance and repairs to all road vehicles	\$ 4,500	\$ 1,350	\$ 1,350
	3206	Repairs to Data Processing	\$ 6,000	Maintenance and repairs to all data processing equipment	\$ 6,000	\$ -	\$ -
	3208	Repairs to Buildings and Grounds	\$ 110,000	Maintenance and repairs to all buildings and property; pump stations, septic tanks.	\$ 10,000	\$ 45,000	\$ 55,000
	3209	Repairs to Other Equipment	\$ 210,000	Construction Equipment Off Road Vehicles \$ 175,000 Tipper \$ 15,000 Railcars \$ 5,000 Miscellaneous Equipment \$ 15,000 Tub Grinder, Seeder, etc.	\$ -	\$ 70,000 \$ - \$ 5,000 \$ 10,000	\$ 105,000 \$ 15,000 \$ - \$ 5,000
	3530	Printed Forms	\$ 3,000	Letterhead, envelopes, cards, scale tickets repair orders, purchasing forms includes General Counsel	\$ 3,000	\$ -	\$ -
	3610	Advertising	\$ 4,500	Personnel, RFP, bids, public hearings, etc.	\$ 4,500	\$ -	\$ -
	3620	Public Information	\$ 850	Handouts User Brochures HHW Brochures Miscellaneous	\$ 850	\$ -	\$ -

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION
3625	Promotional Articles	\$ 400	\$ 400	\$ 400	Recycling handouts, pens, pencils, miscellaneous items
3630	Special Events	\$ 3,500	\$ 3,500	\$ 3,500	Annual Employee Functions & Customer Appreciation Day
4600	Central Services	\$ 63,000	\$ 60,000	\$ 60,000	Administrative services, Roanoke County/Roanoke City for data processing, accounting, web updates, miscellaneous
5110	Utilities - Electricity	\$ 69,000	\$ 69,000	\$ 69,000	Transfer Station \$2,250/month Smith Gap Landfill \$3,500/month
5121	Utilities - Heat - Fuel	\$ 29,000	\$ 34,000	\$ 34,000	Transfer Station Natural Gas Smith Gap Landfill Propane Gas
5141	Water Service - Transfer Station	\$ 10,000	\$ 10,000	\$ 10,000	Water & Sewer Service for Transfer Station
5142	Sewer Service - Transfer Station	\$ 22,750	\$ 21,000	\$ 21,000	Sewer Service _ leachatge Smith Gap 300 Leachate cars \$3.50 /1000 gal - WVWA Fee
5210	Postage	\$ 4,500	\$ 4,500	\$ 4,500	Postage for all mailings and correspondence, postage meter rent, includes General Counsel
5230	Telephone	\$ 6,000	\$ 6,000	\$ 7,000	Telephone service to both facilties, long distance calls, & credit card processing
5233	Internet Lines	\$ 8,000	\$ 7,500	\$ 7,500	Fees for internet service at Smith Gap Landfill and Transfer Station
5235	Cell Phones	\$ 4,500	\$ 5,000	\$ 6,000	Service for cell phones

CODE	DESCRIPTION	FY16-17	JUSTIFICATION	ADMIN	TRANSFER	LANDFILL
3625	Promotional Articles	\$ 400	Recycling handouts, pens, pencils, miscellaneous items	\$ 400	\$ -	\$ -
3630	Special Events	\$ 3,500	Annual Employee Functions & Customer Appreciation Day	\$ 3,500	\$ -	\$ -
4600	Central Services	\$ 60,000	Administrative services, Roanoke County/Roanoke City for data processing, accounting, web update, misc.	\$ 60,000	\$ -	\$ -
5110	Utilities - Electricity	\$ 69,000	Transfer Station \$2,250/month Smith Gap Landfill \$3,500/month	\$ -	\$ 27,000	\$ 42,000
5121	Utilities - Heat - Fuel	\$ 34,000	Transfer Station Natural Gas Smith Gap Landfill Propane Gas	\$ -	\$ 4,000	\$ 30,000
5141	Water Service - Transfer Station	\$ 10,000	Water & Sewer Service for Transfer Station	\$ -	\$ 10,000	\$ -
5142	Sewer Service - Transfer Station	\$ 21,000	Sewer Service Leachate - Smith Gap	\$ -	\$ -	\$ 21,000
5210	Postage	\$ 4,500	Postage for all mailings and correspondence, postage meter rent, includes General Counsel	\$ 4,500	\$ -	\$ -
5230	Telephone	\$ 7,000	Telephone service to both facilities & long distance calls & Credit Card	\$ 7,000	\$ -	\$ -
5233	Internet Lines	\$ 7,500	Fees for internet service @ S. Gap	\$ 1,980	\$ -	\$ 5,520
5235	Cell Phones	\$ 6,000	Service for cell phones	\$ 6,000	\$ -	\$ -

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION
5302	Property Insurance-Fire	\$ 28,000	\$ 28,000	\$ 28,000	Coverage for all buildings, contents, and equipment
5305	Motor Vehicle Insurance	\$ 8,000	\$ 8,000	\$ 8,000	Insurance for on-road vehicles
5307	Public Officials Insurance	\$ 500	\$ 500	\$ 500	Insurance through VML or VACO pools
5308	General Liability Ins.	\$ 9,000	\$ 9,000	\$ 9,000	Coverage for all facilities & property
5410	Rent of Equipment	\$ 5,280	\$ 5,280	\$ 5,280	Rental of Miscellaneous Equipment Heavy Equipment Emergency Equipment
5501	Travel - Mileage	\$ 500	\$ 500	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members
5503	Travel - Lodging	\$ 7,500	\$ 7,500	\$ 8,500	Out of town conference lodging, SWANA, VML, legal conferences, including meals
5504	Conference	\$ 3,000	\$ 3,000	\$ 4,000	Conference registrations; SWANA, VML, legal conferences
5520	Dinner Meetings - Luncheons	\$ 3,000	\$ 3,000	\$ 3,500	Monthly Board meetings, dinners, and luncheons associated with RVRA
5540	Training & Education	\$ 4,000	\$ 4,000	\$ 5,500	Operator training for hazardous materials, certification, miscellaneous
5601	Contributions	\$ 402,000	\$ 402,000	\$ 402,000	Payments per contract to: Roanoke County \$ 300,000 Roanoke City \$ 100,000 Volunteer fire and rescue \$ 2,000

CODE	DESCRIPTION	FY16-17	JUSTIFICATION	ADMIN	TRANSFER	LANDFILL
5302	Property Insurance-Fire	\$ 28,000	Coverage for all buildings, contents, and equipment	\$ 28,000	\$ -	\$ -
5305	Motor Vehicle Ins.	\$ 8,000	Insurance for on-road vehicles	\$ 8,000	\$ -	\$ -
5307	Public Officials Ins.	\$ 500	Insurance through VML or VACO pools	\$ 500	\$ -	\$ -
5308	General Liability Ins.	\$ 9,000	Coverage for all facilities & property	\$ 9,000	\$ -	\$ -
5410	Rent of Equipment	\$ 5,280	Rental of Miscellaneous Equipment Heavy Equipment Emergency Equipment	\$ -	\$ 2,640	\$ 2,640
5501	Travel - Mileage	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members	\$ 500	\$ -	\$ -
5503	Travel - Lodging	\$ 8,500	Out of town conference lodging, SWANA, VML, legal conferences, including meals	\$ 7,500	\$ 500	\$ 500
5504	Conference	\$ 4,000	Conference registrations; SWANA, VML legal conferences	\$ 3,500	\$ 250	\$ 250
5520	Dinner Meetings - Luncheons	\$ 3,500	Monthly Board meetings, dinners, and luncheons associated with RVRA	\$ 3,500	\$ -	\$ -
5540	Training & Education	\$ 5,500	Operator training for hazardous materials, certification, miscellaneous	\$ 5,500	\$ -	\$ -
5601	Contributions	\$ 402,000	Payments per contract to: Roanoke County \$ 300,000 Roanoke City \$ 100,000 Volunteer fire and rescue \$ 2,000	\$ -	\$ 100,000	\$ 302,000

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION
5801	Dues	\$ 2,100	\$ 2,100	\$ 2,100	Professional & Association dues: SWANA, SWVSWMA, & IAAP
5815	Warrants and Fees	\$ 34,200	\$ 51,200	\$ 55,000	DEQ & City Stormwater annual fees ~\$38,000 Credit Card fees \$6,000; CAR CC FEE \$11,000
5823	Employee Recognition	\$ 6,000	\$ 6,000	\$ 6,000	Awards and Certificates
5850	Miscellaneous Operating	\$ -	\$ -	\$ -	No programs planned
6010	Office Supplies	\$ 3,900	\$ 3,900	\$ 3,900	Office paper, pens, pencils, folders, etc.
6011	Photocopies	\$ 400	\$ 400	\$ 400	Miscellaneous Photocopies
6013	Small Equipment & Supplies	\$ 30,500	\$ 36,200	\$ 36,200	Items of office and shop equipment and supplies, tools, computers
6040	Medical Supplies	\$ 500	\$ 500	\$ 500	Supplies for first aid kits & medicine cabinet
6050	Janitorial Supplies	\$ 3,400	\$ 3,400	\$ 3,400	Supplies for general cleaning & sanitation
6071	Radio Parts	\$ 4,000	\$ 4,000	\$ 4,000	Communications Equipment & Fees
6080	Gas, Oil, Grease	\$ 420,000	\$ 400,000	\$ 320,000	Fuel for all equipment and vehicles, includes oil, lubricants
6091	Tires, Tubes, Parts	\$ 50,000	\$ 50,000	\$ 70,000	Replacement and maintenance parts and supplies for all equipment and vehicles
6130	Uniform and Wearing Apparel	\$ 21,400	\$ 21,400	\$ 21,400	Safety Shoes & Jeans \$ 7,100 Rain gear, shirts, hats, misc. \$ 5,500 Purchase of uniforms \$ 8,800

CODE	DESCRIPTION	FY16-17	JUSTIFICATION	ADMIN	TRANSFER	LANDFILL
5801	Dues	\$ 2,100	Professional & Association dues: SWANA, SWVSWMA, & IAAP	\$ 2,100	\$ -	\$ -
5815	Warrants and Fees	\$ 55,000	DEQ & City annual fee ~\$38,000 CC Fees \$6,000, Carbon Fees ~ \$11,000	\$ 6,000	\$ 11,000	\$ 38,000
5823	Employee Recognition	\$ 6,000	Awards and Certificates	\$ 6,000	\$ -	\$ -
5850	Miscellaneous Operating	\$ -	No programs planned	\$ -	\$ -	\$ -
6010	Office Supplies	\$ 3,900	Office paper, pens, pencils, folders, etc.	\$ 3,900	\$ -	\$ -
6011	Photocopies	\$ 400	Miscellaneous Photocopies	\$ 400	\$ -	\$ -
6013	Small Equipment & Supplies	\$ 36,200	Items of office and shop equipment and supplies, tools, computers	\$ 8,500	\$ 12,100	\$ 15,600
6040	Medical Supplies	\$ 500	Supplies for first aid kits & medicine cabinets	\$ -	\$ 250	\$ 250
6050	Janitorial Supplies	\$ 3,400	Supplies for general cleaning & sanitation	\$ 3,400	\$ -	\$ -
6071	Radio Parts	\$ 4,000	Communications Equipment & Fees	\$ -	\$ 2,000	\$ 2,000
6080	Gas, Oil, Grease	\$ 320,000	Fuel for all equipment and vehicles, includes oil, lubricants	\$ 14,000	\$ 90,000	\$ 216,000
6091	Tires, Tubes, Parts	\$ 70,000	Replacement and maintenance parts and supplies for all equipment and vehicles	\$ 8,000	\$ 15,000	\$ 47,000
6130	Uniform and Wearing Apparel	\$ 21,400	Safety Shoes & Jeans Rain gear, shirts, hats, misc. Purchase of uniforms	\$ 125 \$ 3,500 \$ -	\$ 2,750 \$ 1,000 \$ 3,350	\$ 4,225 \$ 1,000 \$ 5,450

CODE	DESCRIPTION	FY14-15	FY15-16	FY16-17	JUSTIFICATION
6202	Subscriptions	\$ 200	\$ 200	\$ 260	Professional magazines and manuals
6203	Books	\$ 200	\$ 200	\$ 200	Miscellaneous books and manuals
6211	Code Books	\$ -	\$ -	\$ -	Miscellaneous legal code books
6501	Other Operating Supplies	\$ 40,000	\$ 50,000	\$ 57,000	Disinfectants, deodorizers, salt for roads, gravel and stone for roads, seed, mulch fertilizers and lime for seeding slopes, fill areas and other areas, miscellaneous office supplies
6503	Fire Equipment and Supplies	\$ 1,200	\$ 1,200	\$ 2,000	Fire hoses & extinguishers replacements & and for annual inspections for both facilities
6510	Safety Equipment	\$ 2,000	\$ 2,400	\$ 3,000	Dust mask, safety glasses, etc.
9670	Unappropriated Balance	\$ 52,599	\$ 52,061	\$ 50,069	For unexpected expenditures 1.25%
	TOTAL OPERATING	\$ 4,260,556	\$ 4,216,947	\$ 4,055,569	

CODE	DESCRIPTION	FY16-17	JUSTIFICATION	ADMIN	TRANSFER	LANDFILL
6202	Subscriptions	\$ 260	Professional magazines and manuals	\$ 260	\$ -	\$ -
6203	Books	\$ 200	Miscellaneous books and manuals	\$ 200	\$ -	\$ -
6211	Code Books	\$ -	Miscellaneous legal code books	\$ -	\$ -	\$ -
6501	Other Operating Supplies	\$ 57,000	Disinfectants, deodorizers, salt for roads, gravel & stone for roads, seed, mulch fertilizers & lime for seeding slopes, fill areas and other areas, miscellaneous office supplies	\$ -	\$ 6,500	\$ 50,500
6503	Fire Equipment and Supplies	\$ 2,000	Fire hoses & extinguishers replacements & and for annual inspections for both facilities	\$ -	\$ 1,000	\$ 1,000
6510	Safety Equipment	\$ 3,000	Dust mask, safety glasses, etc.	\$ -	\$ 1,500	\$ 1,500
	SUB-TOTAL	\$ 62,460		\$ 460	\$ 9,000	\$ 53,000
	TOTALS PAGES 13-24			\$ 419,807	\$2,262,954	\$1,322,739
9670	Unappropriated Balance	\$ 50,069	For unexpected expenditure: 1.25%	\$ 5,248	\$ 28,287	\$ 16,534
	TOTAL OPERATING	\$ 4,055,569		\$ 425,055	\$2,291,241	\$1,339,273

EXPENSES
CAPITAL

CODE	DESCRIPTION	FY15-16	FY16-17	JUSTIFICATION
8101	Machinery & Equipment New	\$ 15,000	\$ -	
8102	Machinery & Equipment Replacement	\$ 10,000	\$ -	
8201	Furniture, Office Equipment New	\$ -	\$ -	
8202	Furniture, Office Equipment Replacement	\$ -	\$ -	
8302	Communications Equipment Replacement	\$ -	\$ 20,000	Communication upgrade between leachate tanks, water, and flare (SG).
8402	Small Capital Outlay Replacement	\$ -	\$ -	
8701	Technology Equipment - New	\$ -	\$ -	
8702	Data Processing Equipment Replacement	\$ -	\$ -	
8705	Computer Server	\$ -	\$ -	
8902	New Building	\$ -	\$ 10,000	Small Building for Residential Service Area Attendant (TS).
	TOTAL CAPITAL	\$ 25,000	\$ 30,000	

EXPENSES
RESERVES

CODE	DESCRIPTION	BALANCE 7/1/2016	DEPOSIT FY16-17	EXPENSE FY16-17	BALANCE 06/30/17	JUSTIFICATION
924500	Landfill Closure	\$ 6,394,470	\$ 200,000	\$2,000,000	\$ 4,594,470	As required by State and Federal Regulations to close Smith Gap Landfill Close 7 Acres
925010	Equipment Reserve Fund	\$ 821,417	\$ 1,000,000	\$ 1,363,000	\$ 458,417	For replacement of equipment per equipment replacement schedule.
925020	Groundwater Protection Fund	\$ 500,000	\$ -	\$ -	\$ 500,000	Groundwater protection fund per local permit.
925030	Landfill Host Community Improvement Fund	\$ 179,475	\$ 10,000	\$ -	\$ 189,475	As per local permit. Intranet/property
925040	Property Value Protection	\$ 384,759	\$ -	\$ -	\$ 384,759	As per local permit. Current fund is adequate based on anticipated sales.
925050	Future Site Development	\$ 3,150,118	\$ 500,000	\$ 50,000	\$ 3,600,118	For future construction of the landfill Engineering for Phase VI
925065	Capital Improvement Fund	\$ (21,839)	\$ 390,000	\$ 292,000	\$ 76,161	For maintenance and improvements to the facilities. Lighting, Carpet, and Tile
00840-0929	Contingency Reserve Fund	\$ 1,476,192	\$ -	\$ 50,509	\$ 1,425,683	For unexpected expenses and for tipping fee stabilization
	TOTAL RESERVE FUNDS	\$12,884,592	\$ 2,100,000	\$ 3,755,509	\$ 11,229,083	

CODE	DESCRIPTION	JUSTIFICATION	DEPOSIT FY16-17	ADMIN	TRANSFER	LANDFILL
924500	Landfill Closure	As required by State and Federal regulations to close Smith Gap Regional Landfill	\$ 200,000	\$ -	\$ 10,000	\$ 190,000
925010	Equipment Reserve Fund	For replacement of equipment per equipment replacement schedule.	\$ 1,000,000	\$ -	\$ 354,700	\$ 645,300
925020	Groundwater Protection Fund	Groundwater protection fund per local permit.	\$ -	\$ -	\$ -	\$ -
925030	Landfill Host Community Improvement Fund	As per local permit. intranet/property	\$ 10,000	\$ -	\$ -	\$ 10,000
925040	Property Value Protection	As per local permit. Current fund is adequate based on anticipated sales.	\$ -	\$ -	\$ -	\$ -
925050	Future Site Development	For future construction of the landfill No planned expenditure	\$ 500,000	\$ -	\$ -	\$ 500,000
925065	Capital Improvement Fund	For maintenance and improvements to the facilities.	\$ 390,000	\$ -	\$ 195,000	\$ 195,000
00840-0929	Contingency Reserve Fund	For unexpected expenses and for tipping fee stabilization	\$ -	\$ -	\$ -	\$ -
	TOTAL RESERVE FUNDS		\$ 2,100,000	\$ -	\$ 559,700	\$ 1,540,300

TIPPING FEE BREAKDOWN

TIPPING FEE
BREAKDOWN

ALL OPERATIONS

CATEGORY	ADMIN	LANDFILL	TRANSFER	TOTAL	PERCENT
PERSONNEL	\$ 669,840	\$ 762,410	\$ 720,474	\$ 2,152,723	26%
OPERATIONS	\$ 425,055	\$ 1,369,273	\$ 2,291,241	\$ 4,085,569	49%
DEPOSITS AND RESERVES	\$ -	\$ 1,540,300	\$ 559,700	\$ 2,100,000	25%
TOTAL	\$ 1,094,894	\$ 3,671,983	\$ 3,571,415	\$ 8,338,292	100%
PERCENTAGE	13%	44%	43%	100%	

TRANSPORTATION

CATEGORY	LANDFILL	TRANSFER	TOTAL	PERCENT
MUNICIPAL FREIGHT	\$ -	\$ 1,789,434	\$ 1,789,434	21%
LEACHATE TANKERS	\$ 186,300	\$ -	\$ 186,300	2%
STONE	\$ 6,200	\$ -	\$ 6,200	0%
TOTAL	\$ 192,500	\$ 1,789,434	\$ 1,981,934	24%
	2%	21%	24%	

Required Tipping Fee

Municipal	\$ 49.6	per ton
Commercial	\$ 59.6	per ton

Deposits from Contingency funds allow
for a lower tipping fee charge.

RUTROUGH ROAD LANDFILL

CODE	DESCRIPTION	FY15-16	FY16-17	JUSTIFICATION
3007	Contract Services	\$ 87,000	\$ 177,000	Groundwater Monitoring Lab Analysis - 2 Events \$ 42,000 Gas Monitoring Quarterly \$1500/Event \$ 6,000 Gas Extraction System monitoring \$ 18,000 Cap Maintenance \$ 100,000 miscellaneous seeding, grading, E & S control care Air Emissions \$ 11,000 Corrective Action Plan \$ -
3013	Professional Services	\$ 1,332,385	\$ 1,054,000	Engineering Services Groundwater Sampling 2 Events @ \$22,000 \$ 44,000 Groundwater Assessment \$ - Program Miscellaneous \$ 10,000 Lift Station -Engr. & Constr. \$ 1,000,000 Legal Services \$ -
3208	Repair and Maintenance	\$ 210,000	\$ 98,000	Disposal of Leachate \$ 93,000 Road Maintenance Stone \$ 5,000
5110	Utilities - Electricity	\$ 3,000	\$ 3,000	Electric Service for Blower/Flare Station
5230	Telephone	\$ -	\$ -	Included in internal services
5815	Warrants & Fees	\$ 1,400	\$ 1,400	DEQ Annual Fee
5850	Miscellaneous	\$ 2,000	\$ 2,000	advertisement and bottled gas.
6302	Property Insurance	\$ -	\$ -	Coverage for Flare Station and Associated Equipment
8101	Machinery & Equipment	\$ -	\$ -	
9808	Transfer to RVRA Operations	\$ -	\$ -	
	TOTAL	\$ 1,635,785	\$ 1,335,400	

APPENDIX