

RESERVE FUNDS

2017-2018



SALEM TRANSFER STATION

RESERVE FUNDS

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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.

- 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. This fund is projected to be depleted from the capital expenditures associated with the construction of a new force main and sewer line that will ultimately decrease annual operating expenses. Accordingly, starting in FY'18, the post closure care responsibilities will be funded by our annual revenues from the operating budget and the associated costs will be budgeted as ongoing line-item expenditures in the general annual operating budget. Upon exhaustion of funds, this reserve fund will be closed and eliminated from future budget considerations.

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 2017 – 2018

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.11.)

According to staff's current review and based upon borrowing approximately twenty million dollars for the conversion of the operations from rail haul to trucking, funds are adequate for the immediate short-term planning period. However, additional funding or future borrowing may be needed for the Closure, Equipment Replacement and the Site Development Reserve Funds for the latter years of the long-term planning period. Staff is working with our consultant to extend the life of Phase VII to minimize the amount of borrowing required for the Closure and Site Development Reserves.

The Board and staff are in the final stages of determining the direction that the Authority will take on the future transportation of waste and leachate management. On November 1, 2016, the Authority assumed ownership and the operational control and responsibilities of the Salem Transfer Station. The Authority is in the process of converting this facility to an open, top-load out for trailers to improve operational efficiencies. Upon commencing actual construction of these modifications, the decision for

ANNUAL REVIEW AND RESERVE FUNDS

future transportation methodology will be set. In addition, the Rutrough Road Post-Closure Account Reserve Fund is nearly depleted. Future post closure care responsibilities have been moved to the operations budget starting in FY 2018. The remaining funds in the Rutrough Road account will be reserved for the Resource Authority's share of the lift and force main construction project now underway by the Western Virginia Water Authority.

While the Reserve Plan is fluid and transitional at this time, it 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 initial post-bond debt, fiscal responsibility, the Authority recognized that 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. However, the Authority's recent assumption of ownership of the Salem Transfer Station and the associated increase of approximately 50% in additional MSW, provides the Authority with the opportunity and revenue resources to add, modify and

improve its facilities. Therefore, the Authority has borrowed \$11.1 million dollars in FY'17 to begin that process and anticipates borrowing an additional \$8.9M in FY'18. Consideration may be given to additional borrowing based on future considerations, such as better defined revenues and expenditures based on operational considerations being finalized for transportation of the Authority's MSW. 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 at this time 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.

The 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. In fact, the pending depletion of the Rutrough Road Post Closure Account has required the Authority to assume the post closure care responsibilities starting in FY 2018 and that account will no longer be available. The additional borrowing of funds (or debt) and the Ownership of the Salem Transfer Station will also impact the future Reserve and Financial Policies of the Authority. However, since we are in our infancy of our new Transfer Station and

the pending Norfolk Southern Contract negotiations these policies and financial guidelines are still unclear.

All funds required for expenditures for the five year planning period are currently available in the reserves accounts. The long range (ten year projections) shows a considerably shortage of funds in the Closure and Site Development Accounts. As noted earlier, staff is working with our consultant to extend the life of Phase VII; therefore, decreasing significantly the amount of funds required in 2025 and beyond. While the Plan is still fairly fluid it is consistent with the needs and obligations of the Authority and has been approved by the Authority's Board of Directors.

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, the 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. With the economy slowly improving and improved economies of scale from the additional waste accepted at the Salem Transfer Station has allowed the Authority to borrow the additional funds needed for the conversion of all of facilities to ship waste by rail (shipping containers) or trucking, without significantly adversely impacting the Authority's tipping fees.

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. All the Reserves 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 Closure Funds. At this time, unless we expand our leachate storage capacity, whenever a new Phase of the landfill is constructed we alternatively have to close a similar area in size. While Phase VII's original air space was adequate for our original members, with the additional waste accepted at the Salem Transfer Station, that statement is no longer valid and staff is working to expand the life of Phase VII to minimize the future financial impacts of those two accounts in the long range plan. Historically, the Equipment Reserve Fund has shown a shortfall in the long range planning phases. Every year staff assesses the equipment needs and some instances replacement is delayed or moved up depending on the condition of the equipment at that time. Again, all purchases are for new equipment with little or no trade-in value associated with that piece of equipment. If the Board decides to go with trucking for our long range transportation needs, some equipment will no longer be needed and can be surplused and the sale of that equipment can be used to off-set the long range shortfall. In summary, while the long range deficits are a concern, staff believes that the majority of those impacts can be mitigated as noted above. For the short term planning period, all funds have been deemed to be adequate.

Respectfully Submitted,

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

SUMMARY OF RESERVE FUNDS

Expenditures for FY 2017

	BALANCE AT 07/01/16	PLANNED/ACTUAL EXPENDITURES 2016/2017	DEPOSITS	BEGINNING BALANCE 1-Jul-2017 (anticipated)
CLOSURE FUND ¹	\$ 6,434,600	\$ 500,000	\$ 200,000	\$ 6,134,600
EQUIPMENT ²	\$ 1,786,605	\$ 1,147,615	\$ 1,000,000	\$ 1,638,990
ENVIRONMENTAL FUND	\$ 500,000	\$ -	\$ -	\$ 500,000
HOST COMMUNITY ³	\$ 179,475	\$ -	\$ 10,000	\$ 189,475
PROPERTY VALUE PROTECTION ⁴	\$ 384,779	\$ 20,000	\$ -	\$ 364,779
SITE DEVELOPMENT	\$ 3,150,118	\$ 1,100,000	\$ 500,000	\$ 2,550,118
CAPITAL IMPROVEMENT FUND ⁵	\$ (19,677)	\$ 118,000	\$ 390,000	\$ 252,323
TOTALS	\$ 12,415,900	\$ 2,885,615	\$ 2,100,000	\$ 11,630,285
RUTROUGH ROAD LANDFILL	\$ 1,306,748	\$ 490,000	\$ -	\$ 816,748
CONTINGENCY	\$ 2,462,446	\$ -	\$ -	\$ 2,462,446

NOTES:

1. We recently met with DEQ and we anticipate that the first closure will occur this Spring. The total amount for closing approximately 7.0 acres is 2.8 million dollars.
2. While we have known cost for excavators and a few fleet vehicles (SUV's), we still need to purchase a an off-road truck and a fleet vehicle.
3. The Host Community cap was raised from \$150,000 to \$250,000 in FY 2014.
4. Staff has been recently been contact by a property owner in our property protection area and we have shown a nominal amount of funds to be spent during the current FY.
5. The Residential Service Area improvements are winding down. Staff issued a change order to install approximately 10,000 sf of concrete for trailer parking and to improve the access for residential customers. This work should be completed by the end of March. Staff had identified several projects to be completed over the next ten years. It is staff's intent that these projects will be completed at the time the conversion is made to go trucking in 2018.

Summary of Reserve Funds: Ten Year Planning Period

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Deposits											
Closure	200	250	250	250	250	250	250	250	250	250	250
Equipment	1000	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400
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	700	700	700	700	700	700	700	700	700	700
Capital Improvement	390	0	0	0	0	0	0	0	0	0	0
total	2100	2360	2360	2360	2360	2360	2360	2360	2360	2360	2360
Expenditures											
Closure	500	1,750	0	0	100	2,500	1,400	0	0	3800	1100
Equipment	1,148	588	2,756	1,236	70	498	582	2,097	3,396	4,169	3,093
Groundwater Protection	0	0	0	0	0	0	0	0	0	0	0
Host Community	0	0	0	0	0	0	0	9	10	10	10
Property Protection	20	0	0	0	0	0	0	0	0	0	0
Site Development	1100	2500	0	0	300	3,150	2,050	0	0	4,650	1,150
Capital Improvement	118	0	0	0	0	0	0	0	0	0	0
total	2886	4838	2756	1236	470	6148	4032	2106	3406	12629	5353
Balances											
						5 year					10 year
Closure	6,135	4,635	4,885	5,135	5,285	3,035	1,885	2,135	2,385	-1,165	-2,015
Equipment	1,639	2,451	1,095	1,259	2,589	3,491	4,309	3,612	1,616	-1,153	-2,846
Groundwater Protection	500	500	500	500	500	500	500	500	500	500	500
Host Community	189	199	209	219	229	239	249	250	250	250	250
Property Protection	365	365	365	365	365	365	365	365	365	365	365
Site Development	2,550	750	1,450	2,150	2,550	100	-1,250	-550	150	-3,800	-4,250
Capital Improvement	252	252	252	252	252	252	252	252	252	252	252
total	11,630	9,152	8,756	9,880	11,770	7,982	6,310	6,564	5,518	-4,751	-7,744

Summary of Other Reserve Funds: Ten Year Planning Period

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Deposits											
Rutrough Road	0	0	0	0	0	0	0	0	0	0	0
Contingency	986	0	0	0	0	0	0	0	0	0	0
Expenditures											
Rutrough Road	490	0	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0	0	0
Balances											
						5 year					10 year
Rutrough Road	817	0	0	0	0	0	0	0	0	0	0
Contingency	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462
Totals											
All Funds	14,909	11,614	11,218	12,342	14,232	10,444	8,772	9,026	7,980	-2,289	-5,282
Unrestricted Funds						5 year					10 year
All Funds	13,038	10,550	10,144	11,258	13,138	9,340	7,658	7,911	6,865	-3,404	-6,397

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 \$300,000 (previously \$200,000) 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. We anticipate closure to begin this spring. The anticipated closure cost are based on Smith Gardner & Associates anticipated cost. The Closure Fund is adequate for the five year planning period; however, the ten-year period is showing a significant shortage. As noted earlier, staff anticipates that this shortage can be greatly reduced with the expansion of Phase VII's life expectancy. In addition, there may be an opportunity to delay the closure of certain areas of the landfill with the expansion of the leachate storage capacity, or utilizing leachate recirculation, and possibly installing a sewer line in the vicinity of the NS rail spur to the Ironto exit.

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
2015-16	6,244,470	200,000	9,870	6,434,600	Engineering
2016-17	6,434,600	200,000	500,000	6,134,600	Phase I Engr. & Constr. (7.6 Ac)
2017-18	6,134,600	250,000	1,750,000	4,634,600	Phase I Engr. & Constr. (7.6 Ac)
2018-19	4,634,600	250,000	0	4,884,600	
2019-20	4,884,600	250,000	0	5,134,600	
2020-21	5,134,600	250,000	100,000	5,284,600	Phase II Design
2021-22	5,284,600	250,000	2,500,000	3,034,600	Phase II Construction (10 Ac)
2022-23	3,034,600	250,000	1,400,000	1,884,600	Phase II Construction (10 Ac)
2023-24	1,884,600	250,000	0	2,134,600	
2024-25	2,134,600	250,000	0	2,384,600	
2025-26	2,384,600	250,000	3,800,000	-1,165,400	Phase III Design/Construction
2026-27	-1,165,400	250,000	1,100,000	-2,015,400	Phase III Construction (9.0 Ac)
2027-28	-2,015,400				

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 \$1,400,000 (previously \$1,000,000). 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; however, the short term (five year) projections are adequate. A recent State Contract and other cooperative procurement programs has allowed the Authority to purchase certain equipment a lower price than previously budgeted.

Staff anticipates the Authority's borrowing levels are sufficient to cover all new equipment needed with the transition from gondolas to shipping containers or trailers. The existing and future trailers to be purchased are anticipated to start being replaced in seven years. If trucking is the final mode of transportation, staff will be able to surplus several pieces of equipment or move equipment from the landfill to the transfer stations to be used as a back-up or primary machine to minimize the purchase of additional equipment.

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. As noted in the past, staff may be able to lease or lease purchase equipment to off-set the long term deficit.

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	316,228	1,786,605	See Attached
2016-17	1,786,605	1,000,000	1,147,615	1,638,990	See Attached
2017-18	1,638,990	1,400,000	587,500	2,451,490	See Attached
2018-19	2,451,490	1,400,000	2,755,967	1,095,523	See Attached
2019-20	1,095,523	1,400,000	1,236,000	1,259,523	See Attached
2020-21	1,259,523	1,400,000	70,000	2,589,523	See Attached
2021-22	2,589,523	1,400,000	498,223	3,491,300	See Attached
2022-23	3,491,300	1,400,000	581,590	4,309,710	See Attached
2023-24	4,309,710	1,400,000	2,097,082	3,612,628	See Attached
2024-25	3,612,628	1,400,000	3,396,384	1,616,244	See Attached
2025-26	1,616,244	1,400,000	4,168,649	-1,152,405	See Attached
2026-27	-1,152,405	1,400,000	3,093,689	-2,846,094	See Attached
2027-28	-2,846,094				



Major Equipment Replacement Schedule

Equipment Description	year	site	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	FY 2026-27
Cat 627 #1 Scraper	2000	SG										
Volvo EC 300 D Excavator	2011	SG										
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 ¹	1993	SG										
40-ton Volvo Haul ¹	2008	SG										
Cat D400D #5 Haul Truck ¹	NEW	SG										
40-ton Haul Truck ²	2010	SG										
40-ton Volvo Haul Truck ²	2008	SG										
John Deere 744K wheel Loader	2015	SG										
John Deere 744K wheel Loader ³	2015	SG										
Cat 966 Wheel Loader ⁴	2004	SG										
Cat 920C Wheel Loader	1985	SG										
Rail King ⁴	2013	SG										
Trackmobile # 2 ⁴	2003	SG										
Cat 130G Motor Grader	1976	SG										
Doosan/225 LC3	2015	SG										
Excavator John 200 CLC ³	2004	SG										
Finn T 330 Hydro Seeder/ Water TRK	2015	SG										
A.C. C60 Forklift	1983	SG										
Ford L9000 Dump Truck ²	1992	SG										
New Holland	2000	SG										
Ford 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										
Landfill Tractor ⁵	2017	SG										
Landfill Tractor ⁵	2018	SG										
Landfill Tractor ⁵	2018	SG										
Sub-Total			\$370,000	\$2,435,467	\$1,236,000	\$35,000	\$385,723	\$135,000	\$420,807	\$0	\$1,432,863	\$1,475,349

Notes:

1. Anticipate replacing 40-ton haul trucks with 25-ton haul trucks & tandems
2. Trade in/surplus for twenty ton dump trucks
3. Transfer to Salem's Transfer Station for back-up
4. Surplus
5. Initial Purchase from Debt



Major Equipment Replacement Schedule

Equipment Description	year	site	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	FY 2026-27
Michigan L150	2007	TCTS								\$411,590		
Doosan DL 450-3 Wheel Loader	2014	TCTS										
Cat 924G Loader # 2	2007	TCIS								\$271,275		
John Deere 544 K	2015	TCTS										
Trackmobile #1 ¹	2014	TCTS										
Rail King ¹	2004	TCIS										
Volvo EC 220	2016	TCTS										
Volvo EC 220	2016	TCTS								\$310,000		
Doosan DX 225	2009	TCTS								\$310,000		
Horizontal Grinder	2016	TCTS									\$1,000,000	
Doosan Excavator # 3	2010	TCTS										
Clark 843 Bobcat	1983	TCTS										
Elgin Pelican	2015	TCTS										
Mobile Lube Truck	1997	TCTS										
Ford Service Truck	2016	TCTS										
Dodge SUV	2016	TCTS								\$35,000		
Chevrolet 250 Pickup truck	2007	TCTS								\$35,000		
Freightliner	2005	TCTS	\$140,000									
Green Box/Containers	2016	TCTS									\$50,000	
Recycling Trailer #2	1996	TCTS									\$50,000	
Explore	2015	TCTS									\$35,000	
Ford Expedition	2016	TCTS	\$42,500									
Toyota SUV	2014	TCTS								\$42,500		
NEW SUV	2017	TCTS									\$42,500	
Toyota Truck	2017	TCTS										
Tico Truck # 1 ²	2016	TCTS										
Tico Truck # 2 ²	2016	TCTS										
Walking Floor Trailers (5 ea) ²	2016	TCTS										
SUB-TOTAL			\$182,500	\$185,000	\$0	\$35,000	\$77,500	\$446,590	\$991,275	\$1,582,259	\$1,719,678	\$880,170
GRAND TOTAL			\$182,500	\$185,000	\$0	\$35,000	\$77,500	\$446,590	\$991,275	\$1,582,259	\$1,719,678	\$880,170
Notes:												
1. Surplus equipment in 2018												
2. Initial Purchase from Debt												
Required funding ten year												\$ 609,997
10 year total												\$6,099,972

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.

GROUNDWATER
RESERVE FUND*Groundwater Reserve Fund*

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	0	0	500,000	No Planned Uses
2027-28	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
2026-27	249,475	10,000	10,000	249,475	Misc. Expenses
2027-28	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.

Property Protection Reserve Fund

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	212,464	384,779	See Note Below
2016-17	384,779	0	20,000	364,779	Potential Sale 8750 Bradshaw
2017-18	364,779	0	0	364,779	None Projected
2018-19	364,779	0	0	364,779	None Projected
2019-20	364,779	0	0	364,779	None Projected
2020-21	364,779	0	0	364,779	None Projected
2021-22	364,779	0	0	364,779	None Projected
2022-23	364,779	0	0	364,779	None Projected
2023-24	364,779	0	0	364,779	None Projected
2024-25	364,779	0	0	364,779	None Projected
2025-26	364,779	0	0	364,779	None Projected
2026-27	364,779	0	0	364,779	None Projected
2027-28	364,779				

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 \$700,000, previously \$500,000. Existing funds are adequate for the immediate five-year planning period as shown. Staff has currently contracted with Smith Gardner & Associates to develop the plans and specifications for Phase VI. We anticipate construction to begin in the spring of 2017. At this time, the Fund is inadequate for the ten-year planning period; however, staff is working with our consultant increase the air space for Phase VII so that Phase VIII can be delayed until additional deposits are made to this reserve account. If that is not possible additional 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	1,100,000	2,550,118	See Attached
2017-18	2,550,118	700,000	2,500,000	750,118	See Attached
2018-19	750,118	700,000	0	1,450,118	See Attached
2019-20	1,450,118	700,000	0	2,150,118	See Attached
2020-21	2,150,118	700,000	300,000	2,550,118	See Attached
2021-22	2,550,118	700,000	3,150,000	100,118	See Attached
2022-23	100,118	700,000	2,050,000	-1,249,882	See Attached
2023-24	-1,249,882	700,000	0	-549,882	See Attached
2024-25	-549,882	700,000	0	150,118	See Attached
2025-26	150,118	700,000	4,650,000	-3,799,882	See Attached
2026-27	-3,799,882	700,000	1,150,000	-4,249,882	See Attached
2027-28	-4,249,882				See Attached
2027-28					See Attached

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) construction phase 6 liner (7.64ac) contruction management	\$ 300,000 \$ 600,000 \$ 200,000
2017-18	engineering phase 6 liner (7.64ac) construction phase 6 liner (7.64ac) contruction management	\$ - \$ 2,300,000 \$ 200,000
2018-19	no activity	\$ -
2019-20	no activity	\$ -
2020-21	engineering phase 7 liner (10.07 ac) construction phase 7 liner (10.07 ac) contruction management	\$ 300,000 \$ - \$ -
2021-22	engineering phase 7 liner (10.07 ac) construction phase 7 liner (10.07ac) contruction management	\$ - \$ 2,700,000 \$ 450,000
2022-23	construction phase 7 liner (10.07ac) contruction management	\$ 1,700,000 \$ 350,000
		\$ 2,050,000

FISCAL YEAR	ACTIVITY	EXPENSES
2023-24	no activity	\$ -
2024-25	no activity	\$ -
2025-26	engineering phase 8 liner (8.8 ac) construction phase 8 liner (8.8 ac) contruction management	\$ 300,000 \$ 4,000,000 \$ 350,000
2026-27	engineering phase 8 liner (8.8 ac) construction phase 8 liner (8.8 ac) contruction management	\$ - \$ 1,000,000 \$ 150,000
2027-28	no activity	\$ -
estimated costs available funds additional funds required annual deposits required deposit amount \$ 1,000,000 \$ 1,100,000 \$ 1,200,000		\$ 14,900,000 \$ 2,550,118 \$ 12,349,882 deposit years 10 \$ 1,234,988 (no borrowing required) \$ (2,349,882) \$ (1,349,882) \$ (349,882)
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. With the impending modifications and improvements to the Authority's facilities currently underway, staff has placed a hold on all future capital projects with the intent that when the conversions are made at both Transfer Stations and the landfill, the majority of the deficiencies noted in the Report will be addressed at that time.

The Residential Service Area is approximately ninety-five percent complete. After that project is completed, no additional funding or expenditures are shown for the next ten years and the Funds are deemed to be adequate at this time.

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	799,828	-19,677	RSA
2016-17	-19,677	390,000	118,000	252,323	RSA
2017-18	252,323	0	0	252,323	No work Planned
2018-19	252,323	0	0	252,323	No work Planned
2019-20	252,323	0	0	252,323	No work Planned
2020-21	252,323	0	0	252,323	No work Planned
2021-22	252,323	0	0	252,323	No work Planned
2022-23	252,323	0	0	252,323	No work Planned
2023-24	252,323	0	0	252,323	No work Planned
2024-25	252,323	0	0	252,323	No work Planned
2025-26	252,323	0	0	252,323	No work Planned
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

Project List	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
Smith Gap Tipper Repair									
South Pit retaining Wall									
Roofing Repairs (SG) (15-16)									
Insulation & Lighting (TS & SG)(15-16)									
Overlay Concrete Floor (TS)									
Renovate Bathrooms & Shwrs									
Overlay Asphalt Roads									
New Steel Plating Tunnel (TS)									
New Steel Plating Pit (SG)									
Replace CMP Riser SB # 4 (SG)									
Install additional In-bound Scale									
Concrete Slab & Retaining Wall (mulch)									
Gondola Replacement (2 ea/yr)									
Replace all Carpet and Tile (TS)									
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smith Gap Totals	0%	\$ -							
Transfer Station Totals	0%	\$ -							
2017 - 2018									
Reserve Funds									

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 at the current rate of expenditures within the next year. Therefore, staff has moved the post-closure care responsibilities to the appropriate operating accounts for FY 2018 and will continue to do so for future expenditures. The funds remaining in the RRLF PC Fund will be used to fund the Authority’s share of the lift station and force main in addition to some minor maintenance and repairs of the existing sediment basins. Once the Funds have been totally exhausted, this reserve account will be deleted.

ROANOKE VALLEY RESOURCE AUTHORITY
 APPROXIMATE POST-CLOSURE CARE COSTS
 RUTROUGH ROAD LANDFILL
 FOR THE YEARS 1996 THROUGH 2016

Date: July 19, 2016

YEAR	Cap Maint. & ESC	ROAD MAINT.	MISC	G/W			GAS SYST		LEACHATE		TOTAL EXPENSES	ADMIN EXPENSES	INITIAL DEPOSIT	INTEREST INCOME	FUND BALANCE	
				MOWING	SAMPLING	O & M										
1996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,602	\$ 6,452,077	\$ 367,686	\$ 6,559,161		
1997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,180	\$ 6,561,769	\$ 296,018	\$ 6,714,607		
1998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699,337	\$ 6,772,712	\$ 415,543	\$ 6,488,918		
1999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,485	\$ 6,656,586	\$ 357,990	\$ 6,641,091		
2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,596	\$ 6,502,918	\$ 454,557	\$ 6,682,879		
2001	\$ 5,239	\$ 559	\$ 7,705	\$ -	\$ 57,565	\$ 18,323	\$ 98,018	\$ 35,819	\$ 40,659	\$ 263,887	\$ 6,418,992	\$ 483,446	\$ 6,902,438			
2002	\$ -	\$ -	\$ 11,431	\$ -	\$ 50,100	\$ 8,402	\$ 61,006	\$ 4,958	\$ 47,553	\$ 183,450	\$ 6,718,988	\$ 215,808	\$ 6,934,796			
2003	\$ 36,853	\$ 21,141	\$ 6,479	\$ -	\$ 44,057	\$ 14,130	\$ 146,909	\$ -	\$ 52,589	\$ 322,159	\$ 6,612,637	\$ 118,499	\$ 6,731,136			
2004	\$ -	\$ -	\$ 7,231	\$ 5,347	\$ 83,773	\$ 11,443	\$ 178,053	\$ 108,874	\$ 59,301	\$ 454,021	\$ 6,277,115	\$ 87,268	\$ 6,364,383			
2005	\$ 3,800	\$ -	\$ 10,295	\$ 5,347	\$ 74,232	\$ 19,543	\$ 327,074	\$ 283,422	\$ 62,665	\$ 786,379	\$ 5,578,005	\$ 86,747	\$ 5,664,751			
2006	\$ -	\$ -	\$ 9,694	\$ 5,347	\$ 59,511	\$ 11,493	\$ 218,653	\$ 83,006	\$ 67,205	\$ 454,908	\$ 5,209,843	\$ 181,687	\$ 5,391,530			
2007	\$ -	\$ -	\$ 2,627	\$ 5,880	\$ 32,548	\$ 25,751	\$ 244,000	\$ -	\$ -	\$ 307,230	\$ 5,084,300	\$ 249,892	\$ 5,104,903			
2008	\$ -	\$ 3,500	\$ 16,682	\$ 6,500	\$ 34,172	\$ 9,480	\$ 129,604	\$ 27,736	\$ -	\$ 378,869	\$ 5,104,903	\$ 230,103	\$ 5,059,804			
2009	\$ -	\$ 1,658	\$ 4,202	\$ 8,815	\$ 43,774	\$ 17,230	\$ 187,143	\$ -	\$ -	\$ 262,822	\$ 4,842,081	\$ 104,100	\$ 4,901,082			
2010	\$ 19,927	\$ 3,491	\$ 32,078	\$ 8,815	\$ 112,082	\$ 30,869	\$ 327,489	\$ -	\$ -	\$ 534,751	\$ 4,366,331	\$ 25,384	\$ 4,391,715			
2011	\$ 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			
2012	\$ -	\$ 6,456	\$ 4,410	\$ 8,905	\$ 58,716	\$ 33,548	\$ 323,970	\$ 125,000	\$ 561,005	\$ 3,035,798	\$ 9,261	\$ 3,045,059				
2013	\$ -	\$ -	\$ 2,056	\$ 12,254	\$ 80,760	\$ 26,184	\$ 206,912	\$ 56,992	\$ 385,158	\$ 2,659,901	\$ 7,470	\$ 2,667,371				
2014	\$ -	\$ 2,149	\$ 5,297	\$ 21,159	\$ 48,575	\$ 30,501	\$ 359,747	\$ 21,783	\$ 11,914	\$ 501,125	\$ 2,166,246	\$ 6,820	\$ 2,173,066			
2015	\$ -	\$ -	\$ 3,291	\$ 3,450	\$ 98,177	\$ 33,069	\$ 299,200	\$ -	\$ -	\$ 437,187	\$ 1,735,879	\$ 8,019	\$ 1,743,898			
2016	\$ -	\$ 6,027	\$ 4,155	\$ 9,475	\$ 75,090	\$ 28,604	\$ 306,400	\$ -	\$ -	\$ 429,751	\$ 1,314,147	\$ 7,993	\$ 1,322,140			
2017																
2018																
2019																
2020																
2021																
2022																
2023																
2024																
2025																
2026																
TOTAL	\$ 73,594	\$ 44,981	\$ 130,426	\$ 110,107	\$ 1,025,751	\$ 356,144	\$ 3,635,237	\$ 957,768	\$ 591,886	\$ 8,824,714	\$ 3,730,191					

For Information Only

ROANOKE VALLEY RESOURCE AUTHORITY
 POST-CLOSURE CARE ESTIMATES
 RUTROUGH ROAD LANDFILL
 FOR THE YEARS 2017 THROUGH 2026
 ASSUMED END OF POST CLOSURE CARE

Date: July 1, 2017

YEAR	Cap Maint. & ESC	ROAD	MISC	G/W	GAS SYST	LEACHATE	ADMIN EXPENSES	TOTAL EXPENSES	INITIAL DEPOSIT	INTEREST INCOME	FUND BALANCE
	MAINT.	EXPENSE	MOWING	SAMPLING	O & M	CAPITAL					
2018	\$0	\$0	\$0	\$0	\$0	\$0	\$816,748	\$0	\$0	\$0	\$0
2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,748	\$0	\$ 816,748	\$ -	

Funds remaining for Leachate force main and lift station

All Operating cost have been moved to the annual budget and are funded from the administration accounts

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 \$ 2,462,446

Proposed Transfer for FY 2017-2018 Budget \$ -
Contingency Balance \$ 2,462,446

2017-2018

ROANOKE VALLEY RESOURCE AUTHORITY

2017-18 BUDGET



SALEM TRANSFER STATION

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BUDGET SUMMARY

REVENUE		2017-2018
Disposal Fees		\$ 12,868,350
Interest Income		\$ 100,000
Transfer from Contingency Reserve Fund		\$ (0)
Sale of Recyclable Material		\$ 37,000
Miscellaneous - Mulch		\$ 40,000
		Total \$ 13,045,350
EXPENSES		
Personnel		
Administrative	\$ 706,997	
Tinker Creek Transfer Station	\$ 856,952	
Salem Transfer Station	\$ 489,018	
Smith Gap	\$ 809,314	
Totals		\$ 2,862,282
Operating		
Administrative	\$ 1,093,220	
Tinker Creek Transfer Station	\$ 3,265,971	
Salem Transfer Station	\$ 749,573	
Smith Gap	\$ 1,302,118	
Totals		\$ 6,410,883
CAPITAL		
Totals		\$ -
RESERVES		
Administrative	\$ 42,500	
Tinker Creek Transfer Station	\$ 457,967	
Salem Transfer Station	\$ 337,414	
Smith Gap	\$ 1,522,118	
Totals		\$ 2,360,000
DEBT SERVICE		
Totals		\$ 1,412,185
		\$ 1,412,185
TOTALS		
Administrative	\$ 1,842,717	
Tinker Creek Transfer Station	\$ 4,580,891	
Salem Transfer Station	\$ 1,576,006	
Smith Gap	\$ 3,633,551	
Debt Service	\$ 1,412,185	
		Total \$ 13,045,350

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
REVENUE						
Disposal Fees	\$ 7,326,600	\$ 7,729,480	\$ 7,932,050	\$ 7,981,200	\$ 8,172,350	\$12,868,350
Interest Income	\$ 28,000	\$ 28,000	\$ 32,000	\$ 35,000	\$ 50,000	\$ 100,000
Transfer from Contingency Reserve Fund	\$ 490,991	\$ 405,405	\$ 456,323	\$ 434,974	\$ 50,509	\$ (0)
Sale of Recyclable Material	\$ 55,000	\$ 35,000	\$ 35,000	\$ 38,000	\$ 33,933	\$ 37,000
Mulch sales	\$ 39,450	\$ 39,450	\$ 46,830	\$ 36,000	\$ 31,500	\$ 40,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 7,940,041	\$ 8,237,335	\$ 8,502,203	\$ 8,525,174	\$ 8,338,292	\$13,045,350
EXPENSES						
Personnel	\$ 1,972,540	\$ 2,004,856	\$ 2,126,647	\$ 2,183,227	\$ 2,152,723	\$ 2,862,282
Operating	\$ 3,995,501	\$ 4,118,479	\$ 4,260,556	\$ 4,216,947	\$ 4,055,569	\$ 6,410,883
Capital	\$ 12,000	\$ 14,000	\$ 15,000	\$ 25,000	\$ 30,000	\$ -
Transfer to Reserves	\$ 1,960,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,360,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,412,185
TOTAL	\$ 7,940,041	\$ 8,237,335	\$ 8,502,203	\$ 8,525,174	\$ 8,338,292	\$13,045,350
DISPOSAL FEES						
Municipal \$ per ton	45	47	48	49	49.5	49.5
Private \$ per ton	55	57	58	59	59.5	59.5
% INCREASE in expenses	-16.2%	3.7%	3.2%	0.3%	-2.2%	56.5%

REVENUES

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
9202	Total Tipping Fees	\$8,344,000	\$12,868,350	Based on tonnage receipts of : 228,100 Municipal 95,200 tons \$ 4,948,800 Commercial 84,700 tons \$ 5,057,150 Private 27,000 tons \$ 1,707,500 Residential 8,200 tons \$ 465,900 Contracted MSW 13,000 tons \$ 689,000 Total \$ 12,868,350
15100	Interest Income	\$ 50,000	\$ 100,000	Operating & Other Reserve \$ 100,000
40956	Transfer from Contingency Reserve Fund	\$ 50,509	\$ (0)	Funds available from Contingency Reserve
16916	Sale of Recyclable Material	\$ 33,933	\$ 37,000	Sale of Recyclable Scrap Metal & Miscellaneous
18120	Mulch Revenue	\$ 31,500	\$ 40,000	Mulch Sales \$ 40,000
	Miscellaneous Revenue	\$ -	\$ -	Miscellaneous sales
	TOTAL REVENUE	\$8,509,942	\$13,045,350	

TIPPING FEES

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION		
16906	City of Roanoke	\$1,965,900	\$ 1,942,000	Municipal Waste 37,000 tons @ 49.5		\$ 1,831,500
				Wood Waste 2,900 tons @ 35		\$ 101,500
				Tires 50 tons @ 120		\$ 6,000
				600 mixed @ 5		\$ 3,000
				City of Roanoke Total		
				\$ 1,942,000		
16907	County of Roanoke	\$1,859,900	\$ 1,898,300	Municipal Waste 36,000 tons @ 49.5		\$ 1,782,000
				Wood Waste 3,000 tons @ 35		\$ 105,000
				Tires 65 tons @ 120		\$ 7,800
				700 mixed @ 5		\$ 3,500
				County of Roanoke Total		
				\$ 1,898,300		
16908	Town of Vinton	\$163,900	\$ 166,000	Municipal Waste 3,200 tons @ 49.5		\$ 158,400
				Wood Waste 200 tons @ 35		\$ 7,000
				Tires 5 tons @ 120		\$ 600
				- mixed @ 5		\$ -
				Town of Vinton Total		
				\$ 166,000		
16911	City Of Salem	\$0	\$ 942,500	Municipal Waste 19,000 tons @ 49.5		\$ 940,500
				Wood Waste - tons @ 35		\$ -
				Tires - tons @ 120		\$ -
				400 mixed @ 5		\$ 2,000
				City of Salem Total		
				\$ 942,500		

TIPPING FEES

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
16914	Commercial	\$2,486,250	\$ 5,057,150	Commercial Waste 84,700 tons @ 59.5 \$ 5,039,650 Wood Waste 400 tons @ 35 \$ 14,000 Tires - tons @ 120 \$ - 700 mixed @ 5 \$ 3,500 Commercial Total \$ 5,057,150
16914	Contracted Municipal Solid Waste	\$ -	\$ 689,000	Contracted MSW 13,000 tons @ 53.0 \$ 689,000 Contracted MSW \$ 689,000
16915	Private	\$1,276,000	\$ 1,707,500	Private Waste 27,000 tons @ 59.5 \$ 1,606,500 Wood Waste 2,100 tons @ 35 \$ 73,500 Tires 200 tons @ 120 \$ 24,000 700 mixed @ 5 \$ 3,500 Private Total \$ 1,707,500
16917	Residential	\$420,400	\$ 465,900	Residential Waste Based on Uniform Disposal Allocation City of Roanoke 43.5% \$ 202,667 County of Roanoke 41.7% \$ 194,280 Town of Vinton 3.6% \$ 16,772 City of Salem 11.2% \$ 52,227 Household 8,200 Tons @ \$49.5 \$ 405,900 Wood waste 1,500 Tons @ \$35 \$ 52,500 Tires 1,500 Tires @ \$5 \$ 7,500 Residential Total \$ 465,900
	TOTAL TIPPING FEES	\$8,172,350	\$12,868,350	

EXPENSES
PERSONNEL

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION		
101010	Salaries	\$ 1,437,621	\$ 1,879,611	Salaries for 38 employees		
101015	Overtime	\$ 60,000	\$ 112,000	Extra work required on Saturdays, Weekdays & Holidays		
101020	Part - time	\$ 35,000	\$ 35,000	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ -	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ 117,245	\$ 155,036	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 125,850	\$ 154,218	11.18 % of salaries	25 employees	\$ 1,379,406
202840	Deferred Comp. Match	\$ 18,850	\$ 24,700	\$25 per pay period	38 employees	
202203	Retirement - VRS- Plan 2	\$ 12,098	\$ 11,776	11.18 % of salaries	3 employees	\$ 105,332
202204	Retirement - City	\$ 6,614	\$ 7,526	17.04 % of salaries	1 employees	\$44,166.90
202205	Retirement - VRS- Hybrid	\$ 30,189	\$ 37,170	11.18 % of salaries	9 employees	\$ 332,468
202300	Hospitalization	\$ 186,027	\$ 245,194	39 participating employees single 23 em&sp 5 family 6 Em & Ch 4 retiree 1 HRA (twenty-five employees)		Annual \$ \$ 111,882 \$ 30,923 \$ 50,649 \$ 19,391 \$ 4,848 \$ 27,500
202310	Dental	\$ 11,829	\$ 15,499	38 participating employees @ \$34 per month		
202400	Life Insurance - VRS	\$ 18,279	\$ 24,044	1.31 % of salaries	37 employees	\$1,835,444
202401	Life Insurance - City	\$ 588	\$ 627	1.42 % of salaries	1 employees	\$ 44,167
202500	Long Term Disability Ins.	\$ 2,781	\$ 5,545	0.59% salaries	RVRA pays 50%	\$5,545
202510	Short Term Disability Ins.	\$ 1,500	\$ 2,000		RVRA pays 100%	
202700	Workers' Comp. Ins.	\$ 44,000	\$ 84,830	Workers' Comp. Insurance	38 employees	
202750	Retirement Health Insurance Credit	\$ 4,186	\$ 5,506	0.30 % of salaries	37 employees	\$1,835,444
202800	Termination Pay	\$ 10,000	\$ 15,000	Annual and sick leave payments		
202810	Cash-in FLP	\$ 28,000	\$ 44,000	Flexible Leave pay out		
202830	Employee Benefits	\$ 2,066	\$ 3,000	Retiree Health Insurance		
	TOTAL PERSONNEL	\$2,152,723	\$ 2,862,282			

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION		
101010	Salaries	\$ 486,050	\$ 522,274	Salaries for 5 employees		
101015	Overtime	\$ -	\$ -	Extra work required on Saturdays & Holidays		
101020	Part - time	\$ -	\$ -	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ -	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ 37,183	\$ 39,954	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 52,763	\$ 50,506	11.18 % of salaries	4 employees	\$ 451,754
202840	Deferred Comp. Match	\$ 3,250	\$ 3,250	\$25 per pay period	5 employees	
202203	Retirement - VRS- Plan 2	\$ -	\$ -	11.18 % of salaries	0 employees	\$ -
202204	Retirement - City	\$ -	\$ -	17.04 % of salaries	1 employees	\$ -
202205	Retirement - VRS- Hybrid	\$ 5,806	\$ 5,845	11.18 % of salaries	1 employees	\$ 52,281
202300	Hospitalization	\$ 44,500	\$ 37,809	6 participating employees single 2 em&sp 1 family 1 Em & Ch 1 retiree 1 HRA (six employees)	Annual \$ 8,948 \$ 6,185 \$ 7,981 \$ 4,848 \$ 4,848 \$ 5,000	
202310	Dental	\$ 2,039	\$ 2,039	5 participating employees @ \$34 per month		
202400	Life Insurance - VRS	\$ 6,367	\$ 6,842	1.31 % of salaries	5 employees	\$ 522,274
202401	Life Insurance - City	\$ -	\$ -	1.42 % of salaries	0 employees	\$ -
202500	Long Term Disability Ins.	\$ 941	\$ 1,541	0.59% salaries	RVRA pays 50%	\$ 1,541
202510	Short Term Disability Ins.	\$ 259	\$ 263		RVRA pays 100%	
202700	Workers' Comp. Ins.	\$ 867	\$ 670	Workers' Comp. Insurance	5 employees	
202750	Retirement Health Insurance Credit	\$ 1,458	\$ 1,567	0.30 % of salaries	5 employees	\$ 522,274
202800	Termination Pay	\$ 10,000	\$ 15,000	Annual and sick leave payments		
202810	Cash-in FLP	\$ 18,000	\$19,043	Flexible Leave pay out		
202830	Employee Benefits	\$ 357	\$ 395	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 669,840	\$ 706,997			

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION		
101010	Salaries	\$ 427,749	\$ 507,607	Salaries for 12 employees		
101015	Overtime	\$ 30,000	\$ 75,000	Extra work required on Saturdays, Evenings & Holidays		
101020	Part - time	\$ 17,000	\$ 30,000	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ 4,000	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ 36,318	\$ 46,864	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 37,246	\$ 32,938	11.18 % of salaries	6 employees	\$ 294,614
202840	Deferred Comp. Match	\$ 7,150	\$ 7,800	\$25 per pay period	12 employees	
202203	Retirement - VRS- Plan 2	\$ 4,409	\$ 3,764	11.18 % of salaries	1 employees	\$ 33,668
202204	Retirement - City	\$ 8,694	\$ 7,526	17.04 % of salaries	1 employees	\$ 44,166.90
202205	Retirement - VRS- Hybrid	\$ 14,649	\$ 15,111	11.18 % of salaries	3 employees	\$ 135,158
202300	Hospitalization	\$ 87,293	\$ 77,049	12 participating employees single 6 em&sp 2 family 2 Em & Ch 2 HRA (twelve employees)	Annual \$ 28,640 \$ 12,369 \$ 17,344 \$ 9,696 \$ 9,000	
202310	Dental	\$ 4,487	\$ 4,895	12 participating employees @ \$34 per month		
202400	Life Insurance - VRS	\$ 4,625	\$ 6,071	1.31 % of salaries	10 employees	\$ 463,440
202401	Life Insurance - City	\$ 544	\$ 627	1.42 % of salaries	1 employees	\$ 44,167
202500	Long Term Disability Ins.	\$ 828	\$ 1,497	0.59% salaries	RVRA pays 50%	\$ 1,497
202510	Short Term Disability Ins.	\$ 569	\$ 632		RVRA pays 100%	
202700	Workers' Comp. Ins.	\$ 13,500	\$ 27,700	Workers' Comp. Insurance	12 employees	
202750	Retirement Health Insurance Credit	\$ 1,127	\$ 1,390	0.30 % of salaries	10 employees	\$ 463,440
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments		
202810	Cash-in FLP	\$ 3,968	\$ 9,534	Flexible Leave pay out		
202830	Employee Benefits	\$ 20,293	\$ 947	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 724,449	\$ 856,952			

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION		
101010	Salaries	\$ -	\$ 321,151	Salaries for 8 employees		
101015	Overtime	\$ -	\$ 7,962	Extra work required on Saturdays & Holidays		
101020	Part - time	\$ -	\$ 5,000	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ -	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ -	\$ 25,560	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ -	\$ 35,905	11.18 % of salaries 6 employees \$ 321,151		
202840	Deferred Comp. Match	\$ -	\$ 5,200	\$25 per pay period 8 employees		
202203	Retirement - VRS- Plan 2	\$ -	\$ -	11.18 % of salaries 1 employees \$ -		
202204	Retirement - City	\$ -	\$ -	17.04 % of salaries 1 employees \$ 0.00		
202205	Retirement - VRS- Hybrid	\$ -	\$ -	11.18 % of salaries 3 employees \$ -		
202300	Hospitalization	\$ -	\$ 48,773	8 participating employees single 7 em&sp 0 family 1 Em & Ch 0 HRA (eight employees)	Annual \$ 34,910 \$ - \$ 9,363 \$ - \$ 4,500	
202310	Dental	\$ -	\$ 3,263	8 participating employees @ \$34 per month		
202400	Life Insurance - VRS	\$ -	\$ 4,207	1.31 % of salaries 10 employees \$ 321,151		
202401	Life Insurance - City	\$ -	\$ -	1.42 % of salaries 1 employees \$ -		
202500	Long Term Disability Ins.	\$ -	\$ 947	0.59% salaries RVRA pays 50% \$947		
202510	Short Term Disability Ins.	\$ -	\$ 421	RVRA pays 100%		
202700	Workers' Comp. Ins.	\$ -	\$ 19,500	Workers' Comp. Insurance 8 employees		
202750	Retirement Health Insurance Credit	\$ -	\$ 963	0.30 % of salaries 10 employees \$ 321,151		
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments		
202810	Cash-in FLP	\$ -	\$ 9,534	Flexible Leave pay out		
202830	Employee Benefits	\$ -	\$ 632	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ -	\$ 489,018			

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION		
101010	Salaries	\$ 504,936	\$ 528,579	Salaries for 13 employees		
101015	Overtime	\$ 22,000	\$ 29,038	Extra work required on Saturdays & Holidays		
101020	Part - time	\$ -	\$ -	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ -	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ 40,311	\$ 42,658	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 40,448	\$ 34,869	11.18 % of salaries	8 employees	\$311,886
202840	Deferred Comp. Match	\$ 8,450	\$ 8,450	\$25 per pay period	13 employees	
202203	Retirement - VRS- Plan 2	\$ 8,200	\$ 8,012	11.18 % of salaries	2 employees	\$71,663.64
202204	Retirement - City	\$ -	\$ -	17.04 % of salaries	0 employees	\$ -
202205	Retirement - VRS- Hybrid	\$ 12,198	\$ 16,214	11.18 % of salaries	3 employees	\$145,029
202300	Hospitalization	\$ 75,928	\$ 81,563	13 participating employees single 8 em&sp 2 family 2 Em & Ch 1 HRA (thirteen employees)	Annual \$ 39,384 \$ 12,369 \$ 15,962 \$ 4,848 \$ 9,000	
202310	Dental	\$ 5,302	\$ 5,302	13 participating employees @ \$34 per month		
202400	Life Insurance - VRS	\$ 6,615	\$ 6,924	1.31 % of salaries	13 employees	\$ 528,579
202401	Life Insurance - City	\$ -	\$ -	1.42 % of salaries	0 employees	\$ -
202500	Long Term Disability Ins.	\$ 977	\$ 1,559	0.59% salaries	RVRA pays 50%	\$ 1,559
202510	Short Term Disability Ins.	\$ 672	\$ 684		RVRA pays 100%	
202700	Workers' Comp. Ins.	\$ 29,633	\$ 36,960	Workers' Comp. Insurance	13 employees	
202750	Retirement Health Insurance Credit	\$ 1,515	\$ 1,586	0.30 % of salaries	13 employees	\$ 528,579
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments		
202810	Cash-in FLP	\$ 4,300	\$ 5,890	Flexible Leave pay out		
202830	Employee Benefits	\$ 925	\$ 1,026	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 762,410	\$ 809,314			

CODE	DESCRIPTION	FY17-18	AD	TCTS	STS	SG
101010	Salaries	\$ 1,879,611	\$ 522,274	\$ 507,607	\$ 321,151	\$ 528,579
101015	Overtime	\$ 112,000	\$ -	\$ 75,000	\$ 7,962	\$ 29,038
101020	Part - time	\$ 35,000	\$ -	\$ 30,000	\$ 5,000	\$ -
101116	Supplements	\$ -	\$ -	\$ -	\$ -	\$ -
202100	F.I.C.A.	\$ 155,036	\$ 39,954	\$ 46,864	\$ 25,560	\$ 42,658
202200	Retirement - VRS	\$ 154,218	\$ 50,506	\$ 32,938	\$ 35,905	\$ 34,869
202840	Deferred Comp. Match	\$ 24,700	\$ 3,250	\$ 7,800	\$ 5,200	\$ 8,450
202203	Retirement - VRS Plan 2	\$ 11,776	\$ -	\$ 3,764	\$ -	\$ 8,012
202204	Retirement - City	\$ 7,526	\$ -	\$ 7,526	\$ -	\$ -
202205	Retirement - VRS Hybrid	\$ 37,170	\$ 5,845	\$ 15,111	\$ -	\$ 16,214
202300	Hospitalization	\$ 245,194	\$ 37,809	\$ 77,049	\$ 48,773	\$ 81,563
202310	Dental	\$ 15,499	\$ 2,039	\$ 4,895	\$ 3,263	\$ 5,302
202400	Life Insurance - VRS	\$ 24,044	\$ 6,842	\$ 6,071	\$ 4,207	\$ 6,924
202401	Life Insurance - City	\$ 627	\$ -	\$ 627	\$ -	\$ -
202500	Long Term Disability Ins.	\$ 5,545	\$ 1,541	\$ 1,497	\$ 947	\$ 1,559
202510	Short Term Disability Ins.	\$ 2,000	\$ 263	\$ 632	\$ 421	\$ 684
202700	Workers' Comp. Ins.	\$ 84,830	\$ 670	\$ 27,700	\$ 19,500	\$ 36,960
202750	Retirement Health Insurance Credit	\$ 5,506	\$ 1,567	\$ 1,390	\$ 963	\$ 1,586
202800	Termination Pay	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
202810	Cash-in FLP	\$ 44,000	\$ 19,043	\$ 9,534	\$ 9,534	\$ 5,890
202830	Employee Benefits	\$ 3,000	\$ 395	\$ 947	\$ 632	\$ 1,026
	TOTAL PERSONNEL	\$ 2,862,282	\$ 706,997	\$ 856,952	\$ 489,018	\$ 809,314

POSITION	#	GRADE		CURRENT PAY RANGE				
CEO	1	U		Unclassified				
Operations Manager	1	37	\$	77,036	to	\$	122,487	
Environmental & Safety Manager	1	34	\$	66,547	to	\$	105,810	
Business Manager	1	30	\$	54,748	to	\$	87,049	
Operations Supervisor	3	27	\$	47,294	to	\$	75,197	
Administrative Coordinator	1	25	\$	42,897	to	\$	68,206	
Senior Equipment Operator	2	23	\$	38,908	to	\$	61,864	
Business Supervisor	1	22	\$	37,056	to	\$	58,919	
Building Maintenance Mechanic	1	21	\$	35,291	to	\$	56,113	
Motor Equipment Mechanic	1	21	\$	35,291	to	\$	56,113	
Motor Equipment Operator II	21	19	\$	32,010	to	\$	50,896	
Motor Equipment Operator I	1	17	\$	29,034	to	\$	46,164	
Scale Operator	3	16	\$	27,652	to	\$	43,967	
Laborer/Operator	0	13	\$	23,866	to	\$	37,947	

Adjustments:

Market Performance	0.00%	\$ -
	2.00% mid-point	\$ 37,493
	\$1,874,658	
	Mid Point Adjustment	\$ 18,239
	Total	\$ 55,732

TOTAL ADJUSTED SALARIES \$ 1,879,611

2017 - 2018 BUDGET

EMPLOYEE BY LOCATION

POSITION	#	GRADE	ADMIN.	TINKER CREEK	SALEM	LANDFILL
CEO	1	U	1	0	0	0
Operations Manager	1	37	1	0	0	0
Environmental & Safety Manager	1	34	1	0	0	0
Business Manager	1	30	1	0	0	0
Operations Supervisor	3	27	0	1	1	1
Administrative Coordinator	1	25	1	0	0	0
Senior Equipment Operator	2	23	0	1	0	1
Business Supervisor	1	22	0	1	0	0
Building Maintenance Mechanic	1	21	0	1	0	0
Motor Equipment Mechanic	1	21	0	0	0	1
Motor Equipment Operator II	21	19	0	6	5	10
Motor Equipment Operator I	1	17	0	0	1	0
Scale Operator	3	16	0	2	1	0
Laborer/Operator	0	13	0	0	0	0
TOTAL EMPLOYEES	38		5	12	8	13

EXPENSES
OPERATING

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
300004	Medical Exams	\$ 1,000	\$ 1,000	Physical exams for new employees; drug and alcohol random testing
300007	Contract Services	\$ 275,276	\$ 1,010,620	Employee Assistance Program: \$16.28 @ x 38 employees \$ 619 Clean Valley Council 12 months \$ 51,000 Landscaping \$265/month \$ 3,180 Tire Disposal - 340 Tons @ \$89.95 + Fuel Surcharge \$ 30,583 Copier Rental \$560/month \$ 6,720 HHW Disposal \$ 47,000 Janitorial Services \$ 24,000 Exterminating Services \$ 1,800 Transportation Services \$ 377,089 Cap Maintenance - mowing \$ 25,000 Leachate Disposal (RR) \$ 200,000 Salem Bond Debt \$ 243,630
300100	Groundwater Sampling and Analysis -SG & RR	\$ -	\$ 145,432	Residential Drinking Water Sampling 24 @ \$643 \$ 15,432 Detection Monitoring-Lab \$ 38,000 ACM Monitoring - Lab \$ 42,000 Engineering \$ 50,000
300102	Stormwater Sampling & Analysis-SG & TCTS	\$ -	\$ 32,000	*Permit Sampling Engineering \$ 20,000 Laboratory \$ 12,000
300103	Landfill Gas Monitoring - SG & RR	\$ -	\$ 80,020	SG - Monthly @ \$1,710 \$ 20,520 SG Reporting \$ 24,500 RR- Monthly @ \$2,000 \$ 24,000 RR Reporting \$ 11,000
300013	Professional Services	\$ 96,500	\$ 41,000	Engineering \$ 20,000 Leachate sampling \$ 4,000 Auditing Services \$ 13,500 Software support \$ 3,500
300017	Legal Services	\$ -	\$ 62,800	General Counsel \$ 58,800 Outside Legal \$ 4,000
300029	Municipal Waste	\$ 1,789,434	\$ 2,698,439	N S tons shipped 228,100 62 tons/car = 3,680 7.36% increase 1,800 cars: \$830/car \$ 1,494,000 1879 cars: \$641/car \$ 1,204,439 Total \$ 2,698,439

CODE	DESCRIPTION	FY17-18	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
300004	Medical Exams	\$ 1,000	Physical exams for new employees; drug and alcohol random testing	\$ 1,000	\$ -	\$ -	\$ -
300007	Contract Services	\$ 1,010,620	Employee Assistance Program: \$16.28 @ x 38 employees \$ 619 Clean Valley Council 12 months \$ 51,000 \$ 51,000 Landscaping \$265/month \$ 3,180 \$ 3,180 Tire Disposal - 340 Tons @ \$89.95 + Fuel Surcharge \$ 30,583 \$ - \$ 24,466 \$ 6,117 \$ - Copier Rental \$560/month \$ 6,720 \$ 6,720 HHW Disposal \$ 47,000 \$ 47,000 Janitorial Services \$ 24,000 \$ 9,600 \$ 4,800 \$ 4,800 \$ 4,800 Exterminating Services \$ 1,800 \$ - \$ 600 \$ 600 \$ 600 Transportation Services \$ 377,089 \$ - \$ - \$ 377,089 \$ - Cap Maintenance -Bush Holi \$ 25,000 \$ 25,000 Leachate Disposal (RR) \$ 200,000 \$ 200,000 Salem Bond Debt \$ 243,630 \$ 243,630 \$ - \$ - \$ -	\$ 619	\$ -	\$ -	\$ -
300100	Groundwater Sampling & Analysis SG & RR	\$ 145,432	Residential Drinking Water \$ 15,432 Detection Monitoring & Lab \$ 38,000 ACM Monitoring - Lab & Engineering \$ 42,000 \$ 50,000	\$ -	\$ -	\$ -	\$ 15,432 \$ 38,000 \$ -
300102	Stormwater Sampling & Analysis	\$ 32,000	*Permit Sampling Engineering \$ 20,000 Laboratory \$ 12,000	\$ -	\$ 2,000 \$ 1,000	\$ -	\$ 18,000 \$ 11,000
300103	Landfill Gas Monitoring - SG & RR	\$ 80,020	SG - Monthly @ \$1,710 \$ 20,520 SG Reporting \$ 24,500 RR- Monthly @ \$2,000 \$ 24,000 RR Reporting \$ 11,000	\$ -	\$ -	\$ -	\$ 20,520 \$ 24,500 \$ -
300013	Professional Services	\$ 41,000	Engineering \$ 20,000 Leachate sampling \$ 4,000 Auditing Services \$ 13,500 Software support \$ 3,500	\$ -	\$ 5,000 \$ -	\$ 5,000 \$ -	\$ 10,000 \$ 2,000 \$ -
300017	Legal Services	\$ 62,800	General Counsel \$ 58,800 Outside Legal \$ 4,000	\$ 58,800 \$ 4,000	\$ -	\$ -	\$ -
300029	Municipal Waste	\$ 2,698,439	N S tons shipped 62 tons/car = 3,680 1,800 cars: \$830/car 1879 cars: \$641/car	7.36% increase	\$ -	\$ 1,494,000 \$ 1,204,439	\$ -

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
300030	Waste Water Freight	\$ 186,300	\$ 160,500	Leachate Cars 250 Cars @ \$642 \$ 160,500
300035	Stone Car Freight Charge	\$ 6,200	\$ 19,230	Stone Cars 30 Cars @ \$641 \$ 19,230
300101	Temporary Help	\$ -	\$ -	Buildings and Grounds Maintenance
320001	Contracted Repairs	\$ 224,200	\$ 265,250	Office equipment \$ 1,250 All road vehicles \$ 8,000 Data processing equip. \$ 6,000 Construction Equipment Off Road Vehicles \$ 200,000 Tipper \$ 15,000 Railcars \$ 5,000 Miscellaneous Equip. \$ 15,000 Tub Grinder, Seeder, et \$ 15,000
380380	Building Maintenance and Grounds	\$ 110,000	\$ 130,000	Maintenance and repairs to all buildings and property; pump stations, septic tanks.
350010	Printed Forms	\$ 3,000	\$ 3,000	Letterhead, envelopes, cards, scale tickets repair orders, purchasing forms includes General Counsel
360010	Advertising	\$ 5,350	\$ 6,850	RFP, bids, public hearings \$ 6,000 etc. Handouts \$ 150 User Brochures \$ 400 HHW Brochures \$ 200 Miscellaneous \$ 100

CODE	DESCRIPTION	FY17-18	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
300030	Waste Water Freight	\$ 160,500	Leachate Cars 250 Cars @ \$642	\$ -	\$ -	\$ -	\$ 160,500
300035	Stone Car Freight Charge	\$ 19,230	Stone Cars 30 Cars @ \$641	\$ -	\$ -	\$ -	\$ 19,230
300101	Temporary Help	\$ -	Buildings & Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
320001	Contracted Repairs	\$ 265,250	Office equipment All road vehicles Data processing equip. Construction Equipment Off Road Vehicles Tipper Railcars Miscellaneous Equip. Tub Grinder, Seeder, etc.	\$ 750 \$ 4,000 \$ 6,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ 10,750	\$ - \$ 2,000 \$ - \$ 60,000 \$ 15,000 \$ 5,000 \$ 5,000 \$ 10,000 \$ 97,000	\$ 250 \$ 1,000 \$ - \$ 30,000 \$ - \$ - \$ 5,000 \$ - \$ 36,250	\$ 250 \$ 1,000 \$ - \$ 110,000 \$ - \$ - \$ 5,000 \$ - \$ 121,250
380380	Building Maintenance and Grounds	\$ 130,000	Maintenance & repairs to all buildings and property; pump station, septic tanks	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000
350010	Printed Forms	\$ 3,000	Letterhead, envelopes, cards, scale tickets, etc. includes General Counsel	\$ 3,000	\$ -	\$ -	\$ -
360010	Advertising	\$ 6,850	RFP, bids, public hearings, etc. Handouts User Brochures HHW Brochures Miscellaneous	\$ 6,000 \$ 150 \$ 400 \$ 200 \$ 100	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
3600001	Marketing activities	\$ 400	\$ 400	Recycling handouts, pens, pencils, miscellaneous items
360030	Special Events	\$ 3,500	\$ 4,500	Annual Employee Functions & Customer Appreciation Day
400600	Central Services	\$ 60,000	\$ 66,750	Administrative services, Roanoke County/Roanoke City for data processing, IT Support accounting, web updates, miscellaneous
510010	Electric	\$ 69,000	\$ 107,400	RTS \$2,250/month SGRL \$3,500/month STS \$2,800/month RRLF \$400/month
510021	Heating Services	\$ 4,000	\$ 4,000	Transfer Station Natural Gas
510022	Fuel Oil Natural & Bottled Gas	\$ 30,000	\$ 30,000	Propane Gas Smith Gap Landfill
510041	Water Service - Transfer Station	\$ 10,000	\$ 13,000	Water & Sewer Service for Transfer Stations
510042	Sewer Service - leachate	\$ 21,000	\$ 21,000	Sewer Service - leachate Smith Gap 250 Leachate cars \$3.50 /1000 gal - WVA Fee
520010	Postage	\$ 4,500	\$ 3,500	Postage for all mailings and correspondence, postage meter rent, includes General Counsel
520030	Telephone	\$ 7,000	\$ 4,000	Telephone service at all facilities, long distance calls, & credit card processing
520033	Internet Lines	\$ 7,500	\$ 14,820	Fees for internet service at Smith Gap Landfill and Transfer Station
520035	Cell Phones	\$ 6,000	\$ 7,300	Service for cell phones

CODE	DESCRIPTION	FY17-18	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
3600001	Promotional Articles	\$ 400	Recycling handouts, pens, pencils, miscellaneous items	\$ 400	\$ -	\$ -	\$ -
360030	Special Events	\$ 4,500	Annual Employee Functions & Customer Appreciation Day	\$ 4,500	\$ -	\$ -	\$ -
400600	Central Services	\$ 66,750	Administrative services, Roanoke County/Roanoke City for data processing, accounting, web update, misc.	\$ 66,750	\$ -	\$ -	\$ -
510010	Utilities - Electricity	\$ 107,400	TCTS \$2,250/month SGRLF \$3,500/month STS \$2,800/month RRLF \$400/month	\$ 4,800	\$ 27,000	\$ 33,600	\$ 42,000
510021	Heating Services	\$ 4,000	Transfer Station Natural Gas	\$ -	\$ 4,000	\$ -	\$ -
510022	Fuel Oil Natural & Bottled Gas	\$ 30,000	Smith Gap Landfill Propane Gas	\$ -	\$ -	\$ -	\$ 30,000
510041	Water Service - Transfer Station	\$ 13,000	Water & Sewer Service for Transfer Stations	\$ -	\$ 10,000	\$ 3,000	\$ -
510042	Sewer Service - Transfer Station	\$ 21,000	Sewer Service Leachate - Smith Gap	\$ -	\$ -	\$ -	\$ 21,000
520010	Postage	\$ 3,500	Postage for all mailings and correspondence, postage meter rent, includes General Counsel	\$ 3,500	\$ -	\$ -	\$ -
520030	Telephone	\$ 4,000	Telephone Service	\$ 4,000	\$ -	\$ -	\$ -
520033	Internet Lines	\$ 14,820	Fees for internet service	\$ 5,700	\$ -	\$ 3,600	\$ 5,520
520035	Cell Phones	\$ 7,300	Service for cell phones	\$ 7,300	\$ -	\$ -	\$ -

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
530002	Property Insurance-Fire	\$ 28,000	\$ 28,000	Coverage for all buildings, contents, and equipment
530005	Motor Vehicle Insurance	\$ 8,000	\$ 8,000	Insurance for on-road vehicles
530007	Public Officials Insurance	\$ 500	\$ 500	Insurance through VML or VACO pools
530008	General Liability Ins.	\$ 9,000	\$ 9,000	Coverage for all facilities & property
540010	Rent of Equipment	\$ 5,280	\$ 6,500	Rental of Miscellaneous Equipment Heavy Equipment Emergency Equipment
550001	Travel - Mileage	\$ 500	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members
550520	Dinner Meetings - Luncheons	\$ 3,500	\$ 4,500	Monthly Board meetings, dinners & luncheons associated with RVRA
550040	Travel and Lodging, Conference, Training and Education	\$ 18,000	\$ 24,400	Conference registrations; \$ 6,000 SWANA, VML, legal conferences Subsistence & Lodging \$ 10,000 Operator training for hazardous materials, certifications & educations \$ 8,400
560001	Contributions	\$ 402,000	\$ 657,000	Payments per contract to: Roanoke County \$ 350,000 Roanoke City \$ 150,000 Salem City \$ 150,000 Town of Vinton \$ 5,000 Volunteer fire and rescue \$ 2,000

CODE	DESCRIPTION	FY17-18	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
530002	Property Insurance-Fire	\$ 28,000	Coverage for all buildings, contents, and equipment	\$ 28,000	\$ -	\$ -	\$ -
530005	Motor Vehicle Ins.	\$ 8,000	Insurance for on-road vehicles	\$ 8,000	\$ -	\$ -	\$ -
530007	Public Officials Ins.	\$ 500	Insurance through VML pools	\$ 500	\$ -	\$ -	\$ -
530008	General Liability Ins.	\$ 9,000	Coverage for all facilities & property	\$ 9,000	\$ -	\$ -	\$ -
540010	Rent of Equipment	\$ 6,500	Rental of Miscellaneous Equipment Heavy Equipment Emergency Equipment	\$ -	\$ 2,500	\$ 2,500	\$ 1,500
550001	Travel - Mileage	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members	\$ 500	\$ -	\$ -	\$ -
550520	Dinner Meetings - Luncheons	\$ 4,500	Monthly Board meetings, dinners & luncheons associated with RVRA	\$ 4,500	\$ -	\$ -	\$ -
550040	Travel - Lodging	\$ 24,400	Conference registrations; SWANA, VML, legal conferences \$ 6,000	\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000
			Subsistance & Lodging \$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
			Operator training for hazardous materials, certification, misc. \$ 8,400	\$ 5,400	\$ 1,000	\$ 1,000	\$ 1,000
560001	Contributions	\$ 657,000	Payments per contract to: Roanoke County \$ 350,000 Roanoke City \$ 150,000 Salem City \$ 150,000 Town of Vinton \$ 5,000 Volunteer fire & rescue \$ 2,000	\$ 5,000	\$ 150,000	\$ 150,000	\$ 352,000

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
580001	Dues	\$ 2,100	\$ 2,100	Professional & Association dues: SWANA, SWVSWMA, & IAAP
580015	Warrants and Fees	\$ 55,000	\$ 63,000	DEQ & City Stormwater annual fees ~\$45,000 Credit Card fees \$7,000; CAR CC FEE \$11,000
580023	Employee Recognition	\$ 6,000	\$ 7,000	Awards and Certificates
601010	Office Supplies	\$ 3,900	\$ 3,900	Office paper, pens, pencils, folders, etc.
601011	Photocopies	\$ 400	\$ 400	Miscellaneous Photocopies
601013	Small Equipment & Supplies	\$ 36,200	\$ 40,000	Items of office and shop equipment and supplies, tools, computers
604040	Medical Supplies	\$ 500	\$ 1,000	Supplies for first aid kits & medicine cabinet
605050	Janitorial Supplies	\$ 3,400	\$ 3,400	Supplies for general cleaning & sanitation
607071	Radio Parts	\$ 4,000	\$ 4,000	Communications Equipment & Fees
608081	Gasoline	\$ -	\$ 14,500	Fuel for all RVRA vehicles, mowers, etc.
608082	Diesel fuel	\$ 320,000	\$ 320,000	Fuel for all diesel equipment and vehicles, includes oil, lubricants
609094	Tires, Tubes, Parts	\$ 70,000	\$ 70,000	Replacement and maintenance parts & supplies for all equipment and vehicles
611030	Uniform and Wearing Apparel	\$ 21,400	\$ 33,725	Safety Shoes & Jeans \$ 10,725 Rain gear, shirts, hats, misc. \$ 11,500 Purchase of uniforms \$ 11,500

CODE	DESCRIPTION	FY17-18	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
580001	Dues	\$ 2,100	Professional & Association dues: SWANA, SWVSWMA, & IAAP	\$ 2,100	\$ -	\$ -	\$ -
580015	Warrants and Fees	\$ 63,000	DEQ & City annual fee ~\$45,000 CC Fees \$7,000, and Carbon Fees ~ \$11,000	\$ 7,000	\$ 12,400	\$ 6,150	\$ 37,450
580023	Employee Recognition	\$ 7,000	Awards and Certificates	\$ 7,000	\$ -	\$ -	\$ -
601010	Office Supplies	\$ 3,900	Office paper, pens, pencils, folders, etc.	\$ 2,400	\$ 500	\$ 500	\$ 500
601011	Photocopies	\$ 400	Miscellaneous Photocopies	\$ 400	\$ -	\$ -	\$ -
601013	Small Equipment & Supplies	\$ 40,000	Items of office and shop equipment and supplies, tools, computers	\$ 4,000	\$ 18,000	\$ 7,500	\$ 10,500
604040	Medical Supplies	\$ 1,000	Supplies for first aid kits & medicine cabinets	\$ 1,000	\$ -	\$ -	\$ -
605050	Janitorial Supplies	\$ 3,400	Supplies for general cleaning & sanitation	\$ 1,000	\$ 1,000	\$ 650	\$ 750
607071	Radio Parts	\$ 4,000	Communications Equipment & Fees	\$ -	\$ 2,000	\$ 1,500	\$ 500
608081	Gasoline	\$ 14,500	Fuel for all RVRA vehicles, mowers,	\$ 10,500	\$ 500	\$ 500	\$ 3,000
608082	Diesel fuel	\$ 320,000	Fuel for all diesel equipment & vehicles, includes oil, lubricants	\$ -	\$ 100,000	\$ 40,000	\$ 180,000
609094	Tires, Tubes, & Parts	\$ 70,000	Replacement and maintenance parts supplies for all equipment and vehicles	\$ 6,000	\$ 12,000	\$ 12,000	\$ 40,000
611030	Uniform & Wearing Apparel	\$ 33,725	Safety Shoes & Jeans Rain gear, shirts, hats, misc. Purchase of uniforms	\$ 325 \$ 3,500 \$ 1,500	\$ 3,900 \$ 2,909 \$ 3,636	\$ 2,600 \$ 1,939 \$ 2,424	\$ 3,900 \$ 3,152 \$ 3,939

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
620001	Subscriptions/Books	\$ 460	\$ 500	Professional magazines and manuals
650001	Other Operating Supplies	\$ 57,000	\$ 90,000	Disinfectants, deodorizers, salt for roads, gravel and stone for roads, seed, mulch fertilizers and lime for seeding slopes, fill areas and other areas, miscellaneous expenses
650003	Fire Equipment and Supplies	\$ 2,000	\$ 3,000	Fire hoses & extinguishers replacements & and for annual inspections for all facilities
650010	Safety Equipment	\$ 3,000	\$ 4,000	Dust mask, safety glasses, etc.
967070	Unappropriated Balance	\$ 50,069	\$ 79,147	For unexpected expenditures 1.25%
TOTAL OPERATING		\$ 4,055,569	\$ 6,410,883	

CODE	DESCRIPTION	FY17-18	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
620001	Subscriptions /Books	\$ 500	Professional magazines and manuals	\$ 500	\$ -	\$ -	\$ -
650001	Other Operating Supplies	\$ 90,000	Disinfectants, deodorizers, salt gravel for roads, seed, mulch fertilizers & lime for seeding slopes, fill areas & other areas, miscellaneous expenses	\$ 12,500	\$ 5,000	\$ 5,000	\$ 67,500
650003	Fire Equipment & Supplies	\$ 3,000	Fire hoses & extinguishers replacements & and for annual inspections for all facilities	\$ 3,000	\$ -	\$ -	\$ -
650010	Safety Equipment	\$ 4,000	Dust mask, safety glasses, etc.	\$ 4,000	\$ -	\$ -	\$ -
	Sub-totals	\$ 97,500		\$ 20,000	\$ 5,000	\$ 5,000	\$ 67,500
	Sub-Totals 14-24	\$ 6,331,736		\$ 1,079,723	\$ 3,225,651	\$ 740,319	\$1,286,043
967070	Unappropriated Balance	\$ 79,147		\$ 13,497	\$ 40,321	\$ 9,254	\$ 16,076
	TOTAL OPERATING	\$ 6,410,883		\$ 1,093,220	\$ 3,265,971	\$ 749,573	\$1,302,118

EXPENSES
CAPITAL

CODE	DESCRIPTION	FY16-17	FY17-18	JUSTIFICATION
810001	Machinery & Equipment New	\$ -	\$ -	Nothing Planned
810002	Machinery & Equipment Replacement	\$ -	\$ -	Nothing Planned
820001	Furniture, Office Equipment New	\$ -	\$ -	Nothing Planned
830001	Communications Equipment New	\$ 20,000		Nothing Planned
810001	Small Capital Outlay New	\$ -	\$ -	Nothing Planned
870001	Technology Equipment - New	\$ -	\$ -	Nothing Planned
870650	Computers Equipment Replacement	\$ -	\$ -	Nothing Planned
870005	Computer Server	\$ -	\$ -	Nothing Planned
890002	New Building	\$ 10,000	\$ -	Nothing Planned
	TOTAL CAPITAL	\$ 30,000	\$ -	

EXPENSES
RESERVES

CODE	DESCRIPTION	BALANCE 7/1/2017	DEPOSIT FY17-18	EXPENSE FY17-18	BALANCE 06/30/18	JUSTIFICATION
C846 9209	Landfill Closure	\$ 6,134,600	\$ 250,000	\$1,750,000	\$ 4,634,600	As required by State and Federal Regulations to close Smith Gap Landfill Close 7 Acres
C847 9210	Equipment Reserve Fund	\$ 1,638,990	\$ 1,400,000	\$ 587,500	\$ 2,451,490	For replacement of equipment per equipment replacement schedule.
C847 9211	Groundwater Protection Fund	\$ 500,000	\$ -	\$ -	\$ 500,000	Groundwater protection fund per local permit.
C847 9212	Landfill Host Community Improvement Fund	\$ 189,745	\$ 10,000	\$ -	\$ 199,745	As per local permit. Intranet/property
C847 9213	Property Value Protection	\$ 364,779	\$ -	\$ -	\$ 364,779	As per local permit. Current fund is adequate based on anticipated sales.
C848 9214	Future Site Development	\$ 2,550,118	\$ 700,000	\$ 2,500,000	\$ 750,118	For future construction of the landfill Engineering for Phase VI
C848 9215	Capital Improvement Fund	\$ 252,323	\$ -	\$ -	\$ 252,323	For maintenance and improvements to the facilities. Lighting, Carpet, and Tile
C840 9201	Contingency Reserve Fund	\$ 2,462,446	\$ -	\$ (0)	\$ 2,462,446	For unexpected expenses and for tipping fee stabilization
	TOTAL RESERVE FUNDS	\$14,093,001	\$ 2,360,000	\$ 4,837,500	\$ 11,615,501	

CODE	DESCRIPTION	JUSTIFICATION	DEPOSIT FY17-18	ADMIN	TCTS	STS	LANDFILL
C846 9209	Landfill Closure	As required by State and Federal regulations to close Smith Gap Regional Landfill	\$ 250,000	\$ -	\$ 10,000	\$ 10,000	\$ 230,000
C847 9210	Equipment Reserve Fund	For replacement of equipment per equipment replacement schedule.	\$ 1,400,000	\$ 42,500	\$ 447,967	\$ 327,414	\$ 582,118
C847 9211	Groundwater Protection Fund	Groundwater protection fund per local permit.	\$ -	\$ -	\$ -		\$ -
C847 9212	Landfill Host Community Improvement Fund	As per local permit. intranet/ property	\$ 10,000	\$ -	\$ -		\$ 10,000
C847 9213	Property Value Protection	As per local permit. Current fund is adequate based on anticipated sales.	\$ -	\$ -	\$ -		\$ -
C848 9214	Future Site Development	For future construction of the landfill	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
C848 9215	Capital Improvement Fund	For maintenance and improvements to the facilities.	\$ -	\$ -	\$ -		\$ -
C840 9201	Contingency Reserve Fund	For unexpected expenses and for tipping fee stabilization	\$ -	\$ -	\$ -		\$ -
TOTAL RESERVE FUNDS			\$ 2,360,000	\$ 42,500	\$ 457,967	\$ 337,414	\$1,522,118

TIPPING FEE
BREAKDOWN

ALL OPERATIONS

CATEGORY	ADMIN	TCTS	STS	LANDFILL	TOTAL	PERCENT
PERSONNEL	\$ 706,997	\$ 856,952	\$ 489,018	\$ 809,314	\$ 2,862,282	22%
OPERATIONS	\$ 1,093,220	\$ 3,265,971	\$ 749,573	\$ 1,302,118	\$ 6,410,883	49%
DEPOSITS AND RESERVES	\$ 42,500	\$ 457,967	\$ 337,414	\$ 1,522,118	\$ 2,360,000	18%
DEBT SERVICE	\$ 1,412,185	0	\$ -	\$ -	\$ 1,412,185	11%
TOTAL	\$ 3,254,902	\$ 4,580,891	\$ 1,576,006	\$ 3,633,551	\$ 13,045,350	100%
PERCENTAGE	25%	35%	12%	28%	100%	

TRANSPORTATION

CATEGORY	LANDFILL	TCTS	STS	TOTAL	PERCENT
MUNICIPAL FREIGHT	\$ -	\$ 2,698,439	\$ 377,089	\$ 3,075,528	24%
LEACHATE TANKERS	\$ 160,500	\$ -	\$ -	\$ 160,500	1%
STONE	\$ 19,230	\$ -	\$ -	\$ 19,230	0%
TOTAL	\$ 179,730	\$ 2,698,439	\$ 377,089	\$ 3,255,258	25%
	1%	21%	3%	25%	

Required Tipping Fee

Municipal	\$ 49.5	per ton
Commercial	\$ 59.5	per ton