

ROANOKE VALLEY RESOURCE AUTHORITY

2019-20
RESERVES
&
BUDGET



TINKER CREEK TRANSFER STATION

ROANOKE VALLEY RESOURCE AUTHORITY

2019-20
BUDGET



SALEM TRANSFER STATION

TABLE OF CONTENTS

Budget Summary	1 & 2
Revenues	3-5
Expenses	
* Personnel	6-13
Administrative	7
Roanoke Transfer Station	8
Salem Transfer Station	9
Smith Gap	10
Totals	11
Classification	12
Employee by Location	13
* Operating	14-25
* Capital	26
* Reserves	27-28
Tipping Fees Breakdown	29
Appendix	

BUDGET SUMMARY

REVENUE

2019-2020

Disposal Fees	\$ 12,656,250
Interest Income	\$ 140,000
Transfer from Contingency Reserve Fund	\$ 897,436
Sale of Recyclable Material	\$ 52,000
Miscellaneous - Mulch	\$ 42,000
Miscellaneous Sales	\$ 46,000
	Total \$ 13,833,686

EXPENSES

Personnel

Administrative	\$ 777,843
Tinker Creek Transfer Station	\$ 918,750
Salem Transfer Station	\$ 515,161
Smith Gap	\$ 1,043,315

Totals \$ 3,255,069

Operating

Administrative	\$ 1,038,049
Tinker Creek Transfer Station	\$ 3,434,147
Salem Transfer Station	\$ 1,193,870
Smith Gap	\$ 2,940,113

Totals \$ 8,606,178

CAPITAL

Totals \$ 85,000

RESERVES

Administrative	\$ -
Tinker Creek Transfer Station	\$ 39,200
Salem Transfer Station	\$ 62,000
Smith Gap	\$ 508,800

Totals \$ 610,000

DEBT SERVICE

\$ 1,277,439

Totals \$ 1,277,439

TOTALS

Administrative	\$ 1,815,892
Tinker Creek Transfer Station	\$ 4,392,096
Salem Transfer Station	\$ 1,771,030
Smith Gap	\$ 4,492,228
Debt Service	\$ 1,277,439

Total \$ 13,833,686

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
REVENUE						
Disposal Fees	\$ 7,932,050	\$ 7,981,200	\$ 8,172,350	\$12,868,350	\$12,583,250	\$12,656,250
Interest Income	\$ 32,000	\$ 35,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 140,000
Transfer from Contingency Reserve Fund	\$ 456,323	\$ 434,974	\$ 50,509	\$ -	\$ 21,161	\$ 897,436
Sale of Recyclable Material	\$ 35,000	\$ 38,000	\$ 33,933	\$ 37,000	\$ 45,000	\$ 52,000
Mulch sales	\$ 46,830	\$ 36,000	\$ 31,500	\$ 40,000	\$ 42,000	\$ 42,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000
TOTAL	\$ 8,502,203	\$ 8,525,174	\$ 8,338,292	\$13,045,350	\$12,791,411	\$13,833,686
EXPENSES						
Personnel	\$ 2,126,647	\$ 2,183,227	\$ 2,152,723	\$ 2,863,727	\$ 3,054,035	\$ 3,255,069
Operating	\$ 4,260,556	\$ 4,216,947	\$ 4,055,569	\$ 6,409,438	\$ 6,700,794	\$ 8,606,178
Capital	\$ 15,000	\$ 25,000	\$ 30,000	\$ -	\$ -	\$ 85,000
Transfer to Reserves	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,360,000	\$ 1,760,000	\$ 610,000
Debt Service	\$ -	\$ -	\$ -	\$ 1,412,185	\$ 1,276,582	\$ 1,277,439
TOTAL	\$ 8,502,203	\$ 8,525,174	\$ 8,338,292	\$13,045,350	\$12,791,411	\$13,833,686
DISPOSAL FEES						
Municipal \$ per ton	48	49	49.5	49.5	51.5	53.5
Private \$ per ton	58	59	59.5	59.5	61.5	61.5
% INCREASE in expenses	3.2%	0.3%	-2.2%	56.5%	-1.9%	8.1%

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION
9202	Total Tipping Fees	\$12,583,250	\$12,656,250	Based on tonnage receipts of : 212,500 Municipal 93,700 tons \$ 5,239,550 Commercial 72,800 tons \$ 4,510,700 Private 34,000 tons \$ 2,208,500 Residential 10,000 tons \$ 583,500 Contracted MSW 2,000 tons \$ 114,000 Total \$ 12,656,250
15100	Interest Income	\$ 100,000	\$ 140,000	Operating & Other Reserve \$ 140,000
40956	Transfer from Contingency Reserve Fund	\$ 21,161	\$ 897,436	Funds available from Contingency Reserve
16916	Sale of Recyclable Material	\$ 45,000	\$ 52,000	Sale of Recyclable Scrap Metal & Miscellaneous
18120	Mulch Revenue	\$ 42,000	\$ 42,000	Mulch Sales \$ 42,000
18100	Miscellaneous Revenue	\$ -	\$ 46,000	MVP Annual Easement Fee \$ 23,000 NS Annual Permit Use Fee \$ 23,000 Total \$ 46,000
	TOTAL REVENUE	\$12,791,411	\$13,833,686	

TIPPING FEES

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION		
16906	City of Roanoke	\$2,011,400	\$ 2,163,650	Municipal Waste 38,500 tons @ 53.5	\$ 2,059,750	
				Wood Waste 2,700 tons @ 35	\$ 94,500	
				Tires 70 tons @ 120	\$ 8,400	
				200 mixed @ 5	\$ 1,000	
				City of Roanoke Total		
						\$ 2,163,650
16907	County of Roanoke	\$1,970,300	\$ 2,044,400	Municipal Waste 36,000 tons @ 53.5	\$ 1,926,000	
				Wood Waste 3,200 tons @ 35	\$ 112,000	
				Tires 45 tons @ 120	\$ 5,400	
				200 mixed @ 5	\$ 1,000	
				County of Roanoke Total		
						\$ 2,044,400
16908	Town of Vinton	\$170,300	\$ 175,300	Municipal Waste 3,200 tons @ 53.5	\$ 171,200	
				Wood Waste 100 tons @ 35	\$ 3,500	
				Tires 5 tons @ 120	\$ 600	
				- mixed @ 5	\$ -	
				Town of Vinton Total		
						\$ 175,300
16911	City Of Salem	\$809,050	\$ 856,200	Municipal Waste 16,000 tons @ 53.5	\$ 856,000	
				Wood Waste - tons @ 35	\$ -	
				Tires - tons @ 120	\$ -	
				40 mixed @ 5	\$ 200	
				City of Salem Total		
						\$ 856,200

TIPPING FEES

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION
16914	Commercial	\$5,079,500	\$ 4,510,700	Commercial Waste 72,800 tons @ 61.5 \$ 4,477,200 Wood Waste 800 tons @ 35 \$ 28,000 Tires - tons @ 120 \$ - 1,100 mixed @ 5 \$ 5,500 Commercial Total \$ 4,510,700
16914	Contracted Municipal Solid Waste	\$ 110,000	\$ 114,000	Contracted MSW 2,000 tons @ 57.0 \$ 114,000 Contracted MSW \$ 114,000
16915	Private	\$1,898,600	\$ 2,208,500	Private Waste 34,000 tons @ 61.5 \$ 2,091,000 Wood Waste 2,100 tons @ 35 \$ 73,500 Tires 340 tons @ 120 \$ 40,800 640 mixed @ 5 \$ 3,200 Private Total \$ 2,208,500
16917	Residential	\$534,100	\$ 583,500	Residential Waste Based on Uniform Disposal Allocation City of Roanoke 43.5% \$ 253,823 County of Roanoke 41.7% \$ 243,320 Town of Vinton 3.6% \$ 21,006 City of Salem 11.2% \$ 65,410 Household 10,000 Tons @ \$53.5 \$ 535,000 Wood waste 1,100 Tons @ \$35 \$ 38,500 Tires 2,000 Tires @ \$5 \$ 10,000 Residential Total \$ 583,500
	TOTAL TIPPING FEES	\$12,583,250	\$12,656,250	

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION		
101010	Salaries	\$ 1,935,889	\$ 2,104,344	Salaries for 42 employees		
101015	Overtime	\$ 138,000	\$ 91,000	Extra work required on Saturdays, Weekdays & Holidays		
101020	Part - time	\$ 40,000	\$ 50,000	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ -	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ 161,712	\$ 171,769	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 183,012	\$ 174,040	12.32 % of salaries	25 employees	\$ 1,412,660
202840	Deferred Comp. Match	\$ 24,700	\$ 27,300	\$25 per pay period	42 employees	
202203	Retirement - VRS- Plan 2	\$ 13,677	\$ 5,545	12.32 % of salaries	1 employees	\$ 45,006
202204	Retirement - City	\$ -	\$ -	17.04 % of salaries	0 employees	\$ 0.00
202205	Retirement - VRS- Hybrid	\$ 41,812	\$ 79,755	12.32 % of salaries	16 employees	\$ 647,361
202300	Hospitalization	\$ 260,280	\$ 281,403	40 participating employees	15.0% Annual	\$ 174,596
				single 32		\$ 8,308
				em&sp 1		\$ 41,677
				family 4		\$ 20,117
				Em & Ch 3		
				Two not participating		
202310	Dental	\$ 15,499	\$ 17,640	42 participating employees	@ \$35 per month	
202400	Life Insurance - VRS	\$ 25,360	\$ 27,567	1.31 % of salaries	42 employee:	\$ 2,104,344
202401	Life Insurance - City	\$ -	\$ -	1.42 % of salaries	0 employee:	\$ -
202500	Long Term Disability Ins.	\$ 5,712	\$ 6,208	0.59% salaries	RVRA pays 50%	\$ 6,208
202510	Short Term Disability Ins.	\$ 2,000	\$ 2,000		RVRA pays 100%	
202700	Workers' Comp. Ins.	\$ 88,791	\$ 98,394	Workers' Comp. Insurance	42 employees	
202750	Retirement Health Insurance Credit	\$ 5,808	\$ 6,313	0.30 % of salaries	42 employee:	\$ 2,104,344
202800	Termination Pay	\$ 65,000	\$ 65,000	Annual and sick leave payments		
202810	Cash-in FLP	\$ 43,783	\$ 43,791	Flexible Leave pay out		
202830	Employee Benefits	\$ 3,000	\$ 3,000	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 3,054,035	\$ 3,255,069			

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION		
101010	Salaries	\$ 516,762	\$530,035	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.	\$ 39,532	\$ 40,548	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 57,091	\$ 58,518	12.32 % of salaries	4 employees	\$ 474,986
202840	Deferred Comp. Match	\$ 3,250	\$ 3,250	\$25 per pay period	5 employees	
202203	Retirement - VRS- Plan 2	\$ -	\$ -	12.32 % of salaries	0 employees	\$ -
202204	Retirement - City	\$ -	\$ -	17.04 % of salaries	1 employees	\$ -
202205	Retirement - VRS- Hybrid	\$ 6,574	\$ 6,782	12.32 % of salaries	1 employees	\$ 55,049
202300	Hospitalization	\$ 37,727	\$ 41,759	5 participating employees single 2 em&sp 1 family 1 Em & Ch 1 retiree 0	15.0%	Annual \$ 10,864 \$ 8,308 \$ 10,434 \$ 6,706 \$ -
202310	Dental	\$ 2,039	\$ 2,100	5 participating employees @	\$35 per month	
202400	Life Insurance - VRS	\$ 6,770	\$ 6,943	1.31 % of salaries	5 employees	\$ 530,035
202401	Life Insurance - City	\$ -	\$ -	1.42 % of salaries	0 employees	\$ -
202500	Long Term Disability Ins.	\$ 1,525	\$ 1,564	0.59% salaries	RVRA pays 50%	\$ 1,564
202510	Short Term Disability Ins.	\$ 263	\$ 238		RVRA pays 100%	
202700	Workers' Comp. Ins.	\$ 779	\$ 802	Workers' Comp. Insurance	5 employees	
202750	Retirement Health Insurance Credit	\$ 1,550	\$ 1,590	0.30 % of salaries	5 employees	\$ 530,035
202800	Termination Pay	\$ 40,000	\$ 65,000	Annual and sick leave payments		
202810	Cash-in FLP	\$ 19,875	\$ 18,358	Flexible Leave pay out		
202830	Employee Benefits	\$ 395	\$ 357	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 734,132	\$ 777,843			

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION		
101010	Salaries	\$ 517,317	\$ 567,604	Salaries for 13 employees		
101015	Overtime	\$ 105,000	\$ 44,000	Extra work required on Saturdays, Evenings & Holidays		
101020	Part - time	\$ 30,000	\$ 35,000	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ -	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ 49,902	\$ 49,465	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 37,165	\$ 43,631	12.32 % of salaries	7 employees	\$ 354,146
202840	Deferred Comp. Match	\$ 7,800	\$ 8,450	\$25 per pay period	13 employees	
202203	Retirement - VRS- Plan 2	\$ 4,247	\$ -	12.32 % of salaries	0 employees	\$ -
202204	Retirement - City	\$ -	\$ -	17.04 % of salaries	0 employees	\$ -
202205	Retirement - VRS- Hybrid	\$ 22,321	\$ 26,298	12.32 % of salaries	6 employees	\$ 213,458
202300	Hospitalization	\$ 77,778	\$ 84,139	13 participating employees	15.0% Annual	\$ 59,753
				single 11		\$ -
				em&sp 0		\$ -
				family 0		\$ -
				Em & Ch 2		\$ 13,412
202310	Dental	\$ 4,894	\$ 5,460	13 participating employees @	\$35 per month	
202400	Life Insurance - VRS	\$ 6,777	\$ 7,436	1.31 % of salaries	13 employees	\$ 567,604
202401	Life Insurance - City	\$ -	\$ -	1.42 % of salaries	0 employees	\$ -
202500	Long Term Disability Ins.	\$ 1,526	\$ 1,674	0.59% salaries	RVRA pays 50%	\$ 1,674
202510	Short Term Disability Ins.	\$ 632	\$ 619		RVRA pays 100%	
202700	Workers' Comp. Ins.	\$ 27,439	\$ 31,923	Workers' Comp. Insurance	13 employees	
202750	Retirement Health Insurance Credit	\$ 1,552	\$ 1,703	0.30 % of salaries	13 employees	\$ 567,604
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments		
202810	Cash-in FLP	\$ 7,503	\$ 10,419	Flexible Leave pay out		
202830	Employee Benefits	\$ 947	\$ 929	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 902,800	\$ 918,750			

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION		
101010	Salaries	\$ 330,654	\$ 323,714	Salaries for 8 employees		
101015	Overtime	\$ 15,000	\$ 22,000	Extra work required on Saturdays & Holidays		
101020	Part - time	\$ 5,000	\$ 5,000	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ -	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ 26,825	\$ 26,830	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 40,737	\$ 35,943	12.32 % of salaries 7 employees \$ 291,746		
202840	Deferred Comp. Match	\$ 5,200	\$ 5,200	\$25 per pay period 8 employees		
202203	Retirement - VRS- Plan 2	\$ -	\$ -	12.32 % of salaries 1 employees \$ -		
202204	Retirement - City	\$ -	\$ -	17.04 % of salaries 1 employees \$ -		
202205	Retirement - VRS- Hybrid	\$ -	\$ 4,022	12.32 % of salaries 3 employees \$ 32,650		
202300	Hospitalization	\$ 51,861	\$ 55,727	8 participating employees 15.0% Annual \$ single 7 \$ 38,025 em&sp 0 \$ - family 1 \$ 10,434 Em & Ch 0 \$ -		
202310	Dental	\$ 3,263	\$ 3,360	8 participating employees @ \$35 per month		
202400	Life Insurance - VRS	\$ 4,331	\$ 4,241	1.31 % of salaries 8 employees \$ 323,714		
202401	Life Insurance - City	\$ -	\$ -	1.42 % of salaries 0 employees \$ -		
202500	Long Term Disability Ins.	\$ 975	\$ 955	0.59% salaries RVRA pays 50% \$955		
202510	Short Term Disability Ins.	\$ 421	\$ 381	RVRA pays 100%		
202700	Workers' Comp. Ins.	\$ 20,206	\$ 19,315	Workers' Comp. Insurance 8 employees		
202750	Retirement Health Insurance Credit	\$ 992	\$ 971	0.30 % of salaries 8 employees \$ 323,714		
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments		
202810	Cash-in FLP	\$ 9,468	\$ 6,930	Flexible Leave pay out		
202830	Employee Benefits	\$ 632	\$ 571	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 515,565	\$ 515,161			

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION		
101010	Salaries	\$ 571,157	\$ 682,991	Salaries for 16 employees		
101015	Overtime	\$ 18,000	\$ 25,000	Extra work required on Saturdays & Holidays		
101020	Part - time	\$ 5,000	\$ 10,000	Operations, Buildings, and Grounds Maintenance		
101116	Supplements	\$ -	\$ -	Outstanding performance recognition		
202100	F.I.C.A.	\$ 45,453	\$ 54,926	7.65 % of salaries, overtime, part time		
202200	Retirement - VRS	\$ 48,019	\$ 35,948	12.32 % of salaries	8 employees	\$ 291,782
202840	Deferred Comp. Match	\$ 8,450	\$ 10,400	\$25 per pay period	16 employees	
202203	Retirement - VRS- Plan 2	\$ 9,430	\$ 5,545	12.32 % of salaries	2 employees	\$ 45,006
202204	Retirement - City	\$ -	\$ -	17.04 % of salaries	0 employees	\$ -
202205	Retirement - VRS- Hybrid	\$ 12,918	\$ 42,652	12.32 % of salaries	6 employees	\$ 346,203
202300	Hospitalization	\$ 92,914	\$ 99,778	14 participating employees single 12 em&sp 0 family 2 Em & Ch 0	15.0% \$ 65,954 \$ - \$ 20,809 \$ -	Annual \$
				Two not participating		
202310	Dental	\$ 5,302	\$ 6,720	16 participating employees	@ \$35 per month	
202400	Life Insurance - VRS	\$ 7,482	\$ 8,947	1.31 % of salaries	16 employees	\$ 682,991
202401	Life Insurance - City	\$ -	\$ -	1.42 % of salaries	0 employees	\$ -
202500	Long Term Disability Ins.	\$ 1,685	\$ 2,015	0.59% salaries	RVRA pays 50%	\$ 2,015
202510	Short Term Disability Ins.	\$ 684	\$ 762	RVRA pays 100%		
202700	Workers' Comp. Ins.	\$ 40,367	\$ 46,355	Workers' Comp. Insurance	16 employees	
202750	Retirement Health Insurance Credit	\$ 1,713	\$ 2,049	0.30 % of salaries	16 employees	\$ 682,991
202800	Termination Pay	\$ 25,000	\$ -	Annual and sick leave payments		
202810	Cash-in FLP	\$ 10,937	\$ 8,085	Flexible Leave pay out		
202830	Employee Benefits	\$ 1,026	\$ 1,143	Retiree Health Insurance		
	TOTAL PERSONNEL	\$ 905,537	\$ 1,043,315			

CODE	DESCRIPTION	FY19-20	AD	TCTS	STS	SG
101010	Salaries	\$ 2,104,344	\$ 530,035	\$ 567,604	\$ 323,714	\$ 682,991
101015	Overtime	\$ 91,000	\$ -	\$ 44,000	\$ 22,000	\$ 25,000
101020	Part - time	\$ 50,000	\$ -	\$ 35,000	\$ 5,000	\$ 10,000
101116	Supplements	\$ -	\$ -	\$ -	\$ -	\$ -
202100	F.I.C.A.	\$ 171,769	\$ 40,548	\$ 49,465	\$ 26,830	\$ 54,926
202200	Retirement - VRS	\$ 174,040	\$ 58,518	\$ 43,631	\$ 35,943	\$ 35,948
202840	Deferred Comp. Match	\$ 27,300	\$ 3,250	\$ 8,450	\$ 5,200	\$ 10,400
202203	Retirement - VRS Plan 2	\$ 5,545	\$ -	\$ -	\$ -	\$ 5,545
202204	Retirement - City	\$ -	\$ -	\$ -	\$ -	\$ -
202205	Retirement - VRS Hybrid	\$ 79,755	\$ 6,782	\$ 26,298	\$ 4,022	\$ 42,652
202300	Hospitalization	\$ 281,403	\$ 41,759	\$ 84,139	\$ 55,727	\$ 99,778
202310	Dental	\$ 17,640	\$ 2,100	\$ 5,460	\$ 3,360	\$ 6,720
202400	Life Insurance - VRS	\$ 27,567	\$ 6,943	\$ 7,436	\$ 4,241	\$ 8,947
202401	Life Insurance - City	\$ -	\$ -	\$ -	\$ -	\$ -
202500	Long Term Disability Ins.	\$ 6,208	\$ 1,564	\$ 1,674	\$ 955	\$ 2,015
202510	Short Term Disability Ins.	\$ 2,000	\$ 238	\$ 619	\$ 381	\$ 762
202700	Workers' Comp. Ins.	\$ 98,394	\$ 802	\$ 31,923	\$ 19,315	\$ 46,355
202750	Retirement Health Insurance Credit	\$ 6,313	\$ 1,590	\$ 1,703	\$ 971	\$ 2,049
202800	Termination Pay	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -
202810	Cash-in FLP	\$ 43,791	\$ 18,358	\$ 10,419	\$ 6,930	\$ 8,085
202830	Employee Benefits	\$ 3,000	\$ 357	\$ 929	\$ 571	\$ 1,143
	TOTAL PERSONNEL	\$ 3,255,069	\$ 777,843	\$ 918,750	\$ 515,161	\$ 1,043,315

PERSONNEL

POSITION	#	GRADE	CURRENT PAY RANGE				
CEO	1	U	Unclassified				
Director of Operations	1	37	\$	78,577	to	\$	124,937
Environmental & Safety Manager	1	34	\$	67,878	to	\$	107,926
Business Manager	1	30	\$	55,843	to	\$	88,790
Operations Manager	2	27	\$	48,239	to	\$	76,700
Assistant Operations Manager	1	26	\$	45,942	to	\$	73,048
Administrative Coordinator	1	25	\$	43,755	to	\$	69,570
Operations Supervisor	2	23	\$	39,687	to	\$	63,102
Senior Equipment Operator	4	22	\$	37,797	to	\$	60,097
Business Supervisor	1	22	\$	37,797	to	\$	60,097
Building Maintenance Mechanic	1	21	\$	35,997	to	\$	57,235
Motor Equipment Mechanic	0	21	\$	35,997	to	\$	57,235
Motor Equipment Operator II	22	19	\$	32,650	to	\$	51,914
Motor Equipment Operator I	1	17	\$	29,615	to	\$	47,088
Scale Operator	3	16	\$	28,205	to	\$	44,846
Laborer/Operator	0	13	\$	24,364	to	\$	38,739
TOTAL SALARIES	42			\$2,046,248		6/30/2018	

Includes four new positions

Adjustments:

Performance	2.50%		\$	51,156
Market	0.00%	mid-point	\$	-
		\$2,111,706		
			\$	6,940
			\$	58,096
TOTAL ADJUSTED SALARIES			\$	2,104,344

2019 - 2020 BUDGET

EMPLOYEE BY LOCATION

POSITION	#	GRADE	ADMIN.	TINKER CREEK	SALEM	LANDFILL
CEO	1	U	1	0	0	0
Director of Operations	1	37	1	0	0	0
Environmental & Safety Manager	1	34	1	0	0	0
Business Manager	1	30	1	0	0	0
Operations Manager	2	27	0	1	0	1
Assistant Operations Manager	1	26	0	0	0	1
Administrative Coordinator	1	25	1	0	0	0
Operations Supervisor	2	23	0	1	1	1
Senior Equipment Operator	4	22	0	0	1	1
Business Supervisor	1	22	0	1	0	0
Building Maintenance Mechanic	1	21	0	1	0	0
Motor Equipment Mechanic	0	19	0	0	0	0
Motor Equipment Operator II	22	19	0	6	5	12
Motor Equipment Operator I	1	17	0	1	0	1
Scale Operator	3	16	0	2	1	0
Laborer/Operator	0	13	0	0	0	0
TOTAL EMPLOYEES	42		5	13	8	16

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION
300004	Medical Exams	\$ 1,000	\$ 1,000	Physical exams for new employees; drug and alcohol random testing
300007	Contract Services	\$ 797,037	\$ 1,301,803	Employee Assistance Program: \$16.28 @ x 42 employees \$ 684 Clean Valley Council-Annual \$ 61,000 Landscaping- \$304/month \$ 3,648 Tire Disposal - 600 Tons @ \$89.95 + Fuel Surcharge \$ 53,970 Copier Rental \$670/month \$ 8,040 HHW Disposal \$ 52,000 Janitorial Services \$ 24,000 Exterminating Services \$ 1,800 Cap Maintenance - mowing \$ 25,000 Leachate Disposal (RR) \$ 30,000 Trking from Salem to TC, SG, NRV \$ 484,028 Salem Bond Debt \$ 227,293 Rail Spur Inspections \$ 32,000 NRV Landfill Fee \$ 298,340
300100	Groundwater Sampling and Analysis -SG & RR	\$ 146,220	\$ 147,032	Residential Drinking Water Sampling 24 @ \$668 \$ 16,032 Detection Monitoring-Lab \$ 3,000 ACM Monitoring - Lab \$ 40,000 Engineering \$ 88,000
300102	Stormwater Sampling & Analysis-SG & TCTS	\$ 26,000	\$ 28,000	*Permit Sampling Engineering \$ 24,000 Laboratory \$ 4,000
300103	Landfill Gas Monitoring - SG & RR	\$ 108,800	\$ 108,800	SG - Monthly & Quarterly \$ 38,200 SG Reporting \$ 37,600 RR- Monthly @ \$2,000 \$ 22,000 RR Reporting \$ 11,000
300013	Professional Services	\$ 31,000	\$ 33,950	Engineering \$ 10,000 Leachate sampling \$ 4,000 Auditing Services \$ 15,450 Software support \$ 4,500
300017	Legal Services	\$ 69,000	\$ 44,000	General Counsel \$ 40,000 Outside Legal \$ 4,000
300029	Transportation to Smith Gap - Gons	\$ 2,974,922	\$ 2,861,536	N S tons shipped 198,879 62 tons/car = 3,208 10.0 % Incr. 3,208 cars: \$892/car \$ 2,861,536
				Total \$ 2,861,536

OPERATING

CODE	DESCRIPTION	FY19-20	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	\$ 1,301,803	Employee Assistance Program: \$16.28 @ x 42 employees Clean Valley Council 12 months Landscaping- \$304/month Tire Disposal Copier Rental HHW Disposal Janitorial Services Exterminating Services Cap Maintenance -Bush Hog Leachate Disposal (RR) Trking from Salem to TC, SG, NR Salem Bond Debt Rail Spur Inspections NRV FEES	\$ 684 \$ 61,000 \$ 3,648 \$ 53,970 \$ 8,040 \$ 52,000 \$ 24,000 \$ 1,800 \$ 25,000 \$ 30,000 \$ 484,028 \$ 227,293 \$ 32,000 \$ 298,340	\$ 684 \$ 61,000 \$ 3,648 \$ 53,970 \$ 8,040 \$ 52,000 \$ 4,200 \$ - \$ 25,000 \$ 30,000 \$ - \$ 227,293 \$ 298,340	\$ - \$ - \$ - \$ - \$ - \$ - \$ 8,400 \$ 600 \$ - \$ - \$ - \$ - \$ 484,028	\$ - \$ - \$ - \$ - \$ - \$ - \$ 6,300 \$ 600 \$ - \$ - \$ - \$ - \$ 32,000	\$ - \$ - \$ - \$ - \$ - \$ - \$ 5,100 \$ 600 \$ - \$ - \$ - \$ - \$ -
300100	Groundwater Sampling & Analysis SG & RR	\$ 147,032	Residential Drinking Water Samp Detection Monitoring & Lab ACM Monitoring - Lab & Engineering	\$ 16,032 \$ 3,000 \$ 40,000 \$ 88,000	\$ - \$ - \$ 40,000 \$ 62,000	\$ - \$ - \$ - \$ -	\$ 16,032 \$ 3,000 \$ - \$ 26,000	
300102	Stormwater Sampling & Analysis	\$ 28,000	*Permit Sampling Engineering Laboratory	\$ 24,000 \$ 4,000	\$ - \$ -	\$ 2,500 \$ 1,500	\$ - \$ 21,500 \$ 2,500	
300103	Landfill Gas Monitoring - SG & RR	\$ 108,800	SG - Monthly & Quarterly SG Reporting RR- Monthly @ \$2,000 RR Reporting	\$ 38,200 \$ 37,600 \$ 22,000 \$ 11,000	\$ - \$ - \$ 22,000 \$ 11,000	\$ - \$ - \$ - \$ -	\$ 38,200 \$ 37,600 \$ - \$ -	
300013	Professional Services	\$ 33,950	Engineering Leachate sampling Auditing Services Software support	\$ 10,000 \$ 4,000 \$ 15,450 \$ 4,500	\$ - \$ 2,000 \$ 15,450 \$ 4,500	\$ - \$ - \$ - \$ -	\$ 10,000 \$ 2,000 \$ - \$ -	
300017	Legal Services	\$ 44,000	General Counsel Outside Legal	\$ 40,000 \$ 4,000	\$ 40,000 \$ 4,000	\$ - \$ -	\$ - \$ -	
300029	Transportation & Landfill	\$ 2,861,536	Total Tons to be Landfilled 62 tons/car = 3,208 3,208 cars: \$892/car	198,879	\$ -	\$ 2,861,536	\$ -	

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION
300030	Waste Water Transportation	\$ 150,894	\$ 168,054	Leachate Cars 222 cars @ 757/car \$ 168,054
300035	Stone Delivery Charge	\$ 22,380	\$ -	Stone Cars 30 Cars @ \$746 \$ -
300101	Temporary Help	\$ -	\$ -	Buildings and Grounds Maintenance
320001	Contracted Repairs	\$ 445,250	\$ 778,500	On Road Vehicles \$ 18,500 Construction Equipment Off Road Vehicles \$ 350,000 Miscellaneous Equip. Includes Tub Grinder Trailers, hydroseeder Mowers, truck scales Tipper/Gons \$ 350,000
380380	Building Maintenance and Grounds	\$ 140,000	\$ 220,000	Maintenance and repairs to all buildings and property; pump stations, septic & leachate tanks.
350010	Printed Forms	\$ 3,000	\$ 5,100	Letterhead, envelopes, cards, scale tickets repair orders, purchasing forms includes General Counsel
360010	Advertising	\$ 6,850	\$ 8,850	RFP, bids, public hearings: \$ 8,000 etc. Handouts \$ 150 User Brochures \$ 400 HHW Brochures \$ 200 Miscellaneous \$ 100

CODE	DESCRIPTION	FY19-20	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
300030	Waste Water Freight	\$ 168,054	Leachate Cars 222 cars @ 757/car	\$ -	\$ -	\$ -	\$ 168,054
300035	Stone Car Freight Charge	\$ -	Stone Cars 30 Cars @ \$746	\$ -	\$ -	\$ -	\$ -
300101	Temporary Help	\$ -	Buildings & Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
320001	Contracted Repairs	\$ 778,500	All road vehicles Construction Equipment Off Road Vehicles Miscellaneous Equip. Tipper/Gons Sub-Totals	\$ 18,500 \$ - \$ - \$ - \$ 18,500	\$ - \$ 80,000 \$ 20,000 \$ - \$ 100,000	\$ - \$ 70,000 \$ 10,000 \$ - \$ 80,000	\$ - \$ 200,000 \$ 30,000 \$ 350,000 \$ 580,000
380380	Building Maintenance and Grounds	\$ 220,000	Maintenance & repairs to all buildings and property; pump station, septic & leachate tanks	\$ 24,000	\$ 44,000	\$ 24,000	\$ 128,000
350010	Printed Forms	\$ 5,100	Letterhead, envelopes, cards, scale tickets, etc. includes General Counsel	\$ 5,100	\$ -	\$ -	\$ -
360010	Advertising	\$ 8,850	RFP, bids, public hearings, etc. Handouts User Brochures HHW Brochures Miscellaneous	\$ 8,000 \$ 150 \$ 400 \$ 200 \$ 100	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION
3600001	Marketing activities	\$ 400	\$ 400	Recycling handouts, pens, pencils, miscellaneous items
360030	Special Events	\$ 4,500	\$ 4,500	Annual Employee Functions & Customer Appreciation Day
400600	Central Services	\$ 66,750	\$ 72,000	Administrative services, Roanoke County/Roanoke City for data processing, IT Support accounting, web updates, miscellaneous
510010	Electric	\$ 100,200	\$ 100,200	RTS \$2,250/month \$ 27,000 SGRL \$3,500/month \$ 42,000 STS \$2,000/month \$ 24,000 RRLF \$600/month \$ 7,200
510021	Heating Services	\$ 4,000	\$ 2,000	Transfer Station Natural Gas \$ 2,000
510022	Fuel Oil Natural & Bottled Gas	\$ 30,000	\$ 20,000	Propane Gas \$ 20,000 Smith Gap Landfill
510041	Water Service - Transfer Station	\$ 13,000	\$ 14,000	Water & Sewer Service for Transfer Stations
510042	Sewer Service - leachate	\$ 16,275	\$ 36,314	Sewer Service - leachage Smith Gap 10,375,450 Leachate cars \$3.50 /1000 gal - WVWA Fee \$ 36,314
520010	Postage	\$ 3,500	\$ 4,800	Postage for all mailings and correspondence, postage meter rent, includes General Counsel
520030	Telephone	\$ 4,200	\$ 5,200	Telephone service at all facilities, long distance calls, & credit card processing
520033	Internet Lines	\$ 16,740	\$ 16,740	Fees for internet service at Smith Gap Landfill, and Both Transfer Stations
520035	Cell Phones	\$ 7,300	\$ 8,000	Service for cell phones

CODE	DESCRIPTION	FY19-20	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	\$ 72,000	Administrative services, Roanoke County/Roanoke City for data processing, accounting, web update, misc.	\$ 72,000	\$ -	\$ -	\$ -
510010	Utilities - Electricity	\$ 100,200	TCTS \$2,250/month SGRLF \$3,500/month STS \$2,000/month RRLF \$600/month	\$ 7,200	\$ 27,000	\$ 24,000	\$ 42,000
510021	Heating Services	\$ 2,000	Transfer Station Natural Gas	\$ -	\$ 2,000	\$ -	\$ -
510022	Fuel Oil Natural & Bottled Gas	\$ 20,000	Smith Gap Landfill Propane Gas	\$ -	\$ -	\$ -	\$ 20,000
510041	Water Service - Transfer Station	\$ 14,000	Water & Sewer Service for Transfer Stations	\$ -	\$ 8,000	\$ 6,000	\$ -
510042	Sewer Service	\$ 36,314	Sewer Service (leachate) Smith Gap & Rutrough	\$ 17,574	\$ -	\$ -	\$ 18,740
520010	Postage	\$ 4,800	Postage for all mailings and correspondence, postage meter rent, includes General Counsel	\$ 4,800	\$ -	\$ -	\$ -
520030	Telephone	\$ 5,200	Telephone Service	\$ 5,200	\$ -	\$ -	\$ -
520033	Internet Lines	\$ 16,740	Fees for internet service	\$ 5,700	\$ -	\$ 5,520	\$ 5,520
520035	Cell Phones	\$ 8,000	Service for cell phones	\$ 8,000	\$ -	\$ -	\$ -

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION
530002	Property Insurance-Fire	\$ 19,500	\$ 19,500	Coverage for all buildings, contents, and equipment
530005	Motor Vehicle Insurance	\$ 17,000	\$ 26,000	Insurance for on-road vehicles
530007	Public Officials Insurance	\$ 500	\$ 1,500	Insurance through VML or VACO pools
530008	General Liability Ins.	\$ 7,000	\$ 7,000	Coverage for all facilities & property
540010	Rent of Equipment	\$ 6,500	\$ 925,000	Rental of Miscellaneous Equipment Heavy Equipment - OFF ROAD TRUCKS Emergency Equipment
550001	Travel - Mileage	\$ 500	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members
550520	Dinner Meetings - Luncheons	\$ 4,500	\$ 4,500	Monthly Board meetings, dinners & luncheons associated with RVRA
550040	Travel and Lodging, Conference, Training and Education	\$ 24,400	\$ 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	\$ 657,000	\$ 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	FY19-20	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
530002	Property Insurance-Fire	\$ 19,500	Coverage for all buildings, contents, and equipment	\$ 19,500	\$ -	\$ -	\$ -
530005	Motor Vehicle Ins.	\$ 26,000	Insurance for on-road vehicles	\$ 26,000	\$ -	\$ -	\$ -
530007	Public Officials Ins.	\$ 1,500	Insurance through VML pools	\$ 1,500	\$ -	\$ -	\$ -
530008	General Liability Ins.	\$ 7,000	Coverage for all facilities & property	\$ 7,000	\$ -	\$ -	\$ -
540010	Rent of Equipment	\$ 925,000	Rental of Miscellaneous Equipment Heavy Equipment Emergency Equipment	\$ -	\$ 2,500	\$ 2,500	\$ 920,000
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	\$ 6,000	\$ -	\$ -	\$ -
			Subsistence & Lodging \$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
			Operator training for hazardous materials, certification, misc. \$ 8,400	\$ 8,400	\$ -	\$ -	\$ -
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	FY18-19	FY19-20	JUSTIFICATION
580001	Dues	\$ 2,100	\$ 3,200	Professional & Association dues: SWANA, SWVSWMA, & IAAP
580015	Warrants and Fees	\$ 73,000	\$ 89,800	DEQ & City Stormwater annual fees ~\$57,800 Credit Card fees \$22,000; CAR FEE \$10,000
580023	Employee Recognition	\$ 7,000	\$ 7,000	Awards and Certificates
601010	Office Supplies	\$ 3,900	\$ 5,200	Office paper, pens, pencils, folders, etc.
601011	Photocopies	\$ 400	\$ -	Miscellaneous Photocopies
601013	Small Equipment & Supplies	\$ 40,000	\$ 60,000	Items of office and shop equipment and supplies, tools, computers, lawn mowers, etc.
604040	Medical Supplies	\$ 1,000	\$ 1,000	Supplies for first aid kits & medicine cabinet
605050	Janitorial Supplies	\$ 4,500	\$ 4,500	Supplies for general cleaning & sanitation
607071	Radio Parts	\$ 4,000	\$ 4,000	Communications Equipment & Fees
608081	Gasoline	\$ 14,500	\$ 14,500	Fuel for all RVRA vehicles, mowers, etc.
608082	Diesel fuel	\$ 320,000	\$ 400,000	Fuel for all diesel equipment and vehicles, includes oil, lubricants
609094	Tires, Tubes, Parts	\$ 90,000	\$ 100,000	Replacement and maintenance parts & supplies for all equipment and vehicles
611030	Uniform and Wearing Apparel	\$ 34,050	\$ 34,050	Safety Shoes & Jeans \$ 11,050 Rain gear, shirts, hats, misc. \$ 11,500 Purchase of uniforms \$ 11,500

CODE	DESCRIPTION	FY19-20	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
580001	Dues	\$ 3,200	Professional & Association dues: SWANA, SWVSWMA, & IAAP	\$ 3,200	\$ -	\$ -	\$ -
580015	Warrants and Fees	\$ 89,800	DEQ & City annual fee ~\$56,800 Credit Card Fees \$22,000, and Carbon Fees ~ \$11,000	\$ 24,000	\$ 14,150	\$ 6,800	\$ 44,850
580023	Employee Recognition	\$ 7,000	Awards and Certificates	\$ 7,000	\$ -	\$ -	\$ -
601010	Office Supplies	\$ 5,200	Office paper, pens, pencils, folders, etc.	\$ 5,200	\$ -	\$ -	\$ -
601011	Photocopies	\$ -	Miscellaneous Photocopies	\$ -	\$ -	\$ -	\$ -
601013	Small Equipment & Supplies	\$ 60,000	Items of office and shop equipment and supplies, tools, computers	\$ 4,000	\$ 23,000	\$ 8,000	\$ 25,000
604040	Medical Supplies	\$ 1,000	Supplies for first aid kits & medicine cabinets	\$ 1,000	\$ -	\$ -	\$ -
605050	Janitorial Supplies	\$ 4,500	Supplies for general cleaning & sanitation	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
607071	Radio Parts	\$ 4,000	Communications Equipment & Fees	\$ -	\$ 2,000	\$ 2,000	\$ -
608081	Gasoline	\$ 14,500	Fuel for all RVRA vehicles, mowers,	\$ 10,500	\$ 500	\$ 500	\$ 3,000
608082	Diesel fuel	\$ 400,000	Fuel for all diesel equipment & vehicles, includes oil, lubricants	\$ -	\$ 100,000	\$ 40,000	\$ 260,000
609094	Tires, Tubes, & Parts	\$ 100,000	Replacement and maintenance parts supplies for all equipment and vehicles	\$ 6,000	\$ 27,000	\$ 27,000	\$ 40,000
611030	Uniform & Wearing Apparel	\$ 34,050	Safety Shoes & Jeans Rain gear, shirts, hats, misc. Purchase of uniforms	\$ 325 \$ 3,500 \$ 1,500	\$ 4,018 \$ 2,909 \$ 3,636	\$ 2,679 \$ 1,939 \$ 2,424	\$ 4,028 \$ 3,152 \$ 3,939
			Totals	\$ 5,325	\$ 10,564	\$ 7,042	\$ 11,119

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION
620001	Subscriptions/Books	\$ 500	\$ 500	Professional magazines and manuals
650001	Other Operating Supplies	\$ 90,000	\$ 112,000	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	\$ 3,000	\$ 4,000	Fire hoses & extinguishers replacements & and for annual inspections for all facilities
650010	Safety Equipment	\$ 4,000	\$ 4,000	Dust mask, safety glasses, etc.
967070	Unappropriated Balance	\$ 82,726	\$ 106,249	For unexpected expenditures 1.25%
TOTAL OPERATING				
		\$ 6,700,794	\$ 8,606,178	

CODE	DESCRIPTION	FY19-20	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
620001	Subscriptions / Books	\$ 500	Professional magazines and manuals	\$ 500	\$ -	\$ -	\$ -
650001	Other Operating Supplies	\$ 112,000	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	\$ 89,500
650003	Fire Equipment & Supplies	\$ 4,000	Fire hoses & extinguishers replacements & and for annual inspections for all facilities	\$ 4,000	\$ -	\$ -	\$ -
650010	Safety Equipment	\$ 4,000	Dust mask, safety glasses, etc.	\$ 4,000	\$ -	\$ -	\$ -
	Sub-totals	\$ 120,500		\$ 21,000	\$ 5,000	\$ 5,000	\$ 89,500
	Sub-Totals 14-24	\$ 8,499,929		\$ 1,025,233	\$ 3,391,750	\$ 1,179,130	\$ 2,903,815
967070	Unappropriated Balance	\$ 106,249		\$ 12,815	\$ 42,397	\$ 14,739	\$ 36,298
	TOTAL OPERATING	\$ 8,606,178		\$ 1,038,049	\$ 3,434,147	\$ 1,193,870	\$ 2,940,113

CODE	DESCRIPTION	FY18-19	FY19-20	JUSTIFICATION
810001	Machinery & Equipment New	\$ -	\$ 85,000	Daily Cover - Tarpo-matic system Fork Lift
810002	Machinery & Equipment Replacement	\$ -	\$ -	Nothing Planned
820001	Furniture, Office Equipment New	\$ -	\$ -	Nothing Planned
830001	Communications Equipment New	\$ -		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	\$ -	\$ -	Nothing Planned
	TOTAL CAPITAL	\$ -	\$ 85,000	

CODE	DESCRIPTION	BALANCE 7/1/2019	DEPOSIT FY19-20	EXPENSE FY19-20	BALANCE 06/30/20	JUSTIFICATION
C846 9209	Landfill Closure	\$ 5,162,190	\$ -	\$ 575,000	\$ 4,587,190	As required by State and Federal Regulations to close Smith Gap Landfill Expand the LFG system
C847 9210	Equipment Reserve Fund	\$ 342,280	\$ 200,000	\$ 65,000	\$ 477,280	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	\$ 209,475	\$ 10,000	\$ -	\$ 219,475	As per local permit. Intranet/property
C847 9213	Property Value Protection	\$ 384,630	\$ -	\$ -	\$ 384,630	As per local permit. Current fund is adequate based on anticipated sales.
C848 9214	Future Site Development	\$ 1,995,215	\$ 400,000	\$ -	\$ 2,395,215	For future construction of the landfill
C848 9215	Capital Improvement Fund	\$ 329,668	\$ -	\$ 175,000	\$ 154,668	For maintenance and improvements to the facilities. Lighting, Carpet, and Tile
C840 9201	Contingency Reserve Fund	\$ 4,783,269	\$ -	\$ 897,436	\$ 3,885,833	For unexpected expenses and for tipping fee stabilization
TOTAL RESERVE FUNDS		\$13,706,727	\$ 610,000	\$ 1,712,436	\$ 12,604,291	

CODE	DESCRIPTION	JUSTIFICATION	DEPOSIT FY19-20	ADMIN	TCTS	STS	LANDFILL
C846 9209	Landfill Closure	As required by State and Federal regulations to close Smith Gap Regional Landfill	\$ -	\$ -	\$ -	\$ -	\$ -
C847 9210	Equipment Reserve Fund	For replacement of equipment per equipment replacement schedule.	\$ 200,000	\$ -	\$ 39,200	\$ 62,000	\$ 98,800
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	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
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			\$ 610,000	\$ -	\$ 39,200	\$ 62,000	\$ 508,800

TIPPING FEE
BREAKDOWN

ALL OPERATIONS

CATEGORY	ADMIN	TCTS	STS	LANDFILL	TOTAL	PERCENT
PERSONNEL	\$ 777,843	\$ 918,750	\$ 515,161	\$ 1,043,315	\$ 3,255,069	24%
OPERATIONS	\$ 1,038,049	\$ 3,434,147	\$ 1,193,870	\$ 3,025,113	\$ 8,691,178	63%
DEPOSITS AND RESERVES	\$ -	\$ 39,200	\$ 62,000	\$ 508,800	\$ 610,000	4%
DEBT SERVICE	\$ 1,277,439	\$ -	\$ -	\$ -	\$ 1,277,439	9%
TOTAL	\$ 3,093,331	\$ 4,392,096	\$ 1,771,030	\$ 4,577,228	\$ 13,833,686	100%
PERCENTAGE	22%	32%	13%	33%	100%	

Required Tipping Fee

Municipal \$ 62.0 per ton
 Commercial \$ 72.0 per ton

APPENDIX

RESERVE FUNDS

2019-2020



TINKER CREEK TRANSFER STATION

RESERVE FUNDS

	PAGE#
I. RVRA Financial & Reserve Policy	1-3
II. Annual Review	4-5
III. Consulting Engineer's Review	6-9
IV. Summary of Reserve Funds	
A. Ending 2018/2019	10
B. Ten-year Projections	11
V. Reserve Funds and Expenditure Plans	12-36
A. Landfill Closure Fund	12-13
B. Equipment Reserve Fund	14-18
C. Groundwater Protection Fund	19-20
D. Host Community Improvement Fund	21-22
E. Property Value Protection Fund	23-24
F. Further Site Development Fund	25-28
G. Capital Improvement Plan	29-31
H. Roanoke (Rutrough Rd) Regional Landfill	32-34
I. Contingency Fund	35-36

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 City of Salem, 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. DAA has completed their assessment of the Trucking option which is attached to this Reserve Funds Report and discussed in more detailed in the Consultant's Engineering Section.

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 reserve 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 and 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 2019 – 2020

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.)

This Reserve Fund Plan and subsequent report is based on trucking the solid waste from the Salem Transfer Station to the Tinker Creek Transfer Station and placing the waste into gondolas for shipping by rail to the Smith Gap Regional Landfill under the anticipated renewal of the Authority's transportation contract with Norfolk Southern (NS). The transportation contract is renewable for up to four (4) additional years.

According to staff's current review, the Equipment Reserve Accounts shows a shortage in the five year planning period; however, overall the total reserve unrestricted funds are adequate for the immediate short-term planning period barring any unforeseen circumstances. Additional funding or future borrowing may be needed for the Equipment Replacement, Capital Improvement Fund, and the Site Development Reserve Funds for the latter years of the long-term planning period. Staff is reviewing other purchasing options to include renting and/or leasing certain pieces of equipment. In addition, reduced tonnage projections has allowed staff to delay the Phase VII construction a year which allows for a reduction in the annual contribution to the Site Development Reserves.

The improvements to Salem Transfer Station have been completed and the Connector Road Project is anticipated to be completed by July 1, 2019.

As noted last year, the Rutrough Road Post-Closure Account Reserve Fund is nearly depleted. Future post closure care responsibilities were moved to the operations budget starting in FY 2018. The remaining funds in the Rutrough Road account have been encumbered to complete the sediment basin removal project. That project is nearing completion. Also, the planned Equipment deposits for FY 2019, were moved and deposited in the Capital Reserve account in FY 2019 for the Resource Authority's share of the lift station and force main construction project in conjunction with the Western Virginia Water Authority. That project is also nearing completion and some funds may be available for future capital improvement projects. Since the Contract with Norfolk Southern was extended, some projects have been placed on hold until a final decision has been made on the long range transportation plan, including: the Salem Transfer Station Phase II, the Tinker Creek Transfer Station modifications, and the Rail Spur Conversion projects. At this time, the Authority has borrowed \$20 million dollars and the majority of those Funds have been expended.

For the immediate five-year (5) planning period, only the Equipment Reserve Account is showing a deficit. However, overall there is a net increase in unrestricted funds over the next five-year planning period. The long term impacts on the Site Development Reserve Account have been minimized since County Waste has taken over Botetourt County's landfill and is diverting almost all of their commercial waste to that landfill. The long range shortages in the equipment reserve is driven by the replacement of walking floor trailers which is on a ten-year cycle. As time progresses, staff will get a better understanding of what the appropriate replacement cycle should be. Again, as noted last year, the Authority is unsure of the future transportation mode from both our transfer stations to the landfill and the extent of the funding required cannot be fully determined. Staff is of the opinion that the Reserves Funds are 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 & 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. The *Rutrough Road Landfill Post-Closure Fund* has been depleted and all remaining post closure care activities have been transitioned 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.

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. The additional borrowing of funds (or debt) and the Ownership of the Salem Transfer Station has also impacted the future Reserve and Financial Policies of the Authority.

Per our Financial and Reserve Policy Section III 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. That review was conducted by Draper Aden Associates (DAA) in FY 2018, the next external review is scheduled for 2023.

All funds required for expenditures for the five year planning period are currently available in the reserves accounts with the exception of the Equipment Reserve Fund. However, sufficient Funds are available in the unrestricted balance to cover the short term planning period. The long range (ten-year projections) shows a positive balances except for two accounts: The Equipment and Site Development reserve Accounts. Again, the Authority is reviewing our methodology for acquiring the necessary equipment to operate all our facilities on a daily basis to include renting and/or leasing major purchases in the future. While the balance in the overall unrestricted funds is positive, the funding levels drop off precipitously after Phase VII and Phase II Closure have been completed in FY 2026. Since the long range transportation methodology, the long range Equipment Funds cannot be adequately predicted. As noted last year, some of the equipment shortages are driven by the replacement of the walking floor trailers every ten-years, however, since we will not be hauling all of the waste to the landfill by a road for at least another year or possibly four years, the trailers likely will not need to be replaced on a ten-year cycle. Staff will continuously assess the condition of the trailers on annual basis and modify the replacement as necessary. In addition, at this time we have more trailers than we need unless an emergency situation arises with the tipper or Norfolk Southern (NS) fails to provide additional pulls which unfortunately happens on more frequent basis. At this time, we are not showing any Funds for the replacement of the gondolas; however, they will not last another four years without some major repairs. 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.

In conclusion, 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. As noted above, only the Equipment Fund is showing a small shortage in the short-term planning period; however, sufficient funds are available in the unrestricted accounts to cover this shortfall. However, staff is not showing any funding for any major Capital Replacement Projects until the Board determines the Authority's long range transportation methodology. The Equipment Reserve and Site Development Funds are showing a negative number in the long-term planning period; however, our Total Reserve Balances are still positive albeit precariously low. And without additional revenue or significant reductions in our operating budgets, we may not be able to pass the Corporate Financial Test for our assurance obligations. Staff re-assesses all the reserves every year and in some instances equipment replacement and/or projects can be delayed or moved up depending on the situations at the time. In summary, while deficits are shown in the short and the long term reserve accounts, staff believes that the majority of those impacts can be mitigated as noted above.

Respectfully Submitted,

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

**SUMMARY OF RESERVE FUNDS
EXPENDITURES/DEPOSITS FOR FY 2020**

	BALANCE AT 07/01/19 (anticipated)	PLANNED/ACTUAL EXPENDITURES 2019/2020	DEPOSITS	BEGINNING BALANCE 1-Jul-2020
CLOSURE FUND	\$ 5,162,190	\$ 575,000	\$ -	\$ 4,587,190
EQUIPMENT	\$ 342,280	\$ 65,000	\$ 200,000	\$ 477,280
ENVIRONMENTAL FUND	\$ 500,000	\$ -	\$ -	\$ 500,000
HOST COMMUNITY	\$ 209,475	\$ -	\$ 10,000	\$ 219,475
PROPERTY VALUE PROTECTION	\$ 384,630	\$ -	\$ -	\$ 384,630
SITE DEVELOPMENT	\$ 1,995,215	\$ -	\$ 400,000	\$ 2,395,215
CAPITAL IMPROVEMENT FUND ¹	\$ 329,668	\$ 175,000	\$ -	\$ 154,668
TOTALS	\$ 8,923,458	\$ 815,000	\$ 610,000	\$ 8,718,458
CONTINGENCY	\$ 4,783,269	\$ 897,436	\$ -	\$ 3,885,833

NOTES:

1. We have some capital projects finishing up at the Rutrough Road Landfill and the actual expenditures may fluctuate.

Summary of Reserve Funds: Ten Year Planning Period

Fiscal Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Deposits											
Closure	0	0	100	100	100	100	100	100	100	100	100
Equipment	40	200	1400	1400	1400	1400	1400	1400	1400	1400	1400
Environmental	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	850	400	725	725	725	725	725	725	725	725	725
Capital Improvement	860	0	40	40	40	40	40	40	40	40	40
total	1760	610	2275	2275	2275	2275	2275	2275	2275	2275	2275
Expenditures											
Closure	0	575	0	0	0	0	280	2,405	0	0	0
Equipment	1,369	65	1,735	1,800	1,468	1,482	467	1,908	1,747	1,724	1,003
Environmental	0	0	0	0	0	0	0	0	0	0	0
Host Community	0	0	0	0	0	10	10	10	10	10	10
Property Protection	0	0	0	0	0	0	0	0	0	0	0
Site Development	30	0	0	0	0	0	300	6,540	0	0	0
Capital Improvement	1033	175	0	0	0	0	0	0	0	0	0
total	2432	815	1735	1800	1468	1492	1057	10863	1757	1734	1013
Balances											
						5 year					10 year
Closure	5,162	4,587	4,687	4,787	4,887	4,987	4,807	2,502	2,602	2,702	2,802
Equipment	342	477	142	-258	-326	-408	525	17	-330	-654	-257
Environmental	500	500	500	500	500	500	500	500	500	500	500
Host Community	209	219	229	239	249	249	249	249	249	249	249
Property Protection	384	384	384	384	384	384	384	384	384	384	384
Site Development	1,995	2,395	3,120	3,845	4,570	5,295	5,720	-95	630	1,355	2,080
Capital Improvement	330	155	195	235	275	315	355	395	435	475	515
total	8,922	8,717	9,257	9,732	10,539	11,322	12,540	3,952	4,470	5,011	6,273

Summary of Other Reserve Funds: Ten Year Planning Period

Fiscal Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Deposits											
Rutrough Road	0	0	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0	0	0
Expenditures											
Rutrough Road	298	0	0	0	0	0	0	0	0	0	0
Contingency	21	897	0	0	0	0	0	0	0	0	0
Balances											
					5 year						10 year
Rutrough Road	85	0	0	0	0	0	0	0	0	0	0
Contingency	4,783	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886
Totals											
All Funds	13,790	12,603	13,143	13,618	14,425	15,208	16,426	7,838	8,356	8,897	10,159
Unrestricted Funds						5 year					10 year
All Funds	12,612	11,500	12,030	12,495	13,292	14,075	15,293	6,705	7,223	7,764	9,026

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.

Last year, due to a loss of revenue (Botetourt County's landfill re-opening and subsequent County Waste announcement of constructing a Transfer Station in the Daleville area) and a need for a Capital Improvement project for the Rutrough Road Landfill no deposits were made to Closure Account. For the current planning period, and to keep from having a significant increase in the tipping fee, no deposits are planned for FY 2020. If Funding is available, we anticipate making a \$100,000 deposits to the Closure Account thereafter. 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 Regional Landfill were closed in Calendar Year 2018 and the cost per acre were significantly less than staff was estimating and the closure estimates have been adjusted. Funds are adequate for the short and long range planning period.

The Closure Reserve Account funding levels are for closing portions of the landfill and not to fund the post closure care.

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	831,181	5,803,419	Phase I Engr. & Constr. (7.6 Ac)
2017-18	5,803,419	250,000	891,229	5,162,190	Phase I Engr. & Constr. (7.6 Ac)
2018-19	5,162,190	0	0	5,162,190	
2019-20	5,162,190	0	575,000	4,587,190	Engr & Const LFG expansion
2020-21	4,587,190	100,000	0	4,687,190	
2021-22	4,687,190	100,000	0	4,787,190	
2022-23	4,787,190	100,000	0	4,887,190	
2023-24	4,887,190	100,000	0	4,987,190	
2024-25	4,987,190	100,000	280,000	4,807,190	Phase II Design & QC/QA
2025-26	4,807,190	100,000	2,405,000	2,502,190	Phase II Construction (10 Ac)
2026-27	2,502,190	100,000	0	2,602,190	
2027-28	2,602,190	100,000	0	2,702,190	
2028-29	2,702,190	100,000	0	2,802,190	

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.

As with the Closure Fund, only \$40,000 is being deposited in the current FY 2019. At this time, last year, we were anticipating \$1,360,000 being deposited into this account and again due to the loss of revenue and Capital Project noted previously, levels were decreased significantly. For the upcoming current planning period, we are again delaying purchases and only anticipate making a \$200,000 deposit in FY 2020. For FY 2021 and beyond, we have increased the funding levels to \$1,400,000 provided funds are available.

For the last three years, staff was anticipating the Authority to switch from Rail to Trucking; however, now we anticipate extending our NS contract for up to another year or possibly up to four additional years. All three of our haul trucks (large body) were scheduled to be replaced over the last three budget cycles; however, if we were going to truck the waste in, they would not be needed, so we delayed their replacement. Due to equipment failure, we have since had to rent two large 40-tons trucks and now anticipate either renting or leasing two to three more to keep overtime to a minimum at the landfill. In addition to the haul trucks, we have delayed a dozer, landfill compactor, various excavators, wheel loaders, and a yard dog. Even with delaying the purchase of this equipment and an increase in funding next FY, the equipment reserve account still has several negative balances in the short term (five-year) and long range (ten-year) planning period.

As noted in the past, staff may be able to rent, lease or lease purchase equipment to off-set the long term deficit. Staff is evaluating those other purchasing options now to see if can reduce the overall impacts on the equipment reserve account.

The Equipment Fund also serves to assist in complying with post-closure requirements of state and federal financial assurance regulations. However, since the funding levels are negative, this account cannot assist in this calculations.

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
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	1,443,855	1,342,750	See Attached
2017-18	1,342,750	1,400,000	1,518,729	1,224,021	See Attached
2018-19	1,224,021	267,800	1,149,541	342,280	See Attached
2019-20	342,280	200,000	65,000	477,280	See Attached
2020-21	477,280	1,400,000	1,735,311	141,968	See Attached
2021-22	141,968	1,400,000	1,799,807	-257,839	See Attached
2022-23	-257,839	1,400,000	1,467,750	-325,589	See Attached
2023-24	-325,589	1,400,000	1,482,729	-408,318	See Attached
2024-25	-408,318	1,400,000	466,500	525,182	See Attached
2025-26	525,182	1,400,000	1,908,000	17,182	See Attached
2026-27	17,182	1,400,000	1,747,338	-330,156	See Attached
2027-28	-330,156	1,400,000	1,724,120	-654,276	See Attached
2028-29	-654,276	1,400,000	1,002,832	-257,107	See Attached
2029-30	-257,107				



Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Volvo EC 300 D Excavator	2011	SG			\$265,723							
Komatsu D155A Bulldozer	2007	SG		\$710,000								
John Deere Bulldozer (small)	2012	SG					\$420,807					
Cat 826G #1 Compactor	2003	SG										
Bomag/722 RB-4	2019	SG										\$620,160
Cat 826 G #3 Compactor	2013	SG	\$459,184									
Cat 973 Track Loader	1992	SG										\$345,000
CAT 35 - Ton Haul Truck	2017	SG										
CAT D 400	1994	SG										
CAT 35 - Ton Haul Truck	2017	SG										
40-ton CAT	2010	SG										
40-ton Volvo Haul Truck	2008	SG										
John Deere 744K wheel Loader	2015	SG										
John Deere 744K wheel Loader	2015	SG										
Cat 966 Wheel Loader	2004	SG										
JD 544 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	2000	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										
Explore	2018	SG										
SUB-TOTAL			\$0	\$1,204,184	\$1,486,307	\$983,734	\$887,307	\$0	\$908,000	\$620,160	\$345,000	\$0



Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Michigan L150	2007	TCTS					\$414,016					
John Deere Wheel Loader	2016	TCTS										
Cat 924G Loader # 2	2007	TCTS				\$236,000						
John Deere 544 K	2015	TCTS										
Trackmobile #1 ¹	2014	TCTS										
Rail King ¹	2004	TCTS										
Volvo EC 220	2016	TCTS				\$262,711						
Volvo EC 220	2016	TCTS					\$262,711					
Doosan DX 225	2009	TCTS			\$243,953							
Morbark 6600	2016	TCTS										
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 Pick-up truck	2007	TCTS					\$35,000					
Freightliner	2005	TCTS										
Green Box/Containers	2016	TCTS										
Recycling Trailer #2	1996	TCTS										
Explore	2015	TCTS										
Ford Expedition	2016	TCTS										
Toyota SUV	2014	TCTS										
Ford Explore	2017	TCTS										
Toyota Truck	2017	TCTS										
Tico Truck # 1	2016	TCTS										
Tico Truck # 2	2016	TCTS										
Used 80-ft lift	2019	TCTS										
SUB-TOTAL			\$0	\$390,153	\$313,500	\$449,016	\$595,422	\$466,500	\$1,000,000	\$142,500	\$368,500	\$246,720
GRAND TOTAL			\$0	\$390,153	\$313,500	\$449,016	\$595,422	\$466,500	\$1,000,000	\$142,500	\$368,500	\$246,720
											10 year total	\$3,972,311
											Required funding ten year	\$397,231



Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Wheel Loader - John Deere 744 KII	2018	STS										
Excavator Volvo (ECR 235)	2017	STS										\$ 272,950
Excavator CAT 325FL CR	2018	STS										\$ 265,000
Elgin Pelican -sweeper	2017	STS										
Ford Service Truck	2010	STS										
Walking Floor Trailers (Replace 5 ea yr)	2016	STS										
Tico Yard tractor # 3	2016	STS										
Ottawa 30 Commando Switch Trk	2006	STS										
Ottawa YT 30 Shuttle Trk	1993	STS										
Ford 150 Extended Cab	2013	STS										
Green Box/Containers	New	STS										
Recycling Trailers	New	STS										
New Tractor	2019	STS										
Skid Steer Loader	New	STS	\$ 65,000									
SALEM TRANSFER STATION			\$ 65,000	\$ 140,974	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 984,678	\$ 1,010,620	\$ 756,112
SMITH GAP	\$ -	\$ 1,204,184	\$ 1,486,307	\$ 983,734	\$ 887,307	\$ -	\$ 908,000	\$ 620,160	\$ 345,000	\$ -		
TINKER CREEK	\$ -	\$ 390,153	\$ 313,500	\$ 449,016	\$ 595,422	\$ 466,500	\$ 1,000,000	\$ 142,500	\$ 368,500	\$ 246,720		
GRAND TOTAL		\$ 65,000	\$ 1,735,311	\$ 1,799,807	\$ 1,467,750	\$ 1,482,729	\$ 466,500	\$ 1,908,000	\$ 1,747,338	\$ 1,724,120	\$ 1,002,832	
												10 year total \$13,399,387
												Tinker Creek Transfer Station \$ 3,972,311 29.65%
												Salem Transfer Station \$ 2,992,384 22.33%
												Smith Gap \$ 6,434,692 48.02%
Date:01/22/19	By : DDM SRB											Available Funds on July 1, 2019 \$ 342,280
												Required funding ten year \$ 1 305,711

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

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 Activity
2013-14	500,000	0	0	500,000	No Activity
2014-15	500,000	0	0	500,000	No Activity
2015-16	500,000	0	0	500,000	No Activity
2016-17	500,000	0	0	500,000	No Activity
2017-18	500,000	0	0	500,000	
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	0	0	500,000	No Planned Uses
2028-29	500,000	0	0	500,000	No Planned Uses
2029-30	500,000				
2030-31					
2031-32					

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
2028-29	249,475	10,000	10,000	249,475	Misc. Expenses
2029-30					
2030-31					
2031-32					

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 unless there is a major unforeseen issue arising at the landfill.

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
2013-14	443,193	0	0	443,193	None
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	150	384,629	Misc Expense
2017-18	384,629	0	0	384,629	None
2018-19	384,629	0	0	384,629	None Projected
2019-20	384,629	0	0	384,629	None Projected
2020-21	384,629	0	0	384,629	None Projected
2021-22	384,629	0	0	384,629	None Projected
2022-23	384,629	0	0	384,629	None Projected
2023-24	384,629	0	0	384,629	None Projected
2024-25	384,629	0	0	384,629	None Projected
2025-26	384,629	0	0	384,629	None Projected
2026-27	384,629	0	0	384,629	None Projected
2027-28	384,629	0	0	384,629	None Projected
2028-29	384,629	0	0	384,629	None Projected
2029-30	384,629				

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 \$400,000 for FY 2020, previously \$850,000. Phase VI construction was completed in Calendar Year 2018 and we started filling in this Phase on July 13, 2018. Since County Waste opened Botetourt County landfill and the subsequent loss of tonnages, we were able to delay the start of construction of Phase VII for one year allowing a reduction in the funding levels for FY 2020 and \$750,000 for subsequent years. A small deficit (-\$95,000) is shown in FY 2026; however, funds are available in the unrestricted balance to cover this shortfall. The amount of air space used is reviewed every year and adjustments are made as necessary.

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

<i>Site Development Reserve Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
1998-99	3,019,000	500,000	314,000	3,205,000	Phase III/IV Construction
1999-20	3,205,000	500,000	914,591	2,790,409	Phase III/IV Construction
2000-01	2,790,409	500,000	660,033	2,630,376	Phase III/IV Construction
2001-02	2,630,376	500,000	104,491	3,025,885	Misc. Engineering
2002-03	3,025,885	500,000	105,973	3,419,912	Misc. Engineering
2003-04	3,419,912	500,000	167,375	3,752,537	Misc. Engineering
2004-05	3,752,537	500,000	47,057	4,205,480	Misc. Engineering
2005-06	4,205,480	500,000	41,582	4,663,898	Misc. Engineering
2006-07	4,663,898	500,000	904,313	4,259,585	Phase V Construction
2007-08	4,259,585	1,500,000	4,414,187	1,345,398	Phase V Construction
2008-09	1,345,398	500,000	1,096,295	749,103	Phase V Construction
2009-10	749,103	300,000	98,985	950,118	Phase V Construction
2010-11	950,118	100,000	0	1,050,118	No Expenditure
2011-12	1,050,118	100,000	0	1,150,118	No Expenditure
2012-13	1,150,118	500,000	0	1,650,118	No Expenditure
2013-14	1,650,118	500,000	0	2,150,118	No Expenditure
2014-15	2,150,118	500,000	0	2,650,118	No Expenditure
2015-16	2,650,118	500,000	0	3,150,118	No Expenditure
2016-17	3,150,118	500,000	598,125	3,051,993	Phase VI Construction
2017-18	3,051,993	700,000	2,576,778	1,175,215	Phase VI Construction
2018-19	1,175,215	850,000	30,000	1,995,215	Stormwater Study
2019-20	1,995,215	400,000	0	2,395,215	See Attached
2020-21	2,395,215	725,000	0	3,120,215	See Attached
2021-22	3,120,215	725,000	0	3,845,215	See Attached
2022-23	3,845,215	725,000	0	4,570,215	See Attached
2023-24	4,570,215	725,000	0	5,295,215	See Attached
2024-25	5,295,215	725,000	300,000	5,720,215	Phase VII Engineering
2025-26	5,720,215	725,000	6,539,871	-94,656	Phase VII Construction & PM
2026-27	-94,656	725,000	0	630,344	See Attached
2027-28	630,344	725,000	0	1,355,344	See Attached
2028-29	1,355,344	725,000	0	2,080,344	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
2016-17	Phase VI Work started	\$ 904,313
2017-18	Phase VI Completed contruction management	\$ 4,414,187
2018-19	no activity	\$ -
2019-20	no activity	\$ -
2020-21	no activity	\$ -
2021-22	no activity	\$ -
2022-23	no activity	\$ -
2023-24	no activity	\$ -
2024-25	engineering phase VII liner (10.07 ac) construction phase VII liner (10.07 ac) contruction management	\$ 300,000 \$ - \$ -

FISCAL YEAR	ACTIVITY	EXPENSES
2025-26	engineering phase VII liner (10.07 ac) construction phase VII liner (10.07ac) contruction management	\$ 6,107,028 \$ 432,843 \$ 6,539,871
2026-27	no activity	\$ -
2027-28	no activity	\$ -
2028-29	no activity	\$ -
2029-30	no activity	\$ -
estimated costs available funds additional funds required annual deposits required		\$ 6,839,871 \$ 1,995,215 \$ 4,844,656 deposit years 10 \$ 484,466
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.

For FY 2019, the Authority deposited \$860,000 into the Capital account primarily from the equipment replacement fund to Fund the Authority's share of the public lift station and force main. That project is nearing completion and some funds may be available for future budgets are some Capital projects that are needed.

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 staff was anticipating handling these projects as the modifications were made to the facilities for the switch from rail to trucking. However, as noted previously, those improvements will not take place as planned although several are those are in need of repair now. While there are no deficits shown in the five-year or ten-year planning period, funding levels are insufficient to fully fund all of the improvements that are identified on the following page. The long range plan is adequate unless the gondolas will need to be replaced or something unforeseen arises.

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	120,314	250,009	RSA
2017-18	250,009	253,133	0	503,142	Bond \$ Deposit
2018-19	503,142	860,000	1,033,474	329,668	Misc Work
2019-20	329,668	0	175,000	154,668	Overlay Tinker Creek Roads
2020-21	154,668	40,000	0	194,668	No work Planned
2021-22	194,668	40,000	0	234,668	No work Planned
2022-23	234,668	40,000	0	274,668	No work Planned
2023-24	274,668	40,000	0	314,668	No work Planned
2024-25	314,668	40,000	0	354,668	No work Planned
2025-26	354,668	40,000	0	394,668	No work Planned
2026-27	394,668	40,000	0	434,668	No work Planned
2027-28	434,668	40,000	0	474,668	No work Planned
2028-29	474,668	40,000	0	514,668	No work Planned
2029-30					

Notes: Funds (\$423,407) from VDOT's purchase of the ROW were deposited in FY 2014
 Funds from Initial Bond debt in FY 2018 deposited to fund Rutrough Road Phase II water line and the stand alone pump station.

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 RRLF PC Fund is sufficient to finish the Sediment Basin removal project. The Contractor and our Engineer will be finalizing the project this spring. We do anticipate some funding (less than \$100,000) to be made available to the Authority for future operating budgets. With the exhaustion of the funding, the normal post closure care activities were transferred to the operating Budget for FY 2019. This Reserve Account will be deleted from future Budgets.

ROANOKE VALLEY RESOURCE AUTHORITY
 APPROXIMATE POST-CLOSURE CARE COSTS
 RUTROUGH ROAD LANDFILL
 FOR THE YEARS 1996 THROUGH 2019

Date: July 19, 2017

YEAR	Cap Maint. & ESC	ROAD MAINT.	MISC.	G/W SAMPLING			GAS SYST.		LEACHATE		ADMIN	TOTAL EXPENSES	INITIAL DEPOSIT	INTEREST INCOME	FUND BALANCE	
				MOWING	O & M	O & M	CAPITAL	O & M	LEACHATE							
1996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,602	\$ 6,452,077	\$ 367,686	\$ 6,559,161	
1997	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 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	\$ 206,912	\$ 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															\$ 528,192	
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	\$ 559,886	\$ 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: February 1, 2019

YEAR	Cap & ESC	Maint.	ROAD	MISC	EXPENSE	MOWING	SAMPLING	G/W	O & M	O & M	CAPITAL	ADMIN	EXPENSES	DEPOSIT	INITIAL	INTEREST	INCOME	FUND BALANCE
2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The post closure care activities were transferred to the Authority's operating budget for FY 2019. The remaining post closure care funds are being used to comply with a DEQ letter of compliance. Please see project status reports.

TOTAL	<u>\$ -</u>																

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

FISCAL YEAR	BEGINNING BALANCE	DEPOSITS	TRANSFERS	BALANCE	COMMENTS
1993-1994	0	296,864	0	296,864	Surplus from Operations
1994-1995	296,864	836,358	0	1,133,222	Surplus from Operations
1995-1996	1,133,222	989,940	0	2,123,162	Surplus from Operations
1996-1997	2,123,162	335,254	0	2,458,416	Surplus from Operations
1997-1998	2,458,416	0	920,000	1,538,416	Transfer to Site Development
1997-1998	1,538,416	243,053	0	1,781,469	Transfer from Recycling Fund
1997-1998	1,781,469	1,017,184	0	2,798,653	Surplus from Operations
1998-1999	2,798,653	1,216,266	0	4,014,919	Surplus from Operations
1999-2000	4,014,919	1,808,425	0	5,823,344	Surplus from Operations
2000-2001	5,823,344	1,363,227	0	7,186,571	Surplus from Operations
2001-2002	7,186,571	0	494,012	6,692,559	Deficit from Operations
2002-2003	6,692,559	0	451,845	6,240,714	Deficit from Operations
2003-2004	6,240,714	224,069	0	6,464,783	Surplus from Operations
2004-2005	6,464,783	18,773	0	6,483,556	Surplus from Operations
2005-2006	6,483,556	276,040	0	6,759,596	Surplus from Operations
2006-2007	6,759,596	0	783,555	5,976,041	Transfer to Operating Budget
2007-2008	5,976,041	0	926,499	5,049,542	Transfer to Operating Budget
2007-2008	5,049,542	873,246	0	5,922,788	Surplus from Operations
2008-2009	5,922,788	0	1,289,635	4,633,153	Transfer to Operating Budget
2008-2009	4,633,153	70,441	0	4,703,594	Surplus from Operations
2009-2010	4,703,594	0	2,053,044	2,650,550	Transfer to Operating Budget
2009-2010	2,650,550	637,465	0	3,287,015	Surplus from Operations
2010-2011	3,288,015	0	3,171,248	116,767	Transfer to Pay Bond Debt
2010-2011	116,767	244,082	0	360,849	Surplus from Operations
2011-2012	360,849	244,000	0	604,849	Transfer from Post Development
2011-2012	604,849	1,140,111	0	1,744,960	Surplus from Operations
2012-2013	1,744,960	0	490,991	1,253,969	Transfer to Operating Budget
2012-2013	1,253,969	0	62,130	1,191,839	Transfer for Residential Area
2012-2013	1,191,839	425,662	0	1,617,501	Surplus from Operations
2013-2014	1,617,501	0	405,405	1,212,096	Transfer to Operating Budget
2013-2014	1,212,096	543,103	0	1,755,199	Surplus from Operations
2014-2015	1,755,199	0	456,323	1,298,876	Transfer to Operating Budget
2014-2015	1,298,876	812,290	0	2,111,166	Surplus from Operations
2015-2016	2,111,166	0	200,000	1,911,166	Transfer to Property Protection
2015-2016	1,911,166	0	434,974	1,476,192	Transfer to Operating Budget
2015-2016	1,476,192	986,254	0	2,462,446	Surplus from Operations
2016-2017	2,462,446	1,095,038	0	3,557,484	Surplus from Operations
2017-2018	3,557,484	1,246,946	0	4,804,430	Surplus from Operations
2018-2019	4,804,430	0	21,161	4,783,269	Transfer to Operating Budget
2019-2020	4,783,269	0	897,436	3,885,833	Transfer to Operating Budget

Contingency Funds Available \$ 4,783,269

Proposed Transfer for FY 2019-2020 Budget \$ 897,436

Contingency Balance \$ 3,885,833