

ROANOKE VALLEY RESOURCE AUTHORITY

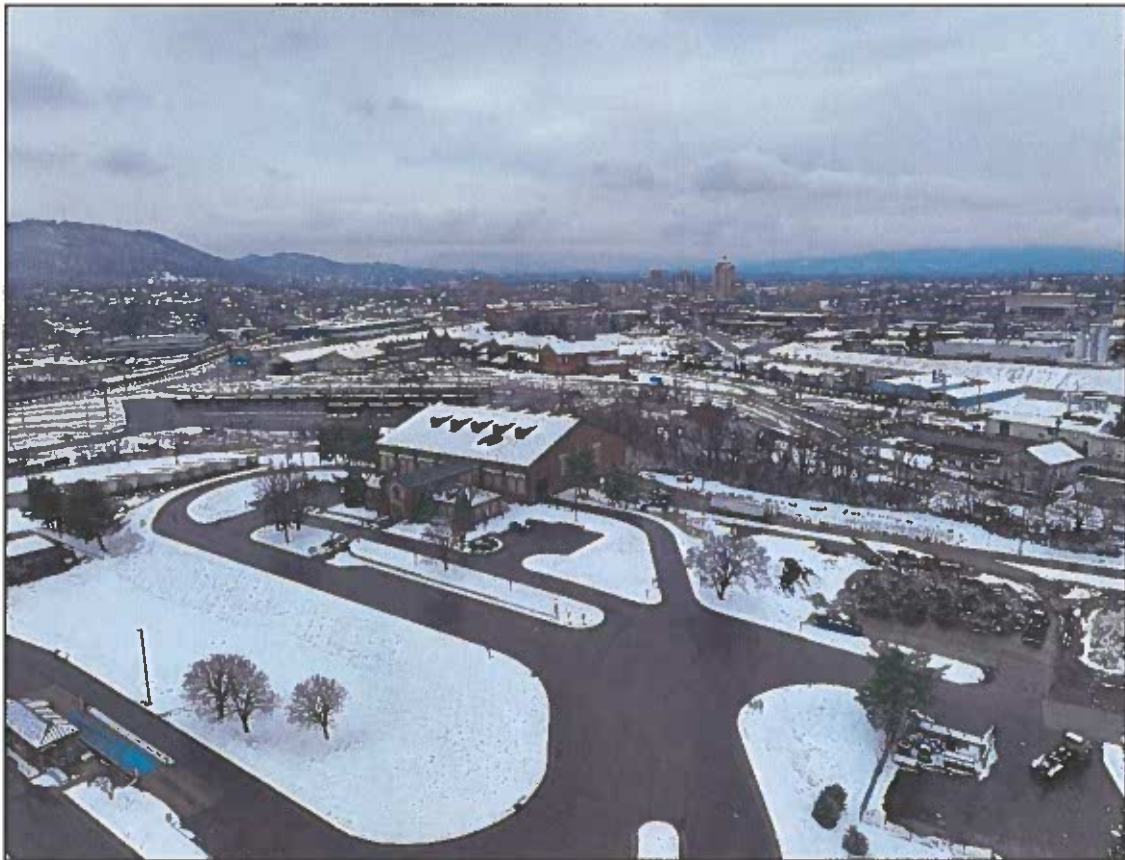
FY 2025-26  
ANNUAL  
OPERATING &  
RESERVES  
BUDGET



SALEM TRANSFER STATION

ROANOKE VALLEY RESOURCE AUTHORITY

# 2025-26 OPERATING BUDGET



TINKER CREEK TRANSFER STATION

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## REVENUE

2025-2026

Disposal Fees	\$ 17,950,445
Interest Income	\$ 200,000
Transfer from Contingency Reserve Fund	\$ -
Sale of Recyclable Material	\$ 50,000
Miscellaneous - Mulch	\$ 50,000
Miscellaneous Sales	\$ 35,000
RNG Revenue	\$ 831,289

Total \$ 19,116,734

## EXPENSES

## Personnel

Administrative	\$ 1,112,348
Tinker Creek Transfer Station	\$ 1,153,961
Salem Transfer Station	\$ 659,459
Smith Gap Landfill	\$ 1,178,968

## Totals

\$ 4,104,736

## Operating

Administrative	\$ 1,044,293
Tinker Creek Transfer Station	\$ 3,553,836
Salem Transfer Station	\$ 2,358,915
Smith Gap Landfill	\$ 3,388,866

## Totals

\$ 10,345,910

## CAPITAL

## Totals

\$ -

## RESERVES

Administrative	\$ 45,400
Tinker Creek Transfer Station	\$ 550,000
Salem Transfer Station	\$ 235,000
Smith Gap Landfill	\$ 1,939,913

## Totals

\$ 2,770,313

## DEBT SERVICE

Principal	\$ 1,229,057
Interest	\$ 666,718

## Totals

\$ 1,895,775 \$ 1,895,775

## TOTALS

Administrative	\$ 2,202,041
Tinker Creek Transfer Station	\$ 5,257,797
Salem Transfer Station	\$ 3,253,374
Smith Gap Landfill	\$ 6,507,747
Debt Service	\$ 1,895,775

Total \$ 19,116,734

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>REVENUE</b>						
Disposal Fees	\$12,147,125	\$14,681,825	\$14,651,255	\$15,688,893	\$16,469,590	\$17,950,445
Interest Income	\$150,000	\$50,000	\$5,000	\$100,000	\$150,000	\$200,000
Transfer from Contingency Reserve Fund	\$147,572	\$-	\$-	\$-	\$-	\$-
Sale of Recyclable Material	\$60,000	\$68,000	\$125,000	\$50,000	\$50,000	\$50,000
Mulch sales	\$45,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous	\$47,900	\$24,900	\$24,900	\$24,900	\$30,000	\$35,000
RNG Revenue	\$-	\$-	\$-	\$-	\$-	\$831,289
<b>TOTAL</b>	<b>\$12,597,597</b>	<b>\$14,874,725</b>	<b>\$14,856,155</b>	<b>\$15,913,793</b>	<b>\$16,749,590</b>	<b>\$19,116,734</b>

**EXPENSES**

Personnel	\$3,295,455	\$3,332,196	\$3,519,781	\$3,717,368	\$3,838,743	\$4,104,736
Operating	\$8,014,111	\$6,635,818	\$7,110,754	\$8,074,125	\$9,342,083	\$10,345,910
Capital	\$-	\$-	\$-	\$-	\$-	\$-
Transfer to Reserves	\$10,000	\$3,122,725	\$2,326,674	\$2,221,753	\$1,667,650	\$2,770,313
Debt Service	\$1,278,031	\$1,783,986	\$1,898,946	\$1,900,547	\$1,901,114	\$1,895,775
<b>TOTAL</b>	<b>\$12,597,597</b>	<b>\$14,874,725</b>	<b>\$14,856,155</b>	<b>\$15,913,793</b>	<b>\$16,749,590</b>	<b>\$19,116,734</b>

**DISPOSAL FEES**

Municipal \$ per ton	53.50	53.50	55.00	55.00	56.50	58.00
Private \$ per ton	62.75	62.75	64.50	65.75	67.50	69.50
<b>% INCREASE in expenses</b>	<b>-8.9%</b>	<b>18.1%</b>	<b>-0.1%</b>	<b>7.1%</b>	<b>5.3%</b>	<b>14.1%</b>

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	FY24-25 6 Month Actuals	FY25-26 Budget	JUSTIFICATION
9202	Total Tipping Fees	\$16,832,584	\$16,469,590	\$8,819,434	\$17,950,445	Based on tonnage receipts of : 319,700 Municipal 97,200 tons \$ 5,815,525 Commercial 58,000 tons \$ 4,053,175 Private 42,000 tons \$ 3,179,625 Residential 11,500 tons \$ 712,500 Contracted MSW 111,000 tons \$ 4,189,620  Total \$ 17,950,445
15100	Interest Income	\$ 487,569	\$ 150,000	\$ 201,359	\$ 200,000	Operating \$ 200,000
16916	Sale of Recyclable Material	\$ 56,463	\$ 50,000	\$ 24,410	\$ 50,000	Sale of Recyclable Scrap Metal & Miscellaneous
18100	Miscellaneous Revenue	\$ 35,544	\$ 30,000	\$ 3,570	\$ 35,000	MVP Annual Easement Fee \$ 35,000
18120	Mulch Revenue	\$ 44,879	\$ 50,000	\$ 30,983	\$ 50,000	Mulch Sales
18118	RNG Revenue	\$ -	\$ -	\$ -	\$ 831,289	Renewable Natural Gas
	<b>TOTAL REVENUE</b>	<b>\$ 17,457,039</b>	<b>\$16,749,590</b>	<b>\$9,079,756</b>	<b>\$19,116,734</b>	

# TIPPING FEES

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
16906	City of Roanoke	\$ 2,442,000	\$ 2,506,850	Municipal Waste 41,000 tons @ 58 \$ 2,378,000  Wood Waste 2,900 tons @ 39 \$ 113,100  Tires 60 tons @ 255 \$ 15,300 90 mixed @ 5 \$ 450  <b>City of Roanoke Total \$ 2,506,850</b>
16907	County of Roanoke	\$ 2,252,900	\$ 2,190,200	Municipal Waste 37,000 tons @ 58 \$ 2,146,000  Wood Waste 1,000 tons @ 39 \$ 39,000  Tires 20 tons @ 255 \$ 5,100 20 mixed @ 5 \$ 100  <b>County of Roanoke Total \$ 2,190,200</b>
16908	Town of Vinton	\$ 186,120	\$ 190,475	Municipal Waste 3,200 tons @ 58 \$ 185,600  Wood Waste 125 tons @ 39 \$ 4,875  Tires - tons @ 255 \$ - - mixed @ 5 \$ -  <b>Town of Vinton Total \$ 190,475</b>
16911	City Of Salem	\$ 904,150	\$ 928,000	Municipal Waste 16,000 tons @ 58 \$ 928,000  Wood Waste - tons @ 39 \$ -  Tires - tons @ 255 \$ - - mixed @ 5 \$ -  <b>City of Salem Total \$ 928,000</b>

2025-2026 BUDGET

# TIPPING FEES

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
16914	Commercial	\$ 3,961,025	\$ 4,053,175	Commercial Waste 58,000      tons      @      69.50      \$ 4,031,000  Wood Waste 400      tons      @      38      \$    15,200  Tires 20      tons      @      255      \$    5,100 375      mixed      @      5      \$    1,875  <b>Commercial Total</b> <b>\$ 4,053,175</b>
16920	Contracted Municipal Solid Waste	\$ 2,940,420	\$ 4,189,620	Contracted MSW 65,000 CW tons      @      29.82      \$ 1,938,300 30,000 BFI tons      @      59.14      \$ 1,774,200 16,000 AICo tons      @      29.82      \$    477,120 <b>Contracted MSW</b> <b>\$ 4,189,620</b>
16915	Private	\$ 3,046,475	\$ 3,179,625	Private Waste 42,000      tons      @      69.50      \$ 2,919,000  Wood Waste 3,400      tons      @      38      \$    129,200  Tires 500      tons      @      255      \$    127,500 785      mixed      @      5      \$    3,925  <b>Private Total</b> <b>\$ 3,179,625</b>
16917	Residential	\$ 736,500	\$ 712,500	Residential Waste Based on Uniform Disposal Allocation  City of Roanoke      43.5%      \$    309,938 County of Roanoke      41.7%      \$    297,112 Town of Vinton      3.6%      \$    25,650 City of Salem      11.2%      \$    79,800  Household      11,500      Tons      @      58      \$    667,000 Wood Waste      1,000      Tons      @      38      \$    38,000 Tires      1,500      Tires      @      5      \$    7,500  <b>Residential Total</b> <b>\$ 712,500</b>
	<b>TOTAL TIPPING FEES</b>	<b>\$ 16,469,590</b>	<b>\$ 17,950,445</b>	



CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	FY24-25 6 Month Actuals	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 2,225,196	\$2,458,305	\$ 1,128,800	\$2,570,067	Salaries for 40 employees
101015	Overtime	\$ 160,324	\$ 100,000	\$ 81,090	\$ 125,000	Extra work required on Saturdays, Weekdays & Holidays
101020	Part - time	\$ 119,242	\$ 100,000	\$ 60,088	\$ 120,000	Operations, Buildings, and Grounds Maintenance
202100	F.I.C.A.	\$ 185,481	\$ 203,360	\$ 93,463	\$ 215,353	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 351,774	\$ 420,616	\$ 211,353	\$ 487,028	18.95% of salaries 40 employees \$ 2,570,067
202840	Def. Comp. Match	\$ 11,251	\$ 15,000	\$ 4,426	\$ 12,250	Deferred Compensation Match
202300	Group Health Insurance	\$ 298,229	\$ 367,189	\$ 168,821	\$ 385,323	33 participating employees 8.0% Annual \$ single 23 \$ 203,511 em&sp 3 \$ 42,567 family 6 \$ 107,049 Em & Ch 1 \$ 11,196 HRA \$ 21,000
202310	Group Dental Insurance	\$ 12,068	\$ 15,000	\$ 6,147	\$ 13,383	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 29,743	\$ 32,941	\$ 13,664	\$ 34,439	1.34% of salaries 40 employees \$ 2,570,067
202500	Long Term Dis. Ins.	\$ 6,951	\$ 7,252	\$ 4,003	\$ 7,582	0.59% salaries RVRA pays 50% \$7,582
202510	Short Term Dis. Ins.	\$ 451	\$ 1,000	\$ 192	\$ 500	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 42,527	\$ 50,000	\$ 29,973	\$ 45,108	Workers' Comp. Insurance 40 employees
202750	Retirement Health Insurance Credit	\$ 6,608	\$ 7,375	\$ 3,464	\$ 7,710	0.3% of salaries 40 employees \$ 2,570,067
202800	Termination Pay	\$ 78,770	\$ 20,000	\$ 40,895	\$ 45,000	Flex Leave and Banked Sick Leave Payments
202810	Cash-in FLP	\$ 40,748	\$ 40,705	\$ 19,409	\$ 35,992	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$3,569,363	\$3,838,743	\$ 1,865,788	\$4,104,735	

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 724,588	\$ 757,980	Salaries for 6 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.	\$ 55,431	\$ 57,985	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 123,977	\$ 143,637	18.95% of salaries 6 employees \$ 757,980
202840	Deferred Comp. Match	\$ 2,250	\$ 2,250	Deferred Compensation Match
202300	Hospitalization	\$ 60,824	\$ 71,569	5 participating employees 8.0% Annual \$ single 2 \$ 17,697 em&sp 1 \$ 14,189 family 2 \$ 35,683 Em & Ch 0 \$ - HRA \$ 4,000
202310	Dental	\$ 2,245	\$ 2,245	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 9,709	\$ 10,157	1.34% of salaries 6 employees \$ 757,980
202500	Long Term Disability Ins.	\$ 2,138	\$ 2,236	0.59% salaries RVRA pays 50% \$ 2,236
202510	Short Term Disability Ins.	\$ 150	\$ 75	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 529	\$ 476	Workers' Comp. Insurance 6 employees
202750	Retirement Health Insurance Credit	\$ 2,174	\$ 2,274	0.30% of salaries 6 employees \$ 757,980
202800	Termination Pay	\$ 20,000	\$ 45,000	Annual and sick leave payments
202810	Cash-in FLP	\$ 16,825	\$ 16,464	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$ 1,020,840	\$ 1,112,348	

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 627,025	\$ 661,323	Salaries for 12 employees
101015	Overtime	\$ 44,000	\$ 50,000	Extra work required on Saturdays, Evenings & Holidays
101020	Part - time	\$ 70,000	\$ 100,000	Operations, Buildings, and Grounds Maintenance
101116	Supplements	\$ -	\$ -	Outstanding performance recognition
202100	F.I.C.A.	\$ 56,688	\$ 62,066	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 107,284	\$ 125,321	18.95% of salaries 12 employees \$ 661,323
202840	Deferred Comp. Match	\$ 4,500	\$ 4,500	Deferred Compensation Match
202300	Hospitalization	\$ 105,722	\$ 112,470	11 participating employees 8.0% Annual \$ single 8 \$ 70,786 em&sp 0 \$ - family 3 \$ 35,683 Em & Ch 0 \$ -  HRA \$ 6,000
202310	Dental	\$ 4,488	\$ 4,488	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 8,402	\$ 8,862	1.34% of salaries 12 employees \$ 661,323
202500	Long Term Disability Ins.	\$ 1,850	\$ 1,951	0.59% salaries RVRA pays 50% \$1,951
202510	Short Term Disability Ins.	\$ 300	\$ 150	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 14,739	\$ 13,265	Workers' Comp. Insurance 12 employees
202750	Retirement Health Insurance Credit	\$ 1,881	\$ 1,984	0.30% % of salaries 12 employees \$ 661,323
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments
202810	Cash-in FLP	\$ 6,953	\$ 7,581	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$ 1,053,832	\$ 1,153,960	

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 434,713	\$ 396,520	Salaries for 8 employees
101015	Overtime	\$ 25,000	\$ 25,000	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.	\$ 35,551	\$ 32,629	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 74,379	\$ 75,140	18.95% % of salaries 8 employees \$ 396,520
202840	Deferred Comp. Match	\$ 3,000	\$ 3,000	Deferred Compensation Match
202300	Hospitalization	\$ 80,349	\$ 96,120	7 participating employees 8.0% Annual \$ single 4 \$ 44,242 em&sp 0 \$ - family 2 \$ 35,683 Em & Ch 1 \$ 11,196 HRA \$ 5,000
202310	Dental	\$ 2,994	\$ 3,050	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 5,825	\$ 5,313	1.34% of salaries 8 employees \$ 396,520
202500	Long Term Disability Ins.	\$ 1,282	\$ 1,170	0.59% salaries RVRA pays 50% \$1,170
202510	Short Term Disability Ins.	\$ 200	\$ 100	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 12,074	\$ 10,867	Workers' Comp. Insurance 8 employees
202750	Retirement Health Insurance Credit	\$ 1,304	\$ 1,190	0.30% of salaries 8 employees \$ 396,520
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments
202810	Cash-in FLP	\$ 8,746	\$ 4,360	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$ 690,417	\$ 659,458	

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 671,979	\$ 754,244	Salaries for 14 employees
101015	Overtime	\$ 31,000	\$ 50,000	Extra work required on Saturdays & Holidays
101020	Part - time	\$ 25,000	\$ 15,000	Operations, Buildings, and Grounds Maintenance
101116	Supplements	\$ -	\$ -	Outstanding performance recognition
202100	F.I.C.A.	\$ 55,690	\$ 62,672	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 114,976	\$ 142,929	18.95% of salaries 14 employees \$ 754,244
202840	Deferred Comp. Match	\$ 5,250	\$ 2,500	Deferred Compensation Match
202300	Hospitalization	\$ 120,294	\$ 105,165	10 participating employees 8.0% Annual \$ single 8 \$ 70,786 em&sp 2 \$ 28,378 family 0 \$ - Em & Ch 0 \$ - HRA \$ 6,000
202310	Dental	\$ 5,273	\$ 3,600	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 9,005	\$ 10,107	1.34% of salaries 14 employees \$ 754,244
202500	Long Term Disability Ins.	\$ 1,982	\$ 2,225	0.59% salaries RVRA pays 50% \$ 2,225
202510	Short Term Disability Ins.	\$ 350	\$ 175	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 22,658	\$ 20,500	Workers' Comp. Insurance 14 employees
202750	Retirement Health Insurance Credit	\$ 2,016	\$ 2,263	0.30% of salaries 14 employees \$ 754,244
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments
202810	Cash-in FLP	\$ 8,181	\$ 7,588	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$ 1,073,654	\$ 1,178,967	

2025-2026 BUDGET

CODE	DESCRIPTION	FY25-26 Budget	AD	TCTS	STS	SG
101010	Salaries	\$ 2,570,067	\$ 757,980	\$ 661,323	\$ 396,520	\$ 754,244
101015	Overtime	\$ 125,000	\$ -	\$ 50,000	\$ 25,000	\$ 50,000
101020	Part - time	\$ 120,000	\$ -	\$ 100,000	\$ 5,000	\$ 15,000
202100	F.I.C.A.	\$ 215,352	\$ 57,985	\$ 62,066	\$ 32,629	\$ 62,672
202200	Retirement - VRS	\$ 487,027	\$ 143,637	\$ 125,321	\$ 75,140	\$ 142,929
202840	Deferred Comp. Match	\$ 12,250	\$ 2,250	\$ 4,500	\$ 3,000	\$ 2,500
202300	Hospitalization	\$ 385,324	\$ 71,569	\$ 112,470	\$ 96,120	\$ 105,165
202310	Dental	\$ 13,383	\$ 2,245	\$ 4,488	\$ 3,050	\$ 3,600
202400	Life Insurance - VRS	\$ 34,439	\$ 10,157	\$ 8,862	\$ 5,313	\$ 10,107
202500	Long Term Disability Ins.	\$ 7,582	\$ 2,236	\$ 1,951	\$ 1,170	\$ 2,225
202510	Short Term Disability Ins.	\$ 500	\$ 75	\$ 150	\$ 100	\$ 175
202700	Workers' Comp. Ins.	\$ 45,108	\$ 476	\$ 13,265	\$ 10,867	\$ 20,500
202750	Retirement Health Insurance Credit	\$ 7,711	\$ 2,274	\$ 1,984	\$ 1,190	\$ 2,263
202800	Termination Pay	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -
202810	Cash-in FLP	\$ 35,993	\$ 16,464	\$ 7,581	\$ 4,360	\$ 7,588
	TOTAL PERSONNEL	\$ 4,104,736	\$ 1,112,348	\$ 1,153,961	\$ 659,459	\$ 1,178,968

## PERSONNEL

POSITION	#	GRADE	CURRENT PAY RANGE			
CEO	1	U	Unclassified			
Director of Operations Technical Services	1	37	\$	87,582	to	\$ 153,180
Director of Operations Field Services	1	37	\$	87,582	to	\$ 153,180
Finance Manager	1	36	\$	83,411	to	\$ 145,886
Business Manager	1	30	\$	62,243	to	\$ 108,863
Operations Manager	4	27	\$	53,768	to	\$ 94,039
Administrative Coordinator	1	25	\$	48,768	to	\$ 85,296
Facilities Technician	1	23	\$	44,234	to	\$ 77,367
Operations Supervisor	4	23	\$	44,234	to	\$ 77,367
Senior Equipment Operator	3	22	\$	42,128	to	\$ 73,683
Motor Equipment Operator II	15	19	\$	36,392	to	\$ 63,650
Scale Operator	2	19	\$	36,392	to	\$ 63,650
Motor Equipment Operator I	5	17	\$	33,008	to	\$ 57,732

TOTAL SALARIES\* 40 \$ 2,450,139 1/3/2025

COLA Adjs (3%)/Market(1.9%) :

Increases \$ 73,504  
\$ 46,424

Average/Market Adjustment

Total \$ 119,928

TOTAL ADJUSTED SALARIES \$ 2,570,067

2025 - 2026 BUDGET

## EMPLOYEE BY LOCATION

POSITION	#	GRADE	ADMIN.	TINKER	SALEM	LANDFILL
CEO	1	U	1	0	0	0
Director of Operations Technical Services	1	37	1	0	0	0
Director of Operation Field Services	1	37	1	0	0	0
Finance Manager	1	36	1	0	0	0
Business Manager	1	30	1	0	0	0
Operations Manager	4	27	0	2	1	1
Administrative Coordinator	1	25	1	0	0	0
Facilities Technician	1	23	0	1	0	0
Operations Supervisor	4	23	0	2	1	1
Senior Equipment Operator	3	22	0	1	1	1
Motor Equipment Operator II	15	19	0	4	4	7
Scale Operator	2	19	0	1	1	0
Motor Equipment Operator I	5	17	0	1	0	4
<b>TOTAL EMPLOYEES</b>	<b>40</b>		<b>6</b>	<b>12</b>	<b>8</b>	<b>14</b>

2025 - 2026 BUDGET



CODE	DESCRIPTION	FY23-24	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
300004	Medical Exams	\$ 2,353	\$ 2,000	\$ 963 as as	\$ 2,000	Physical exams for new employees; drug and alcohol random testing, misc testing
300007	Contract Services	\$ 501,028	\$ 520,242	\$ 154,592	\$ 536,504	Employee Assistance Program \$ 1,560 Clean Valley Council-Annual \$ 35,000 Landscaping- \$572/month \$ 6,864 Tire Disposal - 800 Tons @ \$175 \$ 140,000 Copier Rentals \$600.00 /Month \$ 7,200 HHW Disposal \$ 75,000 Janitorial Services \$ 52,530 Exterminating Services \$ 3,100 Letter of Credit \$ 150,000 Tire Transportation \$ 51,450 Propeller Survey Processing \$ 6,300 Annual Capacity Evaluation \$ 7,500
300100	Groundwater Sampling and Analysis - SG & RR	\$ 132,712	\$ 165,500	\$ 64,748	\$ 205,000	TRC Labor & Reimbursables \$ 40,500 Lab Fees \$ 21,500 TRC Labor & Reimbursables - R \$ 100,000 Lab Fees - RR \$ 28,000 Engineering \$ 15,000
300101	PFAS - SG & STS	\$ -	\$ -	\$ -	\$ 29,000	TRC Labor & Reimbursables \$ 13,600 Lab Fees \$ 15,400
300102	Stormwater Sampling & Analysis - SG & TCTS	\$ 34,141	\$ 57,500	\$ 27,386	\$ 72,250	TRC Labor & Reimbursables \$ 26,500 Lab Fees \$ 13,750 PCB \$ 25,000 SWPPP \$ 7,000
300103	Landfill Gas Monitoring - SG & RR	\$ 100,314	\$ 126,500	\$ 50,500	\$ 134,500	SG - Monthly & Quarterly \$ 98,500 Title V RR- Monthly & Quarterly \$ 36,000
300013	Professional Services	\$ 54,493	\$ 61,690	\$ 37,598	\$ 62,690	Engineering \$ 18,540 Leachate sampling \$ 5,150 Auditing Services \$ 22,000 Software support \$ 17,000
300017	Legal Services	\$ 14,033	\$ 25,000	\$ 1,349	\$ 25,000	General Counsel \$ 25,000
300029	Transportation to Smith Gap - Trailers	\$3,770,271	\$ 3,971,000	\$ 1,749,066	\$ 4,260,774	Trucking tons shipped 238,700 19 tons/trailer = 12,564 5.0 % Rate Incr.  Total \$ 4,260,774

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION		ADMIN	TCTS	STS	LANDFILL
300004	Medical Exams	\$ 2,000	Physical exams for new employees; drug and alcohol random testing		\$ 2,000	\$ -	\$ -	\$ -
300007	Contract Services	\$ 536,504	Employee Assistance Program	\$ 1,560	\$ 1,560	\$ -	\$ -	\$ -
			Clean Valley Council					
			12 months	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -
			Landscaping- \$572/month	\$ 6,864	\$ 6,864	\$ -	\$ -	\$ -
			Tire Disposal	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ -
			Copier Rentals	\$ 7,200	\$ 7,200	\$ -	\$ -	\$ -
			HHW Disposal	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
			Janitorial Services	\$ 52,530	\$ 24,000	\$ -	\$ 12,000	\$ 16,530
			Exterminating Services	\$ 3,100	\$ -	\$ 1,850	\$ 525	\$ 725
			Letter of Credit	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -
			Tire Transportation	\$ 51,450	\$ -	\$ 51,450	\$ -	\$ -
			Propeller Survey Processing	\$ 6,300	\$ 6,300	\$ -	\$ -	\$ -
			Annual Capacity Evaluation	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
300100	Groundwater Sampling & Analysis - SG & RR	\$ 205,000	TRC Labor & Reimbursables	\$ 40,500	\$ -	\$ -	\$ -	\$ 40,500
			Lab Fees	\$ 21,500	\$ -	\$ -	\$ -	\$ 21,500
			Detection Monitoring & Lab	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
			ACM Monitoring - Lab	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ -
			Engineering	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
300101	PFAS - SG & STS	\$ 29,000	TRC Labor & Reimbursables	\$ 13,600	\$ -	\$ -	\$ 6,800	\$ 6,800
			Lab Fees	\$ 15,400	\$ -	\$ -	\$ 7,700	\$ 7,700
300102	Stormwater Sampling & Analysis	\$ 72,250	TRC Labor & Reimbursables	\$ 26,500	\$ -	\$ 7,000	\$ -	\$ 19,500
			Lab Fees	\$ 13,750	\$ -	\$ 2,500	\$ -	\$ 11,250
			PCB	\$ 25,000	\$ -	\$ 1,500	\$ -	\$ 23,500
			SWPPP	\$ 7,000	\$ -	\$ 3,000	\$ -	\$ 4,000
300103	Landfill Gas Monitoring - SG & RR	\$ 134,500	SG - Monthly & Quarterly	\$ 98,500	\$ -	\$ -	\$ -	\$ 98,500
			Title V					
			RR- Monthly & Quarterly	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ -
300013	Professional Services	\$ 62,690	Engineering	\$ 18,540	\$ -	\$ -	\$ -	\$ 18,540
			Leachate sampling	\$ 5,150	\$ 2,000	\$ -	\$ -	\$ 3,150
			Auditing Services	\$ 22,000	\$ 22,000	\$ -	\$ -	\$ -
			Software support	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -
300017	Legal Services	\$ 25,000	General Counsel	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
300029	Transportation & Landfill	\$ 4,260,774	Total Tons to be Landfilled	238,700				
			19 tons/trailer = 12,564					
					\$ -	\$ 2,471,249	\$ 1,789,525	\$ -

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
300030	Waste Water Transportation	\$ 623,238	\$ 368,442	\$ 434,128	\$ 844,000	Leachate Trailers 2,000 trls / 12,000,000 Gal. \$ 844,000
320001	Contracted Repairs	\$ 1,251,111	\$ 1,100,000	\$ 531,669	\$ 1,100,000	On Road Vehicles \$ 38,000  Construction Equipment Off Road Vehicles \$ 982,000  Miscellaneous Equip. \$ 80,000 Includes Grinder Trailers, hydroseeder Mowers, truck scales
380380	Building Maintenance and Grounds	\$ 233,178	\$ 260,000	\$ 27,733	\$ 260,000	Maintenance and repairs to all buildings and property; pump stations, septic & leachate tanks.
350010	Printed Forms	\$ 6,376	\$ 7,000	\$ 1,650	\$ 8,000	Letterhead, envelopes, cards, scale tickets repair orders, purchasing forms
360010	Advertising	\$ 1,573	\$ 2,000	\$ 509	\$ 2,000	RFP, bids, public hearings \$ 1,150 etc. Handouts \$ 150 User Brochures \$ 400 HHW Brochures \$ 200 Miscellaneous \$ 100

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
300030	Waste Water Transportation	\$ 844,000	Leachate Hauling 2,000 trls / 12,000,000 Gal.	\$ -	\$ -	\$ -	\$ 844,000
320001	Contracted Repairs	\$1,100,000	All road vehicles	\$ 10,000	\$ -	\$ -	\$ -
			Construction Equipment Off Road Vehicles	\$ -	\$ 225,000	\$ 90,000	\$ 695,000
			Miscellaneous Equip.	\$ -	\$ 35,000	\$ 10,000	\$ 35,000
			Sub-Totals	\$ 10,000	\$ 260,000	\$ 100,000	\$ 730,000
380380	Building Maintenance and Grounds	\$ 260,000	Maintenance & repairs to all buildings and property; pump station, septic & leachate tanks	\$ 16,000	\$ 108,000	\$ 27,000	\$ 109,000
350010	Printed Forms	\$ 8,000	Letterhead, envelopes, cards, scale tickets, etc.	\$ 8,000	\$ -	\$ -	\$ -
360010	Advertising	\$ 2,000	RFP, bids, public hearings, etc.	\$ 1,150	\$ -	\$ -	\$ -
			Handouts	\$ 150	\$ -	\$ -	\$ -
			User Brochures	\$ 400	\$ -	\$ -	\$ -
			HHW Brochures	\$ 200	\$ -	\$ -	\$ -
			Miscellaneous	\$ 100	\$ -	\$ -	\$ -

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
360001	Marketing activities	\$ -	\$ 7,000	\$ -	\$ 7,000	Banners, recycling handouts, pens, pencils, miscellaneous items
360030	Special Events	\$ 2,789	\$ 7,500	\$ 5,326	\$ 7,500	Annual Employee Functions
400600	Central Services	\$ 71,916	\$ 80,000	\$ 45,346	\$ 85,000	Administrative services, Roanoke County for data processing, IT Support, accounting, web updates, miscellaneous
510010	Electric	\$ 125,948	\$ 118,800	\$ 48,264	\$ 122,400	TCTS \$4,300/month \$ 51,600 SGL \$4,100/month \$ 49,200 STS \$1,600/month \$ 19,200 RRL \$200/month \$ 2,400
510021	Heating Services	\$ 3,613	\$ 2,000	\$ 4,891	\$ 2,000	Transfer Station Natural Gas \$ 2,000
510022	Fuel Oil Natural & Bottled Gas	\$ 32,330	\$ 20,000	\$ 1,664	\$ 30,000	Propane Gas Smith Gap Landfill \$ 30,000
510041	Water Service - Transfer Station	\$ 40,584	\$ 15,000	\$ 11,206	\$ 24,000	Water & Sewer Service for Transfer Stations
510042	Sewer Service - leachate	\$ 61,309	\$ 49,775	\$ 39,762	\$ 78,365	Sewer Service - leachate 1,700,000 Gallons@ \$3.90/1000 \$ 8,602 12,000,000 Gallons@ \$5.80/1000 \$ 69,763 Plus Base Fee \$ 78,365
520010	Postage	\$ 992	\$ 4,000	\$ 117	\$ 4,000	Postage for all mailings and correspondence, postage meter rent
520030	Telephone	\$ 5,666	\$ 5,200	\$ 2,005	\$ 5,200	Telephone service
520033	Internet Lines	\$ 14,020	\$ 13,500	\$ 5,297	\$ 13,500	Fees for internet service @ Smith Gap Landfill, and both Transfer Stations
520035	Cell Phones	\$ 8,126	\$ 8,000	\$ 6,168	\$ 8,000	Service for cell phones

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
360001	Marketing Activities	\$ 7,000	Recycling handouts, pens, pencils, miscellaneous items	\$ 7,000	\$ -	\$ -	\$ -
360030	Special Events	\$ 7,500	Annual Employee Functions & Customer Appreciation Day	\$ 7,500	\$ -	\$ -	\$ -
400600	Central Services	\$ 85,000	Administrative services, Roanoke County/Roanoke City for data processing, accounting, web update, misc.	\$ 85,000	\$ -	\$ -	\$ -
510010	Utilities - Electricity	\$ 122,400	TCTS \$4,300/month SGL \$4,100/month STS \$1,600/month RRL \$200/month	\$ 2,400	\$ 51,600	\$ 19,200	\$ 49,200
510021	Heating Services	\$ 2,000	Transfer Station Natural Gas	\$ -	\$ 2,000	\$ -	\$ -
510022	Fuel Oil Natural & Bottled Gas	\$ 30,000	Smith Gap Landfill Propane Gas	\$ -	\$ -	\$ -	\$ 30,000
510041	Water Service - Transfer Station	\$ 24,000	Water & Sewer Service for Transfer Stations	\$ -	\$ 12,500	\$ 11,500	\$ -
510042	Sewer Service	\$ 78,365	Sewer Service (leachate) Smith Gap & Rutrough	\$ 8,602	\$ -	\$ -	\$ 69,763
520010	Postage	\$ 4,000	Postage for all mailings and correspondence, postage meter rent, includes General Counsel	\$ 4,000	\$ -	\$ -	\$ -
520030	Telephone	\$ 5,200	Telephone Service	\$ 5,200	\$ -	\$ -	\$ -
520033	Internet Lines	\$ 13,500	Fees for internet service	\$ 5,000	\$ -	\$ 7,250	\$ 1,250
520035	Cell Phones	\$ 8,000	Service for cell phones	\$ 8,000	\$ -	\$ -	\$ -

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
530002	Property Insurance-Fire	\$ 47,240	\$ 52,000	\$ 38,724	\$ 57,200	Coverage for all buildings, contents, and equipment
530005	Motor Vehicle Insurance	\$ 40,676	\$ 45,000	\$ 30,242	\$ 49,500	Insurance for on-road vehicles
530007	Public Officials Insurance	\$ 8,044	\$ 8,300	\$ 6,951	\$ 9,000	Insurance through VRSA
530008	General Liability Ins.	\$ 9,503	\$ 10,000	\$ 6,554	\$ 10,000	Coverage for all facilities & property
540010	Lease/Rent of Equipment	\$ 19,708	\$ 130,000	\$ 62,510	\$ 130,000	Rental of Miscellaneous Equipment
550001	Travel - Mileage	\$ -	\$ 500	\$ -	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members
550020	Dinner Meetings - Luncheons	\$ 6,039	\$ 4,500	\$ 489	\$ 4,500	Monthly Board meetings, dinners & luncheons associated with RVRA
550040	Travel and Lodging, Conference, Training and Education	\$ 29,677	\$ 20,000	\$ 16,115	\$ 23,000	Conference registrations; \$ 6,000 SWANA, VML, legal, VGFOA conferences Subsistence & Lodging \$ 5,600 Operator training for \$ 11,400 hazardous materials, certifications & educations
560001	Contributions	\$ 657,000	\$ 657,000	\$ 327,500	\$ 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	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
530002	Property Insurance Fire	\$ 57,200	Coverage for all buildings, contents, and equipment	\$ 57,200	\$ -	\$ -	\$ -
530005	Motor Vehicle Ins.	\$ 49,500	Insurance for on-road vehicles	\$ 49,500	\$ -	\$ -	\$ -
530007	Public Officials Ins.	\$ 9,000	Insurance through VRSA	\$ 9,000	\$ -	\$ -	\$ -
530008	General Liability In	\$ 10,000	Coverage for all facilities & property	\$ 10,000	\$ -	\$ -	\$ -
540010	Rent of Equipment	\$ 130,000	Rental of Miscellaneous Equipment Heavy Equipment Emergency Equipment	\$ -	\$ 10,000	\$ 2,500	\$ 117,500
550001	Travel - Mileage	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members	\$ 500	\$ -	\$ -	\$ -
550020	Dinner Meetings - Luncheons	\$ 4,500	Monthly Board meetings, dinners & luncheons associated with RVRA	\$ 4,500	\$ -	\$ -	\$ -
550040	Travel - Lodging	\$ 23,000	Conference registrations; SWANA, VML, legal, VGFOA conferences \$ 6,000  Subsistence & Lodging \$ 5,600  Operator training for hazardous materials, certification, misc. \$ 11,400	\$ 6,000  \$ 5,600  \$ 11,400	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
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	FY23-24 Actual	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
580001	Dues	\$ 3,237	\$ 3,500	\$ 870	\$ 3,500	Professional & Association dues: SWANA, SWVSWMA, VGFOA & IAAP
580015	Warrants and Fees	\$ 99,442	\$ 100,000	\$ 79,398	\$ 100,000	DEQ & City SW annual fees -\$76,000 Credit Card fees \$24,000
580023	Employee Recognition	\$ 7,320	\$ 7,500	\$ 1,591	\$ 7,500	Awards and Certificates
601010	Office Supplies	\$ 7,337	\$ 7,000	\$ 10,884	\$ 7,000	Office paper, pens, pencils, folders, etc.
601013	Small Equipment & Supplies	\$ 122,941	\$ 85,000	\$ 31,370	\$ 85,000	Items of office and shop equipment and supplies, tools, computers, lawn mowers, etc.
604040	Medical Supplies	\$ 2,223	\$ 1,000	\$ -	\$ 1,000	Supplies for first aid kits & medicine cabinet
605050	Janitorial Supplies	\$ 12,133	\$ 9,000	\$ 3,488	\$ 9,000	Supplies for general cleaning & sanitation
607071	Radio Parts	\$ 1,430	\$ 9,500	\$ 1,601	\$ 3,500	Communications Equipment & Fees
608080	Gasoline, Oil & Grease	\$ 103,543	\$ 103,000	\$ 58,341	\$ 116,000	Fuel for all RVRA vehicles, mowers, lubricants
608082	Diesel fuel	\$ 487,760	\$ 460,000	\$ 195,206	\$ 460,000	Fuel for all diesel equipment and vehicles
609094	Tires, Parts	\$ 228,354	\$ 260,000	\$ 259,584	\$ 300,000	Replacement and maintenance parts & supplies for all equipment and vehicles
611030	Uniform and Wearing Apparel	\$ 16,902	\$ 34,050	\$ 19,757	\$ 34,050	Safety Shoes & Jeans \$ 11,050 Rain gear, shirts, hats, misc. \$ 11,500 Purchase of uniforms \$ 11,500

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
580001	Dues	\$ 3,500	Professional & Association dues: SWANA, SWVSWMA, VGFOA & IAAP	\$ 3,500	\$ -	\$ -	\$ -
580015	Warrants and Fees	\$ 100,000	DEQ & City SW annual fees -\$76,000 Credit Card fees \$24,000	\$ 100,000	\$ -	\$ -	\$ -
580023	Employee Recognition	\$ 7,500	Awards and Certificates	\$ 7,500	\$ -	\$ -	\$ -
601010	Office Supplies	\$ 7,000	Office paper, pens, pencils, folders, etc.	\$ 7,000	\$ -	\$ -	\$ -
601013	Small Equipment & Supplies	\$ 85,000	Items of office and shop equipment and supplies, tools, computers	\$ 12,000	\$ 20,000	\$ 12,000	\$ 41,000
604040	Medical Supplies	\$ 1,000	Supplies for first aid kits & medicine cabinets	\$ 1,000	\$ -	\$ -	\$ -
605050	Janitorial Supplies	\$ 9,000	Supplies for general cleaning & sanitation	\$ -	\$ 2,750	\$ 750	\$ 5,500
607071	Radio Parts	\$ 3,500	Communications Equipment & Fees	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
608080	Gasoline, Oil & Grease	\$ 116,000	Fuel for all vehicles, mowers, lubricants	\$ 45,000	\$ 19,000	\$ 13,000	\$ 39,000
608082	Diesel fuel	\$ 460,000	Fuel for all diesel equipment	\$ -	\$ 125,000	\$ 58,000	\$ 277,000
609094	Tires, Tubes, & Parts	\$ 300,000	Replacement and maintenance parts supplies for all equipment and vehicles	\$ 45,000	\$ 55,000	\$ 100,000	\$ 100,000
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 \$ 3,940
			Totals	\$ 5,325	\$ 10,563	\$ 7,042	\$ 11,120

2025-2026 BUDGET

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
620001	Subscriptions / Books	\$ 500	Professional magazines and manuals	\$ 500	\$ -	\$ -	\$ -
650001	Other Operating Supplies	\$ 200,000	Disinfectants, deodorizers, salt, gravel for roads, seed, mulch fertilizers & lime for seeding slopes, fill areas & other areas, miscellaneous expenses	\$ 2,500	\$ 4,000	\$ 4,000	\$ 189,500
650003	Fire Equipment & Supplies	\$ 15,000	Fire hoses & extinguishers replacements & for annual inspections for all facilities	\$ 15,000	\$ -	\$ -	\$ -
650010	Safety Equipment	\$ 6,750	Gloves, safety glasses, etc.	\$ 6,750	\$ -	\$ -	\$ -
	Sub-totals	\$ 222,250		\$ 24,750	\$ 4,000	\$ 4,000	\$ 189,500
	<b>Sub-Totals 14-24</b>	\$ 10,218,183		\$ 1,031,401	\$ 3,509,962	\$ 2,329,792	\$ 3,347,028
967070	Unappropriated Balance	\$ 127,727		\$ 12,893	\$ 43,875	\$ 29,122	\$ 41,838
	<b>TOTAL OPERATING</b>	\$ 10,345,910		\$ 1,044,293	\$ 3,553,836	\$ 2,358,915	\$ 3,388,866

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
810001	Machinery & Equipment New	\$ -	\$ -	Nothing Planned
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
	<b>TOTAL CAPITAL</b>	\$ -	\$ -	

CODE	DESCRIPTION	BALANCE 7/1/2025 (projected)	DEPOSIT FY25-26	EXPENSE FY25-26	BALANCE 06/30/26 (projected)	JUSTIFICATION
C846 9209	Landfill Closure	\$ 935,870	\$ -	\$ -	\$ 935,870	As required by State and Federal Regulations to close Smith Gap Landfill
C847 9210	Equipment Reserve Fund	\$ 552,939	\$ 695,000	\$ 695,000	\$ 552,939	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	\$ 250,000			\$ 250,000	As per local permit. Intranet/property
C847 9213	Property Value Protection	\$ 370,430	\$ -	\$ -	\$ 370,430	As per local permit. Current fund is adequate based on anticipated sales.
C848 9214	Future Site Development	\$ 2,938,243	\$ 1,829,913	\$ -	\$ 4,768,156	For future construction of the landfill
C848 9215	Capital Improvement Fund	\$ 224,594	\$ 200,000	\$ 200,000	\$ 224,594	For maintenance and improvements to the facilities.
C840 9201	Contingency Reserve Fund	\$ 1,483,939	\$ 45,400	\$ -	\$ 1,529,339	For unexpected expenses and for tipping fee stabilization
	<b>TOTAL RESERVE FUNDS</b>	\$ 7,256,015	\$ 2,770,313	\$ 895,000	\$ 9,131,328	

CODE	DESCRIPTION	JUSTIFICATION	DEPOSIT FY25-26	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.	\$ 695,000	\$ -	\$460,000	\$ 235,000	\$ -
C847 9211	Groundwater Protection Fund	Groundwater protection fund per local permit.	\$ -	\$ -	\$ -	\$ -	\$ -
C847 9212	Landfill Host Community Improvement Fund	As per local permit. intranet/property	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 1,829,913	\$ -	\$ -	\$ -	\$1,829,913
C848 9215	Capital Improvement Fund	For maintenance and improvements to the facilities.	\$ 200,000	\$ -	\$ 90,000	\$ -	\$ 110,000
C840 9201	Contingency Reserve Fund	For unexpected expenses and for tipping fee stabilization	\$ 45,400	\$ 45,400	\$ -	\$ -	\$ -
	<b>TOTAL RESERVE FUNDS</b>		\$ 2,770,313	\$ 45,400	\$ 550,000	\$ 235,000	\$ 1,939,913

# TIPPING FEE BREAKDOWN

## ALL OPERATIONS

CATEGORY	ADMIN	TCTS	STS	LANDFILL	TOTAL	PERCENT
PERSONNEL	\$ 1,112,348	\$ 1,153,961	\$ 659,459	\$ 1,178,968	\$ 4,104,736	21%
OPERATIONS	\$ 1,044,293	\$ 3,553,836	\$ 2,358,915	\$ 3,388,866	\$ 10,345,910	54%
DEPOSITS AND RESERVES	\$ 45,400	\$ 550,000	\$ 235,000	\$ 1,939,913	\$ 2,770,313	14%
DEBT SERVICE	\$ 1,895,775	\$ -	\$ -	\$ -	\$ 1,895,775	10%
TOTAL	\$ 4,097,816	\$ 5,257,797	\$ 3,253,374	\$ 6,507,747	\$ 19,116,734	100%
PERCENTAGE	21%	28%	17%	34%	100%	



# RESERVE FUNDS

2025-2026



SMITH GAP LANDFILL

## RESERVE FUNDS

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# **ROANOKE VALLEY RESOURCE AUTHORITY**

## **FINANCIAL AND RESERVES**

### **POLICY**

#### **I. Background**

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

#### **II. Purpose**

The policy provides 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 to restricted accounts, if deemed necessary, will occur in twelve (12) equal monthly transfers, or other frequencies as directed by the Board, from revenues received by the Authority and as budgeted for the current fiscal year. Annual funding transfers to unrestricted accounts may occur in twelve (12) equal monthly transfers or lump sum transfers, as directed by the Board, 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 RVRA Staff 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. Draper Aden Associates (DAA) last completed an external assessment of the Reserve Accounts in FY 2023.

#### **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 was principally depleted from capital expenditures associated with the construction of a new force main and sewer line that have substantially decreased annual operating expenses. Any remaining balance in this fund is anticipated to be spent for facility care in the next two years. Accordingly, the post closure care responsibilities are now funded by our annual revenues from the operating budget and the associated costs are budgeted as ongoing line-item expenditures in the general annual operating budget. This fund will be eliminated upon the full depletion of any remaining fund balance.

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 monthly. 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 2025-2026

In accordance with the Authority's "Financial and Reserves Policy," its Chief Executive Officer reviewed its replacement reserve requirements 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). In cases of shortfalls, the Authority may need to transfer funds from other fully funded unrestricted reserve funds. Additionally, certain amounts may need to be borrowed, if needed, as indicated in the expenditure plan to address insufficient funding. 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 exclusive of all previous borrowing associated construction activities related to the now operational conversion from rail to truck at the Smith Gap Landfill and Tinker Creek Transfer Station. All debt service payments are accounted for within the FY 25-26 Operating Budget as obligated by the terms of the individual agreements. In addition, the RVRA has adjusted its previous anticipation of contracted waste via the existing County Waste (a commercial hauler) amended agreement from 80,000 tons annually to a more conservative estimate of 65,000 tons annually in FY'26.

According to staff's review, the Equipment Reserve Fund is deemed to be inadequate for the short and long-term planning periods. Staff may continue to elect to buy used equipment or from Government Surplus and modify to fit its needs as appropriate to further manage future costs. Again, as noted above, Staff is reviewing other purchasing options including deferment, renting and/or leasing certain pieces of equipment, purchasing government surplus equipment and modifying to fit its needs.

The Capital Improvement Reserve Fund is deemed inadequate for the short-term period and long-term period as well. Sufficient time is available to plan for the appropriate funding mechanism, however, it must be addressed.

At the start of FY'25, the Contingency Reserve Fund balance was \$1,483,939. Staff projects a \$45,400 contribution to this fund in FY'26 and therefore the fund balance will increase to \$1,529,339. The Authority's Policy includes a goal of retaining 8-10% of the annual operating budget in its Contingency Reserve. This projected balance is 8% of the FY'26 operating budget and is therefore in compliance with the Authority's Policy.

Again, as noted last year, the Rutrough Road Post-Closure Account Reserve Fund is nearly depleted. Annual post closure care responsibilities were moved to the operations budget starting in FY '18. Any remaining funds in the Rutrough Road Reserve account will be used exclusively for the Rutrough Road Landfill. Staff is taking measures to utilize any remaining funds in FY'25. This Fund is projected to be exhausted in FY'26 and will be eliminated from the Authority's Reserve Funds program upon its full depletion.

The Site Development Reserve Fund is deemed adequate for the short and long-term periods. Phase VIII engineering will need to begin in FY'29 with construction set to start for FY'30.

## RVRA RESERVE FUND 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 Ground Water 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 is nearing depletion and all remaining post closure care activities have been transitioned to the operating budget and will be eliminated upon its full depletion.

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, transfer, 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 its 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 external review was last conducted by Draper Aden Associates (DAA) for FY 2023. Accordingly, the next external review is scheduled for FY 2028.

All funds required for expenditures for the five-year planning period are currently projected to be available in the individual reserve accounts, respectively, except for the Equipment Reserve Fund. Sufficient funds are deemed to be available for transfer from other reserve funds for the short-term period, if necessary.

Funds required for expenditures during the ten-year planning period are currently projected to be available in the individual reserve fund accounts, respectively, with the exceptions of the Equipment and Capital Improvement Reserve Funds.

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. Three 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 by staff 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 previously, the Equipment Replacement and Capital Improvement Funds are showing a shortage in the short and long-term planning periods. Sufficient funds are available in the unrestricted accounts, specifically the Site Development Reserve Funds to cover this shortfall during both periods. However, utilizing this transfer of funds could require additional borrowing of funds for the future design

and construction of Ph. IX which is outside the long-term planning window. As a result, the Total Reserve Balances remain positive. Therefore, both short and long-term reserve balances are cautiously adequate.

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 most of those impacts can be mitigated as noted above.

Respectfully Submitted,

Jonathan A. Lanford  
Chief Executive Officer

**SUMMARY OF RESERVE FUNDS  
EXPENDITURES/DEPOSITS FOR FY 2026**

	BALANCE AT 07/01/25 (anticipated)	PLANNED/ACTUAL EXPENDITURES 2025/2026	DEPOSITS	BEGINNING BALANCE 07/01/26
LANDFILL CLOSURE	\$ 935,870	\$ -	\$ -	\$ 935,870
EQUIPMENT REPLACEMENT	\$ 552,939	\$ 695,000	\$ 695,000	\$ 552,939
GROUND WATER PROTECTION	\$ 500,000	\$ -	\$ -	\$ 500,000
HOST COMMUNITY	\$ 250,000	\$ -	\$ -	\$ 250,000
PROPERTY PROTECTION	\$ 370,430	\$ -	\$ -	\$ 370,430
SITE DEVELOPMENT	\$ 2,938,243	\$ -	\$ 1,829,913	\$ 4,768,156
CAPITAL IMPROVEMENT	\$ 224,594	\$ 200,000	\$ 200,000	\$ 224,594
TOTALS	\$ 5,772,076	\$ 895,000	\$ 2,724,913	\$ 7,601,989
CONTINGENCY	\$ 1,483,939	\$ -	\$ 45,400	\$ 1,529,339
NOTES:				
GRAND TOTAL	\$ 7,256,015			\$ 9,131,328

**Summary of Reserve Funds: Ten Year Planning Period**

Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
<b>Deposits</b>											
Closure	0	0	200	200	200	200	200	200	200	200	200
Equipment	0	695	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Environmental	0	0	0	0	0	0	0	0	0	0	0
Host Community	0	0	0	0	0	0	0	0	0	0	0
Property Protection	0	0	0	0	0	0	0	0	0	0	0
Site Development	1,668	1,829	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
Capital Improvement	0	200	500	500	500	500	500	500	500	500	500
<b>total</b>	<b>1,668</b>	<b>2,724</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Expenditures</b>											
Closure	135	0	0	0	0	0	0	0	0	2,500	0
Equipment	0	695	4,930	2,175	1,910	485	1,060	695	3,125	321	750
Environmental	0	0	0	0	0	0	0	0	0	0	0
Host Community	0	0	0	0	0	0	0	0	0	0	0
Property Protection	0	0	0	0	0	0	0	0	0	0	0
Site Development	0	0	0	0	1,000	10,000	0	0	0	0	0
Capital Improvement	0	200	1,015	980	1,050	480	150	50	550	200	200
<b>total</b>	<b>135</b>	<b>895</b>	<b>5,945</b>	<b>3,155</b>	<b>3,960</b>	<b>10,985</b>	<b>1,210</b>	<b>745</b>	<b>3,675</b>	<b>3,021</b>	<b>950</b>
<b>Balances</b>						<b>5 year</b>					<b>10 year</b>
Closure	936	936	1,136	1,336	1,536	1,736	1,936	2,136	2,336	36	236
Equipment	553	553	-2,777	-3,352	-3,662	-2,547	-2,007	-1,102	-2,627	-1,348	-498
Environmental	500	500	500	500	500	500	500	500	500	500	500
Host Community	250	250	250	250	250	250	250	250	250	250	250
Property Protection	370	370	370	370	370	370	370	370	370	370	370
Site Development	2,938	4,767	6,467	8,167	8,867	587	2,267	3,967	5,667	7,367	9,067
Capital Improvement	225	225	-290	-770	-1,320	-1,300	-950	-500	-550	-250	50
<b>total</b>	<b>6,772</b>	<b>7,601</b>	<b>5,656</b>	<b>6,501</b>	<b>6,541</b>	<b>-424</b>	<b>2,386</b>	<b>5,621</b>	<b>5,946</b>	<b>6,925</b>	<b>9,975</b>

**Summary of Other Reserve Funds: Ten Year Planning Period**

Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
<b>Deposits</b>											
Rutrough Road	0	0	0	0	0	0	0	0	0	0	0
Contingency	0	45	0	0	0	0	0	0	0	0	0
<b>Expenditures</b>											
Rutrough Road	0	28	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0	0	0
<b>Balances</b>						<b>5 year</b>					<b>10 year</b>
Rutrough Road	28	0	0	0	0	0	0	0	0	0	0
Contingency	1,484	1,529	1,529	1,529	1,529	1,529	1,529	1,529	1,529	1,529	1,529
<b>Totals</b>						<b>5 year</b>					<b>10 year</b>
All Funds	7,284	9,130	7,185	8,030	8,070	1,105	3,895	7,150	7,475	8,454	11,504
<b>Unrestricted Funds</b>						<b>5 year</b>					<b>10 year</b>
All Funds	6,136	8,010	6,065	6,910	6,950	-15	2,775	6,030	6,355	7,334	10,384

## LANDFILL CLOSURE FUND

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

For the last seven years, no deposits were made to the Landfill Closure Fund. For the current planning period, again staff is not recommending any deposits to the Landfill Closure Fund since funds are adequate for the immediate five-year planning period. Staff anticipates making \$200,000 deposits to the Landfill Closure Fund 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.

The Landfill Closure Fund funding levels are for capital costs associated with closing portions of the landfill and not intended to fund the post closure care.

*Landfill Closure Fund*

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
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	484,820	4,677,370	Engr & Const LFG expansion
2020-21	4,677,370	0	0	4,677,370	
2021-22	4,677,370	0	0	4,677,370	
2022-23	4,677,370	0	3,457,728	1,219,642	HDR Task I-II Closure & Ph. VII
2023-24	1,219,642	0	148,772	1,070,870	
2024-25	1,070,870	0	135,000	935,870	Phase II Design & QC/QA
2025-26	935,870	0	0	935,870	
2026-27	935,870	200,000	0	1,135,870	
2027-28	1,135,870	200,000	0	1,335,870	
2028-29	1,335,870	200,000	0	1,535,870	
2029-30	1,535,870	200,000	0	1,735,870	
2030-31	1,735,870	200,000	0	1,935,870	
2031-32	1,935,870	200,000	0	2,135,870	
2032-33	2,135,870	200,000	0	2,335,870	
2033-34	2,335,870	200,000	2,500,000	35,870	Phase II Construction (10 Ac)
2034-35	35,870	200,000	0	235,870	

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

Also, \$3,000,000 was transferred to Site Development in FY 22/23.

2025-2026

RESERVE FUNDS

## **EQUIPMENT REPLACEMENT FUND**

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

With the additional guaranteed tonnage and new revenue source, funding levels have been increased from \$0 to \$695,000 for new equipment next year. For FY 2027 and beyond, Staff has shown an increase in the funding levels to \$1,600,000 provided funds are available. The Equipment Replacement Fund shows a negative balance of \$2,777,000 at the end of FY '27 with a continued increase in the deficit going forward at the proposed funding levels until FY '30. The Authority owns and operates a fleet of fifty walking-floor trailers used daily to transport Municipal Solid Waste from its transfer stations to the Smith Gap Landfill.

Staff will continue to identify any obsolete or other excess machinery as part of normal operations that may generate additional revenues. Staff will prepare a Board Report declaring this equipment as surplus and to be auctioned off. The exact funds the Authority may recoup is unknown; therefore, no additional funding from the sale of surplus equipment is shown.

Staff continuously evaluates all purchasing options and has begun to evaluate lease options as well when replacing a piece of equipment to ensure costs are managed. The Equipment Replacement Fund also serves to assist in complying with post-closure requirements of financial assurance regulations.



*Equipment Replacement Fund*

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	Detailed Schedule
2002-03	2,421,520	375,000	680,088	2,116,422	
2003-04	2,116,422	400,000	459,327	2,057,095	
2004-05	2,057,095	400,000	561,464	1,895,631	
2005-06	1,895,631	400,000	323,589	1,972,042	
2006-07	1,972,042	400,000	492,652	1,879,390	
2007-08	1,879,390	674,231	1,280,731	1,272,890	
2008-09	1,272,890	400,000	1,103,483	569,407	
2009-10	569,407	600,000	351,088	818,319	
2010-11	818,319	600,000	625,485	792,834	
2011-12	792,834	600,000	937,839	454,995	
2012-13	454,995	1,250,000	651,277	1,053,718	
2013-14	1,053,718	1,100,000	858,452	1,295,266	
2014-15	1,295,266	1,100,000	1,292,433	1,102,833	
2015-16	1,102,833	1,000,000	316,228	1,786,605	
2016-17	1,786,605	1,000,000	1,443,855	1,342,750	
2017-18	1,342,750	1,400,000	1,518,729	1,224,021	
2018-19	1,224,021	288,412	1,146,681	345,752	
2019-20	345,752	200,000	241,463	304,289	
2020-21	304,289	0	220,406	83,883	
2021-22	83,883	1,239,326	96,397	1,226,812	
2022-23	1,226,812	383,380	818,419	793,773	
2023-24	793,773	541,110	872,220	462,663	
2024-25	462,663	161,204	70,928	552,939	
2025-26	552,939	695,000	695,000	552,939	See Attached
2026-27	552,939	1,600,000	4,930,000	-2,777,061	See Attached
2027-28	-2,777,061	1,600,000	2,175,000	-3,352,061	See Attached
2028-29	-3,352,061	1,600,000	1,910,000	-3,662,061	See Attached
2029-30	-3,662,061	1,600,000	485,000	-2,547,061	See Attached
2030-31	-2,547,061	1,600,000	1,080,000	-2,007,061	See Attached
2031-32	-2,007,061	1,600,000	695,000	-1,102,061	See Attached
2032-33	-1,102,061	1,600,000	3,125,000	-2,627,061	See Attached
2033-34	-2,627,061	1,600,000	321,000	-1,348,061	See Attached
2034-35	-1,348,061	1,600,000	750,000	-498,061	See Attached



## Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35	
Volvo EC 300 D Excavator	2011	SC											
JLG Man Lift	2007	SC				\$	60,000						
CAT D 8 (Equivalent)	2021	SC											
John Deere Bulldozer (850 K)	2012	SC											
Ford F150 Passenger Truck	2012	SC					\$	40,000					
(Recond.) Cat 826H #1 Compactor	2003	SC							\$	450,000			
(Recond.) Bomag/722 RB-4	2019	SC											
Elgin Pelican Sweeper	2017	SC			\$	600,000				\$	650,000		
(Recond.) Cat 826 G #3 Compactor	2013	SC		\$	800,000								
CAT 730 - Ton Haul Truck	2017	SC			\$	400,000				\$	850,000		
CAT 730 - Ton Haul Truck	2017	SC		\$	400,000								
Cat 130G Motor Grader	1976	SC											
Cat 966G Front End Loader	2004	SC			\$	200,000							
Freightliner Water Truck	2001	SC			\$	80,000							
Volvo EC235 Excavator	2019	SC						\$	300,000				
Finn T 330 Hyrdo Seeder/ Water TRK	2015	SC		\$	25,000								
Yale Forklift	2019	SC											
New Holland	2000	SC											
Freightliner Yard Dog	2009	SC			\$	165,000							
Freightliner M2 Mobile Lube Truck	2011	SC		\$	150,000								
New Holland Tractor	2004	SC									\$	50,000	
Explorer 2018	2018	SC											
Western Star Yard Dog	2018	SC							\$	165,000			
Military Vehicle # 2 - Used	2019	SC											
Takeuchi Mini Excavator	2022	SC							\$	80,000			
Ventrac Slope mower	2022	SC								\$	30,000		
TarpArmor Tarp Development System	2020	SC					\$	50,000					
Aligon Compactor	2023	SC				\$	600,000					\$	650,000
CAT Dozer D6-XE WH	2023	SC								\$	800,000		
Volvo EC235 Excavator	2021	SC						\$	300,000				
Volvo EC350 Excavator	2023	SC								\$	500,000		
John Deere Side-by-Side Gator	2023	SC									\$	28,000	
John Deere Side-by-Side Gator	2023	SC									\$	28,000	
Exmark Zero Turn Lawn Mower	2024	SC									\$	15,000	
New Cat Dozer D9		SC		\$	1,000,000								
New Volvo Articulating Truck		SC		\$	800,000								
SUB-TOTAL			\$0	\$3,175,000	\$1,280,000	\$825,000	\$90,000	\$600,000	\$695,000	\$2,800,000	\$171,000	\$450,000	
Deferred Equipment Needs FY 26			\$1,000,000									\$10,286,000	
Average Equipment Age for Site	13.32								10 year total			\$1,028,600	
									Required funding ten year			\$1,028,600	



## Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35
John Deere Wheel loader 744	2016	TCTS		\$460,000								
John Deere 544 K	2015	TCTS			\$280,000							
Volvo EC 220	2016	TCTS	\$300,000									
Volvo EC 220	2016	TCTS				\$325,000						
Morbark 6600	2016	TCTS		\$1,000,000								
Doosan DX190	2007	TCTS				\$325,000						
Elgin Pelican	2015	TCTS					\$290,000					
Mobile Lube Truck	1997	TCTS			\$190,000							
Dodge Service Truck (DW)	2016	TCTS			\$170,000							
Ford Explorer (left)	2023	TCTS										
Chevrolet 250 Pick-up truck	2007	TCTS		\$40,000								\$50,000
Freightliner (Rebuild) / Roll-Off	2005	TCTS			\$150,000							
Green Box/Containers 4 - 40 yd	2016	TCTS		\$55,000	\$55,000	\$55,000	\$53,000					
Recycling Green Box 1-20 yd	1996	TCTS			\$30,000							
Explorer	2015	TCTS				\$40,000						
Toyota Truck (Kenny)	2017	TCTS		\$40,000								
Tico Truck # 1	2016	TCTS	\$160,000									
Tico Truck # 2	2016	TCTS		\$160,000								
SUB-TOTAL			\$460,000	\$1,755,000	\$895,000	\$745,000	\$345,000	\$0	\$0	\$0	\$0	\$50,000
GRAND TOTAL			\$460,000	\$1,755,000	\$895,000	\$745,000	\$345,000	\$0	\$0	\$0	\$0	\$50,000
Equipment Needs FY 26			\$460,000									
Average Equipment Age for Site	13.45											
Required funding ten year											\$	425,000
10 year total											\$	54,250,000



Equipment Description	year	site	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35
Wheel Loader - John Deere 744 KJ1	2018	STS								\$285,000		
Excavator Volvo (ECR 235)	2017	STS	\$ 235,000									
Excavator CAT 325FL CR	2018	STS						\$300,000				
Elgin Pelican -sweeper	2017	STS								\$ 150,000		
Service Truck	2010	STS						\$ 40,000				
Tico Yard tractor # 3	2016	STS		\$ 170,000								
Ottawa 30 Comumando Switch Trk	2006	STS					\$ 50,000					
Ottawa YT 30 Shuttle Trk	2006	STS					\$ 50,000					
Ford 150 Extended Cab	2023	STS										\$50,000
Green Box/Container	2016	STS								\$40,000		
New Yard Tractor	2023	STS		\$ 170,000								
Zero-Turn Mower	2023	STS					\$20,000					
Skid Steer Loader	2020	STS				\$50,000						
SALEM TRANSFER STATION			\$ 235,000	\$ -	\$ -	\$ 340,000	\$ 50,000	\$ 460,000	\$ -	\$ 325,000	\$ 150,000	\$ 50,000
SMITH GAP			\$ -	\$ 3,175,000	\$ 1,280,000	\$ 825,000	\$ 90,000	\$ 600,000	\$ 695,000	\$ 2,800,000	\$ 171,000	\$ 650,000
TINKER CREEK			\$ 460,000	\$ 1,755,000	\$ 895,000	\$ 745,000	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
GRAND TOTAL			\$ 695,000	\$ 4,930,000	\$ 2,175,000	\$ 1,910,000	\$ 485,000	\$ 1,060,000	\$ 695,000	\$ 3,125,000	\$ 321,000	\$ 750,000
Equipment Needs FY 26			\$ 235,000									
Average Equipment Age for Site	9.62										10 year total	\$16,148,000
											Tinker Creek Transfer Station	\$ 4,250,000
											Salem Transfer Station	\$ 1,610,000
											Smith Gap	\$ 10,286,000
												63.71%
											Available Funds on July 1, 2025	\$ 552,938
											Required funding ten year	\$ 1,559,308

## GROUND WATER PROTECTION FUND

The Ground Water 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 currently.

# GROUND WATER PROTECTION FUND

## *Ground Water Protection Fund*

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
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	No Activity
2018-19	500,000	0	0	500,000	No Activity
2019-20	500,000	0	0	500,000	No Activity
2020-21	500,000	0	0	500,000	No Activity
2021-22	500,000	0	0	500,000	No Activity
2022-23	500,000	0	0	500,000	No Activity
2023-24	500,000	0	0	500,000	No Activity
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	0	0	500,000	No Planned Uses
2030-31	500,000	0	0	500,000	No Planned Uses
2031-32	500,000	0	0	500,000	No Planned Uses
2032-33	500,000	0	0	500,000	No Planned Uses
2033-34	500,000	0	0	500,000	No Planned Uses
2034-35	500,000	0	0	500,000	No Planned Uses

## HOST COMMUNITY FUND

The Host Community Fund is established to fund the construction, operation, and/or maintenance of public improvements 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 as prepared and presented to the Authority by the Bradshaw Citizens Association (BCA).

Originally, annual deposits were made in the amount of \$10,000 monthly with the balance not to exceed \$150,000. However, the Host Community, with assistance from Staff, increased the limit from \$150,000 to \$250,000 in FY 2014. The Host Community, through the BCA, 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 Fund***

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
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	
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	Misc. Expenses
2014-15	159,475	10,000	0	169,475	
2015-16	169,475	10,000	0	179,475	
2016-17	179,475	10,000	0	189,475	
2017-18	189,475	10,000	0	199,475	
2018-19	199,475	10,000	0	209,475	
2019-20	209,475	10,000	0	219,475	
2020-21	219,475	10,000	0	229,475	
2021-22	229,475	10,000	0	239,475	
2022-23	239,475	10,000	0	249,475	
2023-24	249,475	525	0	250,000	
2024-25	250,000	0	0	250,000	No Known Uses
2025-26	250,000	0	0	250,000	No Known Uses
2026-27	250,000	0	0	250,000	No Known Uses
2027-28	250,000	0	0	250,000	No Known Uses
2028-29	250,000	0	0	250,000	No Known Uses
2029-30	250,000	0	0	250,000	No Known Uses
2030-31	250,000	0	0	250,000	No Known Uses
2031-32	250,000	0	0	250,000	No Known Uses
2032-33	250,000	0	0	250,000	No Known Uses
2033-34	250,000	0	0	250,000	No Known Uses
2034-35	250,000	0	0	250,000	No Known Uses

2025-2026

RESERVE FUNDS



## PROPERTY PROTECTION FUND

The Property Protection Fund provides funds for payments under the Property Value Protection Policy 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 \$370,430 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 FUND

<i>Property Protection Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
2002-03	376,632	0	697	376,935	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
2019-20	384,629	0	14,199	370,430	8827 Wilby Road
2020-21	370,430	0	0	370,430	None
2021-22	370,430	0	0	370,430	None
2022-23	370,430	0	0	370,430	None
2023-24	370,430	0	0	370,430	None
2024-25	370,430	0	0	370,430	None Projected
2025-26	370,430	0	0	370,430	None Projected
2026-27	370,430	0	0	370,430	None Projected
2027-28	370,430	0	0	370,430	None Projected
2028-29	370,430	0	0	370,430	None Projected
2029-30	370,430	0	0	370,430	None Projected
2030-31	370,430	0	0	370,430	None Projected
2031-32	370,430	0	0	370,430	None Projected
2032-33	370,430	0	0	370,430	None Projected
2033-34	370,430	0	0	370,430	None Projected
2034-35	370,430	0	0	370,430	None Projected

2025-2028

RESERVE FUNDS

## **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 (FY '26), funding levels are planned at \$1,829,913 due to the planned construction of Phase VIII in FY '29-30. The proposed funding level is \$1,700,000 for FY '27 and going forward which provides sufficient funds in the short-and long-term.

The amount of air space used is reviewed every year and adjustments to planned funding levels are made as necessary.

# SITE DEVELOPMENT FUND

<i>Site Development Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
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	14,235	2,010,980	Stormwater Study
2019-20	2,010,980	400,000	49,735	2,361,245	See Attached
2020-21	2,361,245	0	2,505	2,358,740	See Attached
2021-22	2,358,740	277,261	19,858	2,616,143	Misc. Engineering
2022-23	2,616,143	5,559,640	265,724	7,910,059	Misc. Engineering
2023-24	7,910,059	719,333	7,465,853	1,163,539	Phase VII Construction & PM Master Planning & Cell VIII&IX Wetland Permitting
2024-25	1,163,539	1,943,851	169,146	2,938,244	No Expenditure
2025-26	2,938,244	1,829,913	0	4,768,157	No Expenditure
2026-27	4,768,157	1,700,000	0	6,468,157	No Expenditure
2027-28	6,468,157	1,700,000	0	8,168,157	No Expenditure
2028-29	8,168,157	1,700,000	1,000,000	8,868,157	Phase VIII Engineering
2029-30	8,868,157	1,700,000	10,000,000	568,157	Phase VIII Construction & PM
2030-31	568,157	1,700,000	0	2,268,157	No Expenditure
2031-32	2,268,157	1,700,000	0	3,968,157	No Expenditure
2032-33	3,968,157	1,700,000	0	5,668,157	No Expenditure
2033-34	5,668,157	1,700,000	0	7,368,157	No Expenditure
2034-35	7,368,157	1,700,000	0	9,068,157	No Expenditure

# SITE DEVELOPMENT COSTS

## SMITH GAP LANDFILL

FISCAL YEAR	ACTIVITY	EXPENSES
2020-21	No activity \$ -	\$ -
2021-22	Misc. Engineering \$ 19,858	\$ 19,858
2022-23	Misc. Engineering \$ 265,724	\$ 265,724
2023-24	Construction phase VII Liner (10.07ac) & Construction management (CQ/CA) \$ 7,465,853	\$ 7,465,853
2024-25	Master Plan & VIII/IX Wetland Permitting \$ 169,146	\$ 169,146
2025-26	No activity \$ -	\$ -
2026-27	No activity \$ -	\$ -
2027-28	No activity \$ -	\$ -
2028-29	Phase VIII Engineering \$ 1,000,000	\$ 1,000,000

**2025 - 2026**

## 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, facility updates (i.e. carpet/flooring, bathroom/locker room/break room remodels), 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, 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.

Due to the newly identified projects on the following page, there are deficits shown in the five-year planning period and funding levels are insufficient to fully fund all the improvements that are identified. There are deficits shown in ten-year planning period as well.

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

# CAPITAL IMPROVEMENT FUND

<i>Capital Improvement Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	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	50,000	453,142	Bond \$ Deposit
2018-19	453,142	880,000	360,514	952,628	Misc Work
2019-20	952,628	0	741,546	211,082	Outbound Scale
2020-21	211,082	0	0	211,082	No Expense
2021-22	211,082	0	0	211,082	No Expense
2022-23	211,082	90,000	0	301,082	No Expense
2023-24	301,082	50,000	126,468	224,594	SG Scales & Salem Floor
2024-25	224,594	0	0	224,594	No Expense
2025-26	224,594	200,000	200,000	224,594	See Attached
2026-27	224,594	500,000	1,015,000	-290,406	See Attached
2027-28	-290,406	500,000	980,000	-770,406	See Attached
2028-29	-770,406	500,000	1,050,000	-1,320,406	See Attached
2029-30	-1,320,406	500,000	480,000	-1,300,406	See Attached
2030-31	-1,300,406	500,000	150,000	-950,406	See Attached
2031-32	-950,406	500,000	50,000	-500,406	See Attached
2032-33	-500,406	500,000	550,000	-550,406	See Attached
2033-34	-550,406	500,000	200,000	-250,406	See Attached
2034-35	-250,406	500,000	200,000	49,594	See Attached



CAPITAL IMPROVEMENT  
LIST

Project List	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34	FY 34-35
Concrete Slab & Retaining Wall (Mulch)				\$ 400,000						
Overlay Floor (STS) One Side				\$ 100,000	\$ 100,000					
Overlay Floor (TCTS) One Side				\$ 100,000	\$ 100,000					
Asphalt Resurfacing (SG)	\$ 150,000					\$ 150,000				
Asphalt Resurfacing (SG) Spur Rd. Entrance	\$ 200,000							\$ 250,000		
Roofing Repairs (STS)								\$ 300,000		
Roofing Repairs (SG)				\$ 300,000						
Roofing Repairs (TCTS)			\$ 300,000							
Concrete Truck Turning Pad (TCTS)	\$ 90,000									
Repaint Parking Pads For Trailers (TCTS)		\$ 25,000								
Asphalt Resurfacing (TCTS) Two Parl		\$ 20,000	\$ 150,000	\$ 150,000					\$ 200,000	\$ 200,000
Replace Shop Garage Door (SG)										
Leachate Tank Bypass Installation (SG)	\$ 20,000									
Replace Fuel Tank and Pumps (SG)			\$ 150,000							
Resurface Entrance And Parking (SG)					\$ 200,000					
Pave Scales Area (SG)	\$ 40,000									
Replace Electric Panels On Tip Floor (SG)		\$ 120,000								
Repair Site Fencing (SG)		\$ 45,000								
Drain & Clean Fresh Water Tank (SG)	\$ 50,000									
Security Cameras (SG)		\$ 70,000								
Security Cameras (STS)		\$ 70,000								
Upgrade Restrooms (SG)		\$ 20,000								
Upgrade Restrooms (TCTS)		\$ 20,000								
Upgrade Exterior Site Lighting (STS)		\$ 20,000								
Upgrade Restroom & Break Room (STS)		\$ 25,000								
Replace Old HVAC System (STS)		\$ 30,000								
Repave Entrance & Exit To Tip Floor (STS)		\$ 100,000								
Repave Trailer Parking Lot (STS)			\$ 300,000							
Asphalt Resurfacing Scales to Tipper Floor (STS)			\$ 80,000				\$ 50,000			
Upgrade Scale House & Restroom (TCTS)										
Upgrade Scale House & Restroom (STS)					\$ 80,000					
Replace HVAC System (TCTS)		\$ 100,000								
Totals	\$ 200,000	\$ 1,015,000	\$ 980,000	\$ 1,050,000	\$ 480,000	\$ 150,000	\$ 50,000	\$ 550,000	\$ 200,000	\$ 200,000

Capital Needs FY 26

\$ 200,000

Totals

\$ 4,875,000

Annual Deposits Required

\$ 487,500

2025- 2026

Reserve Funds

## RUTROUGH ROAD LANDFILL POST-CLOSURE FUND

The Rutrough Road Landfill Post-Closure Fund (RRLF PC Fund) was established with an initial contribution of \$5,500,000 per the terms of the "Implementation Agreement For (i) Distribution and Indemnification Agreement dated October 23, 1991, and (ii) Assignment Agreement dated October 23, 1991." The sole purpose of the RRLF PC Fund was 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 essentially depleted. Funds will remain in the Rutrough Road account to cover pump replacement/repair, site maintenance, or any other items that may arise. We anticipate that the remaining balance will be depleted by FY'26 when 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 2026**

Date: February 4, 2025

YEAR	Cap Maint. & ESC	ROAD MAINT	MISC	MOWING	GW SAMPLING	GAS SYST O & M	LEACHATE O & M	CAPITAL	ADMIN	TOTAL EXPENSES	INITIAL DEPOSIT	INTEREST INCOME	FUND BALANCE
1996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,602	\$ 6,452,077	\$ 387,688	\$ 6,559,181
1997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,180	\$ 6,561,769	\$ 296,018	\$ 6,714,607
1998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 689,337	\$ 6,772,712	\$ 415,543	\$ 6,488,918
1999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,485	\$ 6,656,586	\$ 357,960	\$ 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	\$ 283,887	\$ 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	\$ 5,208,843	\$ 181,687	\$ 5,391,530
2007	\$ -	\$ -	\$ 2,827	\$ 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	\$ -	\$ 378,889	\$ 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	\$ 19,827	\$ 3,491	\$ 32,078	\$ 8,815	\$ 112,082	\$ 37,574	\$ 221,058	\$ 335,178	\$ 125,000	\$ 810,812	\$ 3,580,903	\$ 15,900	\$ 4,391,715
2011	\$ 7,775	\$ -	\$ 2,794	\$ 8,815	\$ 58,718	\$ 33,548	\$ 323,970	\$ -	\$ -	\$ 534,751	\$ 4,366,331	\$ 25,364	\$ 3,586,803
2012	\$ -	\$ 6,456	\$ 4,410	\$ 8,905	\$ 80,760	\$ 26,184	\$ 206,912	\$ 56,992	\$ 125,000	\$ 561,005	\$ 3,035,798	\$ 9,261	\$ 3,045,059
2013	\$ -	\$ -	\$ 2,056	\$ 12,254	\$ -	\$ 30,501	\$ 359,747	\$ -	\$ -	\$ 385,158	\$ 2,659,901	\$ 7,470	\$ 2,667,371
2014	\$ -	\$ 2,149	\$ 5,297	\$ 21,159	\$ 48,575	\$ 30,501	\$ 298,200	\$ 21,783	\$ 11,914	\$ 501,125	\$ 2,166,246	\$ 6,820	\$ 2,173,066
2015	\$ -	\$ -	\$ 3,291	\$ 3,450	\$ 98,177	\$ 33,069	\$ -	\$ -	\$ -	\$ 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	\$ 528,192
2017										\$ -	\$ 528,192	\$ -	\$ 528,192
2018								\$ 427,182		\$ -	\$ 528,192	\$ -	\$ 528,192
2019										\$ 427,182	\$ 101,010		\$ 102,196
2020										\$ (15,444)	\$ 96,752	\$ 719	\$ 87,471
2021										\$ (11,840)	\$ 75,631	\$ 600	\$ 76,231
2022										\$ -	\$ 76,231	\$ 600	\$ 76,831
2023										\$ -	\$ 76,831	\$ 1,263	\$ 78,094
2024										\$ (32,137)	\$ 45,957	\$ 2,661	\$ 48,618
2025										\$ (22,340)	\$ 26,278	\$ 1,542	\$ 27,820
2026													
<b>TOTAL</b>	<b>\$ 73,594</b>	<b>\$ 44,981</b>	<b>\$ 130,426</b>	<b>\$ 110,107</b>	<b>\$ 1,025,751</b>	<b>\$ 350,144</b>	<b>\$ 3,635,237</b>	<b>\$ 1,384,950</b>	<b>\$ 591,896</b>	<b>\$ 9,170,135</b>		<b>\$ 3,737,576</b>	

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: January 31, 2024

YEAR	Cap Maint. & ESC	ROAD MAINT.	MISC EXPENSE	MOWING	GW SAMPLING	GAS SYST O & M	LEACHATE O & M	CAPITAL	ADMIN	TOTAL EXPENSES	INITIAL DEPOSIT	INTEREST INCOME	FUND BALANCE
2019	\$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
2021	\$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
2023	\$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
2025	\$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

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** \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

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.

As noted earlier in this report, Staff projects a balance of \$1,529,339 that will be available in the Contingency Reserve Fund as of the start of FY '26. The Authority's Policy has the goal of retaining 8-10% of its annual operating budget in its Contingency Reserve. This projected balance is 8% of the FY '26 operating budget of approximately \$19.1M and is therefore compliant with the Authority's Policy.

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

## CONTINGENCY FUND

FISCAL YEAR	BEGINNING BALANCE	DEPOSITS	TRANSFERS	BALANCE	COMMENTS
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	3,288,015	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	1,246,947	0	4,804,431	Surplus from Operations
2018-2019	4,804,431	0	1,081,298	3,723,133	Deficit & transfer to Operations
2019-2020	3,723,133	0	0	3,723,133	Transfer to Operating Budget
2020-2021	3,723,133	0	0	3,723,133	Transfer to Operating Budget
2021-2022	3,723,133	0	2,239,194	1,483,939	NS Payment, Ops., LOC
2022-2023	1,483,939	0	0	1,483,939	Nothing Planned
2023-2024	1,483,939	0	0	1,483,939	Nothing Planned
2024-2025	1,483,939	0	0	1,483,939	Nothing Planned
2025-2026	1,483,939	45,400	0	1,529,339	Nothing Planned

Contingency Funds Available \$ 1,483,939

Proposed Transfer for FY 2025-2026 Budget \$ 45,400  
 Contingency Balance \$ 1,529,339