



# Fiscal Year 2024 Budget

**Revenues:**

The member localities (Rockbridge County and Lexington City) will be charged a member jurisdiction rate of \$60.50 per ton for waste disposal in FY 2024. This represents an increase of \$1.00 (one dollar) per ton for member localities. The City of Buena Vista, as a Municipal Customer, will be charged a per-ton fee of \$75.63 for waste; this reflects a 25% surcharge on the base rate for the member jurisdiction rate in accordance with the Regional Solid Waste Members Use Agreement for the BRRRA facility. Commercial waste, originating in member jurisdictions, will be charged \$62.50 per ton for the member commercial rate. Commercial waste, originating in the City of Buena Vista, or other allowable non-member jurisdictions, will be charged \$78.13 per ton, in accordance with the Members Use Agreement.

The breakdown of projected revenues is as follows: Rockbridge County at \$1,060,928; Lexington City at \$205,700; Buena Vista City at \$285,125; Commercial at \$1,199,652. ACH/Credit Card Revenues are projected to be \$22,358. Total operational tipping fees are anticipated to generate \$2,773,762 in revenue. Changes to these operational revenues include: Rockbridge County share tonnage is reduced by 24 tons, but revenues are increased by \$16,108, due to the tipping fee increase; Lexington City share tonnage is decreased by 180 tons, reducing anticipated revenues by \$7,300; City of Buena Vista share tonnage is anticipated to increase by 94 tons; Commercial share is increase by \$19,194, due to the tipping fee increase, with no change to anticipated tonnage; ACH/Credit Card Revenue tonnage is anticipated to increase by 56 tons, resulting in an increase of \$3,814 in revenues.

**Expenditures:**

Operational expenditures for FY 2024 are projected to be \$2,818,177. This represents an increase of \$72,468 from FY 2023.

During FY 2024, BRRRA plans to set aside \$128,643, for future equipment purchases, and \$355,000 for future closure/post-closure costs.

Narrative

| Account Number | Description                              | Approp FY 2022     | Actual FY 2022     | Budget FY 2023     | Approp FY 2023     | Actual Dec-22      | Proposed FY 2024   | Amount Changed  | Percent Changed |
|----------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|-----------------|
| <b>01902</b>   | <b>**Landfill Operational Revenues**</b> |                    |                    |                    |                    |                    |                    |                 |                 |
| 0001           | Rockbridge County Share                  | \$1,032,861        | \$945,786          | \$1,044,820        | \$1,044,820        | \$607,434          | \$1,060,928        | \$16,108        | 1.54%           |
| 0002           | Lexington Share                          | \$202,300          | \$216,356          | \$213,000          | \$213,000          | \$95,943           | \$205,700          | -\$7,300        | -3.43%          |
| 0003           | Buena Vista Share                        | \$269,788          | \$301,774          | \$273,457          | \$273,457          | \$169,130          | \$285,125          | \$11,668        | 4.27%           |
| 0005           | Commercial Customer Share                | \$1,401,638        | \$1,154,314        | \$1,180,458        | \$1,180,458        | \$666,838          | \$1,199,652        | \$19,194        | 1.63%           |
| 0007           | ACH/Credit Card Revenue                  | \$7,741            | \$25,786           | \$18,544           | \$18,544           | \$16,687           | \$22,357           | \$3,813         | 20.56%          |
| <b>01902</b>   | <b>Landfill Revenue</b>                  | <b>\$2,914,328</b> | <b>\$2,644,017</b> | <b>\$2,730,279</b> | <b>\$2,730,279</b> | <b>\$1,556,033</b> | <b>\$2,773,762</b> | <b>\$43,483</b> | <b>1.59%</b>    |
| <b>01903</b>   | <b>**Closure Transfers**</b>             |                    |                    |                    |                    |                    |                    |                 |                 |
| 0001           | Closure Transfer                         | \$633,499          | \$633,499          | \$344,566          | \$344,566          | \$172,282          | \$355,000          | \$10,434        | 3.03%           |
| 0002           | Transfer from Assigned Reserves          | \$2,000            | \$0                | \$0                | \$0                | \$0                | \$0                | \$0             | 0.00%           |
| <b>01903</b>   | <b>Closure Transfer</b>                  | <b>\$635,499</b>   | <b>\$633,499</b>   | <b>\$344,566</b>   | <b>\$344,566</b>   | <b>\$172,282</b>   | <b>\$355,000</b>   | <b>\$10,434</b> | <b>3.03%</b>    |
| <b>15010</b>   | <b>**Landfill Op Account Interest**</b>  |                    |                    |                    |                    |                    |                    |                 |                 |
| 0001           | Interest Earned - County/SWA Ops         | \$0                | \$44               | \$30               | \$30               | \$22               | \$30               | \$0             | 0.00%           |
| 0002           | Interest Earned - BRRR Ops               | \$157              | \$1,026            | \$120              | \$120              | \$13,133           | \$15,000           | \$14,880        | 12400.00%       |
| 0003           | LGIP SNAP VRA                            | \$1,066            | \$1,608            | \$500              | \$500              | \$0                | \$500              | \$0             | 0.00%           |
| 0004           | VML/VACO -VIP                            | \$1,026            | \$2,309            | \$2,000            | \$2,000            | \$3,901            | \$5,000            | \$3,000         | 150.00%         |
| 0005           | Interest Earned-VIP Stable NAV           | \$0                | \$0                | \$0                | \$0                | \$0                | \$10,000           | \$10,000        | 0.00%           |
| <b>15010</b>   | <b>Landfill Op Account Interest</b>      | <b>\$2,249</b>     | <b>\$4,987</b>     | <b>\$2,650</b>     | <b>\$2,650</b>     | <b>\$17,056</b>    | <b>\$30,530</b>    | <b>\$27,880</b> | <b>1052.08%</b> |
| <b>15020</b>   | <b>**Rental of BRRR Property**</b>       |                    |                    |                    |                    |                    |                    |                 |                 |
| 0001           | Rental of BRRR Property                  | \$5,775            | \$11,645           | \$8,280            | \$8,280            | \$7,280            | \$8,385            | \$105           | 1.27%           |
| <b>15020</b>   | <b>Rental of BRRR Property</b>           | <b>\$5,775</b>     | <b>\$11,645</b>    | <b>\$8,280</b>     | <b>\$8,280</b>     | <b>\$7,280</b>     | <b>\$8,385</b>     | <b>\$105</b>    | <b>1.27%</b>    |
| <b>18030</b>   | <b>**Landfill Operational Costs**</b>    |                    |                    |                    |                    |                    |                    |                 |                 |
| 0019           | Expenditure Refunds                      | \$0                | \$356              | \$0                | \$0                | \$0                | \$0                | \$0             | 0.00%           |
| <b>18030</b>   | <b>Expenditure Refunds</b>               | <b>\$0</b>         | <b>\$356</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>      | <b>0.00%</b>    |
| <b>18990</b>   | <b>**Sale of Scrap Metal**</b>           |                    |                    |                    |                    |                    |                    |                 |                 |
| 0001           | Patrons Refunds and Rebates              | 0                  | 0                  | 0                  | 0                  | 0                  | \$0                | \$0             | 0.00%           |
| 0003           | Sale of Scrap Metal                      | 5,500              | 3,364              | 6,000              | 6,000              | 6,194              | \$7,000            | \$1,000         | 16.67%          |
| <b>18990</b>   | <b>Sale of Scrap Metal</b>               | <b>\$5,500</b>     | <b>\$3,364</b>     | <b>\$6,000</b>     | <b>\$6,000</b>     | <b>\$6,194</b>     | <b>\$7,000</b>     | <b>\$1,000</b>  | <b>16.67%</b>   |

| Account Number | Description                      | Approp FY 2022 | Actual FY 2022 | Budget FY 2023 | Approp FY 2023 | Actual Dec-22 | Proposed FY 2024 | Amount Changed | Percent Changed |
|----------------|----------------------------------|----------------|----------------|----------------|----------------|---------------|------------------|----------------|-----------------|
| <b>41010</b>   | <b>**Insurance Adjustments**</b> |                |                |                |                |               |                  |                |                 |
| 0001           | Insurance Adjustments            | \$500          | \$0            | \$500          | \$500          | \$2,061       | \$500            | \$0            | 0.00%           |
| <b>41010</b>   | <b>Insurance Adjustments</b>     | \$500          | \$0            | \$500          | \$500          | \$2,061       | \$500            | \$0            | 0.00%           |
| <b>41040</b>   | <b>**Non-Revenue Sources**</b>   |                |                |                |                |               |                  |                |                 |
| 0017           | Loan Proceeds-2022 Cell 2        | \$3,736,801    | \$3,476,088    | \$0            | \$0            | \$128,503     | \$68,640         | \$68,640       | 0.00%           |
| <b>41040</b>   | <b>Non-Revenue Sources</b>       | \$3,736,801    | \$3,476,088    | \$0            | \$0            | \$128,503     | \$68,640         | \$68,640       | 0.00%           |
| <b>10000</b>   | <b>BRRR-Landfill Revenue</b>     | \$7,300,652    | \$6,773,955    | \$3,092,275    | \$3,092,275    | \$1,889,409   | \$3,243,817      | \$151,542      | 4.90%           |

| Account Number | Description                       | Approp FY 2022 | Actual FY 2022 | Budget FY 2023 | Approp FY 2023 | Actual Dec-22 | Proposed FY 2024 | Amount Changed | Percent Changed |
|----------------|-----------------------------------|----------------|----------------|----------------|----------------|---------------|------------------|----------------|-----------------|
| <b>19040</b>   | <b>**Landfill Expenditures**</b>  |                |                |                |                |               |                  |                |                 |
| XXXX           | Board Stipends                    | \$0            | \$0            | \$8,400        | \$8,400        | \$1,300       | \$8,400          | \$0            | 0.00%           |
| 1002           | Overtime                          | \$9,270        | \$5,568        | \$9,734        | \$9,734        | \$329         | \$10,221         | \$487          | 5.00%           |
| 1123           | Full-Time Wages                   | \$414,946      | \$363,228      | \$412,696      | \$417,696      | \$207,451     | \$429,972        | \$17,276       | 4.19%           |
| 1141           | Part-Time Wages                   | \$35,463       | \$33,370       | \$38,811       | \$39,561       | \$18,544      | \$40,752         | \$1,941        | 5.00%           |
| 2001           | FICA                              | \$35,165       | \$30,314       | \$36,500       | \$36,500       | \$16,941      | \$37,435         | \$935          | 2.56%           |
| 2002           | Retirement                        | \$30,499       | \$24,982       | \$27,370       | \$27,370       | \$13,351      | \$28,500         | \$1,130        | 4.13%           |
| 2003           | VLDP                              | \$1,511        | \$1,420        | \$1,569        | \$1,569        | \$1,166       | \$2,500          | \$931          | 59.34%          |
| 2005           | Hospitalization                   | \$74,565       | \$54,321       | \$82,022       | \$82,022       | \$32,401      | \$89,100         | \$7,078        | 8.63%           |
| 2006           | Group Life Insurance              | \$2,241        | \$1,836        | \$2,229        | \$2,229        | \$1,088       | \$2,400          | \$171          | 7.67%           |
| 2009           | Unemployment Insurance            | \$2,268        | \$2,268        | \$0            | \$0            | \$0           | \$0              | \$0            | 0.00%           |
| 2011           | Workman's Comp Insurance          | \$11,949       | \$9,702        | \$7,400        | \$7,400        | \$7,154       | \$7,990          | \$590          | 7.97%           |
| 2017           | HSA Admin Fee                     | \$170          | \$87           | \$100          | \$100          | \$28          | \$100            | \$0            | 0.00%           |
| 3002           | Professional Services             | \$55,000       | \$32,864       | \$58,000       | \$58,000       | \$6,982       | \$62,000         | \$4,000        | 6.90%           |
| 3003           | Adm. & Secretarial Aid            | \$60,000       | \$60,000       | \$60,000       | \$60,000       | \$30,000      | \$60,000         | \$0            | 0.00%           |
| 3006           | Seeding/Mowing/Erosion Control    | \$2,000        | \$163          | \$2,000        | \$2,000        | \$772         | \$2,000          | \$0            | 0.00%           |
| 3010           | Maintenance Of Buildings          | \$5,510        | \$5,508        | \$4,000        | \$4,000        | \$2,612       | \$5,000          | \$1,000        | 25.00%          |
| 3011           | Maintenance Of Roads              | \$15,000       | \$7,275        | \$15,000       | \$15,000       | \$685         | \$15,000         | \$0            | 0.00%           |
| 3012           | Ground Water Monitoring           | \$61,000       | \$31,337       | \$50,000       | \$50,000       | \$13,572      | \$50,000         | \$0            | 0.00%           |
| 3013           | Leachate Treatment                | \$91,217       | \$91,217       | \$86,250       | \$86,250       | \$41,694      | \$120,000        | \$33,750       | 39.13%          |
| 3021           | Contracted Services               | \$35,309       | \$15,501       | \$50,000       | \$50,000       | \$7,661       | \$50,000         | \$0            | 0.00%           |
| 3024           | Trusty Work Program               | \$8,460        | \$1,840        | \$10,000       | \$10,000       | \$680         | \$10,000         | \$0            | 0.00%           |
| 3025           | Electronic Material Recovery      | \$5,000        | \$0            | \$2,500        | \$2,500        | \$0           | \$2,500          | \$0            | 0.00%           |
| 3050           | Tire Shredding                    | \$4,000        | \$3,600        | \$5,500        | \$5,500        | \$1,272       | \$8,600          | \$3,100        | 56.36%          |
| 3500           | DEQ Gas Compliance                | \$53,198       | \$53,198       | \$15,000       | \$15,000       | \$12,806      | \$15,000         | \$0            | 0.00%           |
| 3901           | Permit Fees                       | \$9,330        | \$9,329        | \$10,400       | \$10,400       | \$8,807       | \$11,400         | \$1,000        | 9.62%           |
| 5101           | Electricity                       | \$12,000       | \$8,763        | \$12,000       | \$12,000       | \$3,046       | \$11,000         | -\$1,000       | -8.33%          |
| 5201           | Telecommunications                | \$7,000        | \$6,539        | \$7,000        | \$7,000        | \$3,042       | \$7,000          | \$0            | 0.00%           |
| 5202           | Postage                           | \$2,000        | \$1,245        | \$1,500        | \$1,500        | \$331         | \$1,500          | \$0            | 0.00%           |
| 5205           | Auto Insurance                    | \$3,450        | \$3,318        | \$3,320        | \$3,320        | \$3,318       | \$3,320          | \$0            | 0.00%           |
| 5301           | Property Insurance                | \$1,873        | \$1,783        | \$1,790        | \$1,790        | \$1,783       | \$2,000          | \$210          | 11.73%          |
| 5308           | Equipment and Liability Insurance | \$9,270        | \$8,658        | \$9,000        | \$9,000        | \$8,618       | \$9,000          | \$0            | 0.00%           |
| 5401           | Office Supplies                   | \$3,200        | \$720          | \$2,000        | \$2,000        | \$160         | \$2,000          | \$0            | 0.00%           |
| 5402           | Tools and Equipment               | \$2,500        | \$985          | \$2,500        | \$2,500        | \$0           | \$2,500          | \$0            | 0.00%           |
| 5403           | Materials and Supplies            | \$8,000        | \$2,948        | \$8,000        | \$8,000        | \$1,312       | \$8,000          | \$0            | 0.00%           |
| 5410           | Uniforms                          | \$2,092        | \$1,438        | \$3,000        | \$3,000        | \$423         | \$3,500          | \$500          | 16.67%          |
| 5504           | Travel                            | \$400          | \$0            | \$400          | \$400          | \$0           | \$400            | \$0            | 0.00%           |
| 5505           | Training & Certification          | \$2,000        | \$848          | \$2,000        | \$2,000        | \$100         | \$2,750          | \$750          | 37.50%          |
| 6414           | On-road: Repairs, Tires, Parts    | \$20,000       | \$9,343        | \$20,000       | \$20,000       | \$6,700       | \$25,000         | \$5,000        | 25.00%          |
| 6415           | On-road: Gas & Oil                | \$13,500       | \$10,958       | \$13,500       | \$13,500       | \$9,221       | \$20,000         | \$6,500        | 48.15%          |
| 6418           | Off-road: Repairs, Tires, Parts   | \$44,738       | \$41,944       | \$65,000       | \$65,000       | \$24,260      | \$85,000         | \$20,000       | 30.77%          |
| 6419           | Off-road: Diesel & Oil            | \$73,262       | \$73,261       | \$92,000       | \$92,000       | \$47,894      | \$101,000        | \$9,000        | 9.78%           |

| Account Number | Description                               | Approp FY 2022     | Actual FY 2022     | Budget FY 2023     | Approp FY 2023     | Actual Dec-22      | Proposed FY 2024   | Amount Changed   | Percent Changed |
|----------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|
| 7002           | Purchase of Capital Equipment             | \$3,150            | \$3,150            | \$0                | \$0                | \$0                | \$221,643          | \$221,643        | 0.00%           |
| <b>19040</b>   | <b>**Landfill Expenditures (cont'd)**</b> |                    |                    |                    |                    |                    |                    |                  |                 |
| 7006           | Office Equipment                          | \$1,000            | \$0                | \$2,000            | \$2,000            | \$299              | \$2,000            | \$0              | 0.00%           |
| 7007           | Billing Hard/Software Purchase            | \$6,200            | \$5,837            | \$6,000            | \$6,000            | \$ 6,211.80        | \$6,800            | \$800            | 13.33%          |
| 8001           | Rental Of Equipment                       | \$3,850            | \$507              | \$7,000            | \$7,000            | \$0                | \$7,000            | \$0              | 0.00%           |
| 8002           | Equipment Lease                           | \$56,200           | \$56,145           | \$32,800           | \$32,800           | \$ 23,393.70       | \$107,600          | \$74,800         | 228.05%         |
| 9900           | Post Closure-Future Requirement           | \$633,499          | \$633,499          | \$344,566          | \$344,566          | \$172,282          | \$355,000          | \$10,434         | 3.03%           |
| 9901           | Surplus for Future Operations             | \$112,064          | \$0                | \$323,592          | \$323,592          | \$0                | \$0                | -\$323,592       | -100.00%        |
| 9902           | Revenue Bond Payment                      | \$625,000          | \$625,000          | \$655,000          | \$655,000          | \$655,000          | \$480,000          | -\$175,000       | -26.72%         |
| 9903           | Revenue Bond Interest                     | \$258,007          | \$258,006          | \$136,260          | \$136,260          | \$ 76,509.38       | \$285,294          | \$149,034        | 109.37%         |
| <b>19040</b>   | <b>Landfill Op Expenditures</b>           | <b>\$2,927,326</b> | <b>\$2,593,822</b> | <b>\$2,745,709</b> | <b>\$2,751,459</b> | <b>\$1,471,203</b> | <b>\$2,818,177</b> | <b>\$72,468</b>  | <b>2.64%</b>    |
| <b>19050</b>   | <b>**Landfill Closure**</b>               |                    |                    |                    |                    |                    |                    |                  |                 |
| 3002           | Professional Services                     | \$1,000            | \$0                | \$1,000            | \$1,000            | \$0                | \$1,000            | \$0              | 0.00%           |
| 3006           | Seeding/Mowing/Erosion Control            | \$500              | \$0                | \$500              | \$500              | \$0                | \$500              | \$0              | 0.00%           |
| 3011           | Maintenance of Roads                      | \$500              | \$0                | \$500              | \$500              | \$0                | \$500              | \$0              | 0.00%           |
| 6999           | Transfer to Assigned Reserves             | \$634,525          | \$0                | \$344,566          | \$344,566          | \$0                | \$355,000          | \$10,434         | 3.03%           |
| <b>19050</b>   | <b>Landfill Closure</b>                   | <b>\$636,525</b>   | <b>\$0</b>         | <b>\$346,566</b>   | <b>\$346,566</b>   | <b>\$0</b>         | <b>\$357,000</b>   | <b>\$10,434</b>  | <b>3.01%</b>    |
| <b>19080</b>   | <b>**Cell-2 Construction**</b>            |                    |                    |                    |                    |                    |                    |                  |                 |
| 3002           | Professional Services                     | \$450,000          | \$266,623          | \$0                | \$0                | \$7,340            | \$0                | \$0              | 0.00%           |
| 3015           | Contractor Costs                          | \$3,283,401        | \$3,096,917        | \$0                | \$0                | \$121,244          | \$68,640           | \$68,640         | 0.00%           |
| 3901           | Permit Fees                               | \$3,400            | \$3,400            | \$0                | \$0                | \$0                | \$0                | \$0              | 0.00%           |
| <b>19080</b>   | <b>Landfill Cell-2 Construction</b>       | <b>\$3,736,801</b> | <b>\$3,366,939</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$128,583</b>   | <b>\$68,640</b>    | <b>\$68,640</b>  | <b>0.00%</b>    |
| <b>10000</b>   | <b>BRRR-Landfill Expenditures</b>         | <b>\$7,300,652</b> | <b>\$5,960,761</b> | <b>\$3,092,275</b> | <b>\$3,098,025</b> | <b>\$1,599,786</b> | <b>\$3,243,817</b> | <b>\$151,542</b> | <b>4.90%</b>    |

\$0

| Account Number | Description                    | Justification Comments  |
|----------------|--------------------------------|---|
| <b>19040</b>   | <b>**Landfill**</b>            |   |
| XXXX           | Board Stipends                 | Stipend for Board members. \$100 per member, per meeting. (\$8,400 total)   |
| 1002           | Overtime                       | Overtime covers man-hours needed when personnel are on vacation and sick leave, dealing with operational contingences, etc.   |
| 1123           | Full-Time Wages                | Reflects salaries for full-time positions. Includes a 5% increase for all full time employees.  |
| 1141           | Part-Time Wages                | Reflects wages for two part-time collection center attendants, and a part-time scale attendant position. Includes a 5% increase for all part time positions.  |
| 2001           | FICA                           | Formula uses compensation levels multiplied by 0.0765 (7.65%). Added \$242.60 for Board Stipends.   |
| 2002           | Retirement                     | Formula based on VRS-provided rate. Calculation uses full-time employee compensation levels multiplied by the rate of .0663 (6.63%).  |
| 2003           | VLDP                           | Formula based on VRS-provided rate. Calculation uses full-time employee compensation levels multiplied by rate. FY 24 rate is .0085 (0.85%).  |
| 2005           | Hospitalization                | This covers the cost for hospitalization insurance for BRRR employees. Includes a 12.5% projected increase.   |
| 2006           | Group Life Insurance           | Formula based on VRS-provided rates. Calculation uses full-time employee compensation levels multiplied by rate. FY 24 rate is 0.0054 (0.54%).  |
| 2011           | Workers Compensation Insurance | Formula based on VACORP-provided rates for various position duties. Position-related rates are multiplied by approved, annual compensation levels at the start of the fiscal year. Reflects actual VACORP proposed amount for FY 2024.  |
| 2017           | HSA Admin Fee                  | Administrative fees for employees enrolled in FY2024.   |
| 3002           | Professional Services          | Professional legal, engineering, and accounting services. Also includes \$12,000 for DEQ required annual aerial survey, and \$2,000 for required annual leachate sampling.  |
| 3003           | Adm. & Secretarial Aid         | For payment of fiscal agent services rendered by Rockbridge County.   |
| 3006           | Seeding/Mowing/Erosion Control | Used for maintenance of landfill grounds and slopes.  |
| 3010           | Maintenance Of Buildings       | General maintenance on landfill structures (i.e. scale house, office building, and bailer building).  |
| 3011           | Maintenance of Roads           | Maintenance of all roads on BRRR property.  |
| 3012           | Ground Water Monitoring        | Testing required by DEQ for groundwater/storm water monitoring compliance. The amount is based on cost estimates provided by LaBella and Commonwealth Environmental.  |
| 3013           | Leachate Treatment             | Annual fees to Rockbridge County Public Service Authority for leachate treatment via Maury Service Authority. Budget based on \$23.86/1,000 gal treatment rate for FY 2024 proposed by MSA. Includes an additional \$36 bi-monthly administrative fee.  |
| 3021           | Contracted Services            | Cell tower lease payment agreement (See Revenue Line 15020-0011) plus other contractual payments for goods or services (annual website hosting fees, annual Dropbox subscription, annual GPS licensing fee, bi-annual scale service contract, postage machine rental contract, bank analysis fees). |
| 3024           | Trusty Work Program            | Fees for trusty labor provided via Rockbridge Regional Jail.  |

| Account Number | Description                        | Justification Comments   |
|----------------|------------------------------------|--|
| <b>19040</b>   | <b>**Landfill**</b>                |  |
| 3025           | Electronic Material Recovery       | Fees for e-waste recycling processor.  |
| 3050           | Tire Shredding                     | General maintenance as needed for tire cutter and for recycling of tires.  |
| 3500           | DEQ Gas Compliance                 | Required by VDEQ for compliance. The amount is based on an estimate provided by LaBella for routine compliance monitoring and reporting. |
| 3901           | Permit Fees                        | Used for fees associated with the general landfill permit (\$7,400) and the Title V permit maintenance Fee (\$4,000).                    |
| 5101           | Electricity                        | Electricity for Office, old scale house (Currently used for time clock, safety training, etc), new scale house, and bailer building.     |
| 5201           | Telecommunications                 | Telecommunications budget for landlines, cell phones, and internet.  |
| 5202           | Postage                            | Postage for billing, accounts payable, and shipment of environmental monitoring samples.   |
| 5205           | Auto Insurance                     | Insurance premiums for all BRRR vehicles.  |
| 5301           | Property Insurance                 | Insurance premiums for all buildings and contents.   |
| 5308           | Equipment and Liability Insurance  | Insurance premiums for all inland marine equipment, general liability, and other coverage.   |
| 5401           | Office Supplies                    | Purchase of office related supplies.   |
| 5402           | Tools and Equipment                | Purchase of tools and equipment needed for landfill operations.  |
| 5403           | Materials & Supplies               | Purchase of any materials or supplies necessary for operations (cleaning supplies, maintenance supplies, etc.)                           |
| 5410           | Uniforms                           | Employee uniforms and necessary work apparel.  |
| 5504           | Travel                             | Fees associated with travel to conferences, training, etc..  |
| 5505           | Training & Certification           | For payment of staff training as needed or required by DEQ.  |
| 6414           | On road: Repairs, Tires, and Parts | This account is necessary for repairs and maintenance of on-road vehicles including the road tractor and tanker used to haul leachate.   |
| 6415           | On road: Gas & Oil                 | On-road vehicle fuel/oil expenses.   |
| 6418           | Off-road: Repairs, Tires, & Parts  | All purchases for repairs, tires, or parts for off-road equipment. Includes additional \$5,000 for skid steer tracks.                    |
| 6419           | Off-road: Diesel & Oil             | All fuel, oil, and DEF fluid purchases for off-road equipment.   |



| Account Number | Description                     | Justification Comments   |
|----------------|---------------------------------|--|
| <b>19040</b>   | <b>**Landfill**</b>             |  |
| 7002           | Purchase of Capital Equipment   | New ventrac Slope Mower (\$45,000), New computer server (\$8,000), New leachate pump (\$40,000), and \$128,643 to be set aside for future equipment purchases.                   |
| 7006           | Office Equipment                | Equipment for office activities (computers, printers, other hardware). Additional equipment necessary for postage and billing. Plan to purchase a desktop computer during FY 24. |
| 7007           | Billing Hard/Software Purchase  | Captures licensing and maintenance fees for billing hardware and software. Also includes annual subscriptions to Office 365 and anti-virus software.                             |
| 8001           | Rental of Equipment             | Funds as needed for rental of equipment for any short-term equipment breakdowns or road maintenance.   |
| 8002           | Equipment Lease                 | Payments towards lease-purchase of heavy equipment.  |
| 9900           | Post Closure-Future Requirement | Restricted funding set aside annually for all closure/post closure activities will be \$355,000 for FY2024.  |
| 9901           | Surplus for Future Operations   | Operational revenues less planned expenditures to be set aside in reserves.  |
| 9902           | Revenue Bond Payment            | Semi-annual principal payments on Transfer Station and Landfill Expansion revenue bonds.   |
| 9903           | Revenue Bond Interest           | Semi-annual interest payments on Transfer Station and Landfill Expansion revenue bonds.  |

| Account Number | Description                    | Justification Comments   |
|----------------|--------------------------------|--|
| 19050          | **Landfill Closure**           |  |
| 3002           | Professional Services          | Professional engineering services and quality assurance for landfill closure/post-closure planning, design, maintenance, and construction.                               |
| 3006           | Seeding/Mowing/Erosion Control | Maintenance of landfill grounds and slopes for all associated closure/post-closure care activity.  |
| 3011           | Maintenance of Roads           | Maintenance of all roads associated with landfill closure/post-closure activity.   |
| 3015           | Contractor Costs               | Costs for contracted services associated with landfill cell construction.  |
| 5401           | Materials & Supplies           | Purchase of any materials or supplies needed for landfill closure/post-closure activity.   |
| 6999           | Transfer to Assigned Reserves  | Funds associated with line item 4-19-19040-9900 - Operations Budget - to be transferred to restricted closure account annually, plus accrued interest from closure fund. |