

TABLE G-1: COMPARATIVE LANDFILL AND TRANSFER STATION OPERATING COSTS (Does not include trucking)

Signature Item	CURRENT ENTERPRISE FUND DATA			COMPARATIVE OPERATIONS BUDGET			
	2004-05 Final Budget	2005-06 Proposed Budget	2005-06 Adjusted Budget	LANDFILL		TRANSFER STATION	
				Percent to Landfill	Comparative Landfill Cost	Percent to Transfer Station	Comparative Transfer Station Cost
SALARIES & WAGES							
1010 SALARIES/WAGES	214,739	252,766	252,766	112%	\$ 282,848	81%	\$ 204,179
1013 OVERTIME PAY	2,500	2,500	2,500	112%	\$ 2,798	81%	\$ 2,019
1030 SOCIAL SECURITY	13,469	15,826	15,826	112%	\$ 17,709	81%	\$ 12,784
1031 MEDICARE COVERAGE	3,150	3,701	3,701	112%	\$ 4,141	81%	\$ 2,990
1034 RETIREMENT-ER PORTION	38,735	53,196	53,196	112%	\$ 59,527	81%	\$ 42,971
1036 SUPPLEMENTAL PENSION PLAN	4,838	5,299	5,299	112%	\$ 5,930	81%	\$ 4,280
1040 GROUP HEALTH INSURANCE	50,118	72,567	72,567	112%	\$ 81,203	81%	\$ 58,618
1041 LIFE INSURANCE	282	296	296	112%	\$ 331	81%	\$ 239
1042 DENTAL INSURANCE		383	383	112%	\$ 429	81%	\$ 309
1043 VISION INSURANCE	1,119	1,130	1,130	112%	\$ 1,264	81%	\$ 913
1045 UNEMPLOYMENT INSURANCE	0			112%	\$ -	81%	\$ -
1047 DISABILITY INSURANCE	2,398	2,500	2,500	112%	\$ 2,798	81%	\$ 2,019
1050 WORKER COMPENSATION INS.	10,960	10,744	10,744	112%	\$ 12,023	81%	\$ 8,679
SUBTOTAL SALARIES/BENEFITS [2]							
	\$ 342,308	\$ 420,908	\$ 420,908	112%	\$ 471,000	81%	\$ 340,000
Cost per Ton [1]	\$ 11.97	\$ 14.72	\$ 14.72		\$ 16.47		\$ 11.89
SERVICES AND SUPPLIES							
3110 CLOTHING/PERSONAL SUPPLIES	500	500	500	100%	\$ 500	60%	\$ 300
3120 COMMUNICATIONS	3,000	3,000	3,000	100%	\$ 3,000	100%	\$ 3,000
3140 HOUSEHOLD EXPENSE	1,500	1,500	1,500	100%	\$ 1,500	300%	\$ 4,500
3150 INSURANCE	18,285	18,285	18,285	100%	\$ 18,285	100%	\$ 18,285
3170 MAINT. EQUIPMENT	50,000	50,000	50,000	100%	\$ 50,000	50%	\$ 25,000
3180 MAINT. STRUCTURES/IMPROVEMENT	2,500	2,500	2,500	100%	\$ 2,500	300%	\$ 7,500
3190 MEDICAL/LAB SUPPLIES	0	0	0	100%	\$ -	100%	\$ -
3200 MEMBERSHIPS	5,500	6,000	6,000	50%	\$ 3,000	25%	\$ 1,500
3220 OFFICE EXPENSE	0	0	0	50%	\$ -	50%	\$ -
3230 PROFESSIONAL SERVICES	165,000	209,000	209,000	150%	\$ 313,500	20%	\$ 41,800
3240 PUBLICATIONS	500	500	500	100%	\$ 500	100%	\$ 500
3250 RENTS LEASES-EQUIP	197,899	197,899	197,899	100%	\$ 197,899	25%	\$ 49,475
3270 SMALL TOOLS & INSTRUMENTS	500	500	500	100%	\$ 500	50%	\$ 250
3280 SPECIAL DEPT EXPENSE	106,298	106,298	106,298	100%	\$ 106,298	100%	\$ 106,298
3285 LOAN PRINCIPLE [3]	0	0	0	See add LF		See Add TS	
3287 INTEREST [3]	0	0	0	See Note	\$ 42,627	See Note	\$ 75,748
3289 DEPRECIATION EXPENSE	60,000	75,000	75,000	100%	\$ 75,000	30%	\$ 22,500
Add LF Landfill Expansion Project (Permitting, Design, Construction -Liner and GCCS) - Based on Unit \$/T basis [3]				100%	\$ 168,515	See Below for Transfer Station	
Add TS Transfer Station Project (Permitting, Design, Construction) - Based on Unit \$/T basis [3]				See above for Landfill Expansion		100%	\$ 80,981
3292 A-87 COST ALLOCATION	0	0	0		\$ -		\$ -
3293 ISF ALLOCATION	308,761	274,499	274,499	100%	\$ 274,499	20%	\$ 54,900
3354 INTER EXP 201 SOLID WASTE CLO [4]	103,500	120,000	120,000	100%	\$ 120,000	0%	\$ -
4291 FOOD/LODGING	500	500	500	100%	\$ 500	67%	\$ 333
4292 GAS/OIL [5]	35,000	42,000	42,000	100%	\$ 42,000	30%	\$ 12,600
4295 OTHER TRAVEL	100	200	200	100%	\$ 200	50%	\$ 100
4296 VEHICLE RENTAL	2,250	3,000	3,000	100%	\$ 3,000	100%	\$ 3,000
4300 UTILITIES	0	0	0	100%	\$ -	See Note	\$ 5,000
SUBTOTAL SERVICES AND SUPPLIES							
	\$ 1,061,593	\$ 1,111,181	\$ 1,111,181	128%	\$ 1,423,823	46%	\$ 513,570
Cost per Ton [1]	\$ 37.12	\$ 38.85	\$ 38.85		\$ 49.78		\$ 17.96
OTHER CHARGES [6]							
5700 ADMINISTRATIVE EXPENSE	8,500	8,500	8,500	100%	\$ 8,500	100%	\$ 8,500
5730 A-87 COST ALLOCATION	16,800	13,482	13,482	100%	\$ 13,482	100%	\$ 13,482
SUBTOTAL OTHER CHARGES	\$ 25,300	\$ 21,982	\$ 21,982	100%	\$ 21,982	100%	\$ 21,982
Cost per Ton [1]	\$ 0.88	\$ 0.77	\$ 0.77		\$ 0.77		\$ 0.77
COMPARATIVE TOTALS	\$ 1,429,201	\$ 1,554,071	\$ 1,554,071	123%	\$ 1,916,805	56%	\$ 875,552
Cost per Ton [1]	\$ 49.97	\$ 54.34	\$ 54.34		\$ 67.02		\$ 30.61

Table G-1 Notes:

1 Cost per Ton is based on approximate annual tonnage **28,600** TPY (2005 annual tonnage used to est FY 2005/2006)

2 Salaries and Benefits for comparing landfill and transfer station option costs is based on:

Landfill Operation/Mgmt Staff Cost	7 day ops.	Sal	w/Benefits	Total	28,600
Solid Waste Operations Manager*	1	\$ 100,000	\$	100,000	\$ 3.50
Landfill Foreman/Operator	1	\$ 75,000	\$	75,000	\$ 2.62
Equipment Operator	2	\$ 68,000	\$	136,000	\$ 4.76
Refuse Worker	2	\$ 50,000	\$	100,000	\$ 3.50
Scale Attendant	1.5	\$ 40,000	\$	60,000	\$ 2.10
	7.5		\$	471,000	\$ 16.47
Salaries 2005-06 Total REF			\$	420,908	
Percent to Comparing LF Cost					112%

Transfer Operation Staffing Cost	7 day ops.	Sal	w/Benefits	Total	28,600
Solid Waste Operations Manager*	1	\$ 100,000	\$	100,000	\$ 3.50
Transfer Foreman/Operator	2	\$ 75,000	\$	150,000	\$ 5.24
Equipment Op (Disposal Contract)	0	\$ 68,000	\$	-	\$ -
Refuse Worker (2 days scale)	1	\$ 50,000	\$	50,000	\$ 1.75
Scale Attendant	1	\$ 40,000	\$	40,000	\$ 1.40
	5		\$	340,000	\$ 11.89
Salaries 2005-06 Total REF			\$	420,908	
Percent to Comparing LF Cost					81%

* Solid Waste Operations Manager was added after 2004/05 and 2005/06 budget fund data shown above.

3 It is assumed that large capital costs for Landfill Expansion and Transfer Station Options would need to be financed. The principal, for comparative purposes is included in the "Add" item. The interest for these items is based on below.

Landfill Expansion:

The conceptual comparative cost for the Landfill Expansion Construction Project is based on detailed calculation sheet similar to landfill expansion option, titled "COMPARATIVE LANDFILL EXPANSION DEVELOPMENT AND CAPITAL COST". This reduces costs comparison to over the services life of the elements to a cost per ton, to calculate the annual "principal" costs as an equal the landfill option. The interest cost below is added to account for interest costs for large capital items it is assumed would be financed over the period shown.

Annual interest cost for first module of the landfill expansion (Phase B) financing is based on the following:

Scale facility	\$ 240,000
Admin/Maintenance Building	\$ 378,000
LFG Control (Exp. Phase B)	\$ 60,000 Not include flare (flare funded later f/tip fees).
Cell Construction	\$ 474,824
Cell QA/QC	\$ 35,612
TOTAL FINANCING	\$ 1,188,436

Years 10 Finance period
Rate 6.0% (Assumed - to include finance costs)

Annual Payment	\$ 161,470 PMT (rate,nper,pv,fv,type)
Annual Interest Portion	\$ 42,627

Transfer Station:

The conceptual comparative cost for Transfer Station Capital Construction Project is based on detailed calculation sheet similar to landfill expansion option, titled "COMPARATIVE TRANSFER STATION PROJECT DEVELOPMENT AND CAPITAL COST". This reduces costs over the service life of the elements to a cost per ton, to calculate the annual "principal" costs as an equal comparison to the landfill option. The interest cost below is added to account for interest costs for large capital items it is assumed would be financed over the period shown.

Annual interest cost for the transfer station capital financing is based on the following:

TS Facility Construction (See detail-Enclosed)	\$ 1,711,500
Scale facility	\$ 240,000
Facility Construction Monitoring/Management	\$ 85,575
TOTAL FINANCING	\$ 2,037,075

Years 20 Finance period
Rate 6.0% (Assumed - to include finance costs)

Annual Payment	\$ 177,601 PMT (rate,nper,pv,fv,type)
Annual Interest Portion	\$ 75,748

4 For comparing the landfill and transfer station options it is assumed that closure costs for existing landfill waste would be retained in any event and are therefore assumed zero for both options. However, closure costs for the expansion capacity is shown as roughly the same rate as current situation for the landfill option only to cover closure costs for future landfill waste.

5 It is assumed that the disposal contract would be structured to include loading of waste and the trucking transport operation. Assuming that loading operation are most of fuel/oil operating expense for the transfer station operation, the lesser amount shown than the landfill operations fuel is for incidental fuel for other transfer station operations.

6 Assumed 100% of current is landfill expense, based on telephone conversation with Tom Varga, 8-30-05, indicating that almost all of budget costs provided were related to or for the landfill operation.