

TABLE G-2: 500 TPD COMPARATIVE LANDFILL AND TRANSFER STATION OPERATING COSTS

BUDGET CATEGORY		CURRENT ENTERPRISE FUND DATA			COMPARATIVE OPERATIONS BUDGET			
		2004-05 Final Budget	2005-06 Proposed Budget	2005-06 Adjusted Budget	LANDFILL		TRANSFER STATION	
Signature Item	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	203%	\$ 511,948	81%	\$ 204,179
1013	OVERTIME PAY	2,500	2,500	2,500	203%	\$ 5,063	81%	\$ 2,019
1030	SOCIAL SECURITY	13,469	15,826	15,826	203%	\$ 32,054	81%	\$ 12,784
1031	MEDICARE COVERAGE	3,150	3,701	3,701	203%	\$ 7,496	81%	\$ 2,990
1034	RETIREMENT-ER PORTION	38,735	53,196	53,196	203%	\$ 107,742	81%	\$ 42,971
1036	SUPPLEMENTAL PENSION PLAN	4,838	5,299	5,299	203%	\$ 10,733	81%	\$ 4,280
1040	GROUP HEALTH INSURANCE	50,118	72,567	72,567	203%	\$ 146,976	81%	\$ 58,618
1041	LIFE INSURANCE	282	296	296	203%	\$ 600	81%	\$ 239
1042	DENTAL INSURANCE		383	383	203%	\$ 776	81%	\$ 309
1043	VISION INSURANCE	1,119	1,130	1,130	203%	\$ 2,289	81%	\$ 913
1045	UNEMPLOYMENT INSURANCE	0			203%	-	81%	-
1047	DISABILITY INSURANCE	2,398	2,500	2,500	203%	\$ 5,063	81%	\$ 2,019
1050	WORKER COMPENSATION INS.	10,960	10,744	10,744	203%	\$ 21,761	81%	\$ 8,679
SUBTOTAL SALARIES/BENEFITS [2]		\$ 342,308	\$ 420,908	\$ 420,908	203%	\$ 852,500	81%	\$ 340,000
Cost per Ton [1]		\$ 11.97	\$ 14.72	\$ 14.72		\$ 5.65		\$ 11.89
SERVICES AND SUPPLIES								
3110	CLOTHING/PERSONAL SUPPLIES	500	500	500	150%	\$ 750	60%	\$ 300
3120	COMMUNICATIONS	3,000	3,000	3,000	120%	\$ 3,600	100%	\$ 3,000
3140	HOUSEHOLD EXPENSE	1,500	1,500	1,500	120%	\$ 1,800	300%	\$ 4,500
3150	INSURANCE	18,285	18,285	18,285	150%	\$ 27,428	100%	\$ 18,285
3170	MAINT. EQUIPMENT	50,000	50,000	50,000	250%	\$ 125,000	50%	\$ 25,000
3180	MAINT. STRUCTURES/IMPROVEMENT	2,500	2,500	2,500	120%	\$ 3,000	300%	\$ 7,500
3190	MEDICAL/LAB SUPPLIES	0	0	0	120%	\$ -	100%	\$ -
3200	MEMBERSHIPS	5,500	6,000	6,000	150%	\$ 9,000	25%	\$ 1,500
3220	OFFICE EXPENSE	0	0	0	120%	\$ -	50%	\$ -
3230	PROFESSIONAL SERVICES	165,000	209,000	209,000	450%	\$ 940,500	20%	\$ 41,800
3240	PUBLICATIONS	500	500	500	120%	\$ 600	100%	\$ 500
3250	RENTS LEASES-EQUIP	197,899	197,899	197,899	200%	\$ 395,798	25%	\$ 49,475
3270	SMALL TOOLS & INSTRUMENTS	500	500	500	200%	\$ 1,000	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	\$ 62,370	See Note	\$ 75,748
3289	DEPRECIATION EXPENSE	60,000	75,000	75,000	250%	\$ 187,500	30%	\$ 22,500
Add LF	<i>Add for Landfill Expansion Project (Permitting, Design, Construction -Liner and GCCS) - Based on Unit \$/T basis [3]</i>				100%	\$ 553,888	<i>See Below for Transfer Station</i>	
Add TS	<i>Transfer Station Project (Permitting, Design, Construction) - Based on Unit \$/T basis [3]</i>				<i>See above for Landfill Expansion</i>		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	200%	\$ 240,000	0%	\$ -
4291	FOOD/LODGING	500	500	500	150%	\$ 750	50%	\$ 250
4292	GAS/OIL [5]	35,000	42,000	42,000	400%	\$ 168,000	30%	\$ 12,600
4295	OTHER TRAVEL	100	200	200	100%	\$ 200	50%	\$ 100
4296	VEHICLE RENTAL	2,250	3,000	3,000	300%	\$ 9,000	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	280%	\$ 3,110,981	46%	\$ 513,487
Cost per Ton [1]		\$ 37.12	\$ 38.85	\$ 38.85		\$ 20.63		\$ 17.95
OTHER CHARGES [6]								
5700	ADMINISTRATIVE EXPENSE	8,500	8,500	8,500	120%	\$ 10,200	100%	\$ 8,500
5730	A-87 COST ALLOCATION	16,800	13,482	13,482	120%	\$ 16,178	100%	\$ 13,482
SUBTOTAL OTHER CHARGES		\$ 25,300	\$ 21,982	\$ 21,982	120%	\$ 26,378	100%	\$ 21,982
Cost per Ton [1]		\$ 0.88	\$ 0.77	\$ 0.77		\$ 0.17		\$ 0.77
COMPARATIVE TOTALS		\$ 1,429,201	\$ 1,554,071	\$ 1,554,071	257%	\$ 3,989,859	56%	\$ 875,469
Cost per Ton [1]		\$ 49.97	\$ 54.34	\$ 54.34		\$ 26.45		\$ 30.61

Table G-2 Notes

1 Cost/Ton for transfer station and existing budget are based on annual tonnage of **28,600** TPY
 Cost/Ton for landfill budget is based on annual tonnage of 150,833 TPY

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

Landfill Operation Staffing 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	5	\$ 68,000	\$ 340,000	\$	11.89
Refuse Worker	4	\$ 50,000	\$ 200,000	\$	6.99
Scale Attendant	1.5	\$ 40,000	\$ 60,000	\$	2.10
	12.5		\$ 775,000	\$	27.10
Additional factor for increased operation		10%	\$ 77,500	\$	2.71
		Compare total at 500 TPD	\$ 852,500		
Salaries 2005-06 Total REF			\$ 420,908		
Percent of REF,LF Cost, above					203%

Transfer station operations costs are same as compared to base case (80 TPD/362days) as county would not import waste to a transfer station.

3 It is assumed that financing for large capital costs for Landfill Expansion and Transfer Station Options would need to be financed. The principal, for comparative purposes is in include 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 (Expansion Phase B)	\$	100,000	Does not include flare (flare funded later from tip fees).
Cell Construction	\$	949,648	
Cell QA/QC	\$	71,224	
TOTAL FINANCING	\$	1,738,872	
	Years	10	Finance period
	Rate	6.0%	(Assumed - to include finance costs)
Annual Payment	\$	236,257	PMT(rate,nper,pv,fv,type)
Annual Interest Portion	\$	62,370	

Transfer Station:

The comparative "Add" cost and interest cost for the transfer station option is the same as the base case (See "comp lf & TS ops-base" worksheet for detailed basis).

4 For comparing the landfill closure cost for the 500 TPD operation and the existing funding for the 80 TPD operation It was assumed that the annual closure cost would be higher based on the total annual tonnage increase.

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 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.