

SOLID WASTE FUND

This fund is used to account for the operations of the convenience sites and the landfill. The County operates eight convenience sites at the following locations:

Airport	Car Farm Road
Landfill	Northbrook
Optimist Club Road	Owl's Den
Tin Mine Road	Webb's Road

These centers collect household garbage, but also provide for recycling by allowing for corrugated cardboard, glass bottles, plastics, scrap metals, used motor oil, tires, and other materials to be source separated, then sold to recycling companies. The household garbage is trucked to the County's landfill. The recyclables are separately brought to the landfill, where they are baled or stored, and then removed by the contracted recycling companies for the materials. Some recyclables are picked up at the convenience sites by the recycling company. All the sites are manned during all hours of operation.

The landfill is an EPA-approved Subtitle D facility, fully lined with a rubber membrane, a leachate collection system, and monitoring wells. Leachate is the rainwater that seeps through the ground of the landfill, then collects in the bottom of the lined landfill. It must be removed and treated at a wastewater treatment plant, as it gets mixed with chemicals that have been discarded in the landfill. This protects the surrounding groundwater from contamination. The landfill must meet stringent federal and state environmental regulations regarding proper disposal, including daily cover of the garbage that is compacted in the open cell.

This operation is financed principally by two revenue sources. First, every improved parcel in Lincoln County is currently billed annually an \$86.00 availability fee for use of the landfill and the convenience sites. Citizens are mailed a decal to place in the window of a vehicle showing that they are from Lincoln County, and can use these facilities. This has become necessary to keep out-of-county residents from bringing in their garbage from other counties.

The second source of revenue is the tipping fee of \$32.00 per ton charged to those companies that haul garbage to the landfill. Citizens that use a private collection service can apply for a waiver of the \$86.00 availability fee if they show evidence of a contract for garbage collection where the waste is disposed of outside Lincoln County. This is because the private collection firm is paying tipping charges per ton at the landfill, and charging the property owner for this as part of the monthly bill for collection.

The County does not charge the City of Lincolnton for disposal of its waste in the landfill. In exchange, the City of Lincolnton accepts and treats the leachate collected from the landfill.

NOTES:

The biggest issues this fund faces is affording replacement equipment, the new cell to be opened at the landfill, a new convenience site to be constructed on Optimist Club Road, and the post closure deficit. As you can see by the debt service schedule and the capital improvements plan for this fund, we will need to enter into installment purchase contracts in order to finance these large purchases over several years. Considering the amount of projected debt over the next few years, I recommend the Availability fee be increased from \$86.00 to \$99.00 per year. I am also recommending a tipping fees be increased by 8%. Based on the current number of improved parcels, the \$13.00 increase is expected to be sufficient to cover the additional debt incurred for several years.

The Non-Federal Restricted revenue is the \$2.00 state fee for tire disposal.

Special Contract Services is to pay the company to remove our used tires.

The capital outlay for this fund is shown below the operating budget. A 6-year CIP Fund follows the operating budget.

ACCOUNT	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 THRU 1/26/16	FY 2017 REQUESTED	FY 2017 RECOMMENDED
66-0000-00-00-33166-	Solid Waste Franchise Tax	\$ (34,482)	\$ (35,000)	\$ (17,500)	\$ (35,000)	\$ (35,000)
66-0000-00-00-34300-	State Grant Revenue	-	-	(15,000)	-	-
66-0000-00-00-34366-	Scrap Tire Tax	(100,775)	(49,700)	(27,495)	(49,700)	(49,700)
66-0000-00-00-34367-	Solid Waste Disposal Tax	(54,782)	(57,000)	(13,975)	(56,000)	(56,000)
66-0000-00-00-34368-	NC Electronics Tax	(6,144)	(6,000)	-	(6,000)	(6,000)
TOTAL STATE REVENUES		(161,701)	(112,700)	(56,469)	(111,700)	(111,700)
66-0000-00-00-36100-	Sales & Services	(24,768)	-	(3,900)	-	-
66-0000-00-00-36700-	Solid Waste Availability Fee	(2,808,762)	(3,054,700)	(2,706,844)	(3,074,700)	(3,378,375)
66-0000-00-00-36705-	Tipping Fee Revenue	(504,038)	(420,000)	(298,481)	(470,000)	(542,880)
66-0000-00-00-36710-	Recycleable Sales	(206,267)	(240,000)	(117,053)	(210,000)	(210,000)
TOTAL SALES AND SERVICES		(3,543,835)	(3,714,700)	(3,126,277)	(3,754,700)	(4,131,255)
66-0000-00-00-37000-	Interest Revenue	(15,194)	(8,000)	(9,142)	(9,000)	(9,000)
66-0000-00-00-38110-	Insurance Settlements	(1,846)	-	-	-	-
66-0000-00-00-38174-	Scrap Tire Revenue	(14,457)	(28,000)	-	-	-
66-0000-00-00-38180-	Sale of Fixed Assets	-	(2,000)	-	(2,000)	(2,000)
66-0000-00-00-38190-	Miscellaneous Revenues	(797)	-	(3,701)	-	-
TOTAL MISCELLANEOUS REVENUES		(17,099)	(30,000)	(3,701)	(2,000)	(2,000)
66-0000-00-00-39300-	Gain/Loss on Sale of FA	-	-	-	-	-
66-0000-00-00-39500-	Proceeds of Financing	-	-	-	(3,000,000)	(3,000,000)
66-0000-00-00-39999-	Fund Balance Appropriated	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	(3,000,000)	(3,000,000)
TOTAL SOLID WASTE EXPENSES		\$ (3,772,311)	\$ (3,900,400)	\$ (3,213,090)	\$ (6,912,400)	\$ (7,288,955)

ACCOUNT	DESCRIPTION	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
		ACTUAL	BUDGET	THRU 1/25/16	REQUESTED	RECOMMENDED
66-4710-54-00-51101-	FT Regular Salaries	\$ 852,610	\$ 855,028	\$ 495,390	\$ 909,022	\$ 929,958
66-4710-54-00-51103-	Temporary Wages	116,987	61,208	174,746	161,854	83,289
66-4710-54-00-51104-	Overtime	2,394	7,606	975	7,800	7,800
66-4710-54-00-51201-	Social Security	71,733	70,674	49,859	77,537	78,444
66-4710-54-00-51202-	Retirement Expense	63,694	61,620	38,556	63,442	74,435
66-4710-54-00-51203-	Hospitalization	226,802	229,089	149,360	256,000	246,750
66-4710-54-00-51204-	Unemployment	9,813	-	-	-	-
66-4710-54-00-51205-	Workers Compensation	41,569	42,801	30,716	52,656	52,656
66-4710-54-00-52101-	Seminar Registration	1,572	5,000	-	5,000	3,000
66-4710-54-00-52102-	Training, Meals & Lodging	715	500	625	500	500
66-4710-54-00-52201-	Telephone	18,236	15,000	9,922	15,000	15,000
66-4710-54-00-52202-	Postage	648	500	344	500	500
66-4710-54-00-52203-	Electricity & Water	18,705	17,000	8,728	17,000	17,000
66-4710-54-00-52204-	Natural Gas	1,418	3,000	347	3,000	3,000
66-4710-54-00-52209-	Tipping Fees	122	-	297	-	-
66-4710-54-00-52501-	M & R Buildings	5,114	10,000	6,819	20,000	17,000
66-4710-54-00-52502-	M & R Vehicles	149,694	156,500	88,664	170,500	170,500
66-4710-54-00-52503-	M & R Equipment	118,539	150,000	51,049	150,000	135,000
66-4710-54-00-52504-	Service & Maint Contracts	13,036	8,500	8,004	8,500	8,500
66-4710-54-00-52505-	Advertising	1,323	1,500	1,250	1,500	1,500
66-4710-54-00-52506-	Credit Card Fees	979	400	659	400	1,000
66-4710-54-00-53101-	Minor Tools & Equipment	8,710	3,000	3,753	3,000	3,500
66-4710-54-00-53102-	Uniforms/Protective Clothing	21,827	25,000	15,627	25,000	24,000
66-4710-54-00-53201-	Fuel	286,738	390,000	136,792	390,000	375,000
66-4710-54-00-53301-	Office Supplies	6,376	5,000	3,837	5,000	5,000
66-4710-54-00-53309-	Other Supplies	23,925	27,000	14,349	27,000	27,000
66-4710-54-00-54102-	Contracted Services	111,498	115,000	97,776	115,000	154,000
66-4710-54-00-54103-	Professional Services	77,901	105,000	35,247	105,000	105,000
66-4710-54-00-54104-	Legal Charges	2,713	2,000	-	2,000	2,000
66-4710-54-00-54120-	Indirect Costs	121,094	110,000	-	110,000	110,000
66-4710-54-00-54121-	Availability Fee Collection Ch	83,817	-	73,408	-	85,000
66-4710-54-00-54901-	NC Disposal Tax	83,663	125,000	41,786	125,000	125,000
66-4710-54-00-55101-	I & B Vehicles	15,529	14,590	12,423	-	12,423

66-4710-54-00-55102-	I & B Professional Liability	4,166	4,100	4,026	-	4,026
66-4710-54-00-55103-	I & B Property	3,605	4,000	3,293	-	3,293
66-4710-54-00-56101-	Dues & Subscriptions	229	300	-	300	300
66-4710-54-00-56102-	Rent	460	5,000	231	5,000	5,000
66-4710-54-00-56199-	Miscellaneous	19,628	8,500	258	8,500	8,500
66-4710-54-00-56500-	Retiree Benefits	52,918	-	23,902	-	-
66-4710-54-00-57201-	Improvements	72,566	298,434	47,993	3,000,000	3,000,000
66-4710-54-00-57301-	Buildings	-	-	200	-	-
66-4710-54-00-57401-	Equipment	461,123	213,949	27,799	-	324,555
66-4710-54-00-57501-	Vehicles	29,847	322,944	919	-	291,391
66-4710-54-00-57601-	Computer Equipment	-	6,500	-	-	-
66-4710-54-00-58150-	Postclosure Costs	256,943	-	-	-	-
TOTAL LANDFILL		3,460,977	3,481,243	1,659,926	5,841,011	6,510,820
66-4711-54-00-51101-	FT Regular Salaries	26,546	31,782	650	32,947	11,579
66-4711-54-00-51103-	Temporary Wages	277,800	394,320	24,129	83,338	318,258
66-4711-54-00-51104-	Overtime	272	-	-	-	-
66-4711-54-00-51201-	Social Security	23,036	32,597	1,896	8,896	25,230
66-4711-54-00-51202-	Retirement Expense	12,471	12,892	1,423	2,235	13,506
66-4711-54-00-51203-	Hospitalization	11,588	54,859	-	11,900	399
66-4711-54-00-51205-	Workers Compensation	17,521	25,733	1,247	25,733	25,733
66-4711-54-00-52201-	Telephone	53	2,000	-	2,000	2,000
66-4711-54-00-52203-	Electricity & Water	14,038	13,000	3,660	13,000	13,000
66-4711-54-00-52501-	M & R Buildings	2,304	3,000	157	3,000	3,000
66-4711-54-00-52502-	M & R Vehicles	1,481	-	837	-	-
66-4711-54-00-52503-	M & R Equipment	23,767	20,000	3,600	20,000	20,000
66-4711-54-00-53101-	Minor Tools & Equipment	1,384	-	-	-	-
66-4711-54-00-53102-	Uniforms/Protective Clothing	3,280	2,500	927	2,500	2,500
66-4711-54-00-53301-	Office Supplies	1,405	500	-	500	500
66-4711-54-00-53309-	Other Supplies	4,564	4,000	2,416	4,000	4,000
66-4711-54-00-54102-	Contracted Services	5,671	9,000	1,314	9,000	9,000
66-4711-54-00-55102-	I & B Professional Liability	2,884	3,000	2,786	-	2,786
66-4711-54-00-57101-	Land	240,281	-	-	-	-

	TOTAL CONVENIENCE SITES	670,347	609,183	45,042	219,049	451,491
66-9100-59-00-58110-	Inst Payment Principal	39,610	110,392	69,087	111,895	261,895
66-9100-59-00-58111-	Inst Payment Interest	12,720	17,516	9,903	14,749	64,749
	TOTAL OTHER FINANCING USES	52,330	127,908	78,991	126,644	326,644
	TOTAL SOLID WASTE	\$ 4,183,654	\$ 4,218,334	\$ 1,783,958	\$ 6,186,704	\$ 7,288,955

**DEBT SERVICE REPAYMENT SCHEDULE
SOLID WASTE FUND**

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
PROJECTED EXPENSES										
FY 14 Installment Purchase Financing \$385,000	Prin	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654
Dated 6/27/14 -- 6/26/29 3.02% Fixed Rate	Int	9,878	9,103	8,328	7,554	6,779	6,004	5,229	4,455	3,680
2015 Installment Purchase Financing \$400,000	Prin	86,241	87,858	89,505	37,787					
Dated 6/1/15 - 12/1/19 1.859% for 55 months	Int	4,871	3,254	1,606	176					
TOTAL PRINCIPAL PAYMENTS		111,895	113,512	115,159	63,441	25,654	25,654	25,654	25,654	25,654
TOTAL INTEREST PAYMENTS		14,749	12,357	9,934	7,730	6,779	6,004	5,229	4,455	3,680
TOTAL EXPENSES		126,644	125,869	125,093	71,171	32,433	31,658	30,883	30,109	29,334
2016 2/3 GO Bonds \$3,000,000 @ 2.5% for 10 years	Prin		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Dated 2/1/2016-6/1/2026	Int		102,375	91,875	81,375	70,875	60,375	49,875	39,375	28,875
	Prin									
	Int									
PROJECTED TOTAL PRINCIPAL PAYMENTS		111,895	413,512	415,159	363,441	325,654	325,654	325,654	325,654	325,654
PROJECTED TOTAL INTEREST PAYMENTS		14,749	114,732	101,809	89,105	77,654	66,379	55,104	43,830	32,555
PROJECTED TOTAL EXPENSES		\$ 126,644	\$ 528,244	\$ 516,968	\$ 452,546	\$ 403,308	\$ 392,033	\$ 380,758	\$ 369,484	\$ 358,209
<i>updated 11/19/15 - dlr</i>										

**DEBT SERVICE REPAYMENT SCHEDULE
SOLID WASTE FUND**

		FY 2026	FY 2027	FY 2028	FY 2029	TOTALS	
						FY 2014-28	
PROJECTED EXPENSES							
FY 14 Installment Purchase Financing \$385,000	Prin	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 333,502	
Dated 6/27/14 -- 6/26/29 3.02% Fixed Rate	Int	2,905	2,131	1,356	581	67,983	
2015 Installment Purchase Financing \$400,000	Prin					301,391	
Dated 6/1/15 - 12/1/19 1.859% for 55 months	Int					9,907	
TOTAL PRINCIPAL PAYMENTS		25,654	25,654	25,654	25,654	634,893	
TOTAL INTEREST PAYMENTS		2,905	2,131	1,356	581	77,890	
TOTAL EXPENSES		28,559	27,785	27,010	26,235	712,783	
2016 2/3 GO Bonds \$3,000,000 @ 2.5% for 10 years	Prin	300,000	300,000			3,000,000	
Dated 2/1/2016-6/1/2026	Int	18,375	7,875			551,250	
	Prin					-	
	Int					-	
PROJECTED TOTAL PRINCIPAL PAYMENTS		325,654	325,654	25,654	25,654	3,634,893	
PROJECTED TOTAL INTEREST PAYMENTS		21,280	10,006	1,356	581	629,140	
PROJECTED TOTAL EXPENSES		\$ 346,934	\$ 335,660	\$ 27,010	\$ 26,235	\$ 4,264,033	
<i>updated 11/19/15 - dlr</i>							

Solid Waste Equipment

\$7,610,000

\$2,658,338

Rep FY	Department	License Plate	Vehicle Description	Replace Cost	Price
2016				\$445,000	\$56,686
4710	Heavy Truck	AFX0146DO90	88 N/A 2005 CAT ART DUMP TRUC	\$295,000	
4710	Truck	1HTMKAAN92H536920	46 64027-V 2002 INTL 4400 KNUCKLEB	\$150,000	\$56,686
2017				\$575,000	\$81,889
4710	Loader	4NN01039	78 N/A 1997 CAT WHEEL LOAD	\$175,000	
4710	Grader	725AR56147	80 N/A 1993 JOHN DEERE GRADE	\$250,000	
4710	Truck	2V2JCBME5SR844950	42 NT-1000 1995 WHITE WATER TRUC	\$150,000	\$81,889
2018				\$840,000	\$215,958
4710	Heavy Truck	1FVABTAK84HM50393	50 64032-V 2004 FREIGHTLINER KNUC	\$150,000	\$81,575
4710	Heavy Truck	4V5KC9GF33N348476	51 64020-V 2003 VOLVO TRUCK	\$170,000	\$91,943
4710	Trailer	S565293	73 N/A 1993 MORBARK TUB GRIN	\$390,000	
4710	Truck	1FTP28L3WNB31717	34 64012-V 1998 FORD F-250	\$24,000	\$18,900
4710	Heavy Truck	1FTNF21S91EC05370	33 64019-V 2001 FORD F-250 SD	\$26,000	\$23,540
4710	Truck	1FD5F57R38EE29424	31 64036-V 2008 FORD F-550	\$80,000	
2019				\$1,305,000	\$166,869
4710	Heavy Truck	53888	87 N/A 1979 CUMMINS GENERAT	\$40,000	
4710	Truck	4V1JDBJF8RR826550	29 64014-V 1994 GMC TRUCK TRACTO	\$90,000	\$61,000
4710	Compactor	GJ439	85 N/A 2006 TEREX COMPACTOR	\$400,000	
4710	Dozer	AMK01969	84 N/A 2006 CAT D-6 DOZER	\$400,000	
4710	Excavator	1KL00315	79 N/A 1993 CAT TRACK HOE	\$195,000	
4710	Heavy Truck	4V5KC9GF44N397720	52 34021-V 2004 VOLVO TRUCK	\$180,000	\$105,869
2020				\$1,300,000	\$85,247
4710	Pick Up	1FTRF14W05NB51962	38 64025-V 2005 FORD F-150	\$22,000	\$16,755
4710	Heavy Truck	4V4NC9TG64N352586	49 64038-V 2004 VOLVO TRUCK TRAC	\$110,000	\$34,875
4710	Truck	1GDP7H1C41J503975	35 64043-V 2001 GMC DUMP TRUCK	\$150,000	\$13,201
4710	Trailer	1ZBU182X9P3088110	68 64037-V 2009 280 TRAILER	\$3,000	
4710	Truck	1FMZU73K95UA44768	28 64024-V 2005 FORD EXPLORER XL	\$22,000	\$20,416
4710	Heavy Truck	5TF00471	75 N/A 1992 615 CAT PAN	\$200,000	
4710	Heavy Truck	4FVCABAA76U374218	113 N/A 2006 INGERSOLL RAND AIR	\$8,000	
4710	Heavy Truck	FDP21978	86 N/A 2003 CAT BACK HOE	\$100,000	
4710	Heavy Truck	142ATT9526	90 N/A 2007 VERMEER TUB GRIN	\$600,000	
4710	Excavator	8SG04394	81 N/A 1993 CAT BACK HOE	\$85,000	
2021				\$911,000	\$275,294
4710	Specialty	4YZ04080	82 N/A 2001 CAT SKIDSTEER	\$47,000	
4710	Heavy Truck	1B4H528N61F212705	119 45179-V 2002 DODGE DURANGO		
4710	Compactor		76 N/A 2011 CR CAT COMPACTOR	\$485,000	
4710	Heavy Truck	4V5KC9GF75N384755	43 64023-V 2005 VOLVO TRUCK	\$165,000	\$105,869

Rep FY	Department	License Plate	Vehicle Description	Replace Cost	Price
4710	Heavy Truck	1B4H528N61F179043	118 45178-V 2002 DODGE DURANGO		
4710	Heavy Truck	1FMZU72X4YUB81554	117 57666-T 2000 FORD EXPLORER XL		
4710	Heavy Truck	0956241	112 N/A 2009 GODWIN DRI-PRIME	\$14,000	
4710	Trailer	1E92919146E11095	66 64026-V 2006 LB TRAILER	\$50,000	\$40,061
4710	Heavy Truck	4V5KC9GF67N480816	54 64031-V 2007 VOLVO ROLLOF	\$150,000	\$129,364
2022				\$504,000	\$171,194
4710	Truck	1HTSDTVN6LH242626	44 64022-V 1990 INTL OIL TRUCK	\$70,000	\$36,500
4710	Heavy Truck	4V5KC9GF96N414730	53 64028-V 2006 VOLVO ROLLOFF	\$150,000	\$115,494
4710	Heavy Truck	JK1AFDE188B500364	89 N/A 2008 KAWASKI UT VEH	\$14,000	
4710	Trailer	1HLA3B8F7H52825	67 64029-V 1985 HEIL TRAILER	\$70,000	\$19,200
4710	Heavy Truck	5TF0090	71 N/A 1990 615C CAT PAN	\$200,000	
2023				\$300,000	\$102,025
4710	Trailer	4V5KC9EG1DN140903	69 57626-T 2013 VOLVO ROLL OFF	\$150,000	
4710	Heavy Truck	4V5KC9GF47N480815	55 64035-V 2007 VOLVO ROLLOF	\$150,000	\$102,025
2024				\$380,000	\$275,044
4710	Trailer	HT923026	65 64015-V 1972 TANKER	\$70,000	
4710	Heavy Truck	4V5KC9EG8EN163760	116 2014 VOLVO ROLLOFF	\$160,000	\$150,294
4710	Truck	4V5KC9GG77N454797	48 64039-V 2007 VOLVO ROLLOFF	\$150,000	\$124,750
2025				\$656,000	\$405,000
4710	Heavy Truck		114 37078-R 16 PULL BEHIND TRAILER	\$6,000	
4710	Compactor		77 N/A 2014 CR CAT COMPACTOR	\$400,000	\$405,000
4710	Loader	OBBD01171	74 N/A 2005 963 CAT LOADER	\$250,000	
2026				\$110,000	\$598,000
4710	Tractor		128 2014 JOHN DEERE TRACT	\$50,000	\$41,000
4710	Heavy Truck		129 2013 CAT EXCAVATOR 320		\$196,000
4710	Truck		130 2013 CAT 963-D TRUCK LO		\$265,000
4710	Pick up		131 51201-V 2014 FORD F-150		\$19,000
4710	Truck		132 70236-V 2015 FORD EXPLORER		\$26,000
4710	Specialty		133 2014 FINN T120 HYDROSE	\$60,000	\$51,000
2028				\$55,000	\$28,882
4710	Truck	1FDXF80C4VVA04001	32 64016-V 1997 FORD F-700	\$55,000	\$28,882
2029				\$9,000	\$7,250
4710	Trailer		143 82153-V 2016 HUDSON 9 TON TRI-A	\$9,000	\$7,250
2030				\$220,000	\$189,000
4710	Excavator		122 N/A 2014 TRACK HOE CAT 320	\$220,000	\$189,000