

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 \$81.00 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 \$81.00 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 issue this fund faces is affording replacement equipment and the new cell to be opened at the landfill. 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 \$81.00 to \$86.00 per year. Based on the current number of improved parcels, the \$5.00 increase will generate approximately \$175,000 additional revenue. This should 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.

LINCOLN COUNTY SOLID WASTE REVENUES
FISCAL YEAR 2016

ACCOUNT	DESCRIPTION	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	FY 2016
		ACTUAL	BUDGET	THRU 2/28/15	PROJECTED	REQUESTED	RECOMMENDED
66-0000-00-00-33166-	Solid Waste Franchise Tax	\$ (35,518)	\$ (35,000)	\$ (8,750)	\$ (35,000)	\$ (35,000)	\$ (35,000)
66-0000-00-00-34366-	Scrap Tire Tax	(95,873)	(60,000)	(50,410)	(60,000)	(50,000)	(49,700)
66-0000-00-00-34367-	Solid Waste Disposal Tax	(51,025)	(60,000)	(28,624)	(45,000)	(57,000)	(57,000)
66-0000-00-00-34368-	NC Electronics Tax	(5,257)	(1,000)	(6,144)	(7,000)	(6,000)	(6,000)
	TOTAL STATE SHARED TAXES	(187,674)	(156,000)	(93,927)	(147,000)	(148,000)	(147,700)
66-0000-00-00-36100-	Sales & Services	(26,325)	-	(16,264)	(20,000)	-	-
66-0000-00-00-36700-	Solid Waste Availability Fee	(2,715,945)	(2,845,700)	(2,588,935)	(2,700,000)	(2,905,700)	(3,054,700)
66-0000-00-00-36705-	Tipping Fee Revenue	(327,945)	(811,850)	(345,854)	(510,000)	(420,000)	(420,000)
66-0000-00-00-36710-	Recycleable Sales	(273,147)	(250,000)	(166,821)	(240,000)	(240,000)	(240,000)
	TOTAL SALES AND SERVICES	(3,343,363)	(3,907,550)	(3,117,874)	(3,470,000)	(3,565,700)	(3,714,700)
66-0000-00-00-37000-	Interest Revenue	(7,872)	(10,000)	(2,593)	(8,000)	-	(8,000)
	TOTAL INTEREST REVENUE	(7,872)	(10,000)	(2,593)	(8,000)	-	(8,000)
66-0000-00-00-38110-	Insurance Settlements	(123,891)	-	-	-	-	-
66-0000-00-00-38174-	Scrap Tire Revenue	(10,717)	-	-	-	(28,000)	(28,000)
66-0000-00-00-38180-	Sale of Fixed Assets	-	(5,000)	-	(1,000)	(2,000)	(2,000)
66-0000-00-00-38190-	Miscellaneous Revenues	(674)	-	(724)	(1,000)	-	-
	TOTAL MISCELLANEOUS REVENUES	(135,282)	(5,000)	(724)	(2,000)	(30,000)	(30,000)
66-0000-00-00-39300-	Gain/Loss on Sale of FA	(41,718)	-	-	-	-	-
66-0000-00-00-39500-	Proceeds of Financing	-	(3,425,000)	-	(3,425,000)	-	-
66-0000-00-00-39999-	Fund Balance Appropriated	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	(41,718)	(3,425,000)	-	(3,425,000)	-	-
	TOTAL SOLID WASTE REVENUES	(3,715,909)	(7,503,550)	(3,215,118)	(7,052,000)	(3,743,700)	(3,900,400)

LINCOLN COUNTY SOLID WASTE FUND
FISCAL YEAR 2016

ACCOUNT	DESCRIPTION	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	FY 2016
		ACTUAL	BUDGET	THRU 2/28/15	PROJECTED	REQUESTED	RECOMMENDED
SOLID WASTE							
66-4710-54-00-51101-	FT Regular Salaries	\$ 806,914	\$ 874,303	\$ 543,320	\$ 820,000	\$ 838,263	\$ 846,646
66-4710-54-00-51103-	Temporary Wages	24,339	31,158	10,603	18,000	60,008	60,608
66-4710-54-00-51104-	Overtime	2,587	6,508	1,489	3,000	7,457	7,457
66-4710-54-00-51201-	Social Security	61,039	69,765	40,909	65,000	69,288	69,288
66-4710-54-00-51202-	Retirement Expense	57,038	63,155	38,500	62,000	60,412	60,412
66-4710-54-00-51203-	Hospitalization	209,655	241,618	171,074	240,000	229,089	229,089
66-4710-54-00-51204-	Unemployment	18,046	6,300	9,813	9,813	-	-
66-4710-54-00-51205-	Workers Compensation	37,513	43,550	25,217	40,000	41,962	41,962
	TOTAL PERSONNEL	1,217,132	1,336,357	840,925	1,257,813	1,306,479	1,315,462
66-4710-54-00-52101-	Seminar Registration	3,434	5,000	1,196	3,000	5,000	5,000
66-4710-54-00-52102-	Training, Meals & Lodging	585	500	159	400	500	500
66-4710-54-00-52201-	Telephone	16,615	15,000	11,137	15,000	15,000	15,000
66-4710-54-00-52202-	Postage	606	500	391	500	500	500
66-4710-54-00-52203-	Electricity & Water	15,279	15,000	13,538	18,000	17,000	17,000
66-4710-54-00-52204-	Natural Gas	3,617	3,500	484	1,000	3,000	3,000
66-4710-54-00-52501-	M & R Buildings	7,751	8,000	4,845	6,500	10,000	10,000
66-4710-54-00-52502-	M & R Vehicles	109,091	156,500	106,295	156,500	156,500	156,500
66-4710-54-00-52503-	M & R Equipment	199,803	112,200	114,317	120,000	150,000	150,000
66-4710-54-00-52504-	Service & Maint Contracts	10,149	8,500	6,510	8,500	8,500	8,500
66-4710-54-00-52505-	Advertising	1,452	1,500	56	100	1,500	1,500
66-4710-54-00-52506-	Credit Card Fees	605	400	541	800	400	400
66-4710-54-00-53101-	Minor Tools & Equipment	2,539	3,000	4,287	6,500	3,000	3,000
66-4710-54-00-53102-	Uniforms/Protective Clothing	42,887	45,000	14,013	21,000	25,000	25,000
66-4710-54-00-53201-	Fuel	388,759	390,000	195,078	310,000	390,000	390,000
66-4710-54-00-53301-	Office Supplies	6,432	5,000	4,489	6,600	5,000	5,000
66-4710-54-00-53309-	Other Supplies	22,912	27,000	13,352	22,000	27,000	27,000
66-4710-54-00-54102-	Contracted Services	106,040	215,900	69,841	150,000	115,000	115,000
66-4710-54-00-54103-	Professional Services	122,631	137,881	55,646	115,000	105,000	105,000
66-4710-54-00-54104-	Legal Charges	919	2,000	1,050	1,800	2,000	2,000
66-4710-54-00-54120-	Indirect Costs	132,244	110,000	-	110,000	110,000	110,000
66-4710-54-00-54121-	Availability Fee Collection Ch	-	-	24,131	36,000	-	-
66-4710-54-00-54901-	NC Disposal Tax	96,609	140,000	42,712	80,000	125,000	125,000

LINCOLN COUNTY SOLID WASTE FUND

FISCAL YEAR 2016

66-4710-54-00-55101-	I & B Vehicles	14,578	7,999	15,529	15,529	14,590	14,590
66-4710-54-00-55102-	I & B Professional Liability	4,224	2,112	4,166	4,166	4,100	4,100
66-4710-54-00-55103-	I & B Property	3,893	4,032	3,605	3,605	4,000	4,000
66-4710-54-00-56101-	Dues & Subscriptions	380	300	84	150	300	300
66-4710-54-00-56102-	Rent	-	5,000	248	1,000	5,000	5,000
66-4710-54-00-56199-	Miscellaneous	1,298	15,000	4,553	7,000	15,000	15,000
66-4710-54-00-56500-	Retiree Benefits	154,171	22,110	39,219	39,219	-	-
	TOTAL OPERATING	1,469,502	1,458,934	751,473	1,259,869	1,317,890	1,317,890
66-4710-54-00-57301-	Buildings	-	-	24	24	-	-
66-4710-54-00-57401-	Equipment	487,200	3,881,000	75,627	100,000	-	320,583
66-4710-54-00-57501-	Vehicles	170,564	-	12,852	12,852	214,948	214,948
	TOTAL CAPITAL OUTLAY	657,764	3,881,000	88,503	112,876	214,948	535,531
CONVENIENCE SITES							
66-4711-54-00-51101-	FT Regular Salaries	33,899	30,787	24,168	31,000	31,159	31,471
66-4711-54-00-51102-	PT Salaries	90	-	-	-	-	-
66-4711-54-00-51103-	Temporary Wages	361,682	380,149	249,247	373,000	386,588	390,454
66-4711-54-00-51104-	Overtime	219	-	272	300	-	-
66-4711-54-00-51201-	Social Security	29,906	31,437	20,701	31,000	31,958	31,958
66-4711-54-00-51202-	Retirement Expense	16,420	13,927	11,216	15,000	12,639	12,639
66-4711-54-00-51203-	Hospitalization	13,111	13,963	10,429	14,000	54,859	54,859
66-4711-54-00-51204-	Unemployment	4,202	3,969	-	-	-	-
66-4711-54-00-51205-	Workers Compensation	22,685	24,503	15,742	20,000	25,228	25,228
	TOTAL PERSONNEL	482,215	498,735	331,775	484,300	542,431	546,609
66-4711-54-00-52201-	Telephone	-	2,000	42	1,000	2,000	2,000
66-4711-54-00-52203-	Electricity & Water	16,075	13,000	9,035	13,000	13,000	13,000
66-4711-54-00-52501-	M & R Buildings	2,993	2,500	1,068	1,500	3,000	3,000
66-4711-54-00-52502-	M & R Vehicles	81	-	1,481	2,100	-	-
66-4711-54-00-52503-	M & R Equipment	2,307	20,000	9,937	15,000	20,000	20,000
66-4711-54-00-53101-	Minor Tools & Equipment	(19)	-	-	-	-	-
66-4711-54-00-53102-	Uniforms/Protective Clothing	2,504	2,500	1,204	2,000	2,500	2,500
66-4711-54-00-53301-	Office Supplies	76	500	470	600	500	500
66-4711-54-00-53309-	Other Supplies	4,173	4,000	1,085	2,000	4,000	4,000

LINCOLN COUNTY SOLID WASTE FUND
FISCAL YEAR 2016

66-4711-54-00-54102-	Contracted Services	2,682	9,000	4,310	8,000	9,000	9,000
66-4711-54-00-55102-	I & B Professional Liability	2,924	2,924	2,884	2,884	3,000	3,000
	TOTAL OPERATING	33,797	56,424	31,517	48,084	57,000	57,000
66-4711-54-00-57101-	Land	2,900	235,000	240,281	240,281	240,000	-
66-4711-54-00-57201-	Improvements	-	-	-	-	1,700,000	-
	TOTAL CAPITAL OUTLAY	2,900	235,000	240,281	240,281	1,940,000	-
66-9100-59-00-58110-	Inst Payment Principal	54,648	25,667	12,827	25,667	25,667	110,392
66-9100-59-00-58111-	Inst Payment Interest	589	11,433	5,875	11,433	11,433	17,516
	TOTAL OTHER FINANCING USES	55,237	37,100	18,702	37,100	37,100	127,908
	TOTAL SOLID WASTE EXPENSES	\$ 3,918,547	\$ 7,503,550	\$ 2,303,175	\$ 3,440,323	\$ 5,415,848	\$ 3,900,400

**DEBT SERVICE REPAYMENT SCHEDULE
SOLID WASTE FUND**

			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
PROJECTED EXPENSES											
FY 14 Installment Purchase Financing \$385,000	Prin	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Dated 6/27/14 – 6/26/29 3.02% Fixed Rate	Int	10,797	10,011	9,226	8,441	7,655	6,870	6,085	5,300	4,515	
	Prin										
	Int										
TOTAL PRINCIPAL PAYMENTS		26,000	26,000								
TOTAL INTEREST PAYMENTS		10,797	10,011	9,226	8,441	7,655	6,870	6,085	5,300	4,515	
TOTAL EXPENSES		36,797	36,011	35,226	34,441	33,655	32,870	32,085	31,300	30,515	
2015 IPC Loan \$400,000 @ 2.875% for 54 months	Prin	88,889	88,889	88,889	88,889	44,444					
Dated 6/1/2015-12/1/2019	Int	11,500	8,944	6,388	3,832	1,276					
	Prin										
	Int										
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	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		114,889	414,889	414,889	414,889	370,444	326,000	326,000	326,000	326,000	326,000
PROJECTED TOTAL INTEREST PAYMENTS		22,297	121,330	107,489	93,648	79,806	67,245	55,960	44,675	33,390	
PROJECTED TOTAL EXPENSES		\$ 137,186	\$ 536,219	\$ 522,378	\$ 508,537	\$ 450,250	\$ 393,245	\$ 381,960	\$ 370,675	\$ 359,390	
updated 4/14/15 - dlr											

DEBT SERVICE REPAYMENT SCHEDULE SOLID WASTE FUND

LINCOLN COUNTY, NORTH CAROLINA FY 2016

CAPITAL IMPROVEMENTS PROGRAM

PROJECT PW-LF-24														
DEPARTMENT	FUNCTION													
Solid Waste	Existing from budget 2015 Landfill Cell Design and Construction													
DESCRIPTION														
STATUS														
PROJECT BUDGET		PROPOSED FY 2016	PROJECTED FOR FUTURE YEARS											
			FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL						
EXPENDITURE ALLOCATION	FY 2015													
Design Hydro Study	\$100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Application to Construct	\$200,000						\$ -							
Well Abandonment	\$15,000						\$ -							
Permits and Wells	\$40,000						\$ -							
Construction		\$ 3,500,000					\$ 3,500,000							
CEI		\$ 271,000					\$ 271,000							
TOTAL ALLOCATION		\$ 3,771,000	\$ -	\$ -	\$ -	\$ -	\$ 3,771,000							
SOURCES OF FUNDS														
Solid Waste Fund	\$ 3,771,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,771,000							
TOTAL FUNDS		\$ 3,771,000	\$ -	\$ -	\$ -	\$ -	\$ 3,771,000							

LINCOLN COUNTY, NORTH CAROLINA

JUSTIFICATION

PW-LF-24

Landfill Cell Design and Construction

LOCATION MAP

Site Map Here

ANNUAL OPERATING BUDGET IMPACT:

	Total Operating Expenses
\$0.00	Total Revenues

LINCOLN COUNTY, NORTH CAROLINA CAPITAL IMPROVEMENTS PROGRAM
 FY 2016

PROJECT PW-LF-32

DEPARTMENT Solid Waste	FUNCTION	Relocation of Optimist Club Rd. Convenience Site											
DESCRIPTION													
Relocation of Optimist Club Road convenience site with improved facilities and disaster debris site													
STATUS													
PROJECT BUDGET		PROPOSED	PROJECTED FOR FUTURE YEARS										
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL				
EXPENDITURE ALLOCATION		FY 2015 \$300,000	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000				
TOTAL ALLOCATION		\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000				
SOURCES OF FUNDS													
Solid Waste Fund		\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000				
TOTAL FUNDS		\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000				

LINCOLN COUNTY, NORTH CAROLINA

JUSTIFICATION

PW-LF-32

Relocation of Conv. Site

LOCATION MAP

Site Map Here

ANNUAL OPERATING BUDGET IMPACT:

Total Operating Expenses

\$0.00 Total Revenues

LINCOLN COUNTY, NORTH CAROLINA

JUSTIFICATION	PW-LF-2	New Roll-off Truck	
		To replace 10 year old or older truck	Replacement Program (replaci

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

	Total Operating Expenses
\$0.00	Total Revenues