

# Southeastern Public Service Authority

## Operating and Capital Budget

Fiscal Year 2010-11

JULY 1, 2010

# **Southeastern Public Service Authority**

## **Board of Directors**

### **Appointed by Governor**

City of Chesapeake	Mr. Marley A. Woodall, Jr.
City of Franklin	Mr. Everett C. Williams, Jr., Vice-Chairman
Isle of Wight County	Mr. Theodore M. Hardison
City of Norfolk	The Honorable Joseph A. Leafe, Chairman
City of Portsmouth	Mr. G. Timothy Oksman
Southampton County	Mr. Roy W. Chesson
City of Suffolk	Mr. James C. Adams, II
City of Virginia Beach	Vacant

### **Ex-Officio Members Appointed by Individual Municipality**

City of Chesapeake	Mr. Eric J. Martin, P.E.
City of Franklin	Ms. June Fleming
Isle of Wight County	Mr. W. Douglas Caskey
City of Norfolk	Ms. Regina V.K. Williams
City of Portsmouth	Mr. W. Douglas Harvey, P.E.
Southampton County	Mr. Michael Johnson
City of Suffolk	Ms. Selena Cuffee-Glenn
City of Virginia Beach	Mr. John C. Barnes

### **Alternate Ex-Officio Members Appointed by Individual Municipality**

City of Chesapeake	Vacant
City of Franklin	Mr. H. Taylor Williams, IV
Isle of Wight County	Mark C. Popovich
City of Norfolk	Mr. Stanley Stein
City of Portsmouth	Vacant
Southampton County	Mr. James A. Randolph
City of Suffolk	Mr. Eric T. Nielsen, Jr., P.E.
City of Virginia Beach	Vacant

### **Executive Staff**

Rowland L. Taylor, Executive Director  
Liesl R. DeVary, Deputy Executive Director of Administration

# How to Use the Budget Document

This document represents a proposal for the Authority's fiscal year budget covering the period July 1, 2010 through June 30, 2011. It is intended to assist readers in gaining an understanding of how the Authority's budget is organized and presented. It also serves as a financial plan and communications device. The document contains the following sections.

## **Introduction**

This section contains the Budget Message that provides an overview of the entire budget and highlights budget strategies and major factors that affect revenue and expenses. Additionally this section provides a brief history of the Authority and the operations. A budget calendar and organizational chart is also provided.

## **Budget Summary**

This section provides a summary of the overall budget and includes graphs, tables and charts to illustrate the various components of the budget. The upcoming fiscal year's Fee Schedule is included.

## **Revenue Detail and Trends**

This section includes a revenue analysis illustrating trends and forecasts and a description of each revenue line item.

## **Expense Detail and Trends**

This section provides the detail of the operating budgets by cost center.

## **Future Projected Tipping Fees**

This section provides the future projected tipping fees based on certain assumptions.

## **Capital Improvement / Equipment Replacement**

This section provides a schedule of capital improvements and equipment replacement necessary to maintain the Authority's solid waste system over the next five years.

## **Appendix**

This section provides a detail debt service schedule by fiscal year and bond series. Additionally a historical schedule of Fees and Charges for Solid Waste Disposal, the full time equivalent of employees by cost center and information concerning landfill closure and post closure care.

## **Contact Information**

Southeastern Public Service Authority  
723 Woodlake Drive  
Chesapeake, VA 23320  
(757) 420-4700  
Web site: [spsa.com](http://spsa.com)

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## Introduction

### IN THIS SECTION:

- Budget Message
- About the Southeastern Public Service Authority
- Budget Calendar
- Organization Chart

## Budget Message

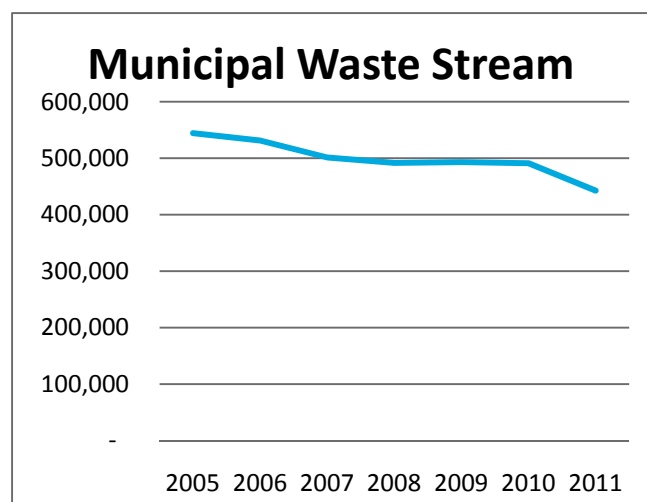
We are pleased to present the Southeastern Public Service Authority's (SPSA) adopted operating and capital budget for the fiscal year beginning July 1, 2010 in a "balanced" format. The total budget is \$56,333,175 representative of a 51% decrease (or \$59,550,454) from the fiscal year 2010 budget of \$115,883,629, and includes a municipal tipping fee of \$150 per ton. All other fees for charges remain the same. It is important to note that the tipping fee for fiscal year 2010 would have been approximately \$262 per ton without the one-time deferral of fees paid to the City of Virginia Beach. Accordingly, the projected municipal tipping fee of \$150 per ton reflects a 43% decrease from its current effective rate.

SPSA is undergoing major changes in its operations primarily as a result of the sale of its waste to energy system and termination of recycling services. The core business is the disposal of municipal waste collected at nine transfer stations. Additionally, SPSA will continue to operate the regional landfill, located in the City of Suffolk, a fleet maintenance facility, a household hazardous waste program, a tire processing facility and a white goods program with a staff of approximately 168 positions compared to the 411 positions budgeted in fiscal year 2010.

### Revenues

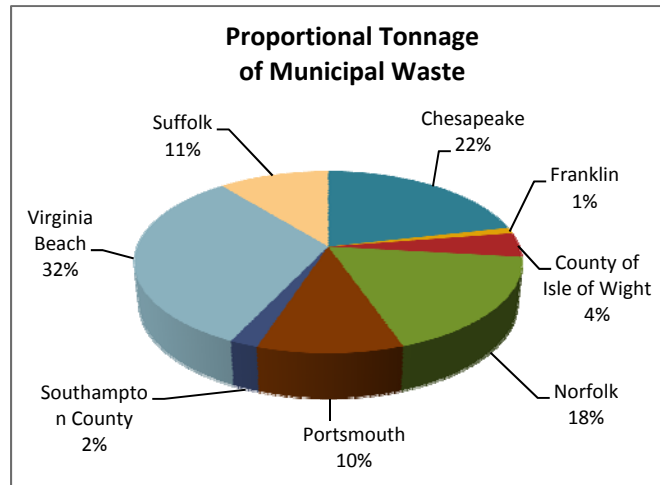
Tipping fees continue to be the primary source of revenue in the amount of \$48,325,420. The tipping fees are comprised of municipal waste, processible waste received from the Navy, construction and demolition debris and other types of waste such as sludge, soils, fines etc. SPSA continues to receive commercial waste at the transfer stations; however, Wheelabrator Technologies, Inc. will invoice and receive this revenue. SPSA will transport the commercial processible waste to the refuse derived fuel plant in Portsmouth and in turn receive a hauling fee in the form of a credit against Wheelabrator's monthly invoice.

We are projecting a 10% reduction in tonnages primarily as a result of the City of Chesapeake implementing a recycling program utilizing 95 gallon carts versus 18 gallon bins. Additionally, the City of Virginia Beach is implementing its own mulching program and therefore will no longer be delivering yard waste to SPSA for disposal. The tonnage projections remain conservative given the weak economy and no sign of growth. Other effects of the economy can be seen in the sizeable reduction in interest earnings and reduced white goods and tires being received.



The calculation of the municipal tipping fee is somewhat complicated because not all the member communities pay the same rate. The rate that each member jurisdiction must pay is calculated pursuant to their respective Use and Support Agreements with SPSA. Chesapeake, Franklin, Isle of Wight, Norfolk,

Portsmouth, and Southampton pay the same rate. Suffolk pays zero because it hosts the Suffolk Landfill. Virginia Beach negotiated a separate tipping fee schedule that has a capped rate and also receives additional consideration from SPSA for the operation of the City's Landfill. The City's capped rates are in effect through December 31, 2015 (Fiscal Year 2016). As such, the total system costs are distributed over a smaller waste quantity base, which results in higher tipping fees for the member communities than would otherwise be the case if the total revenues needed were distributed over the entire municipal solid waste base. Accordingly, the tipping fee paid by six of the member communities is calculated by determining the net revenue requirement or total expenses minus other revenues and the capped tipping fee paid by the City of Virginia Beach. This sum is then divided by the projected tonnage of the six paying member communities resulting in a per ton tipping fee.



## Expenses

The expenses are categorized into five major areas: operating, capital, debt service, deposits to closure and trust funds and reserve and contingency.

Personnel costs represent 17% of the total budget. The adopted budget provides no increase in employee salaries and wages. Employee healthcare costs are projected to increase by approximately 15%, which is to be covered by SPSA. Insurance for workers compensation includes an increase of 5%. The contribution rate for participation in the Virginia Retirement System decreased by approximately 6.8%.

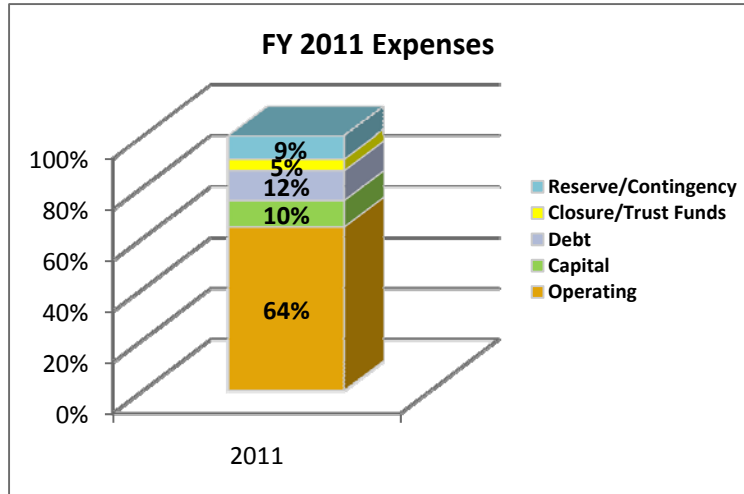
Streamlining the operations continues to be the *modus operandi*. The sale of the waste to energy facilities and the termination of recycling services resulted in a reduction of 206 positions directly and another 38 positions indirectly. The fiscal year 2011 budget includes the addition of 1 scale attendant bringing the total staffing base to 168 positions as compared to the 411 positions budgeted in fiscal year 2010. An additional reduction of 9 positions is anticipated in the first six months of fiscal year 2011. A summary of positions by cost center is illustrated in the Appendix. In accordance with *House Bill 1872*, SPSA continues to look at services that could be handled by the private sector cost efficiently. To date, we have contracted out building and grounds maintenance, HVAC services, janitorial and pest services.

When analyzing the offers we received on the sale of the waste to energy facilities, one of the greatest benefits of the offer received by Wheelebrator Technologies, Inc., was that SPSA would no longer dispose of waste that cannot be processed or burned at the power plant, commonly referred to as non-processible waste. Historically, non-processible waste represented approximately one-third of the total waste stream. The direct benefit is the reduction in staff, contracted services, and fuel. The indirect benefits are the avoided capital costs (\$52,000,000) that would have been necessary to expand the regional landfill. This

significant reduction in the waste stream will extend the remaining life of Cell VI at the landfill beyond the expiration of the municipal use and support agreements of January 2018. Please see the appendix for more information regarding projected landfill closure and post closure care costs.

Included in the appendix of this document is a projected five year capital improvement and equipment replacement plan. The general approach

taken for capital improvements is to maintain and renovate the transfer facilities in an effort to achieve operating efficiencies. Equipment replacement has been determined based on a modified replacement schedule. Basically, we have not projected equipment replacement in fiscal years beyond 2015. This plan will be reviewed and updated annually.



## Future Considerations

As the organization changes, we will continue to strive for operating efficiencies by a thorough evaluation of the on-going programs. For instance, the next logical service to be considered for contracting out could be transportation. Internally, we plan on developing a cost accounting approach in monitoring the cost centers. A strategic plan will be developed to assist the municipalities with analyzing the benefits of maintaining a regional waste authority.

Finally, we want to thank and recognize the employees of SPSA. They continue to display dedication at a high level of morale despite the negative publicity and ever changing environment.

## Budget Highlights

The adopted budget includes the following:

- The completion of the divestiture of the waste to energy facilities effective April 29, 2010;
- The termination of recycling services;
- Reduction in staff of approximately 242 positions;
- No increase in employee salaries and wages;
- Projected increase in health insurance of approximately 15%;
- A cash funded capital improvement and equipment replacement plan;
- Projects the average price per gallon for diesel fuel at \$2.25 versus \$3.50;
- A \$2.5 million contribution to the landfill closure fund; and
- No funding for the expansion of Cell VII at the landfill

# About the Southeastern Public Service Authority (SPSA)

SPSA's mission is to dispose of waste. SPSA will accomplish this by disposing of waste in an environmentally-sensitive manner, minimizing damage for current and future generations and reusing waste whenever possible, turning it into a useful product. The Southeastern Public Service Authority's (SPSA) core purpose is the management of the safe and environmentally sound disposal of regional waste.

## Our History

Historically, solid waste in southeastern Virginia had been handled by the individual localities in accordance with local and state regulations. Each city or county either collected and disposed of waste within its borders or transported the collected waste to a neighboring city for disposal. Commercial and industrial waste was collected by private haulers but disposal was restricted to the community in which it was generated. Many of the communities faced the growing challenge of how to handle their waste effectively.

The local communities had already realized a need for a regional water supply system, so in 1973, they created the Southeastern Water Authority of Virginia, pursuant to the Virginia Water and Sewer Authorities Act. This organization never reached operational status as a water authority and in 1976, by agreement of the local municipalities, became the Southeastern Public Service Authority. Its responsibilities were expanded to include the implementation of a regional solid waste disposal system to include a resource recovery operation, featuring a Refuse Derived Fuel (RDF) Plant and a Power Plant.

At SPSA's inception, the organization had no staff, no funds and no facilities or equipment. Staff for the regional planning agency, the Southeastern Virginia Planning District Commission, acted as SPSA staff until 1978 when a full time staff was employed. Initial funding was provided by \$3,000,000 of bond anticipation notes secured by four local communities.

During 1978 and 1979, design was initiated on the RDF and Power Plants. From 1979 to 1984, 30-year contracts with all eight communities were executed providing for them to deliver 95 percent of their waste to SPSA and to pay the established fees. Also during this period, the Navy, with SPSA's help, obtained a \$160 million congressional appropriation to acquire and operate the Power Plant. Additionally, transfer station sites were selected, design completed and construction started. In 1982, a 300 acre landfill site was acquired in a rural section of the city of Suffolk and construction was completed in 1985. In 1985, the Regional Landfill and the Norfolk, Chesapeake, Franklin and Portsmouth Transfer Stations became operational. The Portsmouth Transfer Station was closed in 1987 when the RDF Plant was completed.

During 1986 and 1987, additional transfer stations were opened in Southampton and Isle of Wight and the Oceana Transfer Station was acquired from the city of Virginia Beach. Construction was completed in 1987 on the RDF and Power Plants and operation of the resource recovery system began in 1988. In mid-1990 SPSA assumed operation and maintenance responsibility for the Power Plant.

During the time facilities were being constructed, operating and administrative staff were employed. Heavy equipment for the landfill and transfer stations and transfer vehicles were acquired. Funding was provided by bond issues of \$26 million and \$107.8 million in 1984 and \$20 million in 1985.

In 1995, SPSA adopted a Vision, Mission and Values statement to give the agency a direction and a plan to continue serving the communities of southeastern Virginia into the future.

In December 2008 the SPSA Board of Directors held a one-day planning session regarding the downturn in the economy and how severely this was impacting the waste stream which in turn resulted in large projected revenue shortfalls for the current fiscal year.

As part of this planning session, an analysis was done on three possible future business plans (goals or missions). The three plans were (1) continue business as usual, (2) sell all assets and operations; and, (3) a “hybrid” of plans one and two whereby SPSA would work toward becoming a contracting agency on behalf of the member jurisdictions. The “hybrid” plan was chosen.

In May 2008, SPSA received an unsolicited proposal to buy the WTE system. In accordance with the Public Private Education Facilities and Infrastructure Act of 2002 (PPEA), the SPSA solicited competing proposals. In November 2009, following lengthy discussions and negotiations and in accordance with the “hybrid” plan, the SPSA Board of Directors accepted a binding and irrevocable offer from Wheelabrator Technologies, Inc. to purchase and operate the WTE system for a purchase price of \$150 million. The sale was completed April 29, 2010 and the proceeds of the sale of assets were used to retire debt.

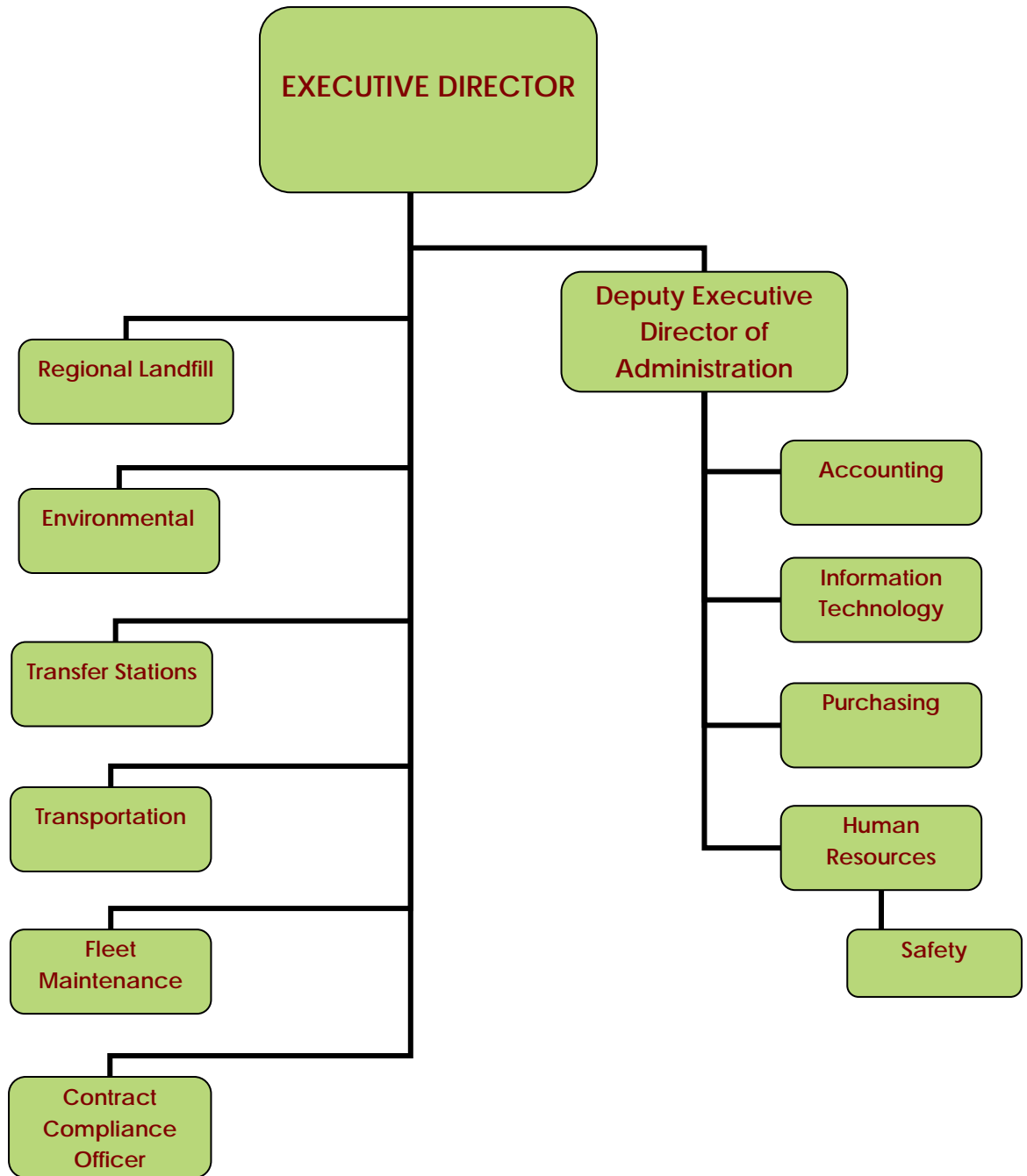
SPSA is currently reviewing a PPEA proposal submitted by Suffolk Energy Partners for the development of a new landfill gas contract. The new proposal will provide considerable additional revenue to SPSA and will further ensure that the methane gas produced at the landfill will be properly managed.

# Budget Calendar

<b>December 4, 2009</b>	<b>Capital Budget Requests Distributed to Departments</b>
<b>December 21, 2009</b>	<b>Capital Budget Requests Due to Administration</b>
<b>December 22, 2009</b>	<b>Operating Budget Package Distributed to Departments</b>
<b>January 14, 2010</b>	<b>Operating Budget Requests Due to Administration</b>
<b>January 19 – February 5, 2010</b>	<b>Budget Discussion with Leadership Team</b>
<b>February 24, 2010</b>	<b>Operating and Capital Budget Introduced to Board of Directors</b>
<b>March 8, 2010</b>	<b>Budget Work Session with Board of Directors</b>
<b>April 2010</b>	<b>Public Notice for Modification of Tipping Fee Schedule</b>
<b>May 26, 2010</b>	<b>Public Hearing on Notice for Modification of Tipping Fee Schedule</b>
<b>May 26, 2010</b>	<b>Adoption of Operating and Capital Budget inclusive of Proposed Tipping Fee Schedule</b>

# SPSA ORGANIZATIONAL CHART

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## Budget Summary

### IN THIS SECTION:

- Budget Summary
- Fees and Charges for Solid Waste Disposal

**Southeastern Public Service Authority (SPSA)  
Operating and Capital Budget Summary**

		<b>FY 2010</b>	<b>FY 2011</b>	<b>%</b>	<b>%</b>
<b>Revenues:</b>		<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>of Total</b>
	Tipping Fees	\$ 72,563,470	\$ 48,325,420	-33%	85.8%
	Recycling Fees	4,173,000	-	-100%	0.0%
	Waste To Energy Sources	18,905,159	-	-100%	0.0%
<b>A</b>	Charges for Environmental Services	1,300,000	825,000	-37%	1.5%
	Landfill Gas Recovery	230,000	775,000	237%	1.4%
	Miscellaneous Income	212,000	357,755	69%	0.6%
	Interest Earnings	700,000	250,000	-64%	0.4%
	Virginia Beach Loan	17,800,000	-	-100%	0.0%
	Fund Balance for Contingency	-	1,500,000	N/A	2.7%
	Fund Balance for Capital	-	4,300,000	N/A	7.6%
	<b>Total Revenue</b>	<b>\$115,883,629</b>	<b>\$56,333,175</b>	<b>-51%</b>	<b>100.0%</b>
<b>Expenses:</b>		<b>FY 2010</b>	<b>FY 2011</b>	<b>%</b>	<b>%</b>
		<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>of Total</b>
	Operating Expenses	\$ 53,735,982	\$ 16,562,425	-69%	29.4%
<b>B</b>	Other Contractual Expenses	-	19,463,895	N/A	34.6%
	Capital Improvements / Equipment Replacement	17,999,900	5,808,700	-68%	10.3%
	Debt Service	32,380,937	6,618,575	-80%	11.7%
	Deposit to Closure Fund / Trusts Fund	1,515,000	2,515,000	66%	4.5%
	Reserve and Contingency	10,251,810	5,364,580	-48%	9.5%
	<b>Total Expenses</b>	<b>\$115,883,629</b>	<b>\$56,333,175</b>	<b>-51%</b>	<b>100.0%</b>
	<b>Net Income / (Expense)</b>	<b>\$ 0</b>	<b>\$ 0</b>		

- A** Charges for Environmental Services includes fees for household hazardous waste, white goods and tires.
- B** Other Contractual Expenses includes:
1. Amounts paid to the City of Virginia Beach in accordance with the Ash and Residue Contract (\$2.6 Million)
  2. Service Fee Paid to Wheelabrator Technologies, Inc. (\$16.8 Million)

**Southeastern Public Service Authority (SPSA)  
Operating Budget Summary**

<b>Revenues:</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Budget</b>	<b>% Change</b>	<b>% of Total</b>
Tipping Fees	\$ 57,391,969	\$ 69,354,361	\$ 70,636,416	\$ 72,563,470	\$ 48,325,420	-33%	85.8%
Recycling Fees						N/A	0.0%
Recycling Collection Fees	3,930,791	3,801,386	4,081,760	4,100,000	-	-100%	0.0%
Recyclable Materials Sales	204,667	344,860	180,688	73,000	-	-100%	0.0%
Compost and Mulch Sales	621,232	588,292	198,550	-	-	N/A	0.0%
Waste To Energy Sources						N/A	0.0%
Steam Sales	7,146,848	7,160,587	7,380,673	7,437,409	-	-100%	0.0%
Electrical Sales	7,552,413	9,196,540	13,938,186	9,400,000	-	-100%	0.0%
Proprietary Waste Sales	2,330,721	2,477,902	2,019,742	1,700,000	-	-100%	0.0%
Ferrous Recovery Sales / Lease Agreement	508,611	643,541	475,160	244,750	-	-100%	0.0%
Non-Ferrous Recovery Sales	204,107	219,157	139,092	123,000	-	-100%	0.0%
Charges for Environmental Services						N/A	0.0%
Tire Program	573,795	591,946	426,092	400,000	375,000	-6%	0.7%
Household Hazardous Waste Charges	345,786	453,312	693,717	550,000	250,000	-55%	0.4%
White Goods Program	408,156	401,881	254,210	350,000	200,000	-43%	0.4%
Landfill Gas Recovery	224,372	306,663	241,418	230,000	775,000	237%	1.4%
Miscellaneous Income	425,666	200,181	291,190	212,000	357,755	69%	0.6%
Interest Earnings	2,427,495	2,129,459	1,611,901	700,000	250,000	-64%	0.4%
Virginia Beach Loan	-	-	-	17,800,000	-	-100%	0.0%
Fund Balance for Contingency	-	-	-	-	1,500,000	N/A	2.7%
Fund Balance for Capital	-	-	-	-	4,300,000	N/A	7.6%
<b>Total Revenue</b>	<b>\$ 84,296,629</b>	<b>\$ 97,870,068</b>	<b>\$102,568,795</b>	<b>\$ 115,883,629</b>	<b>\$56,333,175</b>	<b>-51%</b>	<b>100.0%</b>

<b>Expenses:</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Budget</b>	<b>% Change</b>	<b>% of Total</b>
Operating Expenses	\$ 49,717,194	\$ 52,595,314	\$ 53,105,558	\$ 53,735,982	\$ 16,562,425	-69%	29.4%
Other Contractual Expenses	1,142,255	1,121,084	3,594,527	-	19,463,895	N/A	34.6%
Capital Improvements / Equipment Replacement	12,355,328	19,251,412	11,871,576	17,999,900	5,808,700	-68%	10.3%
Debt Service	34,431,971	56,803,521	38,487,663	32,380,937	6,618,575	-80%	11.7%
Deposit to Closure Fund / Trusts Fund	15,000	394,000	1,015,000	1,515,000	2,515,000	66%	4.5%
Reserve and Contingency	-	-	-	10,251,810	5,364,580	-48%	9.5%
<b>Total Expenses</b>	<b>\$ 97,661,748</b>	<b>\$130,165,331</b>	<b>\$108,074,324</b>	<b>\$115,883,629</b>	<b>\$56,333,175</b>	<b>-51%</b>	<b>100.0%</b>

<b>Net Income / (Expense)</b>	<b>\$ (13,365,119)</b>	<b>\$ (32,295,263)</b>	<b>\$ (5,505,529)</b>	<b>\$ 0</b>	<b>\$ 0</b>		
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Other Contractual Expenses includes:

1. Amounts paid to the City of Virginia Beach in accordance with the Ash and Residue Contract (\$2.6 Million)
2. Service Fee Paid to Wheelabrator Technologies, Inc. (\$16.8 Million)

**Southeastern Public Service Authority (SPSA)  
Summary of Expenses by Cost Center**

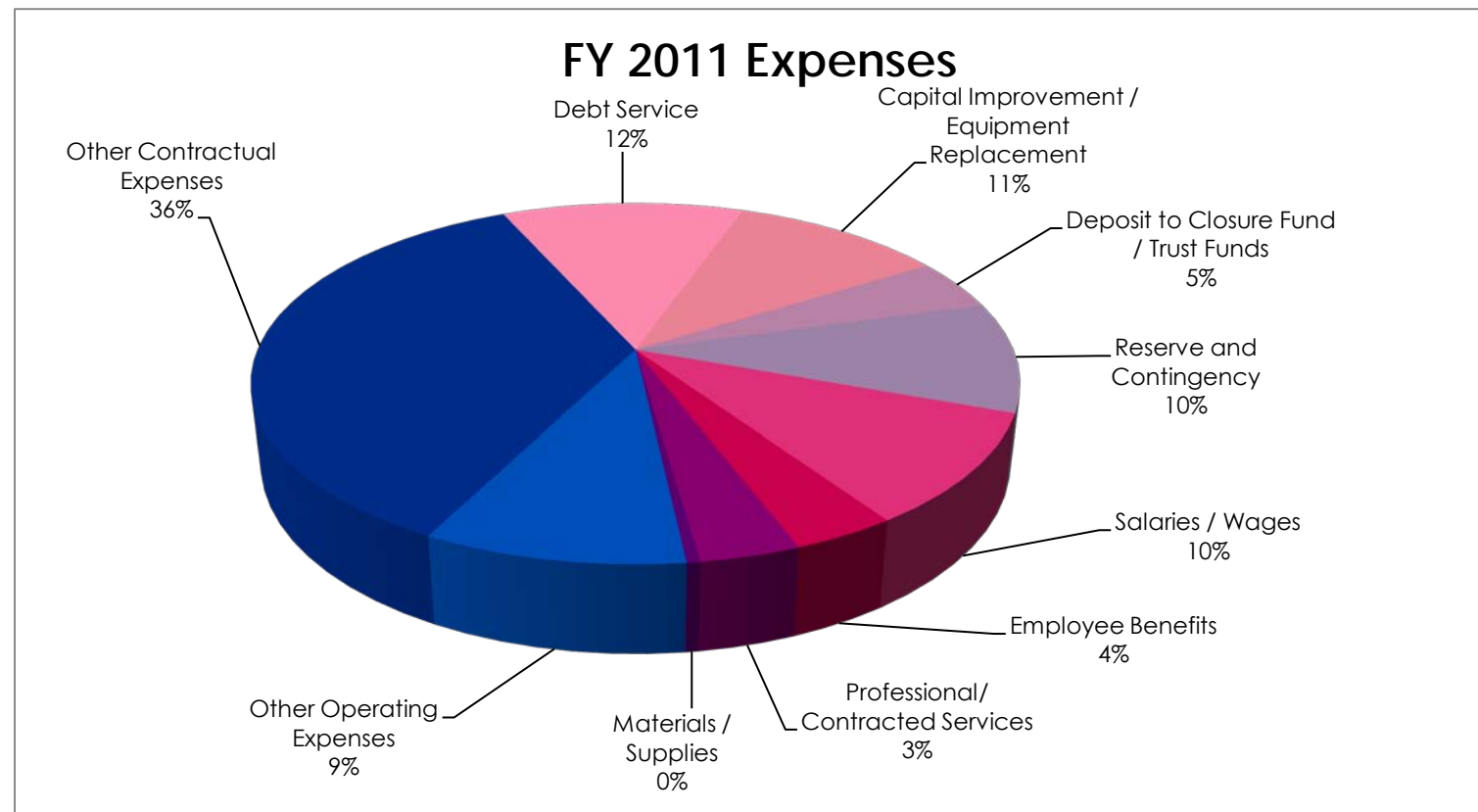
Cost Center	Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
801	Accounting Department	\$ 640,211	\$ 839,316	\$ 778,086	\$ 815,434	\$ 513,434	-37%	1%
802	Executive Offices	2,471,861	2,359,649	3,118,749	3,573,343	934,347	-74%	2%
803	Human Resources	838,831	741,109	603,193	471,842	306,787	-35%	1%
804	Purchasing Department	186,498	199,789	192,793	162,970	159,704	-2%	0%
805	Safety	311,405	263,748	365,159	344,107	148,411	-57%	0%
812	Operations Administration	340,528	758,396	223,130	152,091	262,685	73%	0%
813	Regional Landfill	2,364,640	3,086,479	3,066,978	3,413,819	2,749,628	-19%	5%
814	Fleet Maintenance	1,699,830	1,928,704	1,878,963	1,669,574	1,353,264	-19%	2%
815	Transportation	7,934,184	-	4,936,148	5,779,303	3,817,416	-34%	7%
816	Norfolk Transfer Station	841,995	2,829,133	1,048,294	962,517	966,233	0%	2%
817	Chesapeake Transfer Station	444,830	1,555,104	1,253,131	1,259,274	507,844	-60%	1%
819	Franklin Transfer Station	168,455	552,136	442,086	473,305	211,592	-55%	0%
820	Ivor Transfer Station	6,251	7,609	6,442	14,289	15,899	11%	0%
821	Boykins Transfer Station	6,812	6,126	8,791	14,720	15,010	2%	0%
822	Isle of Wight Transfer Station	222,488	560,791	494,456	548,349	258,917	-53%	0%
823	Oceana Transfer Station	357,295	1,189,900	447,999	437,088	444,080	2%	1%
824	Waste To Energy ~ Refuse Derived Fuel Plant	5,247,706	5,650,232	5,451,766	8,528,403	-	-100%	0%
825	Regional Office Building	151,527	178,212	190,758	374,359	199,388	-47%	0%
826	Environmental Management	844,338	712,675	634,955	645,579	367,027	-43%	1%
828	Landstown Transfer Station	767,288	2,294,933	1,038,340	891,329	985,912	11%	2%
829	Recycling Collections	1,522,348	1,740,613	1,644,717	1,826,681	-	-100%	0%
830	Waste To Energy ~ Power Plant	13,926,461	16,407,118	18,208,084	17,201,447	-	-100%	0%
831	Recycling Administration	252,830	231,284	266,009	225,768	-	-100%	0%
832	Yard Waste Management Program	1,333,235	1,054,978	504,142	-	-	N/A	0%
837	Grounds Maintenance	180,467	-	-	-	-	N/A	0%
838	Public Relations & Marketing	365,090	176,249	90,428	97,038	-	-100%	0%
839	Information Technology	1,268,111	1,113,069	1,028,666	998,217	845,176	-15%	2%
841	Proprietary Waste	823,311	905,911	844,392	469,823	-	-100%	0%
842	Facilities Maintenance	642,951	560,832	453,484	275,000	122,809	-55%	0%
843	Tire Processing Facility	188,058	239,937	258,671	247,980	213,375	-14%	0%
844	Household Hazardous Waste Program	414,086	356,248	309,703	340,592	107,679	-68%	0%
846	Document Destructuring	2,556	-	-	-	-	N/A	0%
847	Suffolk Transfer Station	303,529	707,560	346,564	325,177	359,316	10%	1%
848	Drop-Off Collections	337,743	378,105	375,197	433,356	-	-100%	0%
849	Business Recycling	16,350	-	-	-	-	N/A	0%
850	Virginia Beach Landfill White Goods	93,953	69,530	91,293	109,927	24,094	-78%	0%
851	Suffolk Regional Landfill (RLF) White Goods Program	99,644	110,895	110,568	114,484	118,984	4%	0%

## Summary of Expenses by Cost Center Continued

Cost Center	Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
852	Scalehouse Operations	659,234	618,746	602,880	538,797	553,413	3%	1%
853	Refuse Derived Fuel ~ Tipping Floor Operations	1,440,264	2,210,200	1,790,543	-	-	N/A	0%
890	Other Contractual Expenses	1,127,255	727,084	2,579,527	-	19,463,895	N/A	35%
890	Capital Improvement / Equipment Replacement	12,355,328	19,251,412	11,871,576	17,999,900	5,808,700	-68%	10%
890	Debt Service	34,431,971	56,803,521	38,487,663	32,380,937	6,618,575	-80%	12%
890	Deposit to Closure Fund / Trusts Fund	15,000	394,000	1,015,000	1,515,000	2,515,000	66%	4%
890	Reserve and Contingency	-	-	-	10,251,810	5,364,580	-48%	10%
	Total Expenses	\$ 97,646,748	\$ 129,771,331	\$ 107,059,324	\$ 115,883,629	\$ 56,333,175	-51%	100%

## Summary of Expenses by Object

Object	Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
51000	Salaries / Wages	\$ 21,159,961	\$ 19,556,557	\$ 20,174,968	\$ 17,849,154	\$ 6,739,797	-62%	12%
52000	Employee Benefits	5,483,730	6,106,234	6,172,163	6,177,710	2,549,748	-59%	5%
53000	Professional/Contracted Services	6,880,959	7,975,819	8,738,331	8,749,235	1,941,554	-78%	3%
54000	Materials / Supplies	1,553,831	2,045,847	2,052,598	1,895,789	258,959	-86%	0%
55000	Other Operating Expenses	14,637,719	16,841,186	15,513,141	17,563,444	5,072,367	-71%	9%
58000	Other Contractual Expenses	1,127,255	727,084	2,579,527	-	19,463,895	N/A	35%
58000	Debt Service	34,431,971	56,803,521	38,487,663	32,380,937	6,618,575	-80%	12%
59000	Capital Improvement / Equipment Replacement	12,355,328	19,251,412	11,871,576	17,999,900	5,808,700	-68%	10%
59000	Deposit to Closure Fund / Trust Funds	15,000	394,000	1,015,000	1,515,000	2,515,000	66%	4%
59000	Reserve and Contingency	994	69,672	454,357	11,752,460	5,364,580	-54%	10%
	Total Expenses	\$ 97,646,748	\$ 129,771,331	\$ 107,059,324	\$ 115,883,629	\$ 56,333,175	-51%	100%



Other Contractual Expenses include fees paid to the City of Virginia Beach in accordance with the Ash and Residue Agreement and the service fee paid to Wheelabrator



**SOUTHEASTERN PUBLIC SERVICE AUTHORITY OF VIRGINIA**  
**Fees and Charges for Solid Waste Management**

Effective July 1, 2010

**WASTE DISPOSAL - ALL LOCATIONS**

Waste Delivered to All Disposal Points:	Rate Per Ton
Municipal Solid Waste (delivered by any SPSA Member Jurisdiction)	\$150.00
Contract Municipal Solid Waste (delivered on behalf of a SPSA Member Jurisdiction)	\$150.00
U.S. Navy Waste under contract with SPSA	\$35.35
Residential Solid Waste Delivered in private automobile or low-side pick-up truck	No Charge
Weighing Charge Per Vehicle, Per Incident	\$20.00
Non-Processible Solid Waste (non-contract)	\$60.00
Suffolk Municipal Solid Waste (delivered by the City of Suffolk)	No Charge
Suffolk Contract Municipal Solid Waste (delivered under contract with the City of Suffolk)	No Charge

\*\*Regulated Medical Waste is Prohibited at all SPSA Facilities. A Penalty will be charged Per Occurrence of \$250, Plus any Costs Incurred/Revenues Lost\*\*

**WASTE DISPOSAL - LANDFILL ONLY**

Waste Delivered to SPSA's Regional Landfill:	Rate Per Ton
Industrial Process Waste (acceptable only with prior approval)	\$60.00
Dead Animals (household pets only, i.e. dogs and cats)	\$10.00 each
Dead Animals / Bagged (household pets only, i.e. dogs and cats)	\$25.00 / bag
Water Treatment Plant Sludge from any Member Community Transported by SPSA	\$46.00
Construction and Demolition Waste	\$30.00
Special Handling Waste (accepted only with prior approval)	Handling Cost plus 25%

**TIRES**

Whole Tires Accepted at Landfill Only:	Rate Per Ton
Automobile and Light Truck	\$77.50
Truck and Light Industrial (up to 24.5" rim diameter)	\$140.00
Heavy Equipment and Off-the-Road	\$155.00 each Add \$2.00
Tires with Rims	per tire
Hauling and Disposal of Used Tires	\$950.00 per pull

**HOUSEHOLD HAZARDOUS WASTE**

User Fees:	Rate Per Trip
Rate Per Resident Visit Charged to Customer's Local Government	\$35.00
Waste Accepted at SPSA's Regional Landfill (from Businesses)	Rate Per Ton
Batteries (lead & rechargeable)	\$60.00
Cell Phone Batteries	\$60.00
Alkaline Batteries	\$0.75 / lb.

**MISCELLANEOUS**

**Appliances with CFC Disposed at SPSA's Regional Landfill or Virginia Beach Landfill:**

Virginia Beach Residents	No Charge
Member Communities or Residents (Billed to Customer's Local Government)	\$12.00 Each
Businesses	\$12.00 Each
White Goods Containers (Based upon Distance from the Suffolk Regional Landfill)	\$75.00 - \$125.00 per pull

**GRAY SOILS FOR USE AS ALTERNATIVE DAILY COVER**

Material Type	Disposal Rate Per Ton	Material Type	Disposal Rate Per Ton
ADC5	\$5.00	ADC18	\$18.00
ADC6	\$6.00	ADC19	\$19.00
ADC7	\$7.00	ADC20	\$20.00
ADC8	\$8.00	ADC21	\$21.00
ADC9	\$9.00	ADC22	\$22.00
ADC10	\$10.00	ADC23	\$23.00
ADC11	\$11.00	ADC24	\$24.00
ADC12	\$12.00	ADC25	\$25.00
ADC13	\$13.00	ADC26	\$26.00
ADC14	\$14.00	ADC27	\$27.00
ADC15	\$15.00	ADC28	\$28.00
ADC16	\$16.00	ADC29	\$29.00
ADC17	\$17.00	ADC30	\$30.00

**General Rate Explanation**  
 The \$10 rate would be appropriate for dry ADC of screened quality with the \$15 rate applying to material with manageable amounts of football sized debris. The \$20 rate would be applicable to material which requires SPSA to remove larger pieces of debris prior to its' beneficial reuse. All materials must be gradable (sufficiently dry) and have the same basic characteristics and appearance of clean fill before SPSA will consider using the material as cover.

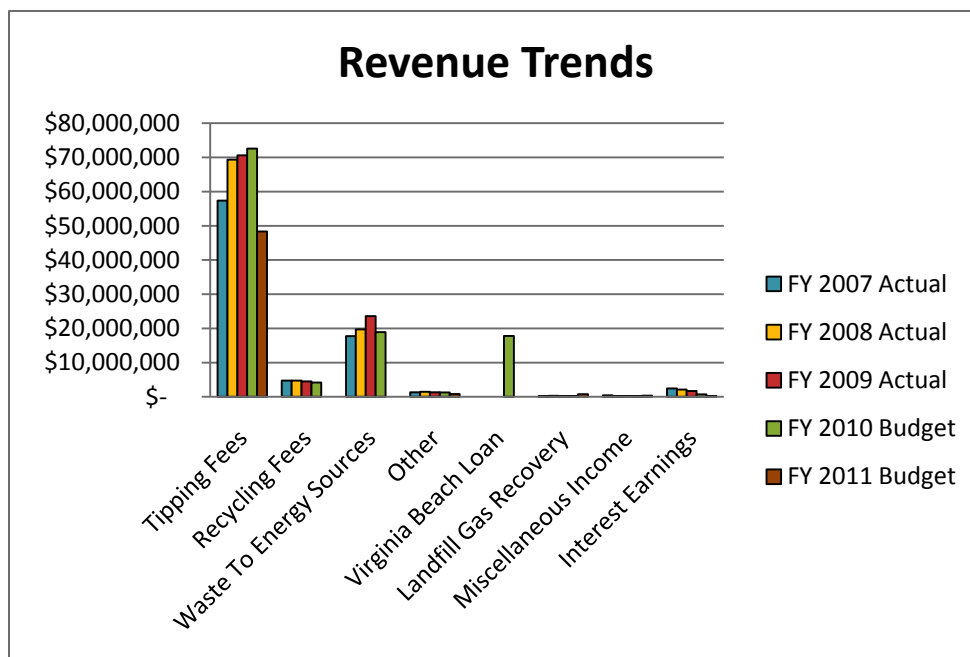
## Revenue Detail and Trends

### IN THIS SECTION:

- Revenue Sources
- Revenue Detail and Trends
- Historical and Projected Waste Stream Tonnages

## Revenue Sources:

- **Tipping Fees** are SPSA’s primary revenue source. Tipping fees are the amount per ton SPSA customers (e.g., member communities, commercial haulers, and others) pay to dispose of solid waste at SPSA’s facilities. Tipping fees are categorized as municipal, commercial, Navy Solid Waste, Out of Area Waste, construction demolition and debris, and other tipping fees.
- **Recycling Fees** are generated from the collection of residential or business recyclable materials. Recycling Services were terminated in fiscal year 2010.
- **Waste to Energy Sources** consist of revenues from the sale of steam and electricity generated at the Power Plant which was sold to Wheelabrator Technologies, Inc. in fiscal year 2010.
- **Charges for Environmental Services** are fees for the safe disposal of used tires, household hazardous waste and white goods.
- **Landfill Gas Recovery** is revenue generated from the sale of methane gas which is a product of the landfill.
- **Miscellaneous Income** consists of revenue generated from leased property, reimbursements for shared costs, insurance recoveries and sale of retired equipment.
- **Interest Earnings** are generated from the cash balances in the operating fund, trust accounts and debt service accounts.
- **Virginia Beach Loan** is the result of a forbearance agreement with the City of Virginia Beach which was established in fiscal year 2009 and paid in full in fiscal year 2010.
- **Fund Balance for Contingency** is a budget appropriation from the Operating Reserve for unplanned expenses.
- **Fund Balance for Capital** represents unspent funds previously borrowed for capital improvements and equipment replacement.



**Southeastern Public Service Authority (SPSA)  
Revenue Detail**

	FY 2007 Actual			FY 2008 Actual			FY 2009 Actual		
	Revenue	Rate	Tonnage	Revenue	Rate	Tonnage	Revenue	Rate	Tonnage
<b>Tipping Fees</b>	<b>\$55,931,783</b>			<b>\$62,926,731</b>			<b>\$59,138,384</b>		
Municipal	27,576,821	\$57/\$75	501,325	36,407,906	\$100.00	491,672	40,865,061	\$104/\$170	493,039
Chesapeake	6,977,431		111,437	10,778,939		112,350	13,434,694		110,390
Franklin	302,771		4,896	443,747		4,617	597,489		4,922
Isle of Wight	1,239,563		19,956	1,875,626		19,703	2,343,415		19,458
Norfolk	5,356,097		86,285	8,039,811		84,064	10,088,328		82,036
Portsmouth	3,443,794		55,019	4,977,691		51,817	5,551,958		45,830
Southampton County	746,831		12,290	901,591		9,408	1,138,166		9,445
Virginia Beach	9,510,334		147,819	9,390,501		144,175	7,711,011		158,838
Suffolk	-	-	63,623	-	-	65,538	-	-	62,120
Non-Contract Commercial Waste	8,465,064	60.00	100,448	5,971,381	60.00	69,793	3,186,911	60.00	51,304
Navy Processible Solid Waste	1,110,915	28.00	39,605	1,055,107	28.00	37,644	1,005,053	28.58	35,048
Construction & Demolition Debris	1,868,008	\$7.25/cy	80,639	3,442,149	22.00	157,263	1,083,784	30.00	35,929
Out-of-Area Contract Commercial Waste	2,045,188	16.00	127,817	2,120,998	16.00	132,544	316,979	28.58/35.00	8,109
Sludge-Norfolk	654,221	46.00	14,260	668,084	46.00	16,062	447,286	46.00	9,891
Other Tipping Fees	1,040,473	Various		397,877	Various		35,368	Various	
Contract Commercial Tipping Fees	13,171,093	28.00	469,234	12,863,229	\$28.00	458,777	12,197,942	\$28.58/\$35.00	399,611
<b>Recycling Fees</b>	<b>4,756,690</b>			<b>4,734,538</b>			<b>4,460,998</b>		
<b>Waste to Energy Sources</b>	<b>17,742,700</b>			<b>19,697,727</b>			<b>23,952,853</b>		
<b>Charges for Environmental Services</b>	<b>1,327,737</b>			<b>1,447,139</b>			<b>1,374,018</b>		
Tire program	573,795			591,946			426,092		
Household Hazardous Waste Revenue	345,786	\$31/Trip		453,312	\$31/Trip		693,717	\$35/Trip	
City of Virginia Beach	160,735	5,185		223,006	7,194		345,800	9,500	
City of Franklin	930	30		744	24		1,700	53	
City of Suffolk	28,024	904		41,602	1,342		53,157	1,499	
City of Portsmouth	17,887	577		14,384	464		22,925	604	
City of Norfolk	28,334	914		32,736	1,056		56,319	1,654	
City of Chesapeake	71,327	2,301		77,126	2,488		82,496	2,362	
Southampton County	5,826	188		3,737	121		3,865	36	
County of Isle of Wight	6,851	221		34,720	1,120		85,605	1,706	
Other 3rd Parties	25,872			25,257			41,850		
White Goods Program	408,156			401,881			254,210		
City of Chesapeake	10,356			6,516			4,680		
Southampton County	2,712			564			324		
County of Isle of Wight	-			-			1,980		
Other 3rd Parties	4,056			855			3,204		
SIMS Metals Sales	391,032			393,946			244,022		
<b>Landfill Gas Recovery</b>	<b>224,372</b>			<b>306,663</b>			<b>241,418</b>		
<b>Miscellaneous Income</b>	<b>513,863</b>			<b>304,383</b>			<b>421,574</b>		
<b>Interest Earnings</b>	<b>2,427,498</b>			<b>2,117,957</b>			<b>1,615,318</b>		
<b>Virginia Beach Loan</b>	<b>-</b>			<b>-</b>			<b>-</b>		
<b>Fund Balance for Contingency</b>	<b>-</b>			<b>-</b>			<b>-</b>		
<b>Fund Balance for Capital</b>	<b>-</b>			<b>-</b>			<b>-</b>		
<b>TOTAL REVENUES</b>	<b>\$82,924,643</b>			<b>\$91,535,138</b>			<b>\$91,204,563</b>		

**Southeastern Public Service Authority  
Revenue Detail**

	FY 2010 Budget			FY 2011 Budget		
	Revenue	Rate	Tonnage	Revenue	Rate	Tonnage
<b>Tipping Fees</b>	<b>\$ 72,563,470</b>			<b>\$ 48,325,420</b>		
Municipal	54,983,470	\$ 170.00	487,000	45,847,920	\$150.00	442,630
Chesapeake	18,819,000		110,700	14,250,000		95,000
Franklin	816,000		4,800	705,000		4,700
Isle of Wight	3,400,000		20,000	2,850,000		19,000
Norfolk	13,940,000		82,000	11,850,000		79,000
Portsmouth	8,160,000		48,000	6,900,000		46,000
Southampton County	1,615,000		9,500	1,339,500		8,930
Virginia Beach	8,233,470	56.01	147,000	7,953,420	56.01	142,000
Suffolk	-	-	65,000	-	-	48,000
Non-Contract Commercial Waste	2,880,000	60.00	48,000	-		-
Navy Processible Solid Waste	1,440,000	36.00	40,000	1,060,500	35.35	30,000
Construction & Demolition Debris	1,050,000	30.00	35,000	1,050,000	30.00	35,000
Out-of-Area Contract Commercial Waste	320,000	40.00	8,000	-		-
Sludge-Norfolk	690,000	46.00	15,000	322,000	46.00	7,000
Other Tipping Fees	400,000	5.00	80,000	45,000		
Contract Commercial Tipping Fees	10,800,000	\$ 36.00	300,000	-		-
<b>Recycling Fees</b>	<b>4,173,000</b>			<b>-</b>		
<b>Waste to Energy Sources</b>	<b>18,905,159</b>			<b>-</b>		
<b>Charges for Environmental Services</b>	<b>1,300,000</b>			<b>825,000</b>		
Tire program	400,000			375,000		
Household Hazardous Waste Revenue	550,000			250,000	\$35/Trip	
City of Virginia Beach						
City of Franklin						
City of Suffolk						
City of Portsmouth						
City of Norfolk						
City of Chesapeake						
Southampton County						
County of Isle of Wight						
Other 3rd Parties						
White Goods Program	350,000			200,000		
City of Chesapeake						
Southampton County						
County of Isle of Wight						
Other 3rd Parties						
SIMS Metals Sales						
<b>Landfill Gas Recovery</b>	<b>230,000</b>			<b>775,000</b>		
<b>Miscellaneous Income</b>	<b>212,000</b>			<b>357,755</b>		
<b>Interest Earnings</b>	<b>700,000</b>			<b>250,000</b>		
<b>Virginia Beach Loan</b>	<b>17,800,000</b>			<b>-</b>		
<b>Fund Balance for Contingency</b>				<b>1,500,000</b>		
<b>Fund Balance for Capital</b>				<b>4,300,000</b>		
<b>TOTAL REVENUES</b>	<b>\$ 115,883,629</b>			<b>\$ 56,333,175</b>		

**Southeastern Public Service Authority (SPSA)  
 Historical and Projected Wastestream (Tonnages)**

<b>Member Community</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
Chesapeake	113,205	112,733	111,437	112,350	110,390	95,995	95,000
Franklin	4,645	4,453	4,896	4,617	4,922	4,632	4,700
Isle of Wight	21,479	20,650	19,956	19,703	19,458	18,860	19,000
Norfolk	98,714	87,492	86,285	84,064	82,036	78,955	79,000
Portsmouth	60,191	59,032	55,019	51,817	45,830	44,264	46,000
Southampton County	17,374	17,250	12,290	9,408	9,445	9,236	8,930
Virginia Beach	152,082	149,651	147,819	144,175	158,838	189,225	142,000
Suffolk	76,667	79,920	63,623	65,538	62,120	50,000	48,000
Totals	544,357	531,181	501,325	491,672	493,039	491,167	442,630

## Expense Detail and Trends

IN THIS SECTION:

- Expense Detail and Trends

## Description of Cost Centers

The various cost centers are comprised of personnel costs, professional and contracted services, supplies, equipment maintenance, debt service and contingencies. The cost centers for SPSA are categorized as follows:

**Administration** consists of accounting, executive office, purchasing, costs related to the regional office building, information technology, and public information and marketing.

**Environmental and Safety** consist of cost centers for safety, environmental management, the household hazardous waste program, and the two white goods program located at the Virginia Beach landfill and the Suffolk Regional Landfill.

**Operations** consist of expenses related to the operation of the regional landfill, transportation, fleet maintenance, the tire shredder, the transfer stations and scalehouse operations.

**Recycling** includes expenses related to the administration, collection and disposal of recyclable materials. All recycling services were terminated in fiscal year 2010.

**Waste to Energy** captures three primary areas: the refuse derived fuel (RDF) plant, the steam power plant and the proprietary waste program. The waste to energy system was sold to Wheelebrator Technologies, Inc. effective April 29, 2010.

**Other Contractual Expenses** includes operating and maintenance costs associated with the Virginia Beach Landfill and the annual service fee paid to Wheelebrator Technologies, Inc.

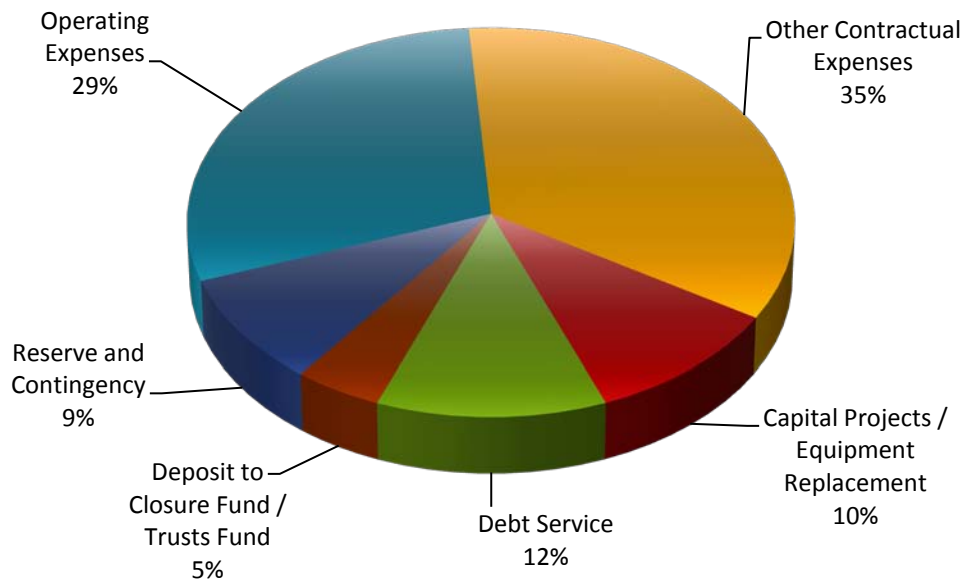
**Capital Improvement / Equipment Replacement** provides the cost estimates for various capital improvements and equipment replacement projected to be incurred in the fiscal year 2011.

**Debt Service** captures the annual debt service requirement.

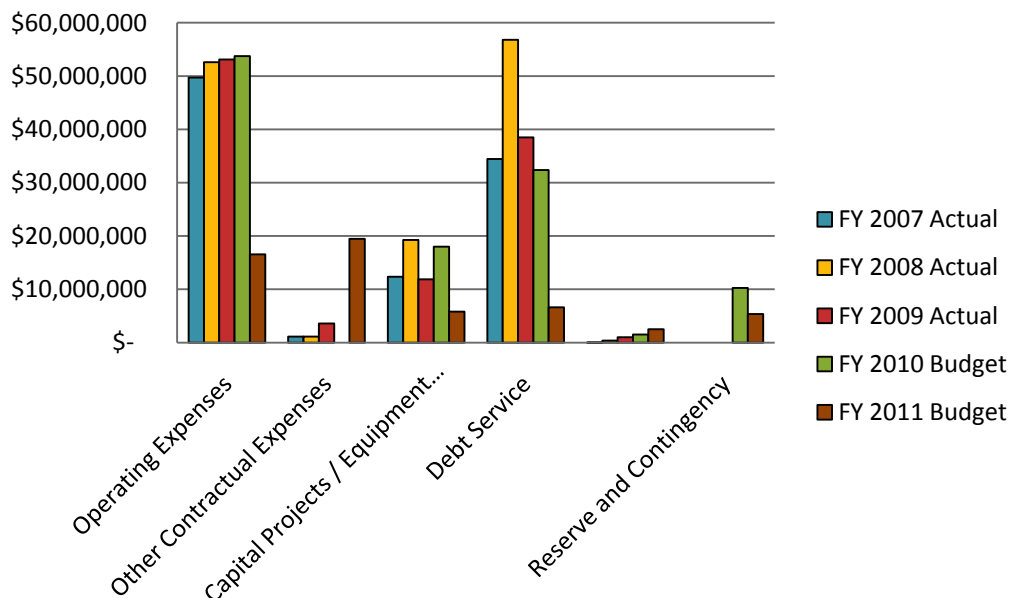
**Deposit to Closure Fund and Trust Accounts** consists of the required annual deposits to the landfill closure fund, the Suffolk Landfill Environmental Trust and the Virginia Beach Landfill Environmental Trust.

**Reserve and Contingency** provides for unexpected operating and/or capital expenses not budgeted. Additionally, the FY 2011 Municipal Tipping Fee was set based on a two year average rate with the excess amount in FY 2011 being carried over to balance the budget in FY 2012.

## FY 2011 Expense Budget



## Expense Trends



**Other Contractual Expenses are fees paid to the City of Virginia Beach in accordance with the Ash and Residue Agreement and the annual service fee to Wheelabrator Technologies, Inc.**

Southeastern Public Service Authority (SPSA)  
Operating Expenses ~ Administration

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>801 Accounting Department</b>									
51001		Salaries Exempt	\$ 133,956	\$ 167,701	\$ 247,413	\$ 223,083	115,415	-48%	22%
51002		Salaries Non-Exempt	222,551	128,728	139,546	137,198	99,237	-28%	19%
51003		Overtime	3,166	1,486	919	2,000	500	-75%	0%
52001		Social Security/Medicare Tax	25,297	21,611	28,265	27,714	16,459	-41%	3%
52002		Health Insurance	29,897	21,573	26,138	32,752	28,927	-12%	6%
52003		VRS Retirement	42,072	33,446	39,179	38,892	21,637	-44%	4%
52004		VRS Life Insurance	1,584	1,091	1,189	1,182	601	-49%	0%
52005		Workers Compensation	(185)	397	305	382	310	-19%	0%
52006		Unemployment Insurance	-	49	136	406	432	6%	0%
53001		Audit Expense	120,000	150,000	160,000	150,000	165,000	10%	32%
53003		Professional Services	-	246,297	42,032	112,000	10,000	-91%	2%
53090		Credit & Collection Services	3,927	1,950	660	3,000	-	-100%	0%
54001		Postage	-	0	-	-	-	N/A	0%
54002		Office Supplies	4,439	4,354	2,202	3,500	1,750	-50%	0%
54003		Printing	256	1,104	482	1,000	250	-75%	0%
54005		Computer Supplies	469	1,224	-	1,500	-	-100%	0%
54011		Bank Fees / Svc Charges	-	19,591	1,198	-	-	N/A	0%
55001		Travel	271	938	404	2,500	100	-96%	0%
55002		Training	482	1,829	403	5,000	500	-90%	0%
55005		Membership & Professional Dues	263	390	285	500	-	-100%	0%
55006		Dues & Subscriptions	-	325	-	325	-	-100%	0%
55011		Small Equipment	-	804	2,698	2,500	2,316	-7%	0%
55501		Trustee Expense	51,765	34,428	84,634	70,000	50,000	-29%	10%
		<b>Total Expenses</b>	<b>\$ 640,211</b>	<b>\$ 839,316</b>	<b>\$ 778,086</b>	<b>\$ 815,434</b>	<b>513,434</b>	<b>-37%</b>	<b>100%</b>

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Exempt Positions</b>					
Controller	0	0	1	1	0
Accounting Manager	1	0	0	0	0
Accounting Supervisor	0	0	0	0	1
Accountant	1	2	2	2	1
<b>Non-Exempt Positions</b>					
Accounting Technician Supervisor	1	1	0	0	0
Accounting Technician	3	3	3	3	2
Payroll Specialist	2	1	1	1	1
	<u>8</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>5</u>

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>802</b>	<b>Executive Offices</b>								
	51001	Salaries Exempt	\$ 613,624	\$ 599,196	\$ 619,460	\$ 305,116	\$ 299,557	-2%	32%
	52001	Social Security/Medicare Tax	40,500	40,930	34,509	23,342	22,916	-2%	2%
	52002	Health Insurance	23,704	23,671	6,702	15,625	8,757	-44%	1%
	52003	VRS Retirement	70,457	70,730	42,462	32,982	30,195	-8%	3%
	52004	VRS Life Insurance	2,645	2,347	1,300	1,007	839	-17%	0%
	52005	Workers Compensation	177	680	707	966	416	-57%	0%
	52006	Unemployment Insurance	(158)	292	102	174	259	49%	0%
	53002	Legal Fees	1,149,667	845,502	731,545	1,000,000	300,000	-70%	32%
	53003	Professional Services	429,407	593,057	383,135	500,000	200,000	-60%	21%
	53004	WTE Divesture Expenses	-	-	1,192,222	-	-	N/A	0%
	53005	Maintenance Agreements	-	220	-	-	-	N/A	0%
	54001	Postage	23,545	29,014	15,734	25,000	23,000	-8%	2%
	54002	Office Supplies	8,380	3,671	4,076	6,000	5,000	-17%	1%
	54003	Printing	(462)	1,894	175	3,600	850	-76%	0%
	54004	Miscellaneous Supplies	535	896	(657)	650	700	8%	0%
	54005	Computer Supplies	-	580	-	-	-	N/A	0%
	55001	Travel	34,416	30,447	20,268	30,000	15,000	-50%	2%
	55002	Training	11,242	10,027	3,477	10,000	3,000	-70%	0%
	55004	Telephone	124	-	-	-	-	N/A	0%
	55005	Membership & Professional Dues	3,600	2,736	2,423	3,000	1,000	-67%	0%
	55006	Dues & Subscriptions	150	265	53	300	-	-100%	0%
	55007	Advertising	8,964	11,072	24,385	10,000	5,000	-50%	1%
	55008	Insurance/Bonding	32,484	23,744	28,083	28,000	17,508	-37%	2%
	55011	Small Equipment	784	-	60	200	350	75%	0%
	55012	Furniture	74	-	200	515	-	-100%	0%
	55619	Safety Apparel & Equipment	-	-	107	-	-	N/A	0%
	55990	SWANA Research Contribution	18,000	-	-	-	-	N/A	0%
	55999	Contingencies	2	68,678	8,220	1,500,000	-	-100%	0%
	59999	Severance Payout for 2009 RIFs	-	-	-	76,866	-	-100%	0%
		<b>Total Expenses</b>	<b>\$2,471,861</b>	<b>\$2,359,649</b>	<b>\$3,118,749</b>	<b>\$ 3,573,343</b>	<b>\$ 934,347</b>	<b>-74%</b>	<b>100%</b>

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Executive Director	1	1	1	1	1
Deputy Executive Director - Administrative	1	1	1	1	1
Deputy Executive Director - Operations	1	1	1	0	0
Controller	1	1	0	0	0
Executive Assistant	0	0	1	1	1
Administrative Coordinator	1	1	0	0	0
Financial Support Analyst	1	0	1	0	0
Deputy Administrative Coordinator	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	7	6	5	3	3

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
803		<b>Human Resources</b>							
	51001	Salaries Exempt	422,338	291,020	260,855	226,783	\$ 164,528	-27%	54%
	51002	Salaries Non-Exempt	131,559	131,213	89,371	62,860	-	-100%	0%
	51003	Overtime	383	725	53	-	-	N/A	0%
	52001	Social Security/Medicare Tax	38,655	31,992	26,627	22,082	12,586	-43%	4%
Note	52002	Health Insurance	38,067	34,698	73,827	29,339	49,001	67%	16%
	52003	VRS Retirement	63,985	49,144	37,609	31,203	16,584	-47%	5%
	52004	VRS Life Insurance	2,398	1,613	1,137	953	461	-52%	0%
	52005	Workers Compensation	(208)	454	2,093	2,200	229	-90%	0%
	52006	Unemployment Insurance	(138)	555	(49)	348	259	-26%	0%
	53002	Legal Fees	2,721	-	-	2,000	2,000	0%	1%
	53003	Professional Services	47,345	90,362	53,923	41,702	28,110	-33%	9%
	53006	Uniform Rental	(26)	254	251	338	-	-100%	0%
	53015	Medical Fees	28,166	39,701	17,935	20,160	13,834	-31%	5%
	53017	Temporary Employment Services	1,039	-	-	-	-	N/A	0%
	54001	Postage	-	29	6	200	200	0%	0%
	54002	Office Supplies	1,046	2,962	2,745	2,475	2,375	-4%	1%
	54003	Printing	125	521	-	-	-	N/A	0%
	54004	Miscellaneous Supplies	253	(35)	348	279	200	-28%	0%
	54005	Computer Supplies	-	48	2,082	-	-	N/A	0%
	55001	Travel	4,688	5,076	2,529	3,000	1,800	-40%	1%
	55002	Training	10,128	24,804	6,088	7,425	3,100	-58%	1%
	55005	Membership & Professional Dues	710	890	367	1,295	1,295	0%	0%
	55006	Dues & Subscriptions	2,393	295	320	500	500	0%	0%
	55007	Advertising	34,022	26,691	13,796	5,000	5,000	0%	2%
	55011	Small Equipment	-	-	3,087	-	1,000	N/A	0%
	55012	Furniture	2,002	200	-	650	-	-100%	0%
	55013	Computer Hardware	-	-	-	1,000	1,000	0%	0%
	55016	Awards Program	3,049	2,838	4,148	4,175	2,500	-40%	1%
	55207	Equipment Maintenance/Operations	3,618	4,910	3,606	5,000	-	-100%	0%
	55208	Equipment Maintenance/Office	365	-	23	150	150	0%	0%
	55619	Safety Apparel & Equipment	150	150	150	75	75	0%	0%
	55999	Contingencies	-	-	266	650	-	-100%	0%
		<b>Total Expenses</b>	<b>\$ 838,831</b>	<b>\$ 741,109</b>	<b>\$ 603,193</b>	<b>\$ 471,842</b>	<b>\$ 306,787</b>	<b>-35%</b>	<b>100%</b>

NOTE: FY 2011 includes the cost for retiree health insurance not previously budgeted.

803 Human Resources

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Director of Human Resources	1	1	0	0	0
Human Resources Manager	1	1	2	1	1
Human Resources Analyst	2	1	2	2	1
Organizational Development Analyst	1	0	0	0	0
HRIS Specialist/Analyst	1	1	1	1	1
Apprentice Coordinator	1	0	0	0	0
Non-Exempt Positions					
Human Resources Assistant	1	1	1	0	0
Administrative Office Assistant	2	2	1	0	0
Secretary I	0	0	1	1	0
Messenger	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
	11	8	9	6	3

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>804 Purchasing Department</b>									
51001		Salaries Exempt	\$ 111,668	\$ 112,734	\$ 124,260	\$ 117,360	\$ 117,354	0%	73%
51002		Salaries Non-Exempt	30,200	32,223	23,081	-	-	N/A	0%
51003		Overtime	99	146	113	-	-	N/A	0%
52001		Social Security/Medicare Tax	10,492	11,067	10,772	8,978	8,978	0%	6%
52002		Health Insurance	3,348	4,134	5,024	6,848	7,753	13%	5%
52003		VRS Retirement	16,613	17,538	15,074	12,687	11,829	-7%	7%
52004		VRS Life Insurance	620	581	461	388	329	-15%	0%
52005		Workers Compensation	(80)	170	174	218	163	-25%	0%
52006		Unemployment Insurance	-	36	45	116	173	49%	0%
53001		Audit Expense	-	-	16	-	-	N/A	0%
53003		Professional Services	-	(222)	-	-	-	N/A	0%
53011		Grounds Maintenance	44	-	-	-	-	N/A	0%
54001		Postage	317	209	-	500	-	-100%	0%
54002		Office Supplies	1,563	1,653	502	1,500	750	-50%	0%
54003		Printing	(141)	50	-	125	125	0%	0%
54005		Computer Supplies	75	20	63	350	250	-29%	0%
55001		Travel	1,948	1,927	2,116	3,300	2,000	-39%	1%
55002		Training	1,406	669	2,738	2,000	2,000	0%	1%
55005		Membership & Professional Dues	(12)	815	470	800	500	-38%	0%
55006		Dues and Suscript	-	-	-	200	-	-100%	0%
55007		Advertising	7,994	16,012	7,076	7,000	7,000	0%	4%
55011		Small Equipment	343	-	807	600	500	-17%	0%
55207		Equipment Maintenance/Operations	-	27	-	-	-	N/A	0%
Total Expenses			\$ 186,498	\$ 199,789	\$ 192,793	\$ 162,970	\$ 159,704	-2%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Exempt Positions</b>					
Purchasing Administrator	1	1	1	1	1
Procurement Specialist	1	1	1	1	1
<b>Non-Exempt Positions</b>					
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
	3	3	3	2	2

Purchasing for the WTE facilities was principally conducted by persons who are assigned to the WTE facilities.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>825</b>	<b>Regional Office Building</b>								
	53005	Maintenance Agreements	\$ 7,318	\$ 6,117	\$ 6,050	\$ 24,000	\$ 15,000	-38%	8%
	53007	Janitorial Services	30,894	33,161	36,822	37,000	33,600	-9%	17%
NOTE	53011	Grounds Maintenance	12,862	14,909	14,525	175,000	21,575	-88%	11%
	53027	Elevator Maintenance	1,287	1,212	1,212	1,212	1,800	49%	1%
	53041	Vendor Support	1,437	1,714	1,962	2,000	-	-100%	0%
	54004	Miscellaneous Supplies	3,086	3,971	4,363	3,000	-	-100%	0%
	55004	Telephone	22	-	-	500	-	-100%	0%
	55008	Insurance/Bonding	16,461	15,266	14,935	19,097	15,043	-21%	8%
	55201	Building Maintenance	4,136	12,756	8,627	20,000	20,000	0%	10%
	55207	Equipment Maintenance/Operations	17,549	24,837	29,971	23,000	23,000	0%	12%
	55412	Electricity	41,853	46,604	55,887	52,000	51,000	-2%	26%
	55413	Water	5,422	15,160	12,987	9,000	13,020	45%	7%
	55415	Sewage	599	807	854	1,050	1,350	29%	1%
	55416	Heating/gas	8,600	1,700	2,563	7,500	4,000	-47%	2%
		<b>Total Expenses</b>	<b>\$ 151,527</b>	<b>\$ 178,212</b>	<b>\$ 190,758</b>	<b>\$ 374,359</b>	<b>\$ 199,388</b>	<b>-47%</b>	<b>100%</b>

NOTE: The amount reflected in FY 2010 (\$175,000) was a placeholder for grounds maintenance system wide. The actual expenses, projected at approximately \$137,000 are recorded in their respective cost centers. The FY 2011 amount reflects the cost associated with the regional office building only.

Janitorial, electricity, water, sewage, heating gas are shared costs with the HRPDC. SPSA pays the expenses and invoices HRPDC for their share which is included under miscellaneous revenue.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>838</b>	<b>Public Relations &amp; Marketing</b>								
51001		Salaries Exempt	\$ 160,844	\$ 84,548	\$ 50,014	\$ 55,000	\$ -	-100%	N/A
51002		Salaries Non-Exempt	17,303	-	-	-	-	N/A	N/A
51003		Overtime	61	-	-	-	-	N/A	N/A
52001		Social Security/Medicare Tax	13,183	7,797	3,436	4,210	-	-100%	N/A
52002		Health Insurance	16,962	6,580	-	1,200	-	-100%	N/A
52003		VRS Retirement	20,672	9,918	5,448	6,000	-	-100%	N/A
52004		VRS Life Insurance	772	340	154	182	-	-100%	N/A
52005		Workers Compensation	(18)	227	69	87	-	-100%	N/A
52006		Unemployment Insurance	-	216	30	58	-	-100%	N/A
53003		Professional Services	7,250	-	-	-	-	N/A	N/A
53005		Maintenance Agreements	746	133	-	-	-	N/A	N/A
53017		Temporary Employment Services	321	17,193	7,404	-	-	N/A	N/A
54001		Postage	1,030	243	-	800	-	-100%	N/A
54002		Office Supplies	1,998	560	1,229	3,500	-	-100%	N/A
54003		Printing	14,804	4,704	2,733	5,400	-	-100%	N/A
54004		Miscellaneous Supplies	409	-	-	-	-	N/A	N/A
55001		Travel	7,023	3,898	376	1,100	-	-100%	N/A
55002		Training	126	3,377	187	500	-	-100%	N/A
55005		Membership & Professional Dues	2,106	3,110	2,622	4,000	-	-100%	N/A
55006		Dues & Subscriptions	201	62	-	773	-	-100%	N/A
55007		Advertising	78,991	25,926	10,500	11,500	-	-100%	N/A
55008		Insurance/Bonding	6,594	5,509	5,220	1,313	-	-100%	N/A
55207		Equipment Maintenance/Operations	1,366	349	146	515	-	-100%	N/A
55528		Community Awareness Program	6,630	1,556	808	900	-	-100%	N/A
55530		Environmental Ed. Materials	5,715	4	(20)	-	-	N/A	N/A
55619		Safety Apparel & Equipment	-	-	75	-	-	N/A	N/A
		<b>Total Expenses</b>	<b>\$ 365,090</b>	<b>\$ 176,249</b>	<b>\$ 90,428</b>	<b>\$ 97,038</b>	<b>\$ -</b>	<b>-100%</b>	<b>0%</b>

<b>Personnel</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
<b>Exempt Positions</b>					
Director of Communications	1	1	1	-	-
Public Relations Administrator	1	1	1	1	-
Environmental Educator	1	-	-	-	-
<b>Non-Exempt Positions</b>					
Secretary II	1	-	-	-	-
	<u>4</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>-</u>

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>839</b>	<b>Information Technology</b>								
	51001	Salaries Exempt	\$ 491,940	\$ 418,880	\$ 378,939	\$ 295,069	\$ 222,269	-25%	26%
	51002	Salaries Non-Exempt	47,327	841	(1,534)	-	-	N/A	0%
	52001	Social Security/Medicare Tax	38,268	31,636	27,246	22,573	17,004	-25%	2%
	52002	Health Insurance	33,302	22,068	23,870	21,756	23,499	8%	3%
	52003	VRS Retirement	62,041	47,096	40,179	31,897	22,405	-30%	3%
	52004	VRS Life Insurance	2,328	1,583	1,223	974	622	-36%	0%
	52005	Workers Compensation	(69)	454	433	543	309	-43%	0%
	52006	Unemployment Insurance	-	5	112	290	346	19%	0%
A	53003	Professional Services	169,928	194,584	224,799	223,200	235,200	5%	28%
	53005	Maintenance Agreements	55,063	135,895	123,981	136,000	126,000	-7%	15%
	53018	Software License Fees	80,137	7,835	2,446	5,000	2,200	-56%	0%
	54001	Postage	42	99	-	100	100	0%	0%
	54002	Office Supplies	1,042	310	638	700	700	0%	0%
	54005	Computer Supplies	1,287	631	261	1,000	500	-50%	0%
	55001	Travel	11,171	5,868	357	400	-	-100%	0%
	55002	Training	8,388	3,624	4,022	5,000	5,000	0%	1%
B	55004	Telephone	226,171	186,739	178,062	177,000	125,000	-29%	15%
	55005	Membership & Professional Dues	167	73	-	2,200	700	-68%	0%
	55008	Insurance/Bonding	16,110	14,224	13,957	17,515	10,322	-41%	1%
	55011	Small Equipment	-	1,739	-	2,000	1,000	-50%	0%
	55012	Furniture	150	15	34	-	-	N/A	0%
	55013	Computer Software	910	50	284	4,000	1,000	-75%	0%
	55015	Computer Hardware	21,708	38,135	8,903	50,000	50,000	0%	6%
	55201	Building Maintenance	169	-	-	-	-	N/A	0%
	55207	Equipment Maintenance/Operations	533	686	380	1,000	1,000	0%	0%
	55619	Safety Apparel & Equipment	-	-	75	-	-	N/A	0%
	Total Expenses		\$1,268,111	\$1,113,069	\$1,028,666	\$ 998,217	\$ 845,176	-15%	100%

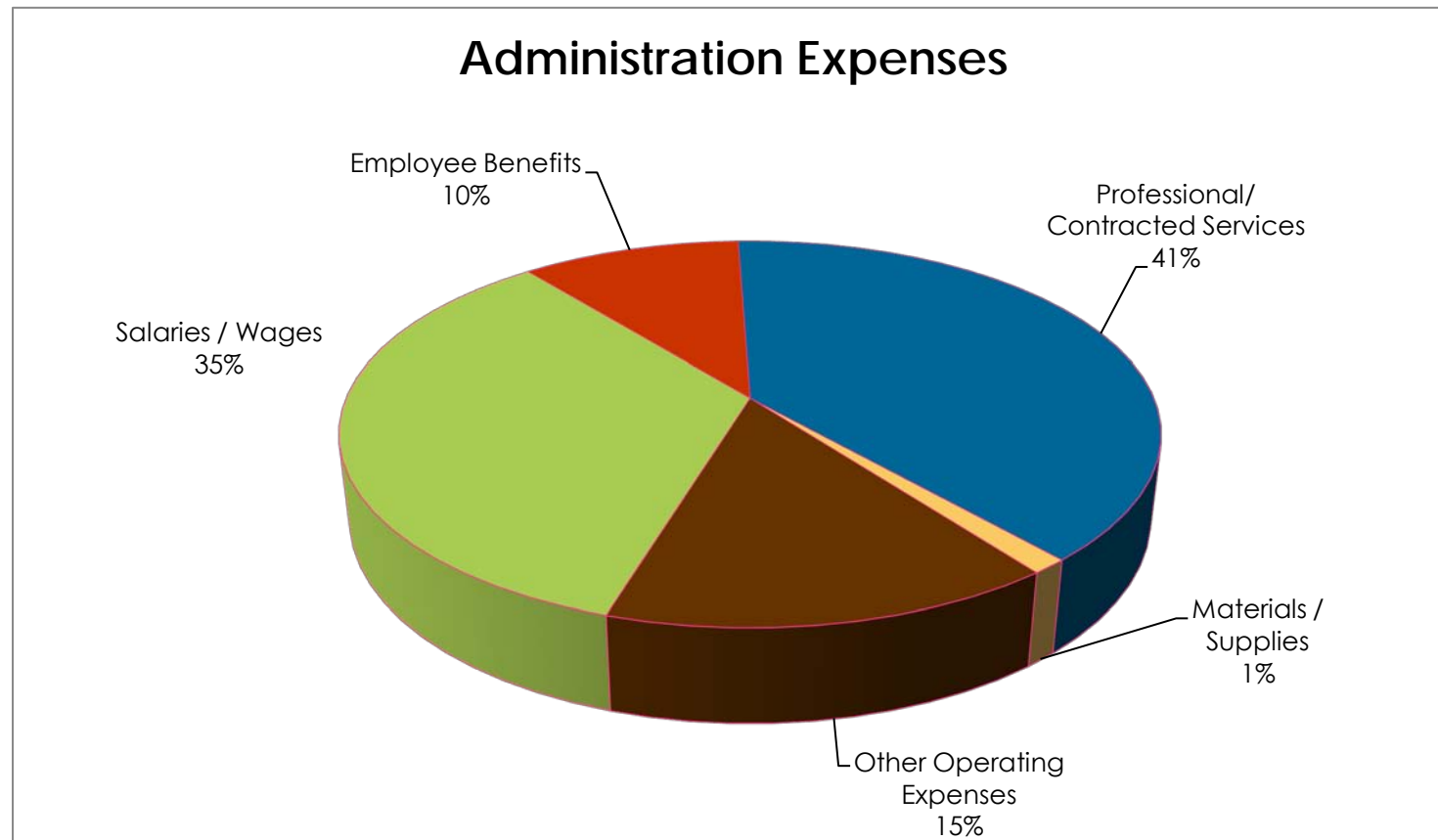
Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Director of Information Technology	1	1	0	0	0
Network Administrator II	1	1	0	0	0
Network Administrator I	2	1	1	1	1
Network Manager	0	0	1	1	1
ERP System Analyst	2	1	2	1	1
Telecommunications Specialist	1	0	0	0	0
ERP System Manager	1	1	1	1	0
Desktop Support Specialist	1	1	1	0	0
Technical Support Coordinator	0	0	1	1	1
Non-Exempt					
IT Coordinator	1	1	0	0	0
	10	7	7	5	4

A: Professional Services includes fees associated with hosting the SAP system and SPSA website

B: Telephone expense covers landlines, cell phones, fax lines, etc. system wide. The reduction in FY 2011 is reflective of the sale of the WTE facilities.

Summary of Administration Expenses

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
51000	Salaries / Wages		\$2,387,019	\$1,969,441	\$1,932,490	\$ 1,424,469	\$1,018,860	-28%	34%
52000	Employee Benefits		597,184	496,717	455,988	380,554	304,278	-20%	10%
53000	Professional/Contracted Services		2,149,533	2,379,874	3,000,919	2,432,612	1,154,319	-53%	39%
54000	Materials / Supplies		64,096	78,302	38,179	61,179	36,750	-40%	1%
55000	Other Operating Expenses		724,296	614,380	566,612	693,739	444,629	-36%	15%
58000	Contingency		2	68,678	8,486	1,500,650	-	-100%	0%
			\$5,922,129	\$5,607,393	\$6,002,673	\$ 6,493,203	\$2,958,836	-54%	100%



**Southeastern Public Service Authority (SPSA)  
Operating Expenses - Environmental and Safety**

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
805	Safety								
	51001	Salaries Exempt	\$ 191,514	\$ 163,187	\$ 255,938	\$ 223,143	\$ 105,144	-53%	71%
	51002	Salaries Non-Exempt	49,225	43,679	36,352	43,659	-	-100%	0%
	52001	Social Security/Medicare Tax	17,638	15,446	20,339	20,410	8,044	-61%	5%
	52002	Health Insurance	3,323	2,287	4,993	10,642	7,753	-27%	5%
	52003	VRS Retirement	27,961	18,951	29,145	28,841	10,599	-63%	7%
	52004	VRS Life Insurance	1,042	747	878	881	294	-67%	0%
	52005	Workers Compensation	(60)	284	1,486	400	1,034	159%	1%
	52006	Unemployment Insurance	(79)	64	88	290	173	-40%	0%
	53003	Professional Services	-	43	-	-	-	N/A	0%
	53006	Uniform Rental	948	598	656	-	-	N/A	0%
	53015	Medical Fees	-	956	-	500	-	-100%	0%
	53024	Industrial Waste Analysis	-	2,790	1,377	2,000	1,500	-25%	1%
	53051	Office Equipment Leasing	2,000	-	-	-	-	N/A	0%
	54001	Postage	242	56	190	200	200	0%	0%
	54002	Office Supplies	1,388	1,533	1,638	2,000	1,800	-10%	1%
	54003	Printing	142	-	-	-	-	N/A	0%
	55001	Travel	2,861	626	1,748	200	200	0%	0%
	55002	Training	1,530	2,396	1,937	1,500	3,500	133%	2%
	55005	Membership & Professional Dues	384	715	135	140	-	-100%	0%
	55006	Dues & Subscriptions	1,050	453	561	360	360	0%	0%
	55008	Insurance/Bonding	5,047	3,450	3,495	4,100	2,540	-38%	2%
	55011	Small Equipment	972	1,094	1,875	1,850	1,500	-19%	1%
	55012	Furniture	257	-	-	-	-	N/A	0%
	55207	Equipment Maintenance/Operations	3,806	4,164	2,238	2,900	3,500	21%	2%
	55417	Radio Communications	32	-	-	-	-	N/A	0%
	55619	Safety Apparel & Equipment	180	180	91	91	270	197%	0%
	55999	Contingencies	-	50	-	-	-	N/A	0%
		<b>Total Expenses</b>	<b>\$ 311,405</b>	<b>\$ 263,748</b>	<b>\$ 365,159</b>	<b>\$ 344,107</b>	<b>\$ 148,411</b>	<b>-57%</b>	<b>100%</b>

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Safety Administrator	1	1	1	1	0
Safety Specialist	3	1	2	2	1
Workmens Comp Specialist	0	1	1	1	1
Non-Exempt Positions					
Safety Assistant	1	1	1	1	0
	5	4	5	5	2

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>826</b>	<b>Environmental Management</b>								
	51001	Salaries Exempt	\$ 338,593	\$ 268,312	\$ 222,394	\$ 227,300	\$ 127,675	-44%	35%
	51002	Salaries Non-Exempt	14,109	(14,109)	-	-	21,653	N/A	6%
	52001	Social Security/Medicare Tax	25,081	22,029	15,478	17,391	11,424	-34%	3%
	52002	Health Insurance	26,550	27,345	25,632	31,206	32,299	4%	9%
	52003	VRS Retirement	45,688	31,688	23,832	24,574	15,052	-39%	4%
	52004	VRS Life Insurance	1,581	1,215	715	751	418	-44%	0%
	52005	Workers Compensation	(968)	5,614	262	1,392	1,468	5%	0%
	52006	Unemployment Insurance	(5)	475	70	232	346	49%	0%
	53003	Professional Services	158	0	6	-	-	N/A	0%
	53005	Maintenance Agreements	149	-	-	60	-	-100%	0%
	53006	Uniform Rental	8	-	-	-	-	N/A	0%
	53015	Medical Fees	-	-	-	250	-	-100%	0%
	53024	Industrial Waste Analysis	16,950	23,845	14,654	17,899	-	-100%	0%
NOTE	53041	Vendor Support	291,782	276,705	270,901	267,350	103,750	-61%	28%
	53054	Environmental Testing	37,727	25,367	39,689	35,000	36,632	5%	10%
	54001	Postage	198	107	61	500	600	20%	0%
	54002	Office Supplies	1,130	514	415	800	1,000	25%	0%
	54003	Printing	251	236	346	600	600	0%	0%
	54010	Consumables	14,146	6,842	2,217	4,000	4,000	0%	1%
	55001	Travel	5,345	3,017	1,224	300	-	-100%	0%
	55002	Training	2,998	2,955	2,153	-	-	N/A	0%
	55005	Membership & Professional Dues	591	668	912	600	-	-100%	0%
	55006	Dues & Subscriptions	1,295	1,284	1,245	-	-	N/A	0%
	55007	Advertising	-	-	2,012	2,000	-	-100%	0%
	55008	Insurance/Bonding	8,271	6,308	7,164	7,874	4,710	-40%	1%
	55012	Furniture	882	-	-	-	-	N/A	0%
	55013	Computer Software	405	-	-	-	-	N/A	0%
	55017	EMS Support Program	8,614	17,651	3,474	1,500	1,500	0%	0%
	55201	Building Maintenance	-	-	11	-	-	N/A	0%
	55207	Equipment Maintenance/Operations	887	1,848	(736)	1,500	1,500	0%	0%
	55534	Permits	390	780	390	-	-	N/A	0%
	55604	Hazardous Waste Cleanup & Disposal	1,422	1,260	327	2,250	2,250	0%	1%
	55610	Tools/Purch & Repair	-	-	-	100	-	-100%	0%
	55619	Safety Apparel & Equipment	108	496	75	150	150	0%	0%
	55999	Contingencies	-	222	32	-	-	N/A	0%
		Total Expenses	\$ 844,338	\$ 712,675	\$ 634,955	\$ 645,579	\$ 367,027	-43%	100%

NOTE: Vendor support has been reduced in FY 2011 since SPSA will no longer be stack testing at the WTE facilities.

826 Environmental Management

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Director of Environmental & Safety Mg	1	0	0	0	0
Superintendent of Environmental Mgr	0	1	1	1	0
Environmental Compliance Mgr	1	1	0	0	0
Environmental Compliance Coord	1	1	2	2	0
Environmental Specialist	0	0	0	0	2
Environmental Supervisor	0	0	0	0	1
Environmental Assistant	0	0	0	0	1
Technical Research Analyst	1	1	1	1	0
Senior Environmental Chemist	1	1	0	0	0
Environmental Chemist	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
	7	7	4	4	4

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
844	<b>Household Hazardous Waste Program</b>								
	51001	Salaries Exempt	\$ 235,018	\$ 158,798	\$ 147,565	\$ 134,722	\$ -	-100%	0%
	51002	Salaries Non-Exempt	6,804	16,523	22,201	21,653	-	-100%	0%
	51003	Overtime	43	370	353	1,000	-	-100%	0%
	52001	Social Security/Medicare Tax	17,440	10,085	13,007	12,040	-	-100%	0%
	52002	Health Insurance	21,429	11,182	19,577	17,601	-	-100%	0%
	52003	VRS Retirement	24,903	20,440	19,116	16,905	-	-100%	0%
	52004	VRS Life Insurance	1,088	527	589	517	-	-100%	0%
	52005	Workers Compensation	(69)	2,268	1,181	1,378	-	-100%	0%
	52006	Unemployment Insurance	-	101	84	232	-	-100%	0%
	53003	Professional Services	-	-	690	-	-	N/A	0%
	53006	Uniform Rental	1,630	1,863	1,656	1,500	1,500	0%	1%
	53015	Medical Fees			-	620	620	0%	1%
	53022	Household H.W. Contr.Srv & Fees	4,013	-	-	4,000	4,000	0%	4%
	53041	Vendor Support	55,795	95,858	51,211	80,000	59,500	-26%	55%
	53054	Environmental Testing	1,261	349	304	500	400	-20%	0%
	54002	Office Supplies	568	438	287	600	600	0%	1%
	54004	Miscellaneous Supplies	3,884	2,257	2,094	2,000	2,000	0%	2%
	55001	Travel	1,595	(780)	530	-	500	N/A	0%
	55002	Training	1,685	2,475	2,263	2,500	2,500	0%	2%
	55005	Membership & Professional Dues	167	-	-	300	300	0%	0%
	55007	Advertising	994	2,001	-	-	500	N/A	0%
	55008	Insurance/Bonding	5,700	4,755	4,826	10,774	3,509	-67%	3%
	55011	Small Equipment	702	405	4,241	1,000	1,000	0%	1%
	55012	Furniture	153	-	-	-	-	N/A	0%
	55201	Building Maintenance	1,054	675	635	3,000	3,000	0%	3%
	55207	Equipment Maintenance/Operations	18,472	16,404	14,710	17,500	17,500	0%	16%
	55404	Fuel			18	-	-	N/A	0%
	55417	Radio Communications	1,000	-	-	250	250	0%	0%
	55604	Hazardous Waste Cleanup & Disposal	6,874	3,548	825	4,000	4,000	0%	4%
	55610	Tools/Purchase & Repair	1,159	2,255	250	2,000	2,000	0%	2%
	55619	Safety Apparel & Equipment	722	3,451	932	4,000	4,000	0%	4%
	55999	Contingencies	-	-	559	-	-	N/A	0%
	Total Expenses		\$ 414,086	\$ 356,248	\$ 309,703	\$ 340,592	\$ 107,679	-68%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Environmental Specialist	3	2	3	0	0
Special Waste Manager	1	0	0	0	0
Environmental Supervisor II	0	0	1	0	0
Environmental Supervisor I	1	1	0	0	0
Non-Exempt Positions					
Environmental Assistant	1	0	1	0	0
	6	3	5	0	0

Positions remaining after the RIF were reclassified to 826-Environmental Management

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
850	Virginia Beach Landfill White Goods								
	51002	Salaries Non-Exempt	\$ 51,487	\$ 34,725	\$ 50,808	\$ 54,808	\$ 13,702	-75%	57%
	51003	Overtime	6,677	487	1,572	1,500	-	-100%	0%
	52001	Social Security/Medicare Tax	3,696	2,084	2,932	4,308	1,048	-76%	4%
	52002	Health Insurance	12,657	10,219	16,392	21,507	4,847	-77%	20%
	52003	VRS Retirement	6,146	4,137	5,259	5,925	1,381	-77%	6%
	52004	VRS Life Insurance	230	146	162	181	38	-79%	0%
	52005	Workers Compensation	(124)	1,871	2,147	4,213	2,905	-31%	12%
	52006	Unemployment Insurance	-	(64)	43	116	173	49%	1%
	53006	Uniform Rental	772	775	915	1,000	-	-100%	0%
	53015	Medical Fees			-	500	-	-100%	0%
	54002	Office Supplies	-	65	-	150	-	-100%	0%
	54004	Miscellaneous Supplies	1,647	735	505	2,000	-	-100%	0%
	55001	Travel	-	-	161	-	-	N/A	0%
	55002	Training					-	N/A	0%
	55008	Insurance/Bonding	1,860	1,525	1,375	769	-	-100%	0%
	55011	Small Equipment					-	N/A	0%
	55201	Building Maintenance	486	234	723	1,000	-	-100%	0%
	55207	Equipment Maintenance/Operations	2,027	6,192	2,228	4,500	-	-100%	0%
	55404	Fuel	1,618	1,628	1,298	2,500	-	-100%	0%
	55409	Truck Tires	-	1,915	-	-	-	N/A	0%
	55415	Sewage	2,700	2,028	2,220	2,200	-	-100%	0%
	55610	Tools/Purchase & Repair	918	464	2,310	2,000	-	-100%	0%
	55619	Safety Apparel & Equipment	1,154	364	242	750	-	-100%	0%
		Total Expenses	\$ 93,953	\$ 69,530	\$ 91,293	\$ 109,927	\$ 24,094	-78%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Non-Exempt Positions					
Environmental Technician	2	2	2	2	2

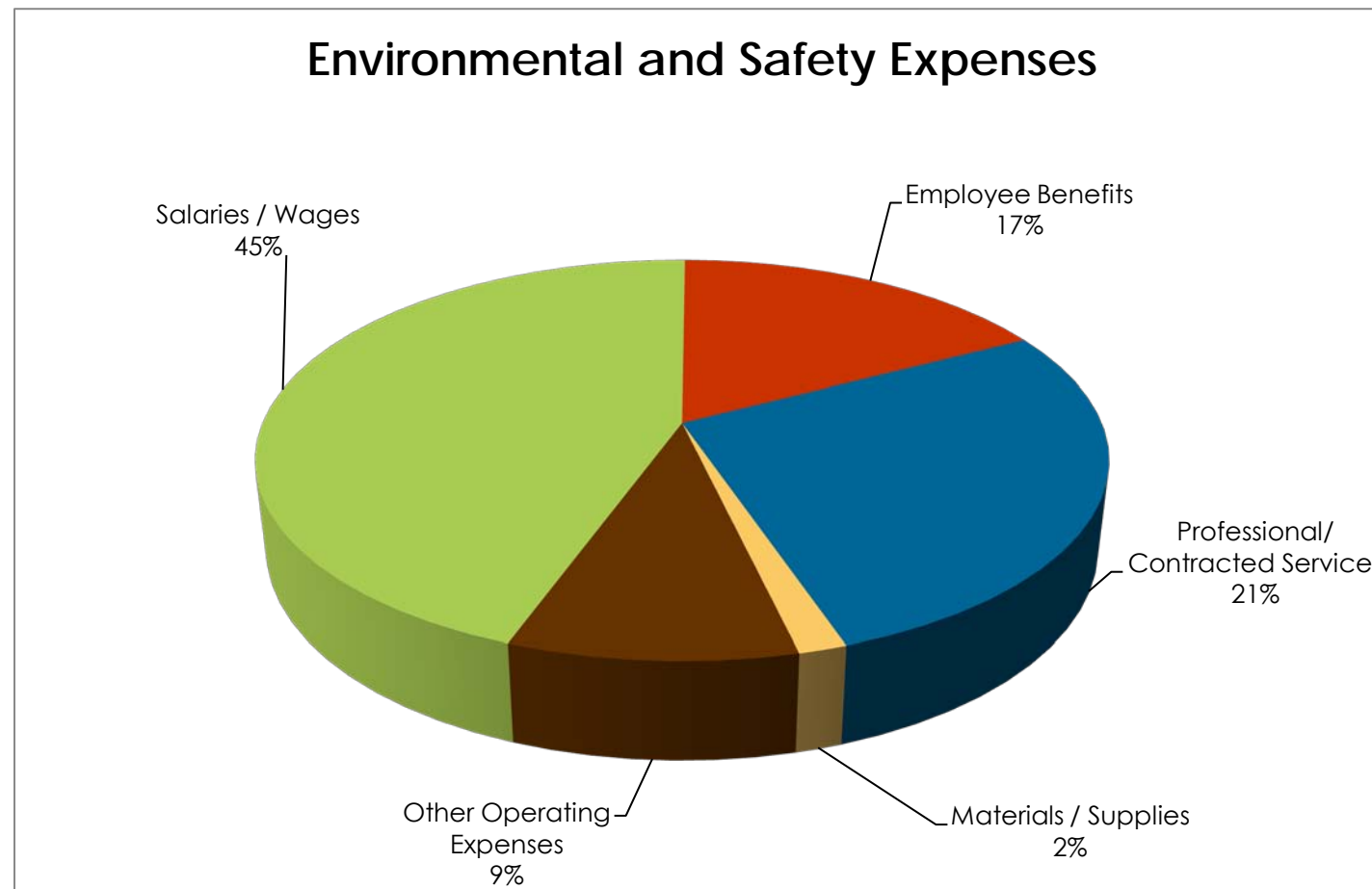
The City of Virginia Beach will be implementing its own white goods program within the first couple of months of the new fiscal year. The positions budgeted above only reflect a partial year.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
851	Suffolk Regional Landfill (RLF) White Goods Program								
	51001	Salaries Exempt	\$ 35,278	\$ 37,713	\$ 39,265	\$ 37,440	\$ 39,312	5%	33%
	51002	Salaries Non-Exempt	31,115	32,744	35,052	33,530	33,530	0%	28%
	51003	Overtime	203	1,287	591	500	500	0%	0%
	52001	Social Security/Medicare Tax	4,704	4,945	5,088	5,475	5,610	2%	5%
	52002	Health Insurance	10,233	11,358	12,839	14,600	16,959	16%	14%
	52003	VRS Retirement	7,882	8,256	7,749	7,672	7,342	-4%	6%
	52004	VRS Life Insurance	296	275	236	235	204	-13%	0%
	52005	Workers Compensation	(184)	2,552	2,078	1,504	2,164	44%	2%
	52006	Unemployment Insurance	-	24	35	116	173	49%	0%
	53006	Uniform Rental	933	833	581	1,000	1,000	0%	1%
	53015	Medical Fees					500	N/A	0%
	53041	Vendor Support	-	950	-	1,000	1,000	0%	1%
	54002	Office Supplies			-	100	100	0%	0%
	54004	Miscellaneous Supplies	464	583	32	1,000	1,000	0%	1%
	55001	Travel					250	N/A	0%
	55002	Training					500	N/A	0%
	55008	Insurance/Bonding	1,651	1,643	1,518	912	1,202	32%	1%
	55011	Small Equipment					500	N/A	0%
	55201	Building Maintenance	144	181	216	600	600	0%	1%
	55207	Equipment Maintenance/Operations	3,924	4,521	1,701	3,000	3,000	0%	3%
	55404	Fuel	1,335	1,670	1,409	3,000	1,238	-59%	1%
	55412	Electricity	625	1,180	1,367	1,300	1,300	0%	1%
	55417	Radio Communications	542	-	-	250	250	0%	0%
	55610	Tools/Purchase & Repair	70	-	718	1,000	500	-50%	0%
	55619	Safety Apparel & Equipment	\$ 428	\$ 180	\$ 93	\$ 250	\$ 250	0%	0%
	Total Expenses		\$ 99,644	\$ 110,895	\$ 110,568	\$ 114,484	\$ 118,984	4%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Environmental Specialist	1	0	1	1	1
Non-Exempt Positions					
Environmental Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	2	1	2	2	2

Summary of Environmental and Safety Expenses

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
51000	Salaries / Wages		\$ 960,067	\$ 743,717	\$ 812,091	\$ 779,255	\$ 341,516	-56%	45%
52000	Employee Benefits		258,082	216,549	231,434	251,535	131,748	-48%	17%
53000	Professional/Contracted Services		414,125	431,597	382,638	413,179	210,402	-49%	27%
54000	Materials / Supplies		24,061	13,366	7,784	13,950	11,900	-15%	2%
55000	Other Operating Expenses		107,091	108,532	77,731	96,770	70,630	-27%	9%
			\$1,763,426	\$1,513,761	\$1,511,679	\$1,554,689	\$ 766,196	-51%	100%



**Southeastern Public Service Authority (SPSA)**  
**Operating Expenses ~ Operations**

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>812 Operations Administration</b>									
	51001	Salaries Exempt	\$ 173,817	\$ 297,913	\$ 111,117	\$ 84,657	\$ 72,800	-14%	28%
	51002	Salaries Non-Exempt	59,957	147,097	35,820	-	-	N/A	0%
	51003	Overtime	-	31,527	-	-	-	N/A	0%
	52001	Social Security/Medicare Tax	16,341	37,035	14,536	6,477	5,569	-14%	2%
	52002	Health Insurance	14,503	50,012	12,694	5,646	1,200	-79%	0%
	52003	VRS Retirement	26,830	51,928	25,062	9,152	7,338	-20%	3%
	52004	VRS Life Insurance	1,000	2,000	635	280	204	-27%	0%
	52005	Workers Compensation	(15)	227	657	823	101	-88%	0%
	52006	Unemployment Insurance	-	101	47	58	86	48%	0%
	53003	Professional Services	255	150	-	6,837	-	-100%	0%
A	53005	Maintenance Agreements	-	131	-	-	40,000	N/A	15%
	53006	Uniform Rental	-	1,019	-	-	-	N/A	0%
	53011	Grounds Maintenance	-	-	2,405	-	-	N/A	0%
	53012	Equipment Rental	-	23,796	-	-	-	N/A	0%
	53041	Vendor Support	-	285	-	-	-	N/A	0%
	53051	Office Equipment Leasing	1,985	110	-	2,000	-	-100%	0%
	54001	Postage	90	36	-	100	-	-100%	0%
	54002	Office Supplies	3,526	3,429	2,692	3,300	-	-100%	0%
	54003	Printing	(29)	696	-	-	-	N/A	0%
	54008	Shop Supplies	-	-	-	-	-	N/A	0%
	55001	Travel	13,785	936	1,010	200	-	-100%	0%
	55002	Training	1,500	855	1,555	1,000	-	-100%	0%
	55005	Membership & Professional Dues	459	50	1,237	800	-	-100%	0%
	55008	Insurance/Bonding	4,173	4,165	3,457	3,261	2,487	-24%	1%
	55012	Furniture	-	89	-	-	-	N/A	0%
	55201	Building Maintenance	7,667	16,149	7,728	25,500	21,500	-16%	8%
	55207	Equipment Maintenance/Operations	14,949	33,659	2,477	2,000	2,000	0%	1%
	55404	Fuel	-	45,937	-	-	-	N/A	0%
	55409	Truck Tires	(265)	8,016	-	-	-	N/A	0%
B	55412	Electricity	-	-	-	-	80,000	N/A	30%
B	55413	Water	-	-	-	-	14,000	N/A	5%
B	55415	Sewage	-	-	-	-	2,400	N/A	1%

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
812	<b>Operations &amp; Administration Continued</b>								
	55416	Heating/gas	-	-	-	-	13,000	N/A	5%
	55534	Permits	-	675	-	-		N/A	0%
	55619	Safety Apparel & Equipment	-	375	-	-	-	N/A	0%
	Total Expenses		\$ 340,528	\$ 758,396	\$ 223,130	\$ 152,091	\$ 262,685	73%	100%

A Maintenance Agreement Expense represents the Operations & Maintenance Agreement with Wheelabrator Portsmouth, Inc.

B Utility expenses include the Operations Center, Fleet Maintenance and Scalehouse in Portsmouth. Previously all utilities were recorded under cost center 824 RDF Plant. New meters were installed to separate the RDF Plant from the Operations Center.

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Construction Engineering Manager	1	1	1	0	0
Operations Manager	0	1	1	1	0
Contract Compliance Officer	0	0	0	0	1
Transportation & Transfer Station Superir	1	1	1	0	0
Transportation Manager	0	1	1	0	0
Non-Exempt Positions					
Lead Transfer Vehicle Operator	0	0	1	0	0
Transfer Vehicle Operator - Ash	0	0	2	0	0
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
	3	5	8	1	1

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
813	Regional Landfill								
51001	Salaries Exempt		\$ 149,789	\$ 148,566	\$ 147,733	\$ 153,067	\$ 121,846	-20%	4%
51002	Salaries Non-Exempt		611,006	685,352	856,884	817,544	614,994	-25%	22%
51003	Overtime		126,805	181,538	122,555	100,000	70,000	-30%	3%
52001	Social Security/Medicare Tax		62,716	72,562	79,993	81,902	61,723	-25%	2%
52002	Health Insurance		100,678	127,581	159,086	181,868	156,916	-14%	6%
52003	VRS Retirement		91,510	100,701	100,451	104,924	74,273	-29%	3%
52004	VRS Life Insurance		3,299	3,296	3,163	3,204	2,063	-36%	0%
52005	Workers Compensation		(4,250)	28,976	37,739	47,273	34,323	-27%	1%
52006	Unemployment Insurance		316	1,168	421	1,682	1,901	13%	0%
53003	Professional Services		3,313	84,000	107,247	124,000	124,000	0%	5%
53005	Maintenance Agreements		1,000	(532)	-	500	500	0%	0%
53006	Uniform Rental		8,870	10,678	10,781	12,000	12,000	0%	0%
53011	Grounds Maintenance		-	-	5,460	-	16,000	N/A	1%
53012	Equipment Rental		66,159	81,277	81,321	80,000	50,000	-38%	2%
53016	Landfill Survey		25,508	11,905	46,791	47,000	47,000	0%	2%
53017	Temporary Employment Services		3,037	41,570	7,012	10,000	-	-100%	0%
53041	Vendor Support		-	-	-	-	105,000	N/A	4%
53054	Environmental Testing		-	-	800	5,000	5,000	0%	0%
54001	Postage						200	N/A	0%
54002	Office Supplies		776	826	547	1,000	1,000	0%	0%
54004	Miscellaneous Supplies		3,787	2,967	1,780	4,000	4,500	13%	0%
54007	Construction Materials		30,355	23,936	25,296	30,000	60,000	100%	2%
54010	Consumables		-	180,401	43,143	117,000	100,000	-15%	4%
55001	Travel		164	1,531	990	1,500	1,500	0%	0%
55002	Training		3,874	2,892	1,811	2,000	2,000	0%	0%
55004	Telephone		-	27	-	-		N/A	0%
55008	Insurance/Bonding		49,694	53,093	43,212	32,455	84,989	162%	3%
55011	Small Equipment						10,000	N/A	0%
55201	Building Maintenance		19,856	14,058	20,344	25,000	24,000	-4%	1%
55207	Equipment Maintenance/Operations		411,195	436,841	376,192	400,000	400,000	0%	15%
55209	Site Maintenance		22,055	34,721	68,934	30,000	30,000	0%	1%
55404	Fuel		334,434	513,653	404,954	784,000	360,000	-54%	13%
55409	Truck Tires		40,388	26,468	28,660	30,000	30,000	0%	1%
55412	Electricity		44,592	45,826	62,764	45,000	50,000	11%	2%
55413	Water		6	(6)	-	-		N/A	0%
55414	Leachate Pumping Station		24,978	30,089	100,955	20,000	20,000	0%	1%
55416	Heating/gas		4,152	6,032	3,802	6,900	6,900	0%	0%

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
813	Regional Landfill Continued								
	55417	Radio Communications	64	5,176	-	2,000	2,000	0%	0%
	55420	Leachate Treatment	44,382	35,356	43,623	18,000	40,000	122%	1%
	55452	Landfill Closure Expense	-	-	-	-	-	N/A	0%
	55534	Permits	77,191	90,113	68,034	90,000	20,000	-78%	1%
	55610	Tools/Purchase & Repair					1,000	N/A	0%
	55619	Safety Apparel & Equipment	3,005	3,839	4,498	5,000	4,000	-20%	0%
	55999	Contingencies	(65)	-	-	-	-	N/A	0%
		Total Expenses	\$ 2,364,640	\$ 3,086,479	\$ 3,066,978	\$ 3,413,819	\$ 2,749,628	-19%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Landfill Superintendent	1	1	1	0	1
Construction Engineering Manager	0	0	0	1	0
Landfill Supervisor II	1	1	1	1	1
Project Coordinator	0	1	0	0	0
Non-Exempt Positions					
Landfill Supervisor I	1	1	2	2	2
Heavy Equipment Operator, Sr.	3	3	4	5	4
Heavy Equipment Operator	11	11	15	14	9
Solid Waste Assistant I	4	4	4	4	4
Solid Waste Assistant II	4	4	4	2	1
Grading/Excavation Services Coordinator	0	1	1	0	0
Transfer Vehicle Operators	0	7	0	0	0
	25	34	32	29	22

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
814	Fleet Maintenance								
	51001	Salaries Exempt	\$ 187,493	\$ 194,232	\$ 207,400	\$ 198,183	\$ 144,290	-27%	11%
	51002	Salaries Non-Exempt	948,319	1,051,353	1,033,636	903,511	724,131	-20%	54%
	51003	Overtime	82,082	122,047	63,005	40,000	40,000	0%	3%
	52001	Social Security/Medicare Tax	88,497	92,541	92,546	87,340	69,494	-20%	5%
	52002	Health Insurance	105,289	124,916	145,470	144,173	116,004	-20%	9%
	52003	VRS Retirement	129,670	132,018	129,609	119,094	87,537	-26%	6%
	52004	VRS Life Insurance	4,861	4,444	3,939	3,636	2,432	-33%	0%
	52005	Workers Compensation	(9,025)	50,467	42,587	39,095	38,173	-2%	3%
	52006	Unemployment Insurance	315	474	437	1,392	1,555	12%	0%
	53006	Uniform Rental	8,876	9,340	9,369	12,000	6,700	-44%	0%
	53012	Equipment Rental	7,375	6,345	8,039	7,000	7,500	7%	1%
	53037	Fire Protection	3,860	3,315	3,761	7,000	7,000	0%	1%
	54002	Office Supplies	1,049	733	839	1,000	1,000	0%	0%
	54004	Miscellaneous Supplies	496	339	334	-	-	N/A	0%
	54008	Shop Supplies	19,880	15,152	10,876	8,000	16,000	100%	1%
	54009	Truck Wash Supplies	7,219	13,036	17,464	12,000	12,000	0%	1%
	55001	Travel	208	850	18	-	-	N/A	0%
	55002	Training	412	806	566	-	-	N/A	0%
	55008	Insurance/Bonding	22,031	18,041	18,536	18,000	12,998	-28%	1%
	55011	Small Equipment	2,293	1,833	2,121	2,400	1,900	-21%	0%
	55012	Furniture	-	23	-	-	-	N/A	0%
	55201	Building Maintenance	-	24	-	-	-	N/A	0%
	55207	Equipment Maintenance	66,773	59,755	59,682	39,000	39,000	0%	3%
	55404	Truck and Equipment Fuel	7,293	11,404	11,540	18,850	11,250	-40%	1%
	55409	Truck and Equipment Tires	2,024	3,828	2,469	2,000	2,400	20%	0%
	55417	Radio Communications	268	-	-	-	-	N/A	0%
	55610	Tools/Purchase & Repair	9,586	8,776	12,455	4,000	10,000	150%	1%
	55619	Safety Apparel & Equipment	2,685	2,613	2,266	1,900	1,900	0%	0%
		Total Expenses	\$ 1,699,830	\$ 1,928,704	\$ 1,878,963	\$ 1,669,574	\$ 1,353,264	-19%	100%

814 Fleet Maintenance

Personnel	FY 2007	FY 2009	FY 2009	FY 2010	FY 2011
Exempt Positions					
Vehicle/Equipment Maintenance Superintendent	1	1	1	1	1
Vehicle/Equipment Maintenance Supervisor	3	2	2	2	1
Non-Exempt Positions					
Equipment Mechanic	13	4	4	5	3
Equipment Mechanic I	0	3	3	2	1
Equipment Mechanic II	0	4	4	3	2
Field Service Mechanic	2	2	2	2	2
Laborer II	2	2	2	1	0
Landfill Clerk	1	0	0	0	0
Lead Equipment Mechanic	2	2	2	1	1
Fleet Support Specialist	1	1	1	1	1
Storeroom Supervisor	1	1	1	1	1
Storekeeper I	2	2	2	1	1
Supervising Equipment Mechanic	0	1	1	1	1
Tire Mechanic	2	1	1	1	1
Welder	2	2	2	1	2
Equipment Mechanic Trainee	<u>1</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>0</u>
	33	30	30	24	18

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>815</b>	<b>Transportation</b>								
	51001	Salaries Exempt	\$ 253,505	\$ -	\$ 191,742	\$ 150,509	\$ 150,509	0%	4%
	51002	Salaries Non-Exempt	2,094,797	-	1,957,881	1,799,076	1,277,760	-29%	33%
	51003	Overtime	422,624	-	210,969	237,000	190,000	-20%	5%
	52001	Social Security/Medicare Tax	198,794	-	162,636	167,273	123,797	-26%	3%
	52002	Health Insurance	280,859	-	275,248	324,092	267,217	-18%	7%
	52003	VRS Retirement	283,614	-	213,462	210,751	143,969	-32%	4%
	52004	VRS Life Insurance	10,509	-	6,478	6,434	3,999	-38%	0%
	52005	Workers Compensation	145,301	-	92,468	110,827	81,310	-27%	2%
	52006	Unemployment Insurance	243	-	1,454	3,132	3,715	19%	0%
	53003	Professional Services	85	-	-	-	-	N/A	0%
	53005	Maintenance Agreements	1,500	-	-	-	-	N/A	0%
	53006	Uniform Rental	18,457	-	14,986	14,596	9,542	-35%	0%
	53010	Land Lease Payment	19,200	-	-	-	-	N/A	0%
	53012	Equipment Rental	9,093	-	13,554	10,710	9,156	-15%	0%
	53041	Vendor Support	1,945,786	-	-	-	-	N/A	0%
	54002	Office Supplies	2,235	-	1,358	-	1,000	N/A	0%
	54004	Miscellaneous Supplies	4,700	-	429	525	525	0%	0%
	54008	Shop Supplies	750	-	-	-	-	N/A	0%
	55001	Travel	929	-	-	-	-	N/A	0%
	55002	Training	1,291	-	-	-	-	N/A	0%
	55008	Insurance/Bonding	282,102	-	95,938	257,321	128,457	-50%	3%
	55201	Building Maintenance	6,049	-	6,008	5,000	6,000	20%	0%
	55207	Equipment Maintenance/Operations	603,547	-	558,821	627,000	501,600	-20%	13%
	55404	Fuel	938,982	-	816,737	1,476,000	591,750	-60%	16%
	55409	Truck Tires	398,315	-	312,293	370,000	320,000	-14%	8%
	55417	Radio Communications	2,999	-	-	-	-	N/A	0%
	55619	Safety Apparel & Equipment	7,918	-	3,686	9,057	7,110	-21%	0%
		<b>Total Expenses</b>	<b>\$ 7,934,184</b>	<b>\$ -</b>	<b>\$ 4,936,148</b>	<b>\$ 5,779,303</b>	<b>\$ 3,817,416</b>	<b>-34%</b>	<b>100%</b>

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Transportation Superintendent	1	0	0	1	1
Transportation Supervisor	4	0	0	0	0
Transportation Manager	1	0	0	1	1
Non-Exempt Positions					
Transportation Dispatcher	3	0	0	0	0
Lead Transfer Vehicle Operator	0	0	0	2	2
Transfer Vehicle Operator (TVO)	75	0	0	50	39
	84	0	0	54	43

Further reductions in TVOs are anticipated in the first six months of the fiscal year. In fiscal year 2008, the transportation costs were allocated to each transfer station.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>816 Norfolk Transfer Station</b>									
51001	Salaries Exempt		\$ 60,878	\$ 55,862	\$ 64,475	\$ 59,384	\$ 59,384	0%	6%
51002	Salaries Non-Exempt		330,022	798,753	329,592	302,120	302,120	0%	31%
51003	Overtime		62,394	154,164	47,969	10,000	20,000	100%	2%
52001	Social Security/Medicare Tax		30,933	75,373	33,042	28,420	29,185	3%	3%
52002	Health Insurance		51,469	124,426	59,619	60,279	66,679	11%	7%
52003	VRS Retirement		43,581	105,777	42,816	39,079	36,440	-7%	4%
52004	VRS Life Insurance		1,629	3,391	1,403	1,192	1,012	-15%	0%
52005	Workers Compensation		(107,676)	97,021	14,716	15,116	18,350	21%	2%
52006	Unemployment Insurance		(68)	654	244	638	950	49%	0%
53006	Uniform Rental		4,321	10,268	4,397	6,108	5,000	-18%	1%
53011	Grounds Maintenance				4,500	-	15,555	N/A	2%
53012	Equipment Rental		-	5,433	-	-	-	N/A	0%
53041	Vendor Support		56	(0)	-	-	-	N/A	0%
54002	Office Supplies		429	1,601	392	500	500	0%	0%
54004	Miscellaneous Supplies		90	254	345	250	250	0%	0%
55001	Travel		1,590	1,665	995	-	-	N/A	0%
55002	Training		245	867	245	500	400	-20%	0%
55008	Insurance/Bonding		29,618	209,265	62,475	21,327	28,719	35%	3%
55201	Building Maintenance		32,210	17,789	26,504	11,000	27,150	147%	3%
55207	Equipment Maintenance/Operations		125,566	292,668	94,401	110,000	90,000	-18%	9%
55404	Fuel		70,467	580,131	62,326	95,180	56,250	-41%	6%
55409	Equipment Tire Contract		68,822	254,567	155,076	163,238	173,829	6%	18%
55411	Scale Maintenance		9,393	-	1,911	2,000	2,000	0%	0%
55412	Electricity		20,219	24,752	32,356	24,926	25,000	0%	3%
55415	Sewage		2,639	5,015	3,469	5,860	3,560	-39%	0%
55417	Radio Communications		-	4,219	2,222	3,000	1,500	-50%	0%
55534	Permits		1,600	1,600	1,600	1,600	1,600	0%	0%
55619	Safety Apparel & Equipment		1,568	3,618	1,204	800	800	0%	0%
	Total Expenses		\$ 841,995	\$ 2,829,133	\$ 1,048,294	\$ 962,517	\$ 966,233	0%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Transfer Station Supervisor II	1	1	1	1	1
Non-Exempt Positions					
Transfer Station Shift Supervisor	1	1	1	1	1
Heavy Equipment Operator, Sr.	4	4	4	3	3
Heavy Equipment Operator	4	4	4	4	4
Solid Waste Assistant II	4	4	4	2	2
Transfer Vehicle Operator	0	13	15	0	0
Lead Transfer Vehicle Operator	0	3	0	0	0
	14	30	29	11	11

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
817	<b>Chesapeake Transfer Station</b>								
	51001	Salaries Exempt	\$ 44,082	\$ 47,190	\$ 47,746	\$ 47,840	\$ 47,840	0%	9%
	51002	Salaries Non-Exempt	149,209	182,730	173,858	134,327	134,326	0%	26%
	51003	Overtime	20,613	16,747	15,837	8,000	6,700	-16%	1%
	52001	Social Security/Medicare Tax	15,687	17,475	17,266	14,547	14,449	-1%	3%
	52002	Health Insurance	29,023	37,035	34,725	35,295	40,171	14%	8%
	52003	VRS Retirement	23,606	26,792	23,741	19,693	18,362	-7%	4%
	52004	VRS Life Insurance	880	901	730	602	510	-15%	0%
	52005	Workers Compensation	(1,077)	9,186	7,873	9,863	9,247	-6%	2%
	52006	Unemployment Insurance	-	386	134	290	432	49%	0%
	53006	Uniform Rental	2,415	2,742	2,547	3,000	3,000	0%	1%
	53011	Grounds Maintenance	-	-	3,620	-	11,800	N/A	2%
	53017	Temporary Employment Services	3,440	5,395	21	-	-	N/A	0%
NOTE	53041	Vendor Support (First TEE)	-	915,000	719,181	779,000	-	-100%	0%
	54002	Office Supplies	229	418	230	500	500	0%	0%
	54004	Miscellaneous Supplies	1,105	236	160	300	300	0%	0%
	55001	Travel	513	63	66	-	-	N/A	0%
	55002	Training	195	262	48	300	300	0%	0%
	55008	Insurance/Bonding	12,145	49,827	43,517	7,504	37,884	405%	7%
	55012	Furniture	-	16	-	-	-	N/A	0%
	55016	Awards Program	50	-	-	-	-	N/A	0%
	55201	Building Maintenance	24,337	20,338	10,730	25,000	25,000	0%	5%
	55207	Equipment Maintenance/Operations	44,035	88,469	46,280	47,520	50,000	5%	10%
	55404	Fuel	34,222	48,055	32,435	54,900	31,500	-43%	6%
	55409	Equipment Tire Contract	26,827	69,439	44,305	45,841	45,000	-2%	9%
	55411	Scale Maintenance	183	-	12,191	12,551	12,551	0%	2%
	55412	Electricity	8,017	7,999	9,954	8,000	10,300	29%	2%
	55413	Water	2,451	1,192	-	1,500	1,500	0%	0%
	55415	Sewage	177	1,977	3,081	-	1,572	N/A	0%
	55417	Radio Communications	-	2,347	299	301	2,000	564%	0%
	55534	Permits	1,600	1,600	1,600	1,600	1,600	0%	0%
	55619	Safety Apparel & Equipment	870	1,286	957	1,000	1,000	0%	0%
		<b>Total Expenses</b>	<b>\$ 444,830</b>	<b>\$ 1,555,104</b>	<b>\$ 1,253,131</b>	<b>\$ 1,259,274</b>	<b>\$ 507,844</b>	<b>-60%</b>	<b>100%</b>
<b>Personnel</b>			<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>		
	Exempt Positions								
		Transfer Station Supervisor I	1	1	1	1	1		
	Non-Exempt Positions								
		Heavy Equipment Operator, Sr.	1	1	1	1	1		
		Heavy Equipment Operator	3	3	3	2	2		
		Solid Waste Assistant II	2	2	2	1	1		
		Transfer Vehicle Operator / Trainee	0	1	1	0	0		
			7	8	8	5	5		

NOTE: Prior to FY 2011, First Tee transported the non-processible waste from various transfer stations, however, following the sale of WTE facilities, Wheelabrator Technologies, Inc. is responsible for the transportation of all non-processible waste.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>819 Franklin Transfer Station</b>									
	51002	Salaries Non-Exempt	\$ 80,113	\$ 128,892	\$ 91,877	\$ 91,063	\$ 91,062	0%	43%
	51003	Overtime	6,565	14,533	5,472	3,000	1,500	-50%	1%
	52001	Social Security/Medicare Tax	5,268	9,659	6,689	7,195	7,081	-2%	3%
	52002	Health Insurance	14,573	26,183	20,209	22,196	25,418	15%	12%
	52003	VRS Retirement	8,771	15,486	9,947	9,844	9,179	-7%	4%
	52004	VRS Life Insurance	323	511	309	301	255	-15%	0%
	52005	Workers Compensation	(610)	3,402	4,253	5,328	4,622	-13%	2%
	52006	Unemployment Insurance	6	50	53	174	259	49%	0%
	53006	Uniform Rental	1,365	1,764	1,269	1,300	1,000	-23%	0%
NOTE	53041	Vendor First TEE contract	-	263,000	222,048	250,000	-	-100%	0%
	54002	Office Supplies	28	377	125	500	500	0%	0%
	54004	Miscellaneous Supplies	492	218	50	250	250	0%	0%
	55001	Travel	1,691	886	253	200	300	50%	0%
	55002	Training	123	840	332	332	332	0%	0%
	55008	Insurance/Bonding	2,177	7,762	7,562	2,241	6,233	178%	3%
	55013	Computer Software	-	50	-	-	-	N/A	0%
	55201	Building Maintenance	5,349	5,465	10,222	8,000	10,000	25%	5%
	55207	Equipment Maintenance	18,496	18,811	32,553	26,000	18,000	-31%	9%
	55404	Fuel	9,450	24,603	16,182	24,480	13,500	-45%	6%
	55409	Truck Tires	9,880	24,139	7,730	15,750	15,750	0%	7%
	55411	Scale Maintenance			-	1,000	1,000	0%	0%
	55412	Electricity	2,544	3,250	2,955	2,000	3,200	60%	2%
	55417	Radio Communications			-	301	301	0%	0%
	55534	Permits	1,600	1,600	1,600	1,600	1,600	0%	1%
	55619	Safety Apparel & Equipment	270	464	398	250	250	0%	0%
	55999	Contingencies	(21)	190	-	-	-	N/A	0%
	Total Expenses		\$ 168,455	\$ 552,136	\$ 442,086	\$ 473,305	\$ 211,592	-55%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Non-Exempt Positions					
Heavy Equipment Operator, Sr.	1	1	1	1	1
Heavy Equipment Operator	1	1	0	0	0
Solid Waste Assistant II	1	1	2	2	2
Transfer Vehicle Operator	0	1	1	0	0
	3	4	4	3	3

NOTE: Prior to FY 2011, First Tee transported the non-processible waste from various transfer stations, however, following the sale of WTE facilities, Wheelabrator Technologies, Inc. is responsible for the transportation of all non-processible waste.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>820</b>	<b>Ivor Transfer Station</b>								
54004	Miscellaneous Supplies		\$ 194	\$ 60	\$ 133	\$ 500	\$ 500	0%	3%
55008	Insurance/Bonding		2,737	3,107	2,311	139	3,599	2489%	23%
55201	Building Maintenance		-	72	402	1,500	1,000	-33%	6%
55207	Equipment Maintenance/Operations		47	14	295	3,200	2,500	-22%	16%
55209	Site Maintenance		899	1,776	717	6,150	5,500	-11%	35%
55412	Electricity		774	980	984	1,200	1,200	0%	8%
55534	Permits		1,600	1,600	1,600	1,600	1,600	0%	10%
	Total Expenses		\$ 6,251	\$ 7,609	\$ 6,442	\$ 14,289	\$ 15,899	11%	100%

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>821</b>	<b>Boykins Transfer Station</b>								
53010	Land Lease Payment		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,600	\$ 2,500	-4%	17%
54004	Miscellaneous Supplies		221	-	50	500	400	-20%	3%
55008	Insurance/Bonding		628	606	575	420	1,810	331%	12%
55201	Building Maintenance		227	104	357	1,000	900	-10%	6%
55207	Equipment Maintenance/Operations		-	14	548	2,000	2,000	0%	13%
55209	Site Maintenance		1,152	381	2,220	5,800	4,900	-16%	33%
55412	Electricity		485	922	941	800	900	13%	6%
55534	Permits		1,600	1,600	1,600	1,600	1,600	0%	11%
	Total Expenses		\$ 6,812	\$ 6,126	\$ 8,791	\$ 14,720	\$ 15,010	2%	100%

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
822	Isle of Wight Transfer Station								
	51001	Salaries Exempt	\$ 56,684	\$ 62,268	\$ 73,266	\$ 62,941	\$ 62,941	0%	24%
	51002	Salaries Non-Exempt	53,511	54,728	61,463	59,364	59,363	0%	23%
	51003	Overtime	6,929	8,218	7,530	3,000	3,000	0%	1%
	52001	Social Security/Medicare Tax	8,319	8,818	10,283	9,585	9,586	0%	4%
	52002	Health Insurance	10,233	10,916	17,460	20,441	23,512	15%	9%
	52003	VRS Retirement	13,336	13,806	13,361	13,222	12,328	-7%	5%
	52004	VRS Life Insurance	500	456	398	404	342	-15%	0%
	52005	Workers Compensation	(821)	4,480	4,209	8,272	6,208	-25%	2%
	52006	Unemployment Insurance	-	36	53	174	259	49%	0%
	53006	Uniform Rental	1,138	1,151	1,159	1,827	1,600	-12%	1%
	53010	Land Lease Payment	290	-	-	-	-	N/A	0%
	53017	Temporary Employment Services	(123)	-	-	-	-	N/A	0%
NOTE	53041	Vendor First TEE Contract	10	300,000	238,083	300,000	-	-100%	0%
	54002	Office Supplies	139	279	72	800	700	-13%	0%
	54004	Miscellaneous Supplies	561	200	191	300	300	0%	0%
	55001	Travel	981	1,068	18	300	300	0%	0%
	55008	Insurance/Bonding	10,539	20,730	18,443	5,248	17,226	228%	7%
	55201	Building Maintenance	7,355	5,677	6,575	15,255	15,000	-2%	6%
	55207	Equipment Maintenance	38,061	21,977	16,429	14,000	14,001	0%	5%
	55209	Site Maintenance	320	-	-	-	-	N/A	0%
	55404	Fuel	8,789	11,084	8,264	12,040	6,750	-44%	3%
	55409	Equipment Tires	1,002	30,050	10,300	12,600	16,000	27%	6%
	55411	Scale Maintenance	-	-	1,112	3,600	3,600	0%	1%
	55412	Electricity	2,762	3,068	3,896	2,575	3,500	36%	1%
	55417	Radio Communications	-	-	-	301	301	0%	0%
	55534	Permits	1,600	1,600	1,650	1,650	1,650	0%	1%
	55619	Safety Apparel & Equipment	373	180	244	450	450	0%	0%
		Total Expenses	\$ 222,488	\$ 560,791	\$ 494,456	\$ 548,349	\$ 258,917	-53%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Transfer Station Supervisor II	1	1	1	1	1
Non-Exempt Positions					
Heavy Equipment Operator, Sr.	1	1	1	1	1
Solid Waste Assistant II	1	1	1	1	1
Transfer Vehicle Operator	0	1	0	0	0
	3	4	3	3	3

Transfer Station Supervisor is responsible for overseeing the Franklin and Isle of Wight Transfer Stations.

NOTE: Prior to FY 2011, First Tee transported the non-processible waste from various transfer stations, however, following the sale of WTE facilities, Wheelabrator Technologies, Inc. is responsible for the transportation of all non-processible waste.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
823	Oceana Transfer Station								
	51001	Salaries Exempt	\$ 47,587	\$ 49,073	\$ 52,804	\$ 50,399	\$ 50,398	0%	11%
	51002	Salaries Non-Exempt	132,833	403,825	152,716	126,193	126,194	0%	28%
	51003	Overtime	8,454	43,570	8,192	20,000	10,000	-50%	2%
	52001	Social Security/Medicare Tax	13,149	36,520	15,534	15,040	14,274	-5%	3%
	52002	Health Insurance	18,350	56,060	31,444	29,748	34,428	16%	8%
	52003	VRS Retirement	20,788	55,258	22,604	19,090	17,800	-7%	4%
	52004	VRS Life Insurance	781	1,799	725	583	494	-15%	0%
	52005	Workers Compensation	(1,022)	7,315	6,679	8,367	8,964	7%	2%
	52006	Unemployment Insurance	4	234	111	290	432	49%	0%
	53006	Uniform Rental	2,359	4,957	2,702	4,000	4,000	0%	1%
	53011	Ground Maintenance			3,700	-	12,330	N/A	3%
	53012	Equipment Rental	63	37	-	-	-	N/A	0%
	53041	Vendor Support	-	1,359	-	-	-	N/A	0%
	54002	Office Supplies	657	354	157	250	250	0%	0%
	54004	Miscellaneous Supplies	224	43	-	165	170	3%	0%
	55001	Travel	191	254	367	-	-	N/A	0%
	55002	Training	195	50	-	165	315	91%	0%
	55008	Insurance/Bonding	11,282	31,585	29,120	7,509	23,213	209%	5%
	55201	Building Maintenance	11,814	10,308	16,113	20,000	18,850	-6%	4%
	55207	Equipment Maintenance/Operations	32,244	111,316	26,825	36,400	36,000	-1%	8%
	55404	Equipment Fuel	26,075	264,050	22,395	43,200	20,250	-53%	5%
	55409	Equipment Tire Contract	20,184	100,386	43,983	45,841	50,250	10%	11%
	55411	Scale Maintenance	-	-	754	-	1,000	N/A	0%
	55412	Electricity	2,798	4,279	3,816	2,000	4,900	145%	1%
	55413	Water	3,680	3,874	4,257	3,500	5,220	49%	1%
	55415	Sewage			-	250	250	0%	0%
	55417	Radio Communications	1,830	-	734	1,598	1,598	0%	0%
	55534	Permits	1,990	1,600	1,600	1,600	1,600	0%	0%
	55619	Safety Apparel & Equipment	784	1,794	669	900	900	0%	0%
		Total Expenses	\$ 357,295	\$ 1,189,900	\$ 447,999	\$ 437,088	\$ 444,080	2%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Transfer Station Supervisor I	1	1	1	1	1
Non-Exempt Positions					
Heavy Equipment Operator, Sr.	1	1	1	1	1
Heavy Equipment Operator	1	1	2	2	2
Solid Waste Assistant II	3	3	3	1	1
Transfer Vehicle Operator	0	8	8	0	0
	6	14	15	5	5

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>828</b>	<b>Landstown Transfer Station</b>								
	51001	Salaries Exempt	\$ 64,211	\$ 63,759	\$ 69,639	\$ 66,020	\$ 66,019	0%	7%
	51002	Salaries Non-Exempt	316,483	744,697	346,316	300,290	296,941	-1%	30%
	51003	Overtime	51,435	130,716	44,460	10,000	18,000	80%	2%
	52001	Social Security/Medicare Tax	29,720	68,791	33,098	28,787	29,143	1%	3%
	52002	Health Insurance	46,015	105,622	63,074	65,886	67,805	3%	7%
	52003	VRS Retirement	43,270	96,455	44,977	39,598	36,586	-8%	4%
	52004	VRS Life Insurance	1,580	3,162	1,400	1,209	1,016	-16%	0%
	52005	Workers Compensation	(59,148)	62,375	13,355	16,729	18,424	10%	2%
	52006	Unemployment Insurance	5	1,211	253	580	864	49%	0%
	53006	Uniform Rental	4,629	9,536	4,712	5,800	4,000	-31%	0%
	53010	Land Lease Payment	-	290	10,765	-		N/A	0%
	53011	Ground Maintenance					40,050	N/A	4%
	54002	Office Supplies	349	598	316	250	250	0%	0%
	54004	Miscellaneous Supplies	166	132	-	150	150	0%	0%
	55001	Travel	-	-	-	-	-	N/A	0%
	55002	Training	720	262	-	500	500	0%	0%
	55008	Insurance/Bonding	25,980	92,325	75,272	19,312	70,930	267%	7%
	55201	Building Maintenance	17,498	25,509	19,120	15,000	32,600	117%	3%
	55207	Equipment Maintenance/Operations	72,058	232,988	66,526	62,355	62,000	-1%	6%
	55404	Fuel	67,228	430,427	61,313	90,898	54,000	-41%	5%
	55409	Truck Tires	43,808	176,672	123,604	123,800	142,587	15%	14%
	55411	Scale Maintenance	-	-	2,008	3,500	3,500	0%	0%
	55412	Electricity	32,556	36,444	48,171	30,900	30,900	0%	3%
	55413	Water	5,840	7,275	6,716	4,120	4,747	15%	0%
	55415	Sewage	93	224	200	1,545	500	-68%	0%
	55417	Radio Communications	-	1,167	-	2,000	2,000	0%	0%
	55534	Permits	1,600	1,600	1,600	1,600	1,600	0%	0%
	55619	Safety Apparel & Equipment	1,192	2,698	1,445	500	800	60%	0%
		Total Expenses	\$ 767,288	\$ 2,294,933	\$ 1,038,340	\$ 891,329	\$ 985,912	11%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Transfer Station Supervisor I	1	1	1	1	1
Non-Exempt Positions					
Heavy Equipment Operator, Sr.	4	4	4	3	3
Heavy Equipment Operator	4	4	4	3	3
Solid Waste Assistant II	3	3	3	3	3
Transfer Vehicle Operator	0	17	13	0	0
Lead Transfer Vehicle Operator	0	0	1	0	0
	12	29	26	10	10

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
837	<b>Grounds Maintenance</b>								
	51001	Salaries Exempt	\$ 39,940	\$ -	\$ -	\$ -	\$ -	N/A	N/A
	51002	Salaries Non-Exempt	70,345					N/A	N/A
	51003	Overtime	373					N/A	N/A
	52001	Social Security/Medicare Tax	8,900					N/A	N/A
	52002	Health Insurance	12,708					N/A	N/A
	52003	VRS Retirement	14,473					N/A	N/A
	52004	VRS Life Insurance	529					N/A	N/A
	52005	Workers Compensation	5,137					N/A	N/A
	52006	Unemployment Insurance	-					N/A	N/A
	53006	Uniform Rental	1,852					N/A	N/A
	53041	Vendor Support	47	-				N/A	N/A
	55002	Training	555					N/A	N/A
	55008	Insurance/Bonding	3,484					N/A	N/A
	55011	Small Equipment	1,481					N/A	N/A
	55207	Equipment Maintenance/Operations	6,090	-				N/A	N/A
	55209	Site Maintenance	6,725					N/A	N/A
	55404	Fuel	3,674					N/A	N/A
	55500	Landscaping Supplies	2,731					N/A	N/A
	55610	Tools/Purchase & Repair	81					N/A	N/A
	55619	Safety Apparel & Equipment	1,345					N/A	N/A
		<b>Total Expenses</b>	<b>\$ 180,467</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Exempt Positions</b>					
Grounds Maintenance Supervisor	1	0	0	0	0
<b>Non-Exempt Positions</b>					
Grounds Maintenance Crew Leader	1	0	0	0	0
Groundskeeper	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	4	0	0	0	0

Beginning in FY 2008, grounds maintenance was allocated to each cost center.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>842</b>	<b>Facilities Maintenance</b>								
	51001	Salaries Exempt	\$ 79,789	\$ 63,719	\$ 49,902	\$ -	\$ -	N/A	0%
	51002	Salaries Non-Exempt	315,966	261,582	142,421	-	-	N/A	0%
	51003	Overtime	33,167	15,554	9,386	-	-	N/A	0%
	52001	Social Security/Medicare Tax	30,427	25,031	17,883	-	-	N/A	0%
	52002	Health Insurance	50,072	49,523	30,013	-	-	N/A	0%
	52003	VRS Retirement	45,009	34,297	20,562	-	-	N/A	0%
	52004	VRS Life Insurance	1,661	1,179	631	-	-	N/A	0%
	52005	Workers Compensation	(4,654)	23,816	7,576	-	-	N/A	0%
	52006	Unemployment Insurance	(75)	(17)	100	-	-	N/A	0%
	53006	Uniform Rental	4,376	3,603	2,001	-	-	N/A	0%
	53011	Ground Maintenance	-	-	-	-	3,600	N/A	3%
	53012	Equipment Rental	2,908	14,954	5,325	-	-	N/A	0%
	53017	Temporary Employment Services	27,099	30,756	-	-	-	N/A	0%
	53041	Vendor Support	236	13	140,959	275,000	-	-100%	0%
	54002	Office Supplies	239	99	393	-	-	N/A	0%
	54004	Miscellaneous Supplies	1,575	508	1,017	-	-	N/A	0%
	55001	Travel	30	-	-	-	-	N/A	0%
	55002	Training	1,320	-	-	-	-	N/A	0%
	55007	Advertising	20	-	-	-	-	N/A	0%
	55008	Insurance/Bonding	11,862	10,804	9,995	-	115,459	N/A	94%
	55011	Small Equipment	635	734	743	-	-	N/A	0%
	55012	Furniture	31	6	(2)	-	-	N/A	0%
	55201	Building Maintenance	40	16	-	-	-	N/A	0%
	55207	Equipment Maintenance/Operations	24,662	7,108	5,360	-	-	N/A	0%
	55404	Fuel	13,747	16,476	8,781	-	-	N/A	0%
	55412	Electricity	-	-	-	-	2,500	N/A	2%
	55413	Water	-	-	-	-	750	N/A	1%
	55415	Sewage	-	-	-	-	200	N/A	0%
	55610	Tools/Purchase & Repair	1,278	99	38	-	-	N/A	0%
	55619	Safety Apparel & Equipment	1,528	972	398	-	300	N/A	0%
		<b>Total Expenses</b>	<b>\$ 642,951</b>	<b>\$ 560,832</b>	<b>\$ 453,484</b>	<b>\$ 275,000</b>	<b>\$ 122,809</b>	<b>-55%</b>	<b>100%</b>
<b>Personnel</b>			<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>		
	Exempt Positions								
		Facilities Maintenance Superintendent	1	1	1	0	0		
		Project Coordinator	1	0	0	0	0		
	Non-Exempt Positions								
		Facilities Maintenance Supervisor	1	1	1	0	0		
		HVAC Technician	1	1	1	0	0		
		Maintenance Supervisor	3	3	3	0	0		
		Supervising Security Attendant	1	1	1	0	0		
		Grading/Excavation Services Coordinator	1	0	0	0	0		
		Security Attendant I	5	5	0	0	0		
			14	12	7	0	0		

The amounts shown under FY 2011 represent costs associated with the building used by recycling. Charges for facilities maintenance has been allocated to each cost center.

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>843</b>	<b>Tire Processing Facility</b>								
51002	Salaries Non-Exempt		\$ 86,451	\$ 98,495	\$ 110,774	\$ 110,719	\$ 86,986	-21%	41%
51003	Overtime		6,375	10,908	10,881	10,000	10,000	0%	5%
52001	Social Security/Medicare Tax		6,826	7,629	7,983	9,235	7,419	-20%	3%
52002	Health Insurance		15,028	15,369	26,486	35,386	27,260	-23%	13%
52003	VRS Retirement		7,919	11,526	11,964	11,969	8,768	-27%	4%
52004	VRS Life Insurance		399	383	351	366	244	-33%	0%
52005	Workers Compensation		(1,008)	4,083	4,062	5,088	4,490	-12%	2%
52006	Unemployment Insurance		3	9	70	232	259	12%	0%
53006	Uniform Rental		1,675	1,839	1,751	2,000	2,000	0%	1%
53017	Temporary Employment Services		-	11,626	-	-		N/A	0%
53053	OTR Processing		5,565	18,815	14,363	10,000	12,000	20%	6%
54002	Office Supplies		46	75	6	220	220	0%	0%
54004	Miscellaneous Supplies		1,093	1,363	399	1,000	1,000	0%	0%
54010	Consumables						500	N/A	0%
55001	Travel		-	30	-	-	100	N/A	0%
55004	Telephone		16	-	-	-	-	N/A	0%
55008	Insurance/Bonding		1,960	1,369	1,672	1,850	1,029	-44%	0%
55011	Small Equipment						1,000	N/A	0%
55201	Building Maintenance		25	48	197	1,000	1,000	0%	0%
55207	Equipment Maintenance/Operations		42,959	39,493	52,837	29,500	29,500	0%	14%
55404	Fuel		3,794	5,876	4,667	7,315	8,000	9%	4%
55409	Truck Tires		-	547	-	-		N/A	0%
55412	Electricity		6,329	6,838	7,944	6,500	7,000	8%	3%
55534	Permits		1,600	1,616	1,600	1,600	1,600	0%	1%
55610	Tools/Purchase & Repair		19	856	348	1,500	1,500	0%	1%
55619	Safety Apparel & Equipment		983	1,144	316	2,500	1,500	-40%	1%
	<b>Total Expenses</b>		<b>\$ 188,058</b>	<b>\$ 239,937</b>	<b>\$ 258,671</b>	<b>\$ 247,980</b>	<b>\$ 213,375</b>	<b>-14%</b>	<b>100%</b>

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Non-Exempt Positions					
Tire Facility Supervisor	1	1	1	1	1
Laborer II	2	2	2	2	1
Heavy Equipment Operator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	4	4	4	4	3

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
847	Suffolk Transfer Station								
	51001	Salaries Exempt	\$ 46,538	\$ 45,430	\$ 47,841	\$ 45,365	\$ 45,365	0%	13%
	51002	Salaries Non-Exempt	103,286	329,544	98,114	90,605	90,605	0%	25%
	51003	Overtime	6,581	45,569	7,687	5,900	5,900	0%	2%
	52001	Social Security/Medicare Tax	10,685	31,692	11,683	10,853	10,853	0%	3%
	52002	Health Insurance	18,174	47,523	24,559	25,890	28,984	12%	8%
	52003	VRS Retirement	17,158	43,848	17,607	14,699	13,706	-7%	4%
	52004	VRS Life Insurance	635	1,411	535	449	381	-15%	0%
	52005	Workers Compensation	(1,666)	6,975	6,154	7,709	6,902	-10%	2%
	52006	Unemployment Insurance	0	717	71	232	346	49%	0%
	53006	Uniform Rental	2,526	3,867	2,203	2,500	1,500	-40%	0%
	53011	Grounds Maintenance	-	-	5,460	-	16,000	N/A	4%
	54002	Office Supplies	278	173	342	250	250	0%	0%
	54004	Miscellaneous Supplies	106	91	103	250	250	0%	0%
	55001	Travel	220	260	-	-		N/A	0%
	55002	Training	-	195	50	100	100	0%	0%
	55008	Insurance/Bonding	14,783	19,521	18,273	22,671	19,297	-15%	5%
	55201	Building Maintenance	18,697	14,886	13,042	9,000	17,577	95%	5%
	55207	Equipment Maintenance/Operations	15,794	22,102	13,501	11,000	20,000	82%	6%
	55404	Fuel	12,265	26,142	13,544	24,000	13,500	-44%	4%
	55409	Truck Tires	19,208	44,564	30,980	32,214	35,740	11%	10%
	55411	Scale Maintenance	-	-	6,204	4,000	7,910	98%	2%
	55412	Electricity	15,944	20,348	25,095	13,390	19,550	46%	5%
	55417	Radio Communications	-	238	1,488	2,000	2,000	0%	1%
	55534	Permits	1,600	1,600	1,600	1,600	1,600	0%	0%
	55619	Safety Apparel & Equipment	717	866	430	500	1,000	100%	0%
		Total Expenses	\$ 303,529	\$ 707,560	\$ 346,564	\$ 325,177	\$ 359,316	10%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Transfer Station Supervisor I	1	1	1	1	1
Non-Exempt Positions					
Heavy Equipment Operator, Sr.	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Solid Waste Assistant II	3	3	3	1	1
Transfer Vehicle Operator	0	0	7	0	0
	6	6	13	4	4

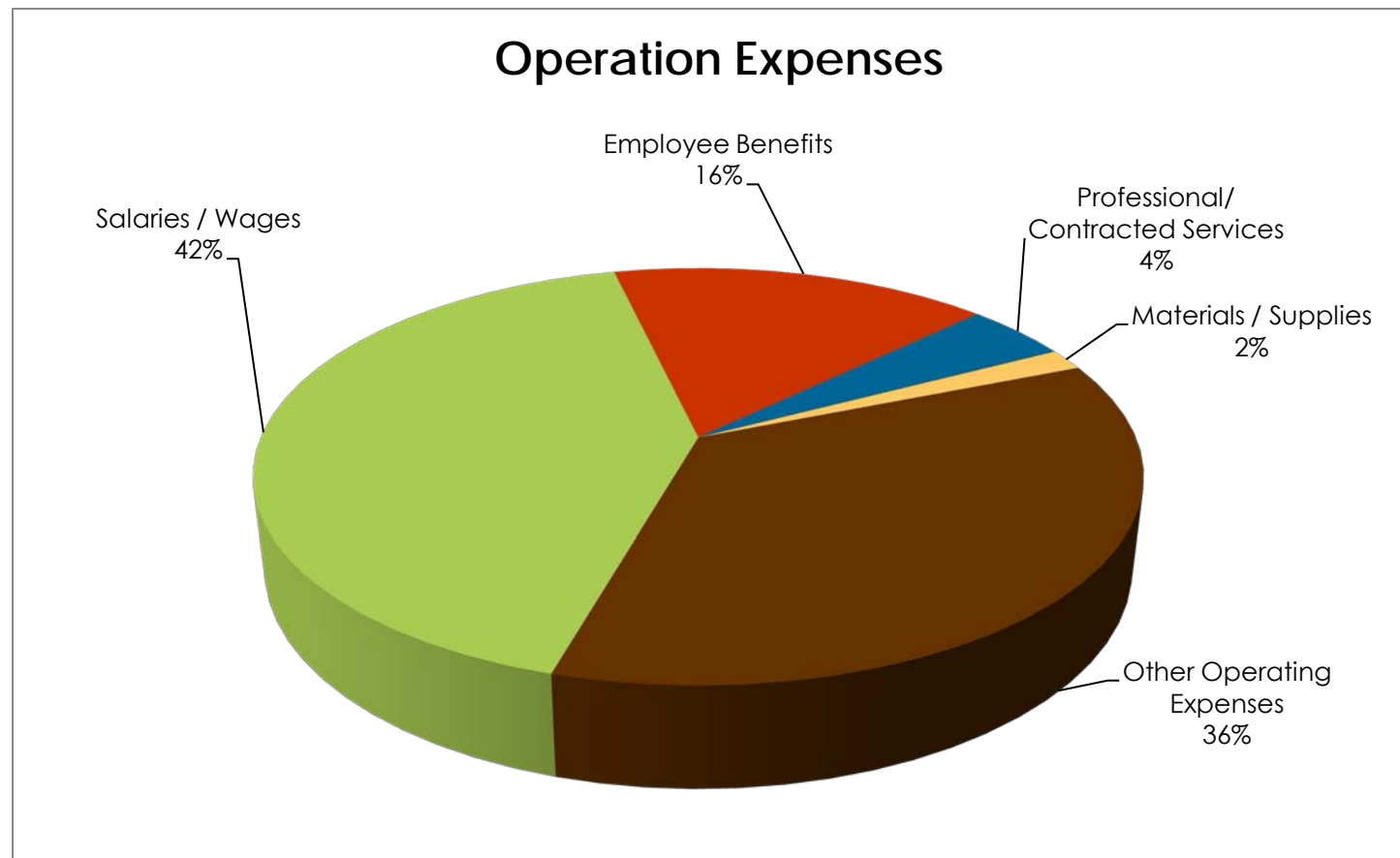
Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
852	Scalehouse Operations								
	51001	Salaries Exempt	\$ 25,399	\$ -	\$ -	\$ -	\$ -	N/A	0%
	51002	Salaries Non-Exempt	379,036	346,935	388,441	331,262	372,447	12%	67%
NOTE	51003	Overtime	59,889	60,132	65,925	60,000	6,000	-90%	1%
	52001	Social Security/Medicare Tax	31,034	29,789	33,445	29,932	28,951	-3%	5%
	52002	Health Insurance	50,436	49,829	52,576	55,762	86,130	54%	16%
	52003	VRS Retirement	44,954	38,956	36,798	33,683	36,314	8%	7%
	52004	VRS Life Insurance	1,557	1,301	1,125	1,029	1,009	-2%	0%
	52005	Workers Compensation	(208)	454	2,133	491	531	8%	0%
	52006	Unemployment Insurance	(69)	311	240	638	1,210	90%	0%
	53006	Uniform Rental	1	979	2,246	1,500	1,500	0%	0%
	53017	Temporary Employment Services	27,057	10,525	-	5,000	-	-100%	0%
	54002	Office Supplies	2,974	5,078	4,603	5,000	4,160	-17%	1%
	54005	Computer Supplies	2,083	1,649	4,084	2,500	2,684	7%	0%
	54012	Janitorial Supplies			23	-		N/A	0%
	55001	Travel	713	469	610	500	500	0%	0%
	55002	Training	870	-	-	500	500	0%	0%
	55008	Insurance/Bonding	4,628	3,616	4,406	3,500	2,543	-27%	0%
	55012	Furniture	-	1,830	160	500	500	0%	0%
	55201	Building Maintenance	1,495	11,074	5,506	6,000	7,516	25%	1%
	55207	Equipment Maintenance/Operations	1,205	831	561	1,000	918	-8%	0%
	55411	Scale Maintenance	26,179	54,764	-	-		N/A	0%
	55619	Safety Apparel & Equipment	-	225	-	-		N/A	0%
	55999	Contingencies	-	-	-	-	-	N/A	0%
		Total Expenses	\$ 659,234	\$ 618,746	\$ 602,880	\$ 538,797	\$ 553,413	3%	100%

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Scalehouse Manager	1	0	0	0	0
Non-Exempt Positions					
Scale Attendant Supervisor	1	1	1	0	0
Scale Attendant I / Part time	0	0	0	0.5	0.5
Scale Attendant I	10	10	12	10	11
Scale Attendant II	<u>2</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
	14	12	14	12.5	13.5

NOTE: One scale attended is being added in order to reduce overtime and per the contract with Wheelabrator Technologies, Inc., we may have to staff the scalehouse at the RDF facility 24/7.

## Summary of Operation Expenses

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
51000	Salaries / Wages		\$ 7,855,332	\$ 7,097,218	\$ 7,463,327	\$ 6,491,339	\$ 5,379,421	-17%	42%
52000	Employee Benefits		2,179,275	2,393,101	2,472,212	2,452,228	2,113,722	-14%	16%
53000	Professional/Contracted Services		2,220,164	1,893,795	1,707,038	1,988,278	576,833	-71%	4%
54000	Materials / Supplies		88,114	255,356	117,924	191,360	210,309	10%	2%
55000	Other Operating Expenses		4,785,948	5,256,917	4,745,834	5,879,407	4,557,109	-22%	35%
			\$ 17,128,834	\$ 16,896,387	\$ 16,506,334	\$ 17,002,612	\$ 12,837,394	-24%	100%



**Southeastern Public Service Authority (SPSA)  
Operating Expenses - Recycling**

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>829</b>	<b>Recycling Collections</b>								
	51001	Salaries Exempt	\$ 207,940	\$ 237,485	\$ 172,212	\$ 106,226	\$ -	-100%	N/A
	51002	Salaries Non-Exempt	584,269	642,518	692,145	692,771	-	-100%	N/A
	51003	Overtime	59,340	36,843	66,392	48,042	-	-100%	N/A
	52001	Social Security/Medicare Tax	60,515	64,402	70,245	63,305	-	-100%	N/A
	52002	Health Insurance	92,829	104,702	117,205	140,043	-	-100%	N/A
	52003	VRS Retirement	93,345	100,743	94,669	84,939	-	-100%	N/A
	52004	VRS Life Insurance	3,468	3,314	2,809	2,593	-	-100%	N/A
	52005	Workers Compensation	(7,309)	43,379	36,473	41,584	-	-100%	N/A
	52006	Unemployment Insurance	(81)	206	674	1,335	-	-100%	N/A
	53006	Uniform Rental	11,025	12,334	12,912	14,571	-	-100%	N/A
	53011	Grounds Maintenance	-	-	750	-	-	N/A	N/A
	53017	Temporary Employment Services	45	-	-	-	-	N/A	N/A
	54002	Office Supplies	-	50	-	-	-	N/A	N/A
	54004	Miscellaneous Supplies	23	-	-	-	-	N/A	N/A
	54006	Warehouse Maintenance	1,350	1,498	2,092	3,009	-	-100%	N/A
	54010	Consumables	26,902	9,787	35,831	72,979	-	-100%	N/A
	55001	Travel	330	1,176	-	-	-	N/A	N/A
	55002	Training	1,175	3,003	-	-	-	N/A	N/A
	55005	Membership & Professional Dues	334	339	175	-	-	N/A	N/A
	55006	Dues & Subscriptions	-	17	-	-	-	N/A	N/A
	55008	Insurance/Bonding	92,968	101,428	78,684	78,913	-	-100%	N/A
	55201	Building Maintenance	78	343	12	-	-	N/A	N/A
	55207	Equipment Maintenance/Operations	84,901	105,513	45,490	113,957	-	-100%	N/A
	55404	Fuel	185,007	253,668	199,873	324,659	-	-100%	N/A
	55409	Truck Tires	20,847	15,417	13,923	35,095	-	-100%	N/A
	55417	Radio Communications	1,012	-	-	-	-	N/A	N/A
	55610	Tools/Purch & Repair	-	-	-	100	-	-100%	N/A
	55619	Safety Apparel & Equipment	2,034	2,100	1,505	2,560	-	-100%	N/A
	55999	Contingencies	-	348	644	-	-	N/A	N/A
		<b>Total Expenses</b>	<b>\$ 1,522,348</b>	<b>\$ 1,740,613</b>	<b>\$ 1,644,717</b>	<b>\$ 1,826,681</b>	<b>\$ -</b>	<b>-100%</b>	<b>N/A</b>

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Exempt Positions</b>					
Recycling Manager	0	0	1	0	0
Recycling Superintendent	1	1	0	0	0
Recycling Route Supervisor I	3	3	2	1	0
Recycling Route Supervisor II	0	0	2	1	0
<b>Non-Exempt Positions</b>					
Laborer II	1	1	1	1	0
Recycling Vehicle Operator	21	21	19	19	0
Recycling Vehicle Operator Trainee	0	0	1	1	0
	26	26	26	23	0

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>831</b>	<b>Recycling Administration</b>								
	51001	Salaries Exempt	\$ 76,511	\$ 63,544	\$ 103,380	\$ 79,685	\$ -	-100%	N/A
	51002	Salaries Non-Exempt	85,702	88,960	88,218	63,440	-	-100%	N/A
	51003	Overtime	170	111	156	-	-	N/A	N/A
	52001	Social Security/Medicare Tax	11,911	11,847	12,080	10,949	-	-100%	N/A
	52002	Health Insurance	14,735	13,574	19,460	22,631	-	-100%	N/A
	52003	VRS Retirement	19,076	17,625	15,671	15,472	-	-100%	N/A
	52004	VRS Life Insurance	713	593	528	473	-	-100%	N/A
	52005	Workers Compensation	(27)	170	189	140	-	-100%	N/A
	52006	Unemployment Insurance	-	48	70	174	-	-100%	N/A
	53005	Maintenance Agreements	4,600	260	-	3,132	-	-100%	N/A
	53007	Janitorial Services	4,460	3,875	3,795	4,380	-	-100%	N/A
	53011	Grounds Maintenance	-	-	990	-	-	N/A	N/A
	53015	Medical Fees	-	469	-	-	-	N/A	N/A
	53028	Office Equip Maint	-	-	-	2,722	-	-100%	N/A
	53041	Subcontract service	-	85	-	510	-	-100%	N/A
	54001	Postage	1,135	796	779	630	-	-100%	N/A
	54002	Office Supplies	3,033	3,640	4,163	2,934	-	-100%	N/A
	54003	Printing	931	3,110	509	510	-	-100%	N/A
	54004	Miscellaneous Supplies	3,359	3,556	796	2,144	-	-100%	N/A
	54005	Computer Supplies	136	232	-	270	-	-100%	N/A
	54010	Consumables	767	330	486	-	-	N/A	N/A
	55001	Travel	5,705	5,792	71	-	-	N/A	N/A
	55002	Training	40	-	310	-	-	N/A	N/A
	55004	Telephone	-	-	218	-	-	N/A	N/A
	55005	Membership & Professional Dues	207	-	-	221	-	-100%	N/A
	55006	Dues & Subscriptions	314	26	275	250	-	-100%	N/A
	55007	Advertising	5,475	26	-	-	-	N/A	N/A
	55008	Insurance/Bonding	2,460	1,734	2,113	1,857	-	-100%	N/A
	55012	Furniture	-	(0)	-	-	-	N/A	N/A
	55201	Building Maintenance	(8)	63	-	-	-	N/A	N/A
	55207	Equipment Maintenance/Operations	502	1	-	-	-	N/A	N/A
	55412	Electricity	9,713	9,235	10,248	10,481	-	-100%	N/A
	55413	Water	767	1,070	1,042	1,375	-	-100%	N/A
	55415	Sewage	171	366	459	1,388	-	-100%	N/A
	55619	Safety Apparel & Equipment	-	150	-	-	-	N/A	N/A
	55999	Contingencies	273	(0)	-	-	-	N/A	N/A
		<b>Total Expenses</b>	<b>\$ 252,830</b>	<b>\$ 231,284</b>	<b>\$ 266,009</b>	<b>\$ 225,768</b>	<b>\$ -</b>	<b>-100%</b>	<b>N/A</b>
<b>Personnel</b>			<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>		
	Exempt Positions								
		Director of Recycling	1	1	0	0	0		
		Recycling Manager	0	0	1	1	0		
	Non-Exempt Positions								
		Administrative Assistant	1	1	1	1	0		
		Secretary I	2	2	2	1	0		
			4	4	4	3	0		

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
832		<b>Yard Waste Management Program</b>							
	51001	Salaries Exempt	143,579	111,897	54,494	-	-	N/A	N/A
	51002	Salaries Non-Exempt	414,557	329,688	198,875	-	-	N/A	N/A
	51003	Overtime	20,285	20,930	1,936	-	-	N/A	N/A
	52001	Social Security/Medicare Tax	37,954	34,681	21,889	-	-	N/A	N/A
	52002	Health Insurance	84,967	71,347	44,396	-	-	N/A	N/A
	52003	VRS Retirement	64,041	55,459	27,247	-	-	N/A	N/A
	52004	VRS Life Insurance	2,457	1,808	849	-	-	N/A	N/A
	52005	Workers Compensation	(10,361)	26,991	14,905	-	-	N/A	N/A
	52006	Unemployment Insurance	(94)	804	(5)	-	-	N/A	N/A
	53006	Uniform Rental	3,972	5,437	4,030	-	-	N/A	N/A
	53011	Grounds Maintenance	-	-	300	-	-	N/A	N/A
	53012	Equipment Rental	2,636	2,128	161	-	-	N/A	N/A
	53017	Temporary Employment Services	-	715	-	-	-	N/A	N/A
	53028	Office Equip Maint	-	-	-	-	-	N/A	N/A
	53041	Vendor Support	-	412	-	-	-	N/A	N/A
	54002	Office Supplies	36	-	-	-	-	N/A	N/A
	54004	Miscellaneous Supplies	91,715	68,134	10,500	-	-	N/A	N/A
	55001	Travel	52	-	5	-	-	N/A	N/A
	55002	Training	390	410	195	-	-	N/A	N/A
	55005	Membership & Professional Dues	-	150	50	-	-	N/A	N/A
	55007	Advertising	-	-	-	-	-	N/A	N/A
	55008	Insurance/Bonding	21,108	24,827	21,230	-	-	N/A	N/A
	55011	Small Equipment	6,775	919	-	-	-	N/A	N/A
	55012	Furniture	-	40	-	-	-	N/A	N/A
	55201	Building Maintenance	42,983	6,519	997	-	-	N/A	N/A
	55207	Equipment Maintenance/Operations	205,111	118,959	40,489	-	-	N/A	N/A
	55209	Site Maintenance	60,874	35,368	666	-	-	N/A	N/A
	55404	Fuel	101,952	95,609	46,170	-	-	N/A	N/A
	55409	Truck Tires	10,368	17,358	3,073	-	-	N/A	N/A
	55412	Electricity	16,872	12,364	7,003	-	-	N/A	N/A
	55413	Water	565	32	-	-	-	N/A	N/A
	55415	Sewage	5,649	3,948	-	-	-	N/A	N/A
	55417	Radio Communications	70	-	-	-	-	N/A	N/A
	55500	Landscaping Supplies	-	1,350	1,699	-	-	N/A	N/A
	55534	Permits	1,350	4,708	2,019	-	-	N/A	N/A
	55610	Tools/Purchase & Repair	1,353	279	-	-	-	N/A	N/A
	55619	Safety Apparel & Equipment	1,438	1,706	967	-	-	N/A	N/A
	55888	Compost Testing	583	-	-	-	-	N/A	N/A
		<b>Total Expenses</b>	<b>\$ 1,333,235</b>	<b>\$ 1,054,978</b>	<b>\$ 504,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>

832 Yard Waste Management Program

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Yard Waste Superintendent	1	1	1	0	0
Yard Waste Supervisor	2	2	0	0	0
Non-Exempt Positions					
Heavy Equipment Operator, Sr.	3	3	3	0	0
Heavy Equipment Operator	5	5	6	0	0
Delivery Driver	1	1	1	0	0
Grounds Maintenance Crew Leader	0	0	1	0	0
Grounds Maintenance Supervisor	0	0	1	0	0
Groundskeeper	0	0	1	0	0
Customer Service Representative	0	0	1	0	0
Scale Attendant	1	1	0	0	0
Laborer I	2	2	1	0	0
Laborer II	<u>3</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>
	18	18	17	0	0

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>846</b>	<b>Document Destructuring</b>								
	52005	Maint Agreements	\$ 66					N/A	N/A
	52005	Workers Compensation	1,156					N/A	N/A
	53006	Uniform Rental	193					N/A	N/A
	53041	Vendor Support	1,899	-				N/A	N/A
	55004	Miscellaneous Supplies	(592)					N/A	N/A
	55008	Insurance/Bonding	568					N/A	N/A
	55412	Electricity	50	-				N/A	N/A
	55610	Tools/Purchase & Repair	(784)	-	-	-	-	N/A	N/A
		Total Expenses	\$ 2,556	\$ -	\$ -	\$ -	\$ -	N/A	N/A

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>848</b>	<b>Drop-Off Collections</b>								
	51002	Salaries Non-Exempt	\$ 169,484	\$ 168,687	\$ 187,565	\$ 179,296	\$ -	-100%	N/A
	51003	Overtime	14,210	5,398	11,644	13,240	-	-100%	N/A
	52001	Social Security/Medicare Tax	12,618	12,290	13,865	14,729	-	-100%	N/A
	52002	Health Insurance	21,203	22,990	26,349	32,388	-	-100%	N/A
	52003	VRS Retirement	19,498	20,554	19,587	19,382	-	-100%	N/A
	52004	VRS Life Insurance	730	683	595	592	-	-100%	N/A
	52005	Workers Compensation	(0)	8,449	8,643	7,051	-	-100%	N/A
	52006	Unemployment Insurance	-	60	88	290	-	-100%	N/A
	53006	Uniform Rental	3,473	2,229	2,165	3,123	-	-100%	N/A
	54002	Office Supplies	139	-	-	-	-	N/A	N/A
	54004	Miscellaneous Supplies	111	-	-	124	-	-100%	N/A
	55008	Insurance/Bonding	17,381	18,378	14,487	24,799	-	-100%	N/A
	55201	Building Maintenance			-	925	-	-100%	N/A
	55207	Equipment Maintenance/Operations	12,421	28,207	13,645	29,086	-	-100%	N/A
	55209	Site Maintenance			-	1,990	-	-100%	N/A
	55404	Fuel	57,748	76,595	61,165	95,238	-	-100%	N/A
	55409	Truck Tires	8,551	13,193	14,839	10,517	-	-100%	N/A
	55610	Tools/Purchase & Repair	16	-	-	-	-	N/A	N/A
	55619	Safety Apparel & Equipment	162	389	560	586	-	-100%	N/A
		Total Expenses	\$ 337,743	\$ 378,105	\$ 375,197	\$ 433,356	\$ -	-100%	N/A

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Non-Exempt Positions					
Lead Roll-Off Driver	1	1	1	1	0
Roll-Off Driver	5	5	5	4	0
	6	6	6	5	0

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
849	<b>Business Recycling</b>								
	51002	Salaries Non-Exempt	\$ 6,143					N/A	N/A
	51003	Overtime	215					N/A	N/A
	52001	Social Security/Medicare Tax	468					N/A	N/A
	52002	Health Insurance	1,532					N/A	N/A
	52003	VRS Retirement	490					N/A	N/A
	52004	VRS Life Insurance	47					N/A	N/A
	52005	Workers Compensation	1,444					N/A	N/A
	53006	Uniform Rental	541					N/A	N/A
	55008	Insurance/Bonding	4,866					N/A	N/A
	55999	Contingencies	604					N/A	N/A
		<b>Total Expenses</b>	<b>\$ 16,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Non-Exempt Positions					
Recycling Vehicle Operator	1	0	0	0	0

**Summary of Recycling Expenses**

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
	51000	Salaries / Wages	\$ 1,782,405	\$ 1,706,062	\$ 1,577,018	\$ 1,182,700	\$ -	-100%	N/A
	52000	Employee Benefits	527,388	616,719	548,483	458,070	-	-100%	N/A
	53000	Professional/Contracted Services	32,844	27,944	25,103	28,438	-	-100%	N/A
	54000	Materials / Supplies	129,637	91,132	55,157	82,600	-	-100%	N/A
	55000	Other Operating Expenses	992,788	963,123	584,304	733,997	-	-100%	N/A
		<b>Total</b>	<b>\$ 3,465,063</b>	<b>\$ 3,404,979</b>	<b>\$ 2,790,065</b>	<b>\$ 2,485,805</b>	<b>\$ -</b>	<b>-100%</b>	<b>0%</b>

**Southeastern Public Service Authority (SPSA)  
Operating Expenses ~ Waste To Energy**

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
824	Waste To Energy ~ Refuse Derived Fuel Plant								
51001	Salaries Exempt		\$ 308,256	\$ 271,165	\$ 271,878	\$ 266,407	\$ -	-100%	N/A
51002	Salaries Non-Exempt		1,914,585	2,013,485	2,111,362	2,507,128	-	-100%	N/A
51003	Overtime		332,523	310,184	244,173	357,220	-	-100%	N/A
52001	Social Security/Medicare Tax		176,245	196,697	190,102	239,502	-	-100%	N/A
52002	Health Insurance		263,705	305,339	329,737	496,926	-	-100%	N/A
52003	VRS Retirement		238,618	265,886	246,370	299,819	-	-100%	N/A
52004	VRS Life Insurance		8,948	8,999	7,457	9,153	-	-100%	N/A
52005	Workers Compensation		(6,147)	80,236	87,872	136,805	-	-100%	N/A
52006	Unemployment Insurance		126	2,517	1,202	4,698	-	-100%	N/A
53003	Professional Services		18,519	-	-	20,000	-	-100%	N/A
53005	Maintenance Agreements		27,518	48,251	36,200	81,740	-	-100%	N/A
53006	Uniform Rental		26,827	28,814	26,308	48,108	-	-100%	N/A
53011	Ground Maintenance		-	-	4,400	20,000	-	-100%	N/A
53012	Equipment Rental		3,461	2,982	1,683	5,500	-	-100%	N/A
53015	Medical Fees		64	-	-	-	-	N/A	N/A
53017	Temporary Employment Services		138,436	89,923	60,286	86,100	-	-100%	N/A
53037	Fire Protection		36,013	42,546	95,168	56,800	-	-100%	N/A
53041	Vendor Support		125,672	96,385	188,927	226,100	-	-100%	N/A
54002	Office Supplies		2,899	3,094	3,525	6,000	-	-100%	N/A
54010	Consumables		49,472	57,777	55,862	72,900	-	-100%	N/A
54012	Janitorial Supplies		8,508	9,669	9,717	10,300	-	-100%	N/A
55001	Travel		923	197	-	500	-	-100%	N/A
55002	Training		2,106	4,164	3,256	6,500	-	-100%	N/A
55005	Membership & Professional Dues		35	35	271	3,241	-	-100%	N/A
55008	Insurance/Bonding		328,717	347,031	276,402	393,475	-	-100%	N/A
55011	Small Equipment		878	1,239	1,007	1,875	-	-100%	N/A
55012	Furniture		2,174	-	-	-	-	N/A	N/A
55201	Building Maintenance		101,548	61,027	71,957	107,200	-	-100%	N/A
55207	Equipment Maintenance/Ops		970,020	1,185,410	932,177	1,156,800	-	-100%	N/A
55404	Fuel		70,632	67,918	25,117	308,000	-	-100%	N/A
55409	Equipment Tires		-	4,774	5,878	490,552	-	-100%	N/A
55411	Scale Maintenance		176	-	-	-	-	N/A	N/A
55412	Electricity		1,311	1,311	1,311	858,000	-	-100%	N/A
55413	Water		23,250	29,178	29,804	32,400	-	-100%	N/A
55415	Sewage		5,204	8,822	6,633	14,400	-	-100%	N/A
55416	Heating/gas		16,434	23,855	30,216	51,600	-	-100%	N/A

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
824	Waste To Energy ~ Refuse Derived Fuel Plant Continued								
	55417	Radio Communications	2,080	3,611	3,102	10,799	-	-100%	N/A
	55455	Odor Control	-	24,185	1,839	41,417	-	-100%	N/A
	55534	Permits	3,232	3,538	3,538	1,938	-	-100%	N/A
	55610	Tools/Purchase & Repair	17,576	20,998	19,578	22,500	-	-100%	N/A
	55619	Safety Apparel & Equipment	27,164	28,962	67,450	76,000	-	-100%	N/A
	55999	Contingencies	-	26	-	-	-	N/A	N/A
		Total Expenses	\$ 5,247,706	\$ 5,650,232	\$ 5,451,766	\$ 8,528,403	\$ -	-100%	N/A

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
WTE Facilities Manager	1	1	1	1	0
RDF Operations Manager	1	1	1	1	0
RDF Supervisor II	1	1	1	1	0
WTE Mechanical Supervisor II	1	1	1	1	0
Transfer Station Supervisor II	0	0	0	1	0
Transfer Station Supervisor I	0	0	0	1	0
Non-Exempt Positions					
Buyer	1	1	1	1	0
RDF Control Room Operator	4	4	4	4	0
WTE Instrument & Electrical Technician	2	2	3	2	0
WTE Instrumentation & Electrical Super	1	1	1	1	0
Heavy Equipment Operator Sr.	5	0	0	4	0
Heavy Equipment Operator	15	9	9	14	0
RDF Production Workers	24	24	25	27	0
RDF Supervisor I	5	5	4	4	0
Storekeeper II	1	1	1	1	0
WTE Clerk	1	1	1	1	0
WTE Mechanic II	4	4	4	4	0
WTE Mechanic I	6	6	6	6	0
WTE Rover	4	4	4	4	0
WTE Mechanical Supervisor I	1	1	1	1	0
Receptionist	1	1	1	1	0
Custodian	1	0	0	0	0
	80	68	69	81	0

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
830		Waste To Energy ~ Power Plant							
	51001	Salaries Exempt	\$ 800,167	\$ 852,467	\$ 862,824	\$ 800,426	\$ -	-100%	N/A
	51002	Salaries Non-Exempt	2,431,802	2,661,123	3,127,992	3,004,217	-	-100%	N/A
	51003	Overtime	797,081	719,519	759,799	677,020	-	-100%	N/A
	51999	Overhead	656,809	-	-	-	-	N/A	N/A
	52001	Social Security/Medicare Tax	299,573	293,678	343,370	342,848	-	-100%	N/A
	52002	Health Insurance	318,420	345,550	422,679	503,047	-	-100%	N/A
	52003	VRS Retirement	381,437	401,809	407,101	407,715	-	-100%	N/A
	52004	VRS Life Insurance	14,371	12,948	12,335	12,447	-	-100%	N/A
	52005	Workers Compensation	(9,215)	56,080	49,374	66,942	-	-100%	N/A
	52006	Unemployment Insurance	(412)	865	1,849	4,930	-	-100%	N/A
	53003	Professional Services	18,519	23,816	368	50,000	-	-100%	N/A
	53005	Maintenance Agreements	85,870	92,255	106,188	159,735	-	-100%	N/A
	53006	Uniform Rental	29,627	35,437	34,985	50,000	-	-100%	N/A
	53011	Grounds Maintenance	-	-	3,610	-	-	N/A	N/A
	53012	Equipment Rental	47,177	62,142	44,511	72,800	-	-100%	N/A
	53015	Medical Fees	316	132	83	-	-	N/A	N/A
	53017	Temporary Employment Services	287,777	379,235	292,864	278,560	-	-100%	N/A
	53031	Engineering Support	61,735	47,533	46,374	67,000	-	-100%	N/A
	53037	Fire Protection	20,850	20,037	20,414	33,900	-	-100%	N/A
	53041	Vendor Support	1,126,363	2,261,204	2,650,965	2,625,885	-	-100%	N/A
	54001	Postage	1,544	1,909	1,370	2,000	-	-100%	N/A
	54002	Office Supplies	12,232	11,515	9,881	10,000	-	-100%	N/A
	54003	Printing	-	-	190	-	-	N/A	N/A
	54004	Miscellaneous Supplies	55	-	-	-	-	N/A	N/A
	54005	Computer Supplies	416	-	114	800	-	-100%	N/A
	54010	Consumables	1,167,687	1,520,520	1,750,221	1,443,600	-	-100%	N/A
	54012	Janitorial Supplies	-	-	7	-	-	N/A	N/A
	55001	Travel	12,364	12,590	16,346	10,000	-	-100%	N/A
	55002	Training	22,525	23,234	37,120	50,000	-	-100%	N/A
	55005	Membership & Professional Dues	888	657	736	1,000	-	-100%	N/A
	55006	Dues & Subscriptions	299	432	311	750	-	-100%	N/A
	55007	Advertising	4,192	4,563	4,249	7,500	-	-100%	N/A
	55008	Insurance/Bonding	728,769	679,480	655,027	840,000	-	-100%	N/A
	55011	Small Equipment	1,464	3,960	2,825	4,275	-	-100%	N/A
	55012	Furniture	1,565	97	1,513	2,000	-	-100%	N/A
	55015	Computer Hardware	212	-	-	-	-	N/A	N/A
	55016	Awards Program	(1,100)	-	-	-	-	N/A	N/A
	55201	Building Maintenance	41,483	37,142	151,356	60,400	-	-100%	N/A
	55207	Equipment Maintenance/Operations	2,373,149	3,660,824	3,012,922	2,655,000	-	-100%	N/A

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
830	Waste To Energy ~ Power Plant Continued								
	55404	Fuel	36,812	26,872	80,681	80,000	-	-100%	N/A
	55409	Truck Tires	657	40,993	4,115	14,000	-	-100%	N/A
	55411	Scale Maintenance	-	-	350	-	-	N/A	N/A
	55413	Water	1,196,230	1,331,514	1,767,277	1,688,000	-	-100%	N/A
	55415	Sewage	150,431	196,172	245,756	263,500	-	-100%	N/A
	55417	Radio Communications	7,260	10,707	10,870	11,000	-	-100%	N/A
	55455	Odor Control			-	10,000	-	-100%	N/A
	55502	Brokerage Expense	263	7,260	1,680	-	-	N/A	N/A
	55528	Community Awareness Program	234	-	-	-	-	N/A	N/A
	55534	Permits	104,720	94,028	55,747	66,150	-	-100%	N/A
	55603	Machining	8,970	9,925	10,254	11,000	-	-100%	N/A
	55604	Hazardous Waste Cleanup & Disposal	-	1,298	-	3,000	-	-100%	N/A
	55610	Tools/Purchase & Repair	48,612	45,035	40,514	46,500	-	-100%	N/A
	55616	Warehouse Furnishings	4,340	2,776	2,200	5,000	-	-100%	N/A
	55619	Safety Apparel & Equipment	56,620	93,667	86,888	98,500	-	-100%	N/A
	55624	Oil	575,102	323,966	625,247	660,000	-	-100%	N/A
	55999	Contingencies	200	156	444,635	-	-	N/A	N/A
		Total Expenses	\$13,926,461	\$16,407,118	\$18,208,084	\$ 17,201,447	\$ -	-100%	N/A

830 Waste To Energy ~ Power Plant

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Director of Waste to Energy	1	1	1	1	0
WTE PP Operations Manager	1	0	1	1	0
Assistant Director of WTE	0	1	0	0	0
WTE Engineering Manager	1	1	1	1	0
WTE Mechanical Superintendent	1	1	0	0	0
WTE Maintenance Superintendent	0	0	1	1	0
WTE I&E Manager	1	0	0	0	0
WTE I&E Supervisor	0	1	0	0	0
WTE I&E Supervisor II	0	0	1	1	0
WTE Mechanical Supervisor II	0	1	1	1	0
PP Performance/Evaluation Analyst	1	1	0	0	0
PP Shift Supervisor	5	5	5	4	0
WTE Maintenance Planner	1	1	1	1	0
Material Handling Supervisor	0	1	1	0	0
WTE Operations Performance Enginee	0	0	1	1	0
Non-Exempt Positions					
Administrative Assistant	1	1	1	1	0
Buyer	1	1	1	1	0
Lead Storekeeper	1	1	1	1	0
WTE Mechanical Supervisor	1	1	1	1	0
WTE Mechanic II	9	9	9	9	0
WTE Mechanic I	6	6	6	4	0
Custodial Cleaning Supervisor	1	0	0	0	0
Heavy Equipment Operator, Sr.	1	1	1	1	0
Heavy Equipment Operator	6	5	5	6	0
WTE Instrument & Electrical Technician	7	7	6	6	0
WTE Instrumentation & Electrical Super	1	0	1	1	0
Custodian	5	0	0	0	0
WTE Facilities Maintenance	0	6	6	5	0
PP Auxillary System Operator	16	17	16	15	0
PP Control Room Operator	7	6	8	8	0
Water Treatment Plant Operator	2	2	3	3	0
Lead Water Treatment Plant Operator	0	0	1	1	0
PP Relief Operator	3	3	5	5	0
Storekeeper II	2	1	1	1	0
WTE Welder	3	2	3	3	0
WTE Clerk	1	1	1	1	0
	86	84	90	85	0

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
841	Proprietary Waste								
	51001	Salaries Exempt	\$ 62,609	\$ 64,870	\$ 78,038	\$ 68,828	\$ -	-100%	N/A
	51002	Salaries Non-Exempt	195,631	193,801	207,270	203,279	-	-100%	N/A
	51003	Overtime	5,808	12,012	5,684	10,000	-	-100%	N/A
	52001	Social Security/Medicare Tax	18,249	19,488	19,950	21,581	-	-100%	N/A
	52002	Health Insurance	28,497	31,585	38,533	45,057	-	-100%	N/A
	52003	VRS Retirement	30,104	31,268	29,727	29,415	-	-100%	N/A
	52004	VRS Life Insurance	1,127	1,037	905	898	-	-100%	N/A
	52005	Workers Compensation	(1,850)	10,263	9,430	13,134	-	-100%	N/A
	52006	Unemployment Insurance	(21)	211	131	406	-	-100%	N/A
	53006	Uniform Rental	3,079	2,937	2,972	4,500	-	-100%	N/A
	54001	Postage	687	794	546	600	-	-100%	N/A
	54002	Office Supplies	142	250	294	300	-	-100%	N/A
	54004	Miscellaneous Supplies	262	192	14	200	-	-100%	N/A
	55001	Travel	28	287	-	300	-	-100%	N/A
	55002	Training			-	500	-	-100%	N/A
	55008	Insurance/Bonding	5,066	4,078	4,273	6,875	-	-100%	N/A
	55201	Building Maintenance	3,798	2,741	948	4,000	-	-100%	N/A
	55207	Equipment Maintenance/Operations	11,015	27,755	37,106	44,500	-	-100%	N/A
	55404	Fuel	2,827	5,629	4,209	5,200	-	-100%	N/A
	55409	Truck Tires	3,816	4,436	2,301	7,000	-	-100%	N/A
	55417	Radio Communications	325	845	167	750	-	-100%	N/A
	55460	Warehouse Rental	-	-	-	-	-	N/A	N/A
	55619	Safety Apparel & Equipment	1,727	1,865	852	2,500	-	-100%	N/A
	55998	Commission on Sales	450,386	489,566	401,041	-	-	-	-
		Total Expenses	\$ 823,311	\$ 905,911	\$ 844,392	\$ 469,823	\$ -	-100%	N/A

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Proprietary Waste Manager	1	1	1	1	0
Non-Exempt Positions					
Proprietary Waste Supervisor I	2	2	2	2	0
Solid Waste Assistant II	4	4	4	4	0
	7	7	7	7	0

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
853	Refuse Derived Fuel ~ Tipping Floor Operations								
	51001	Salaries Exempt	\$ 120,148	\$ 146,902	\$ 80,555	\$ -	\$ -	N/A	N/A
	51002	Salaries Non-Exempt	457,085	681,674	577,042	-	-	N/A	N/A
	51003	Overtime	92,635	112,916	63,427	-	-	N/A	N/A
	52001	Social Security/Medicare Tax	44,172	69,174	52,311	-	-	N/A	N/A
	52002	Health Insurance	71,486	121,259	115,124	-	-	N/A	N/A
	52003	VRS Retirement	55,105	96,937	71,679	-	-	N/A	N/A
	52004	VRS Life Insurance	2,105	3,080	2,111	-	-	N/A	N/A
	52005	Workers Compensation	(12,780)	27,728	24,281	-	-	N/A	N/A
	52006	Unemployment Insurance	(60)	514	419	-	-	N/A	N/A
	53006	Uniform Rental	6,202	7,938	6,328	-	-	N/A	N/A
	53012	Equipment Rental	267	473	-	-	-	N/A	N/A
	53017	Temporary Employment Services	-	1,236	-	-	-	N/A	N/A
	54002	Office Supplies	2,220	844	1,013	-	-	N/A	N/A
	54010	Consumables	1,800	1,126	775	-	-	N/A	N/A
	55001	Travel	198	67	-	-	-	N/A	N/A
	55002	Training	191	-	314	-	-	N/A	N/A
	55008	Insurance/Bonding	10,029	8,448	9,973	-	-	N/A	N/A
	55015	Computer Hardware	71	-	-	-	-	N/A	N/A
	55201	Building Maintenance	-	7,737	8,024	-	-	N/A	N/A
	55207	Equipment Maintenance/Operations	182,186	198,889	115,463	-	-	N/A	N/A
	55404	Fuel	151,644	242,274	185,198	-	-	N/A	N/A
	55409	Truck Tires	244,097	470,319	456,367	-	-	N/A	N/A
	55411	Scale Maintenance	-	-	10,138	-	-	N/A	N/A
	55417	Radio Communications	4,326	2,753	939	-	-	N/A	N/A
	55534	Permits	-	-	-	-	-	N/A	N/A
	55610	Tools/Purchase & Repair	988	645	1,141	-	-	N/A	N/A
	55619	Safety Apparel & Equipment	6,152	7,266	7,923	-	-	N/A	N/A
		Total Expenses	\$ 1,440,264	\$ 2,210,200	\$ 1,790,543	\$ -	\$ -	N/A	N/A

Personnel	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Exempt Positions					
Transfer Station Supervisor II	1	1	1	0	0
Transfer Station Supervisor I	1	2	2	0	0
Non-Exempt Positions					
Heavy Equipment Operator, Sr.	6	5	5	0	0
Heavy Equipment Operator	7	7	7	0	0
Solid Waste Assistant II	8	8	8	0	0
Transfer Vehicle Operator	0	8	8	0	0
	23	31	31	0	0

Summary of Waste To Energy Expenses

Cost Center	Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
51000	Salaries / Wages		\$ 8,175,138	\$ 8,040,120	\$ 8,390,043	\$ 7,894,525	\$ -	-100%	N/A
52000	Employee Benefits		1,921,801	2,383,148	2,464,046	2,635,323	-	-100%	N/A
53000	Professional/Contracted Services		2,064,293	3,243,275	3,622,633	3,886,728	-	-100%	N/A
54000	Materials / Supplies		1,247,922	1,607,691	1,833,531	1,546,700	-	-100%	N/A
55000	Other Operating Expenses		8,028,588	9,899,227	9,984,531	10,236,397	-	-100%	N/A
			\$21,437,742	\$25,173,460	\$26,294,784	\$ 26,199,673	\$ -	-100%	0%

**Southeastern Public Service Authority (SPSA)**  
**Operating Expenses ~ Other Expenses**

Object	Line Item Description	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	% Change	% Total
<b>Other Contractual Expenses</b>									
58003	VB O&M Agreement	\$ 1,127,255	\$ 727,084	\$ 1,715,110	\$ 2,579,527	\$ -	\$ 2,663,895	N/A	14%
58003B	Service Fee to Wheelebrator	-	-	-	-	-	16,800,000	N/A	86%
	<b>Total Other Operating Expenses</b>	\$ 1,127,255	\$ 727,084	\$ 1,715,110	\$ 2,579,527	\$ -	\$ 19,463,895	\$ -	100%
<b>Capital Improvement / Equipment Replacement</b>									
59000	Capital Expenses	\$ 12,355,328	\$ 19,251,412	\$ 293,056	\$ 11,871,576	\$ 17,999,900	\$ 5,808,700	-68%	100%
<b>Debt Service</b>									
58001	Debt Service	\$ 34,304,971	\$ 56,673,521	\$ 40,737,342	\$ 38,354,663	\$ 32,245,937	\$ 6,330,443	-80%	96%
58004	Letter of Credit Fees-Financial Assurance	127,000	130,000	125,000	133,000	135,000	288,132	113%	4%
	<b>Total Debt Service</b>	\$ 34,431,971	\$ 56,803,521	\$ 40,862,342	\$ 38,487,663	\$ 32,380,937	\$ 6,618,575	-80%	100%
<b>Deposit to Closure Fund / Trusts Fund</b>									
58007	Deposit to Closure Fund	\$ -	\$ 379,000	\$ 1,500,000	\$ 1,000,000	\$ 1,500,000	\$ 2,500,000	67%	99%
58005	Virginia Beach Environmental Trust Fund	10,000	10,000	10,000	10,000	10,000	10,000	0%	0%
58006	Suffolk Environmental Trust Fund	5,000	5,000	5,000	5,000	5,000	5,000	0%	0%
	<b>Total Closure Costs / Trust Fund Deposits</b>	\$ 15,000	\$ 394,000	\$ 1,515,000	\$ 1,015,000	\$ 1,515,000	\$ 2,515,000	66%	100%
<b>Reserve and Contingency</b>									
58008	Deposit to Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000	\$ 3,642,905	-51%	68%
58009	Reserve & Contingency	-	-	1,500,000	-	2,751,810	1,721,675	-37%	32%
	<b>Total Reserve and Contingency</b>	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 10,251,810	\$ 5,364,580	-48%	100%

## Capital Improvement / Equipment Replacement

### IN THIS SECTION:

- Five Year Capital Improvement and Equipment Replacement Plan

Southeastern Public Service Authority  
Capital Improvement / Equipment Replacement Plan

Cost Center Description	Life Expectancy	2010 Original Budget	2010 Revised Budget	2010 Projected	Fiscal Year				
					2011	2012	2013	2014	2015
<b>805 - Safety</b>									
Defibrillators	N/A	\$ 39,600	\$ 39,600	\$ -					
<b>812 - Operations Center</b>									
Roof Repairs	20 Years	100,000	300,000	179,000					
<b>813 - Regional Landfill</b>									
Environmental Sampling Vehicle	6 Years	-	12,762	12,762					
Pick Up Truck, 1/2T, 4WD	6 Years	31,500	31,500	-	31,500				
Environmental Monitoring Wells	20 Years	-	62,700	62,700					
Cell 7 Permitting	N/A	2,356,769	2,356,769	11,850					
Dual Wheels for Tractor	N/A	3,500	3,500	-					
Side Mower	N/A	7,500	7,500	-					
Leachate Lagoon Pumpstation Improve.	N/A	5,886	-						
Portable Light Plant (Qty 3) operating funds	5 Years								
Tractor - dual wheel/side mower/4 WD	6 Years				200,000				
Overlay of asphalt parking lot	10 Years				322,000				
Wheeled Excavator (New)	7 Years				352,000				
Pick Up Truck, 3/4T, 4WD, Extended Cab	6 Years					31,500			
Dozier w/ 6 way blade	7 Years					445,000			
Excavator w/ mower	6 Years						380,000		
Brush Cutter / Mower	10 Years								12,000
Backhoe	10 Years								85,500
<b>814 - Fleet Maintenance</b>									
Replace Overhead Doors	20 Years	118,000	118,000	114,000					
Truck Wash Nozzle Replacement	6 Years	27,000	27,000	25,220					
Power Sweeper (OPC Shop)	10 Years				65,000				
Pick Up Truck (Service Truck)	8 Years				110,000				
Shop Pickup Truck (FLT Superintendent)	10 Years					22,000			
Electric Lift	10 Years					37,000			
Power Sweeper (LDF Shop)	10 Years						42,000		
Landfill Service Truck	10 Years						140,000		
Pick Up Truck (OPC Shop)	5 Years							28,700	
<b>815 - Transportation</b>									
Road Tractors (Qty. 10)	7 Years	801,500	801,500	502,000	550,000				
MSW Trailers (Qty. 20)	7 Years	2,500,000	2,178,406			1,300,000			

Cost Center Description	Life Expectancy	2010 Original Budget	2010 Revised Budget	2010 Projected	Fiscal Year				
					2011	2012	2013	2014	2015
<b>816 - Norfolk Transfer Station</b>									
Replace Outbound Scale (installation)	20 Years	30,000	30,000						
Hopper Metal Replacement	20 Years	58,410	58,410	58,410	80,000				
Tipping Floor Repairs	10 Years	215,685	215,685	137,000					
Drainage Improvements	20 Years				15,000				
Outbound Scale Concrete Work	20 Years				45,000				
Building Stabilization Monitoring Equipment	20 Years	50,000	50,000	-	110,000				
Tipping Floor (Phase 3)	10 Years				300,000				
Wheeled Excavator 39,000 lb.	6 Years	252,000	-		352,000		376,000		
Building Insulation	20 Years					150,000			
Wheeled Loader 55,000 lb.	6 Years					545,000		625,000	
<b>817 - Chesapeake Transfer Station</b>									
Roof Repairs	20 Years	40,000	40,000	40,000					
Replace Inbound Scale (refurbish)	20 Years	75,000	75,000	40,000					
Tipping Floor Wall Repair	5 Years	200,000	200,000	127,000		15,000			
Hopper Repair	5 Years				12,000				
Street Lights for Drop & Hook Site	15 Years				22,000				
Power Sweeper	10 Years				39,900				
Above Ground Fuel Tank	15 Years				45,000				
Drainage Improvements	10 Years				80,000				
Wheeled Excavator	7 Years				335,000				
Wheeled Loader 42,000 lb.	6 Years		243,297	243,297	-				
Replace Tunnel Floor, Entrance, Exit	20 Years					120,000			
Inbound Scale Replacement	20 Years					150,000			
Tipping Floor Drainage System	15 Years					190,000			
Asphalt Paving and Repair	15 Years					300,000			
Yard Dog	10 Years						74,700		82,400
Skid Steer	8 Years							36,000	
<b>819 - Franklin Transfer Station</b>									
Hopper Repair	6 Years	20,000	20,000	20,000					
Roof Replacement	15 Years				5,000				
Drop and Hook Parking Extension	15 Years				7,500				
Security Fencing	10 Years				7,500				
Drainage Improvements	Infinite				9,500				
Waste Loading Hopper Frame	15 Years				35,000				
Yard Dog	10 Years				71,000				
Wheeled Loader 25,000 lb.	10 Years					225,000			

Cost Center Description	Life Expectancy	2010 Original Budget	2010 Revised Budget	2010 Projected	Fiscal Year				
					2011	2012	2013	2014	2015
<b>820 - Ivor Transfer Station</b>									
Extend Concrete Pad	10 Years	5,000	5,000						
Leachate Well & Pump	15 Years				5,000				
Compactor Box	10 Years				9,400				
Leachate Tank & Drain	Infinite				14,000				
<b>821 - Boykins Transfer Station</b>									
Compactor Box (Qty 2)	10 Years								21,600
Compactor	10 Years								40,300
<b>822 - Isle of Wight Transfer Station</b>									
Electrical Upgrades	15 Years	5,000	5,000	-	9,000				
Asphalt Repairs / Compactor Area	15 Years	8,000	13,000	-					
Building Structural Reinforcing	20 Years				9,500				
Steel Siding / Roof Repairs	20 Years				15,000				
Yard Dog	10 Years					75,000			
Asphalt Repairs / Driving Area	10 Years				75,000				
Wheeled Loader 25,000 lb.	10 Years				225,000				
Wall Extensions / Guards	20 Years						12,000		
Pick Up Truck, 1/2T	6 Years						19,500		
<b>823 - Oceana Transfer Station</b>									
Tipping Floor Resurface	10 Years	60,000	60,000		75,000				
Repair Tipping floor retaining walls	20 Years	60,000	60,000						25,000
Tipping Floor Hopper	15 Years	75,000	75,000		90,000				
Replace Building	20 Years	285,000	285,000		500,000				
Wheeled Loader	10 Years	365,000	243,297	243,297					
Replace Lift Station Piping	14 Years				15,000				
Drop and Hook Trailer Pad	10 Years				30,000				
Leachate Drainage	10 Years				30,000				
Power Sweeper	10 Years				39,900				
Skid Steer	8 Years					32,000			
Yard Dog	10 Years						74,700		82,400
<b>828 - Landstown Transfer Station</b>									
Wheeled Excavator 39,000 lb.	6 Years					352,000			
Wheeled Loader 55,000 lb.	6 Years				520,000				
Tipping Floor Overlay	10 Years				900,000				
Parking Lot & Ramp Resurfacing	5 Years					95,000			
Skid Steer	8 Years						31,500		
Hopper Repair Holes 1,2,3	10 Years						65,000		
Power Sweeper	10 Years							44,000	

Cost Center Description	Life Expectancy	2010 Original Budget	2010 Revised Budget	2010 Projected	Fiscal Year				
					2011	2012	2013	2014	2015
<b>839 - Information Technology</b> Server Upgrades	6 Years					100,000			
<b>843 - Tire Processing Program</b> Main Rotors Replacement	10 Years	238,905	238,905	232,000					
Conveyor Belt Replacement	10 Years	10,000	10,000	-					
Tire Cutter	10 Years				45,000				
Wheeled Loader 33,000 lb.	7 Years					359,000			
Tire Shredder	10 Years							625,000	
<b>844 - Household Hazardous Waste</b> Replace Norfolk Facility	15 Years	65,000	-						
Pick Up Truck, 1T, 4WD, Extended Cab	8 Years					40,500			
Pick Up Truck 1/2T	8 Years						20,000		
<b>847 - Suffolk Transfer Station</b> Skid Steer	8 Years					36,500			
Wheeled Excavator 34,000 lb.	7 Years					359,000			
Wheeled Loader (42,000 lb.)	7 Years						510,000		
<b>Recycling</b> Automated Curbside Collection Vehicle	N/A	245,000	-						
<b>851 - Suffolk RLF White Goods Program</b> Combine HHW Facility & White Goods	20 Years					135,000			
Compact Loader	10 Years							100,000	
<b>GRAND TOTAL</b>		<b>\$ 8,354,255</b>	<b>\$ 7,866,831</b>	<b>\$ 2,048,536</b>	<b>\$ 5,808,700</b>	<b>\$ 5,146,000</b>	<b>\$ 1,713,900</b>	<b>\$ 1,458,700</b>	<b>\$ 349,200</b>

## Projected Future Tipping Fees

IN THIS SECTION:

- Projected Future Tipping Fees

## Projected Future Tipping Fees

The Projected Future Tipping Fee Schedule summarizes the projected revenues and expenses and corresponding municipal tipping fee for fiscal years 2012-2018. For planning purposes, the authority is basing its projections through the end of the municipal use and support agreements, which expire January 24, 2018. Accordingly, the revenues and expenses projected for fiscal year 2018 represent 7/12 of one year.

The tipping fee paid by six (6) of the member communities is calculated by determining the net revenue requirement or total expenses minus other revenues and less the capped tipping fee paid by the City of Virginia Beach. This sum is then divided by the projected tonnage of the six (6) paying member communities resulting in a per ton municipal tipping fee.

### Revenues

The Waste Stream (tonnages) for the member communities are based on an annual average growth rate by community as projected by SCS Engineers in the "Solid Waste Management for Southside Hampton Roads Planning Horizon 2018-2047" report dated October 24, 2008. The projected tonnages for fiscal years beginning 2012 are based on the following annual growth rates:

<b>Member Community</b>	<b>Annual Growth Rate</b>
City of Chesapeake	1.2%
City of Franklin	0.9%
County of Isle of Wight	1.9%
City of Norfolk	1.0%
City of Portsmouth	2.0%
Southampton County	1.2%
City of Virginia Beach	1.0%
City of Suffolk	1.5%

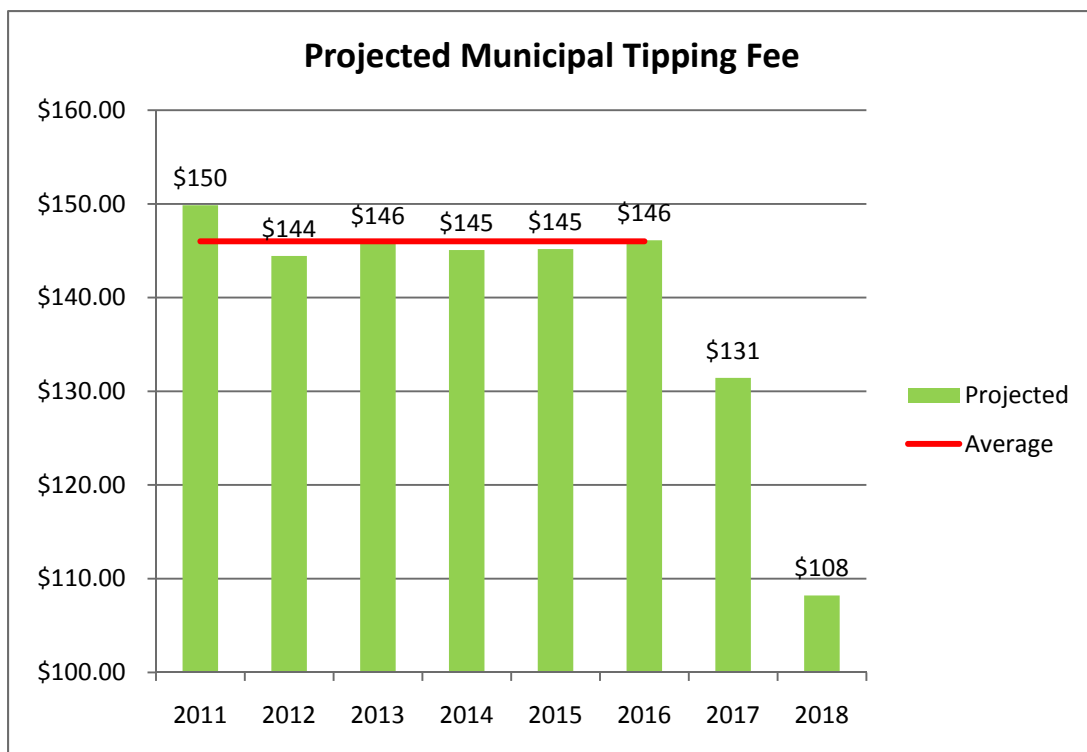
The capped tipping fee rate paid by the City of Virginia Beach increases to \$65.35 per ton in fiscal year 2012 and remains at that rate until December 31, 2015. The rate reflected in fiscal year 2015 for the City of Virginia Beach is a blended rate consisting of six (6) months at the capped rate of \$65.65 per ton and six (6) months at the projected municipal rate of \$145 per ton. Other Revenues assumes no change in fiscal years 2012 and a 1.5% annual escalator thereafter. A conservative approach to fiscal year 2012 is due primarily to a weak economy. It is assumed that SPSA will continue to accept construction and demolition debris at the Regional Landfill. Revenue from the sale of methane gas at the landfill is projected to increase in fiscal year 2012 in anticipation of approval of a new contract with Suffolk Energy Partners.

## Expenses

Operating expenses are projected assuming a 3-4% annual increase of total expenses by cost centers in fiscal years 2012-2018. Since the Use and Support Agreements with the member communities expire in 2018, capital expenses for facility improvements and equipment replacement are only projected through fiscal year 2015. The net service fee paid to Wheelabrator includes a \$2 per ton annual escalator based on the guaranteed 500,000 tons of waste as per the contract.

Currently, it is projected that \$30 million will be required to be on deposit in the landfill closure fund by 2018. Assuming the \$10 million in the operating reserve will be transferred to the landfill closure fund in 2018, annual deposits in the amount of \$2.5 million will be necessary to fully fund the landfill closure with a current balance of approximately \$2.9 million. The annual deposit may be adjusted in future years if investment rates increase.

The projected tipping fee schedule maintains an operating reserve equal to three (3) months operating expenses in each fiscal year.



**Southeastern Public Service Authority (SPSA)  
Projected Future Tipping Fee Schedule**

	2011 Budget	2012 Projected	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Projected Per Ton Tipping Fee</b>	\$150	\$144	\$146	\$145	\$145	\$146	\$131	\$108
<b>Projected Per Ton Tipping Fee - City of Va. Beach</b>	\$56.01	\$65.35	\$65.35	\$65.35	\$65.35	\$106	\$131	\$108
<b>Projected Waste Stream (Tonnages)</b>								
City of Chesapeake	95,000	96,093	97,198	98,315	99,446	100,590	101,746	60,035
City of Franklin	4,700	4,743	4,787	4,831	4,875	4,920	4,965	2,923
County of Isle of Wight	19,000	19,359	19,725	20,098	20,478	20,865	21,259	12,635
City of Norfolk	79,000	79,055	79,111	79,166	79,221	79,277	79,332	46,310
City of Portsmouth	46,000	46,097	46,193	46,290	46,388	46,485	46,583	27,230
Southampton County	8,930	9,035	9,142	9,250	9,359	9,469	9,581	5,655
City of Virginia Beach	142,000	142,099	142,199	142,298	142,398	142,498	142,597	83,240
<b>Total Wastestream from Paying Members</b>	<b>394,630</b>	<b>396,482</b>	<b>398,354</b>	<b>400,249</b>	<b>402,165</b>	<b>404,104</b>	<b>406,065</b>	<b>238,028</b>
City of Suffolk	48,000	48,720	49,451	50,193	50,945	51,710	52,485	31,076
<b>Wastestream Grand Total</b>	<b>442,630</b>	<b>445,202</b>	<b>447,805</b>	<b>450,441</b>	<b>453,110</b>	<b>455,813</b>	<b>458,550</b>	<b>269,104</b>
<b>Revenues</b>								
Municipal Tipping Fees	\$ 45,811,919	\$ 46,030,727	\$ 46,648,255	\$ 46,720,396	\$ 47,017,757	\$ 53,290,725	\$ 53,368,124	\$ 25,755,638
City of Chesapeake	14,236,462	13,880,197	14,174,476	14,262,735	14,437,208	14,697,512	13,372,291	6,495,993
City of Franklin	704,330	685,143	698,078	700,828	707,788	718,911	652,602	316,300
County of Isle of Wight	2,847,292	2,796,349	2,876,526	2,915,613	2,972,870	3,048,612	2,794,022	1,367,210
City of Norfolk	11,838,742	11,419,238	11,536,830	11,484,718	11,501,084	11,583,435	10,426,472	5,010,893
City of Portsmouth	6,893,445	6,658,479	6,736,457	6,715,411	6,734,388	6,792,098	6,122,250	2,946,429
Southampton County	1,338,227	1,305,125	1,333,191	1,341,890	1,358,708	1,383,616	1,259,234	611,892
City of Virginia Beach	7,953,420	9,286,196	9,292,696	9,299,201	9,305,710	15,066,541	18,741,253	9,006,921
City of Suffolk	-	-	-	-	-	-	-	-
Navy Processible Solid Waste	1,060,500	1,060,500	1,076,408	1,092,554	1,108,942	1,125,576	1,142,460	676,431
Construction & Demolition Debris	1,050,000	1,050,000	1,065,750	1,081,736	1,097,962	1,114,432	1,131,148	669,734
Sludge from Norfolk Water Treatment Plant	322,000	322,000	322,000	322,000	322,000	322,000	322,000	187,833
Other Tipping Fees	45,000	45,000	45,675	46,360	47,056	47,761	48,478	28,703
Tire Program	375,000	375,000	380,625	386,334	392,129	398,011	403,982	239,191
Household Hazardous Waste Charges	250,000	250,000	253,750	257,556	261,420	265,341	269,321	159,460
White Goods Program	200,000	200,000	203,000	206,045	209,136	212,273	215,457	127,568
Landfill Gas Recovery	775,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	583,333
Miscellaneous Income	357,755	357,755	363,121	368,568	374,097	379,708	385,404	228,191
Interest Earnings	250,000	250,000	253,750	257,556	261,420	265,341	269,321	159,460
Fund Balance for Contingency	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	875,000
Fund Balance for Capital	4,300,000	3,642,905	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 56,297,174</b>	<b>\$ 56,083,887</b>	<b>\$ 53,112,334</b>	<b>\$ 53,239,106</b>	<b>\$ 53,591,917</b>	<b>\$ 59,921,168</b>	<b>\$ 60,055,694</b>	<b>\$ 29,690,544</b>

Operating Expenses by Cost Center	2011 Budget	2012 Projected	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Accounting	\$ 513,434	\$ 523,703	\$ 539,414	\$ 555,596	\$ 572,264	\$ 589,432	\$ 607,115	\$ 625,328
Executive Offices	934,574	953,265	981,863	1,011,319	1,041,659	1,072,909	1,105,096	663,978
Human Resources	270,787	276,203	284,489	293,023	301,814	310,869	320,195	192,384
Purchasing	159,704	162,898	167,785	172,819	178,003	183,343	188,844	113,463
Safety	148,418	151,386	155,928	160,606	165,424	170,387	175,498	105,445
Operations & Administration	262,685	267,939	275,977	284,256	292,784	301,567	310,614	186,627
Regional Landfill	2,749,628	2,832,117	2,945,402	3,063,218	3,185,746	3,313,176	3,445,703	2,090,393
Fleet Maintenance	1,353,264	1,380,329	1,421,739	1,464,391	1,508,323	1,553,573	1,600,180	961,441
Transportation	3,816,973	3,893,312	4,010,112	4,130,415	4,254,328	4,381,957	4,513,416	2,711,811
Norfolk Transfer Station	966,233	995,220	1,035,029	1,076,430	1,119,487	1,164,267	1,210,837	734,575
Chesapeake Transfer Station	507,844	523,079	544,002	565,763	588,393	611,929	636,406	386,086
Franklin Transfer Station	211,592	217,940	226,657	235,724	245,153	254,959	265,157	160,862
Ivor Transfer Station	15,899	16,376	17,031	17,712	18,421	19,158	19,924	12,087
Boykins Transfer Station	15,010	15,460	16,079	16,722	17,391	18,086	18,810	11,411
Isle of Wight Transfer Station	258,917	266,685	277,352	288,446	299,984	311,983	324,462	196,841
Oceana Transfer Station	444,080	457,402	475,698	494,726	514,515	535,096	556,500	337,610
Regional Office Building	199,388	203,376	209,477	215,761	222,234	228,901	235,768	141,657
Environmental Management	367,027	374,368	385,599	397,167	409,082	421,354	433,995	260,758
Landstown Transfer Station	985,912	1,015,489	1,056,109	1,098,353	1,142,287	1,187,979	1,235,498	749,536
Information Technology	845,205	862,109	887,972	914,612	942,050	970,311	999,421	600,485
Facilities Maintenance	122,809	126,493	131,553	136,815	142,288	147,979	153,898	93,365
Tire Processing Facility	213,375	217,643	224,172	230,897	237,824	244,959	252,307	151,595
Household Hazardous Waste Program	107,679	109,833	113,128	116,521	120,017	123,618	127,326	76,502
Suffolk Transfer Station	359,316	370,095	384,899	400,295	416,307	432,959	450,278	273,168
VA Beach White Goods	24,094	-	-	-	-	-	-	-
Regional Landfill White Goods Program	118,984	122,554	126,230	130,017	133,918	137,935	142,073	85,362
Scalehouse Operations	553,593	570,201	587,307	604,926	623,074	641,766	661,019	397,162
<b>Total Non Waste to Energy Expenses</b>	<b>\$ 16,526,424</b>	<b>\$ 16,905,475</b>	<b>\$ 17,481,003</b>	<b>\$ 18,076,531</b>	<b>\$ 18,692,769</b>	<b>\$ 19,330,452</b>	<b>\$ 19,990,341</b>	<b>\$ 12,319,935</b>
<b>Other Operating Expenses</b>								
Virginia Beach Landfill Expenses	\$ 2,663,895	\$ 2,743,812	\$ 2,826,126	\$ 2,910,910	\$ 2,998,237	\$ 1,500,000	\$ -	\$ -
Net Service Fee to Wheelabrator	16,800,000	17,800,000	18,800,000	19,800,000	20,800,000	21,800,000	22,800,000	13,883,333
<b>Total Other Operating Expenses</b>	<b>\$ 19,463,895</b>	<b>\$ 20,543,812</b>	<b>\$ 21,626,126</b>	<b>\$ 22,710,910</b>	<b>\$ 23,798,237</b>	<b>\$ 23,300,000</b>	<b>\$ 22,800,000</b>	<b>\$ 13,883,333</b>
<b>Total Operating Expenses</b>	<b>\$ 35,990,319</b>	<b>\$ 37,449,287</b>	<b>\$ 39,107,129</b>	<b>\$ 40,787,441</b>	<b>\$ 42,491,006</b>	<b>\$ 42,630,452</b>	<b>\$ 42,790,341</b>	<b>\$ 26,203,269</b>

Operating Expenses by Cost Center	2011 Budget	2012 Projected	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Capital Expenses</b>	\$ 5,808,700	\$ 5,146,000	\$ 1,713,900	\$ 1,458,700	\$ 349,200	\$ -	\$ -	\$ -
<b><u>Debt Service</u></b>								
Debt Service	\$ 6,330,443	\$ 9,244,800	\$ 8,080,005	\$ 6,617,305	\$ 6,179,520	\$ 13,142,055	\$ 13,144,080	\$ 2,597,276
Letter of Credit Fees - DEQ Financial Assurance	288,132	228,800	196,300	163,800	131,300	98,800	66,300	-
<b>Total Debt Service</b>	\$ 6,618,575	\$ 9,473,600	\$ 8,276,305	\$ 6,781,105	\$ 6,310,820	\$ 13,240,855	\$ 13,210,380	\$ 2,597,276
<b><u>Closure Costs / Trust Fund Deposits</u></b>								
Deposit to Closure Fund	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -
Virginia Beach Environmental Trust Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Suffolk Environmental Trust Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Closure Costs / Trust Fund Deposits</b>	\$ 2,515,000	\$ 2,515,000	\$ 2,515,000	\$ 2,515,000	\$ 2,515,000	\$ 2,515,000	\$ 2,515,000	\$ 15,000
<b><u>Reserve and Contingency</u></b>								
Operating Reserve Contribution	\$ 3,642,905	\$ -	\$ -	\$ 196,860	\$ 425,891	\$ 34,861	\$ 39,972	\$ -
Contingency	1,721,675	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	875,000
<b>Total Reserve and Contingency</b>	\$ 5,364,580	\$ 1,500,000	\$ 1,500,000	\$ 1,696,860	\$ 1,925,891	\$ 1,534,861	\$ 1,539,972	\$ 875,000
<b>Total Expenses</b>	\$ 56,297,174	\$ 56,083,887	\$ 53,112,334	\$ 53,239,106	\$ 53,591,917	\$ 59,921,168	\$ 60,055,694	\$ 29,690,544
<b>Net Income / (Expense)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Appendix

### IN THIS SECTION:

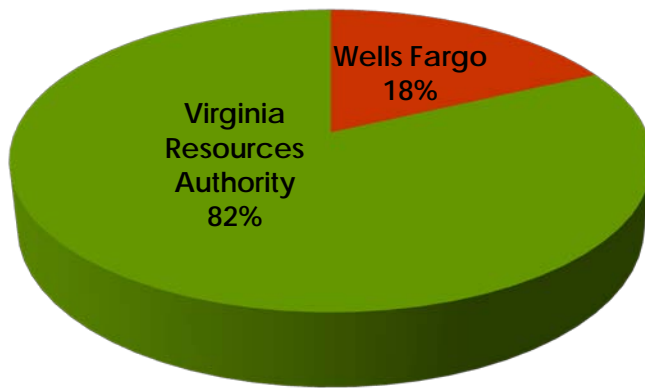
- Debt Service Schedule
- Full Time Equivalent Employees by Cost Center
- Landfill Closure and Post Closure Care
- Historical Summary of Tipping Fees

**Southeastern Public Service Authority (SPSA)  
Debt Service Schedule**

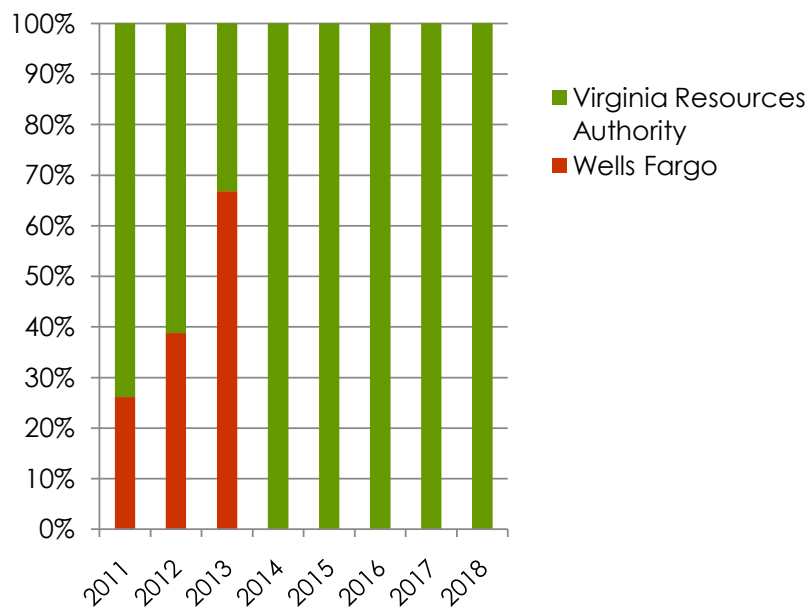
	Principal and Interest Amounts							
	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
<b>SENIOR BONDS</b>								
Senior Revenue Bonds, Series 2007A, Wells Fargo, Tax-Exempt, Variable Rate	1,653,400	3,588,726	5,402,800	-	-	-	-	-
<b>SENIOR SUBORDINATED BONDS</b>								
Senior Subordinated Revenue Bonds, Series 9, VRA, Tax-Exempt	481,980	1,365,631	320,876	-	-	-	-	-
Senior Subordinated Refunding Bonds, Series 11, VRA, Taxable	569,634	944,816	337,864	559,113	1,712,819	3,189,715	2,408,104	-
Senior Subordinated Revenue Bonds, Series 12, VRA, Tax-Exempt	636,998	53,031	-	-	-	-	-	-
Senior Subordinated Revenue Bonds, Series 13, VRA, Taxable	84,793	-	-	-	-	-	-	-
Senior Subordinated Revenue Bonds, Series 14, VRA, Tax-Exempt	718,280	420,245	105,100	-	-	-	-	-
Senior Subordinated Revenue Bonds, Series 16, VRA, Tax-Exempt	741,000	1,352,811	371,791	-	-	-	-	-
Senior Subordinated Revenue Bonds, Series 17, VRA, Tax-Exempt	60,800	135,982	158,016	39,634	-	-	-	-
Total Senior Subordinated Bonds	\$ 3,293,485	\$ 4,272,516	\$ 1,293,647	\$ 598,747	\$ 1,712,819	\$ 3,189,715	\$ 2,408,104	\$ -
<b>GUARANTEED BONDS</b>								
Series 2009A Refunding Bonds, VRA, Taxable	\$ 1,383,558	\$ 1,383,558	\$ 1,383,558	\$ 6,018,558	\$ 5,250,566	\$ 9,952,340	\$ 10,735,976	\$ 2,597,276
<b>Total Debt Service</b>	<b>\$6,330,443</b>	<b>\$9,244,800</b>	<b>\$8,080,005</b>	<b>\$6,617,305</b>	<b>\$6,963,385</b>	<b>\$13,142,055</b>	<b>\$13,144,080</b>	<b>\$2,597,276</b>

Debt Service Schedule			
Fiscal Year	Principal	Interest	Total
2011	\$ 3,881,250	\$ 2,449,193	\$ 6,330,443
2012	6,961,250	2,283,550	9,244,800
2013	6,103,750	1,976,255	8,080,005
2014	4,893,750	1,723,555	6,617,305
2015	5,430,000	1,533,385	6,963,385
2016	11,838,750	1,303,305	13,142,055
2017	12,406,250	737,830	13,144,080
2018	2,473,750	123,526	2,597,276
	<u>\$53,988,750</u>	<u>\$12,130,600</u>	<u>\$66,119,350</u>

Principal Debt Service by Lender



Composition of Annual Payments



**Southeastern Public Service Authority (SPSA)  
Full Time Equivalent Employees by Cost Center**

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	# Change	% Change
<b><u>Administration</u></b>							
Accounting	8	7	7	7	5	-2	-28.6%
Executive Offices	7	6	5	3	3	0	0.0%
Purchasing	3	3	3	2	2	0	0.0%
Human Resources	11	8	9	6	3	-3	-50.0%
Information Technology	10	7	7	5	4	-1	-20.0%
Public Relations & Marketing	4	2	2	1	0	-1	-100.0%
	43	33	33	24	17	-7	-29.2%
<b><u>Environmental / Safety</u></b>							
Environmental Management	7	7	4	4	4	0	0.0%
Safety	5	4	5	5	2	-3	-60.0%
Household Hazardous Waste	6	3	5	4	0	-4	-100.0%
Va. Beach White Goods Program ***	2	2	2	2	2	0	0.0%
Regional Landfill White Goods Program	2	1	2	2	2	0	0.0%
	22	17	18	17	10	-7	-41.2%
<b><u>Operations</u></b>							
Operations	3	5	8	1	1	0	0.0%
Fleet Maintenance	33	30	30	24	18	-6	-25.0%
Transportation ***	84	0	0	54	43	-11	-20.4%
Norfolk Transfer Station	14	30	29	11	11	0	0.0%
Chesapeake Transfer Station	7	8	8	5	5	0	0.0%
Franklin Transfer Station	3	4	4	3	3	0	0.0%
Isle of Wight Transfer Station	3	4	3	3	3	0	0.0%
Oceana Transfer Station	6	14	15	5	5	0	0.0%
Landstown Transfer Station	12	29	26	10	10	0	0.0%
Suffolk Transfer Station	6	6	13	4	4	0	0.0%
Regional Landfill	25	34	32	29	22	-7	-24.1%
Facilities Maintenance	14	12	7	0	0	0	N/A
Grounds Maintenance	4	0	0	0	0	0	N/A
Tire Processing	4	4	4	4	3	-1	-25.0%
Scalehouse Operations	14	12	14	12.5	13.5	1	8.0%
	232	192	193	165.5	141.5	-24	-14.5%
<b><u>Recycling</u></b>							
Recycling Administration	4	4	4	3	0	-3	-100.0%
Recycling Collection	26	26	26	23	0	-23	-100.0%
Yard Waste Mgmt Program	18	18	17	0	0	0	N/A
Drop Off Collections	6	6	6	5	0	-5	-100.0%
Business Recycling	1	0	0	0	0	0	N/A
	55	54	53	31	0	-31	-100.0%
<b><u>Waste to Energy</u></b>							
Refuse Derived Fuel (RDF) Plant	80	68	69	81	0	-81	-100.0%
Power Plant	86	84	90	85	0	-85	-100.0%
Proprietary Waste	7	7	7	7	0	-7	-100.0%
RDF Tipping Floor	23	31	31	0	0	0	N/A
	196	190	197	173	0	-173	-100.0%
<b>Total</b>	<b>548</b>	<b>486</b>	<b>494</b>	<b>410.5</b>	<b>168.5</b>	<b>-242</b>	<b>-59.0%</b>

\*\*\* Further reduction in force are anticipated within the first six months of the fiscal year in the areas of transportation and the Va. Beach White Goods and Household Hazardous Waste Programs.

## Landfill Closure and Post-Closure Care Costs

The Suffolk Regional Landfill consists of Cells I-VI, of which Cells I-IV are officially closed. Cell V is filled to capacity and Cell VI remains active. Cell V is not closed at this time because Cell VI will include a “wedge” fill with Cell VI.

The closure and post-closure care estimates are prepared by HDR Engineering and updated annually for planning purposes only. Presently, the landfill closure costs associated with Cells V-VI are estimated at \$14,902,052.

In accordance with the Virginia Solid Waste Management Regulations, post closure care will be for a period of not less than 30 years. The total post closure care costs for Cells I-IV and Cells V-VI are currently projected at \$2,780,371 and \$3,113,300 respectively.

The Southeastern Public Service Authority is also responsible for its share of landfill closure and post-closure costs at the Virginia Beach Landfill. Per the attached letter from the City of Virginia Beach, the Authority’s portion of closure and post closure costs as of June 30, 2009 are \$5,617,165 or 56.6%. Since the cost sharing is based on actual usage, the Authority contends that it is not responsible for the 5% of tonnage that the City of Virginia Beach elects to take to their landfill. Accordingly, the Authority’s interpretation of its responsibility is \$4,911,302 or 50.2%.

A summary of the projected costs in today’s dollars is as follows:

<b>Regional Landfill:</b>	
Closure Costs	\$ 14,902,052
Post-Closure Costs (over 30 years)	<u>5,893,671</u>
Total	\$ 20,795,723
<b>Virginia Beach Landfill:</b>	
Closure Costs	\$ 3,477,057
Post-Closure Costs (over 30 years)	<u>1,434,245</u>
Total	\$ 4,911,302
<b>Total Closure and Post-Closure Costs</b>	<u>\$ 25,707,025</u>

Effective with the sale of the waste to energy system, Wheelabrator Technologies, Inc. will be responsible for the disposal of all non-processible waste received at a SPSA transfer station or at the refuse derived fuel plant, to a non-SPSA facility. Based on this assumption, the life of Cell VI will extend beyond 2018 with projected annual disposal of 200,000 tons instead of the approximately 1 million noted hereinabove.

## **Landfill Closure and Post Closure Care Costs Continued**

Currently, the Authority is basing its projected budgets through the end of the municipal use and support agreements, which expire January 24, 2018. Accordingly, the Authority has projected post closure costs for Cells I-IV beginning in FY 2011 of approximately \$127,500 with an annual escalation factor of 3%. Since the anticipated remaining life of Cell VI extends beyond the termination of the municipal use and support agreements, the Authority intends to make contributions to the landfill closure trust account of \$2.5 million annually. As of June 30, 2010 the balance of the landfill closure fund is approximately \$2.9 million. Assuming the \$10 million operating reserve will be transferred to the landfill closure fund in 2018, the Authority projects the balance of the landfill closure trust account as of January 24, 2018 of approximately \$30.4 million.

**Southeastern Public Service Authority (SPSA)  
Historical Tipping Fees**

Waste Type	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Municipal Solid Waste (per ton)	\$ 57/75	\$75/100	\$104/170	\$170	\$150
US Navy Processible Waste	\$28.00	\$28.00	\$28.58	\$33.35	\$35.35
Residential Waste	No Charge	No Charge	No Charge	No Charge	No Charge
Suffolk Municipal Waste	No Charge	No Charge	No Charge	No Charge	No Charge
Industrial Waste (per ton)	\$60	\$60	\$60	\$60	\$60
Dead Animals (household pets only) each	\$10	\$10	\$10	\$10	\$10
Dead Animals - Bagged (household pets only) each bag	\$25	\$25	\$25	\$25	\$25
Water Treatment Plant Sludge from Member Community (per ton)	\$46	\$46	\$46	\$46	\$46
Construction and Demolition Waste	\$26/21	\$21	\$30	\$30	\$30
Automobile and Light Truck Tires	\$77.50	\$77.50	\$77.50	\$77.50	\$77.50
Truck and Light Industrial Tires	\$140.00	\$140.00	\$140.00	\$140.00	\$140.00
Heavy Equipment and Off Road Tires (each)	\$155.00	\$155.00	\$155.00	\$155.00	\$155.00
Tires with Rims (Rim removal charge added per tire)	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Hauling and Disposal of Used Tires	\$950.00	\$950.00	\$950.00	\$950.00	\$950.00
HHW (Residential)	\$31.00	\$31.00	\$35.00	\$35.00	\$35.00
Batteries (lead & rechargeable)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00
Cell Phone Batteries	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00
Alkaline Batteries (per lb)	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75
Appliances with CFC - Virginia Beach Residents (at VBLF only)	No Charge	No Charge	No Charge	No Charge	No Charge
Appliances with CFC (each) - Member Communities, Residents & Commercial	\$12	\$12	\$12	\$12	\$12
White Goods Containers (Charged per Pull)	\$75-125	\$75-125	\$75-125	\$75-125	\$75-125
Gray Soils used for Alternative Daily Cover	\$5-30	\$5-30	\$5-30	\$5-30	\$5-30

Rates are per ton unless otherwise indicated.

For any category of Waste Disposal based on weight, the Minimum Fee is \$15