

Appendix C: Full Cost Accounting Worksheet

Madison

Fiscal Year	10-11	Annual Cost of Operations	Total MSW Expenditures	Program Category			
				SW Collection*	SW Disposal	Recycling	Other
		Number of Employees (FTE)					
1		Wages & Benefits of Employees (FTE)*					
2		Local Government Administrative Services					
3		Equipment Operations & Maintenance*	\$ -				
4		General Operations	\$ -				
5		Educational Materials	\$ -				
6		Cash Capital Outlays	\$ -				
7		Lease Payments	\$ -				
8		Contracted Services	\$ 198,093	\$ 173,315		\$ 24,778	
9		Professional Services	\$ -				
10		Insurance	\$ -				
11		Tipping Fee	\$ 31,080		\$ 31,080		
12		Other	\$ -				
Cost of Large Capital Expenditures							
13		Annualized Large Capital Expenditures*	\$ -				
14		Annualized Landfill & Development Costs*	\$ -				
15		Annualized Landfill Closure & Post-Closure Costs*	\$ -				
16		Cost of Debt Service (loan & bond interest)	\$ -				
17		Total Annual Costs: (sum lines 1-16)	\$ 229,173	\$ 173,315	\$ 31,080	\$ 24,778	\$ -
Revenues							
18		Sales of Recyclables	\$ -				
19		Equipment Salvage	\$ -				
20		Other Revenue Sources**	\$ -				
21		Total Annual Revenues (sum lines 18-20)	\$ -	\$ -	\$ -	\$ -	\$ -
22		Net Annual Cost: (subtract line 21 from line 17)	\$ 229,173	\$ 173,315	\$ 31,080	\$ 24,778	\$ -
Indicators of Efficiency							
23		Tons of Material Managed Per Year	982	953	953	29	
24		Number of Households and/or Businesses Served	940	940	940	730	
25		Total Cost Per Ton: (divide line 22 by line 23)	\$ 233.37	\$ 181.86	\$ 32.61	\$ 854.41	
26		Total Cost Per Household and/or Business: (divide line 22 by line 24)	\$ 243.80	\$ 184.38	\$ 33.06	\$ 33.94	
Monthly fees collected by Town are:							
\$3.00/hhid and \$10/small business.							
* SW Collection includes collection of MSW, leaves, brush, bulky items.							

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Mayodan

Fiscal Year:	10/11	Annual Cost of Operations	Total MSW Expenditures	Program Category			
				SW Collection	SW Disposal	Recycling	Other
		Number of Employees (FTE)	2.00	1.10		0.9	
1		Wages & Benefits of Employees (FTE)*	\$ 62,923	\$ 41,529		\$ 21,394	
2		Local Government Administrative Services	\$ 0		\$ 0		
3		Equipment Operations & Maintenance*	\$ 29,211	\$ 24,830	\$ 4,381		
4		General Operations	\$ 4,932	\$ 1,233	\$ 1,233	\$ 2,466	
5		Educational Materials	\$ -				
6		Cash Capital Outlays	\$ -				
7		Lease Payments	\$ 18,803	\$ 9,401	\$ 9,402		
8		Contracted Services	\$ 9,731			\$ 9,731	
9		Professional Services	\$ -				
10		Insurance	\$ 1,000	\$ 500	\$ 500		
11		Tipping Fee	\$ 37,088		\$ 37,088		
12		Other	\$ 7,200			\$ 7,200	
Cost of Large Capital Expenditures							
13		Annualized Large Capital Expenditures*	\$ -	\$ -			
14		Annualized Landfill & Development Costs*	\$ -				
15		Annualized Landfill Closure & Post-Closure Costs*	\$ -				
16		Cost of Debt Service (loan & bond interest)	\$ -				
17		Total Annual Costs: (sum lines 1-16)	\$ 170,888	\$ 77,493	\$ 52,604	\$ 40,791	\$ -
Revenues							
18		Sales of Recyclables					
19		Equipment Salvage	\$ -				
20		Other Revenue Sources**	\$ -				
21		Total Annual Revenues (sum lines 18-20)	\$ -	\$ -	\$ -	\$ -	\$ -
22		Net Annual Cost: (subtract line 21 from line 17)	\$ 170,888	\$ 77,493	\$ 52,604	\$ 40,791	\$ -
Indicators of Efficiency							
23		Tons of Material Managed Per Year	1,610	933	933	677	
24		Number of Households and/or Businesses Served	1,192	1,192	1,192	1,192	
25		Total Cost Per Ton: (divide line 22 by line 23)	\$ 106.14	\$ 83.06	\$ 56.38	\$ 60.25	
26		Total Cost Per Household and/or Business: (divide line 22 by line 24)	\$ 143.36	\$ 65.01	\$ 44.13	\$ 34.22	

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Reidsville							
Fiscal Year: FY10-11	Annual Cost of Operations	Total MSW Expenditures	Program Category				
			SW Collection	SW Disposal	Recycling	Comm Coll	Other
	Number of Employees (FTE)	\$ 16.0	4.20	2.20	1.00	3.60	5.00
1	Wages & Benefits of Employees (FTE)*	\$ 719,614	\$ 167,520	\$ 115,748	\$ 56,960	\$ 160,836	\$ 218,550
2	Local Government Administrative Services	\$ 117,152	\$ 35,146	\$ 11,715	\$ 23,430	\$ 11,715	\$ 35,146
3	Equipment Operations & Maintenance*	\$ 175,038	\$ 54,077	\$ 16,263	\$ 16,432	\$ 18,164	\$ 70,102
4	General Operations	\$ 32,245	\$ 6,449	\$ 6,449	\$ 6,449	\$ 6,449	\$ 6,449
5	Educational Materials	\$ 2,262	\$ 1,131		\$ 1,131		
6	Cash Capital Outlays	\$ 1,201	\$ 262	\$ 232	\$ 185	\$ 120	\$ 402
7	Lease Payments	\$ 118,577	\$ 95,213			\$ 23,364	
8	Contracted Services	\$ 25,668	\$ 1,834		\$ 1,834		\$ 22,000
9	Professional Services	\$ -					
10	Insurance	\$ 36,215	\$ 7,243	\$ 7,243	\$ 7,243	\$ 7,243	\$ 7,243
11	Tipping Fee	\$ 230,320		\$ 195,772		\$ 34,548	
12	Other	\$ -					
Cost of Large Capital Expenditures							
13	Annualized Large Capital Expenditures*	\$ 151,076	\$ 87,548	\$ 22,335	\$ 10,322	\$ 11,700	\$ 19,171
14	Annualized Landfill & Development Costs*	\$ -					
15	Annualized Landfill Closure & Post-Closure Costs*	\$ -					
16	Cost of Debt Service (loan & bond interest)	\$ 6,584	\$ 5,596			\$ 988	
17	Total Annual Costs: (sum lines 1-16)	\$ 1,615,952	\$ 462,019	\$ 375,757	\$ 123,986	\$ 275,127	\$ 379,063
Revenues							
18	Sales of Recyclables	\$ 17,500			\$ 17,500		
19	Equipment Salvage	\$ -					
20	Other Revenue Sources**	\$ 391,678	\$ 319,215		\$ 2,168	\$ 70,295	
21	Total Annual Revenues (sum lines 18-20)	\$ 409,178	\$ 319,215	\$ -	\$ 19,668	\$ 70,295	\$ -
22	Net Annual Cost: (subtract line 21 from line 17)	\$ 1,206,774	\$ 142,804	\$ 375,757	\$ 104,318	\$ 204,832	\$ 379,063
Indicators of Efficiency							
23	Tons of Material Managed Per Year		4,796	5,870	215	846	3,228
24	Number of Households and/or Businesses Served		5,600	5,600	5,617	296	5,600
25	Total Cost Per Ton: (divide line 22 by line 23)	#DIV/0!	\$ 29.78	\$ 64.01	\$ 485.20	\$ 242.12	\$ 117.43
26	Total Cost Per Household and/or Business: (divide line 22 by line 24)	#DIV/0!	\$ 25.50	\$ 67.10	\$ 18.57	\$ 692.00	\$ 67.69
Other programs are yard waste, brush & bulk items.							
Contracted services for brush grinding.							

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Rockingham County

Fiscal Year: 10/11		Total MSW Expenditures	Program Category			
Annual Cost of Operations			SW Collection	SW Disposal	Recycling	Other
Number of Employees (FTE)		15.80		12.50	3.00	0.30
1	Wages & Benefits of Employees (FTE)	\$ 577,427		\$ 513,163	\$ 46,941	\$ 17,323
2	Local Government Administrative Services	\$ 172,861		\$ 156,785	\$ 12,101	\$ 3,975
3	Equipment Operations & Maintenance	\$ 196,145		\$ 187,633	\$ 5,570	\$ 2,942
4	General Operations	\$ 213,936		\$ 212,011	\$ 1,925	
5	Educational Materials	\$ -				
6	Cash Capital Outlays	\$ -				
7	Lease Payments	\$ -				
8	Contracted Services*	\$ 198,214		\$ 131,421	\$ 38,932	\$ 27,861
9	Professional Services*	\$ 102,860		\$ 102,860		
10	Insurance	\$ 9,757		\$ 9,757		
11	Tipping Fee	\$ -				
12	Other	\$ 187,837		\$ 187,074	\$ 763	
Cost of Large Capital Expenditures						
13	Annualized Large Capital Expenditures*	\$ 478,321		\$ 388,785	\$ 89,536	
14	Annualized Landfill & Development Costs*	\$ 879,745		\$ 879,745		
15	Annualized Landfill Closure & Post-Closure Costs*	\$ 538,584		\$ 538,584		
16	Cost of Debt Service (loan & bond interest)	\$ -		\$ -		
17	Total Annual Costs: (sum lines 1-16)	\$ 3,555,687	\$ -	\$ 3,307,818	\$ 195,768	\$ 52,101
Revenues						
18	Sales of Recyclables	\$ 31,841			\$ 31,785	\$ 56
19	Equipment Salvage	\$ -				
20	Other Revenue Sources**	\$ -		\$ -		
21	Total Annual Revenues (sum lines 18-20)	\$ 31,841	\$ -	\$ -	\$ 31,785	\$ 56
22	Net Annual Cost: (subtract line 21 from line 17)	\$ 3,523,846	\$ -	\$ 3,307,818	\$ 163,983	\$ 52,045
Indicators of Efficiency						
23	Tons of Material Managed Per Year	87,947		86,589	562	796
24	Number of Households and/or Businesses Served **	38,856		38,856	38,856	38,856
25	Total Cost Per Ton: (divide line 22 by line 23)	\$ 40.07		\$ 38.20	\$ 291.78	\$ 65.38
26	Total Cost Per Household and/or Business: (divide line 22 by line 24)	\$ 90.69		\$ 85.13	\$ 4.22	\$ 1.34
* Includes Proforma annualized data to reflect total cost						
** Does not include institutions						

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Stoneville

Fiscal Year	2010-11	Annual Cost of Operations	Total MSW Expenditures	Program Category			
				SW Collection	SW Disposal	Recycling	Other
		Number of Employees (FTE)					
1		Wages & Benefits of Employees (FTE)*	\$ -				
2		Local Government Administrative Services	\$ -				
3		Equipment Operations & Maintenance*	\$ -				
4		General Operations	\$ 256				\$ 256
5		Educational Materials	\$ -				
6		Cash Capital Outlays	\$ -				
7		Lease Payments	\$ -				
8		Contracted Services	\$ 80,750	\$ 80,750			
9		Professional Services	\$ -				
10		Insurance	\$ -				
11		Tipping Fee	\$ -				
12		Other	\$ 7,669				\$ 7,669
Cost of Large Capital Expenditures							
13		Annualized Large Capital Expenditures*	\$ -				
14		Annualized Landfill & Development Costs*	\$ -				
15		Annualized Landfill Closure & Post-Closure Costs*	\$ -				
16		Cost of Debt Service (loan & bond interest)	\$ -				
17		Total Annual Costs: (sum lines 1-16)	\$ 88,675	\$ 80,750	\$ -	\$ -	\$ 7,925
Revenues							
18		Sales of Recyclables	\$ -				
19		Equipment Salvage	\$ -				
20		Other Revenue Sources**	\$ -				
21		Total Annual Revenues (sum lines 18-20)	\$ -	\$ -	\$ -	\$ -	\$ -
22		Net Annual Cost: (subtract line 21 from line 17)	\$ 88,675	\$ 80,750	\$ -	\$ -	\$ 7,925
Indicators of Efficiency							
23		Tons of Material Managed Per Year	597	589			8
24		Number of Households and/or Businesses Served	487	487			487
25		Total Cost Per Ton: (divide line 22 by line 23)	\$ 148.53	\$ 137.10		#DIV/0!	N/A
26		Total Cost Per Household and/or Business: (divide line 22 by line 24)	\$ 182.08	\$ 165.81	#DIV/0!	#DIV/0!	\$ 16.27
Other includes leaf collection & brush collection .							