GLORIA R. HAYWARD
CLERK OF THE CIRCUIT COURT
SUMTER COUNTY
209 N. Florida Street
Bushnell, FL 33513

Phone: 352-793-0215
Courts: 352-793-0211
Finance: 352-793-0217
Fax: 352-793-0218
Suncom: 665-0215

MEMORANDUM

MEMO TO: Bradley Arnold, County Administrator

FROM: John Lege, Finance Director

DATE: March 15, 2010

SUBJECT: Full Cost Accounting for Solid Waste

Attached is the Annual Full Cost Accounting for Solid Waste for inclusion on the March 23rd agenda. I will briefly discuss this under the Clerk's Reports at that meeting. The cost per ton has increased from $56.67 for fiscal year 2007-2008 to $59.58 for fiscal year 2008-2009. The increase appears to be from an increase in General Operations and Maintenance Costs and a decrease in the Sale of Recyclables and Interest.

FILED
MAR 15 2010
IN THE OFFICE OF
BOARD OF COUNTY COMMISSIONERS
SUMTER COUNTY
BUSHNELL, FLORIDA

SUMTER COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY

SUBJECT: Public Disclosure of the Full Cost of Solid Waste
REQUESTED ACTION: **For Information**

☐ Work Session (Report Only) **DATE OF MEETING:** 3/23/2010
☒ Regular Meeting ☐ Special Meeting

CONTRACT: ☒ N/A Vendor/Entity: _____
Effective Date: _____ Termination Date: _____
Managing Division / Dept: _____

BUDGET IMPACT: _____
☐ Annual **FUNDING SOURCE:** _____
☐ Capital **EXPENDITURE ACCOUNT:** _____
☒ N/A

HISTORY/FACTS/ISSUES:
All Counties and Municipalities are required to disclose annually to the public and to the Department of Environmental Protection, the full cost of their solid waste management services.

Attached are various worksheets, summary forms, and unit costs prepared using the software provided by DEP. The attached display-like advertisement will be published in the newspaper as required by Chapter 62-708, Florida Administrative Code.

The cost per ton for Fiscal Year 2008-2009 was $59.58.

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MEMO TO: Board of County Commissioners

FROM: John Lege, Finance Director

DATE: March 15, 2010

SUBJECT: Public Disclosure of the Full Cost of Solid Waste Management within Sumter County, Florida, for the Fiscal Year 2009 Pursuant to 62-708 Florida Administrative Code

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All counties and municipalities in Florida are required to disclose annually to the public, and to The Department of Environmental Protection, the full cost of their solid waste management services.

Full cost accounting (FCA) is a systematic approach for identifying, summing, and reporting the actual costs of solid waste management. It takes into account past and future outlays, overhead costs, and operating costs.

The Florida Department of Environmental Protection (DEP) hoped that using FCA would help provide the following benefits:

- Determine the cost solid waste management
- Demonstrate the solid waste costs to the public more clearly
- Adopt a more business-like approach to solid waste management
- Improve methods of evaluating privatization initiatives
- Determine the appropriate mix of solid waste services
- Aid in setting appropriate rates and user charges

Attached are the various worksheets, summary forms, and unit costs prepared using software provided by DEP. Also attached is an example of the display–type advertisement that I am required to publish in the newspaper.

Because Sumter County charges the same rates to residential and nonresidential customers and I did not have any records for nonresidential quantities or costs, all costs by customer class have been reported as residential on Summary forms B and C.

The cost/ton for fiscal year 2008-2009 was $59.58.

COST SUMMARY

SUMMARY FORM A

YEAR 2009

Costs Category	Total Annual Cost to MSW Program ($)	Allocation of Cost by Program Area ($)				
			Disposal		Recycling	
		Collection	Landfilling	Waste-to-Energy	Consumer Products	Composting
1. Wages and Benefits (Form 1)	493,849	0	493,849	0	0	0
2. General O&M (Form 2)	1,107,014	0	1,107,014	0	0	0
3. Depreciation of Capital Outlays (Form 3)	115,770	0	115,770	0	0	0
4. Amortization of Future Outlays (Form 4)	0	0	0	0	0	0
5. Indirect Cost (Form 5)	41,218	0	41,218	0	0	0
6. Other Cost	0	0	0	0	0	0
7. Total Costs (Add lines 1 -6)	**$1,757,851**	**$0**	**$1,757,851**	**$0**	**$0**	**$0**

Revenues (Non-Fee-Based) Category	Total Annual Revenues to MSW Program ($)	Allocation of Revenues by Program Area ($)				
			Disposal		Recycling	
		Collection	Landfilling	Waste-to-Energy	Consumer Products	Composting
8. Interest Income	3,067	0	3,067	0	0	0
9. Sale of Recyclables	74,303	0	74,303	0	0	0
10. Salvage of Equipment	33,798	0	33,798	0	0	0
11. Miscellaneous Revenue	277,316	0	277,316	0	0	0
12. Total Revenue (Add lines 8-11)	**$388,484**	**$0**	**$388,484**	**$0**	**$0**	**$0**

13. Total Net Cost (Subtract lines 12 for 7)	**$1,369,367**	**$0**	**$1,369,367**	**$0**	**$0**	**$0**

COST ALLOCATION TO RESIDENTIAL AND NONRESIDENTAL CUSTOMERS SUMMARY FORM B

YEAR 2009

MSW Program Area	Total Net Cost (Enter Totals from Summary Form A Line 13) ($)	Allocation of Costs by Customer Class by Program Area			
		Residential		Nonresidential	
		%	$	%	$
1. Collection	0	0	0	100	0
2. Disposal					
Landfilling	1,369,367	100	1,369,367	0	0
Waste-to-Energy	0	0	0	100	0
3. Recycling					
Consumer Products	0	0	0	100	0
Composting	0	0	0	100	0
4. TOTAL	$1,369,367		$1,369,367		$0

UNIT COSTS

SUMMARY FORM C

YEAR 2009

	Cost by Unit by Customer Class by Program Area									
	Residential					Nonresidential				
	Total Residential Cost ($)	Cost per Ton		Cost per Household		Total Nonresidential Cost ($)	Cost per Ton		Cost per Customer	
		Tons	$/Ton	Households	$/Household		Tons	$/Ton	Customers	$/Customer
1. Collections	0	0	0.00	0	0.00	0	0	0.00	0	0.00
2. Disposal Landfilling	1,369,367	22,982	59.58	0	0.00	0	0	0.00	0	0.00
Waste-to-Energy	0	0	0.00	0	0.00	0	0	0.00	0	0.00
3. Recycling Consumer Products	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Composting	0	0	0.00	0	0.00	0	0	0.00	0	0.00
TOTAL	$1,369,367	22,982	$59.58	0	0.00	$0	0	$0.00	0	0.00

NOTICE OF PUBLIC DISCLOSURE

Notice of Public Disclosure of the Full Cost of Solid Waste Management within the City/County of Sumter County Board of County Commissioners, Florida for the Fiscal Year 2009 Pursuant to 62-708 Florida Administrative Code.

RESIDENTIAL:		
	Cost Per Ton ($)	Cost Per Houshold ($)
Collection	0	0
Disposal	60	0
Recycling	0	0

NONRESIDENTIAL:		
	Cost Per Ton ($)	Cost Per Customer ($)
Collection	0	0
Disposal	60	0
Recycling	0	0

WAGES AND BENEFITS WORKSHEET

FORM 1

YEAR 2009

	Total Annual Wages ($)	Total Annual Benefits ($)	Total Annual Post-Employment Benefits ($)	Total Annual Wages and Benefits	Allocation of Annual Wages and Benefits Expense by Employee by Program Area				
						Disposal		Recycling	
					Collection	Landfilling	Waste-to-Energy	Consumer Products	Composting
42	42,181	15,741	0	57,922	0% 0	100% 57,922	0% 0	0% 0	0% 0
63	42,921	15,870	0	58,792	0% 0	100% 58,792	0% 0	0% 0	0% 0
64	43,929	15,878	0	59,807	0% 0	100% 59,807	0% 0	0% 0	0% 0
97	37,818	14,750	0	52,568	0% 0	100% 52,568	0% 0	0% 0	0% 0
160	45,188	15,963	0	61,150	0% 0	100% 61,150	0% 0	0% 0	0% 0
201	35,842	14,454	0	50,296	0% 0	100% 50,296	0% 0	0% 0	0% 0
235	38,305	15,004	0	53,308	0% 0	100% 53,308	0% 0	0% 0	0% 0
256	11,596	10,177	0	21,772	0% 0	100% 21,772	0% 0	0% 0	0% 0
381	35,572	14,410	0	49,982	0% 0	100% 49,982	0% 0	0% 0	0% 0
497	12,180	177	0	12,357	0% 0	100% 12,357	0% 0	0% 0	0% 0
Workers Compensation	0	15,895	0	15,895	0% 0	100% 15,895	0% 0	0% 0	0% 0
TOTAL	$345,532	$148,317	$0	$493,849	$0	$493,849	$0	$0	$0

GENERAL OPERATIONS AND MAINTENANCE WORKSHEET

FORM 2

YEAR 2009

Description of Expenditure	Total Annual Cost ($)	Allocation of Costs of General Operations and Maintenance (O&M) by Program Area									
		Collection		Disposal				Recycling			
				Landfilling		Waste-to-Energy		Consumer Products		Composting	
		%	$	%	$	%	$	%	$	%	$
3100 Professional Services	124,140	0%	0	100%	124,140	0%	0	0%	0	0%	0
3400 Other Services	756,745	0%	0	100%	756,745	0%	0	0%	0	0%	0
3440 C&D Disposal	29,841	0%	0	100%	29,841	0%	0	0%	0	0%	0
4000 Travel and Per Diem	28	0%	0	100%	28	0%	0	0%	0	0%	0
4100 Communication Services	3,498	0%	0	100%	3,498	0%	0	0%	0	0%	0
4200 Postage	448	0%	0	100%	448	0%	0	0%	0	0%	0
4300 Utilities	8,157	0%	0	100%	8,157	0%	0	0%	0	0%	0
4400 Rentals and Leases	1,136	0%	0	100%	1,136	0%	0	0%	0	0%	0
4500 Insurance	17,598	0%	0	100%	17,598	0%	0	0%	0	0%	0
4600 Repair & Maint Service	21,544	0%	0	100%	21,544	0%	0	0%	0	0%	0
4602 Repair & Maint0Closed Landfill	22	0%	0	100%	22	0%	0	0%	0	0%	0
4700 Printing and Binding	644	0%	0	100%	644	0%	0	0%	0	0%	0
4900 Other Current Charges	5,150	0%	0	100%	5,150	0%	0	0%	0	0%	0
4911 Legal Advertising	242	0%	0	100%	242	0%	0	0%	0	0%	0
4914 Bank Service Charges	3,891	0%	0	100%	3,891	0%	0	0%	0	0%	0
4941 Environ Reg Closed Landfill	60,591	0%	0	100%	60,591	0%	0	0%	0	0%	0
4942 Environmental	16,824	0%	0	100%	16,824	0%	0	0%	0	0%	0

GENERAL OPERATIONS AND MAINTENANCE WORKSHEET

FORM 2

YEAR 2009

Description of Expenditure	Total Annual Cost ($)	Allocation of Costs of General Operations and Maintenance (O&M) by Program Area									
		Collection		Disposal				Recycling			
				Landfilling		Waste-to-Energy		Consumer Products		Composting	
		%	$	%	$	%	$	%	$	%	$
Regulations											
4950 Tire Disposal	2,133	0%	0	100%	2,133	0%	0	0%	0	0%	0
5100 Office Supplies	1,973	0%	0	100%	1,973	0%	0	0%	0	0%	0
5200 Operating Supplies	12,608	0%	0	100%	12,608	0%	0	0%	0	0%	0
5220 Gas & Oil	23,119	0%	0	100%	23,119	0%	0	0%	0	0%	0
540 Books, Subscripts, Dues	120	0%	0	100%	120	0%	0	0%	0	0%	0
5500 Training	880	0%	0	100%	880	0%	0	0%	0	0%	0
6400 Mach & Eqpt => $1,000	12,024	0%	0	100%	12,024	0%	0	0%	0	0%	0
6450 Mach & Eqpt < $1,000	3,654	0%	0	100%	3,654	0%	0	0%	0	0%	0
TOTAL	$1,107,014		$0		$1,107,014		$0		$0		$0

DEPRECIATION OF CAPITAL OUTLAYS WORKSHEET

FORM 3

YEAR 2009

Description of Capital Outlay	Purchase Amount ($)	Anticipated Useful Life of Asset (Years)	Annual Depreciation Expense ($)	Allocation of Depreciation Expense of Capital Outlays by Program Area				
					Disposal		Recycling	
				Collection	Landfilling	Waste-to-Energy	Consumer Products	Composting
INT008 Compuweight System Software	12,100	10	1,210	0% 0	100% 1,210	0% 0	0% 0	0% 0
034 Solid Waste Office/Scalehouse	81,760	50	1,635	0% 0	100% 1,635	0% 0	0% 0	0% 0
034_2 Solid Waste Scale House Reroof	14,250	15	950	0% 0	100% 950	0% 0	0% 0	0% 0
035 Solid Waste Shop/Recycling Storage	275,646	50	5,513	0% 0	100% 5,513	0% 0	0% 0	0% 0
036 Solid Waste Materials Recovery Bldg	695,086	50	13,902	0% 0	100% 13,902	0% 0	0% 0	0% 0
1001 Solid Waste Well & Fire Protection	99,827	25	3,993	0% 0	100% 3,993	0% 0	0% 0	0% 0
1002 Leachate Pond & Recirc Sys	328,371	25	13,135	0% 0	100% 13,135	0% 0	0% 0	0% 0
10024 Solid Waste Haul Road	143,750	50	2,875	0% 0	100% 2,875	0% 0	0% 0	0% 0
1042 Solid Waste Asphalt Pads	25,530	25	1,021	0% 0	100% 1,021	0% 0	0% 0	0% 0
1070 Landfill Cap Repair	178,194	20	8,910	0% 0	100% 8,910	0% 0	0% 0	0% 0

DEPRECIATION OF CAPITAL OUTLAYS WORKSHEET

FORM 3

YEAR 2009

Description of Capital Outlay	Purchase Amount ($)	Anticipated Useful Life of Asset (Years)	Annual Depreciation Expense ($)	Allocation of Depreciation Expense of Capital Outlays by Program Area				
					Disposal		Recycling	
				Collection	Landfilling	Waste-to-Energy	Consumer Products	Composting
1071 Landfill Gas Probes	10,000	15	667	0% 0	100% 667	0% 0	0% 0	0% 0
CC0001CP99 Case Loader	72,412	10	7,241	0% 0	100% 7,241	0% 0	0% 0	0% 0
CC0002CONS Skid Steer Loader	19,863	10	1,986	0% 0	100% 1,986	0% 0	0% 0	0% 0
CC0003WREC GXR Telescopic Forklift	35,500	10	3,550	0% 0	100% 3,550	0% 0	0% 0	0% 0
CC0167LF Kenworth Rolloff Truck	46,020	10	4,602	0% 0	100% 4,602	0% 0	0% 0	0% 0
CC0188LF Truck	23,441	5	4,688	0% 0	100% 4,688	0% 0	0% 0	0% 0
CC0195LF Kawasaki Wheel Loader	90,574	10	9,057	0% 0	100% 9,057	0% 0	0% 0	0% 0
CC0196LF Wheel Loader	210,097	10	21,010	0% 0	100% 21,010	0% 0	0% 0	0% 0
CC0028SMAL Canopy	28,600	10	2,860	0% 0	100% 2,860	0% 0	0% 0	0% 0
CC0025SMAL Bush Hog Mower	12,216	7	1,745	0% 0	100% 1,745	0% 0	0% 0	0% 0
				0%	100%	0%	0%	0%

DEPRECIATION OF CAPITAL OUTLAYS WORKSHEET

FORM 3

YEAR 2009

Description of Capital Outlay	Purchase Amount ($)	Anticipated Useful Life of Asset (Years)	Annual Depreciation Expense ($)	Allocation of Depreciation Expense of Capital Outlays by Program Area				
					Disposal		Recycling	
				Collection	Landfilling	Waste-to-Energy	Consumer Products	Composting
CC0023SMAL	78,300	15	5,220	0	5,220	0	0	0
TOTAL	$2,481,537		$115,770	$0	$115,770	$0	$0	$0

AMORTIZATION OF FUTURE OUTLAYS WORKSHEET

FORM 4

YEAR 2009

Description of Future Outlay	Estimated Cost of Future Outlay ($)	Amounts Previously Amortized ($)	Expected Number of Years Until Funds Will Be Required	Annual Amortization Expense ($)	Allocation of Amortization Expense of Future Outlays by Program Area				
						Disposal		Recycling	
					Collection	Landfilling	Waste-to-Energy	Consumer Products	Composting
					0%	0%	0%	0%	0%
	0	0	0	0	0	0	0	0	0
TOTAL	$0			$0	$0	$0	$0	$0	$0

INDIRECT COSTS

FORM 5

YEAR 2009

RATIO OF MSW EMPLOYEES TO TOTAL LOCAL GOVERNMENT EMPLOYEES		
Total Number of MSW Employees	Total Number of Local Government Employees	Ratio of MSW Employees to Total Local Government Employees ($)
9.00	575.50	0.02

TOTAL BUDEGET FOR SUPPORT SERVICES			
Support Services	Budget for Support Service ($)	MSW Employees to Total Local Government	Total Indirect Cost to MSW Program
Accounting	0	0.02	0.00
Administration	1,097,438	0.02	21,948.76
Billing	0	0.02	0.00
Budget Department	0	0.02	0.00
Building Operations	0	0.02	0.00
Clerical	0	0.02	0.00
Clerk's Office	489,101	0.02	9,782.02
Communication	0	0.02	0.00
Contract Management	0	0.02	0.00
Data Processing	0	0.02	0.00
Insurance	93,308	0.02	1,866.16
Legal	194,400	0.02	3,888.00
Payroll	0	0.02	0.00
Personnel	186,643	0.02	3,732.86
Purchasing	0	0.02	0.00
Records Management	0	0.02	0.00
Other	0	0.02	0.00
TOTAL			41,217.80

ALLOCATION OF INDIRECT COSTS BY PROGRAM AREA				
Program Area	Number of MSW Employees by Program Area	Ratio of Employees in Program Area to Total MSW Employees	Total Indirect Costs ($)	Indirect Cost by Program Area ($)
1. Collection	0.00	0.00000	41,217.80	0
2. Disposal				
Landfilling	9.00	100.00000	41,217.80	41,218
Waste-to-Energy	0.00	0.00000	41,217.80	0
3. Recycling				
Consumer Products	0.00	0.00000	41,217.80	0
Composting	0.00	0.00000	41,217.80	0
TOTAL	9.00	100.00000%		41,218

Sumter County Board of County Commissioners Finance Department
209 N. Florida St., Room 217
Bushnell, Fl. 33513
Phone: 352-793-0217
Fax: 352-793-0242

Memo

FILED
MAR 09 2010
IN THE OFFICE OF
BOARD OF COUNTY COMMISSIONERS
SUMTER COUNTY
BUSHNELL, FLORIDA

To: Mr. Jimmy Wise, Sumter County Solid Waste

From: John Lege, Finance Director

Date: March 9, 2010

Re: Solid Waste Full Cost Accounting

Jimmy,

Attached you will find the Solid Waste Full Cost Accounting. The cost per ton for Fiscal Year 2009 is $59.58. This is a $2.91 increase from last fiscal year. The volume appears to be constant when compared to the prior fiscal year. The increase appears to be due to an increase in General Operation and Maintenance Costs coupled with a decrease in the Sale of Recyclables and Interest.

Please take a look at my accounting and comment on any changes you find necessary. I would like to get this on the agenda for the March 23rd meeting so that we can publish the public disclosure in the newspaper prior to the March 31st deadline.

Sincerely,

John Lege
Finance Director

Cc. Bradley Arnold, County Administrator