



**City and Borough of Sitka**

**SOLID WASTE FUND**

**FISCAL YEAR 2010**

**Operating Budget**

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SOLID WASTE FUND  
SUMMARY OF CASH INFLOWS/OUTLAYS

CASH INFLOWS / REVENUES

<u>Source</u>	<u>FY 2010 Budget</u>	<u>FY 2009 Budget</u>	<u>FY 2009 Projections</u>	<u>Change From FY 2009 Budget</u>	<u>% Change From FY 2009 Budget</u>
Operating Revenue	\$ 2,897,900	\$ 2,950,400	\$2,908,520	\$ (52,500)	-2%
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	0%
Property Investments	\$ 67,300	\$ 87,900	\$ 61,548	\$ (20,600)	-23%
Miscellaneous	\$ 4,100	\$ 13,800	\$ 5,349	\$ (9,700)	-70%
<b>TOTAL CASH INFLOWS / REVENUES:</b>	<b>\$ 2,969,300</b>	<b>\$ 3,052,100</b>	<b>\$2,975,417</b>	<b>\$ (82,800)</b>	<b>-3%</b>

CASH OUTLAYS

<u>Operating Outlays</u>	<u>FY 2010 Budget</u>	<u>FY 2009 Operations Budget</u>	<u>FY 2009 Operations Projections</u>	<u>Change From FY 2009 Operations Budget</u>	<u>% Change From FY 2009 Operations Budget</u>
Cash Outlays for Salaries and Benefits	\$ 158,453	\$ 176,117	\$ 156,029	\$ (17,664)	-10%
Non-personnel Operating Outlays	\$ 2,833,626	\$ 2,870,945	\$2,821,751	\$ (37,319)	-1%
<b>Total Operating Outlays:</b>	<b>\$ 2,992,079</b>	<b>\$ 3,047,062</b>	<b>\$2,977,780</b>	<b>\$ (54,983)</b>	<b>-2%</b>
<u>Capital Outlays</u>					
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ -	0%
Transfers to Capital Projects	\$ 500,000	\$ 120,000	\$ 120,000	\$ 380,000	317%
<b>Total Capital Outlays:</b>	<b>\$ 500,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 380,000</b>	<b>317%</b>
<b>TOTAL CASH OUTLAYS:</b>	<b>\$ 3,492,079</b>	<b>\$ 3,167,062</b>	<b>\$3,097,780</b>	<b>\$ 325,017</b>	<b>10%</b>
<b>INCREASE IN UNRESTRICTED WORKING CAPITAL</b>	<b>\$ (522,779)</b>	<b>\$ (114,962)</b>	<b>\$ (122,363)</b>	<b>\$ (407,817)</b>	<b>-355%</b>

City and Borough of Sitka  
Sitka, Alaska

FY 2010 Budget

Fund: 230 - Solid Waste Fund

Cash Inflows / Revenues

Account Number	Revenue Description	2008 Actual	2009 Budget	2009 Projections	2010 Budget
<b>State Revenue</b>					
300-310-3101.005	Grant Revenue	\$ 1,139,847	\$ -	\$ -	\$ -
300-310-3101.017	PERS Relief	\$ 7,945	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ 1,147,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Revenue</b>					
300-340-3431.000	Solid Waste Disposal	\$ 2,524,537	\$ 2,514,900	\$ 2,515,548	\$ 2,531,600
300-340-3432.000	Scale Revenue	\$ 261,595	\$ 257,000	\$ 225,703	\$ 225,400
300-340-3433.000	Granite Creek Waste	\$ -	\$ -	\$ -	\$ -
300-340-3434.000	Landfill Revenue	\$ -	\$ -	\$ 60	\$ -
300-340-3435.000	Recycling	\$ 164,689	\$ 118,000	\$ 100,097	\$ 81,800
300-340-3436.000	Sludge Disposal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
300-340-3437.000	Waste Oil Disposal	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
300-340-3438.000	Asbestos Disposal	\$ -	\$ -	\$ 2,172	\$ -
300-340-3439.000	Rolloff Container Fees	\$ -	\$ -	\$ -	\$ -
300-340-3440.000	Recycling - Others	\$ 14,933	\$ 20,000	\$ 18,179	\$ 11,100
300-340-3491.000	Jobbing - Labor	\$ 3,540	\$ -	\$ 6,261	\$ 7,500
	<b>Subtotal:</b>	<b>\$ 3,009,794</b>	<b>\$ 2,950,400</b>	<b>\$ 2,908,520</b>	<b>\$ 2,897,900</b>
<b>Non-Operating Revenue</b>					
300-350-3501.003	Other Revenue	\$ -	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Property Investments</b>					
300-360-3610.000	Interest Income	\$ 81,197	\$ 87,900	\$ 61,548	\$ 67,300
	<b>Subtotal:</b>	<b>\$ 81,197</b>	<b>\$ 87,900</b>	<b>\$ 61,548</b>	<b>\$ 67,300</b>
<b>Miscellaneous</b>					
300-380-3807.000	Miscellaneous	\$ 5,263	\$ 5,200	\$ 155	\$ 100
300-380-3820.000	Bad Debts Collected	\$ 11,886	\$ 8,600	\$ 5,194	\$ 4,000
	<b>Subtotal:</b>	<b>\$ 17,149</b>	<b>\$ 13,800</b>	<b>\$ 5,349</b>	<b>\$ 4,100</b>
	<b>Total Solid Waste Fund Revenue:</b>	<b>\$ 4,255,932</b>	<b>\$ 3,052,100</b>	<b>\$ 2,975,417</b>	<b>\$ 2,969,300</b>

**CITY AND BOROUGH OF SITKA  
SOLID WASTE FUND  
ITEMIZED REVENUES**

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<b>OPERATING REVENUE</b>		
300-340-3431.000	Solid Waste Disposal Charges for waste pickup and disposal	\$ 2,531,600
300-340-3432.000	Scale Revenue	\$ 225,400
300-340-3435.000	Recycling Salvage Permits and Scrap Metal sales	\$ 81,800
300-340-3436.000	Sludge Disposal Sludge from Wastewater Plan	\$ 30,000
300-340-3437.000	Waste Oil Disposal Waste Oil from Harbors	\$ 10,500
300-340-3438.000	Asbestos Disposal	\$ -
300-340-3440.000	Recycling - Others	\$ 11,100
300-340-3491.000	Jobbing - Labor	\$ 7,500
	<b>Subtotal:</b>	<b>\$ 2,897,900</b>
<b>PROPERTY INVESTMENTS</b>		
300-360-3610.000	Interest Income	\$ 63,500
	Rent - Impound Yard	\$ 3,800
	<b>Subtotal:</b>	<b>\$ 67,300</b>
<b>MISCELLANEOUS</b>		
300-380-3807.000	Miscellaneous	\$ 100
300-380-3820.000	Bad Debts Collected	\$ 4,000
	<b>Subtotal:</b>	<b>\$ 4,100</b>
	<b>Total:</b>	<b>\$ 2,969,300</b>

City and Borough of Sitka  
Sitka, Alaska

FY 2010 Budget

Fund: 230 - Solid Waste Fund

Operations Budget

Cash Outlays for Operations

<u>Account Number</u>	<u>Expense Description</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projections</u>	<u>2010 Budget</u>
<b>Salaries and Benefits</b>					
5110.001	Salaries & Wages	\$ 57,122	\$ 85,719	\$ 87,692	\$ 87,011
5110.004	Overtime	\$ 3,928	\$ 6,000	\$ 1,473	\$ 6,000
5110.010	Temporary Employees	\$ 3,204	\$ -	\$ 191	\$ -
5120.000	Benefits	\$ 58,425	\$ 84,398	\$ 66,673	\$ 65,442
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 122,679</b>	<b>\$ 176,117</b>	<b>\$ 156,029</b>	<b>\$ 158,453</b>
<b>Non-personnel Operation Outlays</b>					
5201.000	Travel and Training	\$ 8,284	\$ 13,100	\$ 12,482	\$ 12,000
5202.000	Uniform Allowance	\$ 902	\$ 1,200	\$ 399	\$ 700
5203.000	Utilities	\$ 31,300	\$ 31,500	\$ 18,929	\$ 21,200
5203.005	Heating Fuel	\$ -	\$ -	\$ -	\$ -
5204.000	Telephone	\$ 3,145	\$ 2,000	\$ 3,140	\$ 3,200
5205.000	Insurance	\$ 4,795	\$ 4,800	\$ 4,703	\$ 4,800
5206.000	Supplies	\$ 12,029	\$ 49,750	\$ 36,017	\$ 44,750
5207.000	Repairs and Maintenance	\$ 3,704	\$ 8,000	\$ 4,416	\$ 8,000
5208.000	Building Maintenance Fees	\$ 932	\$ 1,029	\$ 874	\$ 1,030
5211.000	MIS Fees	\$ 5,714	\$ 5,864	\$ 5,864	\$ 5,334
5212.000	Contracted/Purchased Services	\$ 1,905,839	\$ 2,121,325	\$ 2,052,006	\$ 2,110,325
5214.000	Interdepartment Services	\$ 482,736	\$ 354,053	\$ 394,234	\$ 334,872
5221.000	Transportation/Vehicles	\$ 59,026	\$ 89,237	\$ 101,141	\$ 101,248
5222.000	Postage	\$ -	\$ -	\$ -	\$ -
5223.000	Tools & Small Equipment	\$ 2,382	\$ 3,000	\$ 2,722	\$ 3,000
5224.000	Dues & Publications	\$ 905	\$ 500	\$ 540	\$ 500
5226.000	Advertising	\$ 9,330	\$ 4,500	\$ 1,979	\$ 3,000
5227.000	Rentals - Building/Equipment	\$ 62,058	\$ 31,500	\$ 31,514	\$ 31,500
5231.000	Credit Card Expense	\$ 11,853	\$ 11,620	\$ 12,537	\$ 12,000
5290.000	Other Expenses	\$ 8,157	\$ 200	\$ 374	\$ 1,400
5295.000	Interest	\$ 18,638	\$ 14,874	\$ 14,987	\$ 11,187
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Debt Principal Payment	\$ 122,226	\$ 122,893	\$ 122,893	\$ 123,580
7200.000	Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -
	<b>Total Non-personnel</b>				
	Operating Outlays:	<u>\$ 2,753,956</u>	<u>\$ 2,870,945</u>	<u>\$ 2,821,751</u>	<u>\$ 2,833,626</u>
	<b>Total Operating Outlays:</b>	<b>\$ 2,876,635</b>	<b>\$ 3,047,062</b>	<b>\$ 2,977,780</b>	<b>\$ 2,992,079</b>

**SOLID WASTE FUND  
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
<b>TRAVEL AND TRAINING</b>		
600-621-5201.000	HAZMAT Training	\$ 500
	SW Training / Certification	\$ 3,000
	Asbestos training	\$ 4,000
	Add'l SW Certifications	\$ 2,500
	SWANA Training	\$ 2,000
	<b>Subtotal:</b>	<b>\$ 12,000</b>
<b>UNIFORM ALLOWANCE</b>		
600-621-5202.000	Work overalls, gloves, cold weather gear, respirators	\$ 700
	<b>Subtotal:</b>	<b>\$ 700</b>
<b>TELEPHONE</b>		
600-622-5204.000	Recycling	\$ 3,200
	<b>Subtotal:</b>	<b>\$ 3,200</b>
<b>SUPPLIES</b>		
600-601-5206.000	Safety items	\$ 2,500
	HHW supplies	\$ 5,500
	Office supplies	\$ 1,500
	Contaminated soils supplies	\$ 2,500
	Chlor-d-tects	\$ 750
	Supplies for operations	\$ 2,500
	Supplies for used oil	\$ 2,500
600-620-5206.000	Transfer Station supplies	\$ 3,000
600-621-5206.000	Cover material	\$ 20,000
	Hydrogen Gas	\$ 1,000
600-622-5206.000	Misc Supplies - Recycling	\$ 3,000
	<b>Subtotal:</b>	<b>\$ 44,750</b>
<b>REPAIRS AND MAINTENANCE</b>		
600-620-5207.000	Transfer Station misc repairs	\$ 2,000
600-621-5207.000	Landfill misc repairs	\$ 3,000
600-622-5207.000	Recycling misc repairs	\$ 3,000
	<b>Subtotal:</b>	<b>\$ 8,000</b>
<b>BUILDING MAINTENANCE FEES</b>		
600-621-5208.000	Building Maint. Fund (BMF) - Building Repair	\$ 1,030
	<b>Subtotal:</b>	<b>\$ 1,030</b>

**SOLID WASTE FUND  
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
<b>CONTRACTED/PURCHASED SERVICES</b>		
600-601-5212.000	Refuse collection contract	\$ 600,000
	HHW program	\$ 65,000
	MSC hauling services	\$ 5,000
	Engineering/surveying services	\$ 15,000
	Used oil handling	\$ 5,000
	Used oil analysis	\$ 1,000
	Solid Waste Coordinator	\$ 36,000
	Antifreeze disposal	\$ 5,000
	Biosolid landfill development operations	\$ 37,000
	Audit Fees	\$ 2,325
600-620-5212.000	Off island waste disposal	\$ 1,250,000
600-621-5212.000	Kimsham landfill monitoring	\$ 7,000
	Sitka Landfill Monitoring	\$ 7,000
	Landfill topo survey	\$ 5,000
600-622-5212.000	Recyclables freight	\$ 70,000
	<b>Subtotal:</b>	<b>\$ 2,110,325</b>
<b>INTERDEPARTMENT SERVICES</b>		
600-601-5214.000	Admin Services	\$ 334,872
	<b>Subtotal:</b>	<b>\$ 334,872</b>
<b>TOOLS &amp; SMALL EQUIPMENT</b>		
600-601-5223.000	Misc. hand tools	\$ 1,500
600-622-5223.000	Misc tools	\$ 1,500
	<b>Subtotal:</b>	<b>\$ 3,000</b>
<b>DUES &amp; PUBLICATIONS</b>		
600-601-5224.000	Miscellaneous, SWANA	\$ 500
	<b>Subtotal:</b>	<b>\$ 500</b>
<b>ADVERTISING</b>		
600-601-5226.000	Misc	\$ 1,500
600-622-5226.000	Recycling advertising	\$ 1,500
	<b>Subtotal:</b>	<b>\$ 3,000</b>
<b>RENTALS - EQUIPMENT OR BUILDINGS</b>		
600-620-5227.002		\$ -
600-622-5227.002	Scrap metal site rent	\$ 31,500
	<b>Subtotal:</b>	<b>\$ 31,500</b>

**SOLID WASTE FUND  
ITEMIZED EXPENSES**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>OTHER EXPENSES</b>		
600-621-5290.000	Employee Wellness Program	\$ 200
	ADEC landfill inspectors expenses and permits	<u>\$ 1,200</u>
	<b>Subtotal:</b>	<b>\$ 1,400</b>
<b>INTEREST EXPENSE</b>		
600-650-5295.000	Transfer Station	\$ 9,000
	Overburden Landfill	<u>\$ 2,187</u>
	<b>Subtotal:</b>	<b>\$ 11,187</b>
<b>NOTE PRINCIPAL PAYMENTS</b>		
600-650-7301.000	Transfer Station	\$ 100,000
	Overburden Landfill	<u>\$ 23,580</u>
	<b>Subtotal:</b>	<b>\$ 123,580</b>

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**Capital Budget**

**SOLID WASTE FUND**

**2010**

**City and Borough of Sitka  
Fund 230 - Solid Waste Fund  
FY 2010 Capital Budget Summary**

	<u>New Appropriations for FY 2010</u>	
<b>Capital Projects:</b>	\$	500,000
<b>Fixed Assets:</b>		
Machinery/Equipment	\$ _____	-
	<b>Subtotals:</b> \$ _____	-
<b>Total Planned Capital Expenditures:</b>		<b><u>\$ 500,000</u></b>

City and Borough of Sitka  
Fund 230 - Solid Waste Fund  
Capital Budget

Cash Outlays for Capital Construction and Fixed Asset Acquisitions  
Summary of Direct Transfers of Capital to Capital Projects or Other Funds  
Solid Waste Fund Department #230-600-680

Account Number	<u>Fund/Project Name</u>	New Appropriation for FY 2010 Amount
	<b>Capital Projects</b> 740-600-630-5212.000	
7200.000	Expand biosolids area	\$ <u>500,000</u>
	Total Direct Capital Transfers:	\$ 500,000
	<u>Fixed Asset Acquisition</u> Solid Waste Fund Department #230-600-670	
	<u>Machinery/Equipment</u>	
7105.000		
	Total Machinery/Equipment:	\$ -
	Total Planned Capital Expenditures:	<u>\$ 500,000</u>

**Construction in Progress for Solid Waste Fund Capital Projects  
Fund 740**

<b>Project Name</b>	<b>Project Number</b>	<b>Approved Budget</b>	<b>Expenses &amp; Encumbrances as of 12/31/08</b>
Environmental Risk Assessment	90434	\$ 100,000	\$ 131,611
Grade/Seed Benchland Landfill	90459	\$ 20,000	\$ -
Incinerator Cleanup	90460	\$ 225,000	\$ 1,732
Landfill Closure Plan	90461	\$ 75,000	\$ 139,894
Recycle Yard Improvements	90636	\$ 100,000	\$ -
Recycle Yard Job Shack	90635	\$ 20,000	\$ -
Sitka Landfill / Granite Creek	90413	\$ 250,000	\$ 198,515
Solid Waste Disposal Plan	90300	\$ 130,000	\$ 103,282
Transfer Station	90566	\$ 50,000	\$ 276

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**City and Borough of Sitka  
Solid Waste Disposal Fund**

**Pro Forma Statement of Net Assets**

	2010	2009	2008
<b>Assets</b>			
Investment in Central Treasury	579,015	1,101,794	1,333,597
Receivables	157,000	157,000	157,032
Inventories	0	0	0
Property, Plant and Equipment	5,596,948	5,226,948	5,236,948
Other	506,591	506,591	506,591
<b>Total Assets</b>	<u>6,839,554</u>	<u>6,992,333</u>	<u>7,234,168</u>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Accounts Payable	131,000	131,000	240,406
Accrued Payroll & Leave	0	0	0
Other Liabilities	510,500	510,500	510,566
Bonds and Notes Payable	1,266,253	1,389,833	1,512,726
<b>Total Liabilities</b>	<u>1,907,753</u>	<u>2,031,333</u>	<u>2,263,698</u>
<b>Net Assets</b>			
Invested in Capital Assets	4,330,695	3,837,115	4,097,103
Restricted Fund Balance	0	0	0
Undesignated	601,106	1,123,885	873,367
<b>Total Net Assets</b>	<u>4,931,801</u>	<u>4,961,000</u>	<u>4,970,470</u>
<b>Total Liabilities and Net Assets</b>	<u>6,839,554</u>	<u>6,992,333</u>	<u>7,234,168</u>

**City and Borough of Sitka  
Solid Waste Disposal Fund**

**Pro Forma Statement of Revenue and Expenses**

	2010	2009	2008
<b>Revenues:</b>			
Charges for services	2,897,900	2,908,520	3,026,943
Other	4,100	5,349	7,945
<b>Total revenues</b>	2,902,000	2,913,869	3,034,888
<b>Operating Expenses</b>			
Salaries and Benefits	158,453	156,029	122,679
Operating Expenses	2,698,859	2,683,871	2,623,986
Depreciation and Amortization	130,000	130,000	129,600
<b>Total expenses</b>	2,987,312	2,969,900	2,876,265
<b>Operating Income</b>	(85,312)	(56,031)	158,623
<b>Other financing sources (uses)</b>			
Interest Income	67,300	61,548	131,606
Interest Expense	(11,187)	(14,987)	(18,638)
Other	0	0	1,139,847
<b>Net other financing sources (uses)</b>	56,113	46,561	1,252,815
<b>Net change in fund balances</b>	(29,199)	(9,470)	1,411,438

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