

**City and Borough of Sitka**

**SOLID WASTE FUND**

**FISCAL YEAR 2011**

**Operating Budget**

**This page intentionally left blank.**

**SOLID WASTE FUND  
SUMMARY OF CASH INFLOWS/OUTLAYS**

**CASH INFLOWS / REVENUES**

<u>Source</u>	<u>FY 2011 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2010 Projections</u>	<u>Change From FY 2010 Budget</u>	<u>% Change From FY 2010 Budget</u>
Operating Revenue	\$ 2,842,100	\$ 2,897,900	\$2,877,206	\$ (55,800)	-2%
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	0%
Property Investments	\$ 56,000	\$ 67,300	\$ 56,534	\$ (11,300)	-17%
Interfund Transfers	\$ -	\$ -	\$ 191,000	\$ -	0%
Miscellaneous	\$ 6,100	\$ 4,100	\$ 6,332	\$ 2,000	49%
<b>TOTAL CASH INFLOWS / REVENUES:</b>	<b>\$ 2,904,200</b>	<b>\$ 2,969,300</b>	<b>\$3,131,072</b>	<b>\$ (65,100)</b>	<b>-2%</b>

**CASH OUTLAYS**

<u>Operating Outlays</u>	<u>FY 2011 Budget</u>	<u>FY 2010 Operations Budget</u>	<u>FY 2010 Operations Projections</u>	<u>Change From FY 2010 Operations Budget</u>	<u>% Change From FY 2010 Operations Budget</u>
Cash Outlays for Salaries and Benefits	\$ 157,280	\$ 158,453	\$ 151,470	\$ (1,173)	-1%
Non-personnel Operating Outlays	\$ 2,964,309	\$ 2,833,626	\$2,805,597	\$ 130,683	5%
<b>Total Operating Outlays:</b>	<b>\$ 3,121,589</b>	<b>\$ 2,992,079</b>	<b>\$2,957,067</b>	<b>\$ 129,510</b>	<b>4%</b>
<u>Capital Outlays</u>					
Fixed Asset Acquisition	\$ -	\$ -	\$ 305,000	\$ -	0%
Transfers to Capital Projects	\$ 165,000	\$ 500,000	\$ 500,000	\$ (335,000)	-67%
<b>Total Capital Outlays:</b>	<b>\$ 165,000</b>	<b>\$ 500,000</b>	<b>\$ 805,000</b>	<b>\$ (335,000)</b>	<b>-67%</b>
<b>TOTAL CASH OUTLAYS:</b>	<b>\$ 3,286,589</b>	<b>\$ 3,492,079</b>	<b>\$3,762,067</b>	<b>\$ (205,490)</b>	<b>-6%</b>
<b>INCREASE IN UNRESTRICTED WORKING CAPITAL</b>	<b>\$ (382,389)</b>	<b>\$ (522,779)</b>	<b>\$ (630,995)</b>	<b>\$ 140,390</b>	<b>27%</b>

City and Borough of Sitka  
Sitka, Alaska

FY 2011 Budget

Fund: 230 - Solid Waste Fund

Cash Inflows / Revenues

<u>Account Number</u>	<u>Revenue Description</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projections</u>	<u>2011 Budget</u>
<b>State Revenue</b>					
300-310-3101.005	Grant Revenue	\$ -	\$ -	\$ -	\$ -
300-310-3101.017	PERS Relief	\$ 11,675	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ 11,675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Revenue</b>					
300-340-3431.000	Solid Waste Disposal	\$ 2,511,375	\$ 2,531,600	\$ 2,462,902	\$ 2,462,000
300-340-3432.000	Scale Revenue	\$ 228,547	\$ 225,400	\$ 210,930	\$ 210,900
300-340-3433.000	Granite Creek Waste	\$ -	\$ -	\$ 7,000	\$ 3,500
300-340-3434.000	Landfill Revenue	\$ 60	\$ -	\$ -	\$ -
300-340-3435.000	Recycling	\$ 107,272	\$ 81,800	\$ 139,950	\$ 110,000
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	\$ 6,985	\$ -	\$ -	\$ -
300-340-3439.000	Rolloff Container Fees	\$ -	\$ -	\$ -	\$ -
300-340-3440.000	Recycling - Others	\$ 18,206	\$ 11,100	\$ 6,239	\$ 6,200
300-340-3491.000	Jobbing - Labor	\$ 5,862	\$ 7,500	\$ 9,685	\$ 9,000
	<b>Subtotal:</b>	<b>\$ 2,918,807</b>	<b>\$ 2,897,900</b>	<b>\$ 2,877,206</b>	<b>\$ 2,842,100</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	\$ 62,254	\$ 67,300	\$ 56,534	\$ 56,000
	<b>Subtotal:</b>	<b>\$ 62,254</b>	<b>\$ 67,300</b>	<b>\$ 56,534</b>	<b>\$ 56,000</b>
<b>Interfund Transfers</b>					
300-370-3701.740	Solid Waste Interfund Billing	\$ -	\$ -	\$ 191,000	\$ -
	<b>Subtotal:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 191,000</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
300-380-3807.000	Miscellaneous	\$ 693	\$ 100	\$ 140	\$ 100
300-380-3820.000	Bad Debts Collected	\$ 6,705	\$ 4,000	\$ 6,192	\$ 6,000
300-390-3990.000	Net Pension Obligation WO	\$ 7,408	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ 14,806</b>	<b>\$ 4,100</b>	<b>\$ 6,332</b>	<b>\$ 6,100</b>
	<b>Total Solid Waste Fund Revenue:</b>	<b>\$ 3,007,542</b>	<b>\$ 2,969,300</b>	<b>\$ 2,940,072</b>	<b>\$ 2,904,200</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	\$ 2,462,000
300-340-3432.000	Scale Revenue	\$ 210,900
300-340-3433.000	Granite Creek Waste	\$ 3,500
300-340-3435.000	Recycling Salvage Permits and Scrap Metal sales	\$ 110,000
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	\$ 6,200
300-340-3491.000	Jobbing - Labor	\$ 9,000
	<b>Subtotal:</b>	<b>\$ 2,842,100</b>
<b>PROPERTY INVESTMENTS</b>		
300-360-3610.000	Interest Income	\$ 56,000
	Rent - Impound Yard	\$ -
	<b>Subtotal:</b>	<b>\$ 56,000</b>
<b>MISCELLANEOUS</b>		
300-380-3807.000	Miscellaneous	\$ 100
300-380-3820.000	Bad Debts Collected	\$ 6,000
	<b>Subtotal:</b>	<b>\$ 6,100</b>
	<b>Total:</b>	<b>\$ 2,904,200</b>

City and Borough of Sitka  
Sitka, Alaska

FY 2011 Budget

Fund: 230 - Solid Waste Fund

Operations Budget

Cash Outlays for Operations

Account Number	Expense Description	2009 Actual	2010 Budget	2010 Projections	2011 Budget
<b>Salaries and Benefits</b>					
5110.001	Salaries & Wages	\$ 80,939	\$ 87,011	\$ 83,538	\$ 86,226
5110.004	Overtime	\$ 3,811	\$ 6,000	\$ 2,906	\$ 6,000
5110.010	Temporary Employees	\$ 553	\$ -	\$ 196	\$ -
5120.000	Benefits	\$ 74,552	\$ 65,442	\$ 64,830	\$ 65,055
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 159,855</b>	<b>\$ 158,453</b>	<b>\$ 151,470</b>	<b>\$ 157,280</b>
<b>Non-personnel Operation Outlays</b>					
5201.000	Travel and Training	\$ 11,435	\$ 12,000	\$ 7,169	\$ 8,200
5202.000	Uniform Allowance	\$ 1,121	\$ 700	\$ 656	\$ 700
5203.000	Utilities	\$ 21,728	\$ 21,200	\$ 21,721	\$ 21,200
5203.005	Heating Fuel	\$ -	\$ -	\$ -	\$ -
5204.000	Telephone	\$ 2,963	\$ 3,200	\$ 1,988	\$ 3,200
5205.000	Insurance	\$ 4,703	\$ 4,800	\$ 4,250	\$ 4,251
5206.000	Supplies	\$ 17,959	\$ 44,750	\$ 33,779	\$ 43,950
5207.000	Repairs and Maintenance	\$ 5,129	\$ 8,000	\$ 3,392	\$ 5,000
5208.000	Building Maintenance Fees	\$ 1,044	\$ 1,030	\$ 7,260	\$ 873
5211.000	MIS Fees	\$ 5,864	\$ 5,334	\$ 5,334	\$ 4,429
5212.000	Contracted/Purchased Services	\$ 1,957,411	\$ 2,110,325	\$ 2,070,273	\$ 2,096,325
5214.000	Interdepartment Services	\$ 420,909	\$ 334,872	\$ 372,914	\$ 350,500
5221.000	Transportation/Vehicles	\$ 106,411	\$ 101,248	\$ 82,680	\$ 88,518
5222.000	Postage	\$ -	\$ -	\$ -	\$ -
5223.000	Tools & Small Equipment	\$ 566	\$ 3,000	\$ 4,893	\$ 3,000
5224.000	Dues & Publications	\$ 540	\$ 500	\$ 342	\$ 500
5226.000	Advertising	\$ 3,127	\$ 3,000	\$ 1,912	\$ 3,000
5227.000	Rentals - Building/Equipment	\$ 14	\$ 31,500	\$ 36,794	\$ 31,500
5231.000	Credit Card Expense	\$ 12,498	\$ 12,000	\$ 14,220	\$ 15,460
5290.000	Other Expenses	\$ 402	\$ 1,400	\$ 1,253	\$ 1,400
5295.000	Interest	\$ 18,566	\$ 11,187	\$ 11,187	\$ 42,219
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Debt Principal Payment	\$ 122,893	\$ 123,580	\$ 123,580	\$ 240,084
7200.000	Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -
	<b>Total Non-personnel Operating Outlays:</b>	<b>\$ 2,715,283</b>	<b>\$ 2,833,626</b>	<b>\$ 2,805,597</b>	<b>\$ 2,964,309</b>
	<b>Total Operating Outlays:</b>	<b>\$ 2,875,138</b>	<b>\$ 2,992,079</b>	<b>\$ 2,957,067</b>	<b>\$ 3,121,589</b>

**SOLID WASTE FUND  
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
<b>TRAVEL AND TRAINING</b>		
600-621-5201.000	HAZMAT Training	\$ 500
	SW Training / Certification	\$ 3,200
	Asbestos training	\$ 500
	CPR and First Aid	\$ 200
	SWANA Training	\$ 3,800
	<b>Subtotal:</b>	<b>\$ 8,200</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	Office Supplies	\$ 700
600-620-5206.000	Transfer Station supplies	\$ 3,000
600-621-5206.000	Safety items	\$ 2,500
	HHW supplies	\$ 5,500
	Contaminated soils supplies	\$ 2,500
	Chlor-d-tects	\$ 750
	Cover material	\$ 20,000
	Supplies for operations	\$ 2,500
	Supplies for used oil	\$ 2,500
	Hydrogen Gas	\$ 1,000
600-622-5206.000	Misc Supplies - Recycling	\$ 3,000
	<b>Subtotal:</b>	<b>\$ 43,950</b>
<b>REPAIRS AND MAINTENANCE</b>		
600-622-5207.000	Repair recycle bins	\$ 5,000
	<b>Subtotal:</b>	<b>\$ 5,000</b>
<b>BUILDING MAINTENANCE FEES</b>		
600-621-5208.000	Building Maint. Fund (BMF) - Building Repair	\$ 873
	<b>Subtotal:</b>	<b>\$ 873</b>

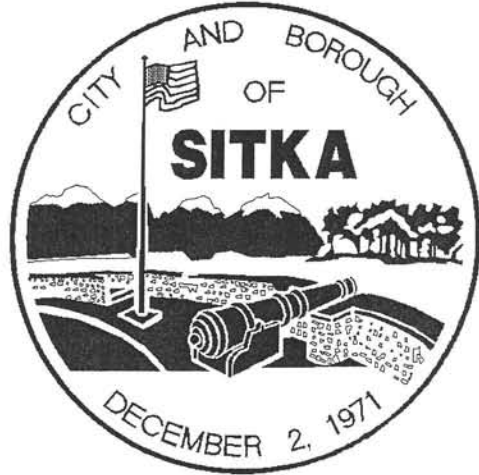
**SOLID WASTE FUND  
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
<b>CONTRACTED/PURCHASED SERVICES</b>		
600-601-5212.000	Refuse collection contract	\$ 600,000
	Audit Fees	\$ 2,325
	MSC hauling services	\$ 5,000
	Engineering/surveying services	\$ 15,000
	Contaminated soil testing	\$ 10,000
	Solid Waste Coordinator	\$ 36,000
600-620-5212.000	Off island waste disposal	\$ 1,250,000
600-621-5212.000	Kimsham landfill monitoring	\$ 5,000
	HHW program	\$ 55,000
	Used oil handling	\$ 5,000
	Used oil analysis	\$ 1,000
	Antifreeze disposal	\$ 5,000
	Biosolids landfill development operations	\$ 25,000
	Sitka Landfill Monitoring	\$ 7,000
	Landfill topo survey	\$ 5,000
600-622-5212.000	Recyclables freight	\$ 70,000
	<b>Subtotal:</b>	<b>\$ 2,096,325</b>
<b>INTERDEPARTMENT SERVICES</b>		
600-601-5214.000	Admin Services	\$ 350,500
	<b>Subtotal:</b>	<b>\$ 350,500</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**

ACCOUNT #	DESCRIPTION	AMOUNT
	<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	\$ 6,000
	Kimsham Landfill - Loan #783081	\$ 34,739
	Overburden Landfill	<u>\$ 1,480</u>
	<b>Subtotal:</b>	<b>\$ 42,219</b>
	<b>NOTE PRINCIPAL PAYMENTS</b>	
600-650-7301.000	Transfer Station	\$ 100,000
	Kimsham Landfill - Loan #783081	\$ 115,797
	Overburden Landfill	<u>\$ 24,287</u>
	<b>Subtotal:</b>	<b>\$ 240,084</b>

**This page intentionally left blank.**



## **Capital Budget**

### **SOLID WASTE FUND**

**2011**

**City and Borough of Sitka  
Fund 230 - Solid Waste Fund  
FY 2011 Capital Budget Summary**

	<b>New Appropriations for FY 2011</b>
<b>Capital Projects:</b>	\$ 165,000
<b>Fixed Assets:</b>	
Machinery/Equipment	\$ _____ -
<b>Subtotals:</b>	<b>\$ _____ -</b>
<b>Total Planned Capital Expenditures:</b>	<b><u>\$ 165,000</u></b>

City and Borough of Sitka  
Fund 230 - Solid WasteFund  
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 2011 Amount
	Capital Projects 740-600-630-5212.000	
7200.000	Scrap Yard Upgrade	\$ 115,000
	Recycle Center Fence	\$ <u>50,000</u>
	Total Direct Capital Transfers:	\$ 165,000
	<u>Fixed Asset Acquisition</u> Solid Waste Fund Department #230-600-670	
	<u>Machinery/Equipment</u>	
7106.000		
	Total Machinery/Equipment:	\$ -
	Total Planned Capital Expenditures:	<u>\$ 165,000</u>

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

Project Name	Project Number	Approved Budget	Expenses & Encumbrances as of 12/31/09
Environmental Risk Assessment	90434	\$ 100,000	\$ 131,611
Expand Biosolids Area	90657	\$ 500,000	\$ -
Incinerator Cleanup	90460	\$ 225,000	\$ 1,732
Recycle Yard Job Shack	90635	\$ 36,000	\$ 37,235
Sitka Landfill / Granite Creek	90413	\$ 250,000	\$ 205,493
Transfer Station	90566	\$ 50,000	\$ 276

**This page intentionally left blank.**

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

**Pro Forma Statement of Net Assets**

	2011	2010	2009
<b>Assets</b>			
Investment in Central Treasury	312,185	585,480	1,407,522
Receivables	172,500	172,500	172,497
Inventories	0	0	0
Property, Plant and Equipment	6,907,141	6,880,141	6,213,141
Other	508,500	508,500	508,517
<b>Total Assets</b>	<u>7,900,326</u>	<u>8,146,621</u>	<u>8,301,677</u>
<b>Liabilities and Net Assets</b>			
Liabilities			
Accounts Payable	104,400	104,400	104,441
Accrued Payroll & Leave	4,110	4,110	4,113
Other Liabilities	508,500	508,500	508,517
Bonds and Notes Payable	2,269,865	2,426,402	2,549,982
<b>Total Liabilities</b>	<u>2,886,875</u>	<u>3,043,412</u>	<u>3,167,053</u>
<b>Net Assets</b>			
Invested in Capital Assets	4,637,276	4,453,739	4,036,041
Restricted Fund Balance	0	0	0
Undesignated	376,175	649,470	1,098,583
<b>Total Net Assets</b>	<u>5,013,451</u>	<u>5,103,209</u>	<u>5,134,624</u>
<b>Total Liabilities and Net Assets</b>	<u>7,900,326</u>	<u>8,146,621</u>	<u>8,301,677</u>

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

**Pro Forma Statement of Revenue and Expenses**

	2011	2010	2009
<b>Revenues:</b>			
Charges for services	2,676,400	2,680,832	2,739,922
Other	165,700	196,374	186,157
<b>Total revenue</b>	2,842,100	2,877,206	2,926,079
<b>Operating Expenses</b>			
Salaries and Benefits	157,280	151,470	159,855
Operating Expenses	2,682,006	2,670,830	2,625,522
Depreciation and Amortization	138,000	138,000	137,922
<b>Total expenses</b>	2,977,286	2,960,300	2,923,299
<b>Operating Income</b>	(135,186)	(83,094)	2,780
<b>Other financing sources (uses)</b>			
Interest Income	56,000	56,534	100,704
Interest Expense	(16,672)	(11,187)	(18,566)
Other	6,100	6,332	79,236
<b>Net other financing sources (uses)</b>	45,428	51,679	161,374
<b>Net change in fund balances</b>	(89,758)	(31,415)	164,154

**This page intentionally left blank.**