

City and Borough of Sitka

SOLID WASTE FUND

FISCAL YEAR 2014

Operating Budget

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**City and Borough of Sitka
Solid Waste Fund
Summary Of Cash Inflows And Outflows**

<u>Operations:</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>
	<u>Actual</u>	<u>Budget</u>	<u>Projections</u>	<u>Budget</u>
Cash Inflows:	\$ 3,195,344	\$ 3,159,500	\$ 3,119,000	\$ 3,083,500
Cash Outflows	\$ 2,881,461	\$ 2,876,812	\$ 2,827,255	\$ 2,946,827
Other Balance Sheet Adjustments	\$ 147,939			
Net Cash Inflow/Outflow from Operations:	\$ 461,822	\$ 282,688	\$ 291,745	\$ 136,673

	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>
	<u>Actual</u>	<u>Budget</u>	<u>Projections</u>	<u>Budget</u>
<u>Capital Acquisitions And Improvements:</u>				
Cash Inflows:				
Projected Grant Revenue:	\$ -	\$ -	\$ 69,000	\$ -
Cash Outflows:				
Capital Purchases:	\$ -	\$ -	\$ -	\$ 500,000
Projected Capital Project Outlays:	\$ 13,857	\$ -	\$ 69,000	\$ 50,000
Net Cash Inflow/Outflow from Capital Acquisitions And Improvements:	\$ (13,857)	\$ -	\$ -	\$ (550,000.00)

	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>
	<u>Actual</u>	<u>Budget</u>	<u>Projections</u>	<u>Budget</u>
<u>Debt Service:</u>				
Cash Inflows:				
New Loan Proceeds:	\$ -	\$ -	\$ -	\$ -
Cash Outflows:				
Debt Principal Repayment:	\$ 240,813	\$ 115,798	\$ 116,000	\$ 115,798
Interest On Debt::	\$ 35,029	\$ 29,528	\$ 30,000	\$ 27,792
Net Cash Inflow/Outflow from Debt Service:	\$ (275,842)	\$ (145,326)	\$ (146,000)	\$ (143,590)
Projected Increase/(Decrease) In Unrestricted Working Capital	\$ 172,123	\$ 137,362	\$ 145,745	\$ (556,917)

**City and Borough of Sitka
Sitka, Alaska**

FY 2014 Budget

Fund: 230 - Solid Waste Fund

Cash Inflows / Revenues

<u>Account Number</u>	<u>Revenue Description</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projections</u>	<u>2014 Budget</u>
State Revenue					
300-310-3101.005	Grant Revenue	\$ -	\$ -	\$ -	\$ -
300-310-3101.017	PERS Relief	\$ 5,202	\$ -	\$ 5,200	\$ -
	Subtotal:	\$ 5,202	\$ -	\$ 5,200	\$ -
Operating Revenue					
300-340-3431.000	Solid Waste Disposal	\$ 2,559,373	\$ 2,560,000	\$ 2,551,000	\$ 2,560,000
300-340-3432.000	Scale Revenue	\$ 205,756	\$ 234,000	\$ 221,000	\$ 247,000
300-340-3433.000	Granite Creek Waste	\$ -	\$ -	\$ -	\$ -
300-340-3434.000	Landfill Revenue	\$ -	\$ -	\$ -	\$ -
300-340-3435.000	Recycling	\$ 259,328	\$ 275,000	\$ 238,000	\$ 180,000
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	\$ 10,000	\$ 10,500
300-340-3438.000	Asbestos Disposal	\$ 165	\$ -	\$ -	\$ -
300-340-3439.000	Rolloff Container Fees	\$ -	\$ -	\$ -	\$ -
300-340-3440.000	Recycling - Others	\$ 25,933	\$ 10,000	\$ 20,000	\$ 10,000
300-340-3491.000	Jobbing - Labor	\$ 3,378	\$ 1,000	\$ 3,000	\$ 1,000
	Subtotal:	\$ 3,094,432	\$ 3,120,500	\$ 3,073,000	\$ 3,038,500
Non-Operating Revenue					
300-350-3501.003	Other Revenue	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ -	\$ -	\$ -	\$ -
Property Investments					
300-360-3610.000	Interest Income	\$ 40,404	\$ 32,000	\$ 38,000	\$ 35,000
300-360-3612.000	Chg in FMV - Investment	\$ 48,057	\$ -	\$ -	\$ -
	Subtotal:	\$ 88,461	\$ 32,000	\$ 38,000	\$ 35,000
Interfund Transfers					
300-370-3701.740	Solid Waste Interfund Billing	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ -	\$ -	\$ -	\$ -
Miscellaneous					
300-380-3807.000	Miscellaneous	\$ 1,345	\$ 2,000	\$ 2,000	\$ 4,000
300-380-3820.000	Bad Debts Collected	\$ 5,904	\$ 5,000	\$ 6,000	\$ 6,000
300-390-3990.000	Net Pension Obligation WO	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ 7,249	\$ 7,000	\$ 8,000	\$ 10,000
	Total Solid Waste Fund Revenue:	\$ 3,195,344	\$ 3,159,500	\$ 3,119,000	\$ 3,083,500

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

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
OPERATING REVENUE		
300-340-3431.000	Solid Waste Disposal Charges for waste pickup and disposal	\$ 2,560,000
300-340-3432.000	Scale Revenue	\$ 247,000
300-340-3433.000	Granite Creek Waste	\$ -
300-340-3435.000	Recycling Salvage Permits and Scrap Metal sales	\$ 180,000
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	\$ 10,000
300-340-3491.000	Jobbing - Labor	\$ 1,000
	Subtotal:	\$ 3,038,500
PROPERTY INVESTMENTS		
300-360-3610.000	Interest Income	\$ 35,000
	Subtotal:	\$ 35,000
MISCELLANEOUS		
300-380-3807.000	Miscellaneous	\$ 4,000
300-380-3820.000	Bad Debts Collected	\$ 6,000
	Subtotal:	\$ 10,000
	Total:	\$ 3,083,500

**City and Borough of Sitka
Sitka, Alaska**

FY 2014 Budget

Fund: 230 - Solid Waste Fund

Operations Budget

Cash Outlays for Operations

<u>Account Number</u>	<u>Expense Description</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projections</u>	<u>2014 Budget</u>
Salaries and Benefits					
5110.001	Salaries & Wages	\$ 79,398	\$ 85,977	\$ 77,000	\$ 85,978
5110.004	Overtime	\$ 3,879	\$ 6,000	\$ 1,000	\$ 5,000
5110.010	Temporary Employees	\$ -	\$ -	\$ -	\$ -
5120.000	Benefits	\$ 67,132	\$ 68,072	\$ 70,000	\$ 79,086
	Total Salaries & Benefits	\$ 150,409	\$ 160,049	\$ 148,000	\$ 170,064
Non-personnel Operation Outlays					
5201.000	Travel and Training	\$ 3,396	\$ 8,000	\$ 1,000	\$ 7,800
5202.000	Uniform Allowance	\$ 571	\$ 700	\$ 1,000	\$ 700
5203.000	Utilities	\$ 19,861	\$ 25,000	\$ 21,000	\$ 20,000
5203.005	Heating Fuel	\$ -	\$ -	\$ -	\$ -
5204.000	Telephone	\$ 1,902	\$ 3,200	\$ 2,000	\$ 2,500
5205.000	Insurance	\$ 4,459	\$ 4,459	\$ 4,000	\$ 5,035
5206.000	Supplies	\$ 16,902	\$ 43,700	\$ 10,000	\$ 42,500
5207.000	Repairs and Maintenance	\$ 323	\$ -	\$ -	\$ -
5208.000	Building Maintenance Fees	\$ 7,673	\$ 15,784	\$ 15,255	\$ 6,142
5211.000	MIS Fees	\$ 4,454	\$ 4,454	\$ 4,000	\$ 4,284
5212.000	Contracted/Purchased Services	\$ 2,124,249	\$ 2,086,900	\$ 2,087,000	\$ 2,086,900
5214.000	Interdepartment Services	\$ 405,070	\$ 332,756	\$ 333,000	\$ 402,002
5221.000	Transportation/Vehicles	\$ 71,732	\$ 136,110	\$ 136,000	\$ 136,110
5222.000	Postage	\$ -	\$ -	\$ -	\$ 5,400
5223.000	Tools & Small Equipment	\$ 2,634	\$ 3,000	\$ 3,000	\$ 2,500
5224.000	Dues & Publications	\$ 549	\$ 500	\$ -	\$ 250
5226.000	Advertising	\$ 5,520	\$ 3,000	\$ 3,000	\$ 3,000
5227.000	Rentals - Building/Equipment	\$ 30,655	\$ 31,500	\$ 38,000	\$ 31,500
5230.000	Bad Debts	\$ 12,430	\$ -	\$ -	\$ -
5231.000	Credit Card Expense	\$ 16,371	\$ 16,300	\$ 18,000	\$ 18,740
5290.000	Other Expenses	\$ 2,233	\$ 1,400	\$ 3,000	\$ 1,400
5295.000	Interest	\$ 35,029	\$ 29,528	\$ 30,000	\$ 27,792
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Debt Principal Payment	\$ 240,813	\$ 115,798	\$ 116,000	\$ 115,798
7200.000	Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -
	Total Non-personnel Operating Outlays:	\$ 3,006,827	\$ 2,862,089	\$ 2,825,255	\$ 2,920,353
	Total Operating Outlays:	\$ 3,157,236	\$ 3,022,138	\$ 2,973,255	\$ 3,090,417

**SOLID WASTE FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
TRAVEL AND TRAINING		
600-621-5201.000	HAZMAT Training	\$ 1,600
	SW Training / Certification	\$ 3,200
	Asbestos training	\$ 1,000
	SWANA Training	\$ 2,000
	Subtotal:	\$ 7,800
UNIFORM ALLOWANCE		
600-621-5202.000	Work overalls, gloves, cold weather gear, respirators	\$ 700
	Subtotal:	\$ 700
TELEPHONE		
600-622-5204.000	Recycling	\$ 2,500
	Subtotal:	\$ 2,500
SUPPLIES		
600-601-5206.000	Office Supplies	\$ 500
600-620-5206.000	Transfer Station supplies	\$ 2,000
600-621-5206.000	Safety items	\$ 2,500
	HHW supplies	\$ 5,500
	Contaminated soils supplies	\$ 2,500
	Chlor-d-tects	\$ 500
	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
	Subtotal:	\$ 42,500
REPAIRS AND MAINTENANCE		
600-622-5207.000		\$ -
	Subtotal:	\$ -
BUILDING MAINTENANCE FEES		
600-621-5208.000	Building Maint. Fund (BMF) - Building Repair	\$ 6,142
	Subtotal:	\$ 6,142

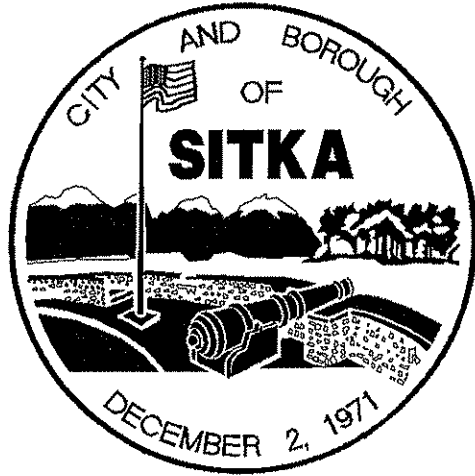
**SOLID WASTE FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
CONTRACTED/PURCHASED SERVICES		
600-601-5212.000	Refuse collection contract	\$ 600,000
	Audit Fees	\$ 2,900
	MSC hauling services	\$ 5,000
	Engineering/surveying services	\$ 15,000
	Contaminated soil testing	\$ 5,000
600-620-5212.000	Off island waste disposal	\$ 1,250,000
600-621-5212.000	Kimsham landfill monitoring	\$ 5,000
	HHW program	\$ 50,000
	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
600-623-5212.000	Solid Waste Coordinator	\$ 36,000
	Subtotal:	\$ 2,086,900
INTERDEPARTMENT SERVICES		
600-601-5214.000	Admin Services	\$ 340,629
	Jobbing	\$ 61,373
	Subtotal:	\$ 402,002
TOOLS & SMALL EQUIPMENT		
600-601-5223.000	Misc. hand tools	\$ 1,250
600-622-5223.000	Misc tools	\$ 1,250
	Subtotal:	\$ 2,500
DUES & PUBLICATIONS		
600-601-5224.000	Miscellaneous, SWANA	\$ 250
	Subtotal:	\$ 250
ADVERTISING		
600-601-5226.000	Misc	\$ 1,500
600-622-5226.000	Recycling advertising	\$ 1,500
	Subtotal:	\$ 3,000
RENTALS - EQUIPMENT OR BUILDINGS		
600-622-5227.002	Scrap metal site rent	\$ 31,500
	Subtotal:	\$ 31,500

**SOLID WASTE FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
OTHER EXPENSES		
600-621-5290.000	Employee Wellness Program	\$ 200
	ADEC landfill inspectors expenses and permits	<u>\$ 1,200</u>
	Subtotal:	\$ 1,400
INTEREST EXPENSE		
600-650-5295.000	Kimsham Landfill - Loan #783081	<u>\$ 27,792</u>
	Subtotal:	\$ 27,792
NOTE PRINCIPAL PAYMENTS		
600-650-7301.000	Kimsham Landfill - Loan #783081	<u>\$ 115,798</u>
	Subtotal:	\$ 115,798

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Capital Budget

SOLID WASTE FUND

2014

**City and Borough of Sitka
Fund 230 - Solid Waste Fund
FY 2014 Capital Budget Summary**

	New Appropriations for FY 2014
Capital Projects:	\$ 50,000
Fixed Assets:	
Machinery/Equipment	\$ <u>500,000</u>
Subtotals:	\$ <u>500,000</u>
Total Planned Capital Expenditures:	\$ <u>550,000</u>

City and Borough of Sitka
Fund 230 - Solid Waste Fund
Fixed Assets Acquisition

Account	Solid Waste Fund Department #230-600-670	New Appropriation for FY 2014 Amount
	<u>Machinery/Equipment</u>	
7106.000	Baler, Logger	\$ <u>500,000</u>
	Total Machinery/Equipment:	\$ 500,000

City and Borough of Sitka
740 Fund
Capital Expenditure Plan

Projects				Total Authorized Project Budget
	Grants	Loans	Working Capital	
<u>Existing Uncompleted Projects</u>				
Expand Biosolids Area	90657		500,000	500,000
Recycle Center Fence	90677		50,000	50,000
Scrap Yard Upgrade	90678		115,000	115,000
Sitka Landfill / Granite Creek	90413		250,000	250,000
Transfer Station	90566		50,000	50,000
				-
Totals - Uncompleted Projects:				965,000
<u>New Projects - FY14</u>				
Ramp for Baler			50,000	50,000
				-
Totals - Requested Projects:				50,000
Grand Totals:				1,015,000
FY14 Cash Budget Reconciliation:				
	-		50,000	

FY14 Capital Projects Contingently Approved, Subject to Securing Federal and/or State Grant and/or Loan Funding

Projects	FY 14 Funding Requests in Progress / Unsecured			Funding Already Secured	Total Projected Budget
	Grants	Loans	Working Capital		
Scrapyard Metal Baler Recycling Upgrade	\$ 400,000		\$ 100,000		500,000
SUBTOTAL	\$ 400,000	\$ -	\$ 100,000	\$ -	\$ 500,000

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City and Borough of Sitka
Solid Waste Disposal Fund
Statement of Net Assets
As Of June 30, 2012 and as Projected for June 30, 2013 and 2014

<u>Assets</u>	<u>June 30,</u> <u>2012</u>	<u>As</u> <u>Projected</u> <u>June 30,</u> <u>2013</u>	<u>As</u> <u>Projected</u> <u>June 30,</u> <u>2014</u>
Current Assets:			
Equity in Central Treasury	1,590,676	1,679,300	709,502
Accounts receivable	165,050	165,000	155,000
Other current assets	-	-	-
Total Current Assets:	1,755,726	1,844,300	864,502
Non-Current Assets			
Property, Plant and Equipment, Net	6,106,420	5,962,000	6,716,000
Other Non-Current Assets	-	-	-
Total Non-Current Assets:	6,106,420	5,962,000	6,716,000
Total Assets:	7,862,146	7,806,300	7,580,502
 <u>Total Liabilities and Net Assets:</u>			
<u>Liabilities</u>			
Current Liabilities:			
Accounts payable	135,405	136,000	136,000
Current portion long term debt	115,798	116,000	116,000
Other current liabilities	12,850	13,000	13,000
Total, Current liabilities:	264,053	265,000	265,000
Non-Current Liabilities			
Bonds Payable	-	-	-
Loans Payable	1,852,760	1,736,962	1,621,164
Other Non-Current Liabilities	499,995	500,000	500,000
Total Non-Current Liabilities:	2,352,755	2,236,962	2,121,164
Total Liabilities:	2,616,808	2,501,962	2,386,164
Net Assets:	5,245,338	5,304,338	5,194,338
Total Liabilities and Net Assets:	7,862,146	7,806,300	7,580,502

City and Borough of Sitka
Solid Waste Disposal Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal years Ended June 30, 2012
and as Projected for the Fiscal years Ending June 30, 2013 and 2014

	June 30, <u>2012</u>	As Projected June 30, <u>2013</u>	As Projected June 30, <u>2014</u>
Operating Revenues:	\$ 3,106,883	\$ 3,081,000	\$ 3,049,000
Operating Expenses:			
Salaries and benefits	\$ 150,410	\$ 148,000	\$ 173,000
Depreciation and amortization	\$ 216,082	\$ 216,000	\$ 216,000
Other operating expenses	<u>\$ 2,730,984</u>	<u>\$ 2,666,000</u>	<u>\$ 2,777,000</u>
Total Operating Expenses:	<u>\$ 3,097,476</u>	<u>\$ 3,030,000</u>	<u>\$ 3,166,000</u>
Operating Income (loss):	\$ 9,407	\$ 51,000	\$ (117,000)
Nonoperating Revenues and Expenses:			
Nonoperating revenues	\$ 88,461	\$ 38,000	\$ 35,000
Nonoperating expenses	<u>\$ (35,029)</u>	<u>\$ (30,000)</u>	<u>\$ (28,000)</u>
Total Nonoperating Revenues and Expenses:	\$ 53,432	\$ 8,000	\$ 7,000
Income (Loss) Before Contributions and Transfers:	\$ 62,839	\$ 59,000	\$ (110,000)
Capital Contributions	\$ -	\$ -	\$ -
Net Transfers In/(Out)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Net Assets:	\$ 62,839	\$ 59,000	\$ (110,000)
Net Assets, Beginning of the Year:	<u>\$ 5,182,499</u>	<u>\$ 5,245,338</u>	<u>\$ 5,304,338</u>
Net Assets, End of the Year:	<u>\$ 5,245,338</u>	<u>\$ 5,304,338</u>	<u>\$ 5,194,338</u>

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