

PRELIMINARY BUDGET FOR LANDFILL
For the 2013-14 Fiscal Year
May 30,2013

AL 2013-14

DRAFT #3

AL	ACCOUNTS FOR:	2009-10 ACTUALS	2010-11 ACTUALS	2011-12 ACTUALS	2012-13 YTD - 8 mos	2012-13 BUDGET	2013-14 PRELIMINARY	Notes
	Revenues:							
	Assumes no increases in rates							
AL99	2148 LATE CHARGES & PENALTIES	(9,507)	(33,582)	(44,267)	(70,215)	(25,000)	(50,000)	
AL99	2376 LANDFILL SERVICE-CITY	(415,172)	(684,251)	(514,825)	(362,520)	(525,000)	(525,000)	
AL99	2377 LANDFILL SERVICE-OTHER	(2,360,909)	(2,611,219)	(2,706,893)	(1,484,854)	(3,000,000)	(2,100,000)	Loss of major hauler
AL99	2378 COLLECT CHARGES-SPECIAL ITEMS	(11,965)	(12,300)	(15,040)	(8,605)	(12,000)	(12,000)	
AL99	2379 SALE OF METHANE-PWR UTIL FUND	(142,625)	(204,508)	(267,190)	-	-	(100,000)	
AL99	2401 INTEREST EARNINGS	(123,488)	(27,378)	(18,239)	(1,791)	(20,000)	(3,000)	Cash Balance and interest down
AL99	2590 DUMPING PERMIT	(60,685)	(58,200)	(54,485)	(29,765)	(52,000)	(52,000)	
AL99	2650 SALE OF SCRAP & EXCESS MATL	(17,196)	(4,409)	(5,747)	-	(6,000)	(4,000)	
AL99	2652 SALE OF CO-MINGLED	-	(1,062)	(2,341)	(1,869)	(2,500)	(2,500)	
AL99	2656 SALE OF NEWSPAPERS	(15,317)	(15,751)	(9,707)	(1,046)	(12,000)	(1,500)	No Venue for newspapers
AL99	2658 SALE OF CARDBOARD	(3,202)	(10,557)	(1,597)	(1,883)	(2,000)	(2,000)	
AL99	2665 SALE OF EQUIPMENT	-	(3,550)	-	-	-	-	Unreliable source of revenue
AL99	2680 INSURANCE RECOVERIES	-	(5,608)	(3,535)	-	-	-	Unreliable source of revenue
AL99	2690 OTHER COMPENSATION FOR LOSS	-	-	-	(622)	-	-	Unreliable source of revenue
AL99	2701 REFUND OF PRIOR YEAR APPROP	(4,877)	(1,266)	(17,309)	-	-	-	Unreliable source of revenue
AL99	2770 OTHER UNCLASSIFIED REVENUE	-	-	-	(300)	-	-	Unreliable source of revenue
AL99	3007 STATE AID-LANDFILL GAS	(30,000)	-	-	-	-	-	Unreliable source of revenue
AL99	5000 UNAPPROPRIATED SURPLUS	-	-	-	-	(68,397)	-	Undetermined
AL99	503 TRANSFER FROM OTHER FUNDS	-	-	(9,388)	-	-	-	
		(3,194,943)	(3,673,640)	(3,670,564)	(1,963,469)	(3,724,897)	(2,852,000)	
	Expenses:							
AL1910	441 LIABILITY INSURANCE	44,843	38,848	36,315	27,135	40,000	38,000	
AL1911	100 UNALLOCATED SALARIES	17,557	14,190	(52,782)	-	20,000	20,000	
AL1930	453 JUDGMENTS & SETTLEMENTS	717	5,672	-	-	5,000	5,000	
AL1988	502 BAD DEBT EXPENSE	27,800	9,332	162,117	-	25,000	30,000	
AL1990	455 CONTINGENY	-	-	-	-	10,000	20,000	
AL1994	501 DEPRECIATION EXPENSE	898,600	892,308	888,944	-	900,000	900,000	
	Administration							
AL8160	110 SALARY & WAGES	131,459	139,897	127,444	90,922	104,730	140,000	1/2 Director to 7110
AL8160	120 SICK INCENTIVE	200	100	200	150	200	200	
AL8160	130 TEMPORARY & PART TIME	-	-	1,606	-	-	-	
AL8160	140 HOLIDAY PAY	1,456	3,487	2,883	2,679	3,200	3,200	
AL8160	150 OVERTIME	3,212	9,951	8,517	3,917	2,500	3,000	
AL8160	210 FURNITURE & FIXTURES	-	-	-	-	1,000	-	Move to supplies
AL8160	220 OFFICE EQUIPMENT	-	-	-	-	1,000	-	Move to supplies
AL8160	411 OFFICE SUPPLIES	771	2,077	4,616	215	2,000	3,000	Includes small equip purchases
AL8160	412 OPERATING SUPPLIES	6,887	5,048	7,451	4,294	3,500	5,000	
AL8160	430 TELEPHONE & OTHER UTILITIES	-	-	-	-	1,000	-	
AL8160	440 SERVICES	14,523	29,847	32,713	24,529	17,500	30,000	
AL8160	460 TRAVEL	-	2	334	-	1,000	500	

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AL8160	490 POSTAGE	4,270	4,255	4,985	2,607	5,000	5,000
Refuse Collection							
AL8161	412 OPERATING SUPPLIES	-	-	-	57	-	
Refuse Disposal							
AL8162	110 SALARY & WAGES	224,373	238,128	256,655	152,942	242,044	239,000
AL8162	120 SICK INCENTIVE	200	200	350	300	350	350
AL8162	130 TEMPORARY & PART TIME	29,847	31,783	37,853	13,093	20,000	19,000
AL8162	140 HOLIDAY PAY	6,287	7,150	7,975	4,091	7,500	7,500
AL8162	150 OVERTIME	12,990	12,617	16,344	9,014	14,000	14,000
AL8162	250 OTHER EQUIPMENT	-	-	-	500	-	-
AL8162	412 OPERATING SUPPLIES	139,677	124,866	185,688	81,929	135,000	150,000
AL8162	420 GAS	4,322	5,120	4,701	2,267	5,000	5,000
AL8162	425 ELECTRIC	7,232	4,857	6,498	1,760	7,000	7,000
AL8162	430 TELEPHONE	3,614	3,432	3,890	2,025	4,000	4,000
Consolidated Landfill Capital Accounts - Closure costs							
AL8162	440 CD LANDFILL GAS UTILIZATION	-	-	31,949	-	-	32,000
AL8162	440 CL LANDFILL CELL #3	-	-	3,314	-	-	4,000
AL8162	440 ES LANDFILL #2 CLOSURE	-	-	(0)	-	-	
AL8162	440 SERVICES	141,183	106,004	88,833	96,485	115,000	115,000
AL8162	450 FEES	-	1,047	673	355	1,500	1,000
AL8162	460 TRAVEL	460	-	5	2	1,000	1,000
AL8162	481 FUEL	47,336	55,083	64,265	54,102	60,000	75,000
AL8162	482 VEHICLE MAINT/REPAIRS	151,299	125,729	112,451	69,498	50,000	75,000
Recycling							
AL8164	110 SALARY & WAGES	94,106	70,614	73,747	50,937	103,112	104,000
AL8164	120 SICK INCENTIVE	-	200	-	-	400	400
AL8164	140 HOLIDAY PAY	1,456	2,153	1,145	296	3,500	3,500
AL8164	150 OVERTIME	4,452	3,849	3,218	943	3,500	3,500
AL8164	250 OTHER EQUIPMENT	-	-	-	-	1,500	1,500
AL8164	412 OPERATING SUPPLIES	(37)	85	34,894	3,817	1,500	1,500
AL8164	440 SERVICES	44,072	7,277	12,369	13,819	38,500	20,000
Methane Gas Utilities							
AL8166	110 SALARY & LONGEVITY	-	-	13,416	38,407	53,017	54,600
AL8166	120 SICK INCENTIVE	-	-	-	-	200	200
AL8166	150 OVERTIME	2,729	-	628	154	-	
AL8166	250 OTHER EQUIPMENT	11,607	-	-	-	-	2,500
AL8166	412 OPERATING SUPPLIES	2,916	-	4,676	-	-	2,500
AL8166	425 ELECTRIC	30,921	20,205	14,095	9,959	25,000	25,000
AL8166	440 SERVICES	10,772	29,264	40,698	-	-	40,000
AL8167	551 LANDFILL CLOSURE(ACCRUAL)	65,455	339,902	315,000	-	275,000	300,000
AL8168	552 LANDFILL POST-CLOSURE(ACCRUAL)	62,888	326,573	229,175	-	185,000	200,000
AL9710	790 INTEREST	62,211	63,022	212,440	105,381	204,983	183,500
AL9730	790 INTEREST	103,995	101,208	-	-	-	
AL9710	895 SERIAL BONDS-DEBT ADMINISTRATI	7,986	5,587	5,256	3,287	3,300	3,300

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AL9510	905 TRNS OTH FND-GEN FND ADMN CHRG	201,307	191,628	96,621	130,000	195,000	150,000
AL9510	906 TRNS/OTH-GEN/FND RETURN/INVEST	319,994	367,364	400,000	250,000	375,000	350,000
AL9812	913 TRANS TO OTHER FUNDS/LEACHATE	110,000	110,000	110,000	-	110,000	110,000
		3,057,942	3,509,961	3,614,167	1,251,870	3,383,536	3,507,750
AL8160	801 RETIREMENT-GENERAL	10,078	17,156	14,605	-	-	
AL8162	801 RETIREMENT-GENERAL	24,315	31,887	24,781	-	-	
AL8164	801 RETIREMENT-GENERAL	10,540	13,576	11,317	-	-	
AL8166	801 RETIREMENT-GENERAL	-	5,114	4,238	-	-	
AL9010	801 RETIREMENT-GENERAL	-	-	27,229	75,563	98,482	
		44,933	67,733	82,170	75,563	98,482	120,000
AL8160	811 SOCIAL SECURITY & MEDICARE	10,383	11,567	10,336	439	-	
AL8162	811 SOCIAL SECURITY & MEDICARE	20,896	21,833	23,363	781	-	
AL8164	811 SOCIAL SECURITY & MEDICARE	7,529	5,609	5,703	213	-	
AL8166	811 SOCIAL SECURITY & MEDICARE	208	-	982	163	-	
AL9030	811 SOCIAL SECURITY & MEDICARE	-	-	-	26,634	43,647	
		39,016	39,009	40,385	28,229	43,647	45,300
AL8160	821 WORKERS' COMP-PREMIUM	245	363	489	-	-	
AL8162	821 WORKERS' COMP-PREMIUM	14,977	28,952	38,936	-	-	
AL8164	821 WORKERS' COMP-PREMIUM	6,718	11,832	15,912	-	-	
AL8166	821 WORKERS' COMP-PREMIUM	-	4,542	6,108	-	-	
AL9040	821 WORKERS' COMP-PREMIUM	-	-	-	52,585	70,443	
		21,940	45,689	61,445	52,585	70,443	72,500
AL8162	831 UNEMPLOYMENT INSURANCE	-	-	1,089	-	-	
AL9050	831 UNEMPLOYMENT INSURANCE	-	-	-	-	5,000	
		-	-	1,089	-	5,000	5,000
AL8160	841 HEALTH INSURANCE	22,759	21,323	17,431	-	-	
AL8162	841 HEALTH INSURANCE	45,518	42,646	34,849	-	-	
AL8164	841 HEALTH INSURANCE	22,759	21,323	17,426	-	-	
AL8166	841 HEALTH INSURANCE	-	10,377	5,652	-	-	
AL9060	841 HEALTH INSURANCE	-	-	17,309	69,763	110,250	
AL8160	842 DENTAL INSURANCE	2,160	2,171	2,096	-	-	
AL8162	842 DENTAL INSURANCE	3,417	4,197	4,837	-	-	
AL8164	842 DENTAL INSURANCE	1,593	1,774	1,451	-	-	
AL8166	842 DENTAL INSURANCE	-	115	-	-	-	
AL9060	842 DENTAL INSURANCE	-	-	-	7,749	10,563	
		98,207	103,925	101,053	77,512	120,813	133,000
AL8160	845 VISION COVERAGE-CSEA	343	754	655	-	-	
AL8162	845 VISION COVERAGE-CSEA	567	650	711	-	-	
AL8164	845 VISION COVERAGE-CSEA	92	69	428	-	-	
AL9060	845 VISION COVERAGE-CSEA	-	-	-	1,464	2,976	
		1,002	1,474	1,795	1,464	2,976	3,100
Total Expenses		3,263,040	3,767,791	3,902,104	1,487,223	3,724,897	3,886,650
Net (Income) Loss		68,097	94,152	231,540	(476,246)	-	1,034,650

TRANSFERS?