

SOLID WASTE MANAGEMENT FUNDS

LANDFILL OPERATIONS

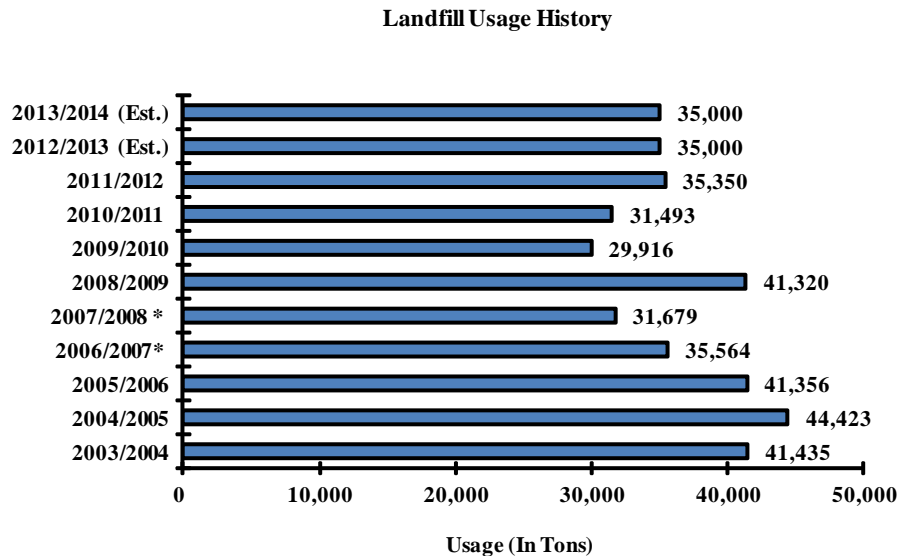
GENERAL INFORMATION:

The Solid Waste Management funds consist of three (3) operations, Refuse Collection, Landfill Operations and Transfer Station Operations.

The City is a member of the Muscatine County Solid Waste Management Agency. This agency contracts with the City of Muscatine to operate the landfill. The Agency is responsible for the disposal of solid waste in Muscatine County. The Transfer Station opened in August of 1995. This facility is used as a staging area for recycling, refuse collection and the transfer of non-recyclable items to the landfill.

Under the terms of the agreement between the Solid Waste Management Agency and the City, the City is responsible for the costs incurred in the operation of the sanitary landfill, the maintenance of the entrance road, the cost of purchasing the landfill site and certain special engineering fees. The City establishes an annual price per ton for waste disposal at the landfill. Beginning in 2008/2009 the Agency reinstated an annual assessment to each of its members in a total annual amount of \$117,200. This was to assist in reducing the accumulated deficit in this fund.

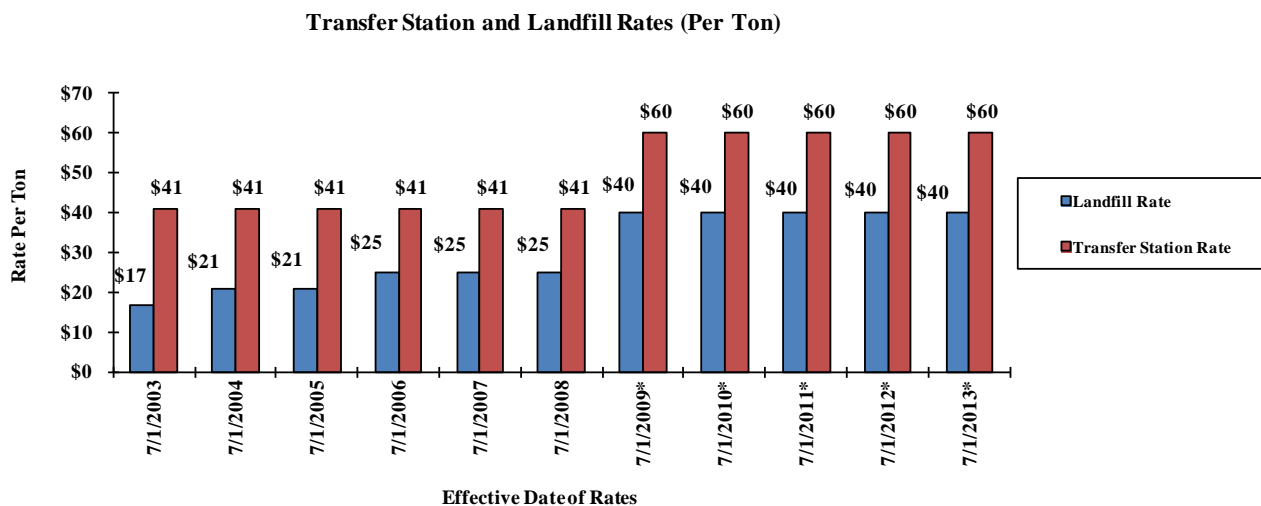
The following chart shows the amounts of waste disposed of at the landfill since 2003/2004 as well as the projected waste volumes for 2012/2013 and 2013/2014.



* 9,319 tons of waste were taken to the Scott County Landfill in 2006/07 and 17,584 in 2007/08 due to landfill capacity issues.

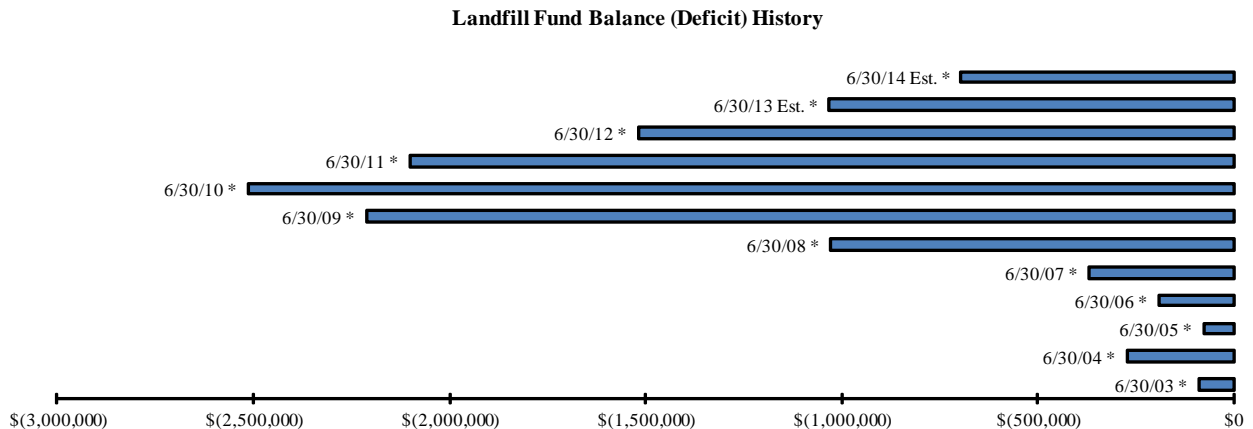
Volumes at the landfill have fluctuated over the years shown above and the number and types of users have changed. The State of Iowa has also enacted regulations for volume reduction and restrictions on materials that can be deposited in landfills. As noted above, capacity issues in 2006/2007 and 2007/2008 required waste to be taken to the Scott County Landfill while projects were underway to develop new waste disposal areas.

The following chart shows the Transfer Station regular rates since the 2003/2004 year and the portion of the transfer station fee paid to the landfill fund. In 2003/2004 \$17.00 of the \$41.00 per ton rate was paid to the landfill for material disposed of at that facility. The landfill portion of the disposal rate has increased since that time to the current \$40.00 per ton in the most recent years. The rate was increased from \$25 to \$40/ton July 1, 2009 due to the significant cost of developing the most recent landfill cells.



In addition to the rates shown in the table above, in 2009/2010 the City began offering industrial contracts for refuse disposal whereby industries can enter into an agreement with the City to dispose of their waste at the Transfer Station and be directly billed for the disposal fees. Under these agreements the industries qualify for a discounted industrial rate of \$50/ton of which \$30 of this rate is paid to the Landfill. In 2010 five new industrial contracts were negotiated which are expected to bring 5,000 tons of new waste volume to the landfill. These are three year contracts with variable disposal rates.

The fund balance for the Landfill Operation has varied over the past ten (10) years. The following is a summary of actual and projected fiscal year-end balances (deficits):



* Beginning June 30, 2003 there have been interim loans to fund cell closure costs, costs to develop new cells, and other landfill capital and operating costs.

The deficit fund balances in recent years are due to costs for capital projects at the landfill, costs to complete the purchase of landfill property formerly leased, loss of revenue due to capacity issues, and increased regulatory requirements. In 2007/2008 \$767,200 in capital expenditures were required including \$417,600 to develop the Phase II cell, \$180,000 for drainage and erosion control, \$58,000 for improvements to the side slope of Phase II, and \$35,000 for a tarp system to use as daily cover. Due in part to the June 1, 2007 tornado, the Phase I cell was at capacity and was required to be closed prior to completion of the new cell. This required waste to be hauled to the Scott County Landfill and resulted in the loss of revenue to the Muscatine Landfill of approximately \$400,000. These factors combined to result in the \$1,026,781 deficit in the landfill fund as of June 30, 2008. The deficit increased to \$2,211,935 as of June 30, 2009 and to \$2,512,600 as of June 30, 2010 due primarily to costs to develop two new cells (III and IV) which are estimated to have a combined capacity of 298,800 tons and have an expected life of 8.5 years based on estimated waste volumes. The deficit is projected to be incrementally reduced over the next six years as the capacity of the new cells is filled.

CURRENT TRENDS AND ISSUES:

The tipping fee rate at the Transfer Station was increased to \$60 per ton effective July 1, 2009 with \$40 of this rate being credited to the Landfill and the remaining \$20 to the Transfer Station. This increase was directly related to capital costs for constructing the Phase III and IV cells as well as capital costs to close previous ravines. With this increase, the landfill saw waste volume in 2009/2010 decrease to 29,916 tons. With the continuing deficit in the Landfill fund, the Solid Waste Agency and the City considered implementing flow control measures which would have required all waste generated in the Agency area to be brought to the Transfer Station and Landfill. Area businesses and the Chamber requested a committee be formed of business leaders, city staff, an Agency member, and others, to discuss the impacts that flow control would have on area businesses and possible alternate solutions. The Committee's recommendations included allowing for additional negotiated industrial contracts which would bring additional waste volume and revenue to the Landfill and a long-term financial plan to incrementally reduce the Landfill Fund deficit over the next several years with the goal of having it eliminated by the time the next landfill cell needs to be developed. City Council approved the Committee's recommendations at their October 7, 2010 meeting and five new industrial contracts were

entered into which will bring in an additional 5,000 tons of waste and \$180,000 of revenues annually over the next three years. The reduction in the deficit was \$411,988 in 2010/2011 and there was an additional \$582,320 reduction in the deficit (to \$1,518,292) in 2011/2012. These reductions in the deficit were slightly higher than the targeted reductions in the financial plan.

The revised estimate expenditures for 2012/2013 are \$12,800 higher than the original budget primarily due to a \$20,000 increase in capital outlay. Reductions in other areas of the budget offset a portion of this increase. The capital outlay amount includes \$5,000 to replace a leachate pump and \$15,000 for a new well. The well was originally budgeted in 2011/2012 but it was not installed that year and funding was carried forward to 2012/2013.

Landfill expenditures budgeted for 2013/2014 are \$159,916 (17.0%) higher than the original 2012/2013 budget, primarily due to an increased capital outlay allocation. The budget includes \$200,000 as a preliminary cost estimate for groundwater collection improvements at the landfill. These improvements are required by the Iowa Department of Natural Resources (IDNR). The landfill's engineering firm has prepared a preliminary report which identifies three possible options for addressing the ground water issues which range in cost from \$170,000 to \$320,000. The option chosen will need to be approved by the IDNR. There were decreases in other areas of the budget which offset a portion of the capital outlay increase.

The revised estimate landfill service charges revenue is estimated at \$1,290,000 based on a total of 35,000 tons of waste. This waste estimate includes 21,000 tons at the full \$40 rate (\$840,000), 9,000 tons at the original \$30 industrial contract rate (\$270,000), and 5,000 at the negotiated industrial rates (\$180,000). This same revenue estimate has been included for the 2013/2014 budget.

With the projected landfill revenues and expenditures, the deficit in the landfill fund is projected to decrease by \$485,238 during the 2012/2013 fiscal year and by an additional \$338,122 to \$694,932 by the end of the 2013/2014 year. The goal is to have the deficit eliminated by the time the next cell needs to be constructed. Based on current waste volume projections, it is estimated that construction on the next cell would need to begin in the 2016/2017 fiscal year.

As noted above, private firms have been used to operate the landfill under contractual agreements with the City. The amount of the payment to the landfill operator is budgeted at \$310,000 for 2013/2014. Other significant items in the budget are leachate hauling and analysis, engineering services, capital outlay items, and payment of the State surcharge fees.

The State landfill surcharge was reduced from \$3.75 to \$3.65 per ton in 2002/2003 since the area landfills met the State-mandated waste reduction requirements. Of the \$3.65 per ton rate, \$2.10 per ton is required to be paid to the State and the remaining \$1.55 per ton can be retained by the City in special reserves required to be used for specific purposes. Payments to the State are estimated at \$73,500 for 2013/2014 based on an estimated 35,000 tons of waste. The surcharge funds retained by the City are estimated at \$54,250 for 2013/2014. These funds are accounted for in the Landfill Surcharge Reserve Funds.

The Iowa Department of Natural Resources (IDNR) has specific requirements for the use of the local surcharge funds with the specific eligible uses of each portion of the surcharge funds to be reported quarterly to the IDNR. Part I of the retained surcharge funds are required to be used for local planning and environmental protection activities. Part II funds are required to be used for waste reduction, recycling, and small business pollution prevention purposes. In 2013/2014 it is estimated that there will be \$17,500 in Part I funds which will be transferred to the Landfill fund for qualifying expenditures and an estimated \$36,750 of Part II funds will be transferred to the Transfer Station fund for qualifying expenditures.

The IDNR regulations also provide that funds must be set aside annually for Landfill closure and post closure costs. The estimated amount to be transferred to the Closure Reserve in 2013/2014 is \$80,000 and the amount to be transferred to the Post-Closure Reserve is estimated at \$30,000.

The 2013/2014 budget also includes debt service payments for bonds issued to finance land acquisition costs for the landfill. The City's June 1, 2003 bond issue financed land acquisition costs of \$305,200 incurred in January 2002. In 2005 Stockton Realty was awarded an additional \$533,915 for the landfill property acquired by the City through condemnation in 2002. Legal fees of Stockton Realty were also required to be reimbursed. The additional award and related legal fees totaled approximately \$612,000. This amount was included in the June 1, 2006 city bond issue. The final payment on the June 1, 2003 issue will be made in 2012/2013. There are three years remaining on the June 1, 2006 issue and at the time the budget was being prepared the City was in the process of refunding the remaining years of this issue. This was expected to result in a savings in interest costs of \$10,700 over the remaining three years of this issue. The 2013/2014 budget included \$79,740 as the estimated debt service payment on the refunding bonds. The refunding bonds were sold on March 7, 2013 and the actual interest savings will be \$9,787 over the three years of the refunding bond issue and the 2013/2014 debt service payment will be \$80,128

GOAL STATEMENT:

To provide a facility for the disposal of solid waste collected in Muscatine County in an efficient and effective manner and in accordance with environmentally sound practices established by the Environmental Protection Agency (EPA) and Iowa Department of Natural Resources (IDNR) and in accordance with the agreement with the Muscatine County Solid Waste Management Agency.

PERFORMANCE MEASURES:

	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Estimated 2012/2013	Estimated 2013/2014
Tons of Waste Disposed	29,916	31,493	35,328	35,000	35,000
Landfill Capacity Remaining (Tons)	N/A	N/A	254,320	219,320	184,320
Years of Current Landfill Space Remaining (Estimate)	N/A	N/A	7.1	6.3	5.3
Leachate Collected in Gallons	3,978,807*	2,932,175**	1,888,082***	1,800,000	1,800,000

* Leachate collection in 2009/2010 was higher due to the expansion for the Phase III and IV cells, connection of the ground water line to the system, and it was a wet year.

** The reduction in 2010/2011 was due to the side slopes of the Phase III and IV cells getting their first four-foot lift of waste in 2011/2012. Reductions should continue in the next several years since the liner is covered and water will take longer to reach the collection system.

*** The 2011/2012 reduction in leachate collected is due to having the first layer of waste covering the side slopes on Phase III and IV landfill cells. During the summer of 2012, there was a drought which also impacted the amount of water in the ground water collection lines connected to the leachate collection system.

RECENT ACCOMPLISHMENTS:

Implementation of the industrial contract rates has assisted with reducing the deficit in the landfill fund. Staff communicates with the contract companies on a regular basis to maintain a good working relationship. The industrial contracts as well as one-time revenues from contaminated materials from the Mad Creek Levee Project contributed to the \$582,320 reduction in the landfill fund deficit in 2011/2012.

The landfill has several ground water monitoring regulation requirements that need to be addressed to meet IDNR standards. Staff is working with the IDNR and the landfill's engineering firm, HLW Engineering, to find the best solutions to resolve the two problem areas identified. One area is on the back side of Ward Avenue which will involve the installation of additional monitoring wells. The other issue is with a monitoring well located next to a neighboring property. A remediation plan is being developed and these issues will be addressed in fiscal year 2013/2014.

During the past year the Solid Waste Manager attended Solid Waste Agency member council meetings to update them on landfill operations and finances, as well as related opportunities for their communities. All Agency members are encouraged to attend the six meetings a year so they can be involved in the planning for the Agency and the landfill.

Public education is always a priority for all of the solid waste programs. The landfill has had numerous groups that have visited the landfill. Since the landfill is closed to the public, it is a great opportunity to provide a full view of this division's operations from refuse collection, to the transfer station, and then the landfill. The E-newsletter, public access television, and City of Muscatine's website, are all used to provide public education on the City's solid-waste related programs and services.

OBJECTIVES TO BE ACCOMPLISHED IN 2013/2014:

- * To monitor the long-term plan to eliminate the accumulated deficit in the landfill fund. **(City Council Top Priority)**
- * To continue to support member entities in the Muscatine County Solid Waste Management Agency and encourage their participation in the Agency.
- * To continue to expand public education outreach programs to the community.
- * To continue erosion control by seeding and maintaining the final cap cover at the landfill in cooperation with the contractor and staff. Maintaining the integrity of the final cover and cap is a long-term goal for the landfill.
- * To implement the Ground Water Remediation Plan when it is approved by the Iowa Department of Natural Resources. This plan will remediate ground water monitoring well issues.
- * To implement "Lean" initiatives in this division. **(Management Agenda High Priority)**

LANDFILL FUND

STATEMENT OF BOND AND INTEREST REQUIREMENTS

**General Obligation Corporate Purpose Bonds
Landfill Property Acquisition
\$308,000 Portion of \$1,780,000 Issue Dated June 1, 2003**

Fiscal Year	Principal	Interest	Total Requirements
2012/13	\$ 30,000	\$ 900	\$ 30,900

**General Obligation Corporate Purpose Bonds
Additional Landfill Property Acquisition Costs
\$629,096 Portion of \$2,990,000 Issue Dated June 1, 2006**

Fiscal Year	Principal	Interest	Total Requirements
2012/13	\$ 71,536	\$ 11,876	\$ 83,412
2013/14	73,640	9,104	82,744 *
2014/15	76,796	6,232	83,028 *
2015/16	79,952	3,198	83,150 *
Total	\$ 301,924	\$ 30,410	\$ 332,334

* The last three years of this issue will be refunded in 2012/2013. The estimated debt payments on the refunding issue is shown in the following chart.

**General Obligation Corporate Purpose Refunding Bonds
Additional Landfill Property Acquisition Costs
\$235,000 Portion of \$1,115,000 Issue Dated March 7, 2013**

Fiscal Year	Principal	Interest	Total Requirements
2013/14	\$ 78,000	\$ 2,128	\$ 80,128 **
2014/15	78,000	1,296	79,296 **
2015/16	79,000	711	79,711 **
Total	\$ 235,000	\$ 4,135	\$ 239,135

** The 2013/2014 budget reflected the estimated annual payments on the refunding issue; this schedule has been updated to reflect the actual debt service payments on this issue.

Principal and interest payments for these general obligation bond issues are made from the Debt Service Fund. Bond proceeds from these issues financed the acquisition of property for the landfill. Accordingly, transfers from the Landfill Fund to the Debt Service Fund will be made annually to fund principal and interest payments on these portions of the above issues as they become due.

Landfill Operations

Fund Statement

	<u>Actual 2010/2011</u>	<u>Actual 2011/2012</u>	<u>Budget 2012/2013</u>	<u>Revised Estimate 2012/2013</u>	<u>Budget 2013/2014</u>
Beginning Balance (Deficit), July 1	\$ (2,512,600) (3)	\$ (2,100,612)	\$ (1,605,000)	\$ (1,518,292)	\$ (1,033,054)
Revenues					
Charges for Services	\$ 1,162,106	\$ 1,308,650	\$ 1,290,000	\$ 1,290,000 (4)	\$ 1,290,000 (4)
Agency Assessment (2)	117,177	117,177	117,200	117,200	117,200
Industry Contribution	15,000	15,000	15,000	15,000	15,000 (4)
Transfers In:					
Landfill Surcharge Reserve	<u>15,746</u>	<u>17,675</u>	<u>17,500</u> (5)	<u>17,500</u> (5)	<u>17,500</u> (5)
Total Revenues	<u>\$ 1,310,029</u>	<u>\$ 1,458,502</u>	<u>\$ 1,439,700</u>	<u>\$ 1,439,700</u>	<u>\$ 1,439,700</u>
Funds Available	\$ (1,202,571)	\$ (642,110)	\$ (165,300)	\$ (78,592)	\$ 406,646
Expenditures (1)	<u>898,042</u>	<u>876,182</u>	<u>941,662</u>	<u>954,462</u>	<u>1,101,578</u> (6)
Ending Balance (Deficit), June 30	<u>\$ (2,100,612)</u>	<u>\$ (1,518,292)</u>	<u>\$ (1,106,962)</u>	<u>\$ (1,033,054)</u>	<u>\$ (694,932)</u>
Increase (Decrease) in Fund Balance	\$ 411,988	\$ 582,320	\$ 498,038	\$ 485,238	\$ 338,122

- Expenditures include changes in compensated absences and other post-employment benefits.
- An Agency assessment was implemented beginning in 2008/2009 as part of the original plan to eliminate the accumulated deficit in this fund.
- The deficit at the end of 2009/2010 was due to capital costs for Phase III and Phase IV cell development and the closing of Ravines 5 and 6.
- The 2012/2013 Revised Estimate and 2013/2014 budget are based on 21,000 at \$40/ton plus 9,000 tons at the original industrial rate of \$30/ton, plus an estimated \$180,000 at varying rates for the new industrial waste commitments. The 2013/2014 budget assumes the industrial contracts as well as the industry contribution will continue in 2013/2014.
- The 2012/2013 and 2013/2014 transfers from the Landfill Surcharge Reserve are based on 35,000 tons at \$.50/ton.
- The 2013/2014 expenditures include an estimated \$200,000 for a ground water remediation plan and improvements. This is a preliminary estimate of the amount that may be needed to comply with IDNR regulations. Various options will be evaluated to determine the best overall option for the Landfill.

Explanation of Changes in Fund Balances:

The accumulated deficit in this fund is due to the reduced waste volumes being received at the landfill as well as landfill capital costs. Some of the reduced waste volumes in prior years can be attributed to competition from Illinois landfills due to their lower tipping fees. Landfill capacity issues reduced landfill revenues in 2006/2007 and 2007/2008 as waste was required to be hauled to the Scott County Landfill during construction of the next cell. The Agency assessment was implemented beginning in 2008/2009 as part of the plan to eliminate the accumulated deficit in this fund. The cells constructed in 2009/2010 are expected to have 8.5 years of capacity (through FY 2017/18). Construction on the next cell will need to begin approximately one year before capacity is reached in the current cells. The accumulated deficit is projected to decrease annually until the time that construction begins on the next cell.

Landfill Surcharge Reserve Part I

Local Planning and Environmental Protection Activities

Fund Statement

	<u>Actual 2010/2011</u>	<u>Actual 2011/2012</u>	<u>Budget 2012/2013</u>	<u>Revised Estimate 2012/2013</u>	<u>Budget 2013/2014</u>
Beginning Balance, July 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues					
Transfers In					
Surcharge Fees	<u>15,746</u>	<u>17,675</u>	<u>17,500</u>	<u>17,500</u> (1)	<u>17,500</u> (2)
Funds Available	\$ 15,746	\$ 17,675	\$ 17,500	\$ 17,500	\$ 17,500
Expenditures					
Transfers to Landfill Fund	<u>15,746</u>	<u>17,675</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>
Ending Balance, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Increase (Decrease) in					
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

1. Transfers are based on 35,000 tons for the 2012/2013 Revised Estimate at \$.50/ton.

2. Transfers are based on 35,000 tons for the 2013/2014 Budget at \$.50/ton.

Landfill Surcharge Reserve Part II

Waste Reduction, Recycling, and Small Business Pollution Prevention

Fund Statement

	<u>Actual 2010/2011</u>	<u>Actual 2011/2012</u>	<u>Budget 2012/2013</u>	<u>Revised Estimate 2012/2013</u>	<u>Budget 2013/2014</u>
Beginning Balance, July 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues					
Transfers In					
Surcharge Fees	<u>33,068</u>	<u>37,118</u>	<u>36,750</u>	<u>36,750</u> (1)	<u>36,750</u> (2)
Funds Available	\$ 33,068	\$ 37,118	\$ 36,750	\$ 36,750	\$ 36,750
Expenditures					
Transfers to Transfer Station Fund	<u>33,068</u>	<u>37,118</u>	<u>36,750</u>	<u>36,750</u>	<u>36,750</u>
Ending Balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Increase (Decrease) in					
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

1. Transfers are based on 35,000 tons at \$1.05/ton for the 2012/2013 Revised Estimate.
2. Transfers are based on 35,000 tons at \$1.05/ton for the 2013/2014 Budget.

Landfill Closure Reserve (1)

Fund Statement

	<u>Actual</u> <u>2010/2011</u>	<u>Actual</u> <u>2011/2012</u>	<u>Budget</u> <u>2012/2013</u>	<u>Revised</u> <u>Estimate</u> <u>2012/2013</u>	<u>Budget</u> <u>2013/2014</u>
Beginning Balance, July 1	\$ 335,666	\$ 399,799	\$ 479,799	\$ 467,288	\$ 547,288
Revenues					
Transfers In					
Landfill Fund	<u>64,133</u>	<u>67,489</u>	<u>80,000</u>	<u>80,000</u> (2)	<u>80,000</u> (2)
Funds Available	\$ 399,799	\$ 467,288	\$ 559,799	\$ 547,288	\$ 627,288
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance, June 30	<u><u>\$ 399,799</u></u>	<u><u>\$ 467,288</u></u>	<u><u>\$ 559,799</u></u>	<u><u>\$ 547,288</u></u>	<u><u>\$ 627,288</u></u>

Increase (Decrease) in					
Fund Balance	\$ 64,133	\$ 67,489	\$ 80,000	\$ 80,000	\$ 80,000

1. This reserve is required to be established to pay for the closure costs for the currently permitted landfill area.
2. Transfers to this reserve are determined annually based on the required annual engineering report submitted to the Iowa Department of Natural Resources. This amount has not yet been determined for the 2012/2013 year; however, the transfer is not expected to exceed the original budget. The amounts estimated for both 2012/2013 and 2013/2014 allow for these transfers to be higher than the actual transfer for 2011/2012.

Landfill Post-Closure Reserve (1)

Fund Statement

	<u>Actual</u> <u>2010/2011</u>	<u>Actual</u> <u>2011/2012</u>	<u>Budget</u> <u>2012/2013</u>	<u>Revised</u> <u>Estimate</u> <u>2012/2013</u>	<u>Budget</u> <u>2013/2014</u>
Beginning Balance, July 1	\$ 732,432	\$ 757,344	\$ 787,344	\$ 785,531	\$ 815,531
Revenues					
Transfers In					
Landfill Fund	<u>24,912</u>	<u>28,187</u>	<u>30,000</u>	<u>30,000</u> (2)	<u>30,000</u> (2)
Funds Available	\$ 757,344	\$ 785,531	\$ 817,344	\$ 815,531	\$ 845,531
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance, June 30	<u><u>\$ 757,344</u></u>	<u><u>\$ 785,531</u></u>	<u><u>\$ 817,344</u></u>	<u><u>\$ 815,531</u></u>	<u><u>\$ 845,531</u></u>

Increase (Decrease) in					
Fund Balance	\$ 24,912	\$ 28,187	\$ 30,000	\$ 30,000	\$ 30,000

1. Landfill owners are required to monitor and maintain landfill sites for 30 years after landfills are closed. Funds are required to be set aside annually in order to accumulate funds for this purpose.
2. Transfers to this reserve are determined annually based on the required annual engineering report submitted to the Iowa Department of Natural Resources. This amount has not yet been determined for the 2012/2013 year; however, the transfer is not expected to exceed the original budget. The amounts estimated for both 2012/2013 and 2013/2014 allow for these transfers to be slightly higher than the actual transfer for 2011/2012.

Function:
Business Type

Department:
Public Works

Activity:
Landfill Operations

	Actual 2010/2011	Actual 2011/2012	Budget 2012/2013	Revised Estimate 2012/2013	Budget 2013/2014	Percent Change
Expenditure Summary						
Personal Services	\$ 29,303	\$ 24,821	\$ 25,600	\$ 25,500	\$ 26,500	3.52%
Commodities	13,063	13,303	26,200	21,900	20,400	-22.14%
Contractual Services	485,808	520,467	563,100	560,300	560,600	-0.44%
Capital Outlay	66,409	-	-	20,000	200,000	
Transfers	<u>303,381</u>	<u>317,107</u>	<u>326,762</u>	<u>326,762</u>	<u>294,078</u>	-10.00%
Total Expenditures	<u>\$ 897,964</u>	<u>\$ 875,698</u>	<u>\$ 941,662</u>	<u>\$ 954,462</u>	<u>\$ 1,101,578</u>	16.98%
Funding Sources						
Charges for Services	\$ 1,162,106	\$ 1,308,650	\$ 1,290,000	\$ 1,290,000	\$ 1,290,000	0.00%
Agency Assessment	117,177	117,177	117,200	117,200	117,200	0.00%
Industry Contribution	15,000	15,000	15,000	15,000	15,000	
Transfers In:						
Surcharge Reserve	<u>15,746</u>	<u>17,675</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	0.00%
Total Funding Sources	<u>\$ 1,310,029</u>	<u>\$ 1,458,502</u>	<u>\$ 1,439,700</u>	<u>\$ 1,439,700</u>	<u>\$ 1,439,700</u>	0.00%

Personnel Schedule						
	Actual 2010/2011	Actual 2011/2012	Budget 2012/2013	Revised Estimate 2012/2013	Budget 2013/2014	Budget Amount 2013/2014
Full Time:						
Solid Waste Manager	0.30	0.25	0.25	0.25	0.25	\$ 19,300
Employee Benefits						<u>7,200</u>
Total Personal Services						<u>\$ 26,500</u>

Capital Outlay	
Item	Amount
Ground Water Remediation Improvements (Est.)	<u>\$ 200,000</u>