

**CITY OF KIRKLAND  
CHANGE IN FUND BALANCE (Beginning 2011 to Ending 2014)  
SOLID WASTE UTILITY**

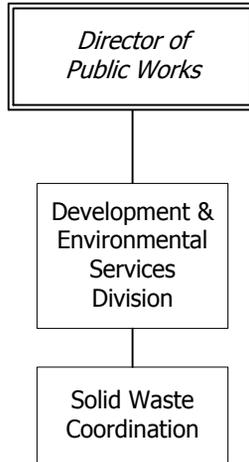
	<b>Solid Waste</b>
<b>2011 Actual Beginning Fund Balance</b>	<b>1,832,875</b>
<i>Reserved</i>	<i>5,000</i>
<i>Unreserved Working Capital</i>	<i>1,827,875</i>
Plus: 2011-12 Estimated Revenues	22,328,222
Less: 2011-12 Estimated Expenditures	23,326,664
<b>2011-12 Estimated Ending Fund Balance</b>	<b>834,433</b>
Less: Funding for Carryovers to 2013	-
<b>2013 Budgeted Beginning Fund Balance</b>	<b>834,433</b>
Plus: 2013-14 Budgeted Revenues	31,800,291
Less: 2013-14 Budgeted Expenditures	31,360,504
<b>2014 Budgeted Ending Fund Balance</b>	<b>1,274,220</b>
<i>Reserved</i>	-
<i>Unreserved Working Capital</i>	<i>1,274,220</i>
<b>Change in Fund Balance: Beginning 2011 to Ending 2014</b>	<b>(558,655)</b>

**Note:**

The decrease in fund balance is due to the use of working capital during the 2011-12 biennium due to revenue losses from customer container downsizing. Rate increases in 2013-2014 have brought operating activity back into balance.

**CITY OF KIRKLAND**  
**Public Works Department**

Solid Waste Fund



*Boxes with a double outline and italic text indicate positions which report to this department but which are budgeted in a separate operating fund.*

**DEPARTMENT OVERVIEW*****SOLID WASTE FUND*****MISSION**

The Solid Waste Fund is established to account for the administration of all resources associated with solid waste and recycling services.

**DEPARTMENT FUNCTIONS**

The Public Works Department administers the Solid Waste Fund. The City collects all garbage within the city limits of Kirkland by contracting with a private hauler. The current contract is with Waste Management Inc. The Solid Waste Group oversees and administers the waste collection contract and coordinates recycling grants, events, and programs for community outreach and education.

**RELATIONSHIP TO COUNCIL GOALS****Financial Stability**

- Implement and maintain a rate structure that ensures financial stability of the Solid Waste Utility and maintenance of reserves.

**Environment**

- Provide community outreach programs to educate citizens on the environmental and economic benefits of recycling in order to protect the environment and promote quality of life for future generations.
- Work with the City's solid waste contractor to develop and implement new and enhanced recycling programs.

**Dependable Infrastructure**

- Ensure consistent service to maintain a clean, healthy environment at a reasonable cost.
- Provide support to regional bodies tasked with planning for long term solid waste disposal sites.

**BUDGET HIGHLIGHTS****2013-2014 Reductions and Efficiencies**

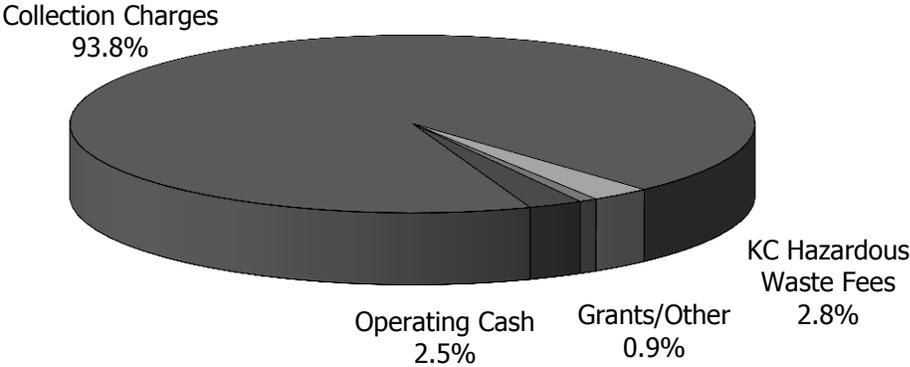
- Defer hiring of 0.5 FTE Environmental Education and Outreach Specialist position.
- Use surplus fleet vehicle in lieu of purchasing a new vehicle for staff.

**2013-2014 Additions**

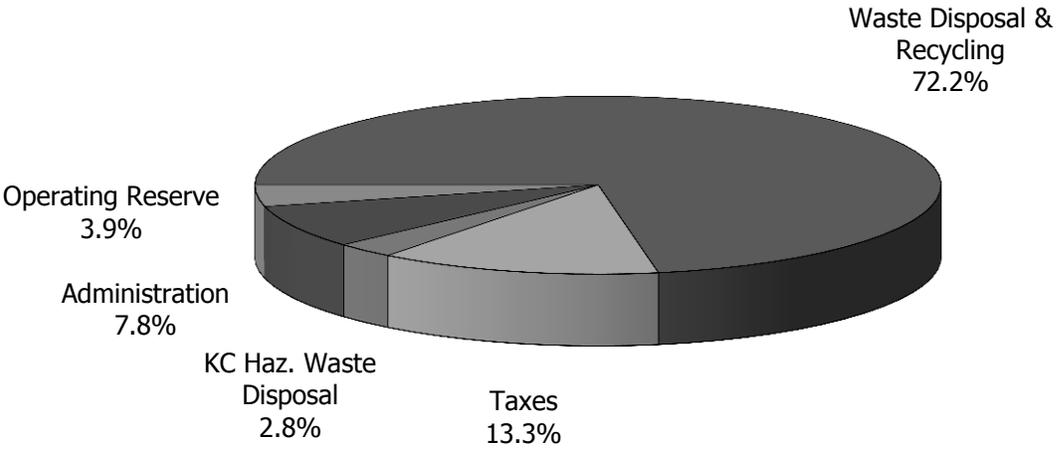
- Increase in fees paid to Waste Management for Pick up and Disposal of waste - \$4,675,269:
  - King County Tipping fee increased from \$109/ton to \$120.17/ton
  - Annual CPI to Waste Management increased 2.7% in 2013 and 2.5% in 2014
- Increase charges to account for bank fees related to use of credit cards for utility payments for new solid waste customers - \$63,760.
- Increase in state taxes based on recent interpretation of generally accepted accounting principles for recording of the City's utility tax. The City tax revenue now shows as a revenue of the utility, offset by a transfer to the General Fund - \$2,908,321. Tax increase will be offset by a reduction in the City's solid waste utility tax to result in no net increase to customers.

# 2013-2014 BUDGET SOLID WASTE FUND

## Sources of Funds



## Uses of Funds



2013-2014 FINANCIAL OVERVIEW

**SOLID WASTE FUND**

**FINANCIAL SUMMARY BY OBJECT**

	<u>2009-2010 Actual</u>	<u>2011-2012 Estimate</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>	<u>Percent Change</u>
Salaries and Wages	255,898	344,657	477,515	422,251	-11.57%
Benefits	92,012	130,997	190,286	183,376	-3.63%
Supplies	22,869	92,269	40,120	44,200	10.17%
Other Services	14,772,138	20,137,056	20,219,464	24,842,999	22.87%
Government Services	1,298,341	2,616,685	2,877,818	5,843,365	103.05%
Capital Outlay	-	-	-	-	n/a
Reserves	-	5,000	1,297,298	1,298,533	0.10%
<b>TOTAL</b>	16,441,258	23,326,664	25,102,501	32,634,724	30.01%

**FINANCIAL SUMMARY BY DIVISION**

	<u>2009-2010 Actual</u>	<u>2011-2012 Estimate</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>	<u>Percent Change</u>
Solid Waste	16,441,258	23,326,664	25,102,501	32,634,724	30.01%
<b>TOTAL</b>	16,441,258	23,326,664	25,102,501	32,634,724	30.01%

**POSITION SUMMARY BY DIVISION**

	<u>2009-2010 Actual</u>	<u>Adjustments</u>	<u>2011-2012 Budget</u>	<u>Adjustments</u>	<u>2013-2014 Budget</u>
Solid Waste	2.00	0.80	2.80	0.00	2.80
<b>TOTAL</b>	2.00	0.80	2.80	0.00	2.80

2013-2014 POSITION SUMMARY

***SOLID WASTE FUND***

**POSITION SUMMARY BY CLASSIFICATION**

<b>Classification</b>	<b>2011-2012 Positions</b>	<b>Budget Reductions</b>	<b>Service Packages</b>	<b>2013-2014 Positions</b>	<b>Budgeted 2013 Salary Range</b>
Development Engineering Manager	0.10			0.10	7,787 - 10,047
Solid Waste Programs Lead	1.00			1.00	5,932 - 6,978
Recycling Programs Coordinator	1.00			1.00	5,332 - 6,274
Education Outreach Specialist	0.50			0.50	5,332 - 6,274
Permit Technician	0.10			0.10	4,300 - 5,058
Accounting Support Associate IV	0.10			0.10	4,107 - 4,832
<b>TOTAL</b>	2.80	0.00	0.00	2.80	

**City of Kirkland  
2013 - 2014 Budget  
Revenues**

		2009 -2010 Actual	2011 - 2012 Estimate	2011- 2012 Budget	2013 - 2014 Budget	Percent Change
<b>Fund:</b>	<b>Solid Waste (431)</b>					
<b>Department:</b>	<b>General</b>					
<b>Division:</b>	<b>Not Applicable</b>					
<b>Key:</b>	<b>Solid Waste (431000000)</b>					
<b>Intergovernmental Revenue</b>						
Indirect FEMA	3339703	0	574	0	0	0.00%
Military Department	3340180	0	95	0	0	0.00%
Dept of Ecology	3340310	49,276	47,056	69,436	89,161	28.40%
Local Hazardous Waste	3370803	31,786	31,513	30,000	43,090	43.63%
Waste Reduction Recycling	3370804	116,233	144,230	120,000	120,430	0.35%
<b>Total for Intergovernmental Revenue:</b>		197,295	223,468	219,436	252,681	15.15%
<b>Charges for Goods and Services</b>						
Residential Collection	3437001	6,581,267	10,109,135	9,054,328	13,772,144	52.10%
Multi-Family Collection	3437002	3,709,419	4,607,909	5,343,545	5,784,301	8.24%
Commercial Collection	3437003	5,773,421	6,491,770	7,830,029	7,987,844	2.01%
Solid Waste Penalties	3437004	106,217	147,878	113,470	150,000	32.19%
Eff Utility Tax Revenue Gbg	3437008	0	0	0	2,908,321	0.00%
Misc Utility Revenue	3438901	0	6,039	0	4,000	0.00%
King County Hazardous Waste	3439002	464,281	716,193	677,250	915,000	35.10%
<b>Total for Charges for Goods and Services:</b>		16,634,605	22,078,924	23,018,622	31,521,610	36.93%
<b>Miscellaneous Revenues</b>						
Investment Interest	3611101	90,787	33,400	31,568	26,000	-17.63%
Int on Sales Tax Contract AR	3614001	1,350	0	0	0	0.00%
Other Misc Revenue	3699001	11,548	0	0	0	0.00%
<b>Total for Miscellaneous Revenues:</b>		103,685	33,400	31,568	26,000	-17.63%
<b>Other Financing Sources</b>						
Resources Forward	3999901	0	1,832,875	1,832,875	834,433	-54.47%
<b>Total for Other Financing Sources:</b>		0	1,832,875	1,832,875	834,433	-54.47%
<b>Total for Solid Waste (431000000):</b>		16,935,585	24,168,667	25,102,501	32,634,724	30.00%
<b>Total for Not Applicable:</b>		16,935,585	24,168,667	25,102,501	32,634,724	30.00%
<b>Total for General:</b>		16,935,585	24,168,667	25,102,501	32,634,724	30.00%
<b>Total for Solid Waste:</b>		16,935,585	24,168,667	25,102,501	32,634,724	30.00%



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