2013 BUDGET NARRATIVE
GARBAGE FUND

Account No.
603

EXPENSES

49500.307 Garbage Pickup (Contract) - **$77,234**
Includes per home charge and disposal fees.

49520.100 Salaries - **$11,535**
This includes salary/wages of the Bookkeeper/Billing Clerk (13%), Administrative Assistant (5%) and City Administrator (5%).

49520.121 Pensions - PERA - **$887**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. Employees contribute 6.25% of their gross salary. The employer contribution is held constant for 2013. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

49520.122 Pensions – FICA - **$883**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

49520.131 Health/Life/Dental - **$2,388**
In 2011, LOGIS went through an RFP process for 2012. LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. The rate is expected to increase 8.5% for 2013. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

49520.200 Billing Supplies/Postage - **$350**
This includes billing statements, envelopes, stamps, printed envelopes, and postage for certified delinquent utility letters.

49520.301 Auditing - **$392**
The City audit estimated at $7,850 for 2013 and paid for as follows:

40% - General	5% - Garbage Fund
25% - Water Fund	5% - Recycling Fund
25% - Sewer Fund	

49520.361 Liability Insurance - **$1,895**

2013 BUDGET NARRATIVE
GARBAGE FUND

Liability insurance for 2013 is estimated to increase 3% and is allocated as follows: General 51%, Water 31%, Garbage 7%, Sewer 6%, Recycling 3% and Docks 2%.

49520.430 Miscellaneous & Fall Cleanup - **$4,000**

REVENUE

34952 Tax Certification - **$0**

37300 Utility Charges - **$106,502**

37360 Penalties - **$700**

CITY OF TONKA BAY
2013 BUDGET
GARBAGE FUND

Account No.	Account	Actual 2010	Budget 2011	Actual 2011	Budget 2012	9 month 2012 actual	Proposed 2013	$ + (-)	% Change
603									
Expenditures									
49500.307	Garbage Pickup	69,828	72,100	70,937	74,263	49,366	77,234	2,971	4.00%
49520.100	Salaries	11,193	10,975	10,837	11,573	8,278	11,535	(38)	-0.33%
49520.121	Pensions - PERA	797	796	791	839	600	837	(2)	-0.24%
49520.122	Pensions - FICA	872	840	736	886	570	883	(3)	-0.34%
49520.131	Health/Life/Dental Ins.	2,420	2,606	2,606	2,217	1,657	2,388	171	7.71%
49520.203	Billing Supplies/Postage	342	350	534	350	245	350	0	0.00%
49520.301	Auditing	397	392	412	392	375	392	0	0.00%
49520.361	Liability Insurance	1,929	1,751	2,425	1,804	0	1,895	91	5.04%
49520.430	Misc. & Fall Cleanup	3,674	4,000	3,757	4,000	0	4,000	0	0.00%
Total Garbage Fund Expenses		91,452	93,810	93,035	96,324	61,091	99,514	3,190	3.31%
Revenues									
34952	Tax Certification	1,227	0	0	0	2,185	0	0	
36200	Misc Revenue	0	0	0	0	0	0	0	
36210	Interest Earned			0	0	0	0	0	
37300	Utility Charges	98,327	94,000	97,670	96,820	69,253	106,502	9,682	10.00%
37360	Penalties	2,017	700	1,970	700	1,002	700	0	0.00%
Total Garbage Fund Revenues		101,571	94,700	99,640	97,520	72,440	107,202	9,682	9.93%

Revenues	107,202
Expenses	99,514
Profit (Loss)	7,688

Fund Balance as of 10/31 $52,616