

GuamSolid Waste Authority

Operating Budget

FY 2017

As of June 30, 2017

(Unaudited)

Item	Total Annual Budget	Actual Budget to Date	Actual Spending to Date	% over (under) Budget
Personnel Expenses:				
Regular Salaries	\$1,200,000	\$900,000	\$742,857	-17.5%
Overtime/Special Pay	\$200,000	\$150,000	\$69,650	-53.6%
Contract Employees	\$1,200,000	\$900,000	\$977,700	8.6%
Benefits	\$400,000	\$300,000	\$282,861	-5.7%
Sub-total	\$3,000,000	\$2,250,000	\$2,073,068	-7.9%
Non-Personnel Expenses:				
Travel	\$5,000	\$3,750	\$12,975	246.0%
Contractual Services:				
Layon Landfill Operation	\$3,600,000	\$2,700,000	\$2,330,747	-13.7%
Hauler-Only Transfer Station	\$2,800,000	\$2,100,000	\$2,209,752	5.2%
Other	\$2,750,400	\$2,062,800	\$2,364,946	14.6%
Debt Service*	\$0	\$0	\$0	N/A
Supplies and Materials	\$550,000	\$412,500	\$112,817	-72.7%
Equipment	\$10,000	\$7,500	\$17,913	138.8%
Utilities - Power and Water	\$120,000	\$90,000	\$28,059	-68.8%
Host Community Benefits	\$302,000	\$75,500	\$287,269	280.5%
Capital Outlay*	\$1,554,000	\$1,165,500	\$24,092	-97.9%
Miscellaneous	\$120,000	\$90,000	\$22,533	-75.0%
Required Reserve Contributions:				
Equipment Replacement	\$701,100	\$525,825	\$510,483	-2.9%
Cell Closure	\$50,000	\$37,500	\$37,500	0.0%
Post Closure Care	\$100,000	\$75,000	\$75,000	0.0%
Future Cell Development	\$50,000	\$37,500	\$37,500	0.0%
Reserve for Unfunded Expenses*	\$4,497,097	\$3,372,823	\$3,372,823	0.0%
Sub-total	\$ 17,209,597	\$ 12,756,198	\$ 11,444,408	-10.3%
Grand-total Expenditures / Reserves	\$20,209,597	\$15,006,198	\$13,517,476	-9.9%
Revenue:				
Commercial & Gov't Tipping Fees	\$11,341,545	\$8,506,159	\$9,023,430	6.1%
Residential Collection Fees	\$6,182,246	\$4,636,685	\$5,181,801	11.8%
Transfer Stations	\$293,090	\$219,818	\$231,239	5.2%
Other Revenue	\$28,800	\$21,600	\$49,955	131.3%
Total Revenue	\$17,845,681	\$13,384,261	\$14,486,426	8.2%
Budgeted from Fund Balance	\$2,363,916	\$1,621,937	-\$968,950	-159.7%
Surplus / (Deficit)**	\$0	\$0	\$0	N/A

*These items are classified within the operating budget by GovGuam while the Receiver classifies them as a capital expenditure that is not included in the operating budget. To facilitate comparison to the audited numbers for FY16 we have included them here and adjusted the budget accordingly. GovGuam also includes Host Community Premium Benefits as a item in the GSWA operating budget while the Receiver considers it to be a pass-thru. Again, to facilitate comparison to the audit, we have added them to the budget. ** Surplus goes to reserve for future years (i.e. fund balance) and deficits are covered by the same reserve. Spending from the Bank of Guam Trustee accounts is on a cash basis until year end adjustments are included after the close of the fiscal year.