

**City and Borough of Sitka**

**CENTRAL GARAGE FUND**

**FISCAL YEAR 2010**

**Operating Budget**

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CENTRAL GARAGE FUND  
SUMMARY OF CASH INFLOWS/OUTLAYS

CASH INFLOWS / REVENUES

<u>Source</u>	<u>FY 2010 Budget</u>	<u>FY 2009 Budget</u>	<u>FY 2009 Projections</u>	<u>Change From FY 2009 Budget</u>	<u>% Change From FY 2009 Budget</u>
Operating Revenue	\$ 1,228,852	\$ 1,210,620	\$1,146,274	\$ 18,232	2%
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	0%
Property Investments	\$ 60,000	\$ 81,900	\$ 69,863	\$ (21,900)	-27%
Interfund	\$ 14,400	\$ -	\$ 88	\$ 14,400	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL CASH INFLOWS / REVENUES:</b>	<b>\$ 1,303,252</b>	<b>\$ 1,292,520</b>	<b>\$1,216,225</b>	<b>\$ 10,732</b>	<b>1%</b>

CASH OUTLAYS

	<u>FY 2010 Budget</u>	<u>FY 2009 Operations Budget</u>	<u>FY 2009 Operations Projections</u>	<u>Change From FY 2009 Operations Budget</u>	<u>% Change From FY 2009 Operations Budget</u>
<u>Operating Outlays</u>					
Cash Outlays for Salaries and Benefits	\$ 171,987	\$ 178,775	\$ 159,997	\$ (6,788)	-4%
Non-personnel Operating Outlays	\$ 721,076	\$ 662,009	\$ 718,268	\$ 59,067	9%
<b>Total Operating Outlays:</b>	<b>\$ 893,062</b>	<b>\$ 840,784</b>	<b>\$ 878,265</b>	<b>\$ 52,278</b>	<b>6%</b>
<u>Capital Outlays</u>					
Fixed Asset Acquisition	\$ 12,000	\$ 73,000	\$ 366,836	\$ (61,000)	-84%
Transfers to Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Capital Outlays:</b>	<b>\$ 12,000</b>	<b>\$ 73,000</b>	<b>\$ 366,836</b>	<b>\$ (61,000)</b>	<b>-84%</b>
<b>TOTAL CASH OUTLAYS:</b>	<b>\$ 905,062</b>	<b>\$ 913,784</b>	<b>\$1,245,101</b>	<b>\$ (8,722)</b>	<b>-1%</b>
<b>INCREASE IN UNRESTRICTED WORKING CAPITAL</b>	<b>\$ 398,190</b>	<b>\$ 378,735</b>	<b>\$ (28,876)</b>	<b>\$ 19,455</b>	<b>-5%</b>

City and Borough of Sitka  
Sitka, Alaska

FY 2010 Budget

Fund: 310 - Central Garage Fund

Cash Inflows / Revenues

Account Number	Revenue Description	2008 Actual	2009 Budget	2009 Projections	2010 Budget
<b>State Revenue</b>					
300-310-3101.017	PERS Relief	\$ 13,409	\$ -	\$ 13,677	\$ -
		<u>\$ 13,409</u>	<u>\$ -</u>	<u>\$ 13,677</u>	<u>\$ -</u>
<b>Operating Revenue</b>					
300-340-3481.000	Department Monthly Billings	\$ 1,067,252	\$ 1,210,620	\$ 1,104,250	\$ 1,228,852
300-340-3491.000	Jobbing - Labor	\$ 55,968	\$ -	\$ 42,024	\$ -
	Subtotal:	<u>\$ 1,123,220</u>	<u>\$ 1,210,620</u>	<u>\$ 1,146,274</u>	<u>\$ 1,228,852</u>
<b>Non-Operating Revenue</b>					
300-350-3501.003	Other Revenue	\$ -	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Property Investments</b>					
300-360-3602.000	Rental of Building	\$ 33,504	\$ 33,500	\$ 33,500	\$ 33,500
300-360-3610.000	Interest Income	\$ 29,373	\$ 28,400	\$ 26,363	\$ 24,000
300-360-3620.000	Sale of Fixed Assets	\$ 2,999	\$ 20,000	\$ 10,000	\$ 2,500
300-360-3621.000	Cost Fixed Assets	\$ (4,000)	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ 61,876</u>	<u>\$ 81,900</u>	<u>\$ 69,863</u>	<u>\$ 60,000</u>
<b>Interfund</b>					
300-370-3701.100	General Fund Interfund Bill	\$ -	\$ -	\$ -	\$ 2,400
300-370-3701.200	Electric Fund Interfund Bill	\$ 5,802	\$ -	\$ 88	\$ 12,000
300-370-3701.230	Solid Waste Interfund Bill	\$ -	\$ -	\$ -	\$ -
300-370-3701.320	Building Maint. Interfund Bill	\$ -	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ 5,802</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 14,400</u>
<b>Miscellaneous</b>					
300-380-3807.000	Miscellaneous	\$ 93,372	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ 93,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Central Garage Fund Revenue:</b>		<u><u>\$ 1,297,680</u></u>	<u><u>\$ 1,292,520</u></u>	<u><u>\$ 1,216,225</u></u>	<u><u>\$ 1,303,252</u></u>

CITY AND BOROUGH OF SITKA  
CENTRAL GARAGE FUND  
ITEMIZED REVENUES

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<b>OPERATING REVENUE</b>		
300-340-3481.000	Department Monthly Billings General Fund (year)	
	Administration	\$ 4,965
	Attorney	\$ 900
	Clerk	\$ 900
	Assessing	\$ 900
	Finance	\$ 250
	Police	\$ 152,606
	Fire	\$ 81,985
	Ambulance	\$ 61,192
	SAR	\$ 180
	PW Admin.	\$ 900
	Engineering	\$ 7,596
	Streets	\$ 206,774
	Snow	\$ 97,313
	Recreation	\$ 63,291
	Building Official	\$ 8,630
	Library	\$ -
	Senior Center	\$ 32,700
	Total General Fund:	\$ 721,083
	Electric Fund	\$ 212,948
	Water Fund	\$ 34,372
	Wastewater Fund	\$ 87,925
	Solid Waste Fund	\$ 101,248
	Harbor Fund	\$ 28,122
	Marine Service Center	\$ -
	Sawmill Cove Industrial Site	\$ 4,503
	MIS	\$ 3,500
	Central Garage	\$ 9,526
	Building Maintenance Fund	\$ 25,625
	Subtotal:	\$ 1,228,852
<b>PROPERTY INVESTMENTS</b>		
300-360-3602.000	Rental of Building	
	Rent Part of Building to Other Funds (static)	\$ 33,500
300-360-3610.000	Interest Income	\$ 24,000
300-360-3620.000	Sale of Fixed Assets	
	Sale of Replace Vehicles and Equipment	\$ 2,500
	Subtotal:	\$ 60,000
<b>INTERFUND TRANSFER</b>		
300-370-3701.100	General Fund Interfund Bill	\$ 2,400
300-370-3701.200	Electric Interfund Bill	\$ 12,000
300-370-3701.210	Water Interfund Bill	\$ -
300-370-3701.220	Wastewater Interfund Bill	\$ -
	Subtotal:	\$ 14,400
	Total:	\$ 1,303,252

City and Borough of Sitka  
Sitka, Alaska

FY 2010 Budget

Fund: 310 - Central Garage Fund

Operations Budget

Cash Outlays for Operations

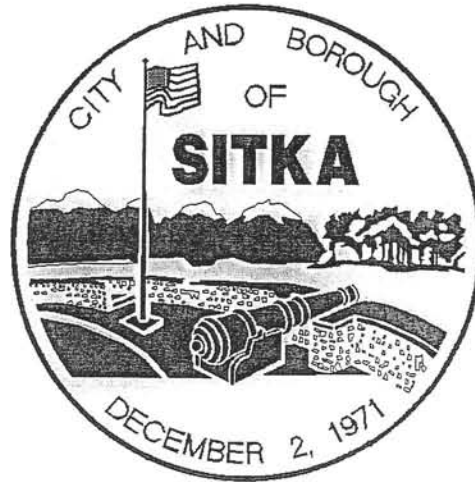
<u>Account Number</u>	<u>Expense Description</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projections</u>	<u>2010 Budget</u>
<b>Salaries and Benefits</b>					
5110.001	Salaries & Wages	\$ 94,037	\$ 97,500	\$ 95,917	\$ 100,361
5110.004	Overtime	\$ 3,588	\$ 1,000	\$ 3,633	\$ 1,000
5110.010	Temporary Employees	\$ 11,466	\$ 25,000	\$ 10,830	\$ 15,000
5120.000	Benefits	\$ 70,530	\$ 55,275	\$ 49,617	\$ 55,626
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 179,622</b>	<b>\$ 178,775</b>	<b>\$ 159,997</b>	<b>\$ 171,987</b>
<b>Non-personnel Operation Outlays</b>					
5201.000	Travel and Training	\$ 2,991	\$ 5,000	\$ 1,503	\$ 3,000
5202.000	Uniform Allowance	\$ 589	\$ 1,000	\$ 325	\$ 900
5203.000	Utilities	\$ 17,398	\$ 19,500	\$ 16,505	\$ 16,200
5203.004	Solid Waste	\$ -	\$ -	\$ -	\$ -
5203.005	Heating Fuel	\$ 11,356	\$ 10,000	\$ 11,063	\$ 10,000
5204.000	Telephone	\$ 1,919	\$ 2,000	\$ 2,191	\$ 2,100
5205.000	Insurance	\$ 131,564	\$ 132,000	\$ 135,476	\$ 132,000
5206.000	Supplies	\$ 289,454	\$ 198,980	\$ 288,473	\$ 238,476
5207.000	Repairs and Maintenance	\$ 18,210	\$ 69,550	\$ 45,482	\$ 84,156
5208.000	Building Maintenance Fees	\$ 16,583	\$ 17,267	\$ 9,779	\$ 21,404
5211.000	MIS Fees	\$ 5,075	\$ 5,225	\$ 5,225	\$ 4,695
5212.000	Contracted/Purchased Services	\$ 5,833	\$ 8,000	\$ 7,478	\$ 5,900
5214.000	Interdepartment Services	\$ 112,094	\$ 91,911	\$ 102,408	\$ 105,784
5221.000	Transportation/Vehicles	\$ 8,269	\$ 11,421	\$ 6,938	\$ 9,526
5222.000	Postage	\$ -	\$ -	\$ -	\$ -
5223.000	Tools & Small Equipment	\$ 1,017	\$ 5,000	\$ 824	\$ 4,500
5224.000	Dues & Publications	\$ -	\$ 500	\$ -	\$ 450
5226.000	Advertising	\$ 1,690	\$ 1,700	\$ 1,265	\$ 1,530
5227.000	Rentals - Building/Equipment	\$ -	\$ -	\$ -	\$ -
5231.000	Credit Card Expense	\$ 17	\$ 255	\$ -	\$ 255
5290.000	Other Expenses	\$ 24,974	\$ 200	\$ 833	\$ 200
5295.000	Interest	\$ 35,000	\$ 32,500	\$ 32,500	\$ 30,000
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Note Principal Payment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
7200.000	Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -
	<b>Total Non-personnel Operating Outlays:</b>	<b>\$ 734,033</b>	<b>\$ 662,009</b>	<b>\$ 718,268</b>	<b>\$ 721,076</b>
	<b>Total Operating Outlays:</b>	<b>\$ 913,655</b>	<b>\$ 840,784</b>	<b>\$ 878,265</b>	<b>\$ 893,062</b>

**CENTRAL GARAGE FUND  
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
<b>TRAINING AND TRAVEL</b>		
600-601-5201.000	Mechanics training - CPR & First Aid, Certs., OSHA training	\$ 3,000
	<b>Subtotal:</b>	<b>\$ 3,000</b>
<b>UNIFORM ALLOWANCE</b>		
600-601-5202.000	Coveralls, gloves, protective gear	\$ 900
	<b>Subtotal:</b>	<b>\$ 900</b>
<b>SUPPLIES</b>		
600-601-5206.000	Forms and supplies	\$ 900
	Gas, oil, grease, tires	\$ 237,576
	<b>Subtotal:</b>	<b>\$ 238,476</b>
<b>REPAIRS &amp; MAINTENANCE</b>		
600-630-5207.000	Parts for vehicle repair & maintenance	\$ 84,156
	<b>Subtotal:</b>	<b>\$ 84,156</b>
<b>BUILDING MAINTENANCE FEES</b>		
600-601-5208.000	Building Maint. Fund - Building Repairs	\$ 17,404
	Siding and Gutter Replacement (50%)	\$ 4,000
	<b>Subtotal:</b>	<b>\$ 21,404</b>
<b>CONTRACTED/PURCHASED SERVICES</b>		
600-601-5212.000	Audit fees	\$ -
600-630-5212.000	Outside services	\$ 900
	Janitorial Contract	\$ 5,000
	<b>Subtotal:</b>	<b>\$ 5,900</b>
<b>INTERDEPARTMENT SERVICES</b>		
600-601-5214.000	Admin. services	\$ 105,784
	<b>Subtotal:</b>	<b>\$ 105,784</b>
<b>TOOLS &amp; SMALL EQUIPMENT</b>		
600-601-5223.000	Misc. expendable tools & equipment	\$ 4,500
	<b>Subtotal:</b>	<b>\$ 4,500</b>
<b>DUES &amp; PUBLICATIONS</b>		
600-601-5224.000	PMI software upgrade	\$ 450
	<b>Subtotal:</b>	<b>\$ 450</b>

**CENTRAL GARAGE FUND  
ITEMIZED EXPENSES**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>ADVERTISING</b>		
600-630-5226.000	Advertising sale of surplus vehicles	\$ 1,530
	<b>Subtotal:</b>	<b>\$ 1,530</b>
<b>OTHER EXPENSES</b>		
600-601-5290.000	Employee Wellness Program	\$ 200
	<b>Subtotal:</b>	<b>\$ 200</b>
<b>INTEREST</b>		
600-650-5295.000	Interest payment	\$ 30,000
	<b>Subtotal:</b>	<b>\$ 30,000</b>
<b>NOTE PRINCIPAL PAYMENT</b>		
600-650-7301.000	Principal payment	\$ 50,000
	<b>Subtotal:</b>	<b>\$ 50,000</b>



## **Capital Budget**

### **CENTRAL GARAGE FUND**

**2010**

**City and Borough of Sitka  
Fund 310 - Central Garage Fund  
FY 2010 Capital Budget Summary**

	<b>New Appropriations for FY 2010</b>	
<b>Capital Projects:</b>	\$	-
<b>Fixed Assets:</b>		
Machinery/Equipment	\$	-
Vehicles	\$	<u>12,000</u>
	<b>Subtotals: \$</b>	<b><u>12,000</u></b>
<b>Total Planned Capital Expenditures:</b>		<b><u>\$ 12,000</u></b>

City and Borough of Sitka  
Fund 310 - Central Garage Fund  
Capital Budget

Cash Outlays for Capital Construction and Fixed Asset Acquisitions  
Summary of Direct Transfers of Capital to Capital Projects or Other Funds  
Central Garage Fund Department #310-600-680

<u>Account Number</u>	<u>Fund/Project Name</u>	<u>New Appropriation for FY 2010 Amount</u>
	Capital Projects	
7200.000		
	Total Direct Capital Transfers:	\$ -
	<u>Fixed Asset Acquisition</u>	
	Central Garage Fund Department #310-600-670	
	<u>Machinery/Equipment</u>	
7106.000		
	Total Machinery/Equipment:	\$ -
	<u>Vehicles</u>	
7107.000	Electric Dept. Pole Trailer	\$ 12,000
	Total Vehicles:	\$ 12,000
	Total Planned Capital Expenditures:	<u>\$ 12,000</u>

**City and Borough of Sitka  
Central Garage Fund**

**Pro Forma Statement of Net Assets**

	2010	2009	2008
<b>Assets</b>			
Investment in Central Treasury	1,102,236	704,047	801,260
Receivables	0	0	141
Inventories	0	0	0
Property, Plant and Equipment	2,882,102	3,165,102	3,093,266
Other	0	0	0
<b>Total Assets</b>	<u>3,984,338</u>	<u>3,869,149</u>	<u>3,894,667</u>
<b>Liabilities and Net Assets</b>			
Liabilities			
Accounts Payable	14,000	14,000	96,386
Accrued Payroll & Leave	29,000	29,000	28,759
Other Liabilities	550,000	600,000	650,000
Bonds and Notes Payable	0	0	0
<b>Total Liabilities</b>	<u>593,000</u>	<u>643,000</u>	<u>775,145</u>
<b>Net Assets</b>			
Invested in Capital Assets	2,882,102	3,165,102	3,093,266
Restricted Fund Balance	0	0	0
Undesignated	509,236	61,047	26,256
<b>Total Net Assets</b>	<u>3,391,338</u>	<u>3,226,149</u>	<u>3,119,522</u>
<b>Total Liabilities and Net Assets</b>	<u>3,984,338</u>	<u>3,869,149</u>	<u>3,894,667</u>

**City and Borough of Sitka  
Central Garage Fund**

**Pro Forma Statement of Revenue and Expenses**

	2010	2009	2008
<b>Revenues:</b>			
Charges for services	1,228,852	1,146,274	1,123,220
Other	0	0	0
<b>Total revenues</b>	1,228,852	1,146,274	1,123,220
<b>Operating Expenses</b>			
Salaries and Benefits	171,987	159,997	179,621
Operating Expenses	641,076	635,768	649,033
Depreciation and Amortization	295,000	295,000	274,011
<b>Total expenses</b>	1,108,063	1,090,765	1,102,665
<b>Operating Income</b>	120,789	55,509	20,555
<b>Other financing sources (uses)</b>			
Interest Income	24,000	26,353	46,807
Interest Expense	(30,000)	(32,500)	(35,000)
Other	50,400	57,265	145,086
<b>Net other financing sources (uses)</b>	44,400	51,118	156,893
<b>Net change in fund balances</b>	165,189	106,627	177,448

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