



City and Borough of Sitka

HARBOR FUND

FISCAL YEAR 2010

Operating Budget

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HARBOR 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>
State Revenue	\$ 800,000	\$ 800,000	\$ 900,000	\$ -	0%
Federal Revenue	\$ -	\$ -	\$ 12,111	\$ -	0%
Operating Revenue	\$ 1,489,400	\$ 1,581,700	\$ 1,502,677	\$ (92,300)	-6%
Non-Operating Revenue	\$ 120,890	\$ 132,300	\$ 129,489	\$ (11,410)	-9%
Property Investments	\$ 99,000	\$ 44,900	\$ 103,721	\$ 54,100	120%
Miscellaneous	\$ 8,800	\$ 20,500	\$ 9,879	\$ (11,700)	-57%
Cash Basis	\$ 70,900	\$ 44,000	\$ 78,730	\$ 26,900	61%
TOTAL CASH INFLOWS / REVENUES:	\$ 2,588,990	\$ 2,623,400	\$ 2,736,607	\$ (34,410)	-1%

CASH OUTLAYS

<u>Operating Outlays</u>	<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>
Cash Outlays for Salaries and Benefits	\$ 783,094	\$ 778,913	\$ 753,633	\$ 4,181	1%
Non-personnel Operating Outlays	\$ 1,155,073	\$ 1,214,822	\$ 1,149,220	\$ (59,749)	-5%
Total Operating Outlays:	\$ 1,938,167	\$ 1,993,735	\$ 1,902,853	\$ (55,568)	-3%
<u>Capital Outlays</u>	<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>
Fixed Asset Acquisition	\$ 10,000	\$ -	\$ 16,164	\$ (10,000)	0%
Transfers to Capital Projects	\$ 40,000	\$ 50,000	\$ -	\$ 10,000	20%
Total Capital Outlays:	\$ 50,000	\$ 50,000	\$ 16,164	\$ -	0%
TOTAL CASH OUTLAYS:	\$ 1,988,167	\$ 2,043,734	\$ 1,919,017	\$ (55,568)	-3%
INCREASE IN UNRESTRICTED WORKING CAPITAL	\$ 600,823	\$ 579,666	\$ 817,590	\$ 21,158	4%

City and Borough of Sitka
Sitka, Alaska

FY 2010 Budget

Fund: 240 - Harbor Fund

Cash Inflows / Revenues

Account Number	Revenue Description	2008 Actual	2009 Budget	2009 Projections	2010 Budget
State Revenue					
300-310-3101.004	Raw Fish Tax	\$ 911,793	\$ 800,000	\$ 900,000	\$ 800,000
300-310-3101.006	Misc.	\$ 32,373	\$ -	\$ -	\$ -
300-310-3101.017	PERS Relief	\$ 55,081	\$ -	\$ -	\$ -
	Subtotal:	\$ 999,247	\$ 800,000	\$ 900,000	\$ 800,000
Federal Revenue					
300-315-3151.003	Grant Revenue	\$ -	\$ -	\$ 12,111	\$ -
	Subtotal:	\$ -	\$ -	\$ 12,111	\$ -
Operating Revenue					
300-340-3441.000	Moorage - Permanent	\$ 1,094,322	\$ 1,121,400	\$ 1,069,743	\$ 1,073,000
300-340-3442.000	Moorage - Transient	\$ 291,750	\$ 297,300	\$ 274,994	\$ 266,000
300-340-3444.000	Airplane Fees	\$ 4,760	\$ 5,000	\$ 3,760	\$ 4,200
300-340-3445.000	Lightering Fees	\$ 130,572	\$ 128,400	\$ 122,800	\$ 115,400
300-340-3446.000	Recreational Vehicle Fees	\$ 11,326	\$ 10,100	\$ 10,787	\$ 11,600
300-340-3447.000	Harbor Assessment Fees	\$ 19,520	\$ 19,500	\$ 19,260	\$ 19,200
300-340-3491.000	Jobbing - Labor	\$ 1,340	\$ -	\$ 1,333	\$ -
	Subtotal:	\$ 1,553,590	\$ 1,581,700	\$ 1,502,677	\$ 1,489,400
Non-Operating Revenue					
300-350-3501.003	Other Revenue	\$ 41,042	\$ 60,900	\$ 59,925	\$ 55,900
300-350-3501.004	Electric Billing	\$ 47,192	\$ 51,000	\$ 50,408	\$ 46,290
300-350-3501.005	Hoist Revenue	\$ 72	\$ 2,200	\$ 466	\$ 500
300-350-3501.006	Launch Fee	\$ 18,547	\$ 18,200	\$ 18,690	\$ 18,200
	Subtotal:	\$ 106,854	\$ 132,300	\$ 129,489	\$ 120,890
Property Investments					
300-360-3610.000	Interest Income	\$ 79,626	\$ 44,900	\$ 103,721	\$ 99,000
300-360-3620.000	Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ 79,626	\$ 44,900	\$ 103,721	\$ 99,000
Interfund Billings					
300-370-3701-200	Electric Billing	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ -	\$ -	\$ -	\$ -
Miscellaneous					
300-380-3801.000	Fines/Forfeitures	\$ -	\$ -	\$ -	\$ -
300-380-3807.000	Miscellaneous Revenue	\$ 14,712	\$ 12,700	\$ 4,045	\$ 3,800
300-380-3812.000	Capital Contribution - Local	\$ -	\$ -	\$ -	\$ -
300-380-3820.000	Bad Debts Collected	\$ 8,094	\$ 7,800	\$ 5,834	\$ 5,000
	Subtotal:	\$ 22,806	\$ 20,500	\$ 9,879	\$ 8,800
Cash Basis					
300-390-3950.100	Transfer In - General Fund	\$ 36,992	\$ 44,000	\$ 31,774	\$ 24,000
300-390-3950.194	CPET	\$ -	\$ -	\$ 46,956	\$ 46,900
	Subtotal:	\$ 36,992	\$ 44,000	\$ 78,730	\$ 70,900
	Total Harbor Fund Revenue:	\$ 2,799,114	\$ 2,623,400	\$ 2,736,607	\$ 2,588,990

**CITY AND BOROUGH OF SITKA
HARBOR FUND
ITEMIZED REVENUES**

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
STATE REVENUE		
300-310-3101.004	Raw Fish Tax	\$ 800,000
	Subtotal:	\$ 800,000
OPERATING REVENUE		
300-340-3441.000	Moorage - Permanent Fees for Harbor Slip Rental	\$ 1,073,000
300-340-3442.000	Moorage - Transient Fees for Harbor Use for Vessels Not on Permanent Moorage	\$ 266,000
300-340-3444.000	Airplane Fees	\$ 4,200
300-340-3445.000	Lightering Fees Cruise Ship Lightering Fees	\$ 115,400
300-340-3446.000	Recreational Vehicle Fees Sealing Cove RV Parking	\$ 11,600
300-340-3447.000	Harbor Assessment Fees Fee per Boat = \$10	\$ 19,200
	Subtotal:	\$ 1,489,400
NON-OPERATING REVENUE		
300-350-3501.003	Harbor Miscellaneous Other	\$ 55,900
300-350-3501.004	Daily electrical billing	\$ 46,290
300-350-3501.005	Hoist Revenue	\$ 500
300-350-3501.006	Launch ramp fees	\$ 18,200
	Subtotal:	\$ 120,890
PROPERTY INVESTMENTS		
300-360-3610.000	Interest Income	\$ 99,000
	Subtotal:	\$ 99,000
MISCELLANEOUS		
300-380-3807.000	Miscellaneous Revenue	\$ 3,800
300-380-3820.000	Bad Debts Collected	\$ 5,000
	Subtotal:	\$ 8,800
CASH BASIS		
300-390-3950.100	Fish box tax	\$ 24,000
300-390-3950.194	Commercial vessell passenger tax	\$ 46,900
	Subtotal:	\$ 70,900
	Total:	\$ 2,588,990

City and Borough of Sitka
Sitka, Alaska

FY 2010 Budget

Fund: 240 - Harbor 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>
Salaries and Benefits					
5110.001	Salaries & Wages	\$ 392,866	\$ 413,657	\$ 411,282	\$ 412,806
5110.004	Overtime	\$ 6,888	\$ 11,000	\$ 5,187	\$ 11,000
5110.010	Temporary Employees	\$ 22,151	\$ 55,000	\$ 41,028	\$ 55,000
5120.000	Benefits	\$ 323,685	\$ 299,256	\$ 296,136	\$ 304,288
	Total Salaries & Benefits	\$ 745,589	\$ 778,913	\$ 753,633	\$ 783,094
Non-personnel Operation Outlays					
5201.000	Travel and Training	\$ 12,418	\$ 16,250	\$ 10,000	\$ 11,500
5202.000	Uniform Allowance	\$ 2,920	\$ 3,000	\$ 2,931	\$ 3,000
5203.000	Utilities	\$ 96,737	\$ 95,000	\$ 86,976	\$ 92,000
5203.004	Solid Waste	\$ 47,935	\$ 50,000	\$ 47,203	\$ 44,300
5203.005	Heating Fuel	\$ -	\$ -	\$ -	\$ -
5204.000	Telephone	\$ 4,438	\$ 5,500	\$ 3,987	\$ 4,300
5205.000	Insurance	\$ 59,522	\$ 59,600	\$ 59,249	\$ 59,300
5206.000	Supplies	\$ 28,421	\$ 18,000	\$ 29,501	\$ 18,000
5207.000	Repairs and Maintenance	\$ 121,742	\$ 203,800	\$ 93,052	\$ 181,550
5208.000	Building Maintenance Fees	\$ 3,188	\$ 1,589	\$ 177	\$ 1,824
5211.000	MIS Fees	\$ 40,521	\$ 41,717	\$ 41,717	\$ 37,471
5212.000	Contracted/Purchased Services	\$ 55,405	\$ 10,000	\$ 38,220	\$ 10,000
5214.000	Interdepartment Services	\$ 245,870	\$ 199,515	\$ 212,925	\$ 198,681
5221.000	Transportation/Vehicles	\$ 29,310	\$ 28,455	\$ 25,056	\$ 28,122
5222.000	Postage	\$ 4,848	\$ 5,000	\$ 4,903	\$ 5,000
5223.000	Tools & Small Equipment	\$ 9,695	\$ 10,000	\$ 33,845	\$ 10,000
5224.000	Dues & Publications	\$ 442	\$ 1,000	\$ 468	\$ 1,000
5226.000	Advertising	\$ 2,352	\$ 1,500	\$ 1,352	\$ 1,500
5227.000	Rentals - Building/Equipment	\$ 300	\$ 2,100	\$ 375	\$ 2,100
5231.000	Credit Card Expense	\$ 8,764	\$ 10,552	\$ 8,923	\$ 9,000
5290.000	Other Expenses	\$ 502	\$ 4,400	\$ 516	\$ 4,400
5295.000	Interest	\$ 104,496	\$ 115,073	\$ 115,073	\$ 96,358
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Debt Principal Payment	\$ 143,757	\$ 232,771	\$ 232,771	\$ 235,667
7200.000	Transfer to Other Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Total Non-personnel				
	Operating Outlays:	\$ 1,123,583	\$ 1,214,822	\$1,149,220	\$ 1,155,073
	Total Operating Outlays:	\$ 1,869,172	\$ 1,993,734	\$1,902,853	\$ 1,938,167

**HARBOR FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
TRAVEL AND TRAINING		
600-601-5201.000	Pacific Coast Congress Conference - Bremerton, WA	\$ 2,000
	Pacific Coast Conference -Alaska Harbormasters - Kodiak	\$ 2,000
600-630-5201.000	Educational & Safety Training, First Aid, CPR, First Responders Fire Training, Hazardous Material & Homeland Security Training	<u>\$ 7,500</u>
	Subtotal:	\$ 11,500
UNIFORM ALLOWANCE		
600-601-5202.000	Work & Safety Clothing	\$ 500
600-630-5202.000	Work & Safety Clothing	<u>\$ 2,500</u>
	Subtotal:	\$ 3,000
SUPPLIES		
600-601-5206.000	Billing supplies	\$ 1,000
	Office Supplies	\$ 4,000
600-630-5206.000	Janitorial Supplies	\$ 6,000
	Misc. supplies	<u>\$ 7,000</u>
	Subtotal:	\$ 18,000
REPAIRS & MAINTENANCE		
600-630-5207.000	Maintenance Materials	\$ 176,550
	Maintenance for Harbor skiffs	\$ 1,000
	Electrical breakers/receptacles	<u>\$ 4,000</u>
	Subtotal:	\$ 181,550
BUILDING MAINTENANCE FEES		
600-601-5208.000	Building Maint. Fund (BMF) - Building Repairs	<u>\$ 1,824</u>
	Subtotal:	\$ 1,824
CONTRACTED/PURCHASED SERVICES		
600-630-5212.000	Janitorial contract for Harbor restrooms (summer months)	\$ -
		<u>\$ 10,000</u>
	Subtotal:	\$ 10,000
INTERDEPARTMENT SERVICES		
600-601-5214.000	City Engineering Services	
	Admin. services	\$ 188,181
600-630-5214.000	Waste oil pick-up	<u>\$ 10,500</u>
	Subtotal:	\$ 198,681

**HARBOR FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
TOOLS & MISCELLANEOUS EQUIPMENT		
600-630-5223.000	Misc. tools/equipment	\$ 8,000
	Harbor cart parts	\$ 2,000
	Subtotal:	\$ 10,000
DUES & PUBLICATIONS		
600-601-5224.000	AK Assoc. of Harbormasters	\$ 250
	Pacific Coast Congress of Harbormasters	\$ 250
	Professional Harbor publications	\$ 500
	Subtotal:	\$ 1,000
ADVERTISING		
600-630-5226.000	Commission meeting notices	\$ 500
	Impounded vessel notices	\$ 500
	Harbor enforcement notices	\$ 500
	Subtotal:	\$ 1,500
OTHER EXPENSES		
600-601-5290.000	Employee Wellness Program	\$ 900
	Extra fuel for Harbor skiff	\$ 2,500
	Miscellaneous	\$ 1,000
	Subtotal:	\$ 4,400
INTEREST		
600-650-5295.000	Thomas Harbor Phase 2A Loan	\$ 18,300
	Water - Sealing/Thomsen	\$ 13,016
	Bank Loan - Thomsen Harbor Rebuild	\$ 65,042
	Subtotal:	\$ 96,358
DEBT PRINCIPAL PAYMENT		
600-650-7301.000	Thomsen Harbor Phase 2 loan	\$ 150,000
	Water - Sealing/Thomsen	\$ 39,811
	Bank Loan - Thomsen Harbor Rebuild	\$ 45,856
	Subtotal:	\$ 235,667
INTERFUND TRANSFERS		
600-680-7200.000	General Fund - Admin. Share of Raw Fish Tax	\$ 100,000
	Subtotal:	\$ 100,000



Capital Budget
HARBOR FUND
2010

**City and Borough of Sitka
Fund 240 - Harbor Fund
FY 2010 Capital Budget Summary**

	<u>New Appropriations for FY 2010</u>
Capital Projects:	40,000
Fixed Assets:	
Machinery/Equipment	<u>10,000</u>
Subtotals:	<u>10,000</u>
Total Planned Capital Expenditures:	<u>\$ 50,000</u>

City and Borough of Sitka
Fund 240 - Harbor Fund
Capital Budget

Cash Outlays for Capital Construction and Fixed Asset Acquisitions
Summary of Direct Transfers of Capital to Capital Projects or Other Funds
Harbor Fund Department #240-600-680

Account Number	<u>Fund/Project Name</u>	New Appropriation for FY 2010 Amount
	Capital Projects 750-600-630-5212.000	
7200.000 TBA		\$ <u>40,000</u>
	Total Direct Capital Transfers:	\$ 40,000
	<u>Fixed Asset Acquisition</u> Harbor Fund Department #240-600-670	
	<u>Machinery/Equipment</u>	
7106.000 Security Cameras		\$ <u>10,000</u>
	Total Machinery/Equipment:	\$ 10,000
	Total Planned Capital Expenditures:	<u>\$ 50,000</u>

Construction in Progress for Harbor Fund Capital Projects
Fund 750

Project Name	Project Number	Approved Budget	Expenses & Encumbrances as of 12/31/08
Crescent Harbor Sm. Parking Lot Repaving	90474	\$ 50,000	\$ 20,632
New Thomsen Harbor Breakwater Repairs	90372	\$ 23,000	\$ 93
Seaplane Base EA/Design	90536	\$ 25,000	\$ -

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**City and Borough of Sitka
Harbor Fund**

Pro Forma Statement of Net Assets

	2010	2009	2008
Assets			
Investment in Central Treasury	2,511,565	1,864,886	2,370,367
Receivables	968,000	968,000	967,857
Inventories	0	0	0
Property, Plant and Equipment	15,611,428	16,259,428	16,941,264
Other	39,400	39,400	39,355
Total Assets	<u>19,130,393</u>	<u>19,131,714</u>	<u>20,318,843</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	65,000	65,000	64,891
Accrued Payroll & Leave	50,000	50,000	48,146
Other Liabilities	333,000	333,000	332,846
Bonds and Notes Payable	1,109,103	1,298,914	2,856,685
Total Liabilities	<u>1,557,103</u>	<u>1,746,914</u>	<u>3,302,568</u>
Net Assets			
Invested in Capital Assets	14,169,325	14,627,514	14,669,028
Restricted Fund Balance	0	0	0
Undesignated	3,403,965	2,757,286	2,347,247
Total Net Assets	<u>17,573,290</u>	<u>17,384,800</u>	<u>17,016,275</u>
Total Liabilities and Net Assets	<u>19,130,393</u>	<u>19,131,714</u>	<u>20,318,843</u>

City and Borough of Sitka
Harbor Fund

Pro Forma Statement of Revenue and Expenses

	2010	2009	2008
Revenues:			
Charges for services	1,489,400	1,502,677	1,386,072
Other	129,690	151,479	297,178
Total revenues	1,619,090	1,654,156	1,683,250
Operating Expenses			
Salaries and Benefits	783,094	753,633	745,589
Operating Expenses	723,048	701,376	789,515
Depreciation and Amortization	698,000	698,000	697,935
Total expenses	2,204,142	2,153,009	2,233,039
Operating Income	(585,052)	(498,853)	(549,789)
Other financing sources (uses)			
Interest Income	99,000	103,721	27,120
Interest Expense	(96,358)	(115,073)	(104,496)
Other	770,900	878,730	936,239
Net other financing sources (uses)	773,542	867,378	858,863
Net change in fund balances	188,490	368,525	309,074

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