



City and Borough of Sitka

WASTEWATER FUND

FISCAL YEAR 2010

Operating Budget

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**WASTEWATER 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	\$ -	\$ -	\$ 3,970	\$ -	0%
Federal Revenue	\$ -	\$ -	\$ 12,885	\$ -	0%
Operating Revenue	\$ 1,720,300	\$ 1,754,300	\$ 1,729,442	\$ (34,000)	-2%
Non-Operating Revenue	\$ 12,000	\$ 13,200	\$ 16,200	\$ (1,200)	-9%
Property Investments	\$ 148,800	\$ 196,200	\$ 133,711	\$ (47,400)	-24%
Miscellaneous	\$ 3,900	\$ 4,400	\$ 4,199	\$ (500)	-11%
Cash Basis	\$ 13,970	\$ 10,763	\$ 10,763	\$ 3,207	30%
TOTAL CASH INFLOWS / REVENUES:	\$ 1,898,970	\$ 1,978,863	\$ 1,911,170	\$ (79,893)	-4%

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	\$ 778,767	\$ 875,566	\$ 879,049	\$ (96,799)	-11%
Non-personnel Operating Outlays	\$ 1,073,561	\$ 1,101,343	\$ 1,040,010	\$ (27,782)	-3%
Total Operating Outlays:	\$ 1,852,328	\$ 1,976,909	\$ 1,919,059	\$ (124,581)	-6%
<u>Capital Outlays</u>					
Fixed Asset Acquisition	\$ 95,000	\$ 49,000	\$ 42,960	\$ 46,000	94%
Transfers to Capital Projects	\$ 783,000	\$ 725,000	\$ 275,000	\$ 58,000	8%
Total Capital Outlays:	\$ 878,000	\$ 774,000	\$ 317,960	\$ 104,000	13%
TOTAL CASH OUTLAYS:	\$ 2,730,328	\$ 2,750,909	\$ 2,237,019	\$ (20,581)	-1%
INCREASE IN UNRESTRICTED WORKING CAPITAL	\$ (831,358)	\$ (772,046)	\$ (325,849)	\$ (59,312)	-8%

City and Borough of Sitka
Sitka, Alaska

FY 2010 Budget

Fund: 220 - Wastewater Fund

Cash Inflows / Revenues

<u>Account Number</u>	<u>Revenue Description</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projections</u>	<u>2010 Budget</u>
State Revenue					
300-310-3101.005	Grant Revenue	\$ (304,433)	\$ -	\$ 3,970	\$ -
300-310-3101.017	PERS Relief	\$ 57,409	\$ -	\$ -	\$ -
	Subtotal:	\$ (247,025)	\$ -	\$ 3,970	\$ -
Federal Revenue					
300-315-3151.003	Grant Revenue	\$ 637,155	\$ -	\$ 12,885	\$ -
		\$ 637,155	\$ -	\$ 12,885	\$ -
Operating Revenue					
300-340-3421.000	Wastewater Fees	\$ 1,558,262	\$ 1,550,300	\$ 1,562,112	\$ 1,559,500
300-340-3491.000	Jobbing	\$ 208,747	\$ 204,000	\$ 167,330	\$ 160,800
	Subtotal:	\$ 1,767,009	\$ 1,754,300	\$ 1,729,442	\$ 1,720,300
Non-Operating Revenue					
300-350-3501.001	Connection Fees, Sewer, Other	\$ 13,200	\$ 13,200	\$ 16,200	\$ 12,000
300-350-3501.003	Other	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ 13,200	\$ 13,200	\$ 16,200	\$ 12,000
Property Investments					
300-360-3610.000	Interest Income	\$ 168,461	\$ 196,200	\$ 133,711	\$ 148,800
300-360-3610.000	Interest LID	\$ -	\$ -	\$ -	\$ -
300-360-3621.000	Cost Fixed Assets	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ 168,461	\$ 196,200	\$ 133,711	\$ 148,800
Interfund Billing					
300-370-3701.112	SJC Grant	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ -	\$ -	\$ -	\$ -
Miscellaneous					
300-380-3807.000	Miscellaneous	\$ 49	\$ -	\$ 222	\$ 200
300-380-3812.000	Capital Contribution - Local	\$ -	\$ -	\$ -	\$ -
300-380-3820.000	Bad Debts Collected	\$ 4,112	\$ 4,400	\$ 3,977	\$ 3,700
	Subtotal:	\$ 4,160	\$ 4,400	\$ 4,199	\$ 3,900
Cash Basis					
300-390-3902.000	Assessments - Principal	\$ -	\$ 10,763	\$ 10,763	\$ 13,970
300-390-3950.000	Transfer In	\$ 50,000	\$ -	\$ -	\$ -
	Subtotal:	\$ 50,000	\$ 10,763	\$ 10,763	\$ 13,970
	Total Wastewater Fund Revenue:	\$ 2,392,961	\$ 1,978,863	\$ 1,911,170	\$ 1,898,970

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

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
OPERATING REVENUE		
300-340-3421.000	Wastewater Fees Total Monthly Fees	\$ 1,559,500
300-340-3491.000	Jobbing - Labor	\$ 160,800
	Subtotal:	\$ 1,720,300
NON-OPERATING REVENUE		
300-350-3501.001	Connection Fees - Sewer	\$ 12,000
300-350-3501.003	Other	\$ -
	Subtotal:	\$ 12,000
PROPERTY INVESTMENTS		
300-360-3610.000	Interest Income	\$ 148,800
	Subtotal:	\$ 148,800
MISCELLANEOUS		
300-380-3807.000	Miscellaneous	\$ 200
300-380-3820.000	Bad Debts Collected	\$ 3,700
	Subtotal:	\$ 3,900
Cash Basis		
300-390-3902.000	Assessments	\$ 13,970
	Subtotal:	\$ 13,970
	Total:	\$ 1,898,970

City and Borough of Sitka
Sitka, Alaska

FY 2010 Budget

Fund: 220 - Wastewater 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	\$ 446,559	\$ 501,199	\$ 495,861	\$ 433,474
5110.004	Overtime	\$ 28,762	\$ 16,195	\$ 24,325	\$ 12,883
5110.010	Temporary Employees	\$ 22,230	\$ 24,000	\$ 14,542	\$ 24,000
5120.000	Benefits	\$ 360,683	\$ 334,172	\$ 344,321	\$ 308,410
	Total Salaries & Benefits	\$ 858,235	\$ 875,566	\$ 879,049	\$ 778,767
	Non-personnel Operation Outlays				
5201.000	Travel and Training	\$ 7,508	\$ 14,700	\$ 9,370	\$ 14,700
5202.000	Uniform Allowance	\$ 918	\$ 1,400	\$ 1,037	\$ 1,600
5203.000	Utilities	\$ 133,984	\$ 172,700	\$ 133,291	\$ 143,000
5203.005	Heating Fuel	\$ 45,961	\$ 33,500	\$ 58,272	\$ 53,600
5204.000	Telephone	\$ 24,717	\$ 25,000	\$ 24,982	\$ 25,000
5205.000	Insurance	\$ 22,902	\$ 22,900	\$ 22,703	\$ 22,700
5206.000	Supplies	\$ 41,611	\$ 62,000	\$ 57,617	\$ 59,000
5207.000	Repairs and Maintenance	\$ 71,944	\$ 85,000	\$ 78,872	\$ 85,000
5208.000	Building Maintenance Fees	\$ 31,437	\$ 32,583	\$ 31,112	\$ 26,708
5211.000	MIS Fees	\$ 32,155	\$ 33,103	\$ 33,103	\$ 29,741
5212.000	Contracted/Purchased Services	\$ 81,219	\$ 128,184	\$ 89,973	\$ 117,937
5214.000	Interdepartment Services	\$ 265,176	\$ 222,564	\$ 281,065	\$ 207,674
5221.000	Transportation/Vehicles	\$ 31,820	\$ 77,644	\$ 41,063	\$ 87,925
5222.000	Postage	\$ -	\$ 500	\$ 58	\$ 500
5223.000	Tools & Small Equipment	\$ 12,815	\$ 7,800	\$ 7,187	\$ 17,000
5224.000	Dues & Publications	\$ 1,670	\$ 2,600	\$ 1,219	\$ 2,600
5226.000	Advertising	\$ 8,413	\$ 1,000	\$ 902	\$ 1,000
5227.000	Rentals - Building/Equipment	\$ 4,248	\$ 6,248	\$ 3,776	\$ 6,248
5231.000	Credit Card Expense	\$ 8,349	\$ 8,526	\$ 8,707	\$ 8,526
5290.000	Other Expenses	\$ 1,515	\$ 4,800	\$ 2,110	\$ 5,700
5295.000	Interest	\$ 9,547	\$ 46,984	\$ 46,984	\$ 31,487
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Note Principal Payment	\$ 62,242	\$ 106,607	\$ 106,607	\$ 125,916
7200.000	Transfer to Other Funds	\$ -	\$ 5,000	\$ -	\$ -
	Total Non-personnel Operating Outlays:	\$ 900,150	\$1,101,343	\$ 1,040,010	\$ 1,073,561
	Total Operating Outlays:	\$1,758,385	\$1,976,909	\$ 1,919,059	\$ 1,852,328

**WASTEWATER FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
TRAVEL AND TRAINING		
600-607-5201.000	SE Water Mgmt. Assn., 1 operators	\$ 1,000
	AK Water Mgmt Assn., 1 operator	\$ 1,200
	Collection System Rehab., 1 operator	\$ 2,400
	Misc. Training Materials & Courses @ UAS	\$ 2,000
600-610-5201.000	SE Water Mgmt. Assn., 2 operator	\$ 1,000
	AK Water Mgmt. Assn., 1 operator	\$ 1,200
	Permit Renewal/Compliance meetings, Seattle	\$ 1,000
	National Biosolids Conference, 1 operator	\$ 2,400
	Misc. Training Materials & Courses @ UAS	\$ 2,000
	ADEC Meetings, Juneau	\$ 500
	Subtotal:	\$ 14,700
UNIFORM ALLOWANCE		
600-607-5202.000	Coveralls, rainwear, rubber boots, etc.	\$ 1,000
600-610-5202.000	Coveralls, rainwear, rubber boots, etc.	\$ 600
	Subtotal:	\$ 1,600
UTILITIES		
600-607-5203.001	Electric/Water (inc. for T.L.S. com lines)	\$ 94,700
600-610-5203.001	Electric/Water	\$ 48,300
	Subtotal:	\$ 143,000
SUPPLIES		
600-601-5206.000	Office supplies	\$ 2,000
600-607-5206.000	Manhole inserts & sewer plugs (rehab materials), Misc parts, piping, hardware, inspection camera supplies, Degreaser, dyes & sanitizing agents, safty supplies, etc.	\$ 13,000
	Safety supplies (PPE)	
600-610-5206.000	Misc. parts & hardware, safety supplies, i.e.: gloves, glasses (PPE) air filters, treatment chemicals, lime, salt for hypochlorite generation, purafil, sanitizing agents, Lab supplies & equipment	\$ 44,000
	Subtotal:	\$ 59,000

**WASTEWATER FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
REPAIRS & MAINTENANCE		
600-607-5207.000	Collection system maintenance materials	\$ 5,000
	Lift station repair, replace equipment, pump impellers, etc..	\$ 45,000
600-610-5207.000	Maintain, repair, replace equipment	<u>\$ 35,000</u>
	Subtotal:	\$ 85,000
BUILDING MAINTENANCE FEES		
600-601-5208.000	Building Maint. Fund (BMF) - Building Repair	<u>\$ 26,708</u>
	Subtotal:	\$ 26,708
CONTRACTED/PURCHASED SERVICES		
600-601-5212.000	Copier maintenance, Audit Fees, Engineering/consulting services, permit renewal, etc...	\$ 37,750
	Audit fees	\$ 2,109
	Honeywell Performance Contract	\$ 2,078
600-607-5212.000	Excavation contractor, SCADA maintenance/programming/troubleshooting, machinist, electrician, troubleshooting	\$ 15,000
600-610-5212.000	Sludge disposal, biosolids monofill, Biological Monitoring Program (2011), Analytical services, equipment repair, machinist, etc.	<u>\$ 61,000</u>
	Subtotal:	\$ 117,937
INTERDEPARTMENT SERVICES		
600-601-5214.000	Admin. services	<u>\$ 207,674</u>
	Subtotal:	\$ 207,674
POSTAGE		
600-601-5222.000	Miscellaneous postage	<u>\$ 500</u>
	Subtotal:	\$ 500
TOOLS & SMALL EQUIPMENT		
600-601-5223.000	Replace copier (~8 yrs old)	\$ 4,000
	Semi-rugged laptop computer	\$ 2,000
600-607-5223.000	Portable air compressor	\$ 700
	Replace handheld radio (1)	\$ 1,300
	Pressure washer	\$ 1,200
	Haz. Environment blower	\$ 2,500
600-610-5223.000	Replace BOD incubator	\$ 3,300
	Handheld pipe threader	<u>\$ 2,000</u>
	Subtotal:	\$ 17,000

**WASTEWATER FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
DUES & PUBLICATIONS		
600-601-5224.000	Operator certifications	\$ 1,500
	Water Environment Fed., individual memberships	\$ 600
	Water Environment Federation, City membership	\$ 500
	Subtotal:	\$ 2,600
ADVERTISING		
600-601-5226.000	Public Education, PSAs	\$ 1,000
	Subtotal:	\$ 1,000
RENTALS - EQUIPMENT OR BUILDINGS		
600-601-5227.002	Central Garage Building Rent	\$ 4,248
600-607-5227.002	Misc. equipment rentals	\$ 1,000
600-610-5227.002	Misc. equipment rentals	\$ 1,000
	Subtotal:	\$ 6,248
OTHER EXPENSES		
600-601-5290.000	Employee Wellness Program	\$ 700
	DEC charges, annual permit fee, etc.	\$ 3,000
600-607-5290.000	Misc. expenses	\$ 1,000
600-610-5290.000	Misc. expenses	\$ 1,000
	Subtotal:	\$ 5,700
INTEREST		
600-650-5295.000	Interest payment on lease (Honeywell)	\$ 13
	Interest on Treatment Plant Remodel/Inventory Building	\$ 14,724
	Interest on loan for Cedar Beach/Shotgun Alley	\$ 2,683
	Interest on State of Alaska Note #783011	\$ 14,067
	Subtotal:	\$ 31,487
NOTE PRINCIPAL PAYMENT		
600-650-7301.000	Principal payment on lease (Honeywell)	\$ 1,012
	Principal on Treatment Plant Remodel/Inventory Building	\$ 51,121
	Principal on loan for Cedar Beach/Shotgun Alley	\$ 24,425
	Principal on State of Alaska Note #783011	\$ 49,358
	Subtotal:	\$ 125,916

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Capital Budget

WASTEWATER FUND

2010

**City and Borough of Sitka
Fund 220 - Wastewater Fund
FY 2010 Capital Budget Summary**

	<u>New Appropriations for FY 2010</u>	
Capital Projects:	\$ 783,000	
Fixed Assets:		
Machinery/Equipment	<u>\$ 95,000</u>	
	Subtotals: <u>\$ 95,000</u>	
Total Planned Capital Expenditures:		<u>\$ 878,000</u>

City and Borough of Sitka
Fund 220 - Wastewater Fund
Capital Budget

Cash Outlays for Capital Construction and Fixed Asset Acquisitions
Summary of Direct Transfers of Capital to Capital Projects or Other Funds
Wastewater Fund Department #220-600-680

Account Number	<u>Fund/Project Name</u>	New Appropriation for FY 2010 Amount
	Capital Projects 730-600-630-5212.000	
7200.000	SMC Rd Phase III Force Main Design (90579)	\$ 235,000
	Channel LS Replacement Design (90457)	\$ 35,000
	Lake St. LS Rebuild (90601)	\$ 200,000
	Lift Station SCADA (90258)	\$ 75,000
	SS Main Replacement (90602)	\$ 75,000
	Cove LS Replacement (90274)	\$ 100,000
	BMF - Troubleshoot Air Control System	\$ 21,000
	BMF - Replace SF4	\$ 42,000
	Total Direct Capital Transfers:	\$ 783,000
	Fixed Asset Acquisition Wastewater Fund Department #220-600-670	
	<u>Machinery/Equipment</u>	
7106.000	Replace 2 Lift Station Pumps (med. Size)	\$ 25,000
	Rebuild Komline Sanderson Belt Filter Press	\$ 70,000
	Total Machinery/Equipment:	\$ 95,000
	Total Planned Capital Expenditures:	<u>\$ 878,000</u>

Construction in Progress for Wastewater Fund Capital Projects
Fund 730

Project Name	Project Number	Approved Budget	Expenses & Encumbrances as of 12/31/08
Cathodic Protection (14 Lift Stations)	90259	\$ 150,000	\$ 8,815
Channel Lift Station Design	90457	\$ 10,000	-
Cove Lift Station Replacement	90274	\$ 300,000	\$ 41,297
DeArmond Street Sewer	90599	\$ 125,000	\$ 164,486
Granite Creek Rd Sewer Line Extension	90613	\$ 209,000	\$ 17,940
HPR/SMC Main Rehab	90564	\$ 750,000	\$ 97,940
East Jamestown Bay Lift Station Replacement	90565	\$ 35,000	-
Kimsham Leachate Treatment	90499	\$ 25,000	-
Lake Street Lift Station Rebuild	90601	\$ 50,000	-
Lift Station Floor Repairs	21020	\$ 50,000	\$ 32,961
Monastery/Kincaid Sewer Design Replacement	90531	\$ 30,000	-
Replace Coating in Sludge Thickener	90532	\$ 27,000	-
Replace Lift Station Alarms (SCADA)	90258	\$ 422,500	\$ 303,128
Replace Problem Manholes	90306	\$ 120,000	\$ 47,963
Replace Wachusett Lift Station	90533	\$ 120,000	\$ 31,008
Sanitary Sewer Main Replacement	90602	\$ 150,000	\$ 22,055
SMC Road Sewer Phase III	90579	\$ 75,000	\$ 45,310
WWTP Control System	90447	\$ 100,000	\$ 12,213
WWTP Solids Monofill	90534	\$ 30,000	-
WWTP & Clarifier Building Re-roofing	90600	\$ 620,000	\$ 511,354

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**City and Borough of Sitka
Waste Water Fund**

Pro Forma Statement of Net Assets

	2010	2009	2008
Assets			
Investment in Central Treasury	3,278,514	4,123,842	4,460,732
Receivables	507,000	507,000	506,686
Inventories	0	0	0
Property, Plant and Equipment	16,547,927	16,980,927	17,973,967
Restricted Cash with Fiscal Agent	0	0	0
Total Assets	<u>20,333,441</u>	<u>21,611,769</u>	<u>22,941,385</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	162,000	162,000	162,112
Current Portion-Notes Payable	78,500	78,500	78,355
Other Liabilities	111,400	111,400	111,397
Bonds and Notes Payable	2,874,014	2,999,930	3,106,537
Total Liabilities	<u>3,225,914</u>	<u>3,351,830</u>	<u>3,458,401</u>
Net Assets			
Invested in Capital Assets	13,673,913	13,980,997	14,788,063
Restricted Fund Balance	0	0	0
Undesignated	3,433,614	4,278,942	4,694,921
Total Net Assets	<u>17,107,527</u>	<u>18,259,939</u>	<u>19,482,984</u>
Total Liabilities and Net Assets	<u>20,333,441</u>	<u>21,611,769</u>	<u>22,941,385</u>

**City and Borough of Sitka
Waste Water Fund**

Pro Forma Statement of Revenue and Expenses

	2010	2009	2008
Revenues:			
Charges for services	1,732,300	1,745,642	1,558,262
Other	3,900	21,054	226,107
Total revenues	<u>1,736,200</u>	<u>1,766,696</u>	<u>1,784,369</u>
Operating Expenses			
Salaries and Benefits	778,767	879,049	858,235
Operating Expenses	916,158	886,419	838,850
Depreciation and Amortization	1,311,000	1,311,000	1,310,966
Total expenses	<u>3,005,925</u>	<u>3,076,468</u>	<u>3,008,051</u>
Operating Income	(1,269,725)	(1,309,772)	(1,223,682)
Other financing sources (uses)			
Interest Income	148,800	133,711	303,073
Interest Expense	(31,487)	(46,984)	(9,547)
Other	0	0	1,998,864
Net other financing sources (uses)	<u>117,313</u>	<u>86,727</u>	<u>2,292,390</u>
Net change in fund balances	<u>(1,152,412)</u>	<u>(1,223,045)</u>	<u>1,068,708</u>

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