

City and Borough of Sitka

CENTRAL GARAGE FUND

FISCAL YEAR 2011

Operating Budget

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CENTRAL GARAGE FUND
SUMMARY OF CASH INFLOWS/OUTLAYS

CASH INFLOWS / REVENUES

<u>Source</u>	<u>FY 2011 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2010 Projections</u>	<u>Change From FY 2010 Budget</u>	<u>% Change From FY 2010 Budget</u>
Operating Revenue	\$ 1,209,815	\$ 1,228,852	\$ 1,079,146	\$ (19,037)	-2%
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	0%
Property Investments	\$ 65,300	\$ 60,000	\$ 72,799	\$ 5,300	9%
Interfund	\$ 41,700	\$ 14,400	\$ 12,456	\$ 27,300	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
TOTAL CASH INFLOWS / REVENUES:	\$ 1,316,815	\$ 1,303,252	\$ 1,164,401	\$ 13,563	1%

CASH OUTLAYS

<u>Operating Outlays</u>	<u>FY 2011 Budget</u>	<u>FY 2010 Operations Budget</u>	<u>FY 2010 Operations Projections</u>	<u>Change From FY 2010 Operations Budget</u>	<u>% Change From FY 2010 Operations Budget</u>
Cash Outlays for Salaries and Benefits	\$ 177,240	\$ 171,987	\$ 176,839	\$ 5,253	3%
Non-personnel Operating Outlays	\$ 697,971	\$ 721,076	\$ 666,775	\$ (23,105)	-3%
Total Operating Outlays:	\$ 875,211	\$ 893,063	\$ 843,614	\$ (17,852)	-2%
<u>Capital Outlays</u>	<u>FY 2011 Budget</u>	<u>FY 2010 Operations Budget</u>	<u>FY 2010 Operations Projections</u>	<u>Change From FY 2010 Operations Budget</u>	<u>% Change From FY 2010 Operations Budget</u>
Fixed Asset Acquisition	\$ 285,000	\$ 12,000	\$ 12,000	\$ 273,000	2275%
Transfers to Capital Projects	\$ -	\$ -	\$ 25,822	\$ -	0%
Total Capital Outlays:	\$ 285,000	\$ 12,000	\$ 37,822	\$ 273,000	2275%
TOTAL CASH OUTLAYS:	\$ 1,160,211	\$ 905,063	\$ 881,436	\$ 255,148	28%
INCREASE IN UNRESTRICTED WORKING CAPITAL	\$ 156,603	\$ 398,188	\$ 282,965	\$ (241,585)	61%

City and Borough of Sitka
Sitka, Alaska

FY 2011 Budget

Fund: 310 - Central Garage Fund

Cash Inflows / Revenues

Account Number	Revenue Description	2009 Actual	2010 Budget	2010 Projections	2011 Budget
State Revenue					
300-310-3101.017	PERS Relief	\$ 13,906	\$ -	\$ -	\$ -
		<u>\$ 13,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Operating Revenue					
300-340-3481.000	Department Monthly Billings	\$ 1,085,293	\$ 1,228,852	\$ 1,042,507	\$ 1,172,015
300-340-3491.000	Jobbing - Labor	\$ 47,800	\$ -	\$ 36,639	\$ 37,800
	Subtotal:	<u>\$ 1,133,093</u>	<u>\$ 1,228,852</u>	<u>\$ 1,079,146</u>	<u>\$ 1,209,815</u>
Non-Operating Revenue					
300-350-3501.003	Other Revenue	\$ -	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Property Investments					
300-360-3602.000	Rental of Building	\$ 33,504	\$ 33,500	\$ 33,504	\$ 33,500
300-360-3610.000	Interest Income	\$ 26,438	\$ 24,000	\$ 21,819	\$ 21,800
300-360-3620.000	Sale of Fixed Assets	\$ -	\$ 2,500	\$ 17,476	\$ 10,000
300-360-3621.000	Cost Fixed Assets	\$ (5,000)	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ 54,942</u>	<u>\$ 60,000</u>	<u>\$ 72,799</u>	<u>\$ 65,300</u>
Interfund					
300-370-3701.100	General Fund Interfund Bill	\$ 8,182	\$ 2,400	\$ 2,400	\$ 41,700
300-370-3701.200	Electric Fund Interfund Bill	\$ 88	\$ 12,000	\$ 12,456	\$ -
300-370-3701.230	Solid Waste Interfund Bill	\$ -	\$ -	\$ -	\$ -
300-370-3701.320	Building Maint. Interfund Bill	\$ -	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ 8,270</u>	<u>\$ 14,400</u>	<u>\$ 12,456</u>	<u>\$ 41,700</u>
Miscellaneous					
300-380-3807.000	Miscellaneous	\$ -	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash Basis					
300-390-3990.000	Net Pension Obligation WO	\$ 24,137	\$ -	\$ -	\$ -
	Subtotal:	<u>\$ 24,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Central Garage Fund Revenue:		<u><u>\$ 1,234,349</u></u>	<u><u>\$ 1,303,252</u></u>	<u><u>\$ 1,164,401</u></u>	<u><u>\$ 1,316,815</u></u>

CITY AND BOROUGH OF SITKA
CENTRAL GARAGE FUND
ITEMIZED REVENUES

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	OPERATING REVENUE	
300-340-3481.000	Department Monthly Billings General Fund (year)	
	Administration	\$ 5,660
	Attorney	\$ 900
	Clerk	\$ 900
	Assessing	\$ 900
	Finance	\$ 250
	Police	\$ 134,108
	Fire	\$ 71,824
	Ambulance	\$ 65,619
	SAR	\$ 156
	PW Admin.	\$ 1,800
	Engineering	\$ 8,700
	Streets	\$ 193,013
	Snow	\$ 126,520
	Recreation	\$ 57,049
	Building Official	\$ 7,990
	Library	\$ -
	Senior Center	\$ 32,700
	Total General Fund:	\$ 708,090
	Electric Fund	\$ 209,133
	Water Fund	\$ 30,013
	Wastewater Fund	\$ 80,128
	Solid Waste Fund	\$ 88,518
	Harbor Fund	\$ 22,148
	Marine Service Center	\$ -
	Sawmill Cove Industrial Site	\$ 4,189
	MIS	\$ 3,500
	Central Garage	\$ 8,810
	Building Maintenance Fund	\$ 17,486
	Subtotal:	\$ 1,172,015
	PROPERTY INVESTMENTS	
300-360-3602.000	Rental of Building Rent Part of Building to Other Funds (static)	\$ 33,500
300-360-3610.000	Interest Income	\$ 21,800
300-360-3620.000	Sale of Fixed Assets Sale of Replace Vehicles and Equipment	\$ 10,000
	Subtotal:	\$ 65,300
	INTERFUND TRANSFER	
300-370-3701.100	General Fund Interfund Bill	\$ 41,700
300-370-3701.200	Electric Interfund Bill	\$ -
300-370-3701.210	Water Interfund Bill	\$ -
300-370-3701.220	Wastewater Interfund Bill	\$ -
	Subtotal:	\$ 41,700
	Total:	\$ 1,279,015

City and Borough of Sitka
Sitka, Alaska

FY 2011 Budget

Fund: 310 - Central Garage Fund

Operations Budget

Cash Outlays for Operations

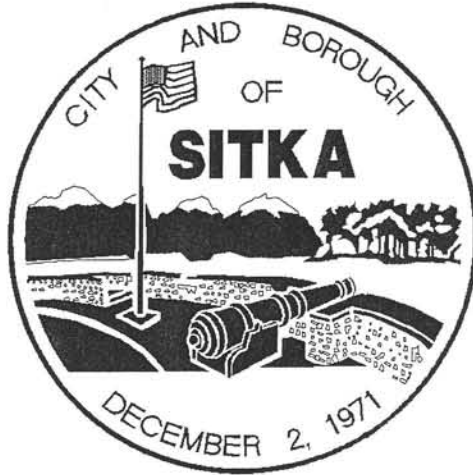
<u>Account Number</u>	<u>Expense Description</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projections</u>	<u>2011 Budget</u>
Salaries and Benefits					
5110.001	Salaries & Wages	\$ 95,370	\$ 100,361	\$ 111,680	\$ 115,828
5110.004	Overtime	\$ 3,458	\$ 1,000	\$ 907	\$ 1,000
5110.010	Temporary Employees	\$ 8,993	\$ 15,000	\$ 2,880	\$ -
5120.000	Benefits	\$ 68,446	\$ 55,626	\$ 61,372	\$ 60,412
	Total Salaries & Benefits	\$ 176,267	\$ 171,987	\$ 176,839	\$ 177,240
Non-personnel Operation Outlays					
5201.000	Travel and Training	\$ 4,675	\$ 3,000	\$ -	\$ 2,400
5202.000	Uniform Allowance	\$ 702	\$ 900	\$ 616	\$ 900
5203.000	Utilities	\$ 15,988	\$ 16,200	\$ 15,765	\$ 16,200
5203.004	Solid Waste	\$ -	\$ -	\$ -	\$ -
5203.005	Heating Fuel	\$ 8,902	\$ 10,000	\$ 6,330	\$ 10,000
5204.000	Telephone	\$ 2,102	\$ 2,100	\$ 1,995	\$ 1,800
5205.000	Insurance	\$ 133,112	\$ 132,000	\$ 128,428	\$ 128,430
5206.000	Supplies	\$ 271,485	\$ 238,476	\$ 205,404	\$ 235,700
5207.000	Repairs and Maintenance	\$ 37,962	\$ 84,156	\$ 74,385	\$ 84,000
5208.000	Building Maintenance Fees	\$ 9,349	\$ 21,404	\$ 9,248	\$ 13,923
5211.000	MIS Fees	\$ 5,225	\$ 4,695	\$ 4,695	\$ 4,103
5212.000	Contracted/Purchased Services	\$ 8,827	\$ 5,900	\$ 7,399	\$ 7,775
5214.000	Interdepartment Services	\$ 105,075	\$ 105,784	\$ 115,183	\$ 99,924
5221.000	Transportation/Vehicles	\$ 7,444	\$ 9,526	\$ 8,428	\$ 8,810
5222.000	Postage	\$ -	\$ -	\$ -	\$ -
5223.000	Tools & Small Equipment	\$ 3,274	\$ 4,500	\$ 7,639	\$ 4,500
5224.000	Dues & Publications	\$ -	\$ 450	\$ -	\$ 450
5226.000	Advertising	\$ 865	\$ 1,530	\$ 882	\$ 1,200
5227.000	Rentals - Building/Equipment	\$ -	\$ -	\$ -	\$ -
5231.000	Credit Card Expense	\$ -	\$ 255	\$ 117	\$ 156
5290.000	Other Expenses	\$ 968	\$ 200	\$ 261	\$ 200
5295.000	Interest	\$ 32,500	\$ 30,000	\$ 30,000	\$ 27,500
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Note Principal Payment	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
7200.000	Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -
	Total Non-personnel Operating Outlays:	\$ 648,455	\$ 721,076	\$ 666,775	\$ 697,971
	Total Operating Outlays:	\$ 824,721	\$ 893,062	\$ 843,614	\$ 875,211

**CENTRAL GARAGE FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
TRAINING AND TRAVEL		
600-601-5201.000	CPR & First Aid	\$ 300
	Training /Certifications	\$ 2,100
	Subtotal:	\$ 2,400
UNIFORM ALLOWANCE		
600-601-5202.000	Coveralls, gloves, protective gear	\$ 900
	Subtotal:	\$ 900
SUPPLIES		
600-601-5206.000	Forms and supplies	\$ 700
	Gas, oil, grease, tires	\$ 235,000
	Subtotal:	\$ 235,700
REPAIRS & MAINTENANCE		
600-630-5207.000	Parts for vehicle repair & maintenance	\$ 84,000
	Subtotal:	\$ 84,000
BUILDING MAINTENANCE FEES		
600-601-5208.000	Building Maint. Fund - Building Repairs	\$ 13,923
	Subtotal:	\$ 13,923
CONTRACTED/PURCHASED SERVICES		
600-601-5212.000	Audit fees	\$ 1,875
600-630-5212.000	Outside services	\$ 900
	Janitorial Contract	\$ 5,000
	Subtotal:	\$ 7,775
INTERDEPARTMENT SERVICES		
600-601-5214.000	Admin. services	\$ 99,924
	Subtotal:	\$ 99,924
TOOLS & SMALL EQUIPMENT		
600-601-5223.000	Misc. expendable tools & equipment	\$ 4,500
	Subtotal:	\$ 4,500
DUES & PUBLICATIONS		
600-601-5224.000	PMI software upgrade	\$ 450
	Subtotal:	\$ 450

**CENTRAL GARAGE FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
ADVERTISING		
600-630-5226.000	Advertising sale of surplus vehicles	\$ <u>1,200</u>
	Subtotal:	\$ 1,200
OTHER EXPENSES		
600-601-5290.000	Employee Wellness Program	\$ <u>200</u>
	Subtotal:	\$ 200
INTEREST		
600-650-5295.000	Interest payment	\$ <u>27,500</u>
	Subtotal:	\$ 27,500
NOTE PRINCIPAL PAYMENT		
600-650-7301.000	Principal payment	\$ <u>50,000</u>
	Subtotal:	\$ 50,000



Capital Budget

CENTRAL GARAGE FUND

2011

**City and Borough of Sitka
Fund 310 - Central Garage Fund
FY 2011 Capital Budget Summary**

	<u>New Appropriations for FY 2011</u>
Capital Projects:	\$ -
Fixed Assets:	
Machinery/Equipment	\$ 9,000
Vehicles	<u>\$ 276,000</u>
Subtotals:	<u>\$ 285,000</u>
Total Planned Capital Expenditures:	<u><u>\$ 285,000</u></u>

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 2011 Amount</u>
	Capital Projects	
7200.000		
	Total Direct Capital Transfers:	\$ -
	Fixed Asset Acquisition	
	Central Garage Fund Department #310-600-670	
	Machinery/Equipment	
7106.000	Replace Tire Machine	\$ 9,000
	Total Machinery/Equipment:	<u>\$ 9,000</u>
	Vehicles	
7107.000	Public Works - 2010 Case 621 Front End Loader - Replace #233	\$ 125,000
	Grounds - 2010 Walker MT23 Mower	\$ 17,500
	Electric - 2010 Ford Explorer 4x4 - (Replace #308 to Engineer) Engineer - Chevy Astro Van #256 will be sold	\$ 32,500
	Electric - 2010 Chevrolet 1/2 ton AWD Van - Replace #311	\$ 24,500
	Water - 2010 Ford F350 Flatbed - (Replace #318 to Scrap Yard) Scrap Yard - Ford F350 Pickup #277 will be sold	\$ 37,000
	Wastewater - Replace drop off truck sludge box (26 yrs old)	\$ 12,000
	Police - 2010 Ford F150 4x4 Pickup - (Replace #360 to Grounds) Grounds - F250 4x4 Pickup will be sold	<u>\$ 27,500</u>
	Total Vehicles:	\$ 276,000
	Total Planned Capital Expenditures:	<u>\$ 285,000</u>

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

Pro Forma Statement of Net Assets

	2011	2010	2009
Assets			
Investment in Central Treasury	1,141,999	985,395	702,227
Receivables	0	0	81
Inventories	0	0	0
Property, Plant and Equipment	2,893,731	2,911,637	3,176,721
Other	0	0	0
Total Assets	<u>4,035,730</u>	<u>3,897,032</u>	<u>3,879,029</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	32,000	32,000	31,875
Accrued Payroll & Leave	6,700	6,700	6,703
Other Liabilities	500,000	550,000	600,000
Bonds and Notes Payable	0	0	0
Total Liabilities	<u>538,700</u>	<u>588,700</u>	<u>638,578</u>
Net Assets			
Invested in Capital Assets	2,893,731	2,911,637	3,176,721
Restricted Fund Balance	0	0	0
Undesignated	603,299	396,695	63,730
Total Net Assets	<u>3,497,030</u>	<u>3,308,332</u>	<u>3,240,451</u>
Total Liabilities and Net Assets	<u>4,035,730</u>	<u>3,897,032</u>	<u>3,879,029</u>

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

Pro Forma Statement of Revenue and Expenses

	2011	2010	2009
Revenues:			
Charges for services	1,209,815	1,079,146	1,141,363
Other	0	0	0
Total revenues	1,209,815	1,079,146	1,141,363
Operating Expenses			
Salaries and Benefits	177,240	176,839	176,266
Operating Expenses	620,471	586,775	615,955
Depreciation and Amortization	302,906	302,906	302,906
Total expenses	1,100,617	1,066,520	1,095,127
Operating Income	109,198	12,626	46,236
Other financing sources (uses)			
Interest Income	21,800	21,819	40,645
Interest Expense	(27,500)	(30,000)	(32,500)
Other	85,200	63,436	66,548
Net other financing sources (uses)	79,500	55,255	74,693
Net change in fund balances	188,698	67,881	120,929

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