

**City and Borough of Sitka**

**HARBOR FUND**

**FISCAL YEAR 2011**

**Operating Budget**

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HARBOR 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>
State Revenue	\$ 800,000	\$ 800,000	\$ 1,000,000	\$ -	0%
Federal Revenue	\$ 190,000	\$ -	\$ -	\$ 190,000	0%
Operating Revenue	\$ 1,458,200	\$ 1,489,400	\$ 1,475,029	\$ (31,200)	-2%
Non-Operating Revenue	\$ 81,800	\$ 120,890	\$ 82,004	\$ (39,090)	-32%
Property Investments	\$ 86,000	\$ 99,000	\$ 84,050	\$ (13,000)	-13%
Miscellaneous	\$ 7,000	\$ 8,800	\$ 6,355	\$ (1,800)	-20%
Cash Basis	\$ 65,800	\$ 70,900	\$ 75,406	\$ (5,100)	-7%
<b>TOTAL CASH INFLOWS / REVENUES:</b>	<b>\$ 2,688,800</b>	<b>\$ 2,588,990</b>	<b>\$ 2,722,844</b>	<b>\$ 99,810</b>	<b>4%</b>

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	\$ 757,734	\$ 783,094	\$ 737,574	\$ (25,360)	-3%
Non-personnel Operating Outlays	\$ 1,106,139	\$ 1,155,073	\$ 1,080,237	\$ (48,934)	-4%
<b>Total Operating Outlays:</b>	<b>\$ 1,863,873</b>	<b>\$ 1,938,167</b>	<b>\$ 1,817,811</b>	<b>\$ (74,294)</b>	<b>-4%</b>
<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	\$ 15,743	\$ 10,000	\$ 48,000	\$ (5,743)	0%
Transfers to Capital Projects	\$ 545,000	\$ 40,000	\$ -	\$ (505,000)	-1263%
<b>Total Capital Outlays:</b>	<b>\$ 560,743</b>	<b>\$ 50,000</b>	<b>\$ 48,000</b>	<b>\$ (510,743)</b>	<b>-1021%</b>
<b>TOTAL CASH OUTLAYS:</b>	<b>\$ 2,424,616</b>	<b>\$ 1,988,167</b>	<b>\$ 1,865,811</b>	<b>\$ (585,037)</b>	<b>-29%</b>
<b>INCREASE IN UNRESTRICTED WORKING CAPITAL</b>	<b>\$ 264,184</b>	<b>\$ 600,823</b>	<b>\$ 857,033</b>	<b>\$ 684,847</b>	<b>114%</b>

City and Borough of Sitka  
Sitka, Alaska

FY 2011 Budget

Fund: 240 - Harbor Fund

Cash Inflows / Revenues

<u>Account Number</u>	<u>Revenue Description</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projections</u>	<u>2011 Budget</u>
<b>State Revenue</b>					
300-310-3101.004	Raw Fish Tax	\$ 1,139,956	\$ 800,000	\$ 1,000,000	\$ 800,000
300-310-3101.006	Misc.	\$ -	\$ -	\$ -	\$ -
300-310-3101.017	PERS Relief	\$ 57,194	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ 1,197,150</b>	<b>\$ 800,000</b>	<b>\$ 1,000,000</b>	<b>\$ 800,000</b>
<b>Federal Revenue</b>					
300-315-3151.003	Grant Revenue	\$ 12,111	\$ -	\$ -	\$ 190,000
	<b>Subtotal:</b>	<b>\$ 12,111</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,000</b>
<b>Operating Revenue</b>					
300-340-3441.000	Moorage - Permanent	\$ 1,075,350	\$ 1,073,000	\$ 1,077,082	\$ 1,077,000
300-340-3442.000	Moorage - Transient	\$ 272,457	\$ 266,000	\$ 251,787	\$ 250,000
300-340-3444.000	Airplane Fees	\$ 3,825	\$ 4,200	\$ 3,450	\$ 3,400
300-340-3445.000	Lightering Fees	\$ 141,652	\$ 115,400	\$ 114,650	\$ 100,000
300-340-3446.000	Recreational Vehicle Fees	\$ 10,009	\$ 11,600	\$ 9,260	\$ 9,000
300-340-3447.000	Harbor Assessment Fees	\$ 19,260	\$ 19,200	\$ 18,800	\$ 18,800
300-340-3491.000	Jobbing - Labor	\$ 1,334	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ 1,523,887</b>	<b>\$ 1,489,400</b>	<b>\$ 1,475,029</b>	<b>\$ 1,458,200</b>
<b>Non-Operating Revenue</b>					
300-350-3501.003	Other Revenue	\$ 51,650	\$ 55,900	\$ 36,385	\$ 36,300
300-350-3501.004	Electric Billing	\$ 47,935	\$ 46,290	\$ 31,047	\$ 31,000
300-350-3501.005	Hoist Revenue	\$ 447	\$ 500	\$ 1,520	\$ 1,500
300-350-3501.006	Launch Fee	\$ 19,598	\$ 18,200	\$ 13,052	\$ 13,000
	<b>Subtotal:</b>	<b>\$ 119,630</b>	<b>\$ 120,890</b>	<b>\$ 82,004</b>	<b>\$ 81,800</b>
<b>Property Investments</b>					
300-360-3610.000	Interest Income	\$ 99,223	\$ 99,000	\$ 84,050	\$ 86,000
300-360-3620.000	Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ 99,223</b>	<b>\$ 99,000</b>	<b>\$ 84,050</b>	<b>\$ 86,000</b>
<b>Interfund Billings</b>					
300-370-3701-200	Electric Billing	\$ -	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
300-380-3801.000	Fines/Forfeitures	\$ -	\$ -	\$ -	\$ -
300-380-3807.000	Miscellaneous Revenue	\$ 2,706	\$ 3,800	\$ -	\$ 2,000
300-380-3808.000	Wage Reimbursement	\$ 1,299	\$ -	\$ -	\$ -
300-380-3812.000	Capital Contribution - Local	\$ -	\$ -	\$ -	\$ -
300-380-3820.000	Bad Debts Collected	\$ 4,290	\$ 5,000	\$ 6,355	\$ 5,000
	<b>Subtotal:</b>	<b>\$ 8,296</b>	<b>\$ 8,800</b>	<b>\$ 6,355</b>	<b>\$ 7,000</b>
<b>Cash Basis</b>					
300-390-3950.100	Transfer In - General Fund	\$ 31,774	\$ 24,000	\$ 32,406	\$ 25,800
300-390-3950.194	CPET	\$ 46,956	\$ 46,900	\$ 43,000	\$ 40,000
300-390-3990.000	Net Pension Obligation WO	\$ 57,295	\$ -	\$ -	\$ -
	<b>Subtotal:</b>	<b>\$ 136,025.11</b>	<b>70,900</b>	<b>75,406</b>	<b>65,800</b>
	<b>Total Harbor Fund Revenue:</b>	<b>\$ 3,096,321</b>	<b>\$ 2,588,990</b>	<b>\$ 2,722,844</b>	<b>\$ 2,688,800</b>

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

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<b>STATE REVENUE</b>		
300-310-3101.004	Raw Fish Tax	\$ 800,000
	<b>Subtotal:</b>	<b>\$ 800,000</b>
<b>FEDERAL REVENUE</b>		
300-315-3151.003	Grant Revenue - FAA	\$ 190,000
	<b>Subtotal:</b>	<b>\$ 190,000</b>
<b>OPERATING REVENUE</b>		
300-340-3441.000	Moorage - Permanent Fees for Harbor Slip Rental	\$ 1,077,000
300-340-3442.000	Moorage - Transient Fees for Harbor Use for Vessels Not on Permanent Moorage	\$ 250,000
300-340-3444.000	Airplane Fees	\$ 3,400
300-340-3445.000	Lightering Fees Cruise Ship Lightering Fees	\$ 100,000
300-340-3446.000	Recreational Vehicle Fees Sealing Cove RV Parking	\$ 9,000
300-340-3447.000	Harbor Assessment Fees Fee per Boat = \$10	\$ 18,800
	<b>Subtotal:</b>	<b>\$ 1,458,200</b>
<b>NON-OPERATING REVENUE</b>		
300-350-3501.003	Harbor Miscellaneous Other	\$ 36,300
300-350-3501.004	Daily electrical billing	\$ 31,000
300-350-3501.005	Hoist Revenue	\$ 1,500
300-350-3501.006	Launch ramp fees	\$ 13,000
	<b>Subtotal:</b>	<b>\$ 81,800</b>
<b>PROPERTY INVESTMENTS</b>		
300-360-3610.000	Interest Income	\$ 86,000
	<b>Subtotal:</b>	<b>\$ 86,000</b>
<b>MISCELLANEOUS</b>		
300-380-3807.000	Miscellaneous Revenue	\$ 2,000
300-380-3820.000	Bad Debts Collected	\$ 5,000
	<b>Subtotal:</b>	<b>\$ 7,000</b>

**CASH BASIS**

300-390-3950.100	Fish box tax	\$	25,800
300-390-3950.194	Commercial vessell passenger tax	\$	<u>40,000</u>
	<b>Subtotal:</b>	\$	<b>65,800</b>
	<b>Total:</b>	\$	<b>2,688,800</b>

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City and Borough of Sitka  
Sitka, Alaska

FY 2011 Budget

Fund: 240 - Harbor Fund

Operations Budget

Cash Outlays for Operations

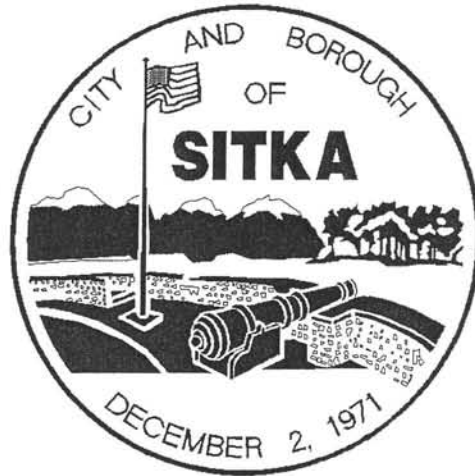
<u>Account Number</u>	<u>Expense Description</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projections</u>	<u>2011 Budget</u>
<b>Salaries and Benefits</b>					
5110.001	Salaries & Wages	\$ 406,756	\$ 412,806	\$ 399,902	\$ 392,858
5110.004	Overtime	\$ 5,182	\$ 11,000	\$ 6,227	\$ 11,000
5110.010	Temporary Employees	\$ 37,528	\$ 55,000	\$ 44,172	\$ 55,000
5120.000	Benefits	\$ 340,148	\$ 304,288	\$ 287,273	\$ 298,876
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 789,615</b>	<b>\$ 783,094</b>	<b>\$ 737,574</b>	<b>\$ 757,734</b>
<b>Non-personnel Operation Outlays</b>					
5201.000	Travel and Training	\$ 10,564	\$ 11,500	\$ 8,324	\$ 9,500
5202.000	Uniform Allowance	\$ 2,709	\$ 3,000	\$ 2,867	\$ 3,000
5203.000	Utilities	\$ 93,827	\$ 92,000	\$ 87,347	\$ 92,000
5203.004	Solid Waste	\$ 46,734	\$ 44,300	\$ 43,388	\$ 46,000
5203.005	Heating Fuel	\$ -	\$ -	\$ -	\$ -
5204.000	Telephone	\$ 4,622	\$ 4,300	\$ 5,510	\$ 7,200
5205.000	Insurance	\$ 59,249	\$ 59,300	\$ 60,254	\$ 60,255
5206.000	Supplies	\$ 20,907	\$ 18,000	\$ 18,362	\$ 18,000
5207.000	Repairs and Maintenance	\$ 95,277	\$ 181,550	\$ 223,288	\$ 181,550
5208.000	Building Maintenance Fees	\$ 500	\$ 1,824	\$ 986	\$ 31,411
5211.000	MIS Fees	\$ 41,717	\$ 37,471	\$ 37,471	\$ 33,610
5212.000	Contracted/Purchased Services	\$ 26,501	\$ 10,000	\$ 18,389	\$ 42,875
5214.000	Interdepartment Services	\$ 228,176	\$ 198,681	\$ 206,912	\$ 201,831
5221.000	Transportation/Vehicles	\$ 23,384	\$ 28,122	\$ 18,376	\$ 22,148
5222.000	Postage	\$ 4,925	\$ 5,000	\$ 4,404	\$ 5,000
5223.000	Tools & Small Equipment	\$ 40,637	\$ 10,000	\$ 10,641	\$ 10,000
5224.000	Dues & Publications	\$ 469	\$ 1,000	\$ 490	\$ 1,000
5226.000	Advertising	\$ 1,013	\$ 1,500	\$ 1,243	\$ 1,500
5227.000	Rentals - Building/Equipment	\$ 375	\$ 2,100	\$ 420	\$ 2,100
5231.000	Credit Card Expense	\$ 9,022	\$ 9,000	\$ 10,184	\$ 10,685
5290.000	Other Expenses	\$ 81	\$ 4,400	\$ 254	\$ 4,400
5295.000	Interest	\$ 97,219	\$ 96,358	\$ 31,316	\$ 26,725
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Debt Principal Payment	\$ 1,365,273	\$ 235,667	\$ 189,811	\$ 195,349
7200.000	Transfer to Other Funds	\$ 105,000	\$ 100,000	\$ 100,000	\$ 100,000
	<b>Total Non-personnel Operating Outlays:</b>	<b>\$ 2,278,183</b>	<b>\$ 1,155,073</b>	<b>\$1,080,237</b>	<b>\$ 1,106,139</b>
	<b>Total Operating Outlays:</b>	<b>\$ 3,067,798</b>	<b>\$ 1,938,167</b>	<b>\$1,817,811</b>	<b>\$ 1,863,873</b>

**HARBOR FUND  
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
<b>TRAVEL AND TRAINING</b>		
600-601-5201.000	Pacific Coast Congress Conference - Kodiak, AK	\$ 1,500
	Alaska Harbormaster Conference - Wrangell, AK	\$ 1,500
	Security Training - TWIC Requirements - Juneau, AK	\$ 1,500
600-630-5201.000	Educational & Safety Training, First Aid, CPR, First Responders Fire Training, Hazardous Material & Homeland Security Training - TWIC Requirement	\$ 2,000 <u>\$ 3,000</u>
	<b>Subtotal:</b>	<b>\$ 9,500</b>
<b>UNIFORM ALLOWANCE</b>		
600-601-5202.000	Work & Safety Clothing	\$ 500
600-630-5202.000	Work & Safety Clothing	<u>\$ 2,500</u>
	<b>Subtotal:</b>	<b>\$ 3,000</b>
<b>SUPPLIES</b>		
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>
	<b>Subtotal:</b>	<b>\$ 18,000</b>
<b>REPAIRS &amp; MAINTENANCE</b>		
600-630-5207.000	Maintenance Materials	\$ 176,550
	Maintenance for Harbor skiffs	\$ 1,000
	Electrical breakers/receptacles	<u>\$ 4,000</u>
	<b>Subtotal:</b>	<b>\$ 181,550</b>
<b>BUILDING MAINTENANCE FEES</b>		
600-601-5208.000	Building Maint. Fund (BMF) - Building Repairs	\$ 1,411
	Crescent Harbor Shelter Piling	<u>\$ 30,000</u>
	<b>Subtotal:</b>	<b>\$ 31,411</b>
<b>CONTRACTED/PURCHASED SERVICES</b>		
600-601-5212.000	Audit Fees	\$ 1,875
600-630-5212.000	Janitorial contract for Harbor restrooms (summer months)	\$ 10,000
	Marine Service Center Bulkhead Condition Assessment	\$ 25,000
	State of Alaska Boat Launch Fees	<u>\$ 6,000</u>
	<b>Subtotal:</b>	<b>\$ 42,875</b>
<b>INTERDEPARTMENT SERVICES</b>		
600-601-5214.000	City Engineering Services	
	Admin. services	\$ 191,331
600-630-5214.000	Waste oil pick-up	<u>\$ 10,500</u>
	<b>Subtotal:</b>	<b>\$ 201,831</b>

**HARBOR FUND  
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
<b>TOOLS &amp; MISCELLANEOUS EQUIPMENT</b>		
600-630-5223.000	Misc. tools/equipment	\$ 8,000
	Harbor cart parts	\$ 2,000
	<b>Subtotal:</b>	<b>\$ 10,000</b>
<b>DUES &amp; PUBLICATIONS</b>		
600-601-5224.000	AK Assoc. of Harbormasters	\$ 250
	Pacific Coast Congress of Harbormasters	\$ 250
	Professional Harbor publications	\$ 500
	<b>Subtotal:</b>	<b>\$ 1,000</b>
<b>ADVERTISING</b>		
600-630-5226.000	Commission meeting notices	\$ 500
	Impounded vessel notices	\$ 500
	Harbor enforcement notices	\$ 500
	<b>Subtotal:</b>	<b>\$ 1,500</b>
<b>OTHER EXPENSES</b>		
600-601-5290.000	Employee Wellness Program	\$ 900
	Extra fuel for Harbor skiff	\$ 2,500
	Miscellaneous	\$ 1,000
	<b>Subtotal:</b>	<b>\$ 4,400</b>
<b>INTEREST</b>		
600-650-5295.000	Thomas Harbor Phase 2A Loan	\$ 13,800
	Water - Sealing/Thomsen - Loan #783071	\$ 12,925
	<b>Subtotal:</b>	<b>\$ 26,725</b>
<b>DEBT PRINCIPAL PAYMENT</b>		
600-650-7301.000	Thomsen Harbor Phase 2 loan	\$ 150,000
	Water - Sealing/Thomsen - Loan #783071	\$ 45,349
	<b>Subtotal:</b>	<b>\$ 195,349</b>
<b>INTERFUND TRANSFERS</b>		
600-680-7200.000	General Fund - Admin. Share of Raw Fish Tax	\$ 100,000
	<b>Subtotal:</b>	<b>\$ 100,000</b>



**Capital Budget**

**HARBOR FUND**

**2011**

**City and Borough of Sitka  
Fund 240 - Harbor Fund  
FY 2011 Capital Budget Summary**

	<b>New Appropriations for FY 2011</b>
Capital Projects:	545,000
Fixed Assets:	
Machinery/Equipment	<u>15,743</u>
Subtotals:	<u>15,743</u>
Total Planned Capital Expenditures:	<u>\$ 560,743</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 2011 Amount
	<u>Capital Projects</u> 750-600-630-5212.000	
7200.000	TBA	\$ 40,000
	Bulkhead Wall Study & Reconstruct	\$ 25,000
	Seaplane Base EA/Design	\$ 200,000
	ANB Harbor	\$ 250,000
	Stabilize Pilings of Shelter	<u>\$ 30,000</u>
	Total Direct Capital Transfers:	\$ 545,000
	<u>Fixed Asset Acquisition</u> Harbor Fund Department #240-600-670	
	<u>Machinery/Equipment</u>	
7106.000	Security Cameras - Port Facilities	\$ 10,000
	Copier/Fax	<u>\$ 5,743</u>
	Total Machinery/Equipment:	\$ 15,743
	Total Planned Capital Expenditures:	<u>\$ 560,743</u>

Construction in Progress for Harbor Fund Capital Projects  
Fund 750

Project Name	Project Number	Approved Budget	Expenses & Encumbrances as of 12/31/09
Finger Float Project - Crescent	90660	\$ 49,000	\$ 49,000
New Thomsen Harbor Breakwater Repairs	90372	\$ 23,000	\$ 93
Seaplane Base EA/Design	90536	\$ 25,000	\$ 223

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**City and Borough of Sitka  
Harbor Fund**

**Pro Forma Statement of Net Assets**

	2011	2010	2009
<b>Assets</b>			
Investment in Central Treasury	3,007,804	3,004,996	1,947,951
Receivables	1,017,400	1,017,400	1,217,388
Inventories	0	0	0
Property, Plant and Equipment	15,289,609	15,487,766	16,198,666
Other	18,650	18,650	18,641
<b>Total Assets</b>	<u>19,333,463</u>	<u>19,528,812</u>	<u>19,382,646</u>
<b>Liabilities and Net Assets</b>			
Liabilities			
Accounts Payable	30,200	30,200	30,183
Accrued Payroll & Leave	36,150	36,150	36,143
Other Liabilities	18,650	18,650	18,641
Bonds and Notes Payable	1,231,803	1,427,152	1,616,963
<b>Total Liabilities</b>	<u>1,316,803</u>	<u>1,512,152</u>	<u>1,701,930</u>
<b>Net Assets</b>			
Invested in Capital Assets	14,057,806	14,060,614	15,291,703
Restricted Fund Balance	0	0	0
Undesignated	3,958,854	3,956,046	2,389,013
<b>Total Net Assets</b>	<u>18,016,660</u>	<u>18,016,660</u>	<u>17,680,716</u>
<b>Total Liabilities and Net Assets</b>	<u>19,333,463</u>	<u>19,528,812</u>	<u>19,382,646</u>

**City and Borough of Sitka  
Harbor Fund**

**Pro Forma Statement of Revenue and Expenses**

	2011	2010	2009
<b>Revenues:</b>			
Charges for services	1,327,000	1,328,869	1,347,807
Other	213,000	228,164	350,962
<b>Total revenues</b>	1,540,000	1,557,033	1,698,769
<b>Operating Expenses</b>			
Salaries and Benefits	757,734	737,574	789,615
Operating Expenses	784,065	759,110	726,476
Depreciation and Amortization	758,900	758,900	758,856
<b>Total expenses</b>	2,300,699	2,255,584	2,274,947
<b>Operating Income</b>	(760,699)	(698,551)	(576,178)
<b>Other financing sources (uses)</b>			
Interest Income	86,000	84,050	139,508
Interest Expense	(26,725)	(31,316)	(97,219)
Other	772,800	981,761	1,198,330
<b>Net other financing sources (uses)</b>	832,075	1,034,495	1,240,619
<b>Net change in fund balances</b>	71,376	335,944	664,441

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