

City and Borough of Sitka

HARBOR FUND

FISCAL YEAR 2012

Operating Budget

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HARBOR FUND
SUMMARY OF CASH INFLOWS/OUTLAYS

CASH INFLOWS / REVENUES

<u>Source</u>	<u>FY 2012 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Projections</u>	<u>Change From FY 2011 Budget</u>	<u>% Change From FY 2011 Budget</u>
State Revenue	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	0%
Federal Revenue	\$ -	\$ 190,000	\$ 106,129	\$ (190,000)	0%
Operating Revenue	\$ 1,407,960	\$ 1,458,200	\$ 1,423,283	\$ (50,240)	-3%
Non-Operating Revenue	\$ 107,900	\$ 81,800	\$ 143,010	\$ 26,100	32%
Property Investments	\$ 101,300	\$ 86,000	\$ 96,711	\$ 15,300	18%
Miscellaneous	\$ 10,500	\$ 7,000	\$ 11,225	\$ 3,500	50%
Cash Basis	\$ 73,659	\$ 65,800	\$ 76,615	\$ 7,859	12%
TOTAL CASH INFLOWS / REVENUES:	\$ 2,501,319	\$ 2,688,800	\$ 2,656,973	\$ (187,481)	-7%

CASH OUTLAYS

<u>Operating Outlays</u>	<u>FY 2012 Budget</u>	<u>FY 2011 Operations Budget</u>	<u>FY 2011 Operations Projections</u>	<u>Change From FY 2011 Operations Budget</u>	<u>% Change From FY 2011 Operations Budget</u>
Cash Outlays for Salaries and Benefits	\$ 804,101	\$ 757,734	\$ 733,966	\$ 46,367	6%
Non-personnel Operating Outlays	\$ 1,285,380	\$ 1,106,139	\$ 1,229,382	\$ 179,241	16%
Total Operating Outlays:	\$ 2,089,481	\$ 1,863,873	\$ 1,963,348	\$ 225,608	12%
<u>Capital Outlays</u>	<u>FY 2012 Budget</u>	<u>FY 2011 Operations Budget</u>	<u>FY 2011 Operations Projections</u>	<u>Change From FY 2011 Operations Budget</u>	<u>% Change From FY 2011 Operations Budget</u>
Fixed Asset Acquisition	\$ -	\$ 15,743	\$ 21,109	\$ 15,743	0%
Transfers to Capital Projects	\$ 375,000	\$ 545,000	\$ 290,000	\$ 170,000	31%
Total Capital Outlays:	\$ 375,000	\$ 560,743	\$ 311,109	\$ 185,743	33%
TOTAL CASH OUTLAYS:	\$ 2,464,481	\$ 2,424,616	\$ 2,274,457	\$ 411,351	17%
INCREASE IN UNRESTRICTED WORKING CAPITAL	\$ 36,838	\$ 264,184	\$ 382,516	\$ (598,832)	-227%

City and Borough of Sitka
Sitka, Alaska

FY 2012 Budget

Fund: 240 - Harbor Fund

Cash Inflows / Revenues

<u>Account Number</u>	<u>Revenue Description</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projections</u>	<u>2012 Budget</u>
State Revenue					
300-310-3101.004	Raw Fish Tax	\$ 917,991	\$ 800,000	\$ 800,000	\$ 800,000
300-310-3101.006	Misc.	\$ -	\$ -	\$ -	\$ -
300-310-3101.017	PERS Relief	\$ 23,647	\$ -	\$ -	\$ -
	Subtotal:	\$ 941,638	\$ 800,000	\$ 800,000	\$ 800,000
Federal Revenue					
300-315-3151.003	Grant Revenue	\$ -	\$ 190,000	\$ 106,129	\$ -
	Subtotal:	\$ -	\$ 190,000	\$ 106,129	\$ -
Operating Revenue					
300-340-3441.000	Moorage - Permanent	\$ 1,080,404	\$ 1,077,000	\$ 1,073,660	\$ 1,080,000
300-340-3442.000	Moorage - Transient	\$ 236,111	\$ 250,000	\$ 223,271	\$ 200,000
300-340-3444.000	Airplane Fees	\$ 3,760	\$ 3,400	\$ 3,675	\$ 3,760
300-340-3445.000	Lightering Fees	\$ 121,234	\$ 100,000	\$ 90,264	\$ 94,000
300-340-3446.000	Recreational Vehicle Fees	\$ 8,175	\$ 9,000	\$ 8,317	\$ 8,200
300-340-3447.000	Harbor Assessment Fees	\$ 18,800	\$ 18,800	\$ 22,020	\$ 22,000
300-340-3491.000	Jobbing - Labor	\$ -	\$ -	\$ 2,076	\$ -
	Subtotal:	\$ 1,468,484	\$ 1,458,200	\$ 1,423,283	\$ 1,407,960
Non-Operating Revenue					
300-350-3501.003	Other Revenue	\$ 64,113	\$ 36,300	\$ 90,593	\$ 64,100
300-350-3501.004	Electric Billing	\$ 32,989	\$ 31,000	\$ 32,146	\$ 30,000
300-350-3501.005	Hoist Revenue	\$ 2,000	\$ 1,500	\$ 1,999	\$ 1,400
300-350-3501.006	Launch Fee	\$ 15,903	\$ 13,000	\$ 18,272	\$ 12,400
	Subtotal:	\$ 115,005	\$ 81,800	\$ 143,010	\$ 107,900
Property Investments					
300-360-3610.000	Interest Income	\$ 93,497	\$ 86,000	\$ 96,711	\$ 101,300
300-360-3620.000	Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ 93,497	\$ 86,000	\$ 96,711	\$ 101,300
Interfund Billings					
300-370-3701.194	CPET Fund	\$ -	\$ -	\$ -	\$ -
300-370-3701.200	Electric Billing	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ -	\$ -	\$ -	\$ -
Miscellaneous					
300-380-3801.000	Fines/Forfeitures	\$ -	\$ -	\$ -	\$ -
300-380-3807.000	Miscellaneous Revenue	\$ 6,382	\$ 2,000	\$ 4,468	\$ 5,000
300-380-3808.000	Wage Reimbursement	\$ -	\$ -	\$ -	\$ -
300-380-3812.000	Capital Contribution - Local	\$ -	\$ -	\$ -	\$ -
300-380-3820.000	Bad Debts Collected	\$ 8,631	\$ 5,000	\$ 6,757	\$ 5,500
	Subtotal:	\$ 15,013	\$ 7,000	\$ 11,225	\$ 10,500
Cash Basis					
300-390-3950.100	Transfer In - General Fund	\$ 33,521	\$ 25,800	\$ 32,955	\$ 30,000
300-390-3950.194	CPET	\$ 43,659	\$ 40,000	\$ 43,660	\$ 43,659
	Subtotal:	\$ 77,180	\$ 65,800	\$ 76,615	\$ 73,659
	Total Harbor Fund Revenue:	\$ 2,710,817	\$ 2,688,800	\$ 2,656,973	\$ 2,501,319

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
FEDERAL REVENUE		
300-315-3151.003	Grant Revenue - FAA	\$ -
	Subtotal:	\$ -
OPERATING REVENUE		
300-340-3441.000	Moorage - Permanent Fees for Harbor Slip Rental	\$ 1,080,000
300-340-3442.000	Moorage - Transient Fees for Harbor Use for Vessels Not on Permanent Moorage	\$ 200,000
300-340-3444.000	Airplane Fees	\$ 3,760
300-340-3445.000	Lightering Fees Cruise Ship Lightering Fees	\$ 94,000
300-340-3446.000	Recreational Vehicle Fees Sealing Cove RV Parking	\$ 8,200
300-340-3447.000	Harbor Assessment Fees Fee per Boat = \$10	\$ 22,000
	Subtotal:	\$ 1,407,960
NON-OPERATING REVENUE		
300-350-3501.003	Harbor Miscellaneous Other	\$ 64,100
300-350-3501.004	Daily electrical billing	\$ 30,000
300-350-3501.005	Hoist Revenue	\$ 1,400
300-350-3501.006	Launch ramp fees	\$ 12,400
	Subtotal:	\$ 107,900
PROPERTY INVESTMENTS		
300-360-3610.000	Interest Income	\$ 101,300
	Subtotal:	\$ 101,300
MISCELLANEOUS		
300-380-3807.000	Miscellaneous Revenue	\$ 5,000
300-380-3820.000	Bad Debts Collected	\$ 5,500
	Subtotal:	\$ 10,500

CASH BASIS

300-390-3950.100	Fish box tax	\$	30,000
300-390-3950.194	Commercial vessell passenger tax	\$	<u>43,659</u>
	Subtotal:	\$	73,659
	Total:	\$	2,501,319

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City and Borough of Sitka
Sitka, Alaska

FY 2012 Budget

Fund: 240 - Harbor Fund

Operations Budget

Cash Outlays for Operations

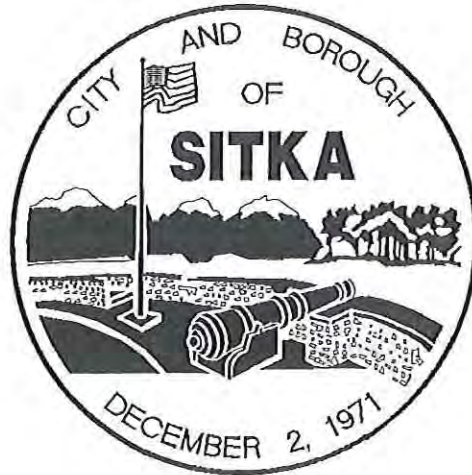
<u>Account Number</u>	<u>Expense Description</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projections</u>	<u>2012 Budget</u>
	Salaries and Benefits				
5110.001	Salaries & Wages	\$ 396,299	\$ 392,858	\$ 422,216	\$ 406,034
5110.004	Overtime	\$ 6,660	\$ 11,000	\$ 6,739	\$ 9,500
5110.010	Temporary Employees	\$ 42,558	\$ 55,000	\$ 28,900	\$ 55,000
5120.000	Benefits	\$ 302,620	\$ 298,876	\$ 276,111	\$ 333,567
	Total Salaries & Benefits	\$ 748,137	\$ 757,734	\$ 733,966	\$ 804,101
	Non-personnel Operation Outlays				
5201.000	Travel and Training	\$ 7,560	\$ 9,500	\$ 5,859	\$ 7,000
5202.000	Uniform Allowance	\$ 1,170	\$ 3,000	\$ 2,931	\$ 3,000
5203.000	Utilities	\$ 88,361	\$ 92,000	\$ 89,788	\$ 92,000
5203.004	Solid Waste	\$ 40,173	\$ 46,000	\$ 34,234	\$ 46,000
5203.005	Heating Fuel	\$ -	\$ -	\$ -	\$ -
5204.000	Telephone	\$ 5,411	\$ 7,200	\$ 5,590	\$ 7,200
5205.000	Insurance	\$ 60,254	\$ 60,255	\$ 59,498	\$ 59,500
5206.000	Supplies	\$ 18,742	\$ 18,000	\$ 18,698	\$ 20,000
5207.000	Repairs and Maintenance	\$ 194,613	\$ 181,550	\$ 192,515	\$ 190,000
5208.000	Building Maintenance Fees	\$ 1,841	\$ 31,411	\$ 1,836	\$ 1,595
5211.000	MIS Fees	\$ 37,471	\$ 33,610	\$ 33,610	\$ 33,842
5212.000	Contracted/Purchased Services	\$ 30,645	\$ 42,875	\$ 212,679	\$ 221,650
5214.000	Interdepartment Services	\$ 221,887	\$ 201,831	\$ 207,675	\$ 228,218
5221.000	Transportation/Vehicles	\$ 16,301	\$ 22,148	\$ 16,437	\$ 26,898
5222.000	Postage	\$ 4,830	\$ 5,000	\$ 4,426	\$ 5,000
5223.000	Tools & Small Equipment	\$ 16,262	\$ 10,000	\$ 7,185	\$ 10,000
5224.000	Dues & Publications	\$ 390	\$ 1,000	\$ 870	\$ 1,250
5226.000	Advertising	\$ 1,139	\$ 1,500	\$ 1,728	\$ 1,500
5227.000	Rentals - Building/Equipment	\$ 495	\$ 2,100	\$ 400	\$ 1,250
5231.000	Credit Card Expense	\$ 8,899	\$ 10,685	\$ 11,292	\$ 10,685
5290.000	Other Expenses	\$ 286	\$ 4,400	\$ 57	\$ 1,900
5295.000	Interest	\$ 44,120	\$ 26,725	\$ 26,725	\$ 21,544
5297.000	Debt Administrative Expense	\$ -	\$ -	\$ -	\$ -
7301.000	Debt Principal Payment	\$ 195,348	\$ 195,349	\$ 195,349	\$ 195,348
7200.000	Transfer to Other Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Total Non-personnel Operating Outlays:	\$ 1,096,198	\$ 1,106,139	\$1,229,382	\$ 1,285,380
	Total Operating Outlays:	\$ 1,844,335	\$ 1,863,873	\$1,963,348	\$ 2,089,481

**HARBOR FUND
ITEMIZED EXPENSES**

ACCOUNT #	DESCRIPTION	AMOUNT
TRAVEL AND TRAINING		
600-601-5201.000	Alaska Harbormasters - Homer, AK	\$ 2,000
	Pacific Coast Congress - Olympia, WA	\$ 2,000
600-630-5201.000	Educational & Safety Training, First Aid, CPR, First Responders Fire Training, Hazardous Material &	<u>\$ 3,000</u>
	Subtotal:	\$ 7,000
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
	Fuel for Harbor skiff	\$ 2,000
	Misc. supplies	<u>\$ 7,000</u>
	Subtotal:	\$ 20,000
REPAIRS & MAINTENANCE		
600-630-5207.000	Maintenance Materials	\$ 175,000
	Maintenance for Harbor skiffs	\$ 1,000
	Repairs of Harbor Parking Lots	\$ 10,000
	Electrical breakers/receptacles	<u>\$ 4,000</u>
	Subtotal:	\$ 190,000
BUILDING MAINTENANCE FEES		
600-601-5208.000	Building Maint. Fund (BMF) - Building Repairs	<u>\$ 1,595</u>
	Subtotal:	\$ 1,595
CONTRACTED/PURCHASED SERVICES		
600-601-5212.000	Audit Fees	\$ 2,350
	Copier/Fax Maintenance fee	\$ 200
600-630-5212.000	Janitorial contract for Harbor restrooms (Summer months)	\$ 10,000
	Fish Waste Disposal Contract (Summer months)	\$ 33,000
	Harbor System Master Plan	\$ 150,000
	MSC Bulkhead Wall Study & Reconstruct	\$ 20,000
	State of Alaska Boat Launch Fees	<u>\$ 6,100</u>
	Subtotal:	\$ 221,650
INTERDEPARTMENT SERVICES		
600-601-5214.000	City Engineering Services	\$ -
	Admin. services	\$ 217,718
600-630-5214.000	Waste oil pick-up	<u>\$ 10,500</u>
	Subtotal:	\$ 228,218

**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
	AMSEA	\$ 250
	Professional Harbor publications	\$ 500
	Subtotal:	\$ 1,250
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
	Miscellaneous	\$ 1,000
	Subtotal:	\$ 1,900
INTEREST		
600-650-5295.000	Thomas Harbor Phase 2A Loan	\$ 9,300
	Water - Sealing/Thomsen - Loan #783071	\$ 12,244
	Subtotal:	\$ 21,544
DEBT PRINCIPAL PAYMENT		
600-650-7301.000	Thomsen Harbor Phase 2 loan	\$ 150,000
	Water - Sealing/Thomsen - Loan #783071	\$ 45,348
	Subtotal:	\$ 195,348
INTERFUND TRANSFERS		
600-680-7200.000	General Fund - Admin. Share of Raw Fish Tax	\$ 100,000
	Subtotal:	\$ 100,000



Capital Budget
HARBOR FUND
2012

City and Borough of Sitka
Fund 240 - Harbor Fund
FY 2012 Capital Budget Summary

	New Appropriations for FY 2012
Capital Projects:	375,000
Fixed Assets:	
Machinery/Equipment	_____ -
Subtotals:	_____ -
Total Planned Capital Expenditures:	<u>\$ 375,000</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 2012 Amount	
	Capital Projects 750-600-630-5212.000		
7200.000	TBA	\$ 50,000	
	ANB Harbor	\$ 250,000	
	Crescent Harbor Float 4 Piling Replacement	\$ 30,000	
	Eliason Harbor Floatation Upgrades	<u>\$ 45,000</u>	
	Total Direct Capital Transfers:	\$ 375,000	
	<u>Fixed Asset Acquisition</u> Harbor Fund Department #240-600-670		
	<u>Machinery/Equipment</u>		
7106.000		<u>\$ -</u>	
	Total Machinery/Equipment:	\$ -	
	Total Planned Capital Expenditures:		<u>\$ 375,000</u>

Construction in Progress for Harbor Fund Capital Projects
Fund 750

Project Name	Project Number	Approved Budget	Expenses & Encumbrances as of 12/31/10
ANB - Harbor	90674	\$ 250,000	\$ 45
Eliason Flotation Flt4	90684	\$ 79,696	\$ 48,620
Eliason Parking Lot	90686	\$ 14,000	\$ 14,000
New Thomsen Harbor Breakwater Repairs	90372	\$ 23,000	\$ 93

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**City and Borough of Sitka
Harbor Fund**

Pro Forma Statement of Net Assets

	2012	2011	2010
Assets			
Investment in Central Treasury	3,426,998	3,383,088	3,003,817
Receivables	980,000	980,000	980,027
Prepaid Expenses	0	7,072	7,072
Property, Plant and Equipment	14,759,621	15,125,621	15,555,512
Other	10,250	10,250	10,250
Total Assets	<u>19,176,869</u>	<u>19,506,031</u>	<u>19,556,678</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	130,000	130,000	133,285
Accrued Payroll & Leave	35,500	35,500	35,487
Other Liabilities	10,250	10,250	10,250
Bonds and Notes Payable	930,918	1,126,266	1,321,615
Total Liabilities	<u>1,106,668</u>	<u>1,302,016</u>	<u>1,500,637</u>
Net Assets			
Invested in Capital Assets	13,828,703	13,999,355	14,693,897
Restricted Fund Balance	0	0	0
Undesignated	4,241,498	4,204,660	3,362,144
Total Net Assets	<u>18,070,201</u>	<u>18,204,015</u>	<u>18,056,041</u>
Total Liabilities and Net Assets	<u>19,176,869</u>	<u>19,506,031</u>	<u>19,556,678</u>

**City and Borough of Sitka
Harbor Fund**

Pro Forma Statement of Revenue and Expenses

	2012	2011	2010
Revenues:			
Charges for services	1,283,760	1,300,606	1,316,515
Other	242,600	276,912	281,987
Total revenues	1,526,360	1,577,518	1,598,502
Operating Expenses			
Salaries and Benefits	804,101	733,966	748,137
Operating Expenses	1,068,488	1,007,308	787,585
Depreciation and Amortization	741,000	741,000	740,378
Total expenses	2,613,589	2,482,274	2,276,100
Operating Income	(1,087,229)	(904,756)	(677,598)
Other financing sources (uses)			
Interest Income	101,300	96,711	178,225
Interest Expense	(21,544)	(26,725)	(44,120)
Other	873,659	982,744	918,818
Net other financing sources (uses)	953,415	1,052,730	1,052,923
Net change in fund balances	(133,814)	147,974	375,325

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