

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2026-11**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
ADOPTING BUDGETS AND CAPITAL IMPROVEMENT PLAN FOR THE GENERAL FUND,  
INTERNAL SERVICE FUNDS, AND SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR JULY 1, 2026 THROUGH JUNE 30, 2027**

**BE IT ENACTED** by the Assembly of the City and Borough of Sitka, Alaska as follows:

- 1. CLASSIFICATION.** This ordinance is not of a permanent nature and is not intended to be a part of the Sitka General Code of the City and Borough of Sitka, Alaska.
- 2. SEVERABILITY.** If any portion of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and application thereof to any person and circumstances shall not be affected thereby.
- 3. PURPOSE.** The purpose of this ordinance is to set forth budgetary requirements for the operation of the various divisions, departments and organizations of the City and Borough of Sitka for Fiscal Year 2027.
- 4. ENACTMENT. NOW THEREFORE, BE IT ENACTED** by the Assembly of the City and Borough of Sitka, Alaska that the following expenditure budgets (see below) for the fiscal period beginning July 1, 2026 and ending June 30, 2027 and related capital improvement plan (included in the FY2027 Administrator’s Budget) are hereby adopted as follows:

	<u>REVENUE</u>	<u>EXPENDITURE BUDGET</u>		
<u>GENERAL FUND</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
General Fund	\$47,854,843	\$40,934,564	\$6,914,167	\$47,848,731

<u>INTERNAL SERVICE FUNDS</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Information Technology Fund	\$2,854,290	\$2,905,753	\$-0-	\$2,905,753
Central Garage Fund	\$3,655,518	\$2,899,729	\$-0-	\$2,899,729
Building Maintenance Fund	\$2,351,942	\$2,671,726	\$-0-	\$2,671,726

<u>SPECIAL REVENUE FUNDS</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Pet Adoption Fund	\$2,600	\$15,000	\$-0-	\$15,000
Sitka Forfeiture Fund	\$-0-	\$75,000	\$-0-	\$75,000
Library Building Fund	\$500	\$4,999	\$-0-	\$4,999
Southeast Alaska Economic Development Fund	\$4,206	\$4,500	\$-0-	\$4,500

GPIP Contingency Fund	\$2,500	\$4,200	\$-0-	\$4,200
Sitka Community Hospital Dedicated Fund	\$1,475,900	\$1,857,660	\$-0-	\$1,857,660
Student Activities Travel Fund	\$380,000	\$375,000	\$-0-	\$375,000
Fisheries Enhancement Fund	\$50,000	\$50,000	\$-0-	\$50,000
Utility Subsidization Fund	\$260,000	\$-0-	\$247,200	\$247,200
Commercial Passenger Vessel Excise Tax Fund	\$2,960,000	\$71,500	\$2,019,750	\$2,091,250
Visitor Enhancement Fund	\$796,000	\$568,700	\$91,000	\$659,700
Revolving Fund	\$43,500	\$100	\$40,000	\$40,100
Guarantee Fund	\$10,000	\$-0-	\$10,000	\$10,000
Cemetery Fund	\$3,500	\$5,000	\$-0-	\$5,000
Rowe Trust Fund	\$8,000	\$7,000	\$-0-	\$7,000
Library Endowment Fund	\$9,000	\$10,000	\$-0-	\$10,000
Bulk Water Fund	\$5,250	\$-0-	\$-0-	\$-0-
Seasonal Sales Tax/School Bond Debt Service Fund	\$702,650	\$891,000	\$-0-	\$891,000
<b><u>PERMANENT FUND</u></b>				
Permanent Fund	\$500,000	\$-0-	\$1,109,990	\$1,109,990

<b><u>GENERAL GOVERNMENTAL FUND CAPITAL PROJECT FUND</u></b>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
General Capital Project Fund	\$4,050,000	\$-0-	\$4,050,000	\$4,050,000
General Fund Capital Contingent on outside funding	\$-0-	\$-0-	\$-0-	\$-0-
School Building Infrastructure Fund	\$2,371,667	\$-0-	\$850,000	\$850,000
Public Infrastructure Sinking Fund	\$50,000	\$-0-	\$3,948,000	\$3,948,000

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**EXPLANATION**

Details of individual budgets and capital improvement plans are contained in the FY2027 Administrator’s Budget. Support to the Sitka School District has been included in the General Fund Expenditures. Budgeted amounts for all funds include revenue, operating expenditures and new capital appropriations. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

**5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2026.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 26<sup>th</sup> day of May 2026.

  
\_\_\_\_\_  
Timothy Pike, Deputy Mayor

ATTEST:  
  
\_\_\_\_\_  
Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading: 5/12/2026  
2<sup>nd</sup> and final reading: 5/26/2026  
Sponsor: Administrator