



# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
330 Harbor Drive  
Sitka, AK  
(907)747-1811

## Meeting Agenda

### City and Borough Assembly

*Mayor Gary Paxton  
Deputy Mayor Steven Eisenbeisz,  
Vice Deputy Mayor Kevin Mosher,  
Kevin Knox, Dr. Richard Wein, Valorie Nelson, Thor Christianson*

*Municipal Administrator: John Leach  
Municipal Attorney: Brian Hanson  
Municipal Clerk: Sara Peterson*

---

Tuesday, April 28, 2020

6:00 PM

Assembly Chambers

---

#### REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

IV. CORRESPONDENCE/AGENDA CHANGES

[20-102](#) Reminders, Calendars, and General Correspondence

*Attachments:* [Reminders and Calendars](#)

V. CEREMONIAL MATTERS

*None.*

VI. SPECIAL REPORTS: Government to Government, Municipal Boards/Commissions/Committees, Municipal Departments, School District, Students and Guests (five minute time limit)

VII. PERSONS TO BE HEARD

*Public participation on any item off the agenda. All public testimony is not to exceed 3 minutes for any individual, unless the mayor imposes other time constraints at the beginning of the agenda item.*

VIII. REPORTS

a. Mayor, b. Administrator, c. Attorney, d. Liaison Representatives, e. Clerk, f. Other

**IX. CONSENT AGENDA**

*All matters under Item IX Consent Agenda are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.*

- A**     [20-096](#)     Approve the minutes of the April 2, 9, and 14 Assembly meetings

**Attachments:** [Consent and minutes](#)

**X. BOARD, COMMISSION, COMMITTEE APPOINTMENTS**

- B**     [20-095](#)     Reappoint Anne Pollnow to a three-year term on the Historic Preservation Commission in the category of At-Large (request by Assembly Members Mosher and Wein to rescind action taken April 14, 2020)

**Attachments:** [Motion to Rescind and Application](#)

**XI. UNFINISHED BUSINESS:**

- C**     [ORD 20-12](#)     Making supplemental appropriations for Fiscal Year 2020 (Office of Inspector General Anti-Kickback Liability Settlement)

**Attachments:** [01 Motion Ord 2020-12](#)

[Ord 2020-12](#)

- D**     [ORD 20-13](#)     Amending Title 4 "Revenue and Finance" of the Sitka General code by adding Chapter 4.10 "Alaska Remote Seller Sales Tax"

**Attachments:** [01 Motion Ord 2020-13](#)

[02 Memo Ord 2020-13](#)

[03 Ord 2020-13](#)

[04 Res 2019-27 Signed.](#)

[05 Attachment A Intergovernmental Agreement \(2\)](#)

[06 FAQ June 2019 from AML](#)

[07 AML September 2019 Public Informational Release](#)

**XII. NEW BUSINESS:****New Business First Reading**

- E**     [ORD 20-24](#)     An Emergency Ordinance of the City and Borough of Sitka abating any penalties and interest for the first quarter sales tax 2020 filing period until June 30, 2020

**Attachments:** [01 Motion Ord 2020-24](#)

[02 Ord 2020-24](#)

- F**      [ORD 20-17](#)      Adopting budgets and capital improvement plans for the General Fund, Internal Service Funds, and Special Revenue Funds for the fiscal year July 1, 2020 through June 30, 2021  
**Attachments:** [01 Motion Ord 2020-17](#)  
[02 Memo Ord 2020-17](#)  
[03 Ord 2020-17](#)  
[04 Item F Budget Changes-4-22-2020](#)  
[05 FY2021 Draft Budget Book April 22 2020 FINAL](#)
- G**      [ORD 20-18](#)      Adopting the budget and capital improvement plan for the Electric Fund for the fiscal year July 1, 2020 through June 30, 2021  
**Attachments:** [01 Motion Ord 2020-18](#)  
[02 Memo Ord 2020-18](#)  
[03 Ord 2020-18](#)  
[04 Item G Budget Changes-4-22-2020](#)
- H**      [ORD 20-19](#)      Adopting the budget and capital improvement plan for the Water Fund for the fiscal year July 1, 2020 through June 30, 2021  
**Attachments:** [01 Motion Ord 2020-19](#)  
[02 Memo Ord 2020-19](#)  
[03 Ord 2020-19](#)  
[04 Item H Budget Changes-4-22-2020](#)
- I**      [ORD 20-20](#)      Adopting the budget and capital improvement plan for the Wastewater Fund for the fiscal year July 1, 2020 through June 30, 2021 and amending Title 15 "Public Utilities" of the Sitka General Code to increase Section 15.04.320 "Rates and Fees"  
**Attachments:** [01 Motion Ord 2020-20](#)  
[02 Memo Ord 2020-20](#)  
[03 Ord 2020-20](#)  
[04 Item I Budget Changes-4-22-2020](#)

- J**      [ORD 20-21](#)      Adopting the budget and capital improvement plan for the Solid Waste Fund for the fiscal year July 1, 2020 through June 30, 2021 and amending Title 15 "Public Utilities" of the Sitka General Code to increase solid waste disposal rates in Section 15.06.020 "Solid Waste Disposal Policy and Rates," Section 15.06.035 "Rates for Treatment and Collection," and Section 15.06.045 "Transfer Station Drop-Off Charges and Special Refuse Collection Charges"
- Attachments:** [01 Motion Ord 2020-21](#)  
                                 [02 Memo Ord 2020-21](#)  
                                 [03 Ord 2020-21](#)  
                                 [04 Item J Budget Changes-4-22-2020](#)
- K**      [ORD 20-22](#)      Adopting the budget and capital improvement plan for the Harbor Fund for the fiscal year July 1, 2020 through June 30, 2021
- Attachments:** [01 Motion Ord 2020-22](#)  
                                 [02 Memo Ord 2020-22](#)  
                                 [03 Ord 2020-22](#)  
                                 [04 Item K Budget Changes-4-22-2020](#)
- L**      [ORD 20-23](#)      Adopting budgets and capital improvement plans for the Airport Terminal Fund, the Marine Service Center Fund, and the Gary Paxton Industrial Park Fund for the fiscal year July 1, 2020 through June 30, 2021
- Attachments:** [01 Motion Ord 2020-23](#)  
                                 [02 Memo Ord 2020-23](#)  
                                 [03 Ord 2020-23](#)  
                                 [04 Item L Budget Changes-4-22-2020](#)

**Additional New Business Items**

- M**      [RES 20-10](#)      Increasing permanent and temporary moorage rates and other harbor fees and charges
- Attachments:** [01 Motion Res 2020-10](#)  
                                 [02 Res 2020-10](#)
- N**      [RES 20-09](#)      Authorizing the Municipal Administrator to apply for and execute a grant with the United States Fish and Wildlife Service for \$36,000 to support the Peterson Storm Sewer Rehabilitation Project
- Attachments:** [01 Motion Res 2020-09](#)  
                                 [02 Memo Res 2020-09](#)  
                                 [03 Res 2020-09](#)



- O**     [20-097](#)     Approve a liquor license renewal application for Sitka Moose Lodge #1350 dba Loyal Order of Moose #1350 at 337 Lincoln Street (possible executive session)
- Attachments:** [01 Motion Moose Lodge](#)  
                          [02 LGB Notice - City of Sitka in Borough 748](#)  
                          [03 COMPLETE RENEWAL APPLICATION 748](#)
- P**     [20-098](#)     Approve a month-to-month short-term lease between the City and Borough of Sitka and Maris Inc for space at Sealing Cove parking lot
- Attachments:** [01 Motion Maris Inc Lease](#)  
                          [02 Memo Maris Inc Lease](#)  
                          [03 Maris Inc Lease Sealing Cove Final](#)  
                          [04 Exhibit A- Lease CBS Maris Inc](#)
- Q**     [20-099](#)     Discussion / Direction on the distribution of Secure Rural Schools Funding
- Attachments:** [01 Discussion Direction](#)  
                          [02 Memo Secure Rural Schools Funding](#)  
                          [03 DCCED award letter](#)
- R**     [20-100](#)     Discussion / Direction on amending the order of business for Assembly agendas by moving "Municipal reports from mayor, administrator, attorney, liaisons, clerk and other" to the end of the agenda
- Attachments:** [01 Discussion Direction](#)

**XIII. PERSONS TO BE HEARD:**

*Public participation on any item on or off the agenda. Not to exceed 3 minutes for any individual.*

**XIV. EXECUTIVE SESSION**

**XV. ADJOURNMENT**

*Note: Detailed information on these agenda items can be found on the City website at <https://sitka.legistar.com/Calendar.aspx> or by contacting the Municipal Clerk's Office at City Hall, 100 Lincoln Street or 747-1811. A hard copy of the Assembly packet is available at the Sitka Public Library. Regular Assembly meetings are livestreamed through the City's website, aired live on KCAW FM 104.7, and broadcast live on local television channel 11. To receive Assembly agenda notifications, sign up with GovDelivery on the City website.*

*Sara Peterson, MMC, Municipal Clerk  
Publish: April 24*



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

**File #:** 20-102      **Version:** 1      **Name:**  
**Type:** Item      **Status:** AGENDA READY  
**File created:** 4/24/2020      **In control:** City and Borough Assembly  
**On agenda:** 4/28/2020      **Final action:**  
**Title:** Reminders, Calendars, and General Correspondence  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** [Reminders and Calendars](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

# **REMINDERS**

## **DATE**

## **EVENT**

## **TIME**

Tuesday, April 28

Regular Meeting

6:00 PM

Tuesday, May 12

Regular Meeting

6:00 PM



# Assembly Calendar

[2019](#)   [Jan](#)   [Feb](#)   [Mar](#)   [Apr](#)   [May](#)   [Jun](#)   [Jul](#)   [Aug](#)   [Sep](#)   [Oct](#)   [Nov](#)   [Dec](#)   [2021](#)

**April 2020**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29 <b>Mar</b>	30	31	1 <b>Apr</b>	2	3	4
Nelson Christianson	Nelson Christianson 6:30pm Special School Board Meeting - Liaison Mosher	Nelson Christianson	6:00pm School Board - Liaison Mosher 7:00pm Planning Commission - Liaison Mosher (Knox attending)	6:00pm <a href="#">Special Budget Meeting: all funds and final changes</a>		
5	6	7	8	9	10	11
	6:00pm School Board budget meeting - Liaison Mosher		6:00pm Library Commission - Liaison Christianson 5:00pm Tree & Landscape - Liaison Wein 6:00pm Historic Preservation - Liaison Mosher 6:00pm Port & Harbors Commission - Liaison Knox	12:00pm LEPC - Liaison Nelson ~CANCELLED 1:30pm Health Needs & Human Services - Liaison Wein 6:00pm School Board budget work session - Liaison Mosher 6:00pm <a href="#">Special Budget Meeting</a>		
12	13	14	15	16	17	18
		12:00pm Parks & Recreation - Liaison Knox 6:00pm <a href="#">Regular Assembly Mtg</a>	7:00pm Planning Commission - Liaison Mosher		Knox	Knox Nelson
19	20	21	22	23	24	25
Nelson	Nelson	Nelson 5:30pm (TO BE RESCHEDULED) Special Meeting: Evaluations - Attorney and Administrator	Nelson Knox 6:00pm Police and Fire - Liaison Nelson CANCELLED 6:00pm School Board budget meeting - Liaison Mosher	Nelson Knox 6:00pm Emergency Meeting: Response to State Mandates	Nelson Knox	Nelson Knox
26	27	28	29	30	1 <b>May</b>	2
Nelson Knox	Nelson Knox 3:00pm GPIP - Liaison Paxton	6:00pm <a href="#">Regular Assembly Mtg</a>				

# Assembly Calendar

[2019](#)   [Jan](#)   [Feb](#)   [Mar](#)   [Apr](#)   [May](#)   [Jun](#)   [Jul](#)   [Aug](#)   [Sep](#)   [Oct](#)   [Nov](#)   [Dec](#)   [2021](#)  
**May 2020**

Sunday		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday	
26	<b>Apr</b>	27		28		29		30		1	<b>May</b>	2	
Nelson Knox		Nelson Knox		6:00pm <u>Regular Assembly Mtg</u>									
3		4		5		6		7		8		9	
		6:00pm (TO BE RESCHEDULED) Board of Equalization				6:00pm <u>Library Commission - Liaison Christianson</u> 6:00pm <u>School Board - Liaison Mosher</u> 7:00pm <u>Planning Commission - Liaison Mosher (Knox attending)</u>							
10		11		12		13		14		15		16	
				12:00pm <u>Parks &amp; Recreation - Liaison Knox</u> 6:00pm <u>Regular Assembly Mtg</u>		5:00pm <u>Tree &amp; Landscape - Liaison Wein</u> 6:00pm <u>Historic Preservation - Liaison Mosher</u> 6:00pm <u>Port &amp; Harbors Commission - Liaison Knox</u>		12:00pm <u>LEPC - Liaison Nelson</u> 1:30pm <u>Health Needs &amp; Human Services - Liaison Wein</u>					
17		18		19		20		21		22		23	
						7:00pm <u>Planning Commission - Liaison Mosher</u>							
24		25		26		27		28		29		30	
				6:00pm <u>Regular Assembly Mtg</u>		6:00pm <u>Police and Fire - Liaison Nelson</u>							
31		1	<b>Jun</b>	2		3		4		5		6	
						6:00pm <u>Library Commission - Liaison Christianson</u> 7:00pm <u>Planning Commission - Liaison Mosher</u>							



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: 20-096      Version: 1      Name:  
Type: Item      Status: AGENDA READY  
File created: 4/22/2020      In control: City and Borough Assembly  
On agenda: 4/28/2020      Final action:  
Title: Approve the minutes of the April 2, 9, and 14 Assembly meetings  
Sponsors:  
Indexes:  
Code sections:  
Attachments: [Consent and minutes](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

# CONSENT AGENDA

## POSSIBLE MOTION

---

I MOVE TO APPROVE THE CONSENT AGENDA  
CONSISTING OF ITEM A

I wish to remove Item(s) \_\_\_\_\_

**REMINDER – Read aloud a portion of each item being  
voted on that is included in the consent vote.**

If this item is pulled from the consent agenda the following motion would be in order:

**POSSIBLE MOTION**

**I MOVE TO** approve the minutes of the April 2, 9, and 14 Assembly meetings.





# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
330 Harbor Drive  
Sitka, AK  
(907)747-1811

## Minutes - Draft

### City and Borough Assembly

*Mayor Gary Paxton*  
*Deputy Mayor Steven Eisenbeisz,*  
*Vice Deputy Mayor Kevin Mosher,*  
*Kevin Knox, Dr. Richard Wein, Valorie Nelson, Thor Christianson*

*Municipal Administrator: John Leach*  
*Municipal Attorney: Brian Hanson*  
*Municipal Clerk: Sara Peterson*

---

Thursday, April 2, 2020

6:00 PM

Assembly Chambers

---

#### SPECIAL MEETING

#### I. CALL TO ORDER

#### II. FLAG SALUTE

#### III. ROLL CALL

Members participated by videoconference.

**Telephonic:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

#### IV. PERSONS TO BE HEARD

None.

#### V. NEW BUSINESS:

#### A 20-069 Discussion / Direction / Decision of the FY2021 Draft Administrator's Budget with focus on the Enterprise Funds and Internal Service Funds

Municipal Administrator John Leach stated the focus for this meeting was for enterprise and internal service funds. Controller Melissa Haley told of previous budget meetings and future meetings scheduled. She gave the approach to the Enterprise Funds with long-term fiscal models, monitoring performance of debt to equity ratio, and the need to keep up with industry standards.

Nelson wondered how to assist the public to make sure that Sitka's economy stayed healthy. She felt that the numbers were too optimistic. Paxton noted the uncertainties but that the budget needed to move forward for approval. He stated that budget adjustments could be made later. Christianson agreed with Paxton and noted there would most likely be more budget adjustments in the future. He said he was less concerned with the details as he felt the budget could be fluid. Wein's notion was that

the budget needed to be readjusted, was under a deficit currently, and discussions and addressing of the deficit was needed. Mosher agreed with Paxton and Christianson of the importance to pass the budget within the deadline, understanding there would be changes in the future.

Leach stated there were adjustments made for what was known from the COVID-19 emergency. He noted the Harbor Fund rate increase was proposed by the Port and Harbors Commission where there was assumed input from users.

Haley went over the Electric Fund history noting that there were no rate increases in the last two years, but critical infrastructure was needed. She stated finance would be watching the inflation rate closely. Haley stated the fund was stable, however without expansion of usage, additional rate increases may be needed. She showed a decrease in working capital and gave options with the General Fund subsidizing the Electric Fund. She noted the electric department had reprioritized twice in the last few months with regards to capital expenditures.

Nelson stressed the need to keep rates as low as possible while not defaulting on the bonds. Some members felt the rate increase should remain, some decrease, and others to decrease the rate due to COVID-19. Christianson felt there could be possible monies recouped from the federal government if a special rate was determined because of COVID-19. Sweeney stated FEMA funds were directly related to expenditures to mitigate the emergency. He relayed there was lots of conversation surrounding recouping revenue and that details were not yet known. Eisenbeisz felt all capital projects needed to be looked at for life/safety only.

Haley went over the Water Fund noting the context driving the fund was critical infrastructure. She stated there were no rate increases in FY2020, the FY2021 proposed rate increase was 2%, and no new debt was needed for future projects.

Haley stated the Wastewater Fund infrastructure was not fully known, that adequate working capital was important to fund unanticipated repairs if needed. She stated known repairs would be needed in 10-20 years and the rate increase proposed for FY2021 was 2%.

Haley stated the Solid Waste Fund was driven by contractual obligations and the national average was 4.4% as an inflationary rate. She noted this fund had been operating in the red since 2013 and the rate proposed was the same as FY2020 at 5.5%. She told that even with the rate increase(s), the fund would not be positive until 2028-2029.

Haley stated that the Harbor Fund was driven to prepare for significant harbor costs of replacement of Eliason in the future and the rate increase was proposed at 5% over the next three years. Nelson stated concerns of rates and allowing for public comment from harbor users. Mosher was not in support of the 5% increase.

Wein stated the fiscal plan for the harbor system and rate structure was unsustainable. He wondered when it would become a tipping point that it would affect the users but noted that the financial issues needed to be addressed. Christianson stated by raising rates sooner, it allowed a bigger impact in the future. Knox said that the harbor infrastructure may not be sustainable. Eisenbeisz wished to see a zero percent increase.

**A motion was made by Mosher to reduce proposed harbor rate from 5% to 3%**

for FY2021. The motion **FAILED** by the following vote.

**Yes:** - Mosher, Nelson

**No:** - Christianson, Eisenbeisz, Knox, Wein, Paxton

Haley told of changes of the Harbor Fund working capital, the proposed increase amount, capital projects and noted the inflationary costs for the Crescent Harbor project was higher than anticipated. Knox warned that delaying projects created high inflationary costs.

Haley reported on the Airport Terminal Fund noting the impact that would be likely with the slowed travel related to COVID-19. She felt that working capital would be negative going forward and there were projects that were needed.

Haley addressed the Marine Service Center Fund with the crane costs taken out as a previous directive from the Assembly. She stated the fund was losing money on an annual basis and at some point, there would have to be decisions on what to do. Christianson told the goal would be to no longer have this infrastructure.

Haley informed the Information Technology Fund existed to provide services to all city government. She showed the breakdown of departments. Sweeney stated the costs were allocated.

Haley stated the Central Garage Sinking Fund was for vehicle replacement and there was a guide supplied for details. She stated former Interim Municipal Administrator Hugh Bevan vetoed some vehicles that were previously on the list.

Haley went over the Building Maintenance Fund by giving a breakdown based on time, effort, and expense that it took to maintain each building or fund. Leach relayed the city/state building contract needed to be finalized by June and that communication would continue and the city would maintain its portion of the building.

## **B     ORD 20-11**

Temporarily amending Title 15 "Public Utilities" of the Sitka General Code by modifying Chapter 15.01 "Electric Utility Policies", Section 15.01.020 "Electrical Rates" which will temporarily extend the lower seasonal electric rate from April to June in 2020 only

Christianson explained the reasoning of the ordinance as a way to provide relief for citizens due to the COVID-19 pandemic. Wein noted this was for residential which averaged a savings of \$112 for the duration yet was approximately \$1 million decrease to the Electric Fund and wondered how that money would be recouped. Knox clarified it was for residential, small general services, and boats. Mosher stated while the intent was notable, he had concerns with the loss of revenue to the fund. Nelson stated she was in favor for first reading, felt that residential may not be the answer, that business owners were in danger of not being able to pay sales tax and bills. Christianson told of the thought process of helping people who were hurting right now and that there could be an extension of summer rates into the fall. He wondered if the lobbyists could research funding for lost revenues for Sitka. Paxton would like to see this on an as needed basis and noted the need for the Electric Fund to be stable.

Municipal Administrator John Leach relayed Senate Bill 241 passed through the Legislature to suspend disconnecting services of non-payment for utilities. He relayed that penalties for late payment and non-payments were suspended. Eisenbeisz agreed for the need to reduce the costs for citizens in the short-term, however, had concerns

with the long-term impacts and the possible need to transfer money from the General Fund to the Electric Fund to subsidize and what that meant for General Fund cuts. Knox suggested tasking lobbyists on opportunities to obtain monies. Christianson and Mosher agreed. Wein noted the drivers of the General Fund was tax revenue and felt that those revenues would also decline. He stated the need to think about the health of the General Fund.

**A motion was made by Knox that this ordinance be APPROVED on FIRST READING. The motion PASSED by the following vote.**

**Yes:** 6 - Christianson, Eisenbeisz, Knox, Paxton, Mosher, and Nelson

**No:** 1 - Wein

## VI. PERSONS TO BE HEARD:

Comments from Assembly members and staff:

Knox - Gave an update on the city seal process. He wondered if it were possible to release testing numbers with regards to COVID-19. He relayed that Ketchikan was not going to accept cruise ships this season and wondered if there had been conversations surrounding cruise ships coming into Sitka. He gave suggestions for masks and those that should be reserved for health care providers.

Nelson - Read an email from Camille Ferguson regarding concerns surrounding travel/tourism industry in Sitka. She told of the work session on April 9 to discuss economic impacts related to COVID-19. She stated her concerns with the property tax deadline and of the public comment process during the pandemic.

Mosher - Was in support of the work session and told his concern for Sitka's economy.

Leach - Told of three bills that have been signed that the lobbyist firm had summarized and highlighted what Sitka could be potential candidates for. He noted his discussions with Camille Ferguson and relayed that a fourth bill would be coming with potential economic stimulus.

Christianson - Wondered how to assist citizens in applying for various programs for economic assistance and gave encouragement for getting through this pandemic.

Paxton - Thanked Sitkans with all the volunteer efforts.

## VII. EXECUTIVE SESSION

None.

## VIII. ADJOURNMENT

**A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 8:02 p.m.**

**ATTEST:** \_\_\_\_\_  
**Melissa Henshaw, CMC**  
**Deputy Clerk**



# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
330 Harbor Drive  
Sitka, AK  
(907)747-1811

## Minutes - Draft

### City and Borough Assembly

*Mayor Gary Paxton*  
*Deputy Mayor Steven Eisenbeisz,*  
*Vice Deputy Mayor Kevin Mosher,*  
*Kevin Knox, Dr. Richard Wein, Valorie Nelson, Thor Christianson*

*Municipal Administrator: John Leach*  
*Municipal Attorney: Brian Hanson*  
*Municipal Clerk: Sara Peterson*

---

Thursday, April 9, 2020

6:00 PM

Assembly Chambers

---

#### WORK SESSION 5:00 P.M.

**20-080** Options to reduce economic impacts on citizens/businesses related to the COVID-19 pandemic

Assembly members discussed ways to reduce economic impacts to citizens and businesses due to the COVID-19 pandemic.

#### SPECIAL MEETING

##### I. CALL TO ORDER

##### II. FLAG SALUTE

##### III. ROLL CALL

Members participated by video conference. Knox joined at 7:25 p.m.

**Telephonic:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

##### IV. CORRESPONDENCE/AGENDA CHANGES

No agenda changes.

##### V. PERSONS TO BE HEARD

None.

##### VI. NEW BUSINESS:

**A 20-077** Discussion / Direction / Decision of the FY2021 Draft Administrator's Budget with focus on the General Fund and Special Revenue Funds

Controller Melissa Haley stated the focus was on the General Fund and Special Revenue Funds. She noted revisions to the General Fund from external changes specifically from the COVID-19 pandemic, final rate proposal for health insurance (an increase of 5.5%), a decrease in sales tax revenue estimates, and state budget cuts. She went over expense reductions: capital projects, health insurance, operating expense, and a smaller transfer due to a decrease in sales tax revenue to the School Bond Debt Service Fund. Haley went over cut to operations that was directed by the Assembly which totaled \$764,344. Public Works Director Michael Harmon gave options and details to the revised budget of no new capital.

Assembly members requested more information and analysis with options and details of the Knutson Drive LID.

**A motion was made by Eisenbeisz to remove the \$14,000 personnel cut in the library budget (in effect this would keep the Library open on Sundays). The motion PASSED by the following vote.**

**Yes** - 5 - Christianson, Eisenbeisz, Wein, Paxton, and Mosher

**No** - 1 - Nelson

**Absent** - 1 - Knox

Haley gave details of the purpose, fund balance, and expected revenue for FY2021 for other governmental funds: trust, agency, special revenue funds including the Permanent Fund, Debt Service Fund of School Bonds, Pet Adoption Fund, Utility Subsidization Fund, Sitka Asset Forfeiture Fund, Justice Assistance Fund, Library Building Fund, Southeast Alaska Economic Development Fund, GPIIP Contingency Fund, Sitka Community Hospital Dedicated Fund (formerly Tobacco Excise Tax Fund), Student Activities Travel Fund, Fisheries Enhancement Fund, Commercial Passenger Vessel Excise Tax (CPET) Fund, Visitor Enhancement Fund, Revolving Fund, Guarantee Fund, Library Endowment Fund, Bulk Water Fund. She noted that the budget ordinances would come forward for first reading at the regular Assembly meeting on April 28. Assembly members stated they would like to revisit the Utility Subsidization Fund.

**B 20-078**

Appoint Assembly Member Wein as an Assembly Liaison to the Sitka Emergency Operations Center

Municipal Administrator John Leach stated he had invited Wein to Unified Command meetings and the Emergency Operations Center (EOC) which he found to be of help and value. He felt it appropriate for relaying information back to the Assembly. Knox was in support and stated it would be helpful in communicating a clear message to constituents. Christianson agreed; he volunteered as the Logistics Chief for the EOC and said it would be helpful to have an Assembly member present in that Assembly member role.

**A motion was made by Mosher to appoint Assembly Member Wein as an Assembly Liaison to the Sitka Emergency Operations Center. The motion PASSED by the following vote.**

**Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

**C 20-079**

Discussion / Direction on options available to reduce the economic impacts on citizens/businesses related to the COVID-19 pandemic

Public Comment

Mike Finn requested the city remove water, sewer, and garbage charges from utility bills for Sitka businesses that are required to close. He stated that the grant funding for COVID-19 was mostly allowed to be used for payroll. He noted that businesses were already losing profits and would struggle to get through the winter months with minimal or no summer season.

Municipal Attorney Brian Hanson stated he would research if delaying the property tax appeal deadline would need an ordinance. Nelson requested an ordinance for first reading be put on the agenda for the meeting on April 14.

**A motion was made by Nelson to delay the property tax appeal deadline from April 15 to June 15. The motion PASSED by the following vote.**

**Yes - 7** Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

Eisenbeisz and Nelson disclosed they file sales tax. Mayor Paxton ruled no conflict. Municipal Administrator John Leach stated the delay in revenue would affect the General Fund. Nelson stated her concerns for small businesses in Sitka and if they were unable to open. She felt that there would be a delay but it would not affect the budget as it would be in the same fiscal year. Chief Finance and Administrative Officer Jay Sweeney spoke to the revenue stating that for every day that sales tax was not remitted to the municipality, interest was lost on the balance of the investments of the central treasury. He also noted that by delaying the reporting, an estimate of the effect from the economic slow down the Assembly previously requested would not be possible.

Wein stated the sales tax money collected was from consumers and in essence by delaying it by two months, represented a loan that could be minimal. He felt this was a way to ease the loss for businesses.

**A motion was made by Nelson to push the filing due date back for first quarter sales tax by two months to the end of June and waive fees and late payments. The motion PASSED by the following vote.**

**Yes - 5** Christianson, Knox, Wein, Paxton, and Nelson

**No - 2** Eisenbeisz, and Mosher

Nelson wondered if there were economic development funds available for Sitka businesses that may be failing to assist with reopening. Christianson would like to look into a Sitka version of the CARE Act. Mosher brought up the idea of a sales tax free weekend each month.

## VII. PERSONS TO BE HEARD:

Jay Sweeney informed that he would research items that were discussed. He told of a reporting deadline for sales tax that was in the Sitka General Code, therefore an ordinance would be necessary to delay that deadline.

## VIII. EXECUTIVE SESSION

None.

**IX. ADJOURNMENT**

A motion was made by Christianson to ADJOURN. Hearing no objection, the meeting ADJOURNED at 7:48 p.m.

ATTEST: \_\_\_\_\_  
Melissa Henshaw, CMC  
Deputy Clerk





# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
330 Harbor Drive  
Sitka, AK  
(907)747-1811

## Minutes - Draft

### City and Borough Assembly

*Mayor Gary Paxton  
Deputy Mayor Steven Eisenbeisz,  
Vice Deputy Mayor Kevin Mosher,  
Kevin Knox, Dr. Richard Wein, Valorie Nelson, Thor Christianson*

*Municipal Administrator: John Leach  
Municipal Attorney: Brian Hanson  
Municipal Clerk: Sara Peterson*

---

Tuesday, April 14, 2020

6:00 PM

Assembly Chambers

---

#### REGULAR MEETING

#### I. CALL TO ORDER

#### II. FLAG SALUTE

#### III. ROLL CALL

Members participated by videoconference.

**Telephonic:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

#### IV. CORRESPONDENCE/AGENDA CHANGES

No agenda changes.

**20-090** Reminders, Calendars, and General Correspondence

#### V. CEREMONIAL MATTERS

None.

#### VI. SPECIAL REPORTS: Government to Government, Municipal Boards/Commissions/Committees, Municipal Departments, School District, Students and Guests (five minute time limit)

Woody Widmark Vice Chair of Sitka Tribe of Alaska shared a letter that was sent by STA regarding the risk and opposition to allowing seasonal workers in remote communities.

#### VII. PERSONS TO BE HEARD

Laurie Boyse, Visit Sitka Director gave an update that the 2020-2021 vacation planner would be mailed out. She stated the Visit Sitka blog was live and social media was still maintained along with weekly COVID-19 updates. She told of the CDC "no sail" order and of changes to the cruise ship calendar.

Lisa Busch Executive Director of the Sitka Sound Science Center told of an anonymous attitudinal survey to design policies and support services for Southeast Alaska communities to help minimize the impact of COVID-19.

## VIII. REPORTS

### a. Mayor, b. Administrator, c. Attorney, d. Liaison Representatives, e. Clerk, f. Other

Mayor - Paxton thanked the public and members of the Emergency Operations Center.

Administrator - Leach reported that regular business was operating. He stated the Fire Chief interview via Zoom would take place soon and that a grant writer was secured. He noted he was working on a new budget letter.

Attorney - Hanson reported on Legal Department tasks.

Liaison Representatives - Wein reported on the April 8 Tree and Landscape Committee. Knox reported on the Port and Harbors Commission and the Parks and Recreation Committee meetings.

Clerk - Peterson reminded that the 2020 Census was open for response and read through current vacancies on boards/commissions/committees.

Other - Wein noted in the packet the 2019 short-term rental report and thanked the Planning Department for it.

## IX. CONSENT AGENDA

**A motion was made by Nelson that the Consent Agenda consisting of items A, B, C, and D be APPROVED. The motion PASSED by the following vote.**

**Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

- A 20-081** Approve the minutes of the March 5, 10, 13, 16, and 24 Assembly meetings  
**This item was APPROVED ON THE CONSENT AGENDA.**
- B 20-082** Approve the Health Needs and Human Services Commission 2020 goals  
**This item was APPROVED ON THE CONSENT AGENDA.**
- C 20-083** Approve a liquor license renewal application for SOE, LLC dba Little Tokyo at 315 Lincoln Street Suite 112  
**This item was APPROVED ON THE CONSENT AGENDA.**
- D 20-084** Approve a liquor license renewal application for SOE, LLC dba Asian Palace at 327 Seward Square #1

This item was **APPROVED ON THE CONSENT AGENDA.**

**X. BOARD, COMMISSION, COMMITTEE APPOINTMENTS**

- E 20-085** Reappoint Anne Pollnow to a three-year term on the Historic Preservation Commission in the category of At-Large
- Public comments were read out loud from Don Surgeon and Jim Steffen in opposition to the appointment of Ms. Pollnow.
- Nelson stated as previous Assembly Liaison to the Commission, she was not in support of the approval.
- A motion was made by Christianson that this item be APPROVED. The motion FAILED by the following vote.**
- Yes:** 1 - Wein
- No:** 6 - Christianson, Eisenbeisz, Knox, Paxton, Mosher, and Nelson
- F 20-086** Reappoint Shannon Freitas to a three-year term on the Local Emergency Planning Committee in Category 2 (Law Enforcement, Civil Defense, Fire Fighting, First Aid, Local Environmental/Hospital, and Transportation Personnel)
- A motion was made by Mosher that this item be APPROVED. The motion PASSED by the following vote.**
- Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson
- G 20-087** Reappoint Mike Johnson to a two-year term on the Gary Paxton Industrial Park Board
- Nelson and Christianson stated appreciation of Johnson.
- A motion was made by Mosher that this item be APPROVED. The motion PASSED by the following vote.**
- Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

**XI. UNFINISHED BUSINESS:**

- H ORD 20-11** Temporarily amending Title 15 "Public Utilities" of the Sitka General Code by modifying Chapter 15.01 "Electric Utility Policies", Section 15.01.020 "Electrical Rates" which will temporarily extend the lower seasonal electric rate from April to June in 2020 only
- Christianson was in support and noted the possibility of receiving money as reimbursement from the Federal government. He felt if there was a shortfall, the summer rates could be extended. Nelson was in support and felt more consumption may take place with the lower rates. Wein said that the fiscal note was over a million dollars and gave concerns especially with the bond covenant. Mosher was in support and stated that he wanted to help citizens but also noted the city had limited resources.

---

Leach gave detail of the possibility of being reimbursed by the Federal government.

**A motion was made by Knox that this ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.**

**Yes:** 6 - Christianson, Eisenbeisz, Knox, Paxton, Mosher, and Nelson

**No:** 1 - Wein

## XII. NEW BUSINESS:

### New Business First Reading

- I ORD 20-12** Making supplemental appropriations for Fiscal Year 2020 (Office of Inspector General Anti-Kickback Liability Settlement)
- Chief Finance and Administrative Officer Jay Sweeney gave an example of the funding and advance payment process. He told of where and to who the funds would be transferred and/or paid to and from. He stated without the tobacco tax funds the General Fund would have to pay the escrow which would create a shortfall. Municipal Attorney Brian Hanson stated he felt the tax was legal as it was collected and paid for the debt that was related to the hospital. He relayed that during the APA process, it was looked at and considered extensively.
- Nelson wondered if it was legal to keep collecting the tax and what would be the ramifications of this ordinance not passing. Wein was not in support but stated that he knew that the money was owed. He gave details of costs for selling the hospital.
- A motion was made by Christianson that this ordinance be APPROVED ON FIRST READING. The motion PASSED by the following vote.**
- Yes:** 5 - Christianson, Eisenbeisz, Knox, Paxton, and Mosher
- No:** 2 - Wein, and Nelson
- J ORD 20-13** Amending Title 4 "Revenue and Finance" of the Sitka General code by adding Chapter 4.10 "Alaska Remote Seller Sales Tax"
- Wein wondered the cost as a percentage and how the charges would be administered. He had concerns with the fiscal note. Paxton stated that AML was involved and it had been vetted thoroughly. Christianson was in support, felt that passing it was a gain, but that if the city did not participate we would lose what was already gained. Mosher agreed, was in support, and stated it leveled the playing field for online versus local businesses. Nelson felt that the cost was unknown and some remittance was being done voluntarily.
- Chief Finance and Administrative Officer Jay Sweeney told of the costs to implementing.
- A motion was made by Christianson that this ordinance be APPROVED ON FIRST READING. The motion PASSED by the following vote.**
- Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson
- K ORD 20-14** An Emergency Ordinance of the City and Borough of Sitka requiring all people arriving in Sitka, without exception unless determined a critical healthcare worker, to

self-quarantine for 14 days before working for critical workforce infrastructure businesses and requiring such businesses to submit a protection plan to the City and Borough of Sitka that must be approved by the Municipal Administrator (*possible executive session*)

Public Comment:

Harriet Beleal gave recommendations concerning the seasonal workers who would be coming to Sitka. Jim DiGennaro told of concerns of allowing seasonal workers to come to Sitka. Steve Ramp was in support, told of concerns for those coming to Sitka, and recommended amendments to the ordinance. Theresa Weiser told of concerns with the enforcement of and that the ordinance did not specifically address those coming to Sitka through the harbor system. Chris Jones stated hopefully Silver Bay Seafoods plan would be looked at carefully with regards to the importing of workers. Bob Medinger noted the need to curtail the influx of seasonal workers.

Rachel Roy, Executive Director of the Greater Sitka Chamber of Commerce and Visit Sitka asked the Assembly to consider how to get the businesses through this time. She noted the need to talk about ways to restart the economy and stated that one plan did not fit all businesses. Cora Campbell, President/CEO of Silver Bay Seafoods stated the commitment to working with the community for the salmon processing season. She noted that workers would be screened, isolated with a closed campus for the plant and housing that included medical services. Leauri Moore, VP, HR, and Administration with North Pacific Seafoods (NPSI) noted the challenges, vitality, and safety measures NPSI was taking with regards to COVID-19.

Phillip Younger of Talon Lodge gave recommendations to reduce the days to 15 or 30 rather than 60. Tom Ohaus President, Southeast Alaska Guides Organization (SEAGO) stated they represented the interests of lodges and charter businesses throughout Southeast Alaska. He supported the intent of the ordinance but asked to change the extension to 30 days instead of 61 and reevaluate to extend the 14-day quarantine. Seth Bone requested amendments to the ordinance to include a 30-day expiration date instead of 61 days and reenact if need be. Greg Kain a charter fishing business operator understood the concern, uncertainty with COVID-19, and requested a 30-day extension and reevaluate at that time rather than extend to 61 days. Ashley and Kevin McNamee asked the extension of the quarantine to 30 days instead of 61 and determine an appropriate extension then. Michelle Trim an employee of a charter business felt it was a better option to do a 2 to 3 week increment and reevaluate. She stated the concern for the impact of 61 days. Bruce Gipple owner of Horizon West Charters felt that a 30-day extension with the possibility of another 30 made more sense and still protected the citizens of Sitka without impacting the economy.

Assembly Discussion:

Municipal Administrator John Leach felt there was a lot of confusion with the emergency ordinance. He clarified that action plans from businesses and seafood processing plants were not being given to the city and were not obtainable from the state. He stated this ordinance was for the city to collect action plans by businesses that addressed all seasonal workers arriving to Sitka.

Dr. Bruhl noted the reality of the susceptibility of the virus stating it was much more communicable than other influenzas and those diagnosed had a higher mortality rate. He felt the state mandates have helped to keep Sitka safe as well as the isolation. He hoped those businesses that participate in activities that bring people to Sitka would recognize the importance of this ordinance. He stated SEARHC's motivation was the commitment to all the people in all of their communities. They provided recommendations on those commitments. He relayed the concept of flattening the

curve as it related to the number of cases through time. He noted a sudden spike would overwhelm health care systems. He stated that by limiting those coming into Sitka, it would lessen that curve. He stated testing resources continued to increase and felt an immunization was over a year away.

Paxton was in support and felt the processors would try to comply. Christianson was in support and noted the time frame. He was fine with tying it to the quarantine order the state had. He noted the need of the 14-day quarantine and stated this could help businesses open up sooner. Wein shared information and a personal story on confirmed cases and deaths. He was in support of the ordinance as written and noted that it represented a standard and was important. Nelson felt there was a shelter in place and self-quarantine, felt this was an overstep of bounds and was not in support. Mosher was in support of changing the ordinance to 30-days and noted the need to have a balanced approach. He stated his concern for the time frame of flattening the curve. He wondered how to protect the vulnerable while allowing for the economy. Eisenbeisz had concerns that the ordinance targeted toward one sector. Knox noted the impacts that had been taking place globally and shared his concerns of Sitka taking the same route. He said by bringing people in from all over and having them in close housing proximity situations, there could be serious health consequences. He stated that he would like to bring people to town and protect the community. He noted there were lots of ways that COVID-19 couldn't be controlled and the community spread aspect of it along with an inability to fully isolate if there were a flare up.

Municipal Attorney Brian Hanson noted ordinance sponsors and when preparing it he wondered if it created authority over the state mandates as they were conflicting and the state mandates supersedes municipal ordinances.

Christianson thought that when the state health mandate 10 was removed, this ordinance would go away.

**A motion was made by Mosher to amend the ordinance at line 210 to change the expiration date to add after "shall expire", "when the State of Alaska COVID-19 Health Mandate 10 is rescinded or". The amendment PASSED by the following vote.**

**Yes:** 7 - Christianson, Wein, Eisenbeisz, Nelson, Knox, Mosher, Paxton

**A motion was made by Christianson that this emergency ordinance be APPROVED on FIRST READING AS AMENDED. The motion PASSED by the following vote.**

**Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

## **L ORD 20-15**

An Emergency Ordinance of the City and Borough of Sitka extending the real property tax assessment appeal deadline for tax year 2020 from April 15 until June 15

Nelson was trying to find ways to help citizens and noted the closure of City Hall. She stated the appeals would need to be heard prior to certifying. Christianson was in support and felt it was difficult to get tasks done. Knox wondered if there was risk for state statute or timelines. Wein was in support of the extension and felt it could be an issue depending on the circumstance.

Assessor Larry Reeder stated he had checked with the State Assessor and with the June 15 deadline there would still be time for the July 1 mandatory certification date and although tight, he felt it was workable.

**A motion was made by Mosher that this emergency ordinance be APPROVED on FIRST READING. The motion PASSED by the following vote.**

**Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

**M ORD 20-16**

An Emergency Ordinance of the City and Borough of Sitka extending the sales tax filing and remittance deadlines for first quarter 2020 from April 30 until June 30 and waiving any penalties and interest during the extension

Max Rule, President of Hames Corporation voiced support. John Feryok did not feel that this would benefit and felt that it could create additional work for city employees and would disrupt cash flow.

Nelson stated with the timing of the pandemic, this was help for small businesses. Mosher was not in support and felt if the money was delayed, it may be more difficult if businesses used the funds they were to remit and would be further behind. Knox told of concerns with code and how the money was accounted for and remitted to the city. He felt it was a contract between the customer, retailer, and the city. He had concerns of the extra work it may create for staff.

**A motion was made by Christianson that this emergency ordinance be APPROVED on FIRST READING. The motion FAILED by the following vote.**

**Yes:** 2 - Christianson, and Nelson

**No:** 5 - Eisenbeisz, Knox, Wein, Paxton, and Mosher

**Additional New Business Items**

**N RES 20-08**

Extending the order for people in the City and Borough of Sitka to hunker down related to COVID-19

Bruce Gripple owner of Horizon West Charters felt that a 30-day extension with the possibility of another 30-day extension made more sense and still protected the citizens of Sitka without impacting the community.

Knox stated the reason for this resolution was to make sure it was clear to the citizens. He said it could change and be dialed back. He felt it needed to be reinforced and had concerns with a surge or spike in cases. Nelson was not in support and felt the state had mandates in place. Mosher was in support in the spirit of unity but didn't feel it was needed, as the state had the mandate. He felt that a plan needed to be thought about on how to mitigate long-term because it wasn't sustainable. Christianson was in support and felt it was important to show the city was in agreement with the state.

**A motion was made by Knox that this resolution be APPROVED on FIRST AND FINAL READING. The motion PASSED by the following vote.**

**Yes:** 6 - Christianson, Eisenbeisz, Knox, Wein, Paxton, and Mosher

**No:** 1 - Nelson

**O RES 20-07**

Authorizing the Municipal Administrator to apply for and execute a grant with the Economic Development Administration (EDA) for up to \$3,000,000 to support the Critical Secondary Water Source Project and the Northern Southeast Regional Aquaculture Association

Scott Wagner General Manger of NSRAA was in support and looked forward to partnering with the city on this project.

Wein wondered if the city could get the entire amount of the grant rather than partnering as he felt the city was in greater need of funding.

Municipal Administrator Leach confirmed with this proposal the city would be receiving a third of the grant, but that by working with NSRAA it allowed for a higher score which meant a better chance of obtaining the grant. Public Works Michael Harmon stated this was a 50/50 grant and that NSRAA would need to contribute.

**A motion was made by Christianson that this resolution be APPROVED on FIRST AND FINAL READING. The motion PASSED by the following vote.**

**Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

**P 20-088**

Approve hire offer for Scott Elder as Utility Director

Nelson stated department heads made more money than the Administrator. She had reservations on moving expenses and the increase in wage. Eisenbeisz wondered if it was typical to receive a two month's severance package within 5 years of hire. He felt the city was investing a significant amount. Christianson noted the shortage in the sector and felt the benefits helped make the hire. Paxton stated that rebuilding the Electric Department was important. Knox noted the leadership role importance in order to build up the department and invest for the long-term. Wein felt he was experienced and noticed the severance package went out five years without stipulation. Mosher was in support, thanked those involved with the hiring, and Jeff Wheeler for filling in.

Municipal Administrator John Leach felt that the severance package was important because by the applicant taking the position, it was a risk and big expense. Leach told of stipulations with the moving allowance having to be repaid per the Personnel Policy. Interim Utility Director Jeff Wheeler told of involvement of the interview process and felt that the applicant had a strong background in hydro electric energy. Municipal Attorney Brian Hanson gave the terms of the severance and stated that for cause termination would not include severance.

**A motion was made by Christianson to approve the hire offer for Utility Director Scott Elder as recommended by the Municipal Administrator. The motion PASSED by the following vote.**

**Yes:** 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

**Q 20-091**

Discussion / Direction on No Name Mountain and Granite Creek Master Plan

Special Projects Manager Scott Brylinsky reminded that the city was involved with a land use master planning project of 830 acre parcel bound by No Name Mountain on the north and Granite Creek area on the south. He told there was a contract with a consultant that should have come to town but the meetings were cancelled due to the COVID-19 pandemic and travel restrictions. The Planning Commission on April 2 recommended using an interactive website in lieu of the public meetings. He was looking for direction from the Assembly to move forward with the project and recommendation on how. Eisenbeisz was in support of moving forward with the project and the recommendation of the interactive website. Christianson agreed and felt this process could create more public comment. Mosher and Paxton agreed. Wein told of the process to date. He stated the need to have public input and the need for the



consultants to view the property. Consensus was to continue the project with the Planning Commission recommendation of the interactive website in lieu of public meetings.

**R 20-089** Discussion / Direction on options available to reduce the economic impacts on citizens / businesses related to the COVID-19 pandemic

Christianson stated he would cosponsor any idea for discussion. Nelson was hoping to have information from finance available for economic development funds. She was looking for ways to help small businesses. Paxton thought to hold a work session and wondered what funding would be provided to local governments.

**S 20-093** Discussion on rescheduling the April 21 evaluations of the Municipal Administrator and Municipal Attorney

Knox felt like the bandwidth was taxed and didn't think the evaluations would be fair and just. He would like to postpone them until they could be held in person. Paxton and Christianson felt possibly late summer. Wein wondered if there were any contract timing to be attuned to. Eisenbeisz felt it was important to do the evaluations in person.

Municipal Administrator John Leach stated he would appreciate some performance guidelines and felt the evaluation was best done in person. Municipal Attorney Brian Hanson stated he was in hold over status and was under contract although it expired September 2019.

Consensus was to reschedule the evaluations of the Municipal Administrator and Municipal Attorney when they could be done in person.

**XIII. PERSONS TO BE HEARD:**

Nelson informed the State of Alaska had agreed to allow to-go wine and beer.

**XIV. EXECUTIVE SESSION**

None.

**XV. ADJOURNMENT**

**A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 9:46 p.m.**

**ATTEST:** \_\_\_\_\_  
**Melissa Henshaw, CMC**  
**Deputy Clerk**



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: 20-095      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 4/22/2020      In control: City and Borough Assembly

On agenda: 4/28/2020      Final action:

Title: Reappoint Anne Pollnow to a three-year term on the Historic Preservation Commission in the category of At-Large (request by Assembly Members Mosher and Wein to rescind action taken April 14, 2020)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion to Rescind and Application](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

### Step 1

**I MOVE TO** rescind the motion that failed at the April 14 Assembly meeting to reappoint Anne Pollnow to a three-year term on the Historic Preservation Commission in the category of At-Large.

Note:

- In accordance with SGC 2.04.100 Vote Required, it will require five affirmative votes to adopt the motion to rescind.
- If the motion to rescind passes, the motion is adopted, and the Assembly has rescinded its action taken at the April 14 meeting.
- If the motion to rescind fails, the Assembly may not revisit this item.

### Step 2

If the motion to rescind passes, the following motion is in order:

**I MOVE TO** reappoint Anne Pollnow to a three-year term on the Historic Preservation Commission in the category of At-Large.



## Application for Appointment to Boards, Committees, and Commissions City and Borough of Sitka

Board/Commission/Committee: Sitka Historic Preservation Commission

Name: Anne E. Pollnow Daytime Phone: [REDACTED]

Address: [REDACTED] Evening Phone: same

Email Address: [REDACTED] Fax Number: \_\_\_\_\_

Length of Residence in Sitka: 21yrs Registered to vote in Sitka? X Yes \_\_\_ No

Employer: Owner of cultural resource management consulting firm, Sea Level Consulting, LLC

Organizations you belong to or participate in:

I am currently a member of: Sitka Historical Society, Alaska Historical Society, American Anthropological Association, Society for American Archaeology, American Cultural Resources Association (registered professional), Sheldon Jackson Museum, and the Gastineau Channel Historical Society. I am also Alaska representative for the National Trust for Historic Preservation's Advisory Council.

Explain your main reason for applying:

I am applying for a seat on this commission to continue assisting the community and municipal government in further developing and carrying out a historic preservation program. As historic preservation provides tremendous economic and social benefits to communities, using my professional knowledge of the subject, I wish to grow these assets for Sitka while promoting our shared heritage.

What background, experience or credentials will you bring to the board, commission, or committee membership?

I have over 25 years of professional and academic experience in the field of cultural resource management and have been in business as a resource professional for the last 11 years. I work closely with a variety of state and federal agencies, as well as private firms and have a keen understanding of city codes and state and federal regulations governing historic properties and cultural resources. This regulatory knowledge is a duty of commission members per the Certified Local Gov't program of which Sitka qualifies and partakes.

Please disclose any potential conflicts of interest that may arise from your appointment. These may include but are not limited to:

- A substantial financial interest of \$1000 annually that could be influenced by your appointment.
- An immediate family member employed within the scope of this appointment.

As a professional in the field, at times, state and federal projects come before the commission for review for which I have been involved. In the past and as I will continue to do, I recuse myself.

Please attach a letter of interest, outline, or resume which includes your education, work, and volunteer experience that will enhance your membership.

→ (To be considered, your application must be complete AND be accompanied by one of the above supporting documents.)

Date: March 30, 2020 Signature: Anne E. Pollnow

Your complete application and resume should be returned to the Municipal Clerk's Office by noon on the Wednesday prior to an advertised Assembly meeting.

Please note: all information submitted will be made public and published online. Appointments are normally made during open session of an Assembly meeting, however, Assembly members may vote to discuss applicant(s) in closed executive session. In this case, do you wish to be present when your application is discussed? X Yes \_\_\_ No

Return to:

Melissa Henshaw, Deputy Clerk/Records Specialist, 100 Lincoln Street  
Fax: 907-747-7403 Email: melissa.henshaw@cityofsitka.org



## ANNE ELISE POLLNOW, M.A., CULTURAL RESOURCES SPECIALIST

Ms. Pollnow is the sole owner of Sea Level Consulting, LLC (SLC), a cultural resource firm based in Sitka, Alaska since 2008. SLC provides services required for the identification, evaluation, and treatment of cultural resources as needed for compliance with federal, state, and local regulations including the National Environmental Policy Act and the National Historic Preservation Act. SLC specializes in Southeast Alaska history and archaeology and the unique governing laws and regulations. Services include archaeological and historic surveys, anthropological studies, determination of eligibility and affect reports, cultural resource plans and agreements, monitoring, recovery excavation, and consultation with local tribes. SLC has also assisted and led Alaska communities through the processes of preservation planning, establishing historic districts, and developing heritage tourism industry strategies. All work complies with the Secretary of Interior's Standards and Guidelines and protocols set forth by the Alaska Office of History and Archaeology. Sea Level is a Disadvantaged Business Enterprise under certification number 9900594.

### BIO

Ms. Pollnow's work includes the discovery and recordation of prehistoric sites as early as 8000 years ago, documenting Gold Rush era mining districts, World War II historic survey, and anthropological investigations. Prior to her 20 years Alaska, Ms. Pollnow lived and worked in Washington State studying and practicing archaeology in Washington and Oregon with the privilege to work under renowned lithic analysts. Ms. Pollnow's education and work experience have built a credible knowledge base and great appreciation for Pacific Northwest Coast Archaeology.

**EXPERIENCE**

- Local, state, and federal historic preservation laws
- Environmental Policy Act (NEPA), National Historic Preservation Act (NHPA), Department of Transportation 4f, Alaska Historic Preservation Act, & local ordinances
- Determination of eligibility (DOE) reports
- Archaeological and historic field surveys and evaluations
- Creative mitigation efforts
- Conservation/preservation easement agreements
- Preservation and cultural resource management plans
- Anthropological studies and historic context reports

**MEMBERSHIPS**

- Alaska Anthropological Association
- Alaska Association for Historic Preservation
- American Anthropological Association
- Society for American Archaeology

**EDUCATION**

- M.A., Cultural Resource Management, Adams State University, Alamosa, CO, 2020
- G.C. Landscape Archaeology/Ancient History; Leicester University, Leicester, England, 2012
- B.A., Anthropology/Archaeology m: Business; Washington State University, 1998
- Archaeological Field School, Washington State University, 1994

**MISSION**

SLC recognizes the value of preserving the past without compromising the economic opportunities of today. Through a variety of methods, we assist governmental agencies, developers, property owners, nonprofit organizations, and tribal entities to achieve preservation and environmental compliance goals with sensitivity and efficiency. SLC's diverse and extensive historic preservation experience inspires creative and sustainable solutions for all stakeholders.

**CONTACT**  
Sea Level Consulting, LLC

### SELECTED PROJECT EXPERIENCE

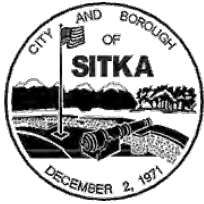
**Cultural Resources Inventory, Archaeological Investigations and NEPA Compliance Reporting for Improvements to the El Capitan to Neck Lake Roads Project (including the Bay of Whale Passage, North Prince of Wales Island, AK.** Ms. Pollnow contracted as an associate archaeologist with LEI Engineering and Surveying, LLC., to serve as principal investigator and project manager overseeing a professional crew of eight. Duties involved establishing remote laboratory site and conducting archaeological investigation of 20 miles of road with a 150 ft. APE on each side of the road. Challenges encountered included the discovery of human remains, which were treated in accordance with NAGPRA and Alaska OHA protocols. Nine new archaeological sites were uncovered and included obsidian microblades, photo-historic beads, an incredible diversity of shell midden, and features relating to habitation. Artifacts were initially processed in the field and subsequently at a laboratory at Washington State University. There, they were analyzed, photographed, cataloged and prepped for radiocarbon dating. Ms. Pollnow and crew chief, Dr. Cara Monroe solely compiled the final report which included ArcGIS mapping and recommendations of National Register eligibility and mitigations to effects.

**Nevada Creek/Alaska Treasure Mine Historic District, Douglas Island, Juneau, AK.** SLC subcontracted to Waterman Mitigation Partners to perform archaeological and historic investigations and document the Nevada Creek/Alaska Treasure Mine Historic District. The mine district consists of 445-acre site littered with relics and geographic features relating to Alaska's Gold Rush era. District encompasses three adit locations varying in elevation and a base camp. Historic features recorded include a 15-stamp mill and workings, historic steam boilers and generators, hydraulic structures, miscellaneous scattered artifacts. Report comprised extensive archival research pertaining to historic figures and events of the Gold Rush era. This historic mine is located 2.5 miles south of the famous Treadwell Mine on the southwest side of Douglas Island. The project was in association with environmental mitigation for a tailings facility project for the Green Creek Mine on Admiralty Island. The project resulted in environmental rehabilitation and the historic mine's placement under into a conservation easement with the Alaska Association for Historic Preservation.

**WWII Searchlights and Base End Stations of Sitka Sound, Sitka, AK.** SLC contracted with the Sitka Tribe of Alaska to develop a WWII publication for the general public. The publication required broad research of the Sitka Naval Air Station and U.S. Army Coastal Defenses fortifications throughout Sitka Sound and required survey of associated features on remote islands of the sounds. Project investigated the detailed history of WWII in general, Alaska's role, and the individuals that served at Sitka, such as Alaska Natives. This project was per a MOA with the U.S. Army Corps of Engineers and the Sitka Tribe for cultural resource mitigation during Department of Defense initiated environmental clean-up of WWII sites.

### PERSONAL COMMITMENT

Ms. Pollnow is committed to assisting communities, small nonprofit corporations, and native organizations with their preservation goals, often in a volunteer capacity. She has written, been awarded, and managed historic preservation fund grants to assist in the rehabilitation of historic buildings and preservation planning including the 100-year-old Alaska Native Brotherhood Camp #1 Hall and the Lincoln Street Historic District in Sitka. Beginning in 2007, Ms. Pollnow served on the City and Borough of Sitka's Historic Preservation Commission, two years as Chair. During her tenure, Anne initiated public meetings and negotiations with property owners to successfully secure voluntary preservation deed restrictions for the Landmark Sheldon Jackson Campus. Currently, as President of the Alaska Association for Historic Preservation (AAHP), Anne leads the Association's programming which includes the Ten Most Endangered Historic Properties Grant Program and the Preservation Easement Program now holding and managing four preservation conservation easements.



## HISTORIC PRESERVATION COMMISSION

NAME	CONTACT NUMBERS	TERM STARTS	EXPIRES	CATEGORY
ROBERTA LITTLEFIELD 4102 Halibut Point Road	738-4004 c 747-3444 h robymittlefield@gci.net	7/13/10 4/24/12 5/27/15 6/26/18	01/27/12 4/24/15 5/27/18 6/26/21	<b>Chair</b> Native community
ANNE POLLNOW PO Box 6326	738-0794 anne@sealevelsitka.com	4/28/15 4/25/17	4/22/17 4/25/20	<b>Vice Chair</b> At large
JAMES POULSON 1610 Sawmill Creek Rd	747-3219 w 747-6567 h james.poulson1@gmail.com	2/22/11 2/25/14	2/22/14 2/25/17 9/8/18 8/30/21	<b>Secretary</b> Historical Society
ANA DITTMAR 217 Marine Street Unit B	623-7537 anadittmar1@hotmail.com	4/10/12 5/27/15 6/12/18	4/10/15 5/27/18 6/12/21	At large
SCOTT SALINE PO Box 3183	738-7889 c shsaline@gci.net	4/26/16	4/26/19 5/14/22	At large
CANDACE RUTLEDGE 1304 Edgecumbe Drive B	738-2207 candacemrutledge@gmail.com	8/13/19	2/28/20	At large Sopow's term
ROBERT SAM 456 Katlian Street	623-7097 bob.sam@sitkatriben-sn.gov	2/24/15 2/27/18	2/24/18 2/27/21	STA
NANCY DOUGLAS 416 Lake Street	747-8380 nancy.douglas@sitkatriben-sn.gov	2/27/18	2/27/21	STA (alternate) Resigned 3/5/19
Amy Ainslie Planner I	747-1814 amy.ainslie@cityofsitka.org			Staff Liaison/ Secretary
Kevin Mosher 100 Lincoln Street	752-0467 assemblymosher@cityofsitka.org			Assembly Liaison

7 members from selected categories      3-year terms

Sitka Historical Society (1), Native Community (2) - one representing Sitka Tribe of Alaska), At-Large (4)

Established by Ordinance 92-1075, Amended by Ordinance 93-1150, Addition by Ordinance 97-1409

Second Wednesday, 6:00 p.m. – Harrigan Centennial Hall, 330 Harbor Drive

Revised: October 9, 2019



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: ORD 20-12    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/9/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Making supplemental appropriations for Fiscal Year 2020 (Office of Inspector General Anti-Kickback Liability Settlement)

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-12](#)  
[Ord 2020-12](#)

Date	Ver.	Action By	Action	Result
4/14/2020	1	City and Borough Assembly		

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-12 on second and final reading making supplemental appropriations for Fiscal Year 2020 (Office of Inspector General Anti-Kickback Liability Settlement).



CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-12
AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA MAKING SUPPLEMENTAL
APPROPRIATIONS FOR FISCAL YEAR 2020
(Office of Inspector General Anti-Kickback Liability Settlement)

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 provision 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 make a supplemental operating appropriation in FY2020 to settle an Office of Inspector General (OIG) Stark Anti-kickback liability stemming from operations of the former Sitka Community Hospital, and, to authorize the advance of funds from the General Fund City Funded Escrow Account to the Sitka Community Hospital Fund to make the associated payment.

4. ENACTMENT. In accordance with Section 11.10(a) of the Charter of the City and Borough of Sitka, Alaska, the Assembly hereby makes the following supplemental appropriation for the budget period beginning July 1, 2019 and ending June 30, 2020.

Table with 2 main sections: 'FISCAL YEAR 2020 EXPENDITURE BUDGETS' and 'SPECIAL REVENUE FUND'. The table contains text regarding Fund 190 - Sitka Community Hospital Dedicated Fund - Operations, including an increase in appropriations and an advance of funds to settle an OIG Stark Anti-kickback liability.

EXPLANATION

The General Fund will advance \$4,125,552 to Fund 190, the Sitka Community Hospital Dedicated Fund, to settle an OIG Stark Anti-kickback liability.

The OIG Stark Anti-kickback liability was recorded in a prior fiscal year in the financial records of the former Sitka Community Hospital component unit and, upon sale of Sitka Community Hospital to the Southeast Alaska Regional Health Consortium (SEARHC), the liability passed to the City and Borough of Sitka (CBS) and was recorded in Fund 190, the Sitka Community Hospital Dedicated Fund. In conjunction with the Asset Purchase Agreement entered into between the CBA and SEARHC relative to the sale, the CBS agreed to place funds into a City Funded Escrow Account with the General Fund to be used to settle future liabilities, including the OIG Stark Anti-kickback liability. The OIG has now proposed settlement terms to the Municipality.

The funds being advanced from the General Fund to Fund 190 will be repaid to the General Fund using any funds remaining after the final wind-down of former Sitka Community Hospital business activities, tobacco tax proceeds, and once released from escrow, proceeds from the sale of Sitka

49 Ordinance 2020-12

50 Page 2 of 2

51

52 **Community Hospital (which are being deposited, per terms of the Asset Purchase Agreement, into a**  
53 **separate Purchase Price Escrow Account).**

54

55 **Total supplemental appropriations to date for the General Fund in FY2020 totals \$960,085.**

56 **Increases of operating budgets in the amount of \$571,924.23, to comply with Charter provisions**  
57 **pertaining to non-lapsing of encumbered funds at the end of a fiscal year (“Year-end soft close”), are**  
58 **not included in this amount.**

59

60 **5. EFFECTIVE DATE. This ordinance shall become effective on the day after the date of its**  
61 **passage.**

62

63 **PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka,**  
64 **Alaska this 14<sup>th</sup> Day of April, 2020.**

65

66

67 **ATTEST:**

\_\_\_\_\_  
**Gary L. Paxton, Mayor**

68

69

70

71

\_\_\_\_\_  
72 **Sara Peterson, MMC**  
73 **Municipal Clerk**

74

75 **1<sup>st</sup> reading 4/14/2020**

76 **2<sup>nd</sup> and final reading 4/28/2020**

77

78 **Sponsor: Administrator**



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: ORD 20-13    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/9/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Amending Title 4 "Revenue and Finance" of the Sitka General code by adding Chapter 4.10 "Alaska Remote Seller Sales Tax"

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-13](#)  
[02 Memo Ord 2020-13](#)  
[03 Ord 2020-13](#)  
[04 Res 2019-27 Signed.](#)  
[05 Attachment A Intergovernmental Agreement \(2\)](#)  
[06 FAQ June 2019 from AML](#)  
[07 AML September 2019 Public Informational Release](#)

Date	Ver.	Action By	Action	Result
4/14/2020	1	City and Borough Assembly		

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-13 on second and final reading amending Title 4 "Revenue and Finance" of the Sitka General code by adding Chapter 4.10 "Alaska Remote Seller Sales Tax".



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
**Thru:** John Leach, Municipal Administrator

**From:** Jay Sweeney, Chief Financial and Administrative Officer

**Date:** April 3, 2020

**Subject:** Amendment of Title 4 of the Sitka General Code to Provide for Sales Taxation of Sales made in Sitka By Remote Sellers

---

### **Background**

This ordinance is in conjunction with a Resolution, approved by the Assembly in December 2019, to enter into a voluntary Intergovernmental Agreement with other Municipalities in Alaska for remote seller (e-commerce) sales taxation.

- (1) Attached to this Memorandum is a FAQ document prepared by the Alaska Municipal League in June 2019, which provides excellent background.
- (2) The genesis of the current effort to collect sales taxes from e-commerce merchants stems from a United States Supreme Court decision in *South Dakota vs. Wayfair*. In that case, the Supreme Court ruled that States could pass legislation requiring sales taxes to be collected and remitted on e-commerce, so long as the legislation did not present an undue burden to interstate commerce. A reasonable burden was determined to be a centralized agency within each State for sales tax reporting and remittance, and, uniform definitions within each governing aspects of e-commerce.
- (3) Alaska is unique among the 50 States in that it is the only State to not have a Statewide sales tax yet allows Municipalities to have local sales taxes. As a result, Alaska Municipalities have widely dissimilar sales tax codes, with no two the same. Legal counsel retained by the Alaska Municipal League opined that Alaska's patchwork system of different municipal codes does present an undue burden to internet commerce and, as a result, individual Municipalities would likely not prevail if they attempted to compel e-commerce merchants ("remote sellers") to collect and remit sales taxes. The legal counsel did advise, however,

that if Municipalities organized an intergovernmental agency to serve as a single collection and reporting point for e-commerce sales taxation, that it would not present an undue burden.

- (4) Based on advice from its Legal Counsel, the Alaska Municipal League spearheaded an initiative to assist Municipalities in developing and forming an intergovernmental agency to serve as a single collection and reporting point for e-commerce sales taxation. That effort culminated with the ceremonial signing of participation conferences by the initial adopting Municipalities at the Alaska Municipal League Winter Conference in Anchorage, in November 2019. Major entities who were initial adoptees of the agreement include; the City and Borough of Juneau, Ketchikan Gateway Borough, Kenai Peninsula Borough, Kodiak City and City and Borough of Wrangell.
- (5) For City and Borough of Sitka, Alaska (“CBS”) to become an active participant in the intergovernmental agreement and to begin receiving sales tax remittances, the Assembly would need to pass an Ordinance to accompany its initial Resolution to join the Alaska Remote Seller Sales Tax Commission (“ARSSTC”). The Assembly passed Resolution 2019-27 on December 3, 2019 (attached), which documented the Municipality’s intent to join the ARSSTC, and, committed the Municipality to passing an accompanying ordinance modifying its SGC to allow for sales taxation of remote sellers, and, adoption of uniform definitions as they apply to remote sellers and e-commerce.

## **Analysis**

- (1) Sitka’s ability to continue to collect sales tax on internet-based sales now rests on whether or not the CBS Assembly decides to pass the attached ordinance modifying Title 4 of the Sitka General Code (“SGC”) to allow for sales taxation of remote sellers, and, adoption of uniform definitions as they apply to remote sellers and e-commerce.
- (2) If the Assembly approves entering into the Agreement, the entity formed through the Agreement shall serve as the single Statewide reporting and collection point for all e-commerce sales in Alaska. Sitka would stand to collect additional sales tax revenue above the amount currently being voluntarily remitted. If, however, the Assembly does not approve entering into the Agreement, Sitka stands to potentially lose the roughly \$300,000 a year in voluntary sales tax remittances from e-commerce merchants.
- (3) Sitka could lose voluntary sales tax remittances from remote sellers it is now receiving, because those sellers (that are voluntarily remitting to Sitka) would have a legitimate argument that remitting directly to Sitka constitutes an undue burden on interstate commerce. As the ARSSTC represents the mechanism for reporting and remitting sales tax collections in Alaska. To enforce the existing voluntary remittances, should remote sellers choose to cease making them, Sitka would

need to litigate. Such litigation would be very expensive, time consuming, and would likely be unsuccessful.

- (4) The ARSSTC has advised, that Sitka is not legally or contractually bound by passage of Resolution 2019-27 to complete passage of the accompanying ordinance modifying SGC to allow for sales taxation of remote sellers, and, adoption of uniform definitions as they apply to remote sellers and e-commerce. Were the Assembly to decide that it is not in the best interest of Sitka to adopt the Ordinance at this time, Sitka could withdraw from the Commission by Passage of a Resolution to do so.
- (5) There is a primary “pro” and “con” to passage of the ordinance, and, both need to be identified and considered.
  - a. The “pro” to passage of the ordinance is that it “levels the playing field” for local brick and mortar merchants trying to compete with e-commerce. Remote sellers have a 5%/6% immediate, built-in price advantage because they don’t have to charge sales tax. This means that local merchants, who already have much larger overhead costs due to their physical store presence, must reduce selling prices to be price competitive. In many cases, local merchant profit margins are so slim already that lowering their selling price by 5%/6% means selling at a loss.
  - b. The “con” to passage of the ordinance is that costs to Sitka residents for items purchased from remote sellers will increase by 5%/6% (for those remote sellers not already voluntarily remitting). For Sitkans already dealing with high costs of living and now faced with unemployment due to the covid-19 pandemic, the ability to reduce household expenses by any means is essential and purchasing from remote sellers is an effective way to do so.

### **Fiscal Note**

- (1) The exact financial impact of either fully participating in the ARSSTC, or, in withdrawing from it, can only be estimated. This is because such estimates depend, in turn, on either an estimate of potentially taxable sales by remote sellers in Sitka, or, assumptions as to whether or not remote sellers will continue to voluntarily collect and remit sales taxes to Sitka.
- (2) The Finance Department estimates that the Municipality stands to gain an additional \$200,000 in annual sales tax revenues if the ordinance is passed and Sitka becomes a fully active participant in the ARSSTC. This is provided, however, that Sitka’s economy fully recovers from the economic impacts of the covid-19 pandemic.
- (3) The Finance Department further estimates that the Municipality potentially stands to lose \$300,000 in annual voluntary sales tax remittances we are already

receiving. Again, this is provided, however, that Sitka's economy fully recovers from the economic impacts of the covid-19 pandemic. If the Assembly chooses not to adopt the ordinance and fully participate in the ASRRTC and remote sellers do continue to voluntarily collect and remit sales tax, if the economy does not fully and rapidly recover, overall sales tax remittances will be affected, including those from remote sellers.

### **Recommendation**

Adopt an ordinance amending Title 4 "Revenue and Finance", by adding a new Chapter 4.10 "Alaska Remote Seller Sales Tax", to the SGC to provide for taxation of sales made by remote sellers in CBS.



CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-13

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 4  
“REVENUE AND FINANCE” OF THE SITKA GENERAL CODE BY ADDING CHAPTER  
4.10 “ALASKA REMOTE SELLER SALES TAX”

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code.

2. **SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

3. **PURPOSE.**

**WHEREAS**, the inability to effectively collect sales tax on sales of property, products, or services transferred or delivered into Alaska is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and

**WHEREAS**, the harm from the loss of revenue is especially serious in Alaska because the State has no broad-based sales tax or income tax, and sales tax revenues are one of the primary sources of funding for services provided by local governments; and

**WHEREAS**, the failure to collect sales tax on remote sales creates market distortions by creating an unfair tax advantage for businesses that limit their physical presence in the taxing jurisdictions but still sell goods and services to consumers, which becomes easier and more prevalent as technology advances; and

**WHEREAS**, the failure to tax remote sales results in the creation of incentives for businesses to avoid a physical presence in the state and its respective communities, resulting in fewer jobs and increasing the share of taxes to those consumers who buy from competitors with a physical presence in the state and its cities; and

**WHEREAS**, the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring; and

**WHEREAS**, remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy as well as burdening local infrastructure and services; and

**WHEREAS**, delivery of goods and services into local municipalities rely on and burden local transportation systems, emergency and police services, waste disposal, utilities and other infrastructure and services; and,

51 **WHEREAS**, given modern computing and software options, it is neither unusually difficult nor  
52 burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska  
53 taxing jurisdictions; and

54  
55 **WHEREAS**, due to the recent decision by the United States Supreme Court and the lack of a  
56 state sales tax it is appropriate for the municipalities to collectively amend their sales tax codes  
57 to account for remote sellers who do not have a physical presences either in the State of Alaska  
58 or in a specific taxing jurisdiction, but do have a taxable connection with the State of Alaska or  
59 taxing jurisdiction; and

60  
61 **WHEREAS**, this ordinance is not retroactive in its application; and

62  
63 **WHEREAS**, this ordinance provides a safe harbor to those who transact limited sales in Alaska;  
64 and

65  
66 **WHEREAS**, amending local sales tax codes reflects the 2018 Supreme Courts "*Wayfair*"  
67 decision to allow for the application of the taxing jurisdiction's sales tax code requirements to  
68 sellers without a physical presence in the State of Alaska or taxing jurisdiction; and

69  
70 **WHEREAS**, the intents is to levy municipal sales tax to the maximum limit of federal and state  
71 constitutional doctrines; and

72  
73 **WHEREAS**, the City and Borough of Sitka, Alaska ("CBS") has entered into a cooperative  
74 agreement with other local governments called the Alaska Intergovernmental Remote Sellers  
75 Sales Tax Agreement ("the Agreement"); and

76  
77 **WHEREAS**, the terms of the Agreement require adoption of certain uniform provisions for  
78 collection and remittance of municipal sales tax applicable to sales made by remote sellers  
79 similar to the Streamlined Sales and Use Tax Agreement; and

80  
81 **WHEREAS**, the function and powers of the Commission are set froth in the Agreement, a  
82 cooperative agreement between members approved by the CBS under Resolutions No. 2019-  
83 27.

84  
85 **4. ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City  
86 and Borough of Sitka that the Sitka General Code Title 4, entitled "Revenue and Finance",  
87 be amended by adding Chapter 4.10, entitled "Alaska Remote Seller Sales Tax", to read as  
88 follows (deleted language stricken, new language underlined):

89  
90 **Title 4**  
91 **REVENUE AND FINANCE**

92 **Chapters:**

- 93  
94 **4.04 Budgetary Organization**  
95 **4.05 Marine Passenger Fee Fund**  
96 **4.06 Proceeds from Raw Water Sale contracts**  
97 **4.09 Sales Tax**  
98 **4.10 Alaska Remote Seller Sales Tax**

99  
100  
101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144

\* \* \*

**Chapter 4.10**  
**ALASKA REMOTE SELLER SALES TAX**

Sections:

- 4.10.010 Interpretation.
- 4.10.020 Title to collected sales tax.
- 4.10.030 Imposition – Rate.
- 4.10.040 Obligation to collect tax - Threshold criteria.
- 4.10.050 No retroactive application.
- 4.10.060 Payment and collection.
- 4.10.070 Remote seller and marketplace facilitator registration requirement.
- 4.10.080 Tax filing schedule.
- 4.10.090 Estimated tax.
- 4.10.100 Returns – Filing contents.
- 4.10.110 Refunds.
- 4.10.120 Amended returns.
- 4.10.130 Extension for time to file tax return.
- 4.10.140 Audits.
- 4.10.150 Audit protest.
- 4.10.160 Penalties and interest for late filing.
- 4.10.170 Repayment plans.
- 4.10.180 Remote seller or marketplace facilitator record retention.
- 4.10.190 Cessation or transfer of business.
- 4.10.200 Use of information on tax return.
- 4.10.210 Violations.
- 4.10.220 Penalties for violations.
- 4.10.230 Remote Sellers with a physical presence in the taxing jurisdiction.
- 4.10.240 Remittance of tax—Remote seller held harmless.
- 4.10.250 Definitions
- 4.10.260 Supplemental definitions.

\* \* \*

**4.10.010 Interpretation.**

- A. In order to prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.
- B. The application of the tax levied under this Chapter shall be broadly construed and shall favor inclusion rather than exclusion.
- C. Exemptions from the tax levied under this Chapter or from the taxing jurisdiction shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in this Chapter or the taxing jurisdiction’s Code.

145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165  
166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192

D. The scope of this Chapter shall apply to remote sellers or marketplace facilitators, delivering products or services to Member municipalities adopting this Chapter, within the State of Alaska.

**4.10.020 Title to collected sales tax.**

Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the Commission for remittance to the taxing jurisdiction. The remote seller or marketplace facilitator remits collected sales tax to the Commission on behalf of the taxing jurisdiction, from whom that power is delegated, in trust for the taxing jurisdiction and is accountable to the Commission and taxing jurisdiction.

**4.10.030 Imposition - Rate.**

A. To the fullest extent permitted by law, a sales tax is levied and assessed on all remote sales where delivery is made within the local taxing jurisdiction(s) that is a Member, within the state of Alaska.

B. The applicable tax shall be added to the sales price.

C. The tax rate added to the sale price shall be the tax rate for the taxing jurisdiction(s) where the property or product is sold or service that was rendered is received, and based on the date the property or product was sold or the date the service rendered was received.

D. An Address and Tax Rate Database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.

E. The tax assessed shall be consistent with relevant jurisdictional tax caps, single unit sales, and exemptions.

F. When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the local jurisdictions' Code(s).

G. When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered.

**4.10.040 Obligation to collect tax - Threshold criteria.**

A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following Threshold Criteria ("Threshold Criteria") in the previous calendar year:

1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars (\$100,000); or

193 2. The remote seller, including the seller's marketplace facilitator, sold property, products,  
194 or services delivered into the state in two hundred (200) or more separate transactions.  
195

196 B. For purposes of determining whether the Threshold Criteria are met, remote sellers or  
197 marketplace facilitators shall include all gross sales, from all sales of goods, property, products,  
198 or services rendered within the state of Alaska.  
199

200 **4.10.050 No retroactive application.**

201 The obligations to collect and remit sales tax required by this Chapter are applicable at the  
202 effective date of the ordinance adopting the Alaska Remote Seller Sales Tax Code.  
203

204 **4.10.060 Payment and collection.**

205 Pursuant to this Chapter, taxes imposed shall be due and paid by the buyer to the remote seller  
206 or marketplace facilitator at the time of the sale of property or product or date service is  
207 rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of  
208 each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold  
209 those taxes in trust for the taxing authority of the taxing jurisdiction. Failure by the remote seller  
210 or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace  
211 facilitator's, responsibility for payment to the Commission.  
212

213 **4.10.070 Remote seller and marketplace facilitator registration requirement.**

214 A. If a remote seller's gross statewide sales within the last calendar year meets or exceeds  
215 the Threshold Criteria, the remote seller shall register with the Commission. If a marketplace  
216 facilitator's gross statewide sales within the last calendar year meets or exceeds the Threshold  
217 Criteria, the marketplace facilitator shall register with the Commission.  
218

219 B. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a  
220 certificate of sales tax registration within thirty (30) calendar days of the effective date of this  
221 Chapter or within thirty (30) calendar days of meeting the Threshold Criteria, whichever occurs  
222 second. Registration shall be to the Commission on forms prescribed by the Commission.  
223

224 C. An extension may be applied for and granted based on criteria established by the  
225 Commission, based on evidence produced to describe time necessary to update software or  
226 other technical needs, not to exceed ninety (90) days.  
227

228 D. Upon receipt of a properly executed application, the Commission shall confirm registration,  
229 stating the legal name of the remote seller or marketplace facilitator, the primary address, and  
230 the primary sales tax contact name and corresponding title. The failure of the Commission to  
231 confirm registration does not relieve the remote seller or marketplace facilitator of its duty to  
232 collect and remit sales tax.  
233

234 E. Each business entity shall have a sales tax registration under the advertised name.  
235

236 F. The sales tax certificate is non-assignable and non-transferable.  
237

238 **4.10.080 Tax filing schedule.**

239 A. All remote sellers or marketplace facilitators subject to this Chapter shall file a return on a  
240 form or in a format prescribed by the Commission and shall pay the tax due.

241  
242  
243  
244  
245  
246  
247  
248  
249  
250  
251  
252  
253  
254  
255  
256  
257  
258  
259  
260  
261  
262  
263  
264  
265  
266  
267  
268  
269  
270  
271  
272  
273  
274  
275  
276  
277  
278  
279  
280  
281  
282  
283  
284  
285  
286  
287  
288

B. Filing of sales tax returns are due monthly; quarterly filing is optional upon application and approval by the Commission, consistent with the code of the local jurisdiction.

C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this Chapter.

D. The completed and executed return, together with the remittance in full for the tax due, shall be transmitted to and must be received by the Commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:

<u>Quarter 1 (January – March)</u>	<u>April 30</u>
<u>Quarter 2 (April – June)</u>	<u>July 31</u>
<u>Quarter 3 (July – September)</u>	<u>October 31</u>
<u>Quarter 4 (October – December)</u>	<u>January 31</u>

E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday, or Alaska state holiday, the due date will be extended until the next business day immediately following.

F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.

G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the Commission on the same basis, cash or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest, or fees that it shows to be due, to the Commission.

H. Remote sellers and marketplace facilitators failing to comply with the provisions of this Chapter shall, if required by the Commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the Commission that they are or will be able to comply with the provisions of this Chapter. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance and return to quarterly filing.

I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the exemption authorization card presented by the buyer at the time of the purchase, the date of the purchase, the name of the person making the purchase, the organization making the purchase, the total amount of the purchase, and the amount of sales

289 tax exempted. This documentation shall be made available to the Commission upon request.  
290 Failure to provide such documentation may invalidate that portion of the claim of exemption for  
291 which no documentation is provided.  
292

293 **4.10.090 Estimated tax.**

294 A. In the event the Commission is unable to ascertain the tax due from a remote seller or  
295 marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to  
296 keep accurate books, allow inspection, or file a return, or by reason of the remote seller or  
297 marketplace facilitator filing a false or inaccurate return, the Commission may make an estimate  
298 of the tax due based on any evidence in their possession.  
299

300 B. Sales taxes may also be estimated, based on any information available, whenever the  
301 Commission has reasonable cause to believe that any information on a sales tax return is not  
302 accurate.  
303

304 C. A remote seller's or marketplace facilitator's tax liability under this Chapter may be  
305 determined and assessed for a period of six (6) years after the date the return was filed or due  
306 to be filed with the Commission. No civil action for the collection of such tax may be commenced  
307 after the expiration of the six-year period except an action for taxes, penalties, and interest due  
308 from those filing periods that are the subject of a written demand or assessment made within the  
309 six-year period, unless the remote seller or marketplace facilitator waives the protection of this  
310 section.  
311

312 D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the  
313 Commission has estimated the amount of sales tax that is due from the remote seller or  
314 marketplace facilitator. The Commission shall serve the notice on the remote seller or  
315 marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's  
316 place of business, or by mailing the notice by certified mail, return receipt requested, to the  
317 remote seller's or marketplace facilitator's last known mailing address. A remote seller or  
318 marketplace facilitator who refuses the certified mail will be considered to have accepted the  
319 certified mail for purposes of service.  
320

321 E. The Commission's estimate of the amount of sales tax that is due from a remote seller or  
322 marketplace facilitator shall become a final determination of the amount that is due unless the  
323 remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of  
324 the estimated tax:  
325

326 1. Files a complete and accurate sales tax return for the delinquent periods supported by  
327 satisfactory records and accompanied by a full remittance of all taxes, interest, penalties,  
328 costs, and other charges due; or  
329

330 2. Files a written notice with the Commission appealing the estimated tax amount in  
331 accordance with the appeal procedures.  
332

333 3. Arguments or reasons for failure to timely file a return and remit taxes collected shall  
334 not be considered a valid basis or grounds for granting an appeal. The basis and grounds  
335 for granting an appeal of an assessment are:  
336

- 337           a. The identity of the remote seller or marketplace facilitator is in error;  
338  
339           b. The amount of the debt is erroneous due to a clerical error (and the nature and  
340 extent of the error is specified in the request for appeal); or  
341  
342           c. The remote seller or marketplace facilitator disputes the denial of exemption(s)  
343 for certain sales.  
344  
345 F. The amount of sales tax finally determined to be due under this section shall bear interest  
346 and penalty from the date that the sales tax originally was due, plus an additional civil penalty of  
347 fifty dollars (\$50) for each calendar month or partial month for which the amount of sales tax that  
348 is due has been determined.  
349

350 **4.10.100 Returns - Filing contents.**

- 351 A. Every remote seller or marketplace facilitator required by this Chapter to collect sales tax  
352 shall file with the Commission upon forms furnished by the Commission a return setting forth the  
353 following information with totals rounded to the nearest dollar:  
354  
355           1. Gross sales;  
356  
357           2. The nontaxable portions separately stating the amount of sales revenue attributable to  
358 each class of exemption;  
359  
360           3. Computation of taxes to be remitted;  
361  
362           4. Calculated discount (if applicable) based on taxing jurisdiction's code; and  
363  
364           5. Such other information as may be required by the Commission.  
365  
366 B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed  
367 (digital or otherwise) by a responsible individual who shall attest to the completeness and  
368 accuracy of the information on the tax return.  
369

- 370 C. The Commission reserves the right to reject a filed return for failure to comply with the  
371 requirements of this Code for up to three (3) months from the date of filing. The Commission  
372 shall give written notice to a remote seller or marketplace facilitator that a return has been  
373 rejected, including the reason for the rejection.  
374

375 **4.10.110 Refunds.**

- 376 A. Upon request from a buyer or remote seller or marketplace facilitator, the Commission  
377 shall provide a determination of correct tax rate and amount applicable to the transaction. In the  
378 case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the  
379 refund and amend any returns accordingly.  
380  
381 B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to  
382 any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a  
383 refund plan to all affected buyers.  
384



385 C. The Taxing Jurisdictions may allow a buyer to request a refund directly from the Taxing  
386 Jurisdiction.

387

388 **4.10.120 Amended returns.**

389 A. A remote seller or marketplace facilitator may file an amended sales tax return, with  
390 supporting documentation, and the Commission may accept the amended return, but only in the  
391 following circumstances:

392

393 1. The amended return is filed within one (1) year of the original due date for the return;  
394 and

395

396 2. The remote seller or marketplace facilitator provides a written justification for  
397 requesting approval of the amended return; and

398

399 3. The remote seller or marketplace facilitator agrees to submit to an audit upon request  
400 of the Commission.

401

402 B. The Commission shall notify the remote seller or marketplace facilitator in writing (by email  
403 or otherwise) whether the Commission accepts or rejects an amended return, including the  
404 reasons for any rejection.

405

406 C. The Commission may adjust a return for a remote seller or marketplace facilitator if, after  
407 investigation, the Commission determines the figure included in the original returns are  
408 incorrect; and the Commission adjusts the return within two (2) years of the original due date for  
409 the return.

410

411 D. A remote seller or marketplace facilitator may file a supplemental sales tax return, with  
412 supporting documentation, and the Commission may accept the supplemental return, but only in  
413 the following circumstances:

414

415 1. The remote seller or marketplace facilitator provides a written justification for  
416 requesting approval of the supplemental return; and

417

418 2. The remote seller or marketplace facilitator agrees to submit to an audit upon request  
419 of the Commission.

420

421 **4.10.130 Extension of time to file tax return.**

422 Upon written application of a remote seller or marketplace facilitator, stating the reasons  
423 therefor, the Commission may extend the time to file a sales tax return but only if the  
424 Commission finds each of the following:

425

426 1. For reasons beyond the remote seller's or marketplace facilitator's control, the  
427 remote seller or marketplace facilitator has been unable to maintain in a current  
428 condition the books and records that contain the information required to complete the  
429 return;

430

431 2. Such extension is a dire necessity for bookkeeping reasons and would avert undue  
432 hardship upon the remote seller or marketplace facilitator;

433  
434  
435  
436  
437  
438  
439  
440  
441  
442  
443  
444  
445  
446  
447  
448  
449  
450  
451  
452  
453  
454  
455  
456  
457  
458  
459  
460  
461  
462  
463  
464  
465  
466  
467  
468  
469  
470  
471  
472  
473  
474  
475  
476  
477  
478  
479  
480

3. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;

4. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the Commission or otherwise in violation of this chapter;

5. No such extension shall be made retroactively to cover existing delinquencies.

**4.10.140 Audits.**

A. Any remote seller or marketplace facilitator who has registered with the Commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the Commission.

B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the State or taxing jurisdiction.

C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this Chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.

D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.

E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within two (2) years of the original due date for the return.

F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings, and audits, and may examine any relevant books, papers, statements, memoranda, records, accounts, or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator, and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the Commission, the remote seller or marketplace facilitator shall present for examination, in the office of the Commission, such books, papers, statements, memoranda, records, accounts, and other written material as may be set out in the demand unless the Commission and the person upon whom the demand is made agree to presentation of such materials at a different

481 place.

482

483 G. The Commission may issue subpoenas to compel attendance or to require production of  
484 relevant books, papers, records, or memoranda. If any remote seller or marketplace facilitator  
485 refuses to obey any such subpoena, the Commissioner may refer the matter to the  
486 Commission's attorney for an application to the superior court for an order requiring the remote  
487 seller or marketplace facilitator to comply therewith.

488

489 H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or  
490 unwilling to submit their records to the Commission shall be required to pay the Commission for  
491 all necessary expenses incurred for the examination and inspection of their records maintained  
492 outside the Commission.

493

494 I. After the completion of a sales tax audit, the results of the audit will be sent to the  
495 business owner's address of record.

496

497 J. In the event the Commission, upon completion of an audit, discovers more than five  
498 hundred dollars (\$500) in additional sales tax due from a remote seller or marketplace facilitator  
499 resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and  
500 taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the  
501 full cost of the audit. The audit fee assessment will be in addition to interest and penalties  
502 applicable to amounts deemed to be delinquent by the Commission at the time of the conclusion  
503 of the audit.

504

505 **4.10.150 Audit protest.**

506 A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate,  
507 or the results of an examination or audit, the remote seller or marketplace facilitator must file a  
508 written protest with the Commission, within thirty (30) calendar days of the date of the notice of  
509 estimated tax or results of an audit or examination. The protest must set forth:

510

511 1. The remote seller's or marketplace facilitator's justification for reducing or increasing  
512 the estimated tax amount, including any missing sales tax returns for the periods  
513 estimated; or

514

515 2. The remote seller's or marketplace facilitator's reasons for challenging the  
516 examination or audit results.

517

518 B. In processing the protest, the Commission may hold an informal meeting or hearing with  
519 the remote seller or marketplace facilitator, either on its own or upon request of the remote  
520 seller or marketplace facilitator, and may also require that the remote seller or marketplace  
521 facilitator submit to an audit, if one was not previously conducted or a more formal audit, if an  
522 estimation audit was previously performed.

523

524 C. The Commission shall make a final written determination on the remote seller's or  
525 marketplace facilitator's protest and mail a copy of the determination to the remote seller or  
526 marketplace facilitator.

527

528 D. If a written protest is not filed within thirty (30) days of the date of the notice of estimated

529 tax or the result of a review, audit, or examination, then the estimated tax, review, audit, or  
530 examination result shall be final, due and payable to the Commission.

531

532 **4.10.160 Penalties and interest for late filing.**

533 A. A late filing fee of twenty-five dollars (\$25) per month (or quarter) shall be added to all late-  
534 filed sales tax reports in addition to interest and penalties.

535

536 B. Delinquent sales tax bear interest at the rate of fifteen percent (15%) per annum until paid.

537

538 C. In addition, delinquent sales tax shall be subject to an additional penalty of five percent  
539 (5%) per month, or fraction thereof, until a total of twenty percent (20%) of delinquent tax has  
540 been reached. The penalty does not bear interest.

541

542 D. Penalties and interest shall be assessed and collected in the same manner as the tax is  
543 assessed and collected, and applied first to penalties and interest, second to past due sales tax.

544

545 E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing  
546 of no return.

547

548 F. A penalty assessed under this section for the delinquent remittance of sales tax or failure  
549 to file a sales tax return may be waived by the Commission, upon written application of the  
550 remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax,  
551 interest, and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-  
552 five (45) calendar days after the date of delinquency. A remote seller or marketplace facilitator  
553 may not be granted more than one (1) waiver of penalty under this subsection in any one  
554 calendar year. The Commission shall report such waivers of penalty to the taxing jurisdiction, in  
555 writing.

556

557 **4.10.170 Repayment plans.**

558 A. The Commission may agree to enter into a repayment plan with a delinquent remote seller  
559 or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in  
560 writing.

561

562 B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment  
563 plan with the Commission if the remote seller or marketplace facilitator has defaulted on a  
564 repayment plan in the previous two (2) calendar years.

565

566 C. The repayment plan shall include a secured promissory note that substantially complies  
567 with the following terms:

568

569 1. The remote seller or marketplace facilitator agrees to pay a minimum of ten percent  
570 (10%) down payment on the tax, interest, and penalty amount due. The down payment  
571 shall be applied first to penalty, then to accumulated interest, and then to the tax owed.

572

573 2. The remote seller or marketplace facilitator agrees to pay the balance of the tax,  
574 penalty and interest owed in monthly installments over a period not to exceed two (2)  
575 years.

576

577 3. Interest at a rate of fifteen percent (15%) per annum shall accrue on the principal sum  
578 due. Interest shall not apply to penalties owed or to interest accrued at the time the  
579 repayment plan is executed or accruing during the term of the repayment plan.

580  
581 4. If the remote seller or marketplace facilitator is a corporation or a limited liability entity  
582 the remote seller or marketplace facilitator agrees to provide a personal guarantee of the  
583 obligations under the repayment plan.

584  
585 5. The remote seller or marketplace facilitator agrees to pay all future tax bills in  
586 accordance with the provisions of this Chapter.

587  
588 6. The remote seller or marketplace facilitator agrees to provide a security interest in the  
589 form of a sales tax lien for the entire unpaid balance of the promissory note to be  
590 recorded by the Commission at the time the repayment plan is signed. The remote seller  
591 or marketplace facilitator shall be responsible for the cost of recording the tax lien.

592  
593 D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments as  
594 required by the repayment plan agreement, the remote seller or marketplace facilitator shall be  
595 in default and the entire amount owed at the time of default shall become immediately due. The  
596 Commission will send the remote seller or marketplace facilitator a notice of default. The  
597 Commission may immediately foreclose on the sales tax lien or take any other remedy available  
598 under the law.

599  
600  
601  
602 **4.10.180 Remote seller or marketplace facilitator record retention.**  
603 Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales  
604 made and such other books or accounts as may be necessary to determine the amount of tax  
605 that the remote seller or marketplace facilitator is obliged to collect. Remote sellers or  
606 marketplace facilitators shall preserve suitable records of sales for a period of six (6) years from  
607 the date of the return reporting such sales, and shall preserve for a period of six (6) years all  
608 invoices of goods and merchandise purchased for resale, and all such other books, invoices,  
609 and records as may be necessary to accurately determine the amount of taxes which the  
610 remote seller or marketplace facilitator was obliged to collect under this Chapter.

611  
612 **4.10.190 Cessation or transfer of business.**  
613 A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, transfers, or  
614 assigns the majority of their business interest, including a creditor or secured party, shall make  
615 a final sales tax return within thirty (30) days after the date of such conveyance.

616  
617 B. At least ten (10) business days before any such sale is completed, the remote seller or  
618 marketplace facilitator shall send to the Commission, by approved communication (email  
619 confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or  
620 marketplace facilitator's interest is to be conveyed and shall include the name, address, and  
621 telephone number of the person or entity to whom the interest is to be conveyed.

622  
623 C. Upon notice of sale and disclosure of buyer, the Commission shall be authorized to  
624 disclose the status of the remote seller's or marketplace facilitator's sales tax account to the

625 named buyer or assignee.

626  
627 D. Upon receipt of notice of a sale or transfer, the Commission shall send the transferee a  
628 copy of the Alaska Remote Seller Sales Tax Code with this section highlighted.

629  
630 E. Neither the Commission's failure to give the notice nor the transferee's failure to receive  
631 the notice shall relieve the transferee of any obligations under this section.

632  
633 F. Following receipt of the notice, the Commission shall have sixty (60) days in which to  
634 perform a final sales tax audit and assess sales tax liability against the seller of the business. If  
635 the notice is not mailed at least ten (10) business days before the sale is completed, the  
636 Commission shall have twelve (12) months from the date of the completion of the sale or the  
637 Commission's knowledge of the completion of the sale within which to begin a final sales tax  
638 audit and assess sales tax liability against the seller of the business. The Commission may also  
639 initiate an estimated assessment if the requirements for such an assessment exist.

640  
641 G. A person acquiring any interest of a remote seller or marketplace facilitator in a business  
642 required to collect the tax under this Chapter assumes the liability of the remote seller or  
643 marketplace facilitator for all taxes due the Commission, whether current or delinquent, whether  
644 known to the Commission or discovered later, and for all interest, penalties, costs, and charges  
645 on such taxes.

646  
647 H. Before the effective date of the transfer, the transferee of a business shall obtain from the  
648 Commission an estimate of the delinquent sales tax, penalty, and interest, if any, owed by the  
649 remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that  
650 amount from the consideration payable for the transfer, until the remote seller or marketplace  
651 facilitator has produced a receipt from the Commission showing that all tax obligations imposed  
652 by this Chapter have been paid. A transferee that fails to withhold the amount required under  
653 this subsection shall be liable to the Commission and taxing jurisdiction for the lesser of the  
654 amount of delinquent sales tax, penalty, and interest due from the remote seller or marketplace  
655 facilitator as of the date of transfer, and the amount that the transferee was required to withhold.

656  
657 I. In this section, the term "transfer" includes the following:

658  
659 1. A change in voting control, or in more than fifty percent (50%) of the ownership  
660 interest in a remote seller or marketplace facilitator that is a corporation, limited liability  
661 company, or partnership; or

662  
663 2. A sale of all or substantially all the assets used in the business of the remote seller or  
664 marketplace facilitator; or

665  
666 3. The initiation of a lease, management agreement, or other arrangement under which  
667 another person becomes entitled to the remote seller's or marketplace facilitator's gross  
668 receipts from sales, rentals, or services.

669  
670 J. Subsection H of this section shall not apply to any person who acquires their ownership  
671 interest in the ongoing business as a result of the foreclosure of a lien that has priority over the  
672 Commission's sales tax lien.

673  
674 K. Upon termination, dissolution, or abandonment of a corporate business, any officer having  
675 control or supervision of sales tax funds collected, or who is charged with responsibility for the  
676 filing of returns or the payment of sales tax funds collected, shall be personally liable for any  
677 unpaid taxes, interest, administrative costs, and penalties on those taxes if such officer willfully  
678 fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of  
679 willfulness, each director of the corporation shall be jointly and severally liable for unpaid  
680 amounts. The officer shall be liable only for taxes collected which became due during the period  
681 he or she had the control, supervision, responsibility, or duty to act for the corporation. This  
682 section does not relieve the corporation of other tax liabilities or otherwise impair other tax  
683 collection remedies afforded by law.

684  
685 L. A remote seller or marketplace facilitator who terminates the business without the benefit  
686 of a purchaser, successor, or assign shall make a final tax return and settlement of tax  
687 obligations within thirty (30) days after such termination. If a final return and settlement are not  
688 received within thirty (30) days of the termination, the remote seller or marketplace facilitator  
689 shall pay a penalty of one hundred dollars (\$100), plus an additional penalty of twenty-five  
690 dollars (\$25) for each additional thirty-day period, or part of such a period, during which the final  
691 return and settlement have not been made, for a maximum of six (6) additional periods.

692  
693 **4.10.200 Use of information on tax returns.**

694 A. Except as otherwise provided in this Chapter, all returns, reports, and information required  
695 to be filed with the Commission under this Chapter, and all information contained therein, shall  
696 be kept confidential and shall be subject to inspection only by:

697  
698 1. Employees and agents of the Commission and taxing jurisdiction whose job  
699 responsibilities are directly related to such returns, reports, and information;

700  
701 2. The person supplying such returns, reports, and information; and

702  
703 3. Persons authorized in writing by the person supplying such returns, reports, and  
704 information.

705  
706 B. The Commission will release information described in subsection (a) of this section  
707 pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and  
708 where otherwise required by law to do so.

709  
710 C. Notwithstanding subsection A of this section, the following information is available for  
711 public inspection:

712  
713 1. The name and address of sellers;

714  
715 2. Whether a business is registered to collect taxes under this Chapter;

716  
717 3. The name and address of businesses that are sixty (60) days or more delinquent in  
718 filing returns or in remitting sales tax, or both filing returns and remitting sales tax, and if so  
719 delinquent, the amount of estimated sales tax due and the number of returns not filed.

720

721 D. The Commission may provide the public statistical information related to sales tax  
722 collections, provided that no information identifiable to a particular remote seller or marketplace  
723 facilitator is disclosed.

724  
725 E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or  
726 their duly authorized representative, of a copy of any return or report filed by them, nor to  
727 prohibit the publication of statistics so classified as to prevent the identification of particular  
728 buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on  
729 a reciprocal basis to other agencies or political subdivisions of the state or the United States  
730 concerned with the enforcement of tax laws.

731  
732 F. Nothing contained in this section shall be construed to prohibit the disclosure through  
733 enforcement action proceedings or by public inspection or publication of the name, estimated  
734 balance due, and current status of payments, and filings of any remote seller or marketplace  
735 facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes  
736 or file returns under this Chapter, who fails to file any return and/or remit in full all sales taxes  
737 due within thirty (30) days after the required date for that business. Entry into any agreement  
738 whether pursuant to the provisions of this Chapter or otherwise shall not act as any prohibition  
739 to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided  
740 in this chapter.

741  
742 G. A prospective lessee or purchaser of any business or business interest may inquire as to  
743 the obligation or tax status of any business upon presenting to the Commission a release of tax  
744 information request signed by the authorized agent of the business.

745  
746 H. All returns referred to in this Chapter, and all data taken therefrom, shall be kept secure  
747 from public inspection, and from all private inspection.

748  
749 **4.10.210 Violations.**

750 A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales  
751 tax when due, in addition to any other liability imposed by this Chapter, shall pay to the  
752 Commission all costs incurred by the Commission to determine the amount of the remote  
753 seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation,  
754 reviewing and auditing the remote seller's or marketplace facilitator's business records,  
755 collection agency fees, and actual reasonable attorney's fees.

756  
757 B. A person who causes or permits a corporation of which the person is an officer or director,  
758 a limited liability company of which the person is a member or manager, or a partnership of  
759 which the person is a partner, to fail to collect sales tax or to remit sales tax to the Commission  
760 as required by this Chapter shall be liable to the Commission for the amount that should have  
761 been collected or remitted, plus any applicable interest and penalty.

762  
763 C. Notwithstanding any other provision of law, and whether or not the Commission initiates  
764 an audit or other tax collection procedure, the Commission may bring a declaratory judgment  
765 action against a remote seller or marketplace facilitator believed to meet the criteria to establish  
766 that the obligation to remit sales tax is applicable and valid under local, state, and federal law.  
767 The action shall be brought in the judicial district of the taxing jurisdiction.

768



769 D. The Commission may cause a sales tax lien to be filed and recorded against all real and  
770 personal property of a remote seller or marketplace facilitator where the remote seller or  
771 marketplace facilitator has:

772  
773 1. Failed to file sales tax returns for two (2) consecutive filing periods as required by the  
774 Chapter; or

775  
776 2. Failed within sixty (60) days of the end of the filing period from which taxes were due  
777 to either (a) remit all amounts due or (b) to enter into a secured payment agreement as  
778 provided in this Chapter.

779  
780 3. Prior to filing a sales tax lien, the Commission shall cause a written notice of intent to  
781 file to be mailed to the last known address of the delinquent remote seller or marketplace  
782 facilitator.

783  
784 E. In addition to other remedies discussed in this Chapter, the Commission may bring a civil  
785 action to:

786  
787 1. Enjoin a violation of this Chapter. On application for injunctive relief and a finding of a  
788 violation or threatened violation, the superior court shall enjoin the violation.

789  
790 2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or  
791 after estimating the amount of sales tax due.

792  
793 3. Foreclose a recorded sales tax lien as provided by law.

794  
795 F. All remedies hereunder are cumulative and are in addition to those existing at law or  
796 equity.

797  
798 **4.10.220 Penalties for violations.**

799 A. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits  
800 false information in a document filed with the Commission pursuant to this Chapter is subject to  
801 a penalty of five hundred dollars (\$500).

802  
803 B. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals  
804 information related to its business activities with the Commission or taxing jurisdiction is subject  
805 to a penalty of five hundred dollars (\$500).

806  
807 C. A person who knowingly or negligently provides false information when applying for a  
808 certificate of exemption is subject to a penalty of five hundred dollars (\$500).

809  
810 D. Any remote seller or marketplace facilitator who fails to file a return required under this  
811 Chapter by the due date, regardless of whether any taxes were due for the reporting period for  
812 which the return was required, shall be subject to a penalty of twenty-five dollars (\$25) for the  
813 first sales tax return not timely filed. The filing of an incomplete return shall be treated as the  
814 filing of no return.

815  
816 E. A remote seller or marketplace facilitator who fails or refuses to produce requested

817 records or to allow inspection of their books and records shall pay to the Commission a penalty  
818 equal to three (3) times any deficiency found or estimated by the Commission with a minimum  
819 penalty of five hundred dollars (\$500).

820  
821 F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed  
822 with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars  
823 (\$500) per record.

824  
825 G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars (\$50) per  
826 incident of misuse.

827  
828 H. Nothing in this Chapter shall be construed as preventing the Commission from filing and  
829 maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a  
830 remote seller or marketplace facilitator. The Commission may also recover attorney's fees in  
831 any action against a delinquent remote seller or marketplace facilitator.

832  
833 **4.10.230 Remote sellers with a physical presence in the taxing jurisdiction.**

834 A. Sellers with a physical presence in a Taxing Jurisdiction and no remote or internet-based  
835 sales shall report, remit, and comply with standards, including audit authority, of the Taxing  
836 Jurisdiction.

837  
838 B. Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet-  
839 based sales where the Point of Delivery is in a different Taxing Jurisdictions shall (i) report and  
840 remit the remote or internet sales to the Commission; and ii) report and remit the in-store sales  
841 to the Taxing Jurisdiction.

842  
843 C. Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet-  
844 based sales where the Point of Delivery is in the same Taxing Jurisdictions shall report and  
845 remit those remote sales to the Taxing Jurisdiction.

846  
847 D. Remote sellers and marketplace facilitators that do not have a physical presence in a  
848 Taxing Jurisdiction must report and remit all remote sales to the Commission.

849  
850 E. For all purchases the tax rate added to the sale price shall be as provided in the Taxing  
851 Jurisdiction's sales tax code, based on the point of delivery.

852  
853 F. A marketplace facilitator is considered the remote seller for each sale facilitated through its  
854 marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace  
855 facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated  
856 through its marketplace, wherein the seller is considered to have a physical presence in the  
857 Taxing Jurisdiction.

858  
859 **4.10.240 Remittance of tax - remote seller held harmless.**

860 A. Any remote seller or marketplace facilitator that collects and remits sales tax to the  
861 Commission as provided by law may use an electronic database of state addresses that is  
862 certified by the Commission pursuant to subsection C of this section to determine the  
863 jurisdictions to which tax is owed.

864

865 B. Any remote seller or marketplace facilitator that uses the data contained in an electronic  
866 database certified by the Commission pursuant to subsection C of this section to determine the  
867 jurisdictions to which tax is owed shall be held harmless for any tax, charge, or fee liability to  
868 any taxing jurisdiction that otherwise would be due solely as a result of an error or omission in  
869 the database.

870  
871 C. Any electronic database provider may apply to the Commission to be certified for use by  
872 remote sellers or marketplace facilitators pursuant to this section. Such certification shall be  
873 valid for three years. In order to be certified, an electronic database provider shall have a  
874 database that satisfies the following criteria:

875  
876 1. The database shall designate each address in the state, including, to the extent  
877 practicable, any multiple postal address applicable to one location and the taxing  
878 jurisdictions that have the authority to impose a tax on purchases made by purchasers at  
879 each address in the state.

880  
881 2. The information contained in the electronic database shall be updated as necessary  
882 and maintained in an accurate condition. In order to keep the database accurate, the  
883 database provider shall provide a convenient method for taxing jurisdictions that may be  
884 affected by the use of the database to inform the provider of apparent errors in the  
885 database. The provider shall have a process in place to promptly correct any errors  
886 brought to the provider's attention.

887  
888 **4.10.250 Definitions.**  
889 Adoption of definitions does not compel an individual municipality to exempt certain defined  
890 items. Each municipality should specifically adopt definitions necessary for consistency to  
891 implement both brick-and-mortar sales tax code and provisions related to remote sellers or  
892 marketplace facilitators. For definitions that have no applicability to brick-and-mortar sales tax  
893 code, municipality may choose to either include definitions in the definitional section of general  
894 sales tax ordinance or adopt the common definitions by reference.

895  
896 A. "Buyer or purchaser" means a person to whom a sale of property or product is made or to  
897 whom a service is furnished.

898  
899 B. "Commission" means the Alaska Intergovernmental Remote Sales Tax Commission  
900 established by Agreement between local government taxing jurisdictions within Alaska, and the  
901 delegated tax collection authority.

902  
903 C. "Delivered electronically" means delivered to the purchaser by means other than tangible  
904 storage media.

905  
906 D. "Entity-based exemption" means an exemption based on who purchases the product or  
907 who sells the product. An exemption that is available to all individuals shall not be considered  
908 an entity-based exemption.

909  
910 E. "Goods for resale" means:  
911

912 1. The sale of goods by a manufacturer, wholesaler, or distributor to a retail vendor, and  
913 sales to a wholesale or retail dealer who deals in the property sold for the purpose of  
914 resale by the dealer.

915  
916 2. The sale of personal property as raw material to a person engaged in manufacturing  
917 components for sale, where the property sold is consumed in the manufacturing process  
918 of, or becomes an ingredient or component part of, a product manufactured for sale by  
919 the manufacturer.

920  
921 3. The sale of personal property as construction material to a licensed building contractor  
922 where the property sold becomes part of the permanent structure.

923  
924 F. "Marketplace facilitator" means a person that contracts with remote sellers to facilitate for  
925 consideration, regardless of whether deducted as fees from the transaction, the sale of the  
926 remote seller's property or services through a physical or electronic marketplace operated by  
927 the person, and engages:

928  
929 1. Directly or indirectly, through one or more affiliated persons, in any of the following:

930  
931 a. Transmitting or otherwise communicating the offer or acceptance between the  
932 buyer and remote seller;

933  
934 b. Owning or operating the infrastructure, electronic or physical, or technology that  
935 brings buyers and remote sellers together;

936  
937 c. Providing a virtual currency that buyers are allowed or required to use to purchase  
938 products from the remote seller; or

939  
940 d. Software development or research and development activities related to any of the  
941 activities described in 2 of this subsection c, if such activities are directly related to a  
942 physical or electronic marketplace operated by the person or an affiliated person; and

943  
944 2. In any of the following activities with respect to the seller's products:

945  
946 a. Payment processing services;

947  
948 b. Fulfillment or storage services;

949  
950 c. Listing products for sale;

951  
952 d. Setting prices;

953  
954 e. Branding sales as those of the marketplace facilitator;

955  
956 f. Order taking;

957  
958 g. Advertising or promotion; or

959

960 h. Providing customer service or accepting or assisting with returns or exchanges.

961  
962 G. "Member" means a taxing jurisdiction that is a signatory of the Alaska Remote Sales Tax  
963 Intergovernmental Agreement, thereby members of the Commission, and who have adopted the  
964 Alaska Remote Seller Sales Tax Code.

965  
966 H. "Monthly" means occurring once per calendar month.

967  
968 I. "Nonprofit organization" means a business that has been granted tax-exempt status by the  
969 Internal Revenue Service (IRS). An association, corporation, or other organization where no  
970 part of the net earnings of the organization inures to the benefit of any member, shareholder, or  
971 other individual, as certified by registration with the IRS.

972  
973 J. "Person" means an individual, trust, estate, fiduciary, partnership, limited liability company,  
974 limited liability partnership, corporation, or any other legal entity.

975  
976 K. "Physical presence" means a seller who establishes any one or more of the following  
977 within a local taxing jurisdiction:

978 1. Has any office, distribution or sales house, warehouse, storefront, or any other place of  
979 business within the boundaries of the local taxing jurisdiction;

980  
981  
982 2. Solicits business or receiving orders through any employee, agent, salesman, or other  
983 representative within the boundaries of the local taxing jurisdiction or engages in  
984 activities in this state that are significantly associated with the seller's ability to establish  
985 or maintain a market for its products in this state;

986  
987 3. Provides services or holds inventory within the boundaries of the local taxing  
988 jurisdiction;

989  
990 4. Rents or Leases property located within the boundaries of the local taxing jurisdiction.

991  
992 A seller that establishes a physical presence within the local taxing jurisdiction in any calendar  
993 year will be deemed to have a physical presence within the local taxing jurisdiction for the  
994 following calendar year.

995  
996 L. "Point of delivery" means the location at which property or a product is delivered or service  
997 rendered.

998  
999 1. When the product is not received or paid for by the purchaser at a business location of  
1000 a remote seller in a Taxing Jurisdiction, the sale is considered delivered to the location  
1001 where receipt by the purchaser (or the purchaser's recipient, designated as such by the  
1002 purchaser) occurs, including the location indicated by instructions for delivery as supplied  
1003 by the purchaser (or recipient) and as known to the seller;

1004  
1005 2. When the product is received or paid for by a purchaser who is physically present at a  
1006 business location of a Remote Seller in a Taxing Jurisdiction the sale is considered to  
1007 have been made in the Taxing Jurisdiction where the purchaser is present even if delivery

1008 of the product takes place in another Taxing Jurisdiction. Such sales are reported and tax  
1009 remitted directly to the Taxing Jurisdiction and not to the Commission;  
1010

1011 3. For products transferred electronically, or other sales where the remote seller or  
1012 marketplace facilitator lacks a delivery address for the purchaser, the remote seller or  
1013 marketplace facilitator shall consider the point of delivery the sale to the billing address of  
1014 the buyer.  
1015

1016 M. "Product-based exemptions" means an exemption based on the description of the product  
1017 and not based on who purchases the product or how the purchaser intends to use the product.  
1018

1019 N. "Property" and "product" means both tangible property, an item that can be seen, weighed,  
1020 measured, felt, or touched, or that is in any other manner perceptible to the senses; and  
1021 intangible property, anything that is not physical in nature (i.e.; intellectual property, brand  
1022 recognition, goodwill, trade, copyright and patents).  
1023

1024 O. "Quarter" means trimonthly periods of a calendar year; January-March, April-June, July-  
1025 September, and October-December.  
1026

1027 P. "Receive" or "receipt" means

1028

- 1029 1. Taking possession of property;

- 1030
- 1031 2. Making first use of services;

- 1032
- 1033 3. Taking possession or making first use of digital goods, whichever comes first.

1034

1035 The terms "receive" and "receipt" do not include temporary possession by a shipping company  
1036 on behalf of the purchaser.  
1037

1038 Q. "Remote sales" means sales of goods or services by a remote seller or marketplace  
1039 facilitator.  
1040

1041 R. "Remote seller" means a seller or marketplace facilitator making sales of goods or  
1042 services delivered within the State of Alaska, without having a physical presence in a taxing  
1043 jurisdiction, or conducting business between taxing jurisdictions, when sales are made by  
1044 internet, mail order, phone or other remote means. A marketplace facilitator shall be considered  
1045 the remote seller for each sale facilitated through its marketplace.  
1046

1047 S. "Resale of services" means sales of intermediate services to a business the charge for  
1048 which will be passed directly by that business to a specific buyer.  
1049

1050 T. "Sale" or "retail sale" means any transfer of property for consideration for any purpose  
1051 other than for resale.  
1052

1053 U. "Sales or purchase price" means the total amount of consideration, including cash, credit,  
1054 property, products, and services, for which property, products, or services are sold, leased, or

1055 rented, valued in money, whether received in money or otherwise, without any deduction for the  
1056 following:

- 1057
- 1058 1. The seller's cost of the property or product sold;
  - 1059
  - 1060 2. The cost of materials used, labor or service cost, interest, losses, all costs of  
1061 transportation to the seller, all taxes imposed on the seller, and any other expense of the  
1062 seller;
  - 1063
  - 1064 3. Charges by the seller for any services necessary to complete the sale, other than  
1065 delivery and installation charges;
  - 1066
  - 1067 4. Delivery charges;
  - 1068
  - 1069 5. Installation charges; and
  - 1070
  - 1071 6. Credit for any trade-in, as determined by state law.

1072

1073 V. "Seller" means a person making sales of property, products, or services, or a marketplace  
1074 facilitator facilitating sales on behalf of a seller.

1075

1076 W. "Services" means all services of every manner and description, which are performed or  
1077 furnished for compensation, and delivered electronically or otherwise outside the taxing  
1078 jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction,  
1079 including but not limited to:

- 1080
- 1081 1. Professional services;
  - 1082
  - 1083 2. Services in which a sale of property or product may be involved, including property or  
1084 products made to order;
  - 1085
  - 1086 3. Utilities and utility services not constituting a sale of property or products, including but  
1087 not limited to sewer, water, solid waste collection or disposal, electrical, telephone services  
1088 and repair, natural gas, cable or satellite television, and Internet services;
  - 1089
  - 1090 4. The sale of transportation services;
  - 1091
  - 1092 5. Services rendered for compensation by any person who furnishes any such services in  
1093 the course of his trade, business, or occupation, including all services rendered for  
1094 commission;
  - 1095
  - 1096 6. Advertising, maintenance, recreation, amusement, and craftsman services.

1097

1098 X. "Tax cap" means a maximum taxable transaction.

1099

1100 Y. "Taxing jurisdiction" means a local government in Alaska that has a sales tax and is a  
1101 member of the Alaska Remote Sellers Sales Tax Commission.

1102

1103 Z. “Transferred electronically” means obtained by the purchaser by means other than  
1104 tangible storage media.

1105  
1106 **4.10.270 Supplemental definitions.**

1107 The Commission shall promulgate Supplemental Definitions that are incorporated into this  
1108 Remote Seller Sales Tax Code. Supplemental Definitions are available at [www.arsstc.org/code](http://www.arsstc.org/code).  
1109 Provisions of the Supplemental Definitions that are amended, deleted, or added prior to or after  
1110 the effective date of the latest amendment to this Chapter shall be applicable for purposes of  
1111 this Chapter on the effective date provided for such amendments, deletions, or additions,  
1112 including retroactive provisions.

1113 \* \* \*

1114  
1115  
1116 **5. EFFECTIVE DATE.** This ordinance shall become effective the day after the date  
1117 of its passage.

1118  
1119 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of  
1120 Sitka, Alaska, this 28<sup>th</sup> day of April, 2020.

1121

1122

1123

1124

1125

1126

1127

1128

1129

1130

1131

1132

1133

1134

\_\_\_\_\_  
Gary L. Paxton, Mayor

ATTEST:

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

1<sup>st</sup> reading 4/14/2020

2<sup>nd</sup> and final reading 4/28/2020

Sponsor: Administrator



## CITY AND BOROUGH OF SITKA

### RESOLUTION 2019-27

#### **A RESOLUTION AUTHORIZING THE CITY AND BOROUGH OF SITKA TO JOIN THE ALASKA REMOTE SELLER SALES TAX COMMISSION FOR THE PURPOSE OF DEVELOPING, IMPLEMENTING, AND ENFORCING A REMOTE SELLERS SALE TAX CODE AND DESIGNATING A CITY REPRESENTATIVE TO THE COMMISSION**

WHEREAS, the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska in response to orders placed electronically by consumers with remote sellers, is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and

WHEREAS, the harm from the loss of revenue is especially serious in Alaska because the state has no broad-based tax, and sales tax revenues are essential in funding the provision of services by local governments; and

WHEREAS, the failure to collect tax on remote sales creates market distortions by creating tax shelters for businesses that limit their physical presence in the state or cities and boroughs but still sell their goods and services to their consumers, something that becomes easier and more prevalent as technology continues to advance; and

WHEREAS, the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring and is a growing problem that is likely to only worsen in the near future; and

WHEREAS, remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy generally, as well as local infrastructure; and

WHEREAS, given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and

WHEREAS, the recent decision by the United States Supreme Court in *South Dakota v. Wayfair* allows for the amendment of the sales tax code to account for remote sellers who do not have a physical presence in either the state of Alaska or within the City and Borough of Sitka, but do have a taxable connection with the State of Alaska and the City and Borough of Sitka; and

WHEREAS, the decision in *South Dakota v. Wayfair* provided guidance that included the defensibility of a single-level statewide administration of remote sales tax collection and remittance; and

WHEREAS, in order to implement a single-level statewide sales tax administration, it is the intent of local taxing jurisdictions within Alaska to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the "Commission"); and

WHEREAS, the function and powers of the Commission will be set forth under the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the "Agreement"), a cooperative agreement between Commission members; and

WHEREAS, under the terms of the Agreement, in order to maintain membership in the Commission, the City and Borough of Sitka will be required to adopt certain uniform code provisions for the collection and remittance of municipal sales tax applicable to sales made by remote seller; and

WHEREAS, the uniform remote sales tax code will be presented to the City and Borough of Sitka Assembly for consideration once adopted by the Commission; and

WHEREAS, once adopted, the administration of remote sales tax collection and remittance will be delegated to the Commission; and

WHEREAS, the intent of the Agreement is to enable Alaska's taxing jurisdictions to levy their municipal sales tax to the maximum limit of federal and state constitutional doctrines; and

WHEREAS, the City and Borough of Sitka Home Rule Charter Section 1.03 provides that the municipality may exercise all powers of home rule cities or boroughs not prohibited by law or by Charter and entering into the intergovernmental agreement contemplated by this resolution is not prohibited by law or by Charter.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF SITKA, ALASKA:


**Section 1. Authorization.** The Assembly authorizes the Municipal Administrator to negotiate, execute, and submit all necessary documents to obtain and maintain membership in the Alaska Remote Seller Sales Tax Commission.

**Section 2. Representation.** The Assembly designates the Finance Director as the City and Borough of Sitka's representative on the Commission.

**Section 3. Scope of Agreement.** The Alaska Intergovernmental Remote Seller Sales Tax Agreement is included as Attachment A.

**Section 4. Effective Date.** This resolution shall be effective immediately after its adoption.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska on this 10<sup>th</sup> day of December, 2019.

  
\_\_\_\_\_  
Gary L. Paxton, Mayor

Attest:

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

1<sup>st</sup> and final reading 12/10/19

Sponsors: Christianson / Knox

Attachment A

Alaska Intergovernmental  
Remote Seller  
Sales Tax Agreement

FINAL

October 11, 2019

## **Alaska Intergovernmental Remote Seller Sales Tax Agreement**

This Agreement is made and entered into by the signatories representing Alaska's cities and boroughs to enable them to implement single-level, statewide administration of remote sales tax collection and remittance. The provisions of the Agreement do not apply to administration and collection of sales taxes for the sales of goods and services originating from within the boundaries of a member municipality nor does this Agreement restrict how a member municipality administers and collects sales tax on such sales, nor on sales made by those retailers with a physical presence in the municipality. The authority to set rates and exemptions is maintained by the member municipality.

### **Article I. Background Principles.**

1. The signatories wish to enable local governments to benefit from opportunities for collection of existing sales tax on sales made by remote sellers. Remote sellers are sellers who sell, often through the internet, products or services in a taxing jurisdiction without having a physical presence in the taxing jurisdiction.
2. The collection of remote sales tax provides a level playing field for local businesses and strengthens the ability of local governments to provide public services and infrastructure.
3. The signatories are particularly mindful of the specific holding in, and implications of, the Supreme Court's *South Dakota v. Wayfair* decision, which provides guidance relative to nexus and the legal defensibility of a single-level statewide administration that reduces or removes potential burdens to interstate commerce.
4. Alaska's local governments have the authority to enter into intergovernmental agreements and applicable taxing authority has been delegated to organized boroughs and cities.
5. The signatories desire to establish an intergovernmental entity to enable cooperative centralized administration of sales tax collection, remittance, and enforcement on sales made by remote sellers.

### **Article II. Purpose.**

The purpose of this Agreement is to:

1. Enable cooperative centralized administration of sales tax collection, remittance, and enforcement on sales made by remote sellers using a single statewide intergovernmental entity;
2. Provide for and promote reasonable uniformity and compatibility in significant components of local sales tax levy and collection on sales made by remote sellers and marketplace facilitators in order to facilitate streamlined joint administration; and
3. Facilitate taxpayer and tax collector convenience and compliance in the filing of tax returns, the payment of tax, and in other phases of tax administration of sales made and services provided by remote sellers and marketplace facilitators.

### **Article III. Definitions.**

As used in this Agreement:

1. “Commission” means the Alaska Remote Seller Sales Tax Commission established pursuant to this Agreement.
2. “Local Government” means any home rule, first class, or second class borough, or any home rule, first class, or second class city, or unified municipality in Alaska.
3. “Member” means a Local Government signatory to this Agreement.
4. “Remote seller” means any corporation, partnership, firm, association, governmental unit or agency, or person acting as a business entity that sells property or products or performs services in the State of Alaska or a taxing municipality in the state, using the internet, mail order, or telephone, without having a physical presence in the state or taxing municipality.
5. “Sales tax” means a tax imposed with respect to the transfer for a consideration of ownership, possession, or custody of property or the rendering of services measured by the price of the property transferred or services provided.
6. “Marketplace facilitator” means a person that provides for sellers a platform to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the seller’s products or services (excluding lodging and rentals) through a physical or electronic marketplace operated by the person, and engages:
  - a. Directly or indirectly, through one or more affiliated persons in any of the following:
    - i. Transmitting or otherwise communicating the offer or acceptance between the buyer and seller;
    - ii. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and sellers together;
    - iii. Providing a virtual currency that buyers are allowed or required to use to purchase products from the seller; or
    - iv. Software development or research and development activities related to any of the activities described in (b) of this subsection (6), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person;
  - b. In any of the following activities with respect to the seller's products:
    - i. Payment processing services;

- ii. Fulfillment or storage services;
- iii. Listing products for sale;
- iv. Setting prices;
- v. Branding sales as those of the marketplace facilitator;
- vi. Order taking;
- vii. Advertising or promotion; or
- viii. Providing customer service or accepting or assisting with returns or exchanges.

#### **Article IV. The Commission.**

##### **1. Organization and Management.**

- a. The Alaska Remote Seller Sales Tax Commission (the “Commission”) is hereby established as an intergovernmental entity in the state of Alaska. It will be comprised of one designated representative from each Member, who shall have the authority to act on the Member’s behalf.
- b. Each Member will be entitled to one vote.
- c. To assist conducting business when the full Commission is not meeting, the Commission will annually elect a Board of Directors of seven members, including officers. The Board of Directors will act subject to the provisions of this Agreement and as provided in the bylaws of the Commission, as ratified by the members.
- d. No action will be binding unless approved by a majority of the Directors present at a meeting.
- e. The Commission will adopt an official logo.
- f. The Commission will hold an annual meeting rotating the location of the meeting each year, with telephonic participation provided for, in addition to scheduled regular meetings and special meetings as provided by its bylaws. Notices of special meetings must include the reasons for the meeting and the items to be considered.
- g. The Commission will elect annually, from among its members, a Chairman, a Vice Chairman, and a Secretary/Treasurer. The bylaws of the Commission shall provide for nomination and election of officers.
- h. The Commission will contract at formation for support and administrative

functions with the Alaska Municipal League (AML). The Executive Director of the AML will serve as a liaison between the Commission and AML and may appoint necessary staff support. This provision will be revisited within three years of legal formation of the Commission.

- i. The Commission may contract for supplies and professional services, and delegates to AML the same ability on its behalf.
- j. To carry out any purpose or function, the Commission may accept and utilize donations and grants of money, equipment, supplies, materials and services, conditional or otherwise, from any Member or governmental entity.
- k. The Commission may establish one or more offices for the transacting of its business. Upon formation, its registered office and place of business will be the Alaska Municipal League at One Sealaska Plaza, Suite 200, Juneau, AK 99801.
- l. The Members will adopt the initial bylaws of the Commission. The Commission will make its bylaws easily accessible for Members and prospective members. The power to adopt, alter, amend or repeal bylaws is vested in the Board of Directors unless it is reserved to the Members per the bylaws. The bylaws shall contain provisions for the regulation and management of the affairs of the Commission not inconsistent with this Agreement.
- m. The Commission will provide annual reports to its members covering its activities for the preceding fiscal year. The Commission may make additional reports.

## 2. Committees.

- a. In furtherance of its activities, the Commission may establish advisory and technical committees by a majority vote of the membership body. Membership on a technical committee, may include private persons and public officials. Committees may consider any matter of concern to the Commission, including issues of special interest to any member and issues pertaining to collection of sales tax on behalf of members.
- b. The Commission may establish additional committees by a majority vote of the membership or Board of Directors as its bylaws may provide.
- c. Committees may not take any action but may recommend action to the Board of Directors for consideration.

## 3. Powers.

In addition to powers conferred elsewhere in this Agreement and in the bylaws, the Commission may:

- a. Study federal, state and local sales tax systems, and particular types of state and local taxes.



- b. Develop and recommend proposals to promote uniformity and compatibility of local sales tax laws with a view toward encouraging the simplification and improvement of local tax law and administration.
- c. Compile and publish information to support and assist members in implementing the Agreement or assist taxpayers in complying with local government sales tax laws.
- d. Do all things necessary and incidental to the administration of its functions pursuant to this Agreement, including:
  - i. Sue and be sued.
  - ii. Administer provisions of uniform sales tax ordinances pursuant to authority delegated by Members
- f. The Commission may create and adopt policies and procedures for any phase of the administration of sales tax collection and remittance in accordance with this Agreement and the Commission's bylaws, including delegated authority to administer taxation or prescribing uniform tax forms. Prior to the adoption of any policy, the Commission will:
  - 1. As provided in its bylaws, hold at least one meeting after due notice to all members and to all taxpayers and other persons who have made timely requests to the Commission for advance notice of its policy-making proceedings.
  - 2. Afford all affected members and interested persons an opportunity to submit relevant written comments, which will be considered fully by the Commission.
- g. The Commission will submit any policy adopted by it to the designated representative of all Members to which they might apply. Each such Member will in turn consider any such policy for adoption in accordance with its own laws and procedures.
- h. Amend this Agreement by majority vote of the Members.

#### 4. Finance.

- a. At least 90 days prior to the start of a new fiscal year, the Board of Directors will adopt a budget of its estimated expenditures for the upcoming fiscal year and submit to Members.
- b. The Commission will follow a July 1 to June 30 fiscal year.
- c. The Commission's budgets must contain specific recommendations for service fees built into statewide administration. Service fees will account for direct staff and software costs, and indirect costs, as justifiable to the Board of Directors.

- d. The Commission will not pledge the credit of any member. The Commission may meet any of its obligations in whole or in part with funds available to it, provided that it takes specific action to set aside such funds prior to incurring any obligation to be met in whole or in part in such manner. Except where the Commission makes use of funds available to it, the Commission may not incur any obligation prior to the allocation and commitment of funds adequate to meet the same.
- e. The Commission must keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the Commission will be subject to the audit and accounting procedures established under its bylaws. All receipts and disbursements of funds handled by the Commission will be audited annually by a certified public accountant and the report of the audit will be included in and become part of the annual report of the Commission to Members.
- f. The accounts of the Commission will be open at any reasonable time for inspection by duly constituted officers of the Members, the State of Alaska, and by any persons authorized by the Commission.
- g. Nothing contained in this Article may be construed to prevent Commission compliance with laws relating to audit or inspection of accounts by or on behalf of any government contributing to the support of the Commission.

#### **Article V. Membership Requirements; Remote Seller Sales Tax Code.**

1. To obtain and retain full membership, the Local Government must submit either an Ordinance or Resolution authorizing entry into the Agreement, including to:
  - a. Designate the individual at the municipality that may execute initial binding documents on behalf of the municipality and who will be the Member's representative on the Commission.
2. Once the Commission adopts its bylaws and adopts a uniform Remote Sellers Sales Tax Code, members must submit an Ordinance or Resolution that:
  - a. Delegates remote seller sales tax registration, exemption certification, collection, remittance, and audit authority to the Commission.
  - b. Within one hundred twenty (120) days, adopts, by reference or otherwise, the Remote Seller Sales Tax Code in its entirety as it pertains to collection of sales tax from remote sellers and marketplace facilitators. The Remote Seller Sales Tax Code is provided as "Addendum A".
3. To retain full membership status, changes made to the Agreement or Code should be ratified by the Member within one hundred twenty (120) days of the date the Commission adopts the change.
4. The Member must provide notice of tax or boundary changes to the Commission and must

assure the Commission of the accuracy of rates and exemptions. Rate and exemption changes will take effect within thirty (30) days of the date the Commission receives notice of the tax or boundary change.

## **Article VI. Sales Tax Collection and Administration.**

### **1. Collection; Registration; Remittance.**

- a. Every remote seller and marketplace facilitator meeting the Threshold Criteria of one hundred thousand (\$100,000) in annual sales or 100 annual transactions occurring in Alaska during the current or previous calendar year, shall collect sales taxes from the buyer at the time of sale or service and shall transmit the sales taxes collected to the Commission on a monthly or quarterly basis.
- b. The Commission will remit and report to Members by the last business day of the month.
- c. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the adoption of this Remote Seller Sales Tax Code and/or within thirty (30) calendar days of meeting the threshold, whichever occurs later. Registration shall be to the Commission on forms prescribed by the Commission as set out in the remote seller sales tax code.
- d. Upon receipt of a properly executed application, the Commission shall issue the applicant a certificate of registration, stating the legal name of the seller, the primary address, and the primary sales tax contact name and corresponding title. A list of registered sellers in good standing shall be distributed to Members, made public and available on the Commission's webpage.

### **2. Returns; Confidentiality.**

- a. The Commission will provide all sales tax return information to the taxing jurisdiction, consistent with local tax codes.
- b. All returns, reports and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
  - i. Employees and agents of the Commission and taxing jurisdiction whose job responsibilities are directly related to such returns, reports and information;
  - ii. The person supplying such returns, reports and information; or
  - iii. Persons authorized in writing by the person supplying such returns, reports and information.

### 3. Title; Penalty and Interest; Overpayment.

- a. Upon collection by the seller, title to the sales tax vests in the Commission and the member on whose behalf the original tax arose. The Commission shall act as a third-party trustee and remit taxes collected on behalf of the member no later than thirty (30) days after each filing deadline.
- b. The Remote Sellers Sales Tax Code shall establish the per annum interest rate and any applicable penalties for late or non-compliant remote sellers.
- c. Upon request from a buyer or remote seller the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller shall process the refund and amend any returns accordingly.

### 4. Audit; Compliance and Enforcement.

- a. The Commission shall have sole audit authority and will make final determinations regarding: (1) whether a remote seller or marketplace facilitator meets Threshold criteria; (2) the accuracy of returns filed by a remote seller or marketplace facilitator with the Commission; and (3) whether a remote seller or marketplace facilitator filing returns with the Commission is in compliance with collection and remittance obligations.
- b. The Commission shall have authority to enforce issues relating to the Remote Sellers Sales Tax Code including, but not limited to, the collection of late fees and penalties, and filing of civil suits and injunctions.

## **Article VII. Entry into Force and Withdrawal.**

1. This Agreement will be in force and effective when formally approved by any seven signatories and will terminate if membership falls below seven.
2. Any Member may withdraw from this Agreement through ordinance or resolution rescinding signatory action and giving notice to the Commission of the effective date of the ordinance, with a minimum of 30 days' notice. Withdrawal will not affect any liability already incurred by or chargeable to a Member prior to the effective date of such withdrawal. The obligations of the Commission to remit and report remain until no longer necessary.

## **Article VIII. Effect on Other Laws and Jurisdiction.**

Nothing in this Agreement may be construed to:

1. Affect the power of any local government to fix rates or tax exemptions, except that all members must adopt and implement the Commission's common definitions and tax code

changes or demonstrate parity or non-applicability.

2. Withdraw or limit the authority of local government with respect to any person, corporation, or other entity or subject matter, except to the extent that such authority is expressly conferred by or pursuant to this Agreement upon another agency or body.
3. Supersede or limit the jurisdiction of any court of the State of Alaska.

#### **Article IX. Construction and Severability.**

This Agreement shall be liberally construed so as to effectuate its purposes. The provisions of this Agreement shall be severable and if any phrase, clause, sentence, or provision is declared or held invalid by a court of competent jurisdiction, the validity of the remainder of this Agreement and its applicability to any government, agency, person or circumstance will not be affected. If any provision of this Agreement is held contrary to the charter of any member, the Agreement will remain in full force and effect as to the remaining members and in full force and effect as to the Member affected in all other provisions not contrary to charter.

# FAQ June 2019

## ***How did the June 2018 U.S. Supreme Court decision change the sales tax world?***

The U.S. Supreme Court on June 21, 2018, upheld the state of South Dakota's right to require online sellers to collect and remit sales tax on orders delivered into the state. The 5-4 decision effectively overturned a Supreme Court decision from 1992 that went against the state of North Dakota. The 2018 case is South Dakota vs. Wayfair (a nationwide online retailer of furniture and home goods).

## ***What were the issues in the court case?***

In its ruling, the Supreme Court noted that the South Dakota Legislature had determined "that the inability to collect sales tax from remote sellers was 'seriously eroding the sales tax base' ... causing revenue losses and imminent harm."

The court explained, "The central dispute is whether South Dakota may require remote sellers to collect and remit the tax without some additional connection to the state," such as an office or warehouse or employees. And although the 1992 decision against North Dakota commented that requiring remote sellers to collect and remit sales tax "might unduly burden interstate commerce" without such a physical or legal connection, called nexus, the court's 2018 decision found otherwise. "The administrative costs of compliance, especially in the modern economy with its Internet technology, are largely unrelated to whether a company happens to have a physical presence in a state," the Supreme Court said in its 2018 decision.

Allowing online sellers to avoid collecting sales taxes "has come to serve as a judicially created tax shelter for businesses that decide to limit their physical presence and still sell their goods and services to a state's consumers," the court added.

In its order, the Supreme Court said it overruled the 1992 decision because it was "unsound and incorrect."

## ***Does the court decision require online sellers to collect sales tax?***

No, it does not require online merchants of goods and services to do anything unless a state's sales and use tax is written to apply to online orders (remote merchants). If a state chooses not to extend its sales and use tax to online orders, the Supreme Court decision does not require merchants to voluntarily collect and remit the tax. The decision is up to each state.

## ***Does the court decision apply to municipalities?***

No, not exactly, not directly. The word "municipality" appears nowhere in the Supreme Court decision. The case, the briefings, the discussion and the order focused solely on state sales and use tax. But, the same reasoning, the same legal questions likely would apply to municipal sales taxes: Are they discriminatory against interstate commerce, do they pose an undue burden on interstate commerce, are they administered fairly to all parties. As Alaska is the only state that allows municipal sales taxes without an overriding set of rules in a state sales tax, Alaska is unique. But we're used to that.

# FAQ June 2019

## ***What are the challenges for Alaska municipalities?***

Without a clearly defined set of legal standards in the court decision for municipalities, Alaska cities and boroughs have to make their best legally educated guess at what set of tax definitions, rules, exemptions and administrative procedures would be needed to replicate and adhere to the intent of the court opinion allowing taxation of online sales. Such as, no undue burden on interstate commerce, no retroactive taxation, and a system that standardizes tax rules to reduce administrative and compliance costs for remote merchants. There is no checklist of what will work or what is not allowed — Alaska municipalities will have to set their own trail.

## ***What's the path forward for Alaska municipalities that want to collect taxes on online sales?***

A coordinated approach is best. In fact, it's probably the only way to succeed. It's hard to imagine that a large, nationwide online merchant, a small remote seller — or a court, in the event of a legal challenge — would accept dozens of municipal codes, each with its own unique set of definitions, administrative rules, limits and exemptions as an acceptable system that standardizes taxes to reduce administrative and compliance costs.

By working together, Alaska cities and boroughs stand the best chance of crafting a workable sales and use tax structure that serves local needs while establishing a legally secure path to collecting municipal taxes from online sales.

## ***What is the Alaska Municipal League doing to help?***

The Alaska Municipal League established a working group in 2018 to explore the best answers for bringing Alaska cities and boroughs into the world of collecting tax revenue from online sales. AML is looking into the legal issues, software and administrative costs, including the option of contracting with a third-party vendor with experience in state sales taxes to handle the collection and distribution of tax remittances from online merchants. AML plans to provide frequent updates on its progress to its members, with reports at the board meeting in Anchorage in May, the summer meeting in Soldotna in August, and a final review at the general membership meeting in Anchorage in November.

The idea is that AML would establish a cooperative effort — entirely optional for each Alaska municipality — to participate in a centralized online sales tax collection, administration and enforcement program. Municipalities that join and agree to adopt the required changes to their sales tax codes would benefit from the collective strength of presenting a unified approach to online merchants nationwide. Cities or boroughs that choose not to join still could try on their own to adopt and enforce sales taxes on online merchants.

State law allows Alaska municipalities to sign intergovernmental cooperating agreements — similar to mutual-aid pacts between fire departments. AML's legal review concluded that a cooperative tax administration and collection agreement essentially would be the same and would not require any state legislation.

## ***Is there any guarantee that municipalities can force online sellers to collect the tax?***

## FAQ June 2019

There is no guarantee that every online merchant will willingly collect and remit sales taxes to a centralized administration for Alaska municipalities. But the odds of success are much better than 100+ different sales tax administrations statewide.

The deciding factor may be how “homogenized” Alaska’s cities and boroughs are willing to make their tax codes. The more the codes are the same, the better the argument that the municipalities are adhering to the standards the Supreme Court cited in its Wayfair decision.

“Nobody can give you an absolute legal answer” as to how far municipalities can stray from the intent and spirit of the Wayfair decision and still win if taken to court, the vice president and tax counsel for the National Retail Foundation told AML. Her advice: Go with the Streamlined Sales Tax Project’s definitions

### ***What is the Streamlined Sales Tax Project?***

The Streamlined Sales Tax Project began in March 2000 with the goal “to find solutions for the complexity in state sales tax systems.” It was, in great part, that complexity that led to the 1992 Supreme Court decision against North Dakota’s efforts to require tax collections by remote merchants.

The result is the Streamlined Sales and Use Tax Agreement, which targets simplifying and modernizing sales and use tax administration to substantially reduce the burden of tax compliance. The agreement focuses on state-level administration of sales and use taxes; uniformity in each state’s state and local tax bases; uniformity of major tax base definitions; central electronic registration for merchants; simplification of state and local tax rates; uniform sourcing rules for all taxable transactions (defining the point of the taxable transaction); and simplified administration of exemptions, tax returns and payments.

As of March 2019, 24 states had adopted the agreement. No federal law requires states to sign on for the Streamlined Sales Tax Project, but doing so makes it easier for states to capture maximum revenues from remote merchants.

The more that Alaska municipalities can follow the Streamlined Sales and Use Tax Agreement, the better the odds of success in achieving full compliance from online merchants.

### ***Can complexity lead to legal objections?***

Yes, but it is unknown how much complexity would break the legal back of taxing online sales. In his dissenting opinion in the Wayfair case, Chief Justice John Roberts pointed to the complexity of sales tax laws nationwide. “Correctly calculating and remitting sales taxes on all e-commerce sales will likely prove baffling for many retailers. Over 10,000 jurisdictions levy sales taxes, each with different tax rates, different rules governing tax-exempt goods and services, (and) different product category definitions.” He noted that New Jersey collects sales tax on yarn purchased for art projects but not on yarn made into sweaters. “Texas taxes sales of plain deodorant at 6.25 percent but imposes no tax on deodorant with antiperspirant.” Illinois categorizes Twix bars as food and Snickers candy, and taxes them differently, the chief justice noted, only because Twix includes flour.



## FAQ June 2019

### ***Why are Amazon and some merchants already collecting sales tax for Alaska municipalities?***

Amazon has started collecting sales tax in several Alaska jurisdictions, though it appears that in most (many?) cases it is collecting tax only on Amazon's own goods and not on sales of third-party merchandise. A coordinated, AML-led approach could remedy this shortcoming by directing municipalities to change their codes to encompass all goods sold online, whether direct by the merchant or fulfillment by a third-party seller. A coordinated effort also would clarify which business is responsible for collecting and remitting the tax: The website that takes the order or the business that fills the order?

As of March 2019, Amazon had yet to register with all Alaska municipalities, and for most municipalities the online merchant's first sales tax returns are not due until a month after the end of the first quarter. After Amazon and other vendors file their first returns, Alaska municipalities will have a better sense of any enforcement issues.

There have been reports that Amazon is misapplying local taxes on some sales that should be tax-exempt. As it is now, each municipality has to contact Amazon individually — or any other online vendor — to educate the merchant on the details of their specific municipal tax code. A single online sales tax administrator for Alaska municipalities would improve the situation.

As to Amazon specifically, in a few cases the online retailer is collecting sales tax for deliveries in Alaska because it has a legal connection — a nexus — in that city or borough, such as an Amazon subsidiary or affiliate that does business in the municipality. But in most cases in Alaska, Amazon is collecting sales tax voluntarily. Unless a municipal code is written as a sales and use tax, or otherwise specifically addresses online sales, merchants such as Amazon are not legally obligated to collect the city or borough sales tax.

### ***What's a 'use tax,' and does it apply to Alaska municipalities?***

A "use tax," as part of a "sales and use tax," makes it clear under the law that the tax applies to goods regardless whether they were sold over the counter in the jurisdiction or delivered into the jurisdiction for use. The Streamlined Sales Tax Project model code recommends participating states adopt a sales and use tax. Some Alaska municipalities already have it in code, but most do not. It is unknown at this time if the AML online sales tax project will adopt sales and use tax as its recommended language for municipalities.

### ***How can online merchants determine which municipality gets the taxes?***

One significant problem that Alaska municipalities must overcome is to construct a user-friendly online mapping system so that merchants can accurately determine the correct tax jurisdiction. Such as, a buyer may have a Soldotna ZIP code and mailing address but does not live within the city of Soldotna and believes they should not be liable for Soldotna city sales taxes. The same can be said for Interior residents with a North Pole mailing address. (ZIP+4, unfortunately, does not always match municipal boundaries in Alaska, and therefore cannot be used for determining the tax jurisdictions.) Other states and third-party contractors provide online mapping tools for sellers, and third-party vendors could help Alaska develop one that covers the entire state. In addition to creating the "tax look-up map" (as it is called in the state

## FAQ June 2019

of Washington), Alaska municipalities would have to establish a system for keeping the map current with new subdivisions, new addresses for businesses and residences, annexations and such.

### ***Can online vendors handle additional, specific sales taxes?***

Yes, such as on alcohol or tobacco taxes, in addition to general sales taxes. Other states levy additional taxes on certain items, such as alcohol, and nothing in the Streamlined Sales Tax Project argues against such additional sales or excise taxes. The third-party vendors that offer administration software for states can accommodate such taxes.

### ***What are some of the tax code decisions that Alaska municipalities will have to make?***

#### **Taxation limits**

- Several Alaska municipalities have in place a limit on the amount of a single transaction subject to sales tax. For example, in Juneau the sales tax stops charging after a single transaction (an invoice, not a single item) reaches \$12,000 (though there is no limit to taxation of jewelry). In the Kenai Peninsula Borough, the cap is \$500. It is unknown at this time if Alaska municipalities can maintain their disparate application of such “tax caps” and still have a reasonable chance of surviving a legal challenge should an online merchant want to contest the “undue burden” of navigating different tax limitations.

#### **Point of taxation**

- Alaska municipalities most certainly will need to define and adopt a common definition for the point of the taxation transaction, especially since this could affect the rate charged and where the tax is remitted. Such as, if a buyer receives the order at a post office in one city but takes it to their residence in another city, where did the taxable transaction occur, and which city gets the money? Where the item was delivered or where it was used? The same difficulty would apply to the online seller as it tries to determine the tax rate — it needs to know which address to check on the tax look-up map, the point of delivery or the residence of the buyer? This definition will need to be consistent for all Alaska municipalities that choose to participate in the AML effort.

#### **Definitions**

- Definitions should be consistent among participating municipalities for any tax-exemptions, such as food (taxed or not taxed, or divided between prepared and unprepared, and how to define those terms), sale-for-resale, purchases by senior citizens, manufacturing components, construction materials that will be incorporated into real property in the municipality, farming supplies, funeral supplies, medical equipment, over-the-counter drugs and medical items, sales to and/or by nonprofits, sales by government agencies. The definitions will require a lot of work between municipalities.

# FAQ June 2019

## **Collection thresholds**

- South Dakota sets a significantly higher minimum threshold for annual sales into the state by a remote merchant than for local businesses before the out-of-state business has to collect and remit sales taxes. Whatever Alaska municipalities decide needs to be consistent for all municipalities in the AML program. Otherwise, remote merchants could get caught up in a maze of different registration and reporting standards.
- For example, municipalities may want to exempt small-scale sellers from registering, collecting and remitting, such as businesses with less than \$2,500 a year of sales into the jurisdiction. An example would be an online jewelry maker in New York that might sell \$300 of goods into any one Alaska city in a year. How much do Alaska municipalities want to exempt occasional sellers from collecting sales tax? And should it be the same threshold for remote sellers as in-town businesses?

## **Examples of taxable decision items**

- Do municipalities want to collect sales tax on motor vehicles, boats and airplanes imported into the municipality?
- How will municipalities treat commissions that are retained by online sellers? Is the tax applied to the total price of the goods, or only on the net received by the seller after the commission is deducted?
- Are delivery charges taxable if they are listed separately from the purchase price?
- Are software downloads taxable, such as music and apps and streaming services?
- Are Amazon Prime membership dues taxable?
- Are online subscriptions taxable, such as news sites?

## **Administrative issues**

- How will municipalities handle refunds of sales taxes paid in error by the seller or collected in error by an online seller? Who will issue the refund: The seller or the municipality?
- Will municipalities allow a discount or “commission” of tax collections, intended to partially compensate the merchant for its costs of bookkeeping as the municipality’s tax collector? Should this discount, or retention, be the same for online and local vendors? Many Alaska cities and boroughs allow their local merchants to hold back a small percentage as compensation for their work as a tax collector.
- Can the AML project accommodate seasonal adjustments to a municipality’s tax rates, or special “tax holidays” as municipalities sometimes offer for back-to-school shopping or other annual categories?
- Are intrastate online sales treated differently than interstate sales?



## **Making the case for a coordinated municipal response to online merchants collecting local sales tax in Alaska**

Alaska Municipal League – September 25, 2019

---

**Why now?:** The U.S. Supreme Court in June 2018 changed the rules for collecting sales tax on online orders. It removed a long-standing limitation that had blocked states from requiring all online sellers to comply with their sales tax laws. This, in effect, creates a level playing field for local businesses. The Supreme Court decision was clear: It said allowing states to apply their tax laws to online sellers the same as local merchants is a matter of fairness. The court said past practice enabled online sellers to avoid collecting sales taxes “has come to serve as a judicially created tax shelter for businesses that decide to limit their physical presence and still sell their goods and services to a state’s consumers.”

Across the nation, states are working to comply with the Supreme Court decision, namely by ensuring the streamlined, single-level administration of sales tax collection. While this is straightforward in states with a sales, there are five states that don’t have a broad-based sales tax, and Alaska the only one that has local governments who do. Alaska’s cities and boroughs are at an administrative and enforcement disadvantage. Remote sellers have been clear that until this is addressed, they will not collect the sales taxes required by individual local governments. To the extent that there have been isolated cases of collections, some of those businesses get it wrong, misapplying taxes and exemptions and shortchanging municipalities or overcharging residents. (Note: Amazon’s current remittance is not based on remote sales, or the *Wayfair* case)

**What the Alaska Municipal League is trying to do:** The 165-member Alaska Municipal League, a nonprofit statewide organization, has spent the last year researching options for member local governments, and worked with many members to respond to this opportunity. Together, AML and members have developed an intergovernmental agreement, bylaws for a commission, and a remote sales tax code that local governments with sales tax codes will adopt. AML is developing the structure for centralized sales tax administration for remote merchants (out-of-state online sellers) to register and report their tax collections for distribution to the participating cities and boroughs.

The intergovernmental agreement, or compact, is voluntary, but those local governments that do not sign on are less likely to see remote sellers comply with their individual tax codes. The code that should be adopted by each member is generally consistent with most local governments, with provisions for parity and working toward compliance over time. The important thing to know is that each local government maintains its own tax rate and exemptions. The commission that is established will be delegated taxing authority. The board of directors of the commission will be voted on by members and have responsibility for the governance. The commission will contract with AML to administer the centralized administration, with collection, remittance and reporting that meets the need of each local government. This centralized administrator will include software that maintains a tax variability matrix, able to account for differences between members, and a sales tax boundary map so that remote sellers can comply with municipal boundaries.

**A Timeline:** There is a governance committee comprised of local government finance officers, attorneys and managers, who have drafted all relevant documents. These will need to be reviewed and adopted by any local government that wishes to participate. Adoption means delegating authority to a municipal

official to sign the intergovernmental agreement on behalf of the city or borough, and delegating taxing authority to the Commission. Adoption also means agreeing to the common tax code for remote sales. AML will contract with a software developer and build up a sales tax staff to administer the program.

We envision the governance being established in late November, perhaps at the annual AML conference, with full implementation in January 2020. Adoption will take time for many local governments, and members should deliberate as needed to come to resolution of adoption. The process accommodates joining at any point.

### **What are the benefits of taxing online sales the same as local sales**

The biggest benefit is fairness:

- Fairness in funding public services in the community – the reason each municipality has a sales tax code is to be able to provide essential services for residents.
- Fairness for local merchants – the current system creates an incentive for residents to shop online, which creates additional burdens to brick and mortar stores.
- Fairness so that residents who shop online are charged the correct amount of tax – maintaining the uniqueness of each jurisdiction is important, and remote sellers can't comply with individual government codes without centralization.

“There is little logic in asking consumers who prefer to shop at local businesses to pay more toward funding public services than consumers who shop via their laptops or smartphones,” the independent Institute on Taxation and Economic Policy wrote of tax-free online shopping in a March 2018 report. “Local economies are harmed by this arrangement,” the report said, noting the competitive disadvantage it creates for “businesses that hire local residents, pay local property taxes, and otherwise contribute to the local economy.”

### **The numbers**

Nationwide, e-commerce sales totaled more than \$500 billion in 2018, and the number is growing. Online sales totaled about 14 percent of total U.S. retail sales of \$3.6 trillion last year, according to Commerce Department estimates. The U.S. Government Accountability Office estimates that states lost about \$13 billion from the inability to fully collect taxes on online sales in 2017. The Alaska Municipal League estimates more than \$20 million in annual sales tax receipts could be at stake for those cities and boroughs with a sales tax.

### **National trends**

A growing number of states have amended or are drafting changes to their tax codes to ensure they fairly and fully collect taxes from remote merchants selling goods online, the same as they do with local merchants. More than 20 states have adopted the Streamlined Sales and Use Tax Agreement, a common set of administrative rules and tax definitions to streamline enforcement nationwide.

### **The risks of doing nothing**

The risks are more problems: Confusion for local consumers from erroneously collected sales taxes, further unfair competition that erodes local businesses, and lost municipal revenue as online shopping continues to grow. That is lost revenue Alaska communities cannot afford. At the same time, without centralized administration, the majority of remote sellers will not comply with local tax codes.



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: ORD 20-24    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/22/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: An Emergency Ordinance of the City and Borough of Sitka abating any penalties and interest for the first quarter sales tax 2020 filing period until June 30, 2020

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-24](#)  
[02 Ord 2020-24](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Sponsors: Nelson/Christianson

**POSSIBLE MOTION**

**I MOVE TO** approve Emergency Ordinance 2020-24 on first and final reading abating any penalties and interest for first quarter sales tax 2020 filing period until June 30, 2020.

CITY AND BOROUGH OF SITKA  
ORDINANCE NO. 2020-24

AN EMERGENCY ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
ABATING ANY PENALTIES AND INTEREST FOR THE FIRST QUARTER SALES TAX 2020  
FILING PERIOD UNTIL JUNE 30, 2020

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

- 1. **CLASSIFICATION.** This emergency 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.
- 2. **SEVERABILITY.** If any provision of this emergency ordinance and application thereof to any person and circumstances is held invalid, the remainder of this emergency ordinance and application thereof to any person and circumstances shall not be affected thereby.
- 3. **PURPOSE.** The purpose of this emergency ordinance is to provide much needed relief to persons required to remit sales tax to the City and Borough of Sitka, as required in Sitka General Code (“SGC”) 4.09.270, by abating the penalties and interest for the 2020 first quarter sales tax filing period until June 30, 2020, as imposed in SGC 4.09.350.A.2 and 3, such that penalties and interest would only accrue starting July 1, 2020. More specifically:

**WHEREAS**, the Assembly recognizes that an emergency exists due to the COVID-19 pandemic that affects the life, health, welfare or property of persons required to remit sales tax to the City and Borough of Sitka; and

**WHEREAS**, the COVID-19 pandemic has caused great economic hardships to many of the persons required to remit sales tax to the City and Borough of Sitka; and

**WHEREAS**, while the Assembly acknowledges that the timely remittance of sales tax, and the related payment of penalties and interest, is important, the significant risk posed to life, health, welfare or property of persons in Sitka by the COVID-19 pandemic, and the resulting economic hardships, requires the enactment of this emergency ordinance.

4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that filing and remitting sales tax, as required in SGC 4.09.270, is required but the associated penalties and interest, as imposed in SGC 4.09.350.A.2 and 3, for the 2020 first quarter sales tax filing period be abated until June 30, 2020, such that penalties and interest only accrue starting July 1, 2020.

5. **EMERGENCY DECLARATION:** In accordance with the Home Rule Charter of the City and Borough of Sitka, Section 3.03 “Emergency Ordinances,” the Assembly of the City and Borough of Sitka hereby declares that an emergency exists that affects the life, health, welfare or property of persons within Sitka for those reasons stated above.

6. **EFFECTIVE DATE.** This emergency ordinance shall become effective on May 1, 2020, as an emergency exists as stated above. A public service announcement shall be widely distributed providing public notice of this emergency ordinance.



52 In accordance with the Home Rule Charter of the City and Borough of Sitka, Section 3.03 "Emergency  
53 Ordinances," this emergency ordinance may be adopted at the meeting which it is presented and shall  
54 expire June 30, 2020.

55  
56 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka this 28<sup>th</sup>  
57 day of April 28, 2020.

58  
59  
60 \_\_\_\_\_  
61 Gary L. Paxton, Mayor

62 ATTEST:

63  
64 \_\_\_\_\_  
65 Sara Peterson, MMC  
66 Municipal Clerk

67  
68 1st and final reading – Emergency Ordinance 4/28/2020 in accordance with Home Rule Charter,  
69 Section 3.03.

70  
71 Sponsors: Nelson / Christianson



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: ORD 20-17    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/22/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Adopting budgets and capital improvement plans for the General Fund, Internal Service Funds, and Special Revenue Funds for the fiscal year July 1, 2020 through June 30, 2021

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-17](#)  
[02 Memo Ord 2020-17](#)  
[03 Ord 2020-17](#)  
[04 Item F Budget Changes-4-22-2020](#)  
[05 FY2021 Draft Budget Book April 22 2020 FINAL](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-17 on first reading adopting budgets and capital improvement plans for the General Fund, Internal Services Funds, and Special Revenue Funds for the fiscal year July 1, 2020 through June 30, 2021.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
John Leach, Municipal Administrator

**From:** Melissa Haley, Controller

**Date:** April 22, 2020

**Subject:** **Approval of FY2021 Administrator's Budget**

---

### **Background**

As budgets, rates, long-term capital improvement plans, and any debt required are all intricately linked, the ordinances 2020-17 through 2020-23 as well as resolution 2020-10 combine approval of appropriations, any rate increases, capital improvements as well as authorization to seek any new debt.

### **Fiscal Note**

Significant analysis and discuss have taken place throughout the budget process. The following summarizes what is contained in each budget ordinance:

#### **Ordinance 2020-17 General Fund and other governmental (special revenue) funds**

- Appropriations
  - Total appropriations are \$28,203,415, with revenue projected to be \$29,564,429, resulting in a projected surplus of \$1,375,014
- Rates
  - There are no rates adjustments associated with the City and Borough of Sitka's governmental funds.
- Capital improvement plan
  - For the General Fund, details of the mid to long-range capital improvement plan are located on pages 22-23 of the budget book
- Debt
  - There is no debt proposed for FY2021 for any governmental funds

#### **Ordinance 2020-18 Electric Fund**

- Appropriations
  - Total appropriations are \$27,229,806, with revenue projected to be \$19,360,717, resulting in a projected change to working capital of -\$19,898
- Rates
  - There is a 2% increase to electric rates.
- Capital improvement plan

- For the Electric Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is a \$4 million low interest USDA loan proposed for FY2021 to pay for the Green Lake Phase 1 project. The debt service for FY2021 will be paid via a transfer in from the General Fund.

#### **Ordinance 2020-19 Water Fund**

- Appropriations
  - Total appropriations are \$4,336,284, with revenue projected to be \$3,093,675, resulting in a projected change to working capital of \$84,597. Please note that a correction to this fund has been made. Transfers out have increase \$9,500 to fully cover the cost of a replacement vehicle. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to water rates.
- Capital improvement plan
  - For the Water Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-20 Wastewater Fund**

- Appropriations
  - Total appropriations are \$4,405,613, with revenue projected to be \$3,794,511, resulting in a projected change to working capital of \$284,126. Please note that a correction to this fund has been made since the last budget meeting-an over appropriation of \$250,000 in transfers out was corrected. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to wastewater rates.
- Capital improvement plan
  - For the Wastewater Fund, details of the mid to long-range capital improvement plan are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-21 Solid Waste Fund**

- Appropriations
  - Total appropriations are \$5,308,116, with revenue projected to be \$5,171,424, resulting in a projected change to working capital of \$31,998.
- Rates
  - There is a 5.5% rate increase for collections and a 2.5% increase for transfer station and other solid waste rates.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 20 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-22/Resolution 2020-10 Harbor Fund**

- Appropriations
  - Total appropriations are \$5,247,152, with revenue projected to be \$4,196,673, resulting in a projected change to working capital of \$323,367.
- Rates
  - There is a 5% rate increase for all harbor rates with the exception of a rate decrease from \$11.35 to \$7.00 for the O'Connell Bridge tender dock. The decrease was proposed by the Port and Harbor Commission in order remain competitive with other markets in Southeast.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-23 Airport Terminal Fund, Marine Service Center, and GPIIP Fund**

- Appropriations
  - Airport Terminal Fund-Total appropriations are \$1,025,981, with revenue projected to be \$908,500, resulting in a projected change to working capital of \$52,818.
  - Marine Service Center Fund-Total appropriations are \$239,027, with revenue projected to be \$299,064, resulting in a projected change to working capital of \$91,595.
  - GPIIP Fund-Total appropriations are \$743,439, with revenue projected to be \$212,755, resulting in a projected change to working capital of -\$98,020.
- Rates
  - There are no rates adjustments associated with these three enterprise funds
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for these funds are located on page 25 of the budget book
- Debt
  - There is no new debt proposed for FY2021

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-17

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
 ADOPTING BUDGETS AND CAPITAL IMPROVEMENT PLANS FOR THE GENERAL FUND,  
 INTERNAL SERVICE FUNDS, AND SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

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 2021.

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, 2020 and ending June 30, 2021 and related capital improvement plan (included in the FY2021 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	\$ 29,564,429	\$ 26,271,896	\$ 1,931,519	\$ 28,203,415

<u>INTERNAL SERVICE FUNDS</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Information Technology Fund	\$ 1,586,117	\$ 1,597,073	\$ -0-	\$ 1,597,073
Central Garage Fund	\$ 1,930,436	\$ 1,360,683	\$ 718,000	\$ 2,078,683
Building Maintenance Fund	\$ 714,678	\$ 808,991	\$ -0-	\$ 808,991

<u>SPECIAL REVENUE FUNDS</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Pet Adoption Fund	\$ 2,000	\$ 10,000	\$ -0-	\$ 10,000
Sitka Forfeiture Fund	\$ 1,000	\$ 1,000	\$ -0-	\$ 1,000
Library Building Fund	\$ 1,000	\$ 1,000	\$ -0-	\$ 1,000
Southeast Alaska Economic Development Fund	\$ 50,000	\$ 50,000	\$ -0-	50,000
GPIP Contingency Fund	\$ 11,000	\$ 11,000	\$ -0-	\$ 11,000
Sitka Community Hospital Dedicated Fund	\$ 1,546,500	\$ 1,501,922	\$ -0-	\$ 1, 501,922

Student Activities Travel Fund	\$ 2,700	\$ 2,500	\$ -0-	\$ 2,500
Fisheries Enhancement Fund	\$ 37,500	\$ 37,500	\$ -0-	\$ 37,500
Utility Subsidization Fund	\$ 30,000	\$ 79,560	\$ -0-	\$ 79,560
Commercial Passenger Vessel Excise Tax Fund	\$ 457,000	\$ 365,000	\$ -0-	\$ 365,000
Visitor Enhancement Fund	\$ 580,000	\$ 540,125	\$ -0-	\$ 540,125
Revolving Fund	\$ 24,000	\$ 24,500	\$ -0-	\$ 24,500
Guarantee Fund	\$ 6,000	\$ 6,000	\$ -0-	\$ 6,000
Cemetery Fund	\$ 2,000	\$ 2,000	\$ -0-	\$ 2,000
Rowe Trust Fund	\$ 4,500	\$ 4,500	\$ -0-	\$ 4,500
Library Endowment Fund	\$ 6,000	\$ 5,000	\$ -0-	\$ 5,000
Bulk Water Fund	\$ 18,000	\$ 30,000	\$ -0-	\$ 30,000
Seasonal Sales Tax/School Bond Debt Service Fund	\$ 2,177,305	\$ 2,397,540	\$ -0-	\$ 2,397,540
<b><u>PERMANENT FUND</u></b>				
Permanent Fund	\$ 742,743	\$ 1,506,459	\$ -0-	\$ 1,506,459

32

<b><u>GENERAL FUND CAPITAL PROJECT FUND</u></b>	REVENUE	OPERATIONS	CAPITAL /TRANSFER	TOTAL
General Capital Project Fund	\$ -0-	\$ -0-	\$ -0-	\$ -0-

33

34

35 **EXPLANATION**

36

37 Details of individual budgets and capital improvement plans are contained in the FY2021 Administrator’s  
38 Budget. Support to the Sitka School District has been included in the General Fund Expenditures.

39 Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This  
40 ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of  
41 Sitka regarding annual adoption of a capital improvements program.

42

43 **5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2020.

44

45 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska  
46 this 12th day of May 2020.

47

48

49

\_\_\_\_\_  
Gary L. Paxton, Mayor

50

51 ATTEST:

52

53

54 \_\_\_\_\_  
Sara Peterson, MMC  
55 Municipal Clerk

56

57 1<sup>st</sup> reading 4/28/2020

58 2<sup>nd</sup> and final reading 5/12/2020

59

60 Sponsor: Administrator



## FISCAL 2021 BUDGET CHANGES *(as of 4/22/2020)*

General Fund			
Beginning Revenue	\$ 31,564,429.00		
		(2,000,000.00)	Reduce FY2021 sales tax revenue by \$2M*
<b>Revised Revenue</b>		<b>29,564,429.00</b>	
Beginning Expense	\$ 31,248,943.25		
		\$ 15,000.00	Assembly direction to add PD signing bonuses (3/5)
		\$ 145,000.00	Assembly direction to fund lobbying (3/5)
		\$ (2,000,000.00)	Cut all FY2021 Capital projects funded with General Fund \$ *
		\$ (205,184.38)	Health insurance (revision of plans and 5.5% rate increase instead of 9.5%)**
		\$ (764,343.98)	Cuts to operations (less health insurance)*
		\$ (250,000.00)	smaller transfer out to School bond debt service fund due to less revenue*
<b>Ending (deficit)/surplus</b>	<b>\$ 1,375,014.11</b>		
Electric Fund			
Beginning Revenue	\$ 19,360,717.00		
Beginning Expense	\$ 27,299,334.89		Including depreciation (\$7.85M)
		\$ (69,528.60)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ (19,898.29)</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (7,869,089.29)</b>		per budget book
Water			
Beginning Revenue	\$ 3,093,675.00		
Beginning Expense	\$ 4,336,815.05		Including depreciation (\$1.33M)
		\$ (10,031.28)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$ 84,597.23</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,242,608.77)</b>		per budget book
Wastewater			
Beginning Revenue	\$ 3,794,511.00		
Beginning Expense	\$ 4,678,558.76		Including depreciation (\$895K)
		\$ (22,945.80)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ (250,000.00)	Correction to transfers out to capital project fund
<b>Change to Working Capital</b>	<b>\$ 284,126.04</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (611,101.96)</b>		per budget book
Solid Waste			
Beginning Revenue	\$ 5,171,424.00		
Beginning Expense	\$ 5,310,911.78		Including depreciation (\$169K)
		\$ (2,795.76)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 31,997.98</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (136,692.02)</b>		per budget book
Harbor			
Beginning Revenue	\$ 4,196,673.00		
Beginning Expense	\$ 5,266,379.88		Including depreciation (\$1.37M)
		\$ (19,227.64)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 323,366.76</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,050,479.24)</b>		per budget book
Airport Terminal			
Beginning Revenue	\$ 908,500.00		
Beginning Expense	\$ 1,025,981.00		Including depreciation (\$170K)
<b>Change to Working Capital</b>	<b>\$ 52,818.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (117,481.00)</b>		per budget book
Marine Service Center			
Beginning Revenue	\$ 299,064.00		
Beginning Expense	\$ 239,027.00		Including depreciation (\$32K)
<b>Change to Working Capital</b>	<b>\$ 91,595.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ 60,037.00</b>		per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes

<b>Gary Paxton Industrial Park</b>			
Beginning Revenue	\$	212,755.00	
Beginning Expense	\$	743,439.00	Including depreciation (\$433K)
<b>Change to Working Capital</b>	<b>\$</b>	<b>(98,020.00)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(530,684.00)</b>	per budget book
<b>Information Technology Fund</b>			
Beginning Revenue	\$	1,586,117.00	
Beginning Expense	\$	1,609,083.18	Including depreciation (\$160K)
		\$ (12,010.32)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>149,000.14</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(10,955.86)</b>	per budget book
<b>Central Garage</b>			
Beginning Revenue	\$	1,920,936.00	
Beginning Expense	\$	2,075,463.57	Including depreciation (\$486K)
		\$ (6,280.92)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$</b>	<b>337,832.35</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(148,246.65)</b>	per budget book
<b>Building maintenance Fund</b>			
Beginning Revenue	\$	714,678.00	
Beginning Expense	\$	816,477.71	Including depreciation (\$1K)
		\$ (7,486.56)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>(93,433.15)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(94,313.15)</b>	per budget book
<b>School Bond Debt Service Fund</b>			
Beginning Revenue	\$	2,427,305.00	
		\$ (250,000.00)	Assume reduction in seasonal sales tax revenue
<b>Revised Revenue</b>	<b>\$</b>	<b>2,177,305.00</b>	
Beginning Expense	\$	2,397,540.00	
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(220,235.00)</b>	per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes



# CITY AND BOROUGH OF SITKA

FISCAL YEAR 2021

**DRAFT**  
**CONSOLIDATED OPERATING**  
**BUDGET**



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

April 21, 2020

Mayor Paxton, Assembly Members and Fellow Citizens of the City and Borough of Sitka,

In accordance with the provisions of Article XI, Section 11.02 of the Home Rule Charter of the City and Borough of Sitka, the Fiscal Year 2021 Consolidated Operating Budget of the City and Borough of Sitka is hereby presented for your approval.

## **The Last Year in Review**

FY20 was a very challenging year for the Sitka Assembly. The State Legislative budget process was delayed by political debate thus creating great financial uncertainty for all Alaskans. It was late in the year before the depth of State revenue sharing reductions were known. However, both the City and Borough of Sitka and the Sitka School District were able to manage their respective budgets without major reductions in services to residents or students.

Overshadowing almost all other events during FY20, the COVID-19 pandemic created economic shock waves that will reverberate in Sitka for months, if not years to come. The outlays necessary to conduct an emergency response to the pandemic were minor and manageable. On the other hand, the budgetary implications for FY21 are significant and will have a direct impact on the Municipality's ability to offer governmental services and maintain its infrastructure.

An anticipated direct economic impact of COVID-19 in Sitka will be the loss of seasonal sales tax revenue which, in turn, affects the Municipality's funding mechanisms for general obligation bonded debt for schools. We estimate that sales tax revenues for FY21 will decline by \$2M. This decline will be primarily be felt during the summer tourist season, July through September 2020, with some continuation into the winter months. As 1% of all seasonal sales tax revenues are dedicated to pay for general obligation bonded debt, the \$2M decline in overall sales tax receipts is expected to reduce dedicated sales tax receipts for school debt by \$250,000.

Public health and safety outlays have been moderate, and we expect this trend to continue unless COVID-19 cases spike in Sitka. Sitka obtained Federal Emergency Management Agency (FEMA) approval of a Request for Public Assistance, and anticipates that this request will reimburse the Municipality for most eligible expenditures directly related to pandemic response.

The Municipality also intends to pursue every possible path for Federal or State reimbursement of lost revenue streams due to the pandemic. Some revenue streams,

such as sales tax receipts, will be uncontrollable, subject to the overall economy. Others may be as a result of direct steps taken by the Municipality to provide public assistance to its citizens and businesses in the form of reduced utility charges.

During the year the City and SouthEast Alaska Regional Health Consortium (SEARHC) hospital completed a complicated merger process that concluded with the purchase by SEARHC of the business operations and equipment, and subsequent closure, of Sitka Community Hospital. The termination of the community owned hospital has complicated management and financial obligations that will continue for several years as the final obligations of the hospital are resolved.

As a result of the sale of the business operations of the former Sitka Community Hospital to SEARHC, the Municipality agreed to indemnify SEARHC against liabilities associated with the prior operation of the hospital. During due diligence procedures, it was determined that the former Sitka Community Hospital had over-compensated physicians resulting in Stark and Anti-Kickback violations. The Municipality self-reported this over-compensation to the Center for Medicare Services and the Office of the Inspector General (OIG) and is seeking to reach a settlement. In conjunction with its agreement to indemnify SEARHC against liabilities associated with the former hospital, the Municipality agreed to place \$4.5M into an escrow account to provide for the anticipated settlement. In addition, the Municipality agreed for all purchase price payments from SEARHC for the acquisition of the business also be placed into escrow. The Municipality expects to settle the Stark Anti-Kickback violations in FY2021.

Even with the intense budget pressure, the City was able to balance the level of services offered to our citizens with the local ability and desire to pay for those services.

### **Looking to the Future**

Traditional revenue streams flowing from both the Federal and State Governments have stabilized somewhat from prior years. Additionally, many uncertainties surround the recent economic stimulus bills passed by the Federal Government following the COVID-19 pandemic since the State Government will be responsible for dispersing funding to municipalities. We will continue to focus on our Assembly approved FY21 Legislative Priorities as economic stimulus funds become available.

Going into FY21 we are projecting substantial decreases in sales tax revenue due to COVID-19 impacts to tourism, fishing, the cruise industry, hospitality industry, and local businesses. However, a new Internet Sales Tax Program, authorized by the State, may help drive internet commerce to our local businesses.

We are also projecting an increase in property tax revenue due to a complete revaluation of all properties in Sitka including those owned by non-profit entities. The property tax revaluation process will be ongoing over the next two years and is required by the State.

In July 2019 the Assembly adopted six Action Plans that provide for the following:

- Stabilize electrical rates and Electric Department bonded indebtedness
- Create a Master Plan for No Name/Granite Creek development
- Lobby to fund a secondary water source and the Electric Department
- Determine the highest/best use of the Cold Storage
- Build a public use Seaplane Base
- Make the City and Borough of Sitka more business friendly

In the fall of 2019 City staff completed a thorough analysis of Sitka's remaining, excess hydroelectric generation capacity. This study provides design guidance for a major new medical campus that is being studied by SEARHC. A new medical facility will bring much needed new revenue into the electric utility.

During this period the Assembly took action to begin a major renovation of the Green Lake hydrogeneration facility. Green Lake provides about half of Sitka's electricity and the power plant is due for a maintenance overhaul.

Additionally, expectations are high that the U.S. Coast Guard will increase its presence in Sitka by positioning an additional vessel with permanent moorage here. The added infrastructure needed by Coast Guard, along with increases in personnel, housing and services will bring more revenues into the City.

Commercial, sport and subsistence fishing continue to be a major component of Sitka's economy. These industries have added capacity and improvements to their businesses. However, major concerns exist regarding fluctuations in commercial fish populations in the Sitka area.

In late 2019 the Assembly began the process of developing a marine vessel haul out and shipyard at the Gary Paxton Industrial Park. When completed this project will provide important services for Sitka's commercial and sport fishing fleets.

### **FY21 Budget Comments**

We expect the FY21 Budget to be a constantly shifting budget given the high potential for stimulus funds and the uncertainty in revenue projections following the economic impacts of COVID-19.

Our budget does propose service fee increases in our electric, water, and wastewater utilities that are consistent with the annual rate of inflation. Larger rate increases are proposed for the solid waste and harbor funds due to specific financial considerations. However, uncertainties in revenue in the enterprise funds due to potential increased unemployment levels and economic hardships cannot be ignored.

The FY21 budget contains no significant employee salary increases other the programmatic spending increases due to collective bargaining agreements or that are identified in the Sitka City Code. However, the City of Sitka continues to experience

difficulties in recruiting and retaining qualified employees especially in the Electric and Police Departments.

During development of the FY21 budget City staff recommended funding for a long-range plan to finance needed infrastructure renovations while maintaining adequate levels of liquidity and financial stability. Such a plan will assist the Assembly when discussing capital project needs in the future, however due to budget constraints was not funded for FY21.

Overall, the proposed FY21 budget maintains status quo services and staffing levels but incorporates approximately \$3.2M in cuts to confront projected revenue loss from COVID-19. These cuts were made by reducing City operating budgets and cancelling all FY21 capital projects funded with the General Fund. However, there continues to be substantial pressure to find funds to make future improvements to infrastructure owned by the City and Borough of Sitka. This includes facilities operated by the Sitka School District.

### **Capital Improvement Program**

Sitka continues to invest in its future by constructing important improvements to municipal assets. Ongoing projects include a major upgrade of Crescent Harbor, a new drinking water filtration plant and a major renovation of the wastewater treatment plant.

Planning has begun for a major maintenance upgrade to the 38-year-old Green Lake hydro generation facility. This project is a top priority for the City of Sitka.

There is a high likelihood that Sitka will need to delay some non-emergent capital projects to recover from the COVID-19 pandemic, and such delays could result in higher overall costs by deferring necessary maintenance. Maximum effort is being made to identify Federal and State sources of revenue in order to finance these projects. Of particular interest is Federal stimulus funding that may be funneled through the State to address our infrastructure needs. However, Sitka has increasingly been forced to rely upon debt acquisition to fund needed improvements. City staff has recommended that this pattern of project funding be studied in detail during the development of a long-range plan for infrastructure renovations.

In late 2019 the Assembly provided funding for a new lobbying firm that is based in Washington D.C. Efforts are being made to secure Federal and State funding for Sitka's capital project needs.

The City of Sitka mid to long-range capital improvement program is included within this budget document.

### **Summary**

We are in unprecedented times following the COVID-19 pandemic. The City of Sitka's highly defended liquidity position is the sole reason we were able to adjust during the

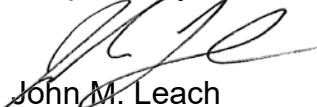
ongoing emergency response. Not only were we able to respond to the pandemic, but we were sufficiently prepared and able to execute quickly on the OIG settlement at the lowest possible settlement amount.

The key challenge facing the City and Borough of Sitka continues to be the alignment of governmental services provided by the Municipality to its citizens with sustainable revenue streams to not only pay for the operating costs of services, but also to provide for replacement of the infrastructure necessary to provide those services.

Our municipal government continues to provide a comprehensive and complex array of services to our citizens through the collective efforts of our elected Assembly and our dedicated municipal employees.

The financial condition of the City and Borough of Sitka remains stable with a substantial level of combined reserve working capital. We will continue to provide the best possible service to Sitkans while carefully managing the resources they give us to do the job.

Respectively submitted,



John M. Leach  
Municipal Administrator



# City and Borough of Sitka

## Sitka, Alaska

### MISSION

To assure quality public services that provide for the well-being of the citizens of the City and Borough of Sitka. To provide the best *service, budget management, and planning* for the future of our community.

### OVERALL GOALS

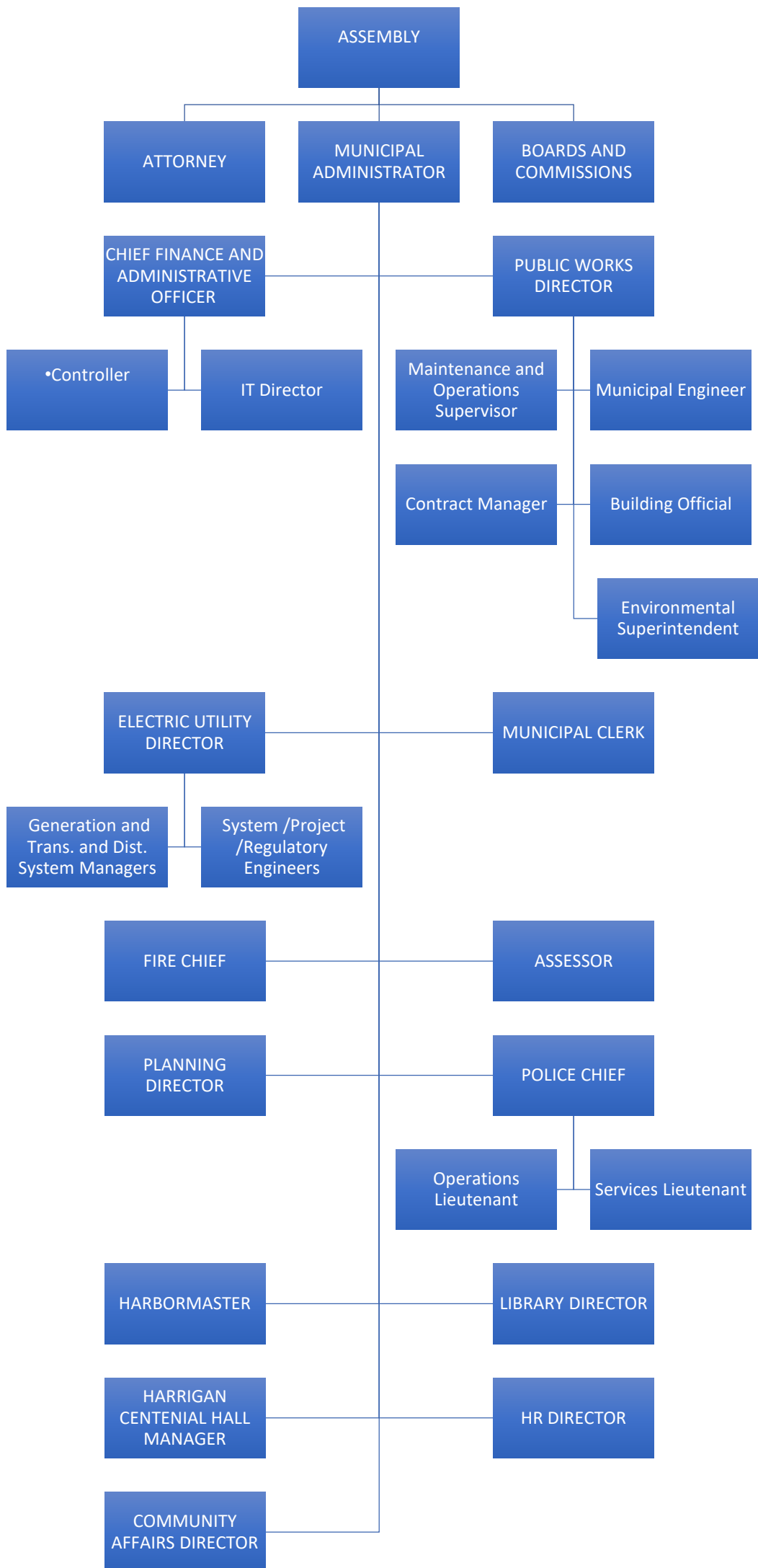
- Increase percent of operating budget provided by Permanent Fund earnings.
- Ensure quality of Municipal infrastructure.
- Increase year round employment opportunities.
- Comply with Vision: Small town atmosphere and high quality of life with sustained economic opportunity.

### ONGOING PRIORITY ACTION

- Expand Sitka's presence as a regional health care center.
- Provide positive conditions for economic development.
- Implement and fund waterfront and harbor infrastructure.

## **MUNICIPAL VALUES**

- **Accountability - Accepting responsibility for job performance, actions, and behavior.**
- **Commitment - Individual and collective dedication of employees in providing quality services to meet customer needs.**
- **Equal Opportunity - Providing a work environment that is fair to all employees through equal treatment and equal access.**
- **Honesty - Truthful interaction among employees, the Assembly, and the public which fosters trust and a lasting working relationship.**
- **Open Communication - The honest exchange of ideas and information with coworkers, the public, other departments, and the Assembly.**
- **Professionalism - Promoting honesty, respect, and team effort while adhering to a high standard of ethical conduct.**
- **Respect - Consistently demonstrating a deep regard for the needs and feelings of all people.**



# City and Borough of Sitka

## FY21 STAFFING TABLE

Department	Position	Grade	Pay	FTE
001 - Administrator	Administrator		\$ 62.10	1
	Administrative Coordinator	27	\$ 28.33	1
	Community Affairs Director	34	\$ 37.52	1
	Human Resources Director	37	\$ 50.45	1
002 - Attorney	Attorney		\$ 67.31	1
	Legal Assistant	27	\$ 29.04	1
003 - Municipal Clerk	Deputy Clerk/Records Clerk	28	\$ 32.15	1
	Municipal Clerk	36	\$ 46.38	1
004 - Finance	Accountant	28	\$ 36.37	1
	Accounting Clerk - A/P		\$ 21.61	1
	Accounting Clerk-A/R Collections		\$ 23.42	1
	Tax Specialist	27	\$ 26.30	1
	Budget/Treasury Officer	33	\$ 42.49	1
	Chief Finance and Admin Officer	41	\$ 63.77	1
	Customer Service Representative		\$ 20.47	1
	Controller	36	\$ 52.49	1
	Controller- Apprentice (4 month overlap)	36	\$ 43.51	1
	Grant Accountant	28	\$ 29.12	1
	Payroll Specialist	27	\$ 29.04	1
	Senior Accountant	30	\$ 39.27	1
	Sr. Customer Service Represent		\$ 22.85	1
	Supervisory Senior Accountant	32	\$ 38.24	1
Utility/Harbor Billing Clerk		\$ 22.82	1	
005 - Assessing	Appraisal Tech		\$ 26.93	1
	Appraiser		\$ 28.28	1
	Assessor	36	\$ 43.08	1
006 - Planning	Planner 1	28	\$ 27.31	1
	Planning Director	35	\$ 40.02	1

# FY21 STAFFING TABLE

## 021 - Police

Administrative Assistant	25	\$ 25.97	1
Animal Control Officer		\$ 24.11	1
Dispatch & Records Clerk		\$ 20.98	1
Dispatch & Records Clerk		\$ 21.50	1
Dispatch & Records Clerk		\$ 20.98	1
Dispatch & Records Clerk		\$ 21.50	1
Dispatch & Records Clerk		\$ 20.98	1
Dispatch & Records Supervisor		\$ 34.03	1
Jail Officer		\$ 21.27	1
Jail Officer		\$ 24.06	1
Jail Officer		\$ 21.27	1
Jail Officer II		\$ 21.27	1
Jail Officer		\$ 27.91	1
Lieutenant - Operations	34	\$ 43.51	1
Lieutenant - Services	34	\$ 60.10	1
Multi-Services Officer		\$ 26.22	1
Police Chief	38	\$ 84.13	1
Police Officer		\$ 30.47	1
Police Officer		\$ 29.00	1
Police Officer		\$ 29.00	1
Police Officer		\$ 29.00	1
Police Officer		\$ 31.23	1
Police Officer		\$ 29.73	1
Police Officer - Detective		\$ 31.23	1
Police Officer - Detective		\$ 31.23	1
Sergeant		\$ 40.29	1
Sergeant		\$ 39.11	1
Sergeant		\$ 35.95	1
Sergeant		\$ 35.95	1

## 022 - Fire Protection

EMS/Fire Captain		\$ 40.71	1
Fire Chief	36	\$ 49.99	1
Fire Engineer		\$ 25.25	1
Senior Fire Engineer		\$ 38.34	1
Fire Engineer		\$ 22.10	1
Fire Engineer		\$ 22.74	1
Senior Fire Engineer		\$ 33.05	1
Fire Engineer		\$ 22.10	1
Office Assistant		\$ 21.31	0.5

## 031 - Public Works - Administration

Contract Manager	29	\$ 35.00	1
Public Works Director	41	\$ 63.77	1
Maint. & Operations Superintendent	35	\$ 46.42	1
Asst. Contract Coord./Office Mgr.	25	\$ 24.13	1

# FY21 STAFFING TABLE

032 - Engineering	Municipal Engineer	39	\$ 60.79	1
	Project Manager	34	\$ 47.55	1
	Engineering CAD Tech		\$ 28.69	1
	Senior Engineer	36	\$ 53.81	1
033 - Streets	Heavy Equipment Operator		\$ 27.80	1
	Maintenance Worker		\$ 23.63	1
	Maintenance Worker		\$ 23.63	1
	Senior Operator		\$ 33.28	1
034 - Recreation	Grounds Maint Specialist		\$ 27.54	1
	Grounds Maint Specialist		\$ 25.20	1
	Bldg & Grounds Maintenance Specialist		\$ 29.08	1
035 - Building Department	Building Inspector		\$ 26.76	1
	Building Official	29	\$ 35.00	1
041 - Library	Library Assistant		\$ 15.38	0.48
	Technical Services Librarian		\$ 31.22	1
	Library Assistant		\$ 16.15	0.48
	Library Assistant		\$ 15.38	0.45
	Library Assistant		\$ 17.48	0.38
	Library Assistant		\$ 17.92	0.58
	Library Director	35	\$ 40.02	1
	Acquisitions Librarian		\$ 20.13	1
	Adult Services Librarian		\$ 20.66	1
	Youth Services Librarian		\$ 28.42	1

# FY21 STAFFING TABLE

043 - Centennial Building

Cent. Building Attendant		\$ 22.31	1
Cent. Building Attendant		\$ 26.93	1
Cent. Building Manager	30	\$ 38.31	1
Cent. Building Supervisor		\$ 27.62	1
Building Attendant		\$ 16.15	1

200 - Electric

Administrative Assistant	24	\$ 25.33	1
Meter Technician		\$ 49.72	1
Electric Utility Director	44	\$ 76.42	1
General Foreman		\$ 55.39	1
Generation Facilities Mechanic		\$ 46.90	1
Generation Facilities Mechanic		\$ 46.90	1
Generation System Manager	40	\$ 63.82	1
Line Crew Supervisor		\$ 52.70	1
Line Worker		\$ 49.72	1
Line Worker		\$ 49.72	1
Line Worker		\$ 49.72	1
Meter Reader		\$ 23.06	1
Meter Technician		\$ 49.72	1
Operator		\$ 46.90	1
Operator		\$ 46.90	1
Operator		\$ 46.90	1
Operator		\$ 46.90	1
Project & Regulatory Engineer	36	\$ 49.99	1
Relay Control Technician		\$ 49.72	1
Relay Control Technician		\$ 49.72	1
Relay Control Technician		\$ 49.72	1
Senior Operator		\$ 49.72	1
Sr. Gen Facilities Mechanic		\$ 50.31	1
T&D System Manager	40	\$ 60.74	1
Warehouse Person		\$ 45.00	1

## FY21 STAFFING TABLE

210 - Water	Chief Water Facilities Operator		\$ 36.30	1
	Senior Water Facilities Operator		\$ 33.74	1
	Water Operator 1		\$ 28.99	1
220 - WWTP	Chief WW Facilities Operator		\$ 36.30	1
	Environmental Superintendent	39	\$ 57.84	1
	SMC WW Facilities Operator		\$ 31.35	1
	W&WW Facilities Mechanic		\$ 40.35	1
	W/WW Facilities Electrician		\$ 49.21	1
	WW Facilities Operator 1		\$ 29.85	1
	WW Facilities Operator/Lab		\$ 31.10	1
	WW Facilities Operator/Maint.		\$ 25.39	1
230 - Solid Waste	Landfill/Scrapyard Hvy Operator		\$ 26.93	1
	Asst Landfill/Scrapyard Operator		\$ 21.53	1
	Asst Landfill/Scrapyard Operator		\$ 22.62	1
240 - Harbor	Assistant Harbormaster		\$ 24.56	1
	Assistant Harbormaster		\$ 19.43	1
	Assistant Harbormaster		\$ 21.24	1
	Deputy Harbormaster	27	\$ 29.04	1
	Harbor Maintenance Specialist		\$ 25.76	1
	Harbor Maintenance Supervisor		\$ 35.47	1
	Harbor Maintenance Supervisor - Apprentice		\$ 27.00	1
	Harbormaster	34	\$ 45.27	1
	Office Manager		\$ 22.85	1
300 - MIS	Information Systems Director	37	\$ 48.74	1
	IT Specialist		\$ 29.98	1
	IT System Administrator	32	\$ 37.67	1
	PC Tech / Webmaster		\$ 27.04	1
310 - Central Garage	Chief Heavy Equipment Mechanic		\$ 31.32	1
	Heavy Equipment Mechanic		\$ 26.79	1
320 - Building Maintenance	Bldg. Maintenance Specialist		\$ 31.35	1
	Bldg. Maintenance Specialist		\$ 28.37	1
	Building, Parks & Grounds Supervisor	32	\$ 39.19	1
				150.87



City and Borough of Sitka  
Revenue and Appropriations Summary  
Fiscal Year 2021

<u>Fund</u>	<u>Revenues</u>	<u>Operating Appropriations</u>	<u>Capital Appropriations</u>	<u>Net Change to Fund Balance</u>
General	\$ 29,564,429	\$ 26,271,896	\$ 1,931,519	\$ 1,361,014
Electric	\$ 19,360,717	\$ 26,374,299	\$ 855,507	\$ (7,869,089)
Water	\$ 3,093,675	\$ 3,544,859	\$ 791,425	\$ (1,242,609)
Wastewater	\$ 3,794,511	\$ 4,160,613	\$ 245,000	\$ (611,102)
Solidwaste	\$ 5,171,424	\$ 5,260,894	\$ 47,222	\$ (136,692)
Harbor	\$ 4,196,673	\$ 4,647,152	\$ 600,000	\$ (1,050,479)
Airport Terminal	\$ 908,500	\$ 919,981	\$ 106,000	\$ (117,481)
Marine Service Center	\$ 299,064	\$ 184,027	\$ 55,000	\$ 60,037
Gary Paxton Industrial Park	\$ 212,755	\$ 743,439	\$ -	\$ (530,684)
Management Information Systems	\$ 1,586,117	\$ 1,597,073	\$ -	\$ (10,956)
Central Garage	\$ 1,930,436	\$ 1,360,683	\$ 718,000	\$ (148,247)
Building Maintenance	\$ 714,678	\$ 808,991	\$ -	\$ (94,313)
Visitor Enhancement	\$ 580,000	\$ 540,125	\$ -	\$ 39,875
Combined Fund Totals	\$ 70,832,979	\$ 75,873,907	\$ 5,349,673	\$ (10,390,601)
<b>Total Revenue &amp; Appropriations</b>	<b>\$ 71,412,979</b>	<b>\$ 81,223,580</b>		

**City and Borough of Sitka  
Undesignated Working Capital Summary**

<u>Fund</u>	<u>Undesignated Working Capital June 30, 2019</u>	<u>Projected Undesignated Working Capital June 30, 2020</u>	<u>Projected Additions to or (Deletions From) Undesignated Working Capital Fiscal Year 2021</u>	<u>Projected Undesignated Working Capital at June 30, 2021</u>
General	\$ 5,716,004	\$ 6,973,292	\$ 1,361,014	\$ 8,334,306
Electric	\$ 1,697,700	\$ 2,675,266	\$ (229,724)	\$ 2,445,542
Water	\$ 2,170,390	\$ 2,387,660	\$ 94,096	\$ 2,481,756
Wastewater	\$ 5,044,411	\$ 5,788,298	\$ 284,126	\$ 6,072,424
Solid Waste	\$ (1,740,676)	\$ (1,287,736)	\$ 46,720	\$ (1,241,016)
Harbor	\$ 7,608,264	\$ 7,516,564	\$ 597,367	\$ 8,113,931
Airport Terminal	\$ 837,323	\$ 1,059,973	\$ 103,819	\$ 1,163,792
Marine Service Center	\$ 2,009,972	\$ 1,940,516	\$ 5,595	\$ 1,946,111
Gary Paxton Industrial Park	\$ 659,352	\$ 552,302	\$ (98,020)	\$ 454,282
Management Information Systems	\$ (70,221)	\$ (211,075)	\$ 149,000	\$ (62,075)
Central Garage	\$ 4,115,910	\$ 4,190,383	\$ 337,833	\$ 4,528,216
Building Maintenance	<u>\$ 1,362,367</u>	<u>\$ 852,777</u>	<u>\$ (92,554)</u>	<u>\$ 760,223</u>
<b>Combined Fund Totals</b>	<u><u>\$ 29,410,796</u></u>	<u><u>\$ 32,438,220</u></u>	<u><u>\$ 2,559,272</u></u>	<u><u>\$ 34,997,492</u></u>

**City and Borough of Sitka  
Fixed Asset Schedule  
FY2021**

**General Fund**

Moller back stop pads	\$6,500.00
	\$6,500.00

**Water Fund**

Leak detector w/correlator	\$40,000.00
Vacuum/blower unit	\$40,000.00
	\$80,000.00

**Solid Waste Fund**

Tire Machine	\$14,000.00
	\$14,000.00

**Airport Terminal Building Fund**

20" Whitiaker Smart Care Trio Floor/Carpet Cleaner	\$6,000.00
	\$6,000.00

**Central Garage Fund**

Lineman Shop Door Replacement	\$25,000.00
International Crane (Electric) Replaces #307	\$375,000.00
Ford Explorer Interceptor (Police) Replaces #459	\$64,000.00
Ford Ranger Super-cab (Water) Replaces #382	\$54,000.00
Link Belt Track Hoe (Solid Waste) Replaces #372	\$200,000.00
	\$718,000.00

**TOTAL FIXED ASSETS**

**\$824,500.00**

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2021**

**Assembly/Administrator**

AML NEO Conf - Anchorage	\$9,200.00
AML Summer Conf. - Fairbanks	\$3,400.00
AML Winter Conf - Juneau	\$2,322.00
Congressional Lobby DC	\$6,600.00
ICMA Online Training	\$1,500.00
ICMA Regional Managers Conf	\$2,000.00
SE Conf Annual Mtg - Haines	\$3,300.00
SE Conf Mid Session Summit - Juneau	\$2,322.00
State Lobby - Juneau	\$2,322.00

**HR**

HR Staff	\$1,300.00
	<u>\$34,266.00</u>

**Legal**

Attorney Travel and Fees to Alaska Bar Convention	\$1,700.00
Attorney Travel and Fees to AML/AMAA	\$1,150.00
Attorney Travel and Fees to IMLA Conference	\$3,350.00
Legal Assistant Travel and Fees AML/AMAA or Studies	\$1,100.00
	<u>\$7,300.00</u>

**Clerk**

AAMC Annual Conference - Anchorage	\$3,350.00
AML Summer Conference - Fairbanks	\$1,050.00
IIMC Conference - Clerk	\$4,000.00
NW Clerks Institute PD IV - Tacoma	\$1,500.00
Parliamentary Training - NAP	\$100.00
Records Management Conference	\$1,525.00
	<u>\$11,525.00</u>

**Finance**

AGFOA/AML - Anchorage	\$3,600.00
Federal Grant Training	\$4,500.00
GFOA training	\$3,500.00
New World ERP Advisory group	\$2,500.00
Tyler Connect (Training on ERP)	\$4,000.00
	<u>\$18,100.00</u>

**Assessing**

AAAO/AML Conference	\$1,000.00
Continuing Education USPAP (Ethics) Required	\$3,750.00
	<u>\$4,750.00</u>

**City and Borough of Sitka  
Travel and Training Budget  
General Fund**

**Planning**

Alaska Planning Association	\$4,250.00
Graduate Program Tuition Assistance	\$4,750.00
	\$9,000.00

**Police**

Administrative Travel	\$5,000.00
Applicant Travel	\$10,000.00
IT Training/Software	\$3,000.00
Academy Tuition	\$12,000.00
Officer Training	\$15,000.00
ASPIN/Commun/Crisis Manage	\$9,450.00
Animal Control Humane Conference	\$1,800.00
Correctional Certification	\$4,050.00
	\$60,300.00

**Fire**

Alaska State Firefighters Assn Conf	\$6,000.00
APCO Radio Communications Training	\$2,500.00
Dive Training	\$3,000.00
Firefighter 1 Training	\$5,000.00
Hazmat Training	\$2,500.00
Methods of Instruction	\$5,000.00
	\$24,000.00

**Ambulance**

EMS Conferences	\$5,000.00
Local CME Cleasses	\$2,000.00
Paramedic Refresher	\$4,000.00
Physician Training	\$3,000.00
Recertifications	\$2,500.00
Training Materials	\$3,000.00
Wilderness EMT	\$5,000.00
	\$24,500.00

**SAR**

CPR, WFR and EMT Training	\$2,000.00
SAR Training	\$5,000.00
	\$7,000.00

**City and Borough of Sitka  
Travel and Training Budget  
General Fund**

**Public Works-Administration**

Contract Manager	\$2,000.00
Public Works Director	\$2,000.00
	\$4,000.00

**Engineering**

Engineering Classes - Prof dev for 5 Engineering Staff	\$3,000.00
	\$3,000.00

**Streets**

CPR and First Aid	\$ 700.00
Hazardous Material Refresher	\$ 900.00
Operator Certifications	\$ 800.00
Resource Management	\$ 1,000.00
Traffic Control	\$ 600.00
	\$4,000.00

**Recreation**

Training and Certification	\$142.00
	\$142.00

**Building Official**

Commercial Electrical Inspector Certification	\$3,500.00
Commercial Building Inspector	\$3,500.00
	\$7,000.00

**Library**

AK Library Association Director Meeting Conference	\$600.00
AK Library Association Conference Staff Mbr	\$1,800.00
	\$2,400.00

**TOTAL GENERAL FUND TRAVEL AND TRAINING**

**\$221,283.00**

**City and Borough of Sitka  
Travel and Training Budget  
Enterprise & Internal Service Fund**

**Electric Fund**

Distribution Engineering & Planning	\$2,000.00
Distribution Overcurrent Protection	\$2,000.00
Educational Webinars	\$2,500.00
FERC & NHA Regional Hydro Conference	\$4,000.00
Lobbying & Government Relations	\$1,000.00
NWPPA ETF & ENO	\$4,000.00
NWPPA Utility Cost of Service	\$2,000.00
NWPPA Utility System Operations	\$6,000.00
PE Required CEU's	\$1,000.00
Professional Development	\$2,000.00
SE Conference - Annual Meeting	\$2,000.00
State & Regional Utility Conference	\$5,000.00
NWPPA Materials Management	\$2,000.00
Safety Training	\$7,000.00
Visual Emissions Evaluation Cer Mechanics	\$2,000.00
Mobile Crane Certification	\$5,000.00
Metering Class	\$3,000.00
	<u>\$52,500.00</u>

**Water Fund**

Water Distribution Continuing Education	\$4,050.00
Water Treatment Continuing Education	\$5,400.00
	<u>\$9,450.00</u>

**Wastewater Fund**

Wastewater Collection Operator Continuing Education, Training	\$12,000.00
Wastewater Treatment Operator Continuing Education	\$4,000.00
	<u>\$16,000.00</u>

**Solid Waste Fund**

Asbestos Training	\$3,000.00
HAZ MAT Training	\$2,000.00
SW Training/Certification	\$3,200.00
SWANA Training	\$2,000.00
	<u>\$10,200.00</u>

**Harbor Fund**

AK Harbormaser Conference	\$2,250.00
Juneau Board Meeting - Legislative Lobby	\$2,250.00
Admin Conference (Office Manager)	\$2,500.00
Pacific Coast Harbormaster Conference	\$2,500.00
Port Security Training	\$2,000.00
	<u>\$11,500.00</u>

**City and Borough of Sitka  
Travel and Training Budget  
Enterprise & Internal Service Fund**

**Management Information Systems**

Continuing Education/Training	\$10,000.00
Tyler Connect	<u>\$5,000.00</u>
	<u>\$15,000.00</u>

**Central Garage Fund**

Freon Removal Certification	<u>\$2,000.00</u>
	<u>\$2,000.00</u>

**Building Maintenance Fund**

HVAC Training	\$1,500.00
Locksmith Training	\$1,500.00
Misc Training Certifications	<u>\$1,100.00</u>
	<u>\$4,100.00</u>

**TOTAL ENTERPRISE & INTERNAL SERVICE FUND  
TRAVEL AND TRAINING**

**\$120,750.00**



CITY AND BOROUGH OF SITKA  
FY2021 MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	Year	Deferred	FY22	FY23	FY24	FY25	FY26	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
<b>GENERAL FUND</b>												
<b>Streets &amp; Roads</b>												
<b>Streets with Curb, Gutter &amp; Sidewalk (scheduled for replacement under current funding levels)</b>												
Etolin Street Paving	2012	230,000	-	-	-	-	-	-	-	-	230,000	230,000
Observatory Street Paving	2021	175,000	-	-	-	-	-	-	-	-	175,000	175,000
Katlian Avenue Paving (HPR to Olga)	2021	1,490,000	-	-	-	-	-	-	-	-	1,490,000	1,490,000
Lincoln Street Paving (Harbor Way to Harbor Drive)	2021	95,000	-	-	-	-	-	-	-	-	95,000	95,000
Lincoln Street Paving (Jeff Davis to Harbor Drive)	2021	1,165,000	-	-	-	-	-	-	-	-	1,165,000	1,165,000
Brady Street Paving (Gavan to End)	2022	-	49,000	-	-	-	-	-	-	-	49,000	49,000
Brady & Gavan Utility & Street Improvements (additional project funding)	2022	-	21,000	-	-	-	-	-	-	-	21,000	21,000
Cascade Creek Road Paving	2022	-	305,500	-	-	-	-	-	-	-	305,500	305,500
Cascade Street Paving	2022	-	1,086,000	-	-	-	-	-	-	-	1,086,000	1,086,000
Lake Street & Hirst Utility & Paving (additional project funding)	2022	-	8,300	-	-	-	-	-	-	-	8,300	8,300
Oja Street Paving	2022	-	184,000	-	-	-	-	-	-	-	184,000	184,000
Seward Street Paving (Marine to Observatory)	2022	-	310,500	-	-	-	-	-	-	-	310,500	310,500
American Street Paving	2023	-	-	217,000	-	-	-	-	-	-	217,000	217,000
Barracks Street Paving	2023	-	-	126,000	-	-	-	-	-	-	126,000	126,000
Kostromintoff Street Paving	2023	-	-	151,000	-	-	-	-	-	-	151,000	151,000
Lake Street Paving (Arrowhead to Verstovia)	2023	-	-	1,895,000	-	-	-	-	-	-	1,895,000	1,895,000
Monastery Street Paving (Pherson to Verstovia)	2023	-	-	274,000	-	-	-	-	-	-	274,000	274,000
Seward Street Paving (Observatory to Cathedral Way)	2023	-	-	203,000	-	-	-	-	-	-	203,000	203,000
Katlian Avenue Paving (Olga to Lincoln)	2024	-	-	-	3,950,000	-	-	-	-	-	3,950,000	3,950,000
Marine Street Paving- Phase 1 (New Archangel to Erler)	2025	-	-	-	-	800,000	-	-	-	-	800,000	800,000
Maksoutoff Street (Harbor to Lincoln)	2025	-	-	-	-	200,000	-	-	-	-	200,000	200,000
Peterson Street - (HPR to Lake)	2026	-	-	-	-	-	2,000,000	-	-	-	2,000,000	2,000,000
Long Range (Streets with Curb, Gutter & Sidewalk)	2027-2041	-	-	-	-	-	-	18,000,000	-	-	18,000,000	18,000,000
<b>Streets &amp; Roads Subtotal (Streets with Curb, Gutter &amp; Sidewalk)</b>		<b>3,155,000</b>	<b>1,964,300</b>	<b>2,866,000</b>	<b>3,950,000</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>18,000,000</b>			<b>32,935,300</b>	<b>32,935,300</b>
<b>Streets without Curb, Gutter &amp; Sidewalk (NOT scheduled for replacement under current funding levels)</b>												
Barlow Street Paving	2020	70,000	-	-	-	-	-	-	-	-	70,000	70,000
Finn Alley Paving	2015	90,000	-	-	-	-	-	-	-	-	90,000	90,000
Jarvis Street Paving (Public Service Complex to Beardslee)	2020	210,000	-	-	-	-	-	-	-	-	210,000	210,000
Lakeview Drive Paving	2019	390,000	-	-	-	-	-	-	-	-	390,000	390,000
Lance Drive Paving	2020	510,000	-	-	-	-	-	-	-	-	510,000	510,000
Monastery Street Paving (DeGroff to First)	2019	400,000	-	-	-	-	-	-	-	-	400,000	400,000
Mills Street Paving	2021	201,000	-	-	-	-	-	-	-	-	201,000	201,000
New Archangel Paving (Marine to Andrews)	2017	230,000	-	-	-	-	-	-	-	-	230,000	230,000
Wachusett Street Paving	2017	180,000	-	-	-	-	-	-	-	-	180,000	180,000
Arrowhead Street Paving	2022	-	21,800	-	-	-	-	-	-	-	21,800	21,800
Mikele Street Paving	2022	-	36,500	-	-	-	-	-	-	-	36,500	36,500
Anna Drive Paving	2023	-	-	111,000	-	-	-	-	-	-	111,000	111,000
Baranof Street Paving	2023	-	-	50,000	-	-	-	-	-	-	50,000	50,000
Crabapple Drive Paving	2023	-	-	92,000	-	-	-	-	-	-	92,000	92,000
Kimsham Street Paving	2023	-	-	672,000	-	-	-	-	-	-	672,000	672,000
Metlakatla Street Paving	2023	-	-	115,000	-	-	-	-	-	-	115,000	115,000
Nicole Drive Paving (Somer to Patterson)	2023	-	-	37,000	-	-	-	-	-	-	37,000	37,000
O'Cain Street Paving	2023	-	-	68,500	-	-	-	-	-	-	68,500	68,500
Osprey Street Paving (Andrews to O'Cain)	2023	-	-	25,000	-	-	-	-	-	-	25,000	25,000
Osprey Street Paving (Marine to Andrews, O'Cain to O'Cain)	2023	-	-	118,000	-	-	-	-	-	-	118,000	118,000
Patterson Way Paving (Nicole to Kinkroft)	2023	-	-	114,000	-	-	-	-	-	-	114,000	114,000
Pherson Street Paving (Monastery to Austin)	2023	-	-	202,000	-	-	-	-	-	-	202,000	202,000
Princess Way Paving	2023	-	-	29,000	-	-	-	-	-	-	29,000	29,000
Sand Dollar Drive Paving	2023	-	-	102,500	-	-	-	-	-	-	102,500	102,500
Shotgun Alley Paving	2023	-	-	211,000	-	-	-	-	-	-	211,000	211,000
Shuler Drive Paving	2023	-	-	84,000	-	-	-	-	-	-	84,000	84,000
Valhala Way Paving	2023	-	-	84,000	-	-	-	-	-	-	84,000	84,000
A Street Paving	2024	-	-	-	88,000	-	-	-	-	-	88,000	88,000
Anna Circle Paving	2024	-	-	-	85,000	-	-	-	-	-	85,000	85,000
Andrews Street Paving	2024	-	-	-	132,500	-	-	-	-	-	132,500	132,500
Austin Street Paving	2024	-	-	-	71,500	-	-	-	-	-	71,500	71,500
Barker Street Paving	2024	-	-	-	57,000	-	-	-	-	-	57,000	57,000
Charles Street Paving	2024	-	-	-	87,000	-	-	-	-	-	87,000	87,000
Erler Street Paving	2024	-	-	-	55,000	-	-	-	-	-	55,000	55,000
Highland Street Paving	2024	-	-	-	69,500	-	-	-	-	-	69,500	69,500
Kinthead Street Paving	2024	-	-	-	44,500	-	-	-	-	-	44,500	44,500
Merrill Street Paving	2024	-	-	-	112,000	-	-	-	-	-	112,000	112,000
Moller Avenue Paving	2024	-	-	-	72,500	-	-	-	-	-	72,500	72,500
Moller Drive Paving	2024	-	-	-	84,000	-	-	-	-	-	84,000	84,000
Race Street Paving	2024	-	-	-	33,000	-	-	-	-	-	33,000	33,000
Rands Drive Paving	2024	-	-	-	74,500	-	-	-	-	-	74,500	74,500
Rigling Way Paving	2024	-	-	-	18,600	-	-	-	-	-	18,600	18,600
Ross Street Paving (Barker to End)	2024	-	-	-	46,500	-	-	-	-	-	46,500	46,500
Somer Drive Paving	2024	-	-	-	102,500	-	-	-	-	-	102,500	102,500
Tlingit Way Paving	2024	-	-	-	85,000	-	-	-	-	-	85,000	85,000
Viking Way Paving	2024	-	-	-	84,000	-	-	-	-	-	84,000	84,000
Wolff Drive Paving	2024	-	-	-	362,000	-	-	-	-	-	362,000	362,000
Charteris Street Paving	2025	-	-	-	-	165,000	-	-	-	-	165,000	165,000
Darrin Drive Paving	2025	-	-	-	-	192,500	-	-	-	-	192,500	192,500
Knutson Drive Paving	2025	-	-	-	-	293,000	-	-	-	-	293,000	293,000

CITY AND BOROUGH OF SITKA  
FY2021 MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	Year	Deferred	FY22	FY23	FY24	FY25	FY26	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
Price Street Paving	2025	-	-	-	-	92,000	-	-	-	-	92,000	92,000
Sirstad Street Paving	2025	-	-	-	-	259,000	-	-	-	-	259,000	259,000
Davidoff Street Paving	2026	-	-	-	-	-	190,000	-	-	-	190,000	190,000
Hemlock Street Paving	2026	-	-	-	-	-	180,000	-	-	-	180,000	180,000
Jamestown Drive Paving	2026	-	-	-	-	-	195,000	-	-	-	195,000	195,000
Kaagwaanatan Street	2026	-	-	-	-	-	410,000	-	-	-	410,000	410,000
Long Range Roads (No Curb, Gutter & Sidewalk)	2027-2041	-	-	-	-	-	-	19,000,000	-	-	19,000,000	19,000,000
<b>Streets &amp; Roads Subtotal (Streets without Curb, Gutter &amp; Sidewalk)</b>		<b>2,281,000</b>	<b>58,300</b>	<b>2,115,000</b>	<b>1,764,600</b>	<b>1,001,500</b>	<b>975,000</b>	<b>19,000,000</b>	<b>-</b>	<b>-</b>	<b>27,195,400</b>	<b>27,195,400</b>
<b>STREETS &amp; ROADS SUBTOTAL</b>		<b>5,436,000</b>	<b>2,022,600</b>	<b>4,981,000</b>	<b>5,714,600</b>	<b>2,001,500</b>	<b>2,975,000</b>	<b>37,000,000</b>	<b>-</b>	<b>-</b>	<b>60,130,700</b>	<b>60,130,700</b>
<b>Parking Lots</b>												
Upper Moller Parking Lot Paving	2020	650,000	-	-	-	-	-	-	-	-	650,000	650,000
City Hall Parking Lot Paving	2022	-	190,000	-	-	-	-	-	-	-	190,000	190,000
City/State Parking Lot Paving	2022	-	500,000	-	-	-	-	-	-	-	500,000	500,000
Long Range Parking Lots	2027-2041	-	-	-	-	-	-	1,301,000	-	-	1,301,000	1,301,000
<b>PARKING LOTS SUBTOTAL</b>		<b>650,000</b>	<b>690,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,301,000</b>	<b>-</b>	<b>-</b>	<b>2,641,000</b>	<b>2,641,000</b>
<b>Parks and Recreational Facilities</b>												
Discus and Shot Put Area Improvements	2021	10,000	-	-	-	-	-	-	-	-	10,000	10,000
Ball Field Scoreboard Replacement (7 total, 2 per year)	2021-2025	20,000	20,000	20,000	10,000	-	-	-	-	-	70,000	70,000
Long Range Parks & Rec	2027-2041	-	-	-	-	-	-	3,622,500	-	-	3,622,500	3,622,500
<b>PARKS &amp; RECREATION SUBTOTAL</b>		<b>30,000</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>3,622,500</b>	<b>-</b>	<b>-</b>	<b>3,702,500</b>	<b>3,702,500</b>
<b>Building Maintenance</b>												
Animal Shelter - Exterior Painting	2021	30,000	-	-	-	-	-	-	-	-	30,000	30,000
Animal Shelter - Fan Unit in Cat Room	2021	10,000	-	-	-	-	-	-	-	-	10,000	10,000
Animal Shelter (Building Maintenance Needs)	1993-2041	150,900	-	57,000	-	-	-	199,000	-	-	406,900	406,900
City Hall - Elevator Door System Upgrade	2021	9,000	-	-	-	-	-	-	-	-	9,000	9,000
City Hall - Carpet Replacement	2021	160,000	-	-	-	-	-	-	-	-	160,000	160,000
City Hall (Building Maintenance Needs)	2013-2041	617,500	-	93,000	186,000	445,000	-	1,156,000	-	-	2,497,500	2,497,500
City-State Building - Police Dept. HVAC System Upgrades	2021	500,000	-	-	-	-	-	-	-	-	500,000	500,000
City-State Building (Building Maintenance Needs)	1984-2041	1,832,000	-	-	-	129,500	-	301,000	-	-	2,262,500	2,262,500
Fire Hall - Retaining Wall Stabilization	2021	15,000	-	-	-	-	-	-	-	-	15,000	15,000
Fire Hall (Building Maintenance Needs)	2015-2041	27,000	-	253,000	-	-	-	1,017,000	-	-	1,297,000	1,297,000
Harrigan Centennial Hall (Building Maintenance Needs)	2023-2041	-	-	7,000	-	47,000	-	1,100,000	-	-	1,154,000	1,154,000
Library (Building Maintenance Needs)	2026	-	-	-	-	-	-	21,000	-	-	326,500	326,500
Senior Center - Replace Water Service (from street to building)	2021	27,500	-	-	-	-	-	-	-	-	27,500	27,500
Senior Center (Building Maintenance Needs)	2027-2041	350,000	-	-	21,000	62,000	-	172,000	-	-	605,000	605,000
<b>BUILDING MAINTENANCE SUBTOTAL</b>		<b>3,728,900</b>	<b>-</b>	<b>410,000</b>	<b>207,000</b>	<b>683,500</b>	<b>21,000</b>	<b>4,250,500</b>	<b>-</b>	<b>-</b>	<b>9,310,900</b>	<b>9,310,900</b>
<b>GENERAL FUND TOTAL</b>		<b>9,844,900</b>	<b>2,732,600</b>	<b>5,411,000</b>	<b>5,931,600</b>	<b>2,685,000</b>	<b>2,996,000</b>	<b>46,174,000</b>	<b>-</b>	<b>-</b>	<b>75,785,100</b>	<b>75,785,100</b>
<b>PUBLIC SERVICE CENTER - MAINTENANCE BUILDINGS</b>												
Public Service Center 105, 109, 113 Jarvis St (Building Maintenance Needs)	2019-2041	87,500	162,500	-	205,500	-	-	400,500	-	-	856,000	856,000
Public Service Center 131 Jarvis St (Building Maintenance Needs)	2009-2041	36,000	-	-	141,000	-	-	158,000	-	-	335,000	335,000
Public Service Center Pole Barn (Building Maintenance Needs)	2018-2041	26,500	-	-	50,000	-	-	140,000	-	-	216,500	216,500
<b>Public Service Center Subtotal</b>		<b>150,000</b>	<b>162,500</b>	<b>-</b>	<b>396,500</b>	<b>-</b>	<b>-</b>	<b>698,500</b>	<b>-</b>	<b>-</b>	<b>1,407,500</b>	<b>1,407,500</b>
<b>ENTERPRISE FUNDS</b>												
<b>ELECTRIC FUND (through 2029)</b>												
Island Improvements	2022-2029	-	60,000	60,000	60,000	60,000	60,000	180,000	-	-	480,000	480,000
Feeder Improvements	2022-2029	-	300,000	300,000	300,000	200,000	200,000	600,000	-	-	1,900,000	1,900,000
Marine Street Substation Replacements	2022-2029	-	10,000	10,000	10,000	10,000	10,000	30,000	-	-	80,000	80,000
Meter Replacement and Upgrades	2022-2029	-	95,000	75,000	75,000	75,000	75,000	225,000	-	-	620,000	620,000
Harbor Meters	2022-2025	-	75,000	75,000	75,000	75,000	-	-	-	-	300,000	300,000
69K Thimbleberry Transmission Line Bypass	2020	3,800,000	-	-	-	-	-	-	-	3,800,000	-	3,800,000
Green Lake Reroof	2029	-	-	-	-	-	-	250,000	-	-	250,000	250,000
Upgrade Bus-tie Transformer at Jarvis Street	2022	-	1,350,000	-	-	-	-	-	-	-	1,350,000	1,350,000
Blue Lake Howell Bundger Valve	2029	-	-	-	-	-	-	3,000,000	-	1,500,000	1,500,000	3,000,000
Green Lake Relicense	2023-2025	-	-	500,000	1,000,000	500,000	500,000	-	-	1,250,000	1,250,000	2,500,000
No Name Mountain Master Plan Substation at Kramer Avenue	2026-2029	-	-	-	-	-	500,000	7,000,000	-	7,500,000	-	7,500,000
Green Lake Unit Overhauls, Phases 2 & 3	2023-2026	-	-	2,000,000	2,000,000	2,000,000	2,000,000	-	3,000,000	4,500,000	500,000	8,000,000
<b>ELECTRIC FUND TOTALS</b>		<b>3,800,000</b>	<b>1,890,000</b>	<b>520,000</b>	<b>520,000</b>	<b>420,000</b>	<b>345,000</b>	<b>1,035,000</b>	<b>3,000,000</b>	<b>18,550,000</b>	<b>8,230,000</b>	<b>29,780,000</b>
<b>WATER FUND</b>												
Cascade Street Paving (Gaven to Peterson)	2022	-	10,000	-	-	-	-	-	-	-	10,000	10,000
Lake Street (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	2022	-	35,000	-	-	-	-	-	-	-	35,000	35,000
Water Main Replacement	2022-2041	-	200,000	200,000	225,000	250,000	275,000	7,240,000	-	6,690,000	1,700,000	8,390,000
Marine St Phase I Utility & Street Improvements (Osprey to Eler)	2026	-	-	-	-	75,000	420,000	-	-	420,000	75,000	495,000
Marine St Phase II Utility & Street Improvements (Eler to Seward)	2027	-	-	-	-	-	-	515,000	-	440,000	75,000	515,000
DeArmond Street Utility and Street Improvements	2026	-	-	-	-	-	320,000	-	-	320,000	-	320,000
Japonski Water Main Replacement (O'Connell Crossing)	2029	-	-	-	-	-	-	2,000,000	-	1,250,000	750,000	2,000,000
DOT Japonski Water Main Replacement (Lifesaver Dr to USCG Air Station Sitka)	2030	-	-	-	-	-	-	3,000,000	3,000,000	-	-	3,000,000
Wortman Booster Station Replacement	2031	-	-	-	-	-	-	389,000	-	-	389,000	389,000
Transmission Main Replacement (Segments)	2038-2041	-	-	-	-	-	-	8,000,000	-	6,400,000	1,600,000	8,000,000
Corrosion Control (Building Maintenance)	2011-2041	37,900	-	-	20,000	-	-	359,200	-	-	417,100	417,100
UV Disinfection Plant (Building Maintenance)	2027-2041	-	-	-	-	-	-	287,200	-	-	287,200	287,200
<b>WATER FUND TOTALS</b>		<b>37,900</b>	<b>245,000</b>	<b>200,000</b>	<b>245,000</b>	<b>325,000</b>	<b>1,015,000</b>	<b>21,790,400</b>	<b>3,000,000</b>	<b>15,520,000</b>	<b>5,338,300</b>	<b>23,858,300</b>

CITY AND BOROUGH OF SITKA  
FY2021 MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	Year	Deferred	FY22	FY23	FY24	FY25	FY26	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
<b>WASTEWATER FUND</b>												
Monastery (DeGroff to Arrowhead) and Kinkead Utility and Street Improvements	2022	-	445,000	-	-	-	-	-	-	-	445,000	445,000
Lake Street (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	2022	-	25,000	-	-	-	-	-	-	-	25,000	25,000
Cascade Street Paving (Gavan to Peterson)	2022	-	20,000	-	-	-	-	-	-	-	20,000	20,000
Thomsen Harbor Lift Station Rehabilitation	2022	-	800,000	-	-	-	-	-	-	-	800,000	800,000
WWTP Scum Collector Replacement (STCIP#26)	2023	-	-	40,000	-	-	-	-	-	-	40,000	40,000
Lincoln Street Lift Station Rehabilitation	2024-25	-	-	75,000	500,000	-	-	-	-	-	575,000	575,000
Marine St Phase I Utility & Street Improvements (Osprey to Eler)	2025-26	-	-	-	-	75,000	455,000	-	-	455,000	75,000	530,000
Marine St Phase II Utility & Street Improvements (Eler to Seward)	2027-28	-	-	-	-	-	-	705,000	-	630,000	75,000	705,000
DeArmond Street Sewer	2026	-	-	-	-	-	10,000	-	-	-	10,000	10,000
WWTP DorrClone Clarifier Replacement (STCIP#31)	2026	-	-	-	-	-	75,000	-	-	-	75,000	75,000
Effluent Disinfection System	2029-30	-	-	-	-	-	-	550,000	-	500,000	50,000	550,000
Indian River Lift Station Rehabilitation	2026-27	-	-	-	-	-	75,000	600,000	-	600,000	75,000	675,000
Wastewater Outfall Condition Assessment	2028	-	-	-	-	-	-	200,000	-	-	200,000	200,000
WWTP Dorr-Oliver Grit Collector & Wemco Pump Replacement (STCIP#33)	2028	-	-	-	-	-	-	85,000	-	-	85,000	85,000
WWTP Belt Filter Press Replacement	2028	-	-	-	-	-	-	800,000	-	800,000	-	800,000
Castle Hill Lift Station Rehabilitation	2028-29	-	-	-	-	-	-	675,000	-	675,000	-	675,000
Old Sitka Rocks Lift Station Rehabilitation	2030-31	-	-	-	-	-	-	375,000	-	375,000	-	375,000
Granite Creek Lift Station Rehabilitation	2032-33	-	-	-	-	-	-	325,000	-	325,000	-	325,000
Japonski Sewer Force Main Replacement	2038	-	-	-	-	-	-	6,400,000	-	3,000,000	3,400,000	6,400,000
Sewer Main Replacement	2022-2039	-	350,000	375,000	375,000	400,000	400,000	7,725,000	-	7,700,000	1,925,000	9,625,000
Wastewater Treatment Plant (Building Maintenance)	1999-2041	72,000	-	-	60,000	-	-	435,500	-	-	567,500	567,500
Wastewater Treatment Plant - Clarifier (Building Maintenance - New Roof)	2027-2041	-	-	-	-	-	-	217,750	-	-	217,750	217,750
Wastewater Treatment Utilidor Tanks & Storage Corridor (Building Maintenance)	2004-2041	3,400	-	-	5,500	-	-	-	-	-	8,900	8,900
<b>WASTEWATER FUND TOTALS</b>		<b>75,400</b>	<b>1,640,000</b>	<b>490,000</b>	<b>940,500</b>	<b>475,000</b>	<b>1,015,000</b>	<b>19,093,250</b>	<b>-</b>	<b>15,060,000</b>	<b>8,669,150</b>	<b>23,729,150</b>
<b>SOLID WASTE FUND</b>												
Shear Baler	2023	-	-	782,000	-	-	-	-	-	-	782,000	782,000
Transfer Station Electrical	2024	-	-	-	25,000	-	-	-	-	-	25,000	25,000
Transfer Station Exterior Wall	2024	-	-	-	200,000	-	-	-	-	-	200,000	200,000
Transfer Station Roof	2024	-	-	-	200,000	-	-	-	-	-	200,000	200,000
Recycling Concrete Building Electrical	2029	-	-	-	-	-	-	2,500	-	-	2,500	2,500
Recycling Concrete Building Emergency Egress	2029	-	-	-	-	-	-	2,500	-	-	2,500	2,500
Recycling Concrete Building Lighting	2029	-	-	-	-	-	-	2,500	-	-	2,500	2,500
Recycling Concrete Building Roof	2029	-	-	-	-	-	-	100,000	-	-	100,000	100,000
Recycling Fuel Oil Separator	2034	-	-	-	-	-	-	100,000	-	-	100,000	100,000
Recycling Office Trailer	2034	-	-	-	-	-	-	200,000	-	-	200,000	200,000
Recycling Scale Shed	2034	-	-	-	-	-	-	6,000	-	-	6,000	6,000
Recycling Steel Storage Building	2049	-	-	-	-	-	-	250,000	-	-	250,000	250,000
Transfer Station Steel Structure	2049	-	-	-	-	-	-	600,000	-	-	600,000	600,000
<b>SOLID WASTE FUND TOTALS</b>		<b>-</b>	<b>-</b>	<b>782,000</b>	<b>425,000</b>	<b>-</b>	<b>-</b>	<b>1,263,500</b>	<b>-</b>	<b>-</b>	<b>2,470,500</b>	<b>2,470,500</b>
<b>HARBOR FUND</b>												
MSC Rip Rap	2022	-	500,000	-	-	-	-	-	-	-	500,000	500,000
Fisherman's Work Float	2022	-	2,709,828	-	-	-	-	-	1,151,019	-	1,558,809	2,709,828
Crescent Harbor Phase II Concrete Floats	2024	-	-	-	5,638,667	-	-	-	2,395,065	-	3,243,602	5,638,667
Fish Cleaning Float	2024	-	-	-	316,000	-	-	-	230,280	-	85,720	316,000
Sealing Cove Repairs	2024	-	-	-	257,500	-	-	-	-	-	257,500	257,500
Thompson Harbor Restroom Demolition	2026	-	-	-	-	-	30,000	-	-	-	30,000	30,000
Thompson Harbor Upland Access and Parking	2026	-	-	-	-	-	703,902	-	-	-	703,902	703,902
Sealing Cove Harbor	2027	-	-	-	-	-	-	12,114,145	5,000,000	-	7,114,145	12,114,145
Sealing Cove Upland Access and Parking	2027	-	-	-	-	-	-	817,769	-	-	817,769	817,769
Sealing Cove Boat Launch & Upland Access	2028	-	-	-	-	-	-	289,842	-	-	289,842	289,842
Crescent Harbor - Lincoln Street Lots	2029	-	-	-	-	-	-	279,491	-	-	279,491	279,491
ANB Harbor Upland Access and Parking	2030	-	-	-	-	-	-	544,493	-	-	544,493	544,493
Crescent Harbor Boat Launch Ramp	2030	-	-	-	-	-	-	373,047	271,636	-	101,411	373,047
Eliason Harbor Upland Access and Parking	2030	-	-	-	-	-	-	1,088,579	-	-	1,088,579	1,088,579
Sealing Cove Harbor Boat Launch Ramp	2030	-	-	-	-	-	-	1,089,800	793,543	-	296,257	1,089,800
Crescent Harbor Lightering Float Replacement	2030	-	-	-	-	-	-	2,300,000	-	-	2,300,000	2,300,000
Fisherman's Work Float Upland Parking	2031	-	-	-	-	-	-	247,720	-	-	247,720	247,720
Eliason Harbor Phase 1	2032	-	-	-	-	-	-	11,747,771	4,989,951	-	6,757,820	11,747,771
Eliason Harbor Restroom Replacement	2032	-	-	-	-	-	-	343,706	-	-	343,706	343,706
Demolish Boat Grid	2033	-	-	-	-	-	-	200,000	-	-	200,000	200,000
Eliason Harbor Phase 2	2033	-	-	-	-	-	-	5,873,885	-	-	5,873,885	5,873,885
Eliason Harbor Phase 3	2034	-	-	-	-	-	-	5,873,885	-	-	5,873,885	5,873,885
Eliason Harbor Phase 4	2035	-	-	-	-	-	-	5,873,885	-	-	5,873,885	5,873,885
ANB Harbor Restroom Demolition	2037	-	-	-	-	-	-	30,000	-	-	30,000	30,000
Crescent Harbor High Load Dock & Net Shed	2037	-	-	-	-	-	-	5,623,084	-	-	5,623,084	5,623,084
Sealing Cove Restroom Demolition	2038	-	-	-	-	-	-	30,000	-	-	30,000	30,000
Crescent Harbor Upland Access and Parking	2043	-	-	-	-	-	-	1,406,435	-	-	1,406,435	1,406,435
Harbor System Office	2044	-	-	-	-	-	-	419,690	-	-	419,690	419,690
Thompson Harbor	2047	-	-	-	-	-	-	10,094,628	4,287,867	-	5,806,761	10,094,628
ANB Harbor	2054	-	-	-	-	-	-	8,053,491	3,420,779	-	4,632,712	8,053,491
Sitka Transient Dock	2056	-	-	-	-	-	-	6,557,158	2,785,200	-	3,771,958	6,557,158
<b>HARBOR FUND TOTALS</b>		<b>-</b>	<b>3,209,828</b>	<b>-</b>	<b>6,212,167</b>	<b>-</b>	<b>733,902</b>	<b>81,272,504</b>	<b>25,325,340</b>	<b>-</b>	<b>66,103,061</b>	<b>91,428,401</b>

CITY AND BOROUGH OF SITKA  
FY2021 MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	Year	Deferred	FY22	FY23	FY24	FY25	FY26	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
<b>AIRPORT FUND</b>												
Building/Facility Maintenance Needs	1984-2041	784,000	137,000	154,000	10,000	-	390,000	4,548,500	-	-	6,023,500	6,023,500
<b>AIRPORT FUND TOTALS</b>		<b>784,000</b>	<b>137,000</b>	<b>154,000</b>	<b>10,000</b>	<b>-</b>	<b>390,000</b>	<b>4,548,500</b>	<b>-</b>	<b>-</b>	<b>6,023,500</b>	<b>6,023,500</b>
<b>MARINE SERVICE CENTER FUND (MSC FUND)</b>												
Building/Facility Maintenance Needs	2016-2041	214,000	70,000	96,000	10,000	-	-	2,643,000	-	-	3,033,000	3,033,000
<b>MSC FUND TOTALS</b>		<b>214,000</b>	<b>70,000</b>	<b>96,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>2,643,000</b>	<b>-</b>	<b>-</b>	<b>3,033,000</b>	<b>3,033,000</b>
<b>TOTAL ALL FUNDS</b>		<b>14,906,200</b>	<b>10,086,928</b>	<b>7,653,000</b>	<b>14,690,767</b>	<b>3,905,000</b>	<b>6,494,902</b>	<b>178,518,654</b>	<b>31,325,340</b>	<b>49,130,000</b>	<b>177,060,111</b>	<b>257,515,451</b>

City and Borough of Sitka  
General Fund (Fund 700)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	General Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)	
90690	City/State Troubleshoot Air Control System	Authorized/in progress	-	-	16,000	-	-	-	-	-	16,000	16,000		
90740	Nelson Logging Road Upgrade	Authorized/in progress	2,343,000	-	-	-	-	-	-	-	2,343,000	2,343,000		
90789	Police Station Study	Authorized/in progress	-	-	75,000	-	-	-	-	-	75,000	75,000		
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	-	320,763	-	-	-	-	-	320,763	320,763		
90812	Storm Drain Improvements	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	100,000		
90814	Cross Trail Multimodal Pathway Phase 6	Authorized/in progress	2,132,698	-	165,171	50,000	-	-	-	-	2,347,869	2,347,869	CPET	
90820	Davidoff Storm Sewer Rehabilitation	Authorized/in progress	-	-	400,000	-	-	-	-	-	400,000	400,000		
90832	CAMA (Computer Assisted Mass Appraisal)	Authorized/in progress	-	-	150,000	-	-	-	-	-	150,000	150,000		
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	Authorized/in progress	-	-	1,965,000	105,000	-	-	-	-	2,070,000	2,070,000	CPET	
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	Authorized/in progress	-	-	798,060	-	-	-	-	-	798,060	798,060		
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	Authorized/in progress	-	-	1,165,000	-	-	-	-	-	1,165,000	1,165,000		
90855	Sea Walk Part II	Authorized/in progress	1,674,713	-	5,000	153,060	-	-	-	-	1,832,773	1,832,773	CPET	
90859	Landslide Study	Authorized/in progress	-	-	75,000	-	-	-	-	-	75,000	75,000		
90861	Resource Management/GIS Implementation	Authorized/in progress	-	-	128,400	11,600	-	-	-	-	140,000	140,000		
90866	City Hall HVAC & Controls Replacement	Authorized/in progress	-	-	500,000	-	-	-	-	-	500,000	500,000		
90867	RMS/CAD Police Department	Authorized/in progress	-	-	360,000	-	-	-	-	-	360,000	360,000		
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	440,000	-	-	-	-	-	440,000	440,000		
90878	Sitka Paving-Katlian Street	Authorized/in progress	-	-	692,868	-	-	-	-	-	692,868	692,868		
90879	Seaplane Base Project	Authorized/in progress	-	-	50,000	56,176	-	-	-	-	106,176	106,176		
90881	Peterson Storm Sewer Rehabilitation	Authorized/in progress/reallocated	115,000	-	1,020,000	-	-	-	-	-	1,135,000	1,135,000		
90882	Security Monitoring Video Equipment (HCH)	Authorized/in progress	-	-	30,000	-	-	-	-	-	30,000	30,000		
90885	Senior Center - ADA Ramp and Rear porch Improvements	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	15,000		
90886	Community Playground Safety Improvement	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	10,000		
90887	Lower Moller East Playground Improvements	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	10,000		
90888	Pioneer Park Shelter Improvements	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	15,000		
90907	Police Department Heat Pumps	Authorized/in progress	-	-	23,000	-	-	-	-	-	23,000	23,000		
90909	No Name Mountain Master Plan	Authorized/in progress	-	-	165,000	-	-	-	-	-	165,000	165,000		
TBD	Knutson Drive Critical Repairs	Reallocated 90838/90844/90878	-	-	1,000,000	-	-	-	-	-	-	-		
TBD	Crescent Harbor Restroom Replacement	Reallocated 90838/90844/90878	-	-	100,000	-	-	-	-	-	-	-		
<b>TOTAL OPEN APPROPRIATIONS</b>											-	15,335,509	15,335,509	
90881	Peterson Storm Sewer Rehabilitation	New FY2021-Additional Appropriation	80,000	-	-	-	36,000	-	-	36,000	80,000	116,000		
TBD	Crescent Harbor Restroom Replacement	New FY2021	-	-	-	200,000	-	-	-	-	200,000	200,000	CPET/Harbor	
<b>TOTAL NEW APPROPRIATIONS</b>											36,000	280,000	316,000	
90692	Centennial Hall Upgrades	Physically complete	14,704,848	-	-	1,666,000	-	-	-	-	16,370,848	16,370,848		
90739	Kettleson Memorial Library Expansion	Physically complete	5,350,000	-	357,114	1,212,842	-	-	-	-	6,919,956	6,919,956		
90741	Baranof Warm Springs Dock Imp	Physically complete	1,900,000	-	-	-	-	-	-	-	1,900,000	1,900,000		
<b>TOTAL PHYSICALLY COMPLETE</b>											-	6,919,956	6,919,956	

City and Borough of Sitka  
Electric Fund (Fund 710)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Electric Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)	
80003	Feeder Improvements	Authorized/in progress	-	-	7,110,587	-	-	-	-	-	7,110,587	7,110,587		
90261	Island Improvements	Authorized/in progress	-	-	285,000	24,500	-	-	-	-	309,500	309,500		
90410	SCADA System Enhancements	Authorized/in progress	-	-	615,336	-	-	-	-	-	615,336	615,336		
90562	Green Lake Powerplant Imp.	Authorized/in progress	-	-	668,709	-	-	-	-	-	668,709	668,709		
90610	Blue Lake FERC License Mitigation	Authorized/in progress	-	-	243,251	-	-	-	-	-	243,251	243,251		
90777	Meter Replacement Upgrading Meters	Authorized/in progress	-	-	390,000	-	-	-	-	-	390,000	390,000		
90823	Marine St. N-1 Design to New HPR	Authorized/in progress	-	-	6,011,665	-	-	-	-	-	6,011,665	6,011,665		
90829	Harbor Meters	Authorized/in progress	-	-	221,327	-	-	-	-	-	221,327	221,327		
90839	Green Lake Power Plant Overhaul-Phase 1	Authorized/in progress	-	-	2,704,605	-	-	-	-	-	2,704,605	2,704,605		
90840	Green Lake Power Plant Pre Overhaul Inspection	Authorized/in progress	-	-	374,256	-	-	-	-	-	374,256	374,256		
90841	Jarvis Fuel System Repairs and Storage Tanks	Authorized/in progress	-	-	304,458	-	-	-	-	-	304,458	304,458		
90868	69 kv Thimbleberry Trans Line Bypass	Authorized/in progress	-	-	5,000	-	-	-	-	-	5,000	5,000		
90884	Blue Lake Dam Completion	Authorized/in progress	-	-	39,133	-	-	-	-	-	39,133	39,133		
<b>TOTAL OPEN APPROPRIATIONS</b>											<b>-</b>	<b>18,997,827</b>	<b>18,997,827</b>	
80003	Feeder Improvements	New FY2021-Additional Appropriation	-	-	500,000	-	-	-	-	-	500,000	500,000		
90261	Island Improvements	New FY2021-Additional Appropriation	-	-	60,000	-	-	-	-	-	60,000	60,000		
90777	Meter Replacement Upgrading Meters	New FY2021-Additional Appropriation	-	-	95,000	-	-	-	-	-	95,000	95,000		
90829	Harbor Meters	New FY2021-Additional Appropriation	-	-	75,000	-	-	-	-	-	75,000	75,000		
90839	Green Lake Power Plant Overhaul-Phase 1	New FY2021-Additional Appropriation	-	-	-	-	3,000,000	-	-	3,000,000	-	3,000,000		
<b>TOTAL NEW APPROPRIATIONS</b>											<b>3,000,000</b>	<b>730,000</b>	<b>3,730,000</b>	

City and Borough of Sitka  
Water Fund (Fund 720)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Water Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
80238	Japonski Island Water Design	Authorized/in progress	-	-	50,000	-	-	-	-	-	50,000	50,000	
90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	Authorized/in progress	-	650,000	50,000	-	-	-	-	-	700,000	700,000	
90652	UV Disinfection Feasibility	Physically complete	5,561,000	6,550,000	18,000	-	-	-	-	-	12,129,000	12,129,000	
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	1,120,000	175,000	-	-	-	-	-	1,295,000	1,295,000	
90819	South Lake/West DeGroff Utilities & Street Improvements	Authorized/in progress	500,000	232,100	50,000	-	-	-	-	-	782,100	782,100	
90833	Critical Secondary Water Supply	Authorized/in progress	-	17,620,000	530,000	-	-	-	-	-	18,150,000	18,150,000	
90838	Lincoln Street Paving-Harbor Way to Harbor Drive	Authorized/in progress	-	-	80,000	-	-	-	-	-	80,000	80,000	
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	Authorized/in progress	-	850,000	50,000	-	-	-	-	-	900,000	900,000	
90859	Landslide Study	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000	
90870	Water Master Plan	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	100,000	
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	5,000	-	-	500,000	-	500,000	5,000	505,000	
90883	Water Transmission Main Emergency repair	Authorized/in progress	-	-	400,000	-	-	-	-	-	400,000	400,000	
90889	Blue Lake Watershed Plan	Authorized/in progress	-	-	35,000	-	-	-	-	-	35,000	35,000	
90890	Analyzer Monitoring Panel	Authorized/in progress	-	-	25,000	-	-	-	-	-	25,000	25,000	
90891	Blue Lake WTP Valve Insulation Box	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	15,000	
90892	Harbor Mountain Tank Ladder	Authorized/in progress	-	-	17,000	-	-	-	-	-	17,000	17,000	
90893	SCADA Reporting Software	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	10,000	
90894	Resource Management/GIS Implementation	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000	
<b>TOTAL OPEN APPROPRIATIONS</b>										<b>500,000</b>	<b>34,733,100</b>	<b>35,233,100</b>	
TBD	Water Tanks-Interior Condition Assesment Exterior Painting	New FY2021	-	-	40,000	-	-	-	-	-	40,000	40,000	
TBD	Transmission Main Condition Assessment	New FY2021	-	-	150,000	-	-	-	-	-	150,000	150,000	
TBD	Blue Lake Slope Stabilization	New FY2021	-	-	500,000	-	-	-	-	-	500,000	500,000	
<b>TOTAL NEW APPROPRIATIONS</b>										<b>-</b>	<b>690,000</b>	<b>690,000</b>	
90652	UV Disinfection Feasibility	Physically complete	5,561,000	6,550,000	18,000	-	-	-	-	-	12,129,000	12,129,000	
<b>TOTAL PHYSICALLY COMPLETE</b>										<b>-</b>	<b>12,129,000</b>	<b>12,129,000</b>	

City and Borough of Sitka  
Wastewater Fund (Fund 730)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Wastewater Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total approved	Total project (approved + contingent)	Other source (description)	
90447	WWTP Control System	Authorized/in progress	-	-	488,000	-	-	-	-	-	488,000	488,000		
90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	Authorized/in progress	-	275,000	30,000	-	-	-	-	-	305,000	305,000		
90565	Jamestown East Lift Station Replacement	Authorized/in progress	-	-	85,000	-	-	-	-	-	85,000	85,000		
90655	WWTP-Rehabilitation	Authorized/in progress	-	9,737,000	45,000	-	-	-	-	-	9,782,000	9,782,000		
90676	Brady Street Lift Station Rehabilitation	Authorized/in progress	-	217,400	165,000	-	-	-	-	-	382,400	382,400		
90783	Replace Generators - Lift Station	Authorized/in progress	-	311,000	236,000	-	-	-	-	-	547,000	547,000		
90784	WWTP Blowers	Authorized/in progress	-	-	90,000	-	-	-	-	-	90,000	90,000		
90800	Hypo Chlorite Injection System at the TH LS	Authorized/in progress	-	-	24,000	-	-	-	-	-	24,000	24,000		
90809	Replace WWTP Influent Grinder	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	100,000		
90816	Channel Lift Station Rehabilitation	Authorized/in progress	-	371,734	682,024	-	-	-	-	-	1,053,758	1,053,758		
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000		
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	Authorized/in progress	-	975,000	50,000	-	-	-	-	-	1,025,000	1,025,000		
90845	Trailer mounted 3-phase generator	Authorized/in progress	-	-	90,000	-	-	-	-	-	90,000	90,000		
90858	Eagle Way Lift station	Authorized/in progress	250,000	-	220,000	-	-	-	-	-	470,000	470,000		
90861	Resource Management/GIS Implementation	Authorized/in progress	-	-	-	-	-	-	-	-	-	-		
90862	Japonski Sewer Force Main Condition Assessment	Authorized/in progress	-	-	250,000	-	-	-	-	-	250,000	250,000		
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	5,000	-	-	-	-	-	5,000	5,000		
90894	Resource Management/GIS Implementation	Authorized/in progress	-	-	25,000	-	-	-	-	-	25,000	25,000		
90895	Wastewater Master Plan	Authorized/in progress	-	-	120,000	-	-	-	-	-	120,000	120,000		
90896	Lake & Lincoln 20 Hp Pump	Authorized/in progress	-	-	27,000	-	-	-	-	-	27,000	27,000		
<b>TOTAL OPEN APPROPRIATIONS</b>											-	<b>14,889,158</b>	<b>14,889,158</b>	
TBD	WWTP Blower Manifold Assessment/Design	New FY2021	-	-	60,000	-	-	-	-	-	60,000	60,000		
TBD	Lincoln Street Lift Station Valve Replacement	New FY2021	-	-	55,000	-	-	-	-	-	55,000	55,000		
TBD	WWTP Clarifier Drive Replacement	New FY2021	-	-	55,000	-	-	-	-	-	55,000	55,000		
TBD	Thomsen Harbor Lift Station Rehabilitation	New FY2021	-	-	75,000	-	-	-	-	-	75,000	75,000		
<b>TOTAL NEW APPROPRIATIONS</b>												<b>245,000</b>	<b>245,000</b>	



City and Borough of Sitka  
Solid Waste Fund (Fund 740)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Solid Waste Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90847	Expansion of Biosolids	Authorized/in progress	-	-	500,000	-	-	-	-	-	500,000	<b>500,000</b>	
90864	Transfer Station Scale	Authorized/in progress	-	-	95,000	-	-	-	-	-	95,000	<b>95,000</b>	
90865	Transfer Station Building	Authorized/in progress	-	-	170,000	-	-	-	-	-	170,000	<b>170,000</b>	
90871	Kimsham Landfill Drainage Compliance	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	<b>100,000</b>	
90899	Scrap Yard Electrical	Authorized/in progress	-	-	8,000	-	-	-	-	-	8,000	<b>8,000</b>	
90900	Scrap Yard / Impound Fence	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	<b>15,000</b>	
<b>TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS</b>											<b>15,000</b>	<b>15,000</b>	
TBD	Scrap Yard Tank Circular Concrete Structure Repairs	New FY2021	-	-	8,500	-	-	-	-	-	8,500	<b>8,500</b>	
TBD	Transfer Station Lighting	New FY2021	-	-	10,000	-	-	-	-	-	10,000	<b>10,000</b>	
<b>TOTAL NEW APPROPRIATIONS</b>											<b>18,500</b>	<b>18,500</b>	

City and Borough of Sitka  
Harbor Fund (Fund 750)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Harbor Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90798	Eliason Harbor Electrical Upgrades	Authorized/in progress	-	-	1,644,772	-	1,500,000	-	-	1,500,000	1,644,772	3,144,772	
90810	Sealing Cove Harbor Maintenance Repairs	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	15,000	
90849	Crescent Harbor Phase 1	Authorized/in progress	5,000,000	8,000,000	1,000,000	-	-	-	-	-	14,000,000	14,000,000	
90879	FY19 Seaplane Base	Authorized/in progress	842,629	-	56,176	-	15,157,371	-	-	15,157,371	898,805	16,056,176	
90901	MSC Bulkhead Pile Repairs	Authorized/in progress	-	-	70,000	-	-	-	-	-	70,000	70,000	
90902	Crescent Harbor High-load and Net Shed Condition Assessment	Authorized/in progress	-	-	75,000	-	-	-	-	-	75,000	75,000	
90906	Harbor Security Cameras	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000	
90903	Thomsen Harbor Anode Replacement	Authorized/in progress	203,000	-	203,000	-	-	-	-	-	406,000	406,000	
<b>TOTAL OPEN APPROPRIATIONS</b>										<b>16,657,371</b>	<b>17,129,577</b>	<b>33,786,948</b>	
TBD	Crescent Harbor High Load Dock Project	New FY2021	-	-	450,000	-	-	-	-	-	450,000	450,000	
TBD	Sealing Cove Upland and Parking Lot Paving Repairs	New FY2021	-	-	50,000	-	-	-	-	-	50,000	50,000	
<b>TOTAL NEW APPROPRIATIONS</b>										<b>-</b>	<b>500,000</b>	<b>500,000</b>	

City and Borough of Sitka  
 Airport Fund (Fund 760)  
 FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Airport Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90835	SIT Airport Terminal Improvements	Authorized/in progress	158,570	4,000,000	-	264,468	10,000,000	-	-	10,000,000	4,423,038	14,423,038	
90872	Air Taxi ADA Ramp and Door	Authorized/in progress	-	-	120,000	-	-	-	-	-	120,000	120,000	
90873	Heat Pumps for Hold Room	Authorized/in progress	-	-	46,000	-	-	-	-	-	46,000	46,000	
90904	SIT Airport Terminal Sidewalk Replacement	New FY20	-	-	90,000	-	-	-	-	-	90,000	90,000	
90911	Airport Terminal Entry Doors Replacement	FY20 Supplemental	-	-	100,000	-	-	-	-	-	100,000	100,000	
<b>TOTAL OPEN APPROPRIATIONS</b>										10,000,000	4,779,038	14,779,038	
TBD	Exterior Painting-Front and South sides	New FY2021	-	-	100,000	-	-	-	-	-	100,000	100,000	
<b>TOTAL NEW APPROPRIATIONS</b>										-	100,000	100,000	

City and Borough of Sitka  
Marine Service Center-Fund 770  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	MSC Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90874	MSC Roof Condenser Replacement	Authorized/in progress	-	-	200,000	-	-	-	-	-	200,000	<b>200,000</b>	
90905	MSC Bulkhead Condition Assessment	New FY20	-	-	80,000	-	-	-	-	-	80,000	<b>80,000</b>	
90901	MSC Bulkhead Repairs	Authorized/in progress	-	-	-	-	7,940,000	-	500,000	8,440,000	-	<b>8,440,000</b>	
<b>TOTAL OPEN APPROPRIATIONS</b>										<b>8,440,000</b>	<b>280,000</b>	<b>8,720,000</b>	
TBD	Arctic Door Replacement Egress	New FY2021	-	-	10,000	-	-	-	-	-	10,000	<b>10,000</b>	
TBD	Freezer Vestibule Entry Curtains	New FY2021	-	-	10,000	-	-	-	-	-	10,000	<b>10,000</b>	
TBD	Replace Loading Dock Bumper	New FY2021	-	-	15,000	-	-	-	-	-	15,000	<b>15,000</b>	
TBD	Ramp Transition	New FY2021	-	-	15,000	-	-	-	-	-	15,000	<b>15,000</b>	
TBD	Asphalt Patch	New FY2021	-	-	5,000	-	-	-	-	-	5,000	<b>5,000</b>	
<b>TOTAL NEW APPROPRIATIONS</b>										<b>-</b>	<b>55,000</b>	<b>55,000</b>	

City and Borough of Sitka  
GPIP (Fund 780)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	GPIG Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90748	GPIP-Dock	Authorized/in progress	7,500,000	-	125,000	125,000	-	-	-	-	7,750,000	7,750,000	Bulk water fund
90837	GPIP Access Ramp	Authorized/in progress	-	-	40,000	-	-	-	-	-	40,000	40,000	
80273	Site Improvements	Authorized/in progress	-	-	232,185	-	-	-	-	-	232,185	232,185	
90836	GPIP shoreline stabilization	Authorized/in progress	-	-	-	215,000	-	-	-	-	215,000	215,000	Fund 173
90854	GPIP Site Clean UP	Authorized/in progress	-	-	-	35,000	-	-	-	-	35,000	35,000	Fund 173
90875	GPIP Wash down pad	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000	
<b>TOTAL OPEN APPROPRIATIONS</b>											<b>8,272,185</b>	<b>8,272,185</b>	
n/a	<i>No new FY2021 Capital Projects</i>	n/a	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL NEW APPROPRIATIONS</b>													

LONG-TERM INFRASTRUCTURE SINKING FUND  
AND  
ESTIMATED/PROJECTED ANNUAL INFRASTRUCTURE  
MAINTENANCE AND REPLACEMENT COST  
FOR THE NEXT TWENTY YEARS.

Ordinance 2012-30 was established October 9, 2012  
Current Balance \$527,848

# CITY AND BOROUGH OF SITKA

## ORDINANCE NO. 2012-30

### AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA, ALASKA ADDING A NEW CHAPTER 4.44 TO THE SITKA GENERAL CODE ESTABLISHING REQUIRED LEVELS OF CASH TO BE MAINTAINED AND A NEW CHAPTER 4.45 TO THE SITKA GENERAL CODE ESTABLISHING A LONG TERM PUBLIC INFRASTRUCTURE SINKING FUND FOR THE OF REPAIR AND REPLACEMENT OF GENERAL FUND MUNICIPAL BUILDINGS, STREETS, SIDEWALKS, PARKING LOTS, AND PARKS

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

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code.
2. **SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstances shall not be affected.
3. **PURPOSE.** The purposes of this ordinance are to codify requirements to maintain minimum levels of cash within the General Fund, and, to establish a sinking fund for the repair and replacement of General Fund municipal buildings, streets, sidewalks, parking lots, and parks its subsequent use for such restricted purposes.
4. **ENACTMENT.** The Assembly of the City and Borough of Sitka hereby adds Chapter 4.44 and 4.45 to the Sitka General Code.

#### **Chapter 4.44 REQUIRED LEVELS OF CASH TO BE MAINTAINED IN THE GENERAL FUND**

\* \* \*

**4.44.01 Required Levels of Cash On Hand.** The General Fund of the City and Borough of Sitka shall be required to maintain a minimum level of cash and cash equivalents in order to provide for adequate cash flow management and liquidity for the Municipality.

A. The minimum level of cash and cash equivalents to be maintained shall be equal to the total of all budgeted expenditure for the General Fund for the current fiscal year, divided by 4. Transfers from the General Fund balance shall not be considered expenditure for the purposes of this calculation.

B. For purposes of this Chapter, cash and cash equivalents shall be defined as cash held in demand deposits, overnight repurchase agreements as defined by SGC 4.28.060 4, money market mutual funds as defined by SGC 4.28.060 5, certificates of deposit as defined by SGC 4.28.060 2, and local government investment pools per SGC 4.28.060 6.

**4.44.02 Restriction of General Fund Balance.** A portion of the General Fund balance equal to the total of all budgeted expenditures for the General Fund for the current fiscal year, divided by 4, (transfers from the General Fund balance shall not be considered expenditure for the purposes of this calculation), shall be restricted as to its use in order to provide for required liquidity of the Municipality and not available for appropriation without a super majority of the Assembly voting in approval. An additional amount of \$2,000,000 shall be restricted as to its use in order to provide funds for responding to an emergency and not available for appropriation without a super majority of the Assembly voting in approval.

### Chapter 4.45

#### LONG TERM INFRASTRUCTURE SINKING FUND FOR THE REPAIR AND REPLACEMENT OF GENERAL FUND MUNICIPAL BUILDINGS, STREETS, SIDEWALKS, PARKING LOTS, AND PARKS

\* \* \*

**4.45.01 Establishment of the Public Infrastructure Sinking Fund.** There shall hereby be created, within the fund structure of the City and Borough of Sitka, a sinking fund for the repair and replacement of General Fund municipal buildings, streets, sidewalks, parking lots, and parks to be hereafter called the Public Infrastructure Sinking Fund.

**4.45.02 Determination of the Required Balance of the Public Infrastructure Sinking Fund.** Within 90 days after the start of each fiscal year, the Administrator shall prepare an analysis of the General Fund Balance with an accompanying recommendation as to an amount of the General Fund Balance available for potential transfer to the Public Infrastructure Sinking Fund. This analysis shall first take into account any portions of the General Fund restricted by Section 4.44 of the Sitka General Code before recommending any further amounts for potential transfer to the Public Infrastructure Sinking Fund.

**4.45.03 Assembly Action.** Within 60 days after presentation of the annual analysis by the Administrator, the amount determined by the Administrator shall automatically be transferred to the Public Infrastructure Sinking Fund, unless a super majority of the Assembly votes to change the recommended amount.

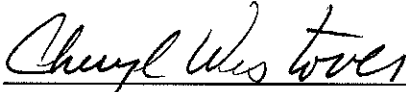
**4.45.04 Use of the Sinking Fund.** The Assembly shall annually appropriate an amount from the Public Infrastructure Sinking Fund to be used exclusively for the repair and replacement of General Fund municipal buildings, streets, sidewalks, parking lots, and parks as recommended by the Administrator in his annual budget.



**4.45.05 Emergency Transfer of the Sinking Fund.** The Assembly shall have the authority to transfer any portion of the Public Infrastructure Sinking Fund to the General Fund in the case of an emergency threatening public health, safety, or welfare which requires use of public funds. Such a transfer shall require an approval of a super majority of the Assembly.

**EFFECTIVE DATE.** This ordinance shall become effective the day after the date of passage.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 9<sup>th</sup> day of October, 2012.

  
\_\_\_\_\_  
Cheryl Westover, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Colleen Ingman, MMC  
Municipal Clerk



# GENERAL FUND

FISCAL YEAR 2021

# OPERATING BUDGET

## GENERAL FUND - SUMMARY BY ORGANIZATION

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2020 Projected Amount	2021 Budget
Fund: 100 General Fund						
<b>Revenue</b>						
100-300-301 - Property Tax	6,454,150	6,647,375	6,777,625	6,966,000	6,896,340	6,907,000
100-300-302 - Sales Tax	11,087,495	12,088,012	13,309,205	13,535,000	13,883,411	12,738,200
100-300-303 - Bed Tax	-	-	-	-	-	-
100-300-310 - State Revenue	981,266	875,827	1,018,052	817,649	825,000	814,430
100-300-315 - Federal Revenue	1,293,619	1,908,950	1,337,777	1,434,000	1,434,000	1,360,000
100-300-320 - Licenses & Permits	264,814	155,943	126,810	136,000	126,935	131,000
100-300-330 - Services	1,000,384	981,875	1,054,420	948,000	1,098,534	1,103,000
100-300-340 - Operating Revenue	640,910	758,794	704,450	705,000	683,850	605,000
100-300-360 - Uses of Prop & Investment	867,808	893,236	997,168	951,000	817,860	1,058,600
100-300-370 - Interfund Billings	2,750,428	2,855,202	2,695,448	2,663,479	2,663,479	2,705,560
100-300-380 - Miscellaneous	277,883	124,274	126,982	126,000	124,947	135,180
100-300-390 - Cash Basis Receipts	<u>3,755,907</u>	<u>1,607,903</u>	<u>2,698,374</u>	<u>1,898,500</u>	<u>2,142,801</u>	<u>2,006,459</u>
<b>Revenue Totals</b>	<b>\$ 29,374,664.44</b>	<b>\$ 28,897,391.00</b>	<b>\$ 30,846,310.69</b>	<b>\$ 30,180,628.00</b>	<b>\$ 30,697,157.00</b>	<b>\$ 29,564,429.00</b>
<b>Expenditures</b>						
100-500-001 - Administrative, Administrator & Assembly	853,767	1,029,605	1,328,169	1,046,558	837,245	1,132,374
100-500-002 - Attorney	641,228	223,921	969,937	405,353	428,070	400,098
100-500-003 - Municipal Clerk	379,397	403,604	404,283	446,451	401,805	441,524
100-500-004 - Finance	1,644,051	1,791,702	1,798,963	1,855,973	1,744,613	2,033,473
100-500-005 - Assessing	378,603	374,903	427,628	452,773	332,000	474,994
100-500-006 - Planning	379,926	245,256	204,921	291,928	170,000	284,572
100-500-007 - General Office	538,053	461,193	503,770	505,618	544,659	616,985
100-500-008 - Other Expenditures	300,752	326,899	306,596	391,171	391,171	345,201
100-520-021-800 - Police	4,392,352	4,316,702	4,346,766	4,665,101	3,918,684	4,870,076
100-520-022-800 - Fire Protection	1,638,454	1,513,867	1,684,580	1,783,897	1,612,846	1,803,004
100-520-023 - Ambulance	317,493	286,208	289,523	343,790	268,377	360,642
100-520-024 - Search and Rescue	27,169	46,402	26,378	42,784	29,093	40,773
100-530-031 - Public Works Administration	621,142	662,949	676,754	710,645	596,941	699,011

**GENERAL FUND - SUMMARY BY ORGANIZATION**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2020 Projected Amount	2021 Budget
100-530-032-800 - Engineering	932,023	901,654	919,428	1,147,727	987,044	846,569
100-530-033-800 - Streets	1,148,136	1,154,195	1,220,084	1,691,368	1,522,231	1,342,788
100-530-034-800 - Recreation	615,103	535,646	635,628	709,683	574,842	769,335
100-530-035-800 - Building Officials	237,955	235,504	275,762	255,343	245,129	272,169
100-540-041 - Library	868,914	840,140	896,936	958,539	862,584	1,011,535
100-540-043 - Centennial Building	482,287	560,055	621,048	675,608	655,340	716,825
100-540-045 - Convention & Visitors Bureau	-	-	-	-	-	-
100-540-047 - Senior Citizens	123,694	78,112	95,614	89,764	64,630	104,494
100-545-050 - Contingency	629,015	(4,096)	-	-	-	-
100-550-650-951 - Debt Payments	34,936	33,222	31,685	88,001	88,001	86,463
100-550-660-952 - Support Payments	6,876,949	7,294,013	7,524,879	7,436,371	7,436,371	7,618,993
100-550-670 - Fixed Assets	-	13,999	261,071	538,938	538,938	6,500
100-550-680 - Transfer to Other Funds	5,336,017	4,430,278	5,065,148	3,920,813	3,920,000	1,925,019
100-550-690 - Other Financing Sources	-	-	-	-	-	-
<b>Expenditure Totals</b>	<b>\$ 29,397,416.00</b>	<b>\$ 27,755,933.00</b>	<b>\$ 30,515,551.97</b>	<b>\$ 30,454,196.87</b>	<b>\$ 28,170,614.00</b>	<b>\$ 28,203,414.71</b>
<b>Fund Total: General Fund</b>	<b>\$ (22,751.56)</b>	<b>\$ 1,141,458.00</b>	<b>\$ 330,758.72</b>	<b>\$ (273,568.87)</b>	<b>\$ 2,526,543.00</b>	<b>\$ 1,361,014.29</b>

<b>Fund: 100 General Fund</b>	<b>2017 Actual Amount</b>	<b>2018 Actual Amount</b>	<b>2019 Actual Amount</b>	<b>2020 Amended Budget</b>	<b>2021 Budget</b>
<b>Revenue</b>					
<b>301 - Property Tax</b>					
3011 001 - Property Tax Levy	6,661,675	6,924,679	7,132,087	7,268,152	7,262,000
3011 002 - Auto Tax	89,898	92,790	84,188	93,000	90,000
3011 003 - Boat Tax	24,184	5,183	-	-	-
3011 004 - Penalty and Interest	88,088	63,056	45,861	60,000	60,000
3011 006 - Taxes Paid Voluntarily	55,496	49,698	11,561	50,000	40,000
3012 000 - Less Sr Citizen Exemption	(465,190)	(488,031)	(496,072)	(505,152)	(545,000)
<b>301 - Property Tax Totals</b>	<b>\$ 6,454,150.34</b>	<b>\$ 6,647,374.90</b>	<b>\$ 6,777,625.37</b>	<b>\$ 6,966,000.00</b>	<b>\$ 6,907,000.00</b>
<b>302 - Sales Tax</b>					
3021 001 - 1st Qtr Calendar Yr Sales	1,693,924	1,841,667	1,920,576	2,003,600	2,088,000
3021 002 - 2nd Qtr Calendar Yr Sales	3,544,369	3,875,384	4,040,342	4,450,400	3,893,000
3021 003 - 3rd Qtr Calendar Yr Sales	3,819,349	4,233,938	4,937,318	4,866,600	3,636,000
3021 004 - 4th Qtr Calendar Yr Sales	1,758,351	1,957,440	2,231,575	2,028,400	2,900,000
3021 005 - Previous Quarters Tax	59,770	11,832	(13,768)	10,000	50,000
3021 006 - Penalty & Interest	99,096	78,743	60,167	80,000	60,000
3021 007 - Discount	(12,509)	(14,107)	(13,440)	(15,000)	(14,000)
3021 008 - Home Construction Refund	(4,471)	(27,189)	-	(19,000)	(9,000)
3021 009 - Other Sales Tax Revenue	9,205	8,685	9,352	10,000	9,200
3021 010 - Fish Box Tax	120,411	121,619	137,084	120,000	125,000
<b>302 - Sales Tax Totals</b>	<b>\$ 11,087,495.30</b>	<b>\$ 12,088,012.56</b>	<b>\$ 13,309,205.27</b>	<b>\$ 13,535,000.00</b>	<b>\$ 12,738,200.00</b>

<b>Fund: 100 General Fund</b>	<b>2017 Actual Amount</b>	<b>2018 Actual Amount</b>	<b>2019 Actual Amount</b>	<b>2020 Amended Budget</b>	<b>2021 Budget</b>
<b>310 - State Revenue</b>					
3101 003 - Revenue Sharing	574,270	595,992	543,229	488,900	376,291
3101 005 - Grant Revenue	20,326	15,587	19,801	7,000	-
3101 007 - Liquor Licenses	24,250	19,375	24,700	25,000	23,000
3101 012 - Public Library Assistance	8,156	7,000	7,000	7,000	7,000
3101 016 - Miscellaneous	46,101	28,371	26,537	30,365	10,500
3101 017 - PERS Relief	290,629	207,833	396,644	257,384	396,639
3101 019 - SAR reimbursement	2,534	1,670	140	2,000	1,000
3101 030 - Grant Revenue Pass Thru	15,000	-	-	-	-
<b>310 - State Revenue Totals</b>	<b>\$ 981,266.26</b>	<b>\$ 875,827.96</b>	<b>\$ 1,018,052.18</b>	<b>\$ 817,649.00</b>	<b>\$ 814,430.00</b>
<b>315 - Federal Revenue</b>					
3151 001 - Stumpage	-	613,224	529,232	-	500,000
3151 002 - Payment in Lieu of Taxes	684,271	1,206,982	749,463	887,000	600,000
3151 003 - Grant Revenue	567,730	61,149	59,081	547,000	260,000
3161 001 - COPS grants	41,618	27,595	-	-	-
<b>315 - Federal Revenue Totals</b>	<b>\$ 1,293,619.59</b>	<b>\$ 1,908,950.86</b>	<b>\$ 1,337,776.80</b>	<b>\$ 1,434,000.00</b>	<b>\$ 1,360,000.00</b>
<b>320 - Licenses &amp; Permits</b>					
3201 001 - Building Permits	188,639	114,676	96,733	95,000	95,000
3201 002 - Planning & Zoning Permits	55,543	11,427	4,155	10,000	10,000
3201 003 - Parking Permits	545	410	240	1,000	1,000
3201 004 - Public Vehicle/Drivers	9,250	8,720	9,125	9,000	9,000
3201 005 - Bicycle Licenses	-	-	-	-	-
3201 006 - Animal Licenses	2,983	3,848	2,721	4,000	3,000
3201 007 - Itinerant Business Licens	62	18	6	-	-
3201 008 - Miscellaneous	652	663	600	-	-
3201 010 - Fire Marshall Fees	-	-	-	-	-
3201 011 - Park & Rec. Fees	5,902	13,141	8,564	13,000	9,000
3201 012 - Centennial Permit Fees	1,240	3,040	4,665	4,000	4,000
<b>320 - Licenses &amp; Permits Totals</b>	<b>\$ 264,814.94</b>	<b>\$ 155,943.22</b>	<b>\$ 126,809.51</b>	<b>\$ 136,000.00</b>	<b>\$ 131,000.00</b>
<b>330 - Services</b>					
3301 002 - Police Contracts	-	-	-	-	-
3301 003 - Jail Contracts	391,194	391,194	391,194	352,000	391,200
3301 004 - DWI Jail Time Fees	-	-	-	-	-
3301 005 - Jail-Detox	9,680	6,820	3,755	7,000	3,800

<b>Fund: 100 General Fund</b>	<b>2017 Actual Amount</b>	<b>2018 Actual Amount</b>	<b>2019 Actual Amount</b>	<b>2020 Amended Budget</b>	<b>2021 Budget</b>
3301 006 - Impound/Storage Fees	4,484	6,150	7,930	6,000	8,000
3301 007 - Police Other	6,064	6,838	7,008	7,000	8,000
3301 010 - E911 Surcharge	180,210	185,590	176,236	180,000	180,000
3302 000 - Police Medical Billings	9,401	22,656	1,342	22,000	22,000
3303 000 - Public Defender Fees	-	-	-	-	-
3321 001 - Ambulance Fees	387,022	342,108	456,247	342,000	455,000
3321 002 - Fire Dept Other	-	-	-	-	-
3331 001 - Library	11,030	11,027	9,317	12,000	12,000
3331 002 - Library Lost Book Replace	1,299	1,059	1,391	3,000	3,000
3331 003 - Library-Other	-	-	-	-	-
3331 004 - Library-Network	-	8,434	-	17,000	17,000
3333 000 - Sitka Builders Seminar	-	-	-	-	3,000
3351 000 - Legal Fees	-	-	-	-	-
<b>330 - Services Totals</b>	<b>\$ 1,000,384.44</b>	<b>\$ 981,875.64</b>	<b>\$ 1,054,419.63</b>	<b>\$ 948,000.00</b>	<b>\$ 1,103,000.00</b>
<b>340 - Operating Revenue</b>					
3454 000 - Concessions	2,267	2,340	1,569	3,000	3,000
3491 000 - Jobbing-Labor	636,225	752,179	702,758	700,000	600,000
3492 000 - Jobbing-Materials/Parts	1,000	628	78	1,000	1,000
3493 000 - Jobbing-Equipment	1,419	648	45	1,000	1,000
3494 000 - Jobbing-Outside Contracts	-	3,000.00	-	-	-
<b>340 - Operating Revenue Totals</b>	<b>\$ 640,910.76</b>	<b>\$ 758,794.06</b>	<b>\$ 704,449.83</b>	<b>\$ 705,000.00</b>	<b>\$ 605,000.00</b>
<b>360 - Uses of Property &amp; Investments</b>					
3601 000 - Rent - Land	194,018	206,761	214,920	209,000	209,000
3602 000 - Rent - Building	9,600	9,600	9,600	10,000	9,600
3603 000 - Rent-Centennial Building	52,992	109,471	102,461	115,000	160,000
3604 000 - Rent-Senior Center	905	942	206	2,000	2,000
3606 000 - Rent-Tom Young Cabin	8,042	8,912	8,276	8,000	8,000
3610 000 - Interest Income	402,364	396,911	502,775	444,000	527,000
3620 000 - Sale of Fixed Assets	101	-	-	-	-
3635 000 - Gravel & Rock Royalties	67,922	37,474	23,796	40,000	20,000
3640 000 - Library-Special Sales	2,130	1,784	1,452	2,000	2,000
3650 000 - City/St Bldg Cost Reimbur	129,734	121,381	133,683	121,000	121,000
<b>360 - Uses of Property &amp; Investments Totals</b>	<b>\$ 867,808.43</b>	<b>\$ 893,236.90</b>	<b>\$ 997,168.47</b>	<b>\$ 951,000.00</b>	<b>\$ 1,058,600.00</b>

<b>Fund: 100 General Fund</b>	<b>2017 Actual Amount</b>	<b>2018 Actual Amount</b>	<b>2019 Actual Amount</b>	<b>2020 Amended Budget</b>	<b>2021 Budget</b>
<b>370 - Interfund Billings</b>					
3701 152 - Interfund Bill NARCO	-	-	-	-	-
3701 200 - Electric Interfund Bill	965,971	965,971	979,647	865,541	888,247
3701 210 - Water Interfund Bill	301,476	301,476	292,397	313,204	304,247
3701 220 - WWater Interfund Bill	354,201	354,201	386,249	386,493	426,092
3701 230 - SWste Interfund Bill	422,522	422,522	335,638	382,347	381,828
3701 240 - Harbor Interfund Bill	325,824	325,824	247,943	293,329	287,624
3701 250 - Air Term Interfund Bill	107,953	107,953	95,022	98,343	91,065
3701 260 - MSC Interfund Bill	20,192	20,192	6,528	17,044	19,418
3701 270 - SMC Interfund Bill	32,874	32,874	66,277	62,738	59,944
3701 300 - MIS Interfund Bill	110,602	110,602	95,000	90,295	84,175
3701 310 - Garage Interfund Billing	108,814	108,814	122,204	79,326	83,312
3701 320 - Maint Fund Interfund Bill	-	104,774	68,543	74,819	79,608
<b>370 - Interfund Billings Totals</b>	<b>\$ 2,750,428.92</b>	<b>\$ 2,855,202.96</b>	<b>\$ 2,695,448.16</b>	<b>\$ 2,663,479.00</b>	<b>\$ 2,705,560.00</b>
<b>380 - Miscellaneous Revenue</b>					
3801 000 - Fines and Forfeits	70,993	46,173	60,072	46,000	60,000
3801 100 - Fines Minor Consuming	-	-	-	-	-
3804 000 - Return Check Fee (NSF)	300	600	500	1,000	1,000
3805 000 - Cash, (Short)/Long	(21)	(226)	11	-	-
3806 000 - Coffee Revenue-Cent Bldg	-	-	-	-	-
3807 000 - Miscellaneous	149,480	8,685	10,262	20,000	20,000
3807 100 - Miscellaneous Grant Revenue	1,088	10,152	-	-	-
3808 000 - Salary Reimbursement	75	175	175	-	1,380
3809 000 - Donations	2,773	8,069	6,978	8,000	1,800
3809 001 - Donation - Parks and Recreation	-	-	-	-	-
3810 000 - Cops Grant Donations	-	-	-	-	-
3811 000 - Property Damage Reimburse	2,495	-	-	-	-
3820 000 - Bad Debt Collected	5,040	3,234	2,666	3,000	3,000
3850 000 - Pcard Rebate	45,660	47,413	46,317	48,000	48,000
<b>380 - Miscellaneous Revenue Totals</b>	<b>\$ 277,883.36</b>	<b>\$ 124,274.08</b>	<b>\$ 126,981.71</b>	<b>\$ 126,000.00</b>	<b>\$ 135,180.00</b>



<b>Fund: 100 General Fund</b>	<b>2017 Actual Amount</b>	<b>2018 Actual Amount</b>	<b>2019 Actual Amount</b>	<b>2020 Amended Budget</b>	<b>2021 Budget</b>
<b>390 - Cash Basis Receipts</b>					
3950 000 - Interfund Transfers In	1,120,000	-	1,015,219	340,000	-
3950 193 - Transfer In Utility Subsidization Fnd	-	-	-	-	-
3950 194 - Transfer In Comm Pass Tax	-	-	-	-	-
3950 195 - Transfer In Visitor Enhancement Fnd	-	50,000	200,000	80,000	-
3950 240 - Transfer In Harbor	-	-	-	-	-
3950 310 - Transfer In from 310	-	-	-	-	-
3950 320 - Transfer In Bldg Maint	-	-	25,000	-	-
3950 400 - Transfer In Permanent Fd	1,298,821	1,375,900	1,427,097	1,447,500	1,456,459
3950 410 - Transfer In Revolving Fnd	22,762	21,841	24,919	23,000	24,000
3950 420 - Transfer In Guarantee Fnd	5,658	5,409	6,139	8,000	6,000
3950 540 - Transfer in from fund 540	-	6,300	-	-	-
3950 700 - Transfer In Cap Proj Fund	1,308,666	148,453	-	-	-
3950-708 - Transfer in from fund 708					520,000.00
<b>390 - Cash Basis Receipts Totals</b>	<b>\$ 3,755,907.96</b>	<b>\$ 1,607,902.92</b>	<b>\$ 2,698,373.94</b>	<b>\$ 1,898,500.00</b>	<b>\$ 2,006,459.00</b>
<b>Revenue Totals</b>	<b>\$ 29,374,670.30</b>	<b>\$ 28,897,396.06</b>	<b>\$ 30,846,310.87</b>	<b>\$ 30,180,628.00</b>	<b>\$ 29,564,429.00</b>

<b>Fund: 100 General Fund</b>	<b>2017 Actual Amount</b>	<b>2018 Actual Amount</b>	<b>2019 Actual Amount</b>	<b>2020 Amended Budget</b>	<b>2021 Budget</b>
<b>Expenditures</b>					
<b>400 - Salaries and Wages</b>					
5110 001 - Regular Salaries/Wages	5,147,031	5,138,735	5,127,853	6,334,368	6,591,646
5110 002 - Holidays	238,644	242,003	250,529	-	-
5110 003 - Sick Leave	209,060	182,044	200,246	-	-
5110 004 - Overtime	491,304	494,016	471,105	405,862	405,862
5110 010 - Temp Wages	293,828	338,163	427,883	501,478	374,611
<b>400 - Salaries and Wages Totals</b>	<b>\$ 6,379,866.67</b>	<b>\$ 6,394,961.37</b>	<b>\$ 6,477,615.46</b>	<b>\$ 7,241,707.65</b>	<b>\$ 7,372,119.19</b>
<b>450 - Fringe Benefits</b>					
5120 001 - Annual Leave	575,062	512,001	556,300	280,696	278,283
5120 002 - SBS	426,689	425,269	432,051	461,454	459,760
5120 003 - Medicare	99,754	99,155	101,357	109,914	113,336
5120 004 - PERS	1,709,421	1,613,099	1,801,254	1,770,381	1,868,530
5120 005 - Health Insurance	1,741,708	1,927,478	1,819,515	1,678,028	2,031,336
5120 006 - Life Insurance	1,106	1,091	1,072	1,015	947
5120 007 - Workmen's Compensation	231,853	223,607	216,210	243,833	236,325
5120 008 - Unemployment	28,413	7,654	2,603	-	-
<b>450 - Fringe Benefits Totals</b>	<b>\$ 4,814,007.40</b>	<b>\$ 4,809,354.71</b>	<b>\$ 4,930,362.23</b>	<b>\$ 4,545,320.99</b>	<b>\$ 4,988,517.72</b>
<b>500 - Operating Expenses</b>					
5201 000 - Training and Travel	194,233	167,167	239,459	238,567	221,283
5202 000 - Uniforms	34,458	32,447	27,786	37,600	33,300
5203 000 - Utilities	-	-	-	57,000	57,000
5203 001 - Electric	392,473	398,068	416,573	400,622	413,322
5203 005 - Heating Fuel	20,811	26,649	26,517	22,000	23,000
5203 006 - Interruptable electric	21,482	23,484	27,949	25,000	25,000
5204 000 - Telephone	119,379	113,556	105,704	132,845	135,345
5204 001 - Cell Phone Stipend	5,800	5,715	5,975	9,144	8,400
5205 000 - Insurance	188,007	179,396	232,748	248,098	328,568
5206 000 - Supplies	298,041	301,888	388,043	650,646	431,379
5207 000 - Repairs & Maintenance	31,142	51,553	26,943	78,803	76,530
5208 000 - Bldg Repair & Maint	360,801	360,590	430,865	356,300	534,546
5211 000 - Data Processing Fees	781,076	851,470	901,157	1,150,655	1,186,772
5211 001 - Information Technology Special	-	-	228,486	45,000	-
5212 000 - Contracted/Purchased Serv	1,391,918	716,153	901,559	1,187,570	909,561

<b>Fund: 100 General Fund</b>	<b>2017 Actual Amount</b>	<b>2018 Actual Amount</b>	<b>2019 Actual Amount</b>	<b>2020 Amended Budget</b>	<b>2021 Budget</b>
5212 001 - Sitka Historical Contract	108,000	97,200	97,200	97,200	97,200
5212 002 - SEDA Contract	63,000	63,000	63,000	63,000	63,000
5214 000 - Interdepartment Services	36,510	21,414	14,790	30,000	30,000
5221 000 - Transportation/Vehicles	1,010,216	755,148	862,447	905,834	896,681
5222 000 - Postage	35,066	33,140	39,318	49,650	50,750
5223 000 - Tools & Small Equipment	60,788	114,677	106,340	153,883	126,430
5224 000 - Dues & Publications	42,995	38,447	35,460	51,948	50,170
5225 000 - Legal Expenditures	374,959	(78,593)	631,662	70,124	50,000
5226 000 - Advertising	80,834	67,539	55,924	62,240	60,750
5227 001 - Rent-Buildings	27,177	28,311	29,264	29,500	29,800
5227 002 - Rent-Equipment	11,742	27,603	10,572	29,790	29,790
5228 000 - Donations	95,001	117,833	128,000	125,000	125,000
5228 001 - Pass through grants	34,652	48,866	18,196	105,971	60,001
5229 000 - Investment Expenses	-	54,181	81,100	77,880	81,000
5231 000 - Credit Card Expense	84,643	69,969	65,410	70,000	70,000
5240 000 - Books & Publications	48,428	48,009	52,450	72,500	57,500
5280 000 - Public Defender Fees	510	-	-	-	-
5288 000 - Administrator Contingency	2,775	2,860	1,155	3,000	3,000
5289 000 - Mayor Contingency	21	2,006	4,215	3,000	3,000
5290 000 - Other Expenses	6,875,662	7,324,064	7,493,403	7,379,046	7,506,718
5290 100 - Unanticipated Repairs	-	10,316	-	100,000	50,000
5295 000 - Interest Expense	12,626	10,912	9,375	21,970	21,635
5297 000 - Debt Admin Expense	-	-	-	-	-
<b>500 - Operating Expenses Totals</b>	<b>\$ 12,845,225.20</b>	<b>\$ 12,085,040.42</b>	<b>\$ 13,759,045.09</b>	<b>\$ 14,141,386.23</b>	<b>\$ 13,846,430.80</b>

<b>Fund: 100 General Fund</b>	<b>2017 Actual Amount</b>	<b>2018 Actual Amount</b>	<b>2019 Actual Amount</b>	<b>2020 Amended Budget</b>	<b>2021 Budget</b>
<u>700 - Cash Basis Expenditures</u>					
7101 000 - Fixed Assets-Land	-	-	-	-	-
7106.021 - Fixed Assets - Police	-	-	-	482,938	-
7106 022 - Fixed Assets-Fire Dept	-	-	248,089	56,000	-
7106 033 - Fixed Assets-Streets	-	-	12,983	-	-
7106 034 - Fixed Assets-Recreation	-	-	-	-	6,500
7106 041 - Fixed Assets - Library	-	-	-	-	-
7106 043 - Fixed Assets - Cent Bldg	-	-	-	-	-
7106 047 - Fixed Assets-Sr Citizen B	-	-	-	-	-
7108.000 - Fixed Assets - Furniture	-	13,999	-	-	-
7200 000 - Interfund Transfers Out	5,336,017	4,430,278	5,065,148	3,920,813	1,925,019
7301 000 - Note Principal Payments	22,310	22,310	22,310	66,031	64,828
7302 000 - Bond Principal Payments	-	-	-	-	-
7600 000 - Advances to Other Funds	-	-	-	-	-
<b>700 - Cash Basis Expenditures Totals</b>	<b>\$ 5,358,326.91</b>	<b>\$ 4,466,587.36</b>	<b>\$ 5,348,529.15</b>	<b>\$ 4,525,782.00</b>	<b>\$ 1,996,347.00</b>
<b>Revenue Totals:</b>	<b>29,374,670</b>	<b>28,897,396</b>	<b>30,846,311</b>	<b>30,180,628</b>	<b>29,564,429</b>
<b>Expenditure Totals</b>	<b>29,397,426</b>	<b>27,755,944</b>	<b>30,515,552</b>	<b>30,454,197</b>	<b>28,203,415</b>
<b>Fund Total: General Fund</b>	<b>(22,756)</b>	<b>1,141,452</b>	<b>330,759</b>	<b>(273,569)</b>	<b>1,361,014</b>



# General Fund - Administrator/Assembly

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	186,288.47	214,116.08	286,438.93	150,829.50	264,239.90
5110.002	Holidays	3,857.80	5,985.08	7,535.40	.00	.00
5110.003	Sick Leave	5,469.83	5,598.84	20,848.00	.00	.00
5110.004	Overtime	6,043.97	.00	.00	.00	.00
5110.010	Temp Wages	33,350.00	29,800.00	38,850.00	27,600.00	27,600.00
<i>Salaries and Wages Totals</i>		<b>\$235,010.07</b>	<b>\$255,500.00</b>	<b>\$353,672.33</b>	<b>\$178,429.50</b>	<b>\$291,839.90</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	22,343.16	30,121.85	42,687.34	13,257.00	13,151.00
5120.002	SBS	15,410.28	17,522.39	24,195.69	18,763.12	18,695.98
5120.003	Medicare	3,743.85	4,144.79	5,747.24	4,475.97	8,143.61
5120.004	PERS	51,570.72	58,625.38	86,482.46	66,537.49	86,670.12
5120.005	Health Insurance	45,288.10	79,952.21	82,116.55	69,662.16	71,716.32
5120.006	Life Insurance	26.85	32.82	40.06	36.36	8.04
5120.007	Workmen's Compensation	2,408.16	1,582.96	1,707.12	1,506.57	1,342.51
5120.008	Unemployment	(7.40)	.00	.00	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$140,783.72</b>	<b>\$191,982.40</b>	<b>\$242,976.46</b>	<b>\$174,238.67</b>	<b>\$199,727.58</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	26,181.29	14,983.85	34,377.03	32,875.00	32,966.00
5204.000	Telephone	5,105.45	6,475.30	9,240.42	10,192.00	14,192.00
5204.001	Cell Phone Stipend	300.00	125.00	.00	300.00	300.00
5206.000	Supplies	6,430.40	8,951.93	7,812.03	9,000.00	8,600.00
5207.000	Repairs & Maintenance	780.00	1,560.00	1,560.00	780.00	.00
5211.000	Data Processing Fees	13,154.04	14,721.96	19,461.96	20,329.00	22,413.00
5211.001	Information Technology Special Projects	.00	.00	2,205.00	.00	.00
5212.000	Contracted/Purchased Serv	52,206.93	114,262.31	257,913.55	246,062.50	176,000.00
5222.000	Postage	79.15	95.95	20.40	100.00	150.00
5223.000	Tools & Small Equipment	.00	786.91	.00	2,100.00	.00
5224.000	Dues & Publications	15,519.70	17,966.15	16,826.15	18,065.00	17,415.00
5226.000	Advertising	16,708.77	5,070.47	3,641.50	5,000.00	5,000.00
5288.000	Administrator Contingency	2,774.63	2,860.28	1,154.57	3,000.00	3,000.00
5289.000	Mayor Contingency	20.85	2,005.76	4,215.00	3,000.00	3,000.00
5290.000	Other Expenses	8,915.99	42,167.36	13,004.75	28,775.00	33,800.00
<i>Operating Expenses Totals</i>		<b>\$148,177.20</b>	<b>\$232,033.23</b>	<b>\$371,432.36</b>	<b>\$379,578.50</b>	<b>\$316,836.00</b>



# General Fund - Administrator/Assembly

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund	<b>100 - General Fund</b> Totals	\$523,970.99	\$679,515.63	\$968,081.15	\$732,246.67	\$808,403.48
	Net Grand Totals	\$523,970.99	\$679,515.63	\$968,081.15	\$732,246.67	\$808,403.48



# General Fund - Human Resources

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	139,185.60	120,929.43	74,798.02	142,201.58	163,973.25
5110.002	Holidays	4,296.96	5,364.93	6,314.40	.00	.00
5110.003	Sick Leave	4,791.24	25,810.68	18,581.09	.00	.00
<i>Salaries and Wages Totals</i>		<b>\$148,273.80</b>	<b>\$152,105.04</b>	<b>\$99,693.51</b>	<b>\$142,201.58</b>	<b>\$163,973.25</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	16,039.80	10,481.16	18,078.48	.00	.00
5120.002	SBS	10,072.24	9,966.38	7,219.45	9,942.90	10,051.39
5120.003	Medicare	2,382.56	2,357.48	1,707.68	2,351.92	2,377.61
5120.004	PERS	42,505.46	41,109.19	30,292.08	42,298.40	36,074.11
5120.005	Health Insurance	57,470.02	63,735.10	45,479.40	26,044.56	60,449.52
5120.006	Life Insurance	28.32	28.32	20.43	22.20	14.16
5120.007	Workmen's Compensation	913.90	957.94	556.50	827.39	754.29
<i>Fringe Benefits Totals</i>		<b>\$129,412.30</b>	<b>\$128,635.57</b>	<b>\$103,354.02</b>	<b>\$81,487.37</b>	<b>\$109,721.08</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	1,709.76	5,450.00	15,513.93	13,200.00	1,300.00
5206.000	Supplies	2,077.43	1,283.59	3,864.24	2,400.00	2,034.00
5211.000	Data Processing Fees	13,154.04	14,721.96	15,570.00	15,094.00	12,892.00
5211.001	Information Technology Special Projects	.00	.00	1,764.00	.00	.00
5212.000	Contracted/Purchased Serv	32,361.53	45,828.21	118,884.05	57,698.22	32,000.00
5224.000	Dues & Publications	2,787.86	2,065.03	1,282.98	2,030.00	2,025.00
5226.000	Advertising	.00	.00	118.95	.00	.00
5290.000	Other Expenses	20.00	.00	42.46	200.00	25.00
<i>Operating Expenses Totals</i>		<b>\$52,110.62</b>	<b>\$69,348.79</b>	<b>\$157,040.61</b>	<b>\$90,622.22</b>	<b>\$50,276.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$329,796.72</b>	<b>\$350,089.40</b>	<b>\$360,088.14</b>	<b>\$314,311.17</b>	<b>\$323,970.33</b>
<b>Net Grand Totals</b>		<b>\$329,796.72</b>	<b>\$350,089.40</b>	<b>\$360,088.14</b>	<b>\$314,311.17</b>	<b>\$323,970.33</b>



# General Fund - Legal

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	137,696.56	150,789.78	168,504.55	199,248.38	199,359.63
5110.002	Holidays	4,371.20	6,979.88	8,212.16	.00	.00
5110.003	Sick Leave	3,360.82	5,044.60	5,647.47	.00	.00
<i>Salaries and Wages Totals</i>		<b>\$145,428.58</b>	<b>\$162,814.26</b>	<b>\$182,364.18</b>	<b>\$199,248.38</b>	<b>\$199,359.63</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	15,060.65	15,421.56	12,220.79	9,932.00	10,187.00
5120.002	SBS	9,964.89	10,697.83	11,386.86	12,045.31	12,376.68
5120.003	Medicare	2,923.14	2,605.81	2,841.78	3,033.11	3,038.42
5120.004	PERS	40,324.47	44,993.66	54,492.18	50,995.69	55,542.58
5120.005	Health Insurance	22,786.88	41,452.35	48,751.15	35,752.56	41,490.96
5120.006	Life Insurance	11.55	19.84	21.02	22.20	22.20
5120.007	Workmen's Compensation	860.04	1,023.75	1,077.90	1,095.94	917.15
5120.008	Unemployment	7,486.00	.00	.00	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$99,417.62</b>	<b>\$116,214.80</b>	<b>\$130,791.68</b>	<b>\$112,876.81</b>	<b>\$123,574.99</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	1,336.41	2,093.56	3,357.97	3,000.00	7,300.00
5204.000	Telephone	999.46	415.72	436.30	680.00	680.00
5204.001	Cell Phone Stipend	250.00	500.00	575.00	600.00	600.00
5206.000	Supplies	679.92	1,705.42	1,031.74	1,200.00	1,200.00
5207.000	Repairs & Maintenance	780.00	1,560.00	1,560.00	780.00	.00
5211.000	Data Processing Fees	13,154.04	14,721.96	15,570.00	15,094.00	15,723.00
5211.001	Information Technology Special Projects	.00	.00	1,764.00	.00	.00
5212.000	Contracted/Purchased Serv	174.75	(.60)	.00	.00	.00
5221.000	Transportation/Vehicles	1,200.00	975.00	825.00	900.00	900.00
5222.000	Postage	93.36	.00	.00	.00	.00
5223.000	Tools & Small Equipment	.00	471.23	.00	.00	.00
5224.000	Dues & Publications	1,000.05	895.65	.00	750.00	660.00
5225.000	Legal Expenditures	374,958.78	(78,592.55)	631,661.53	158,624.00	50,000.00
5226.000	Advertising	1,245.30	48.15	.00	.00	.00
5280.000	Public Defender Fees	510.00	.00	.00	.00	.00
5290.000	Other Expenses	.00	99.00	.00	100.00	100.00
<i>Operating Expenses Totals</i>		<b>\$396,382.07</b>	<b>(\$55,107.46)</b>	<b>\$656,781.54</b>	<b>\$181,728.00</b>	<b>\$77,163.00</b>





# General Fund - Legal

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund	<b>100 - General Fund</b> Totals	\$641,228.27	\$223,921.60	\$969,937.40	\$493,853.19	\$400,097.62
	Net Grand Totals	\$641,228.27	\$223,921.60	\$969,937.40	\$493,853.19	\$400,097.62



# General Fund - Clerk

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	130,272.08	138,652.72	141,021.44	153,500.56	159,050.79
5110.002	Holidays	1,423.40	1,684.52	1,487.60	.00	.00
5110.003	Sick Leave	5,513.48	2,399.20	1,704.64	.00	.00
5110.010	Temp Wages	14,546.00	7,707.00	1,444.78	20,000.00	17,500.00
<i>Salaries and Wages Totals</i>		<b>\$151,754.96</b>	<b>\$150,443.44</b>	<b>\$145,658.46</b>	<b>\$173,500.56</b>	<b>\$176,550.79</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	15,455.68	14,544.00	14,564.72	6,055.00	6,146.00
5120.002	SBS	10,341.89	10,217.92	9,913.61	11,061.98	11,254.36
5120.003	Medicare	2,446.31	2,416.97	2,345.00	2,616.62	2,662.14
5120.004	PERS	39,854.71	39,930.75	44,077.89	42,011.22	44,524.64
5120.005	Health Insurance	48,792.81	54,112.45	52,119.50	44,224.68	51,322.80
5120.006	Life Insurance	28.32	28.32	28.71	28.32	28.32
5120.007	Workmen's Compensation	948.35	946.79	815.92	889.42	816.41
<i>Fringe Benefits Totals</i>		<b>\$117,868.07</b>	<b>\$122,197.20</b>	<b>\$123,865.35</b>	<b>\$106,887.24</b>	<b>\$116,754.67</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	7,373.79	9,188.25	9,762.34	8,975.00	11,525.00
5204.000	Telephone	558.42	370.12	407.55	970.00	970.00
5204.001	Cell Phone Stipend	300.00	300.00	300.00	300.00	300.00
5206.000	Supplies	5,535.24	6,167.25	6,345.59	8,500.00	8,500.00
5207.000	Repairs & Maintenance	780.00	1,560.00	1,560.00	780.00	.00
5211.000	Data Processing Fees	17,049.00	20,735.04	24,497.04	51,133.00	33,169.00
5211.001	Information Technology Special Projects	.00	.00	3,087.00	.00	.00
5212.000	Contracted/Purchased Serv	23,582.45	37,781.63	27,674.50	31,300.00	34,300.00
5221.000	Transportation/Vehicles	900.00	900.00	900.00	1,800.00	900.00
5222.000	Postage	39.50	26.90	.00	100.00	150.00
5223.000	Tools & Small Equipment	.00	.00	.00	4,000.00	.00
5224.000	Dues & Publications	5,550.10	5,078.35	4,982.35	8,805.00	8,705.00
5226.000	Advertising	33,677.45	34,028.15	39,894.75	34,000.00	34,000.00
5227.001	Rent-Buildings	14,428.76	14,793.43	15,163.95	15,400.00	15,700.00
5290.000	Other Expenses	.00	34.75	183.68	.00	.00
<i>Operating Expenses Totals</i>		<b>\$109,774.71</b>	<b>\$130,963.87</b>	<b>\$134,758.75</b>	<b>\$166,063.00</b>	<b>\$148,219.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$379,397.74</b>	<b>\$403,604.51</b>	<b>\$404,282.56</b>	<b>\$446,450.80</b>	<b>\$441,524.46</b>



# General Fund - Finance

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	673,910.26	737,760.72	746,279.00	919,583.32	975,252.41
5110.002	Holidays	32,370.10	37,578.15	36,819.58	.00	.00
5110.003	Sick Leave	23,260.61	47,921.95	34,428.19	.00	.00
5110.004	Overtime	811.34	768.97	172.51	.00	.00
5110.010	Temp Wages	4,095.00	.00	4,594.25	5,000.00	5,000.00
<i>Salaries and Wages Totals</i>		<b>\$734,447.31</b>	<b>\$824,029.79</b>	<b>\$822,293.53</b>	<b>\$924,583.32</b>	<b>\$980,252.41</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	68,685.98	67,333.38	64,820.38	32,543.00	34,524.00
5120.002	SBS	48,898.71	54,635.60	53,918.96	58,469.66	62,206.27
5120.003	Medicare	11,646.53	12,923.66	12,864.73	13,878.32	14,714.24
5120.004	PERS	208,673.80	220,588.06	243,745.44	237,772.57	267,544.66
5120.005	Health Insurance	223,875.78	275,437.58	214,492.04	206,652.12	265,106.36
5120.006	Life Insurance	142.61	160.91	158.07	159.60	161.52
5120.007	Workmen's Compensation	4,507.68	5,141.40	4,445.99	4,715.03	4,509.52
5120.008	Unemployment	.00	860.00	.00	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$566,431.09</b>	<b>\$637,080.59</b>	<b>\$594,445.61</b>	<b>\$554,190.30</b>	<b>\$648,766.57</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	17,522.99	11,349.82	11,967.57	13,275.00	18,100.00
5204.000	Telephone	(120.00)	(120.00)	(120.00)	.00	.00
5206.000	Supplies	7,956.72	8,913.92	9,353.77	14,100.00	12,000.00
5207.000	Repairs & Maintenance	.00	.00	12.97	1,000.00	1,000.00
5211.000	Data Processing Fees	133,548.96	126,374.04	134,160.96	137,039.00	154,639.00
5211.001	Information Technology Special Projects	.00	.00	31,758.00	.00	.00
5212.000	Contracted/Purchased Serv	180,013.46	119,329.01	110,155.99	126,200.00	130,600.00
5221.000	Transportation/Vehicles	.00	.00	106.82	.00	.00
5222.000	Postage	30.20	462.00	50.20	500.00	500.00
5223.000	Tools & Small Equipment	.00	365.48	817.99	500.00	500.00
5224.000	Dues & Publications	541.20	320.00	378.69	515.00	415.00
5226.000	Advertising	3,141.85	6,703.45	937.85	5,290.00	4,800.00
5229.000	Investment Expenses	.00	54,181.23	81,099.85	77,880.00	81,000.00
5290.000	Other Expenses	537.62	2,712.99	1,543.43	900.00	900.00
<i>Operating Expenses Totals</i>		<b>\$343,173.00</b>	<b>\$330,591.94</b>	<b>\$382,224.09</b>	<b>\$377,199.00</b>	<b>\$404,454.00</b>



# General Fund - Finance

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund	<b>100 - General Fund</b> Totals	\$1,644,051.40	\$1,791,702.32	\$1,798,963.23	\$1,855,972.62	\$2,033,472.98
	Net Grand Totals	\$1,644,051.40	\$1,791,702.32	\$1,798,963.23	\$1,855,972.62	\$2,033,472.98



# General Fund - Assessing

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	162,304.01	162,923.49	161,509.41	208,274.28	198,885.08
5110.002	Holidays	8,316.84	8,502.19	8,897.04	.00	.00
5110.003	Sick Leave	6,409.26	3,433.23	12,446.62	.00	.00
5110.010	Temp Wages	17,104.00	.00	.00	.00	.00
<i>Salaries and Wages Totals</i>		<b>\$194,134.11</b>	<b>\$174,858.91</b>	<b>\$182,853.07</b>	<b>\$208,274.28</b>	<b>\$198,885.08</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	17,019.15	20,362.63	18,276.06	7,584.00	7,719.00
5120.002	SBS	13,035.65	12,059.03	12,421.29	13,232.16	12,664.73
5120.003	Medicare	3,083.48	2,852.46	2,938.11	3,129.95	2,995.77
5120.004	PERS	50,168.58	47,063.98	56,324.78	53,447.39	55,831.30
5120.005	Health Insurance	58,827.82	59,805.28	59,976.19	53,325.60	90,674.28
5120.006	Life Insurance	24.12	22.78	29.06	30.24	30.24
5120.007	Workmen's Compensation	1,184.88	1,104.41	1,033.39	1,062.15	914.72
<i>Fringe Benefits Totals</i>		<b>\$143,343.68</b>	<b>\$143,270.57</b>	<b>\$150,998.88</b>	<b>\$131,811.49</b>	<b>\$170,830.04</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	4,450.03	1,655.37	8,173.45	4,750.00	4,750.00
5204.000	Telephone	134.56	740.24	795.26	798.00	798.00
5204.001	Cell Phone Stipend	600.00	600.00	600.00	600.00	600.00
5206.000	Supplies	1,381.29	2,316.32	825.59	1,500.00	1,500.00
5207.000	Repairs & Maintenance	2,247.50	769.84	68.29	1,000.00	1,000.00
5211.000	Data Processing Fees	19,731.00	37,422.96	37,316.04	34,205.00	36,161.00
5211.001	Information Technology Special Projects	.00	.00	12,351.00	.00	.00
5212.000	Contracted/Purchased Serv	.00	.00	22,551.14	44,412.50	38,000.00
5214.000	Interdepartment Services	.00	.00	637.99	.00	.00
5221.000	Transportation/Vehicles	2,184.00	3,397.01	4,671.38	4,687.00	3,725.00
5222.000	Postage	2,295.33	2,299.71	1,154.45	5,800.00	5,800.00
5223.000	Tools & Small Equipment	1,145.18	2,435.18	893.93	3,990.00	2,000.00
5224.000	Dues & Publications	5,814.10	4,069.10	2,449.35	9,445.00	9,445.00
5226.000	Advertising	906.50	812.85	457.55	1,500.00	1,500.00
5290.000	Other Expenses	235.78	255.40	831.05	.00	.00
<i>Operating Expenses Totals</i>		<b>\$41,125.27</b>	<b>\$56,773.98</b>	<b>\$93,776.47</b>	<b>\$112,687.50</b>	<b>\$105,279.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$378,603.06</b>	<b>\$374,903.46</b>	<b>\$427,628.42</b>	<b>\$452,773.27</b>	<b>\$474,994.12</b>



# General Fund - Planning

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	171,289.12	117,001.51	36,303.52	147,340.94	136,369.89
5110.002	Holidays	6,052.52	4,320.64	797.84	.00	.00
5110.003	Sick Leave	1,369.68	1,402.81	1,385.53	.00	.00
5110.004	Overtime	.00	.00	69.00	.00	.00
5110.010	Temp Wages	2,587.50	.00	50,045.35	.00	.00
<i>Salaries and Wages Totals</i>		<b>\$181,298.82</b>	<b>\$122,724.96</b>	<b>\$88,601.24</b>	<b>\$147,340.94</b>	<b>\$136,369.89</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	7,803.56	8,748.80	6,904.03	4,224.00	4,510.00
5120.002	SBS	11,591.87	8,073.26	5,856.01	9,031.93	8,635.77
5120.003	Medicare	2,741.98	1,909.64	1,385.20	2,136.45	2,042.77
5120.004	PERS	49,438.66	32,253.49	11,135.69	37,671.90	32,730.91
5120.005	Health Insurance	32,055.89	11,878.65	10,776.58	36,360.24	51,322.80
5120.006	Life Insurance	32.82	19.84	6.57	14.16	14.16
5120.007	Workmen's Compensation	1,077.77	751.47	450.61	751.42	627.44
<i>Fringe Benefits Totals</i>		<b>\$104,742.55</b>	<b>\$63,635.15</b>	<b>\$36,514.69</b>	<b>\$90,190.10</b>	<b>\$99,883.85</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	4,196.16	2,920.52	6,139.23	4,250.00	9,000.00
5204.000	Telephone	40.26	.00	.00	.00	.00
5204.001	Cell Phone Stipend	.00	225.00	25.00	300.00	300.00
5206.000	Supplies	5,184.92	3,025.75	989.61	4,000.00	2,500.00
5207.000	Repairs & Maintenance	825.00	825.00	68.29	820.00	820.00
5211.000	Data Processing Fees	19,731.00	22,083.96	18,087.00	17,407.00	18,238.00
5211.001	Information Technology Special Projects	.00	.00	9,705.00	.00	.00
5212.000	Contracted/Purchased Serv	61,585.78	28,531.07	41,243.65	26,500.00	16,500.00
5222.000	Postage	.00	.00	35.93	.00	.00
5223.000	Tools & Small Equipment	.00	.00	.00	200.00	200.00
5224.000	Dues & Publications	1,456.00	1,165.00	195.00	920.00	760.00
5226.000	Advertising	.00	120.40	3,032.35	.00	.00
5290.000	Other Expenses	866.02	.00	283.96	.00	.00
<i>Operating Expenses Totals</i>		<b>\$93,885.14</b>	<b>\$58,896.70</b>	<b>\$79,805.02</b>	<b>\$54,397.00</b>	<b>\$48,318.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$379,926.51</b>	<b>\$245,256.81</b>	<b>\$204,920.95</b>	<b>\$291,928.04</b>	<b>\$284,571.74</b>
<b>Net Grand Totals</b>		<b>\$379,926.51</b>	<b>\$245,256.81</b>	<b>\$204,920.95</b>	<b>\$291,928.04</b>	<b>\$284,571.74</b>



# General Fund - 100 Lincoln Street

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund <b>100 - General Fund</b>						
<i>Operating Expenses</i>						
5203.001	Electric	55,119.38	58,094.37	52,553.35	48,000.00	52,000.00
5205.000	Insurance	72,517.22	52,484.03	78,910.29	86,321.00	121,212.00
5206.000	Supplies	11,785.20	12,434.06	10,189.42	11,765.00	11,765.00
5207.000	Repairs & Maintenance	2,100.00	1,000.00	2,622.12	2,610.00	2,610.00
5208.000	Bldg Repair & Maint	35,796.67	30,265.26	35,325.00	38,000.00	75,515.00
5212.000	Contracted/Purchased Serv	33,996.00	34,131.96	35,042.25	34,908.00	34,908.00
5221.000	Transportation/Vehicles	176.99	4,187.31	3,451.94	4,406.00	4,355.00
5222.000	Postage	15,987.27	20,156.57	21,110.83	24,000.00	24,000.00
5223.000	Tools & Small Equipment	.00	.00	113.36	.00	.00
5227.002	Rent-Equipment	8,850.15	7,035.36	6,470.60	6,600.00	6,600.00
5231.000	Credit Card Expense	84,643.47	69,968.90	65,410.48	70,000.00	70,000.00
5290.000	Other Expenses	38,569.15	.00	293.42	.00	.00
<i>Operating Expenses Totals</i>		<b>\$359,541.50</b>	<b>\$289,757.82</b>	<b>\$311,493.06</b>	<b>\$326,610.00</b>	<b>\$402,965.00</b>
Fund <b>100 - General Fund</b> Totals		<b>\$359,541.50</b>	<b>\$289,757.82</b>	<b>\$311,493.06</b>	<b>\$326,610.00</b>	<b>\$402,965.00</b>
Net Grand Totals		<b>\$359,541.50</b>	<b>\$289,757.82</b>	<b>\$311,493.06</b>	<b>\$326,610.00</b>	<b>\$402,965.00</b>



# General Fund - 304 Lake Street

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund <b>100 - General Fund</b>						
<i>Operating Expenses</i>						
5203.001	Electric	67,853.51	55,471.11	63,878.14	70,000.00	70,000.00
5203.005	Heating Fuel	.00	1,065.36	528.29	.00	1,000.00
5203.006	Interruptable electric	21,481.58	23,483.74	27,949.35	25,000.00	25,000.00
5204.000	Telephone	1,357.22	1,580.51	1,714.72	1,500.00	1,500.00
5208.000	Bldg Repair & Maint	34,434.06	36,449.06	44,820.27	27,800.00	61,812.00
5212.000	Contracted/Purchased Serv	53,385.72	53,385.72	53,385.72	54,708.00	54,708.00
<i>Operating Expenses Totals</i>		<u>\$178,512.09</u>	<u>\$171,435.50</u>	<u>\$192,276.49</u>	<u>\$179,008.00</u>	<u>\$214,020.00</u>
Fund <b>100 - General Fund Totals</b>		<u>\$178,512.09</u>	<u>\$171,435.50</u>	<u>\$192,276.49</u>	<u>\$179,008.00</u>	<u>\$214,020.00</u>
Net Grand Totals		<u>\$178,512.09</u>	<u>\$171,435.50</u>	<u>\$192,276.49</u>	<u>\$179,008.00</u>	<u>\$214,020.00</u>





# General Fund - Donations and Non-Profit Support

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Operating Expenses</i>						
5212.001	Sitka Historical Contract	108,000.00	97,200.00	97,200.00	97,200.00	97,200.00
5212.002	SEDA Contract	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00
5228.000	Donations	95,001.00	117,833.00	128,000.00	125,000.00	125,000.00
5228.001	Pass through grants	34,651.73	48,866.00	18,196.34	105,971.00	60,000.80
5290.000	Other Expenses	100.00	.00	200.00	.00	.00
<i>Operating Expenses Totals</i>		<b>\$300,752.73</b>	<b>\$326,899.00</b>	<b>\$306,596.34</b>	<b>\$391,171.00</b>	<b>\$345,200.80</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$300,752.73</b>	<b>\$326,899.00</b>	<b>\$306,596.34</b>	<b>\$391,171.00</b>	<b>\$345,200.80</b>
<b>Net Grand Totals</b>		<b>\$300,752.73</b>	<b>\$326,899.00</b>	<b>\$306,596.34</b>	<b>\$391,171.00</b>	<b>\$345,200.80</b>



# General Fund - Police Department

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	1,491,413.87	1,411,399.93	1,339,436.59	1,825,493.84	1,961,595.41
5110.002	Holidays	86,242.70	83,487.80	79,786.40	.00	.00
5110.003	Sick Leave	34,745.99	16,712.81	14,697.70	.00	.00
5110.004	Overtime	308,573.75	336,423.13	339,798.39	224,796.00	224,796.00
5110.010	Temp Wages	.00	.00	49,376.90	.00	.00
<i>Salaries and Wages Totals</i>		<b>\$1,920,976.31</b>	<b>\$1,848,023.67</b>	<b>\$1,823,095.98</b>	<b>\$2,050,289.84</b>	<b>\$2,186,391.41</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	180,702.53	172,267.83	178,218.21	98,320.00	95,073.00
5120.002	SBS	128,913.08	124,035.24	122,852.10	125,855.62	131,058.55
5120.003	Medicare	29,547.56	28,916.35	29,059.67	31,167.95	32,876.75
5120.004	PERS	538,062.81	492,624.27	531,150.78	526,115.42	530,639.39
5120.005	Health Insurance	632,831.56	703,443.67	622,623.29	599,445.60	686,264.28
5120.006	Life Insurance	345.30	329.52	308.64	264.72	240.60
5120.007	Workmen's Compensation	81,346.73	81,381.89	80,715.99	87,594.26	96,513.92
5120.008	Unemployment	6,148.28	3,733.51	113.28	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$1,597,897.85</b>	<b>\$1,606,732.28</b>	<b>\$1,565,041.96</b>	<b>\$1,468,763.57</b>	<b>\$1,572,666.49</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	59,736.28	63,379.49	77,675.21	60,300.00	60,300.00
5202.000	Uniforms	27,179.36	25,511.04	18,319.30	27,800.00	23,500.00
5203.001	Electric	8,643.74	8,766.65	11,595.82	8,700.00	11,000.00
5203.005	Heating Fuel	7,084.40	8,887.49	11,222.34	7,000.00	7,000.00
5204.000	Telephone	104,031.00	97,770.83	86,317.10	110,755.00	110,755.00
5204.001	Cell Phone Stipend	1,100.00	1,014.52	1,000.00	1,200.00	1,200.00
5205.000	Insurance	47,014.58	53,226.76	63,636.96	68,925.00	95,356.00
5206.000	Supplies	34,992.52	42,752.21	38,575.72	50,500.00	41,000.00
5207.000	Repairs & Maintenance	3,085.31	5,915.54	3,897.86	9,300.00	9,300.00
5208.000	Bldg Repair & Maint	9,195.76	15,063.08	23,440.92	15,500.00	17,124.00
5211.000	Data Processing Fees	222,648.96	198,249.00	208,835.04	445,826.00	448,678.00
5211.001	Information Technology Special Projects	.00	.00	111,168.00	30,000.00	.00
5212.000	Contracted/Purchased Serv	96,827.92	91,706.35	74,972.59	76,420.00	59,420.00
5214.000	Interdepartment Services	1,410.40	.00	.00	.00	.00
5221.000	Transportation/Vehicles	144,165.62	113,575.56	141,621.24	126,322.00	121,885.00
5222.000	Postage	3,860.30	3,423.14	4,059.57	4,000.00	4,000.00



# General Fund - Police Department

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Operating Expenses</i>						
5223.000	Tools & Small Equipment	23,340.76	44,648.97	18,245.64	25,500.00	22,500.00
5224.000	Dues & Publications	2,122.54	2,972.19	2,486.97	2,900.00	2,900.00
5226.000	Advertising	13,300.61	3,750.68	4,578.60	5,900.00	5,900.00
5227.001	Rent-Buildings	12,747.88	13,518.00	14,100.00	14,100.00	14,100.00
5227.002	Rent-Equipment	.00	175.47	.00	600.00	600.00
5290.000	Other Expenses	50,990.79	67,639.70	42,879.32	54,500.00	54,500.00
<i>Operating Expenses Totals</i>		<b>\$873,478.73</b>	<b>\$861,946.67</b>	<b>\$958,628.20</b>	<b>\$1,146,048.00</b>	<b>\$1,111,018.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$4,392,352.89</b>	<b>\$4,316,702.62</b>	<b>\$4,346,766.14</b>	<b>\$4,665,101.41</b>	<b>\$4,870,075.90</b>
<b>Net Grand Totals</b>		<b>\$4,392,352.89</b>	<b>\$4,316,702.62</b>	<b>\$4,346,766.14</b>	<b>\$4,665,101.41</b>	<b>\$4,870,075.90</b>



# General Fund - Fire Department

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	428,947.97	438,300.74	471,535.99	543,263.61	567,243.45
5110.002	Holidays	17,480.93	12,943.01	20,397.40	.00	.00
5110.003	Sick Leave	41,791.86	14,545.81	12,591.41	.00	.00
5110.004	Overtime	119,348.86	94,403.00	91,367.63	95,066.00	95,066.00
5110.010	Temp Wages	51,898.00	45,845.00	38,528.00	60,000.00	60,000.00
<i>Salaries and Wages Totals</i>		<b>\$659,467.62</b>	<b>\$606,037.56</b>	<b>\$634,420.43</b>	<b>\$698,329.61</b>	<b>\$722,309.45</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	49,796.42	20,814.35	52,649.29	28,400.00	26,052.00
5120.002	SBS	44,434.95	39,913.44	43,481.50	44,548.54	45,874.22
5120.003	Medicare	10,509.71	9,436.21	10,282.78	10,537.57	10,851.23
5120.004	PERS	171,800.56	148,800.61	178,031.13	170,680.39	190,065.15
5120.005	Health Insurance	118,926.79	131,849.57	146,444.34	124,201.92	146,953.14
5120.006	Life Insurance	91.51	86.44	94.92	86.88	94.92
5120.007	Workmen's Compensation	58,119.55	49,899.56	42,599.21	42,877.55	42,760.82
5120.008	Unemployment	40.37	20.64	2,366.34	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$453,719.86</b>	<b>\$400,820.82</b>	<b>\$475,949.51</b>	<b>\$421,332.85</b>	<b>\$462,651.48</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	27,186.09	21,101.24	25,413.54	30,000.00	24,000.00
5202.000	Uniforms	3,340.63	2,105.08	2,955.70	2,700.00	2,700.00
5203.001	Electric	38,577.29	38,767.38	41,566.53	39,000.00	40,000.00
5203.005	Heating Fuel	13,243.81	16,696.62	14,766.60	15,000.00	15,000.00
5204.000	Telephone	1,284.89	485.65	.00	500.00	500.00
5204.001	Cell Phone Stipend	300.00	300.00	300.00	300.00	300.00
5205.000	Insurance	31,445.45	31,770.32	43,496.15	44,108.00	53,451.00
5206.000	Supplies	21,520.31	18,915.70	22,621.48	21,000.00	25,500.00
5207.000	Repairs & Maintenance	3,264.66	16,242.17	5,795.75	13,300.00	13,300.00
5208.000	Bldg Repair & Maint	22,536.22	26,095.08	46,510.83	20,000.00	28,060.00
5211.000	Data Processing Fees	71,006.04	78,275.04	82,883.04	89,894.00	100,538.00
5211.001	Information Technology Special Projects	.00	.00	9,702.00	15,000.00	.00
5212.000	Contracted/Purchased Serv	840.00	2,417.50	2,575.00	15,960.00	34,000.00
5221.000	Transportation/Vehicles	227,976.05	157,455.95	164,505.97	216,024.00	209,789.00
5222.000	Postage	138.95	148.25	263.44	350.00	350.00
5223.000	Tools & Small Equipment	22,115.26	42,868.96	62,787.03	90,848.15	67,780.00



# General Fund - Fire Department

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Operating Expenses</i>						
5224.000	Dues & Publications	.00	.00	695.00	1,500.00	2,025.00
5226.000	Advertising	1,168.40	2,600.05	428.30	750.00	750.00
5227.002	Rent-Equipment	60.00	.00	.00	.00	.00
5290.000	Other Expenses	39,262.73	50,764.19	46,943.70	48,000.00	.00
<i>Operating Expenses Totals</i>		\$525,266.78	\$507,009.18	\$574,210.06	\$664,234.15	\$618,043.00
<b>Fund 100 - General Fund Totals</b>		\$1,638,454.26	\$1,513,867.56	\$1,684,580.00	\$1,783,896.61	\$1,803,003.93
<b>Net Grand Totals</b>		\$1,638,454.26	\$1,513,867.56	\$1,684,580.00	\$1,783,896.61	\$1,803,003.93



# General Fund - Ambulance

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	65,469.00	66,678.19	66,618.70	80,491.64	82,452.51
5110.002	Holidays	3,693.00	3,448.16	3,598.88	.00	.00
5110.003	Sick Leave	1,181.76	2,998.40	5,895.40	.00	.00
5110.004	Overtime	6,961.56	11,108.34	6,891.29	20,000.00	20,000.00
5110.010	Temp Wages	.00	.00	.00	5,000.00	5,000.00
<i>Salaries and Wages Totals</i>		<b>\$77,305.32</b>	<b>\$84,233.09</b>	<b>\$83,004.27</b>	<b>\$105,491.64</b>	<b>\$107,452.51</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	7,275.21	7,645.92	7,215.68	3,175.00	3,265.00
5120.002	SBS	5,184.71	5,632.19	5,530.49	6,661.38	6,786.91
5120.003	Medicare	1,226.42	1,332.25	1,308.18	1,575.67	1,605.40
5120.004	PERS	22,419.41	23,252.12	25,353.39	22,108.06	22,539.50
5120.005	Health Insurance	28,735.01	31,867.55	30,693.94	26,044.56	30,224.76
5120.006	Life Insurance	14.16	14.16	14.16	14.16	14.16
5120.007	Workmen's Compensation	6,893.24	7,111.48	5,539.51	6,672.06	6,554.51
<i>Fringe Benefits Totals</i>		<b>\$71,748.16</b>	<b>\$76,855.67</b>	<b>\$75,655.35</b>	<b>\$66,250.89</b>	<b>\$70,990.24</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	14,364.45	8,833.03	13,989.73	24,500.00	24,500.00
5202.000	Uniforms	1,270.50	514.31	980.57	3,000.00	3,000.00
5204.000	Telephone	1,318.96	1,141.24	1,202.70	1,200.00	1,200.00
5206.000	Supplies	25,913.82	21,864.36	18,348.86	35,687.61	34,500.00
5207.000	Repairs & Maintenance	1,926.05	.00	.00	4,183.00	2,500.00
5212.000	Contracted/Purchased Serv	16,410.00	16,484.64	16,484.64	18,300.00	25,300.00
5221.000	Transportation/Vehicles	106,072.12	72,458.66	76,187.95	81,527.00	78,849.00
5222.000	Postage	396.54	439.04	285.05	500.00	500.00
5223.000	Tools & Small Equipment	.00	243.64	2,224.40	.00	11,700.00
5224.000	Dues & Publications	.00	.00	.00	150.00	150.00
5290.000	Other Expenses	767.80	3,140.78	1,159.33	3,000.00	.00
<i>Operating Expenses Totals</i>		<b>\$168,440.24</b>	<b>\$125,119.70</b>	<b>\$130,863.23</b>	<b>\$172,047.61</b>	<b>\$182,199.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$317,493.72</b>	<b>\$286,208.46</b>	<b>\$289,522.85</b>	<b>\$343,790.14</b>	<b>\$360,641.75</b>
<b>Net Grand Totals</b>		<b>\$317,493.72</b>	<b>\$286,208.46</b>	<b>\$289,522.85</b>	<b>\$343,790.14</b>	<b>\$360,641.75</b>



# General Fund - Search and Rescue

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.010	Temp Wages	6,000.00	5,500.00	6,300.00	5,000.00	5,000.00
<i>Salaries and Wages Totals</i>		<b>\$6,000.00</b>	<b>\$5,500.00</b>	<b>\$6,300.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<i>Fringe Benefits</i>						
5120.002	SBS	374.44	337.26	390.66	306.50	306.50
5120.003	Medicare	88.64	79.84	92.43	72.50	72.50
5120.007	Workmen's Compensation	332.60	221.43	313.17	307.00	296.00
<i>Fringe Benefits Totals</i>		<b>\$795.68</b>	<b>\$638.53</b>	<b>\$796.26</b>	<b>\$686.00</b>	<b>\$675.00</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	5,097.09	6,545.48	2,948.79	7,000.00	7,000.00
5204.000	Telephone	1,512.18	1,622.12	1,626.17	1,600.00	1,600.00
5206.000	Supplies	6,980.58	5,352.21	3,939.10	5,500.00	14,000.00
5207.000	Repairs & Maintenance	.00	.00	.00	1,350.00	1,350.00
5212.000	Contracted/Purchased Serv	3,000.00	4,195.00	3,153.98	4,500.00	2,500.00
5221.000	Transportation/Vehicles	144.00	372.00	458.99	1,148.00	1,148.00
5223.000	Tools & Small Equipment	2,848.18	10,233.89	5,224.20	6,300.00	6,300.00
5224.000	Dues & Publications	685.00	775.00	645.00	1,200.00	1,200.00
5290.000	Other Expenses	106.53	11,168.00	1,285.26	8,500.00	.00
<i>Operating Expenses Totals</i>		<b>\$20,373.56</b>	<b>\$40,263.70</b>	<b>\$19,281.49</b>	<b>\$37,098.00</b>	<b>\$35,098.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$27,169.24</b>	<b>\$46,402.23</b>	<b>\$26,377.75</b>	<b>\$42,784.00</b>	<b>\$40,773.00</b>
<b>Net Grand Totals</b>		<b>\$27,169.24</b>	<b>\$46,402.23</b>	<b>\$26,377.75</b>	<b>\$42,784.00</b>	<b>\$40,773.00</b>



# General Fund - Public Works Administration

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	244,181.65	280,351.97	257,451.76	338,084.80	342,470.92
5110.002	Holidays	8,333.40	12,808.00	13,871.45	.00	.00
5110.003	Sick Leave	13,834.48	9,228.82	20,829.82	.00	.00
5110.004	Overtime	33.26	.00	.00	1,000.01	1,000.01
5110.010	Temp Wages	.00	.00	4,785.00	1,000.00	1,000.00
<i>Salaries and Wages Totals</i>		<b>\$266,382.79</b>	<b>\$302,388.79</b>	<b>\$296,938.03</b>	<b>\$340,084.81</b>	<b>\$344,470.93</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	38,365.61	24,967.03	34,558.18	12,587.00	12,737.00
5120.002	SBS	18,241.41	20,158.83	20,412.71	21,618.64	21,896.65
5120.003	Medicare	4,433.75	4,768.40	4,828.44	5,113.72	5,179.52
5120.004	PERS	77,645.04	86,412.90	89,198.86	126,293.66	95,180.23
5120.005	Health Insurance	102,287.41	107,482.03	95,532.83	79,370.16	92,109.24
5120.006	Life Insurance	45.34	50.52	44.71	36.36	44.40
5120.007	Workmen's Compensation	1,675.36	1,937.79	1,645.22	1,798.87	1,642.89
5120.008	Unemployment	12,122.00	.00	.00	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$254,815.92</b>	<b>\$245,777.50</b>	<b>\$246,220.95</b>	<b>\$246,818.41</b>	<b>\$228,789.93</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	1,823.76	661.00	2,983.10	6,000.00	4,000.00
5204.000	Telephone	307.60	416.08	428.76	370.00	370.00
5204.001	Cell Phone Stipend	500.00	600.00	600.00	600.00	600.00
5206.000	Supplies	6,562.28	6,216.65	3,499.23	7,500.00	7,000.00
5207.000	Repairs & Maintenance	448.32	1,485.00	948.60	2,000.00	2,000.00
5211.000	Data Processing Fees	85,112.04	100,244.04	106,682.04	97,382.00	103,138.00
5211.001	Information Technology Special Projects	.00	.00	14,112.00	.00	.00
5212.000	Contracted/Purchased Serv	98.00	988.80	25.00	1,000.00	1,000.00
5221.000	Transportation/Vehicles	525.00	900.00	900.00	900.00	900.00
5222.000	Postage	16.15	.00	.00	.00	.00
5224.000	Dues & Publications	365.00	200.00	2,292.44	1,618.00	370.00
5226.000	Advertising	4,185.58	.00	268.80	3,300.00	3,300.00
5227.002	Rent-Equipment	.00	3,072.00	.00	3,072.00	3,072.00
5290.000	Other Expenses	.00	.00	855.20	.00	.00
<i>Operating Expenses Totals</i>		<b>\$99,943.73</b>	<b>\$114,783.57</b>	<b>\$133,595.17</b>	<b>\$123,742.00</b>	<b>\$125,750.00</b>





# General Fund - Public Works Administration

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund	<b>100 - General Fund</b> Totals	\$621,142.44	\$662,949.86	\$676,754.15	\$710,645.22	\$699,010.86
	Net Grand Totals	\$621,142.44	\$662,949.86	\$676,754.15	\$710,645.22	\$699,010.86



# General Fund - Engineering

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	403,343.07	403,772.91	432,696.53	500,799.90	386,520.12
5110.002	Holidays	19,024.84	17,567.00	19,189.95	.00	.00
5110.003	Sick Leave	26,981.92	18,816.84	13,485.24	.00	.00
5110.004	Overtime	22,332.00	23,619.00	11,505.00	30,000.00	30,000.00
5110.010	Temp Wages	92,300.64	62,775.00	54,574.00	135,000.00	110,605.00
<i>Salaries and Wages Totals</i>		<b>\$563,982.47</b>	<b>\$526,550.75</b>	<b>\$531,450.72</b>	<b>\$665,799.90</b>	<b>\$527,125.12</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	32,407.08	43,954.59	33,178.46	18,120.00	18,547.00
5120.002	SBS	36,647.27	35,108.29	34,666.97	41,519.48	33,449.61
5120.003	Medicare	8,668.58	8,304.61	8,200.16	9,916.83	7,912.24
5120.004	PERS	127,564.47	114,109.56	140,306.17	116,775.98	122,259.71
5120.005	Health Insurance	112,460.42	114,304.19	101,167.71	79,370.16	61,884.48
5120.006	Life Insurance	65.22	60.62	60.18	61.80	50.52
5120.007	Workmen's Compensation	22,782.15	22,227.69	23,415.46	30,457.93	22,353.92
5120.008	Unemployment	281.75	2,888.75	.00	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$340,876.94</b>	<b>\$340,958.30</b>	<b>\$340,995.11</b>	<b>\$296,222.18</b>	<b>\$266,457.48</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	6,988.03	1,666.27	3,671.10	5,000.00	3,000.00
5202.000	Uniforms	292.30	.00	.00	500.00	500.00
5204.001	Cell Phone Stipend	1,275.00	1,175.00	900.00	1,200.00	1,200.00
5206.000	Supplies	138.42	412.41	174.60	1,500.00	1,500.00
5212.000	Contracted/Purchased Serv	6,916.00	20,436.55	37,523.00	167,621.50	33,600.00
5221.000	Transportation/Vehicles	8,890.97	3,540.57	4,320.12	5,283.00	8,586.00
5222.000	Postage	56.58	.00	.00	100.00	100.00
5223.000	Tools & Small Equipment	173.98	2,633.95	.00	500.00	500.00
5224.000	Dues & Publications	1,105.00	649.00	270.00	1,500.00	1,500.00
5226.000	Advertising	1,288.16	3,631.90	106.85	2,500.00	2,500.00
5290.000	Other Expenses	40.00	.00	16.47	.00	.00
<i>Operating Expenses Totals</i>		<b>\$27,164.44</b>	<b>\$34,145.65</b>	<b>\$46,982.14</b>	<b>\$185,704.50</b>	<b>\$52,986.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$932,023.85</b>	<b>\$901,654.70</b>	<b>\$919,427.97</b>	<b>\$1,147,726.58</b>	<b>\$846,568.60</b>
<b>Net Grand Totals</b>		<b>\$932,023.85</b>	<b>\$901,654.70</b>	<b>\$919,427.97</b>	<b>\$1,147,726.58</b>	<b>\$846,568.60</b>



# General Fund - Streets

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	198,975.49	218,723.85	189,078.90	222,867.02	233,818.92
5110.002	Holidays	9,129.97	8,168.52	9,195.99	.00	.00
5110.003	Sick Leave	8,671.70	4,490.51	8,715.37	.00	.00
5110.004	Overtime	19,902.98	20,472.38	10,083.71	27,500.00	27,500.00
5110.010	Temp Wages	13,860.00	99,577.50	97,449.00	136,000.00	51,028.00
<i>Salaries and Wages Totals</i>		<b>\$250,540.14</b>	<b>\$351,432.76</b>	<b>\$314,522.97</b>	<b>\$386,367.02</b>	<b>\$312,346.92</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	23,962.08	8,802.03	9,135.44	6,802.00	7,557.00
5120.002	SBS	16,836.14	22,091.62	19,858.65	23,635.37	19,610.31
5120.003	Medicare	3,982.44	5,225.59	4,697.39	5,700.96	4,638.62
5120.004	PERS	67,101.80	64,141.63	61,898.36	55,080.69	71,072.19
5120.005	Health Insurance	50,323.52	44,274.38	51,235.10	54,562.08	73,150.68
5120.006	Life Insurance	43.99	36.27	29.61	16.08	24.12
5120.007	Workmen's Compensation	16,646.13	16,471.18	15,100.59	25,461.78	20,583.80
5120.008	Unemployment	682.97	.00	62.45	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$179,579.07</b>	<b>\$161,042.70</b>	<b>\$162,017.59</b>	<b>\$171,258.96</b>	<b>\$196,636.72</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	845.00	551.99	404.03	6,000.00	4,000.00
5202.000	Uniforms	869.50	4,076.85	4,647.89	3,000.00	3,000.00
5203.001	Electric	78,603.93	82,820.44	82,763.84	82,822.00	82,822.00
5204.000	Telephone	105.25	105.50	613.25	100.00	100.00
5204.001	Cell Phone Stipend	150.00	150.00	300.00	1,200.00	1,200.00
5206.000	Supplies	100,324.21	105,882.37	204,108.16	380,280.23	185,500.00
5207.000	Repairs & Maintenance	21.16	.00	39.38	10,200.00	10,200.00
5208.000	Bldg Repair & Maint	.00	3,123.05	4,564.95	5,000.00	9,526.00
5211.000	Data Processing Fees	21,201.96	22,815.00	23,820.00	23,860.00	24,214.00
5211.001	Information Technology Special Projects	.00	.00	1,764.00	.00	.00
5212.000	Contracted/Purchased Serv	88,568.09	58,888.81	25,557.45	147,000.00	97,000.00
5214.000	Interdepartment Services	2,757.80	21,262.66	14,151.56	.00	.00
5221.000	Transportation/Vehicles	417,963.59	309,809.17	367,231.74	351,512.00	342,474.00
5222.000	Postage	.00	.00	.00	200.00	200.00
5223.000	Tools & Small Equipment	4,680.94	2,805.35	5,834.35	5,000.00	6,000.00
5224.000	Dues & Publications	75.00	46.00	.00	100.00	100.00



# General Fund - Streets

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund <b>100 - General Fund</b>						
<i>Operating Expenses</i>						
5226.000	Advertising	.00	1,930.93	1,293.51	800.00	800.00
5227.002	Rent-Equipment	745.48	16,368.00	485.38	16,368.00	16,368.00
5290.000	Other Expenses	1,104.92	768.69	5,963.94	300.00	300.00
5290.100	Unanticipated Repairs	.00	10,315.62	.00	100,000.00	50,000.00
<i>Operating Expenses Totals</i>		\$718,016.83	\$641,720.43	\$743,543.43	\$1,133,742.23	\$833,804.00
Fund <b>100 - General Fund</b> Totals		\$1,148,136.04	\$1,154,195.89	\$1,220,083.99	\$1,691,368.21	\$1,342,787.64
Net Grand Totals		\$1,148,136.04	\$1,154,195.89	\$1,220,083.99	\$1,691,368.21	\$1,342,787.64



# General Fund - Recreation

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	140,623.57	100,207.49	146,548.95	165,515.88	165,714.12
5110.002	Holidays	5,643.96	5,449.35	6,271.16	.00	.00
5110.003	Sick Leave	5,026.62	8,689.62	8,602.06	.00	.00
5110.004	Overtime	5,139.64	3,800.03	7,449.12	4,000.01	4,000.01
5110.010	Temp Wages	43,372.00	54,052.75	55,679.00	48,000.00	48,000.00
<i>Salaries and Wages Totals</i>		<b>\$199,805.79</b>	<b>\$172,199.24</b>	<b>\$224,550.29</b>	<b>\$217,515.89</b>	<b>\$217,714.13</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	12,928.62	8,139.69	12,237.24	7,136.00	5,552.00
5120.002	SBS	13,048.29	11,054.76	14,580.98	13,771.25	13,686.06
5120.003	Medicare	3,086.49	2,614.90	3,449.02	3,257.46	3,237.35
5120.004	PERS	44,584.31	30,720.24	50,537.11	37,293.54	48,211.25
5120.005	Health Insurance	65,285.49	44,693.39	60,834.52	53,932.68	81,547.56
5120.006	Life Insurance	31.43	26.76	35.18	36.36	28.32
5120.007	Workmen's Compensation	14,391.07	13,721.99	15,890.00	14,530.01	13,040.90
5120.008	Unemployment	1,659.31	150.99	56.05	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$155,015.01</b>	<b>\$111,122.72</b>	<b>\$157,620.10</b>	<b>\$129,957.30</b>	<b>\$165,303.44</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	850.00	1,298.13	859.80	2,142.00	142.00
5202.000	Uniforms	1,505.91	240.03	882.86	600.00	600.00
5203.001	Electric	50,808.54	50,525.51	58,510.15	51,000.00	52,000.00
5204.000	Telephone	.00	.00	265.92	.00	.00
5204.001	Cell Phone Stipend	125.00	.00	1,075.00	1,644.00	900.00
5205.000	Insurance	2,593.28	3,358.06	5,353.73	5,700.00	6,500.00
5206.000	Supplies	26,754.86	31,468.10	22,809.40	56,383.52	39,000.00
5207.000	Repairs & Maintenance	13,141.15	15,842.92	1,590.58	19,500.00	19,500.00
5208.000	Bldg Repair & Maint	16,536.71	31,020.62	31,893.76	30,000.00	63,851.00
5211.000	Data Processing Fees	18,519.96	18,768.00	19,695.00	18,016.00	18,553.00
5211.001	Information Technology Special Projects	.00	.00	1,764.00	.00	.00
5212.000	Contracted/Purchased Serv	35,818.11	39,658.59	27,690.78	60,975.00	60,975.00
5214.000	Interdepartment Services	32,342.10	.00	.00	30,000.00	30,000.00
5221.000	Transportation/Vehicles	52,341.65	51,471.77	66,141.35	70,454.00	82,496.00
5223.000	Tools & Small Equipment	5,438.23	6,324.77	10,123.31	11,995.00	8,000.00
5226.000	Advertising	529.50	1,112.30	241.50	1,200.00	1,200.00



# General Fund - Recreation

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Operating Expenses</i>						
5227.002	Rent-Equipment	1,741.44	669.69	3,409.30	2,000.00	2,000.00
5290.000	Other Expenses	1,235.79	566.35	1,151.33	600.00	600.00
<i>Operating Expenses Totals</i>		\$260,282.23	\$252,324.84	\$253,457.77	\$362,209.52	\$386,317.00
<b>Fund 100 - General Fund Totals</b>		\$615,103.03	\$535,646.80	\$635,628.16	\$709,682.71	\$769,334.57
Net Grand Totals		\$615,103.03	\$535,646.80	\$635,628.16	\$709,682.71	\$769,334.57



# General Fund - Building Officials

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	106,167.40	97,176.65	110,029.39	121,885.02	125,086.86
5110.002	Holidays	5,342.45	5,419.04	5,331.14	.00	.00
5110.003	Sick Leave	2,882.48	2,973.92	2,662.75	.00	.00
5110.010	Temp Wages	450.00	12,162.50	.00	.00	.00
<i>Salaries and Wages Totals</i>		<b>\$114,842.33</b>	<b>\$117,732.11</b>	<b>\$118,023.28</b>	<b>\$121,885.02</b>	<b>\$125,086.86</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	7,560.53	9,856.91	3,780.74	3,852.00	4,243.00
5120.002	SBS	7,540.05	7,853.45	7,484.91	7,707.58	7,928.02
5120.003	Medicare	1,783.52	1,857.67	1,770.51	1,823.17	1,875.29
5120.004	PERS	32,192.95	28,896.11	34,110.23	26,814.66	34,832.61
5120.005	Health Insurance	28,735.01	24,314.57	55,935.18	44,224.68	51,322.80
5120.006	Life Insurance	22.20	19.33	15.41	16.08	16.08
5120.007	Workmen's Compensation	5,822.38	5,701.08	6,666.87	6,655.06	6,666.99
<i>Fringe Benefits Totals</i>		<b>\$83,656.64</b>	<b>\$78,499.12</b>	<b>\$109,763.85</b>	<b>\$91,093.23</b>	<b>\$106,884.79</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	12,204.97	10,633.28	16,660.39	12,600.00	7,000.00
5204.001	Cell Phone Stipend	600.00	525.00	300.00	600.00	600.00
5206.000	Supplies	1,490.59	584.52	552.84	550.00	550.00
5211.000	Data Processing Fees	13,154.04	14,721.96	15,570.00	15,094.00	15,723.00
5211.001	Information Technology Special Projects	.00	.00	1,764.00	.00	.00
5212.000	Contracted/Purchased Serv	750.00	.00	.00	750.00	3,750.00
5221.000	Transportation/Vehicles	10,180.74	10,138.78	11,034.50	10,871.00	10,674.00
5223.000	Tools & Small Equipment	60.88	70.78	76.00	200.00	200.00
5224.000	Dues & Publications	734.63	1,232.37	2,016.76	1,450.00	1,450.00
5226.000	Advertising	280.50	1,366.20	.00	250.00	250.00
<i>Operating Expenses Totals</i>		<b>\$39,456.35</b>	<b>\$39,272.89</b>	<b>\$47,974.49</b>	<b>\$42,365.00</b>	<b>\$40,197.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$237,955.32</b>	<b>\$235,504.12</b>	<b>\$275,761.62</b>	<b>\$255,343.25</b>	<b>\$272,168.65</b>
<b>Net Grand Totals</b>		<b>\$237,955.32</b>	<b>\$235,504.12</b>	<b>\$275,761.62</b>	<b>\$255,343.25</b>	<b>\$272,168.65</b>



# General Fund - Library

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	295,631.52	285,096.25	291,577.79	353,710.48	363,640.86
5110.002	Holidays	16,623.03	13,525.12	14,238.09	.00	.00
5110.003	Sick Leave	22,983.69	9,342.59	10,620.27	.00	.00
5110.004	Overtime	653.52	1,390.75	172.44	.00	.00
5110.010	Temp Wages	13,327.18	20,743.63	18,460.32	28,878.00	28,878.00
<i>Salaries and Wages Totals</i>		<b>\$349,218.94</b>	<b>\$330,098.34</b>	<b>\$335,068.91</b>	<b>\$382,588.48</b>	<b>\$392,518.86</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	36,881.19	29,919.19	22,693.46	16,177.00	16,639.00
5120.002	SBS	23,686.40	22,001.77	21,930.70	24,444.21	25,081.42
5120.003	Medicare	5,602.77	5,223.24	5,187.56	5,782.09	5,932.82
5120.004	PERS	93,987.73	83,506.06	94,882.44	91,218.08	100,373.26
5120.005	Health Insurance	69,036.29	63,322.20	74,101.35	75,192.24	94,953.24
5120.006	Life Insurance	105.02	94.37	107.15	105.12	90.96
5120.007	Workmen's Compensation	2,098.59	2,069.25	1,823.12	1,950.62	1,805.60
5120.008	Unemployment	.00	.00	4.86	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$231,397.99</b>	<b>\$206,136.08</b>	<b>\$220,730.64</b>	<b>\$214,869.36</b>	<b>\$244,876.30</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	2,366.41	4,855.96	5,561.93	4,700.00	2,400.00
5203.001	Electric	20,139.25	22,583.06	22,064.99	21,600.00	22,000.00
5204.000	Telephone	498.80	(26.39)	32.99	100.00	100.00
5204.001	Cell Phone Stipend	300.00	200.00	.00	300.00	300.00
5205.000	Insurance	15,187.81	16,560.03	18,736.88	19,859.00	25,153.00
5206.000	Supplies	17,877.65	13,393.14	19,726.53	21,700.00	19,450.00
5207.000	Repairs & Maintenance	.00	.00	.00	1,200.00	1,200.00
5208.000	Bldg Repair & Maint	17,562.26	22,023.75	26,831.86	20,000.00	38,106.00
5211.000	Data Processing Fees	93,603.00	110,189.04	117,660.96	109,418.00	118,231.00
5211.001	Information Technology Special Projects	.00	.00	16,758.00	.00	.00
5212.000	Contracted/Purchased Serv	48,387.12	52,711.50	46,725.90	67,754.00	67,000.00
5214.000	Interdepartment Services	.00	151.50	.00	.00	.00
5222.000	Postage	12,072.30	6,088.35	12,338.28	14,000.00	15,000.00
5223.000	Tools & Small Equipment	620.85	788.09	.00	750.00	750.00
5224.000	Dues & Publications	5,239.00	1,012.66	939.38	1,000.00	1,050.00
5226.000	Advertising	2,275.00	4,930.25	201.60	750.00	750.00





# General Fund - Library

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund <b>100 - General Fund</b>						
<i>Operating Expenses</i>						
5227.002	Rent-Equipment	345.00	282.90	207.00	1,150.00	1,150.00
5240.000	Books & Publications	48,428.17	48,009.46	52,449.79	72,500.00	57,500.00
5290.000	Other Expenses	3,394.58	152.99	900.71	4,300.00	4,000.00
<i>Operating Expenses Totals</i>		\$288,297.20	\$303,906.29	\$341,136.80	\$361,081.00	\$374,140.00
Fund <b>100 - General Fund Totals</b>		\$868,914.13	\$840,140.71	\$896,936.35	\$958,538.84	\$1,011,535.16
Net Grand Totals		\$868,914.13	\$840,140.71	\$896,936.35	\$958,538.84	\$1,011,535.16



# General Fund - Centennial Hall

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	171,331.03	194,853.45	208,023.51	261,276.88	265,972.05
5110.002	Holidays	6,440.40	8,771.79	8,584.06	.00	.00
5110.003	Sick Leave	784.58	2,633.00	7,104.32	.00	.00
5110.004	Overtime	1,503.35	2,030.42	3,595.87	3,500.00	3,500.00
5110.010	Temp Wages	938.00	.00	7,796.50	30,000.00	15,000.00
<i>Salaries and Wages Totals</i>		<b>\$180,997.36</b>	<b>\$208,288.66</b>	<b>\$235,104.26</b>	<b>\$294,776.88</b>	<b>\$284,472.05</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	22,774.90	18,620.20	25,081.29	12,532.00	12,381.00
5120.002	SBS	12,467.19	13,909.38	15,949.33	18,838.07	18,196.91
5120.003	Medicare	1,856.33	2,185.44	2,651.33	3,343.38	3,179.26
5120.004	PERS	51,525.63	56,071.44	69,235.18	67,265.96	74,438.20
5120.005	Health Insurance	43,989.67	75,553.13	67,235.04	69,662.16	80,843.04
5120.006	Life Insurance	47.49	60.63	58.41	64.68	64.68
5120.007	Workmen's Compensation	9,844.04	11,354.49	12,413.64	14,680.01	14,223.98
<i>Fringe Benefits Totals</i>		<b>\$142,505.25</b>	<b>\$177,754.71</b>	<b>\$192,624.22</b>	<b>\$186,386.26</b>	<b>\$203,327.07</b>
<i>Operating Expenses</i>						
5203.001	Electric	50,886.94	61,317.08	63,954.52	60,000.00	64,000.00
5203.005	Heating Fuel	483.26	.00	.00	.00	.00
5204.000	Telephone	.00	.00	.00	1,500.00	.00
5205.000	Insurance	18,173.51	20,392.98	20,674.69	21,581.00	24,500.00
5206.000	Supplies	9,071.66	7,380.88	9,867.67	14,500.00	12,200.00
5207.000	Repairs & Maintenance	1,742.58	4,792.53	7,219.14	7,000.00	8,750.00
5208.000	Bldg Repair & Maint	13,950.59	21,176.34	19,727.55	20,000.00	46,614.00
5211.000	Data Processing Fees	26,307.96	57,426.00	61,347.96	60,864.00	64,462.00
5211.001	Information Technology Special Projects	.00	.00	8,820.00	.00	.00
5212.000	Contracted/Purchased Serv	34,827.37	(487.24)	.00	5,500.00	8,000.00
5223.000	Tools & Small Equipment	46.96	.00	.00	2,000.00	.00
5226.000	Advertising	2,126.55	1,433.55	722.05	1,000.00	.00
5290.000	Other Expenses	1,167.50	580.00	986.00	500.00	500.00
<i>Operating Expenses Totals</i>		<b>\$158,784.88</b>	<b>\$174,012.12</b>	<b>\$193,319.58</b>	<b>\$194,445.00</b>	<b>\$229,026.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$482,287.49</b>	<b>\$560,055.49</b>	<b>\$621,048.06</b>	<b>\$675,608.14</b>	<b>\$716,825.12</b>
<b>Net Grand Totals</b>		<b>\$482,287.49</b>	<b>\$560,055.49</b>	<b>\$621,048.06</b>	<b>\$675,608.14</b>	<b>\$716,825.12</b>



# General Fund - Senior Center

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund <b>100 - General Fund</b>						
<i>Operating Expenses</i>						
5203.001	Electric	21,840.68	19,722.74	19,685.25	19,500.00	19,500.00
5204.000	Telephone	2,245.23	2,579.05	2,742.44	2,580.00	2,580.00
5205.000	Insurance	1,074.87	1,603.44	1,939.37	1,604.00	2,396.00
5206.000	Supplies	3,053.76	2,867.14	3,407.14	3,080.00	3,080.00
5207.000	Repairs & Maintenance	.00	.00	.00	3,000.00	3,000.00
5208.000	Bldg Repair & Maint	60,788.33	25,374.10	47,749.83	30,000.00	43,938.00
5221.000	Transportation/Vehicles	34,691.60	25,966.36	20,090.19	30,000.00	30,000.00
<i>Operating Expenses Totals</i>		<b>\$123,694.47</b>	<b>\$78,112.83</b>	<b>\$95,614.22</b>	<b>\$89,764.00</b>	<b>\$104,494.00</b>
Fund <b>100 - General Fund Totals</b>		<b>\$123,694.47</b>	<b>\$78,112.83</b>	<b>\$95,614.22</b>	<b>\$89,764.00</b>	<b>\$104,494.00</b>
Net Grand Totals		<b>\$123,694.47</b>	<b>\$78,112.83</b>	<b>\$95,614.22</b>	<b>\$89,764.00</b>	<b>\$104,494.00</b>



# General Fund - Contingency

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund <b>100 - General Fund</b>						
<i>Operating Expenses</i>						
5206.000	Supplies	2,328.83	.00	.00	.00	.00
5212.000	Contracted/Purchased Serv	622,168.89	(4,096.92)	.00	.00	.00
5221.000	Transportation/Vehicles	2,804.00	.00	.00	.00	.00
5223.000	Tools & Small Equipment	316.92	.00	.00	.00	.00
5290.000	Other Expenses	1,396.59	.00	.00	.00	.00
<i>Operating Expenses Totals</i>		<u>\$629,015.23</u>	<u>(\$4,096.92)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Fund <b>100 - General Fund Totals</b>		<u>\$629,015.23</u>	<u>(\$4,096.92)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Net Grand Totals		<u>\$629,015.23</u>	<u>(\$4,096.92)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# General Fund - Debt Service

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Operating Expenses</i>						
5295.000	Interest Expense	12,626.24	10,912.48	9,374.82	21,970.00	21,635.00
	<i>Operating Expenses Totals</i>	<u>\$12,626.24</u>	<u>\$10,912.48</u>	<u>\$9,374.82</u>	<u>\$21,970.00</u>	<u>\$21,635.00</u>
<i>Cash Basis Expenditures</i>						
7301.000	Note Principal Payments	22,309.77	22,309.85	22,309.77	66,031.00	64,828.00
	<i>Cash Basis Expenditures Totals</i>	<u>\$22,309.77</u>	<u>\$22,309.85</u>	<u>\$22,309.77</u>	<u>\$66,031.00</u>	<u>\$64,828.00</u>
	<b>Fund 100 - General Fund Totals</b>	<u>\$34,936.01</u>	<u>\$33,222.33</u>	<u>\$31,684.59</u>	<u>\$88,001.00</u>	<u>\$86,463.00</u>
	Net Grand Totals	<u>\$34,936.01</u>	<u>\$33,222.33</u>	<u>\$31,684.59</u>	<u>\$88,001.00</u>	<u>\$86,463.00</u>



# General Fund - School District Support

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Operating Expenses</i>						
5203.000	Utilities	.00	.00	.00	57,000.00	57,000.00
5208.000	Bldg Repair & Maint	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
5290.000	Other Expenses	6,617,520.96	6,837,151.00	7,224,207.96	7,078,700.00	7,411,993.00
<i>Operating Expenses Totals</i>		<b>\$6,767,520.96</b>	<b>\$6,987,151.00</b>	<b>\$7,374,207.96</b>	<b>\$7,285,700.00</b>	<b>\$7,618,993.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$6,767,520.96</b>	<b>\$6,987,151.00</b>	<b>\$7,374,207.96</b>	<b>\$7,285,700.00</b>	<b>\$7,618,993.00</b>
Net Grand Totals		<b>\$6,767,520.96</b>	<b>\$6,987,151.00</b>	<b>\$7,374,207.96</b>	<b>\$7,285,700.00</b>	<b>\$7,618,993.00</b>



# General Fund - Hospital Support

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Operating Expenses</i>						
5290.000	Other Expenses	109,429.00	306,862.62	150,671.00	150,671.00	.00
<i>Operating Expenses Totals</i>		<b>\$109,429.00</b>	<b>\$306,862.62</b>	<b>\$150,671.00</b>	<b>\$150,671.00</b>	<b>\$0.00</b>
<b>Fund 100 - General Fund Totals</b>		<b>\$109,429.00</b>	<b>\$306,862.62</b>	<b>\$150,671.00</b>	<b>\$150,671.00</b>	<b>\$0.00</b>
<b>Net Grand Totals</b>		<b>\$109,429.00</b>	<b>\$306,862.62</b>	<b>\$150,671.00</b>	<b>\$150,671.00</b>	<b>\$0.00</b>



# General Fund - Fixed Assets

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 100 - General Fund</b>						
<i>Cash Basis Expenditures</i>						
7106.021	Fixed Assets-Police Dept	.00	.00	.00	482,938.00	.00
7106.022	Fixed Assets-Fire Dept	.00	.00	248,088.54	56,000.00	.00
7106.033	Fixed Assets-Streets	.00	.00	12,982.60	.00	.00
7106.034	Fixed Assets-Recreation	.00	.00	.00	.00	6,500.00
7108.000	Fixed Assets-Furniture	.00	13,999.20	.00	.00	.00
<i>Cash Basis Expenditures Totals</i>		\$0.00	\$13,999.20	\$261,071.14	\$538,938.00	\$6,500.00
<b>Fund 100 - General Fund Totals</b>		\$0.00	\$13,999.20	\$261,071.14	\$538,938.00	\$6,500.00
<b>Net Grand Totals</b>		\$0.00	\$13,999.20	\$261,071.14	\$538,938.00	\$6,500.00





# General Fund - Transfers to Other Funds

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund <b>100 - General Fund</b>						
	<i>Cash Basis Expenditures</i>					
7200.000	Interfund Transfers Out	5,336,017.14	4,430,278.31	5,065,148.24	3,920,813.00	1,925,019.00
	<i>Cash Basis Expenditures Totals</i>	<u>\$5,336,017.14</u>	<u>\$4,430,278.31</u>	<u>\$5,065,148.24</u>	<u>\$3,920,813.00</u>	<u>\$1,925,019.00</u>
Fund <b>100 - General Fund</b>	Totals	<u>\$5,336,017.14</u>	<u>\$4,430,278.31</u>	<u>\$5,065,148.24</u>	<u>\$3,920,813.00</u>	<u>\$1,925,019.00</u>
	Net Grand Totals	<u>\$5,336,017.14</u>	<u>\$4,430,278.31</u>	<u>\$5,065,148.24</u>	<u>\$3,920,813.00</u>	<u>\$1,925,019.00</u>

City and Borough of Sitka  
General Fund (Fund 700)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	General Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)	
90690	City/State Troubleshoot Air Control System	Authorized/in progress	-	-	16,000	-	-	-	-	-	16,000	16,000		
90740	Nelson Logging Road Upgrade	Authorized/in progress	2,343,000	-	-	-	-	-	-	-	2,343,000	2,343,000		
90789	Police Station Study	Authorized/in progress	-	-	75,000	-	-	-	-	-	75,000	75,000		
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	-	320,763	-	-	-	-	-	320,763	320,763		
90812	Storm Drain Improvements	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	100,000		
90814	Cross Trail Multimodal Pathway Phase 6	Authorized/in progress	2,132,698	-	165,171	50,000	-	-	-	-	2,347,869	2,347,869	CPET	
90820	Davidoff Storm Sewer Rehabilitation	Authorized/in progress	-	-	400,000	-	-	-	-	-	400,000	400,000		
90832	CAMA (Computer Assisted Mass Appraisal)	Authorized/in progress	-	-	150,000	-	-	-	-	-	150,000	150,000		
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	Authorized/in progress	-	-	1,965,000	105,000	-	-	-	-	2,070,000	2,070,000	CPET	
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	Authorized/in progress	-	-	798,060	-	-	-	-	-	798,060	798,060		
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	Authorized/in progress	-	-	1,165,000	-	-	-	-	-	1,165,000	1,165,000		
90855	Sea Walk Part II	Authorized/in progress	1,674,713	-	5,000	153,060	-	-	-	-	1,832,773	1,832,773	CPET	
90859	Landslide Study	Authorized/in progress	-	-	75,000	-	-	-	-	-	75,000	75,000		
90861	Resource Management/GIS Implementation	Authorized/in progress	-	-	128,400	11,600	-	-	-	-	140,000	140,000		
90866	City Hall HVAC & Controls Replacement	Authorized/in progress	-	-	500,000	-	-	-	-	-	500,000	500,000		
90867	RMS/CAD Police Department	Authorized/in progress	-	-	360,000	-	-	-	-	-	360,000	360,000		
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	440,000	-	-	-	-	-	440,000	440,000		
90878	Sitka Paving-Katlian Street	Authorized/in progress	-	-	692,868	-	-	-	-	-	692,868	692,868		
90879	Seaplane Base Project	Authorized/in progress	-	-	50,000	56,176	-	-	-	-	106,176	106,176		
90881	Peterson Storm Sewer Rehabilitation	Authorized/in progress/reallocated	115,000	-	1,020,000	-	-	-	-	-	1,135,000	1,135,000		
90882	Security Monitoring Video Equipment (HCH)	Authorized/in progress	-	-	30,000	-	-	-	-	-	30,000	30,000		
90885	Senior Center - ADA Ramp and Rear porch Improvements	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	15,000		
90886	Community Playground Safety Improvement	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	10,000		
90887	Lower Moller East Playground Improvements	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	10,000		
90888	Pioneer Park Shelter Improvements	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	15,000		
90907	Police Department Heat Pumps	Authorized/in progress	-	-	23,000	-	-	-	-	-	23,000	23,000		
90909	No Name Mountain Master Plan	Authorized/in progress	-	-	165,000	-	-	-	-	-	165,000	165,000		
TBD	Knutson Drive Critical Repairs	Reallocated 90838/90844/90878	-	-	1,000,000	-	-	-	-	-	-	-		
TBD	Crescent Harbor Restroom Replacement	Reallocated 90838/90844/90878	-	-	100,000	-	-	-	-	-	-	-		
<b>TOTAL OPEN APPROPRIATIONS</b>											-	15,335,509	15,335,509	
90881	Peterson Storm Sewer Rehabilitation	New FY2021-Additional Appropriation	80,000	-	-	-	36,000	-	-	36,000	80,000	116,000		
TBD	Crescent Harbor Restroom Replacement	New FY2021	-	-	-	200,000	-	-	-	-	200,000	200,000	CPET/Harbor	
<b>TOTAL NEW APPROPRIATIONS</b>											36,000	280,000	316,000	
90692	Centennial Hall Upgrades	Physically complete	14,704,848	-	-	1,666,000	-	-	-	-	16,370,848	16,370,848		
90739	Kettleson Memorial Library Expansion	Physically complete	5,350,000	-	357,114	1,212,842	-	-	-	-	6,919,956	6,919,956		
90741	Baranof Warm Springs Dock Imp	Physically complete	1,900,000	-	-	-	-	-	-	-	1,900,000	1,900,000		
<b>TOTAL PHYSICALLY COMPLETE</b>											-	6,919,956	6,919,956	

City and Borough of Sitka  
General Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	28,514,899	28,161,130	29,032,128	27,557,970
Transfers In From Public Infrastructure Sinking Fund/CPET Fund/700 Fund	2,698,374	1,898,500	1,898,500	2,006,459
General Governmental Costs	(17,632,771)	(17,965,849)	(17,731,271)	(18,566,440)
Debt Service (Not Including School Debt)	(31,685)	(88,000)	(88,000)	(86,463)
School Support	(7,374,208)	(7,285,700)	(7,228,700)	(7,618,993)
Hospital Support	<u>(150,671)</u>	<u>(150,671)</u>	<u>-</u>	<u>-</u>
<b>Surplus Before Capital Expenditures and Transfers</b>	<b>6,023,938</b>	<b>4,569,410</b>	<b>5,882,657</b>	<b>3,292,533</b>
Fixed Asset Acquisitions	(261,072)	(56,000)	(538,938)	(6,500)
1% Seasonal Sales Tax Transferred Out	(1,490,482)	(1,461,220)	(1,577,900)	(1,338,166)
Transfer to Public Infrastructure Sinking Fund	(679,320)	-	-	-
Transfer To Permanent Fund	(118,925)	(180,940)	(180,940)	(242,743)
Transfer to Capital Projects Funds and Other Transfers	<u>(2,776,421)</u>	<u>(2,234,480)</u>	<u>(2,327,591)</u>	<u>(344,110)</u>
<b>Surplus/(Deficit)</b>	<b><u>697,718</u></b>	<b><u>636,770</u></b>	<b><u>1,257,288</u></b>	<b><u>1,361,014</u></b>
<b><u>Capital Expenditures</u></b>				
Grant Revenue	653,575	60,000	60,000	-
Transfer From Public Infrastructure Sinking Fund/CPET/Other Funds	679,660	-	-	-
Designated Working Capital	<u>2,191,900</u>	<u>1,692,474</u>	<u>2,090,474</u>	<u>2,000,000</u>
Total Capital Expenditure Funding	3,525,135	1,752,474	2,150,474	2,000,000
<b>Capital Expenditures</b>	<b><u>(1,938,407)</u></b>	<b><u>(1,752,474)</u></b>	<b><u>(1,110,400)</u></b>	<b><u>(2,000,000)</u></b>
<b><u>Fund Balance</u></b>				
<b>Beginning General Fund Balance</b>	<b>15,060,172</b>	<b>15,757,890</b>	<b>15,757,890</b>	<b>17,015,178</b>
Surpls/(Deficit)	697,718	636,770	1,257,288	1,361,014
Capital Expenditures and Other Balance Sheet Changes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending General Fund Balance</b>	<b><u>15,757,890</u></b>	<b><u>16,394,660</u></b>	<b><u>17,015,178</u></b>	<b><u>18,376,192</u></b>
<b>Beginning General Capital Project Funds Balances</b>	<b>5,022,348</b>	<b>6,315,004</b>	<b>6,315,004</b>	<b>7,355,078</b>
Additions/(Declines)	<u>1,292,656</u>	<u>-</u>	<u>1,040,074</u>	<u>-</u>
<b>Ending General Capital Project Funds Balances</b>	<b><u>6,315,004</u></b>	<b><u>6,315,004</u></b>	<b><u>7,355,078</u></b>	<b><u>7,355,078</u></b>
<b>Beginning General Fund Balance, Unassigned and Available</b>	<b>5,378,630</b>	<b>5,716,004</b>	<b>5,716,004</b>	<b>6,973,292</b>
Increases/(Decreases)	<u>337,374</u>	<u>636,770</u>	<u>1,257,288</u>	<u>1,361,014</u>
<b>Ending General Fund Balance, Unassigned and Available</b>	<b><u>5,716,004</u></b>	<b><u>6,352,774</u></b>	<b><u>6,973,292</u></b>	<b><u>8,334,306</u></b>



# **ELECTRIC FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

**ELECTRIC FUND - SUMMARY BY EXPENDITURE TYPE**

**Summary**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 100,447.96	\$ 130,934.66	\$ 436,252.23	\$ 108,619.00	\$ 166,959.00
Federal Revenue	\$ 574,019.50	\$ 575,663.45	\$ 578,078.21	\$ 575,663.00	\$ 578,300.00
Operating Revenue	\$ 15,695,621.28	\$ 17,268,279.16	\$ 17,251,119.31	\$ 16,854,453.00	\$ 17,991,989.00
Other Operating Revenue	\$ 110,563.72	\$ 116,339.87	\$ 133,562.10	\$ 149,000.00	\$ 132,000.00
Uses of Property & Investments	\$ 248,099.04	\$ 468,709.30	\$ 481,920.07	\$ 350,000.00	\$ 225,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 4,440.19	\$ 17,694.53	\$ 29,104.00	\$ 2,000.00	\$ 2,000.00
Cash Basis Receipts	\$ 7,768,570.31	\$ 157,651,052.59	\$ 3,407,268.37	\$ 161,543.00	\$ 264,469.00
<b>Revenue Totals</b>	<b>\$ 24,501,762.00</b>	<b>\$ 176,228,673.56</b>	<b>\$ 22,317,304.29</b>	<b>\$ 18,201,278.00</b>	<b>\$ 19,360,717.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 2,625,795.41	\$ 2,723,679.72	\$ 2,814,691.19	\$ 2,895,416.08	\$ 3,019,854.76
Fringe Benefits	\$ 3,143,714.29	\$ 1,760,770.20	\$ 1,409,585.13	\$ 1,634,626.09	\$ 1,823,062.53
Operating Expenses	\$ 10,447,257.77	\$ 10,144,411.79	\$ 10,134,972.30	\$ 10,946,147.91	\$ 10,558,864.00
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization & Depreciation	\$ 7,713,352.60	\$ 7,811,129.61	\$ 7,849,193.89	\$ 7,811,120.00	\$ 7,849,191.00
Cash Basis Expenditures	\$ 3,475,000.00	\$ 75,000.00	\$ 39,427.86	\$ 4,239,904.00	\$ 3,978,834.00
<b>Expenditure Totals</b>	<b>\$ 27,405,120.07</b>	<b>\$ 22,514,991.32</b>	<b>\$ 22,247,870.37</b>	<b>\$ 27,527,214.08</b>	<b>\$ 27,229,806.29</b>
<b>Fund Total: Electric Fund</b>	<b>\$ (2,903,358.07)</b>	<b>\$ 153,713,682.24</b>	<b>\$ 69,433.92</b>	<b>\$ (9,325,936.08)</b>	<b>\$ (7,869,089.29)</b>

City and Borough of Sitka, AK

**ELECTRIC FUND - SUMMARY BY DEPARTMENT**

**Summary**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 100,447.96	\$ 130,934.66	\$ 436,252.23	\$ 108,619.00	\$ 166,959.00
Federal Revenue	\$ 574,019.50	\$ 575,663.45	\$ 578,078.21	\$ 575,663.00	\$ 578,300.00
Operating Revenue	\$ 15,695,621.28	\$ 17,268,279.16	\$ 17,251,119.31	\$ 16,854,453.00	\$ 17,991,989.00
Other Operating Revenue	\$ 110,563.72	\$ 116,339.87	\$ 133,562.10	\$ 149,000.00	\$ 132,000.00
Uses of Prop & Investment	\$ 248,099.04	\$ 468,709.30	\$ 481,920.07	\$ 350,000.00	\$ 225,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 4,440.19	\$ 17,694.53	\$ 29,104.00	\$ 2,000.00	\$ 2,000.00
Cash Basis Receipts	\$ 7,768,570.31	\$ 157,651,052.59	\$ 3,407,268.37	\$ 161,543.00	\$ 264,469.00
<b>Revenue Totals</b>	<b>\$ 24,501,762.00</b>	<b>\$ 176,228,673.56</b>	<b>\$ 22,317,304.29</b>	<b>\$ 18,201,278.00</b>	<b>\$ 19,360,717.00</b>
<b>Expenditures</b>					
Administration	\$ 3,523,455.65	\$ 2,001,325.82	\$ 1,551,406.64	\$ 2,694,863.06	\$ 2,757,972.52
Stores	\$ 202,949.13	\$ 195,466.69	\$ 202,099.36	\$ 190,218.18	\$ 189,241.15
Green lake	\$ 898,875.05	\$ 685,066.08	\$ 829,504.93	\$ 991,776.84	\$ 977,681.42
Blue lake	\$ 1,895,843.34	\$ 2,163,820.08	\$ 2,099,772.60	\$ 2,063,046.44	\$ 2,212,665.34
Diesel Plant	\$ 892,378.62	\$ 619,413.43	\$ 669,517.67	\$ 924,125.26	\$ 882,024.17
Switchyard	\$ 24,129.24	\$ 31,604.69	\$ 8,974.65	\$ 30,535.80	\$ 20,000.00
Line Maintenance	\$ 206,024.38	\$ 152,844.67	\$ 215,249.63	\$ 183,500.00	\$ 183,500.00
Substation Maintenance	\$ 13,995.73	\$ 9,259.11	\$ 10,032.25	\$ 18,000.00	\$ 18,000.00
Distribution	\$ 1,836,192.06	\$ 2,157,019.85	\$ 2,300,063.50	\$ 2,114,806.23	\$ 1,866,893.80
Metering	\$ 466,542.01	\$ 430,904.58	\$ 405,988.82	\$ 404,365.27	\$ 470,826.89
Jobbing	\$ 119,211.94	\$ 99,569.52	\$ 107,170.93	\$ 100,000.00	\$ 100,000.00
Depreciation/Amortization	\$ 7,713,352.60	\$ 7,811,129.61	\$ 7,849,193.89	\$ 7,811,120.00	\$ 7,849,191.00
Debt Payments	\$ 6,137,170.32	\$ 6,082,567.19	\$ 5,998,895.50	\$ 8,545,857.00	\$ 8,846,303.00
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
Transfers to Capital Projects and Other Funds	\$ 3,475,000.00	\$ 75,000.00	\$ -	\$ 1,455,000.00	\$ 780,507.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 27,405,120.07</b>	<b>\$ 22,514,991.32</b>	<b>\$ 22,247,870.37</b>	<b>\$ 27,527,214.08</b>	<b>\$ 27,229,806.29</b>
<b>Fund Total: Electric Fund</b>	<b>\$ (2,903,358.07)</b>	<b>\$ 153,713,682.24</b>	<b>\$ 69,433.92</b>	<b>\$ (9,325,936.08)</b>	<b>\$ (7,869,089.29)</b>



# Electric Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 200 - Electric Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	2,004,835.97	2,103,196.19	2,126,492.09	2,520,307.08	2,644,854.76
5110.002	Holidays	94,750.61	104,111.64	110,149.89	.00	.00
5110.003	Sick Leave	78,169.22	76,824.84	81,753.48	.00	.00
5110.004	Overtime	247,847.11	211,319.77	263,074.44	200,000.00	200,000.00
5110.010	Temp Wages	200,192.50	228,227.28	233,221.29	175,109.00	175,000.00
<i>Salaries and Wages Totals</i>		<b>\$2,625,795.41</b>	<b>\$2,723,679.72</b>	<b>\$2,814,691.19</b>	<b>\$2,895,416.08</b>	<b>\$3,019,854.76</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	217,469.02	219,721.83	242,559.27	93,983.00	96,269.00
5120.002	SBS	168,179.40	175,175.61	178,009.03	176,739.02	182,702.25
5120.003	Medicare	41,102.25	42,422.14	43,735.44	43,354.06	45,191.66
5120.004	PERS	2,021,747.24	557,230.02	227,836.88	698,467.32	792,826.33
5120.005	Health Insurance	547,371.22	615,938.62	566,213.82	478,649.88	565,305.96
5120.006	Life Insurance	292.33	324.42	321.04	323.40	301.20
5120.007	Workmen's Compensation	147,570.32	149,957.56	150,909.65	143,109.41	140,466.13
5120.008	Unemployment	(17.49)	.00	.00	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$3,143,714.29</b>	<b>\$1,760,770.20</b>	<b>\$1,409,585.13</b>	<b>\$1,634,626.09</b>	<b>\$1,823,062.53</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	25,078.06	31,955.48	23,474.79	47,250.00	52,500.00
5202.000	Uniforms	19,776.75	11,348.24	14,574.98	33,033.45	32,100.00
5203.001	Electric	22,981.13	26,783.28	27,813.69	26,200.00	27,000.00
5203.005	Heating Fuel	364,412.23	69,797.48	89,455.78	233,100.00	233,100.00
5204.000	Telephone	18,804.90	27,584.42	30,907.34	28,360.00	28,360.00
5204.001	Cell Phone Stipend	900.00	900.00	900.00	900.00	900.00
5205.000	Insurance	727,122.53	643,409.58	677,963.83	701,523.00	754,418.00
5206.000	Supplies	300,735.74	258,690.78	266,337.46	327,319.80	285,900.00
5207.000	Repairs & Maintenance	322,864.69	293,533.51	204,165.04	365,299.80	278,500.00
5208.000	Bldg Repair & Maint	44,375.84	23,555.03	21,568.46	20,000.00	13,588.00
5211.000	Data Processing Fees	174,894.96	136,238.04	143,976.96	144,835.00	156,791.00
5211.001	Information Technology Special Projects	.00	.00	26,664.00	.00	.00
5212.000	Contracted/Purchased Serv	576,360.04	639,046.34	858,905.94	1,152,071.23	1,280,250.00
5214.000	Interdepartment Services	975,479.05	972,938.69	988,494.57	865,541.00	888,247.00
5221.000	Transportation/Vehicles	270,897.25	258,570.32	298,911.97	312,816.00	236,074.00
5222.000	Postage	6,699.00	5,874.46	7,270.66	3,000.00	3,000.00



# Electric Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 200 - Electric Fund</b>						
<i>Operating Expenses</i>						
5223.000	Tools & Small Equipment	75,316.33	55,946.94	49,373.20	84,026.63	78,500.00
5224.000	Dues & Publications	15,215.34	15,966.81	15,435.43	21,900.00	21,900.00
5226.000	Advertising	981.75	722.80	5,081.56	3,000.00	3,000.00
5227.002	Rent-Equipment	37,789.80	186,966.12	3,316.93	7,000.00	7,000.00
5227.003	Rent-Other	.00	.00	3,046.50	.00	.00
5230.000	Bad Debts	7,794.84	83,926.18	14,156.05	40,000.00	40,000.00
5231.000	Credit Card Expense	221,336.12	214,857.81	153,755.50	200,000.00	160,000.00
5290.000	Other Expenses	100,271.10	103,232.29	210,526.16	406,476.00	175,200.00
5295.000	Interest Expense	6,130,670.32	6,076,567.19	5,993,895.50	5,922,496.00	5,802,036.00
5297.000	Debt Admin Expense	6,500.00	6,000.00	5,000.00	.00	500.00
<i>Operating Expenses Totals</i>		<b>\$10,447,257.77</b>	<b>\$10,144,411.79</b>	<b>\$10,134,972.30</b>	<b>\$10,946,147.91</b>	<b>\$10,558,864.00</b>
<i>Amortization &amp; Depreciation</i>						
6101.000	Amortization	19,826.52	.00	.00	.00	5,910.00
6201.000	Depreciation-Land Improve	.00	.00	.00	2,830.00	.00
6202.000	Depreciation-Plants	7,526,631.88	7,630,155.34	7,682,206.84	7,635,257.00	7,676,296.00
6205.000	Depreciation-Buildings	43,225.20	50,265.03	50,439.09	50,265.00	50,439.00
6206.000	Depreciation-Machinery	93,038.05	96,011.16	76,818.30	96,010.00	76,818.00
6208.000	Deprec-Furniture/Fixtures	7,939.92	7,939.92	7,939.92	.00	7,939.00
6209.000	Deprec-Heat Conversions	22,691.03	26,758.16	31,789.74	26,758.00	31,789.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$7,713,352.60</b>	<b>\$7,811,129.61</b>	<b>\$7,849,193.89</b>	<b>\$7,811,120.00</b>	<b>\$7,849,191.00</b>
<i>Cash Basis Expenditures</i>						
5291.000	Utility Subsidization	.00	.00	39,427.86	161,543.00	79,560.00
7103.000	Fixed Assets-Plant	.00	.00	.00	.00	37,500.00
7106.000	Fixed Assets-Machinery	.00	.00	.00	.00	37,500.00
7200.000	Interfund Transfers Out	3,475,000.00	75,000.00	.00	1,455,000.00	780,507.00
7301.000	Note Principal Payments	.00	.00	.00	363,361.00	668,767.00
7302.000	Bond Principal Payments	.00	.00	.00	2,260,000.00	2,375,000.00
<i>Cash Basis Expenditures Totals</i>		<b>\$3,475,000.00</b>	<b>\$75,000.00</b>	<b>\$39,427.86</b>	<b>\$4,239,904.00</b>	<b>\$3,978,834.00</b>
<b>Fund 200 - Electric Fund Totals</b>		<b>\$27,405,120.07</b>	<b>\$22,514,991.32</b>	<b>\$22,247,870.37</b>	<b>\$27,527,214.08</b>	<b>\$27,229,806.29</b>
<b>Net Grand Totals</b>		<b>\$27,405,120.07</b>	<b>\$22,514,991.32</b>	<b>\$22,247,870.37</b>	<b>\$27,527,214.08</b>	<b>\$27,229,806.29</b>



City and Borough of Sitka  
Electric Fund (Fund 710)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Electric Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)	
80003	Feeder Improvements	Authorized/in progress	-	-	7,110,587	-	-	-	-	-	7,110,587	7,110,587		
90261	Island Improvements	Authorized/in progress	-	-	285,000	24,500	-	-	-	-	309,500	309,500		
90410	SCADA System Enhancements	Authorized/in progress	-	-	615,336	-	-	-	-	-	615,336	615,336		
90562	Green Lake Powerplant Imp.	Authorized/in progress	-	-	668,709	-	-	-	-	-	668,709	668,709		
90610	Blue Lake FERC License Mitigation	Authorized/in progress	-	-	243,251	-	-	-	-	-	243,251	243,251		
90777	Meter Replacement Upgrading Meters	Authorized/in progress	-	-	390,000	-	-	-	-	-	390,000	390,000		
90823	Marine St. N-1 Design to New HPR	Authorized/in progress	-	-	6,011,665	-	-	-	-	-	6,011,665	6,011,665		
90829	Harbor Meters	Authorized/in progress	-	-	221,327	-	-	-	-	-	221,327	221,327		
90839	Green Lake Power Plant Overhaul-Phase 1	Authorized/in progress	-	-	2,704,605	-	-	-	-	-	2,704,605	2,704,605		
90840	Green Lake Power Plant Pre Overhaul Inspection	Authorized/in progress	-	-	374,256	-	-	-	-	-	374,256	374,256		
90841	Jarvis Fuel System Repairs and Storage Tanks	Authorized/in progress	-	-	304,458	-	-	-	-	-	304,458	304,458		
90868	69 kv Thimbleberry Trans Line Bypass	Authorized/in progress	-	-	5,000	-	-	-	-	-	5,000	5,000		
90884	Blue Lake Dam Completion	Authorized/in progress	-	-	39,133	-	-	-	-	-	39,133	39,133		
<b>TOTAL OPEN APPROPRIATIONS</b>											<b>-</b>	<b>18,997,827</b>	<b>18,997,827</b>	
80003	Feeder Improvements	New FY2021-Additional Appropriation	-	-	500,000	-	-	-	-	-	500,000	500,000		
90261	Island Improvements	New FY2021-Additional Appropriation	-	-	60,000	-	-	-	-	-	60,000	60,000		
90777	Meter Replacement Upgrading Meters	New FY2021-Additional Appropriation	-	-	95,000	-	-	-	-	-	95,000	95,000		
90829	Harbor Meters	New FY2021-Additional Appropriation	-	-	75,000	-	-	-	-	-	75,000	75,000		
90839	Green Lake Power Plant Overhaul-Phase 1	New FY2021-Additional Appropriation	-	-	-	-	3,000,000	-	-	3,000,000	-	3,000,000		
<b>TOTAL NEW APPROPRIATIONS</b>											<b>3,000,000</b>	<b>730,000</b>	<b>3,730,000</b>	

City and Borough of Sitka  
Electric Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

	<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues		17,413,785	17,275,615	17,774,615	18,372,508
Costs of Operations		<u>(14,697,563)</u>	<u>(14,778,252)</u>	<u>(14,473,252)</u>	<u>(14,770,023)</u>
<b>Gross Margin</b>		<b>2,716,222</b>	<b>2,497,363</b>	<b>3,301,363</b>	<b>3,602,485</b>
Administrative Expenses		(1,500,966)	(2,674,223)	(2,219,223)	(2,757,973)
Interest Expense		(5,998,896)	(5,922,496)	(5,922,496)	(5,802,036)
Other Income/(Expenses)		<u>1,594,001</u>	<u>527,000</u>	<u>527,000</u>	<u>225,000</u>
<b>Net Operating Income</b>		<b>(3,189,639)</b>	<b>(5,572,356)</b>	<b>(4,313,356)</b>	<b>(4,732,524)</b>
Depreciation		7,849,194	7,811,120	7,811,120	7,849,191
Federal Debt Subsidy		578,078	575,663	575,663	578,300
Debt Principal Repayment		<u>(2,626,965)</u>	<u>(2,623,361)</u>	<u>(2,623,361)</u>	<u>(3,044,267)</u>
<b>Operating Cash Flow</b>		<b>2,610,668</b>	<b>191,066</b>	<b>1,450,066</b>	<b>650,700</b>
	<u>Capital Expenditures</u>				
Grant Revenue & Miscellaneous		19,571	-	-	-
Use Of Bond Proceeds		1,915,000	1,020,000	982,500	-
Designated Working Capital		<u>-</u>	<u>435,000</u>	<u>472,500</u>	<u>855,507</u>
Total Capital Expenditure Funding		1,934,571	1,455,000	1,455,000	855,507
<b>Capital Expenditures</b>		<b>(1,864,077)</b>	<b>(1,455,000)</b>	<b>(3,388,000)</b>	<b>(4,025,507)</b>
	<u>Working Capital</u>				
<b>Beginning Total Working Capital</b>		<b>12,065,168</b>	<b>11,373,176</b>	<b>11,373,176</b>	<b>9,435,242</b>
Operating Cash Flow		2,610,668	191,066	1,450,066	650,700
New Bonding Proceeds		0	0	0	0
Capital Expenditures and Other Balance Sheet Changes		<u>(3,302,660)</u>	<u>(1,455,000)</u>	<u>(3,388,000)</u>	<u>(4,025,507)</u>
<b>Ending Working Total Working Capital</b>		<b>11,373,176</b>	<b>10,109,242</b>	<b>9,435,242</b>	<b>6,060,435</b>
<b>Beginning Working Capital Designated For Next Principal Repayment</b>		<b>1,993,750</b>	<b>1,993,750</b>	<b>1,993,750</b>	<b>1,993,750</b>
Additions/(Deletions)		<u>77,917</u>	<u>83,416</u>	<u>83,416</u>	<u>99,917</u>
<b>Ending Working Capital Designated For Next Principal Repayment</b>		<b>1,993,750</b>	<b>1,993,750</b>	<b>1,993,750</b>	<b>2,093,667</b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>		<b>10,250,467</b>	<b>7,681,726</b>	<b>7,681,726</b>	<b>4,766,226</b>
New Designations Of Working Capital For Capital Expenditures		-	435,000	472,500	780,507
Expenditures of Designated Working Capital For Capital Expenditures		<u>(2,568,741)</u>	<u>(1,455,000)</u>	<u>(3,388,000)</u>	<u>(4,025,507)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>		<b>7,681,726</b>	<b>6,661,726</b>	<b>4,766,226</b>	<b>1,521,226</b>
<b>Beginning Undesignated Working Capital</b>		<b>(179,049)</b>	<b>1,697,700</b>	<b>1,697,700</b>	<b>2,675,266</b>
Increases/(Decreases)		<u>1,876,749</u>	<u>(243,934)</u>	<u>977,566</u>	<u>(229,724)</u>
<b>Ending Undesignated Working Capital</b>		<b>1,697,700</b>	<b>1,453,766</b>	<b>2,675,266</b>	<b>2,445,542</b>
	<u>Rate Stabilization Fund</u>				
<b>Beginning Balance, Rate Stabilization Fund</b>		<b>320,000</b>	<b>688,000</b>	<b>688,000</b>	<b>368,000</b>
Transfers In		368,000	-	-	150,000
Transfers Out		<u>-</u>	<u>(320,000)</u>	<u>(320,000)</u>	<u>-</u>
<b>Ending Balance, Rate Stabilization Fund</b>		<b>688,000</b>	<b>368,000</b>	<b>368,000</b>	<b>518,000</b>
<b>Rate Covenant</b>		<b>1.27</b>	<b>1.25</b>	<b>1.42</b>	<b>1.29</b>
Revenue of System:		8,848,446	9,151,260	10,410,260	9,438,703
Bonded Debt Service:		6,958,692	7,320,492	7,320,492	7,317,855



# WATER FUND

FISCAL YEAR 2021

OPERATING BUDGET

City and Borough of Sitka, AK

**WATER FUND - SUMMARY BY EXPENDITURE TYPE**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 8,353.70	\$ 234,348.85	\$ 4,633.43	\$ 9,965.00	\$ 12,505.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 2,260,951.19	\$ 2,364,417.03	\$ 2,857,397.13	\$ 2,947,010.00	\$ 3,006,000.00
Other Operating Revenue	\$ 15,705.00	\$ 9,325.00	\$ 11,540.00	\$ 9,000.00	\$ 9,000.00
Uses of Property & Investments	\$ 54,272.47	\$ 48,226.34	\$ 62,005.21	\$ 55,210.00	\$ 65,170.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 2,369.15	\$ 6,083.55	\$ 1,064.70	\$ -	\$ 1,000.00
Cash Basis Receipts	\$ 9,464,773.65	\$ 2,212,577.11	\$ 350,394.75	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 11,806,425.16</b>	<b>\$ 4,874,977.88</b>	<b>\$ 3,287,035.22</b>	<b>\$ 3,021,185.00</b>	<b>\$ 3,093,675.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 198,413.62	\$ 207,428.64	\$ 195,288.45	\$ 258,563.60	\$ 264,290.18
Fringe Benefits	\$ 265,311.79	\$ 183,721.92	\$ 148,439.98	\$ 172,866.39	\$ 190,648.59
Operating Expenses	\$ 993,439.39	\$ 1,127,425.08	\$ 1,025,118.83	\$ 1,402,687.68	\$ 1,371,979.00
Amortization & Depreciation	\$ 1,113,157.26	\$ 1,283,444.01	\$ 1,327,199.46	\$ 1,283,442.00	\$ 1,327,206.00
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 75,000.00	\$ 2,509,759.73	\$ 1,059,282.30	\$ 1,074,807.64	\$ 1,182,160.00
<b>Expenditure Totals</b>	<b>\$ 2,645,322.06</b>	<b>\$ 5,311,779.38</b>	<b>\$ 3,755,329.02</b>	<b>\$ 4,192,367.31</b>	<b>\$ 4,336,283.77</b>
<b>Fund Total: Water Fund</b>	<b>\$ 9,161,103.10</b>	<b>\$ (436,801.50)</b>	<b>\$ (468,293.80)</b>	<b>\$ (1,171,182.31)</b>	<b>\$ (1,242,608.77)</b>

City and Borough of Sitka, AK

**WATER FUND - SUMMARY BY DEPARTMENT**

**Summary**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 8,353.70	\$ 234,348.85	\$ 4,633.43	\$ 9,965.00	\$ 12,505.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 2,260,951.19	\$ 2,364,417.03	\$ 2,857,397.13	\$ 2,947,010.00	\$ 3,006,000.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue	\$ 15,705.00	\$ 9,325.00	\$ 11,540.00	\$ 9,000.00	\$ 9,000.00
Uses of Prop & Investment	\$ 54,272.47	\$ 48,226.34	\$ 62,005.21	\$ 55,210.00	\$ 65,170.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 2,369.15	\$ 6,083.55	\$ 1,064.70	\$ -	\$ 1,000.00
Cash Basis Receipts	\$ 9,464,773.65	\$ 2,212,577.11	\$ 350,394.75	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 11,806,425.16</b>	<b>\$ 4,874,977.88</b>	<b>\$ 3,287,035.22</b>	<b>\$ 3,021,185.00</b>	<b>\$ 3,093,675.00</b>
<b>Expenditures</b>					
Administration	\$ 726,899.00	\$ 684,374.06	\$ 557,157.41	\$ 675,602.73	\$ 686,352.61
Distribution	\$ 360,342.14	\$ 435,535.12	\$ 404,787.10	\$ 698,627.12	\$ 719,889.52
Treatment	\$ 274,844.69	\$ 304,283.73	\$ 312,961.30	\$ 202,865.82	\$ 211,578.64
Jobbing					
Depreciation/Amortization	\$ 1,113,157.26	\$ 1,283,444.01	\$ 1,327,199.46	\$ 1,283,442.00	\$ 1,327,206.00
Debt Payments	\$ 95,078.97	\$ 94,382.73	\$ 93,941.45	\$ 668,315.00	\$ 599,832.00
Fixed Asset Acquisition	\$ -			\$ 6,514.64	\$ 80,000.00
Transfers to Capital Projects and Other Funds	\$ 75,000.00	\$ 2,509,759.73	\$ 1,059,282.30	\$ 657,000.00	\$ 711,425.00
<b>Expenditure Totals</b>	<b>\$ 2,645,322.06</b>	<b>\$ 5,311,779.38</b>	<b>\$ 3,755,329.02</b>	<b>\$ 4,192,367.31</b>	<b>\$ 4,336,283.77</b>
<b>Fund Total: Water Fund</b>	<b>\$ 9,161,103.10</b>	<b>\$ (436,801.50)</b>	<b>\$ (468,293.80)</b>	<b>\$ (1,171,182.31)</b>	<b>\$ (1,242,608.77)</b>



# Water Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 210 - Water Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	167,050.84	177,761.99	168,868.01	215,563.60	221,290.18
5110.002	Holidays	8,649.95	10,209.46	9,021.20	.00	.00
5110.003	Sick Leave	10,129.09	9,909.94	5,582.18	.00	.00
5110.004	Overtime	12,583.74	9,547.25	11,817.06	23,000.00	23,000.00
5110.010	Temp Wages	.00	.00	.00	20,000.00	20,000.00
<i>Salaries and Wages Totals</i>		<b>\$198,413.62</b>	<b>\$207,428.64</b>	<b>\$195,288.45</b>	<b>\$258,563.60</b>	<b>\$264,290.18</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	20,655.19	23,533.51	22,094.84	9,387.00	11,066.00
5120.002	SBS	13,475.96	14,283.41	13,152.42	16,425.40	16,879.31
5120.003	Medicare	3,187.64	3,378.62	3,111.07	3,885.30	3,992.67
5120.004	PERS	150,110.81	46,647.45	18,802.77	62,449.16	66,249.27
5120.005	Health Insurance	68,178.18	85,734.59	82,096.33	69,662.16	80,843.04
5120.006	Life Insurance	42.48	44.84	42.48	42.48	42.48
5120.007	Workmen's Compensation	9,661.53	10,099.50	9,140.07	11,014.89	11,575.82
<i>Fringe Benefits Totals</i>		<b>\$265,311.79</b>	<b>\$183,721.92</b>	<b>\$148,439.98</b>	<b>\$172,866.39</b>	<b>\$190,648.59</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	6,010.41	8,479.03	8,632.67	9,450.00	9,450.00
5202.000	Uniforms	395.15	538.38	871.88	900.00	1,000.00
5203.001	Electric	78,275.30	88,742.01	90,444.09	90,000.00	91,000.00
5203.005	Heating Fuel	4,724.40	2,968.54	3,653.18	4,000.00	3,800.00
5204.000	Telephone	.00	.00	.00	.00	4,000.00
5204.001	Cell Phone Stipend	900.00	975.00	900.00	900.00	900.00
5205.000	Insurance	20,201.36	20,792.42	29,005.36	31,306.00	41,339.00
5206.000	Supplies	100,499.55	112,154.58	102,652.91	135,091.18	134,000.00
5207.000	Repairs & Maintenance	4,882.41	21,478.25	34,533.18	18,923.99	16,000.00
5208.000	Bldg Repair & Maint	25,341.16	10,370.43	13,325.81	10,000.00	4,313.00
5211.000	Data Processing Fees	27,519.96	37,776.96	39,999.96	31,893.00	33,646.00
5211.001	Information Technology Special Projects	.00	.00	7,797.00	.00	.00
5212.000	Contracted/Purchased Serv	28,110.99	108,716.41	50,421.99	74,678.51	83,000.00
5214.000	Interdepartment Services	502,568.34	472,527.73	448,794.02	451,204.00	444,247.00
5221.000	Transportation/Vehicles	27,972.85	10,708.07	15,845.30	15,101.00	14,787.00
5222.000	Postage	7,547.19	6,815.16	8,059.54	6,750.00	7,000.00
5223.000	Tools & Small Equipment	5,914.20	6,222.71	7,084.74	1,468.00	10,800.00



# Water Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 210 - Water Fund</b>						
<i>Operating Expenses</i>						
5224.000	Dues & Publications	1,544.00	1,861.90	525.25	2,000.00	2,000.00
5226.000	Advertising	1,669.52	993.85	297.65	1,500.00	1,100.00
5227.002	Rent-Equipment	906.03	894.13	5,393.07	3,000.00	3,000.00
5230.000	Bad Debts	46.60	18,179.95	591.76	20,000.00	20,000.00
5231.000	Credit Card Expense	32,390.73	33,057.93	26,675.79	35,000.00	35,000.00
5290.000	Other Expenses	3,837.32	4,678.22	3,370.09	2,500.00	2,500.00
5290.100	Unanticipated Repairs	17,102.95	64,110.69	32,302.14	200,000.00	200,000.00
5295.000	Interest Expense	95,078.97	94,382.73	93,941.45	257,022.00	209,097.00
<i>Operating Expenses Totals</i>		<b>\$993,439.39</b>	<b>\$1,127,425.08</b>	<b>\$1,025,118.83</b>	<b>\$1,402,687.68</b>	<b>\$1,371,979.00</b>
<i>Amortization &amp; Depreciation</i>						
6101.000	Amortization	83,570.36	.00	.00	.00	.00
6202.000	Depreciation-Plants	905,438.07	983,361.58	1,024,977.38	983,361.00	1,024,985.00
6205.000	Depreciation-Buildings	120,475.87	296,409.47	296,720.40	296,409.00	296,720.00
6206.000	Depreciation-Machinery	3,672.96	3,672.96	5,501.68	3,672.00	5,501.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$1,113,157.26</b>	<b>\$1,283,444.01</b>	<b>\$1,327,199.46</b>	<b>\$1,283,442.00</b>	<b>\$1,327,206.00</b>
<i>Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	.00	.00	.00	6,514.64	80,000.00
7200.000	Interfund Transfers Out	75,000.00	2,509,759.73	1,059,282.30	657,000.00	711,425.00
7301.000	Note Principal Payments	.00	.00	.00	411,293.00	390,735.00
<i>Cash Basis Expenditures Totals</i>		<b>\$75,000.00</b>	<b>\$2,509,759.73</b>	<b>\$1,059,282.30</b>	<b>\$1,074,807.64</b>	<b>\$1,182,160.00</b>
<b>Fund 210 - Water Fund Totals</b>		<b>\$2,645,322.06</b>	<b>\$5,311,779.38</b>	<b>\$3,755,329.02</b>	<b>\$4,192,367.31</b>	<b>\$4,336,283.77</b>
<b>Net Grand Totals</b>		<b>\$2,645,322.06</b>	<b>\$5,311,779.38</b>	<b>\$3,755,329.02</b>	<b>\$4,192,367.31</b>	<b>\$4,336,283.77</b>

City and Borough of Sitka  
Water Fund (Fund 720)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Water Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
80238	Japonski Island Water Design	Authorized/in progress	-	-	50,000	-	-	-	-	-	50,000	50,000	
90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	Authorized/in progress	-	650,000	50,000	-	-	-	-	-	700,000	700,000	
90652	UV Disinfection Feasibility	Physically complete	5,561,000	6,550,000	18,000	-	-	-	-	-	12,129,000	12,129,000	
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	1,120,000	175,000	-	-	-	-	-	1,295,000	1,295,000	
90819	South Lake/West DeGroff Utilities & Street Improvements	Authorized/in progress	500,000	232,100	50,000	-	-	-	-	-	782,100	782,100	
90833	Critical Secondary Water Supply	Authorized/in progress	-	17,620,000	530,000	-	-	-	-	-	18,150,000	18,150,000	
90838	Lincoln Street Paving-Harbor Way to Harbor Drive	Authorized/in progress	-	-	80,000	-	-	-	-	-	80,000	80,000	
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	Authorized/in progress	-	850,000	50,000	-	-	-	-	-	900,000	900,000	
90859	Landslide Study	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000	
90870	Water Master Plan	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	100,000	
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	5,000	-	-	500,000	-	500,000	5,000	505,000	
90883	Water Transmission Main Emergency repair	Authorized/in progress	-	-	400,000	-	-	-	-	-	400,000	400,000	
90889	Blue Lake Watershed Plan	Authorized/in progress	-	-	35,000	-	-	-	-	-	35,000	35,000	
90890	Analyzer Monitoring Panel	Authorized/in progress	-	-	25,000	-	-	-	-	-	25,000	25,000	
90891	Blue Lake WTP Valve Insulation Box	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	15,000	
90892	Harbor Mountain Tank Ladder	Authorized/in progress	-	-	17,000	-	-	-	-	-	17,000	17,000	
90893	SCADA Reporting Software	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	10,000	
90894	Resource Management/GIS Implementation	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000	
<b>TOTAL OPEN APPROPRIATIONS</b>										<b>500,000</b>	<b>34,733,100</b>	<b>35,233,100</b>	
TBD	Water Tanks-Interior Condition Assesment Exterior Painting	New FY2021	-	-	40,000	-	-	-	-	-	40,000	40,000	
TBD	Transmission Main Condition Assessment	New FY2021	-	-	150,000	-	-	-	-	-	150,000	150,000	
TBD	Blue Lake Slope Stabilization	New FY2021	-	-	500,000	-	-	-	-	-	500,000	500,000	
<b>TOTAL NEW APPROPRIATIONS</b>										<b>-</b>	<b>690,000</b>	<b>690,000</b>	
90652	UV Disinfection Feasibility	Physically complete	5,561,000	6,550,000	18,000	-	-	-	-	-	12,129,000	12,129,000	
<b>TOTAL PHYSICALLY COMPLETE</b>										<b>-</b>	<b>12,129,000</b>	<b>12,129,000</b>	



City and Borough of Sitka  
Water Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	2,870,002	2,965,980	2,917,130	3,028,505
Costs of Operations	<u>(2,064,530)</u>	<u>(2,168,720)</u>	<u>(2,213,500)</u>	<u>(2,268,175)</u>
<b>Gross Margin</b>	<b>805,472</b>	<b>797,260</b>	<b>703,630</b>	<b>760,330</b>
Administrative Expenses	(533,798)	(675,600)	(499,700)	(686,353)
Interest Expense	(93,941)	(257,020)	(257,020)	(209,097)
Other Income/(Expenses)	<u>113,663</u>	<u>55,210</u>	<u>55,210</u>	<u>65,170</u>
<b>Net Operating Income</b>	<b>291,396</b>	<b>(80,150)</b>	<b>2,120</b>	<b>(69,950)</b>
Depreciation	1,327,201	1,283,440	1,283,440	1,327,206
Debt Principal Repayment	<u>(433,365)</u>	<u>(411,290)</u>	<u>(411,290)</u>	<u>(390,735)</u>
<b>Operating Cash Flow</b>	<b><u>1,185,232</u></b>	<b><u>792,000</u></b>	<b><u>874,270</u></b>	<b><u>866,521</u></b>
<b><u>Capital Expenditures</u></b>				
Grant Revenue	-	-	-	-
Loan Proceeds	764,732	8,810,000	8,810,000	8,810,000
Designated Working Capital	<u>991,082</u>	<u>257,000</u>	<u>257,000</u>	<u>791,425</u>
Total Capital Expenditure Funding	1,755,814	9,067,000	9,067,000	9,601,425
<b>Capital Expenditures</b>	<b><u>(778,659)</u></b>	<b><u>(9,740,000)</u></b>	<b><u>(9,740,000)</u></b>	<b><u>(11,166,100)</u></b>
<b><u>Working Capital</u></b>				
<b>Beginning Total Working Capital</b>	<b>2,118,822</b>	<b>3,167,825</b>	<b>3,167,825</b>	<b>3,385,095</b>
Operating Cash Flow	1,185,232	792,000	874,270	866,521
Capital Expenditures and Other Balance Sheet Changes	<u>(136,229)</u>	<u>(772,000)</u>	<u>(657,000)</u>	<u>(934,180)</u>
<b>Ending Working Total Working Capital</b>	<b><u>3,167,825</u></b>	<b><u>3,187,825</u></b>	<b><u>3,385,095</u></b>	<b><u>3,317,436</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>779,615</b>	<b>997,435</b>	<b>997,435</b>	<b>997,435</b>
New Designations Of Working Capital For Capital Expenditures	225,000	257,000	657,000	781,925
Expenditures of Designated Working Capital For Capital Expenditures	<u>(7,180)</u>	<u>(257,000)</u>	<u>(657,000)</u>	<u>(934,180)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>997,435</u></b>	<b><u>997,435</u></b>	<b><u>997,435</u></b>	<b><u>845,180</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>1,339,207</b>	<b>2,170,390</b>	<b>2,170,390</b>	<b>2,387,660</b>
Increases/(Decreases)	<u>831,183</u>	<u>20,000</u>	<u>217,270</u>	<u>84,596</u>
<b>Ending Undesignated Working Capital</b>	<b><u>2,170,390</u></b>	<b><u>2,190,390</u></b>	<b><u>2,387,660</u></b>	<b><u>2,472,256</u></b>



# **WASTEWATER FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

WASTEWATER TREATMENT FUND - SUMMARY BY EXPENDITURE TYPE

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 27,154.61	\$ 48,083.01	\$ 14,177.21	\$ 26,258.00	\$ 38,261.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 3,077,977.83	\$ 3,188,474.07	\$ 3,315,092.42	\$ 3,572,308.00	\$ 3,571,400.00
Other Operating Revenue	\$ 14,425.00	\$ 9,555.00	\$ 16,869.00	\$ 32,290.00	\$ 17,000.00
Uses of Property & Investments	\$ 116,491.48	\$ 120,842.89	\$ 154,005.61	\$ 138,500.00	\$ 166,850.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 726.89	\$ 3,079.44	\$ 3,667.63	\$ -	\$ 1,000.00
Cash Basis Receipts	\$ 806,160.69	\$ 3,911,697.15	\$ 135,149.69	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 4,042,936.50</b>	<b>\$ 7,281,731.56</b>	<b>\$ 3,638,961.56</b>	<b>\$ 3,769,356.00</b>	<b>\$ 3,794,511.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 638,530.52	\$ 607,921.70	\$ 588,047.91	\$ 688,898.96	\$ 703,632.88
Fringe Benefits	\$ 704,726.48	\$ 461,117.77	\$ 359,091.90	\$ 441,253.94	\$ 492,486.08
Operating Expenses	\$ 1,163,619.15	\$ 1,332,647.74	\$ 1,197,746.20	\$ 1,772,345.50	\$ 1,755,918.00
Amortization & Depreciation	\$ 1,214,307.17	\$ 872,629.78	\$ 895,228.77	\$ 961,750.00	\$ 895,228.00
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 125,000.00	\$ 3,697,592.26	\$ 1,786,370.06	\$ 621,214.64	\$ 558,348.00
<b>Expenditure Totals</b>	<b>\$ 3,846,183.32</b>	<b>\$ 6,971,909.25</b>	<b>\$ 4,826,484.84</b>	<b>\$ 4,485,463.04</b>	<b>\$ 4,405,612.96</b>
<b>Fund Total: Wastewater Treatment Fund</b>	<b>\$ 196,753.18</b>	<b>\$ 309,822.31</b>	<b>\$ (1,187,523.28)</b>	<b>\$ (716,107.04)</b>	<b>\$ (611,101.96)</b>

City and Borough of Sitka, AK

WASTEWATER TREATMENT FUND - SUMMARY BY DEPARTMENT

Summary

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 27,154.61	\$ 48,083.01	\$ 14,177.21	\$ 26,258.00	\$ 38,261.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 3,077,977.83	\$ 3,188,474.07	\$ 3,315,092.42	\$ 3,572,308.00	\$ 3,571,400.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue	\$ 14,425.00	\$ 9,555.00	\$ 16,869.00	\$ 32,290.00	\$ 17,000.00
Uses of Prop & Investment	\$ 116,491.48	\$ 120,842.89	\$ 154,005.61	\$ 138,500.00	\$ 166,850.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 806,160.69	\$ 3,911,697.15	\$ 135,149.69	\$ -	\$ -
Miscellaneous	\$ 726.89	\$ 3,079.44	\$ 3,667.63	\$ -	\$ 1,000.00
<b>Revenue Totals</b>	<b>\$ 4,042,936.50</b>	<b>\$ 7,281,731.56</b>	<b>\$ 3,638,961.56</b>	<b>\$ 3,769,356.00</b>	<b>\$ 3,794,511.00</b>
<b>Expenditures</b>					
Administration	\$ 978,109.21	\$ 757,344.45	\$ 637,651.96	\$ 976,798.01	\$ 1,037,793.06
Distribution	\$ -	\$ 305.50	\$ 11,340.91	\$ -	\$ -
Collections	\$ 914,805.12	\$ 1,047,712.74	\$ 911,986.71	\$ 1,457,637.82	\$ 1,489,726.12
Treatment	\$ 539,968.07	\$ 503,543.06	\$ 478,670.36	\$ 228,413.57	\$ 214,973.78
Jobbing	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation/Amortization	\$ 1,214,307.17	\$ 872,629.78	\$ 895,228.77	\$ 961,750.00	\$ 895,228.00
Debt Payments	\$ 73,993.75	\$ 92,781.46	\$ 105,236.07	\$ 552,108.00	\$ 522,892.00
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ 38,755.64	\$ -
Transfers to Capital Projects and Other Funds	\$ 125,000.00	\$ 3,697,592.26	\$ 1,786,370.06	\$ 270,000.00	\$ 245,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 3,846,183.32</b>	<b>\$ 6,971,909.25</b>	<b>\$ 4,826,484.84</b>	<b>\$ 4,485,463.04</b>	<b>\$ 4,405,612.96</b>
<b>Fund Total: Wastewater Treatment Fund</b>	<b>\$ 196,753.18</b>	<b>\$ 309,822.31</b>	<b>\$ (1,187,523.28)</b>	<b>\$ (716,107.04)</b>	<b>\$ (611,101.96)</b>



# Wastewater Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 220 - Waste Water Treatment</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	537,247.22	513,304.93	496,900.37	639,898.96	654,632.88
5110.002	Holidays	26,882.61	22,884.64	24,015.09	.00	.00
5110.003	Sick Leave	41,273.71	31,308.49	35,892.20	.00	.00
5110.004	Overtime	33,126.98	40,423.64	31,240.25	29,000.00	29,000.00
5110.010	Temp Wages	.00	.00	.00	20,000.00	20,000.00
<i>Salaries and Wages Totals</i>		<b>\$638,530.52</b>	<b>\$607,921.70</b>	<b>\$588,047.91</b>	<b>\$688,898.96</b>	<b>\$703,632.88</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	55,125.54	56,832.93	55,684.69	27,250.00	29,459.00
5120.002	SBS	43,978.43	40,228.77	39,235.59	43,899.75	44,938.49
5120.003	Medicare	10,402.69	9,515.75	9,280.85	10,384.17	10,629.85
5120.004	PERS	394,748.49	135,546.72	51,936.76	173,415.62	188,660.62
5120.005	Health Insurance	169,139.89	182,889.89	170,980.45	151,482.96	184,923.00
5120.006	Life Insurance	106.47	94.92	96.99	101.04	101.04
5120.007	Workmen's Compensation	31,224.97	36,008.79	31,876.57	34,720.40	33,774.08
<i>Fringe Benefits Totals</i>		<b>\$704,726.48</b>	<b>\$461,117.77</b>	<b>\$359,091.90</b>	<b>\$441,253.94</b>	<b>\$492,486.08</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	12,758.14	7,471.31	11,635.68	16,000.00	16,000.00
5202.000	Uniforms	518.16	680.34	2,482.50	2,600.00	3,500.00
5203.001	Electric	205,669.07	181,783.35	172,185.24	190,000.00	185,000.00
5203.005	Heating Fuel	19,703.94	24,903.30	20,424.74	25,000.00	22,000.00
5204.000	Telephone	5,943.15	4,515.95	2,977.04	6,000.00	5,800.00
5204.001	Cell Phone Stipend	2,075.00	2,100.00	1,925.00	2,100.00	2,100.00
5205.000	Insurance	18,210.51	25,866.43	28,952.83	29,821.00	31,655.00
5206.000	Supplies	93,363.71	60,473.58	13,324.17	105,500.00	99,200.00
5207.000	Repairs & Maintenance	29,729.57	32,932.89	741.87	81,562.50	55,000.00
5208.000	Bldg Repair & Maint	22,527.37	31,251.54	25,374.83	25,800.00	25,873.00
5211.000	Data Processing Fees	65,769.96	64,763.04	69,000.00	69,629.00	72,953.00
5211.001	Information Technology Special Projects	.00	.00	15,593.00	.00	.00
5212.000	Contracted/Purchased Serv	29,210.44	75,753.37	57,956.24	83,250.00	86,200.00
5214.000	Interdepartment Services	376,538.50	389,372.79	422,683.25	436,493.00	476,092.00
5221.000	Transportation/Vehicles	134,499.94	129,431.71	172,018.71	170,093.00	175,253.00
5222.000	Postage	6,227.95	5,549.40	6,777.76	5,600.00	6,000.00
5223.000	Tools & Small Equipment	14,445.54	4,858.57	3,395.35	8,000.00	9,000.00



# Wastewater Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 220 - Waste Water Treatment</b>						
<i>Operating Expenses</i>						
5224.000	Dues & Publications	1,284.75	1,912.00	962.00	2,000.00	2,000.00
5226.000	Advertising	.00	109.90	971.80	1,000.00	1,000.00
5227.002	Rent-Equipment	151.90	4,248.00	683.63	5,248.00	4,748.00
5230.000	Bad Debts	236.50	25,115.56	2,878.67	20,000.00	20,000.00
5231.000	Credit Card Expense	45,440.92	47,414.31	32,064.34	45,000.00	45,000.00
5290.000	Other Expenses	3,604.88	3,235.44	1,251.74	2,000.00	2,000.00
5290.100	Unanticipated Repairs	1,715.50	116,123.50	26,249.74	200,000.00	200,000.00
5295.000	Interest Expense	73,993.75	92,781.46	105,236.07	239,649.00	209,544.00
<i>Operating Expenses Totals</i>		<b>\$1,163,619.15</b>	<b>\$1,332,647.74</b>	<b>\$1,197,746.20</b>	<b>\$1,772,345.50</b>	<b>\$1,755,918.00</b>
<i>Amortization &amp; Depreciation</i>						
6202.000	Depreciation-Plants	1,078,028.41	739,127.65	758,004.29	828,249.00	758,004.00
6205.000	Depreciation-Buildings	33,599.20	33,599.16	33,599.16	33,599.00	33,599.00
6206.000	Depreciation-Machinery	102,679.56	99,902.97	103,625.32	99,902.00	103,625.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$1,214,307.17</b>	<b>\$872,629.78</b>	<b>\$895,228.77</b>	<b>\$961,750.00</b>	<b>\$895,228.00</b>
<i>Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	.00	.00	.00	38,755.64	.00
7200.000	Interfund Transfers Out	125,000.00	3,697,592.26	1,786,370.06	270,000.00	245,000.00
7301.000	Note Principal Payments	.00	.00	.00	312,459.00	313,348.00
<i>Cash Basis Expenditures Totals</i>		<b>\$125,000.00</b>	<b>\$3,697,592.26</b>	<b>\$1,786,370.06</b>	<b>\$621,214.64</b>	<b>\$558,348.00</b>
<b>Fund 220 - Waste Water Treatment Totals</b>		<b>\$3,846,183.32</b>	<b>\$6,971,909.25</b>	<b>\$4,826,484.84</b>	<b>\$4,485,463.04</b>	<b>\$4,405,612.96</b>
<b>Net Grand Totals</b>		<b>\$3,846,183.32</b>	<b>\$6,971,909.25</b>	<b>\$4,826,484.84</b>	<b>\$4,485,463.04</b>	<b>\$4,405,612.96</b>

City and Borough of Sitka  
Wastewater Fund (Fund 730)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Wastewater Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total approved	Total project (approved + contingent)	Other source (description)	
90447	WWTP Control System	Authorized/in progress	-	-	488,000	-	-	-	-	-	488,000	488,000		
90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	Authorized/in progress	-	275,000	30,000	-	-	-	-	-	305,000	305,000		
90565	Jamestown East Lift Station Replacement	Authorized/in progress	-	-	85,000	-	-	-	-	-	85,000	85,000		
90655	WWTP-Rehabilitation	Authorized/in progress	-	9,737,000	45,000	-	-	-	-	-	9,782,000	9,782,000		
90676	Brady Street Lift Station Rehabilitation	Authorized/in progress	-	217,400	165,000	-	-	-	-	-	382,400	382,400		
90783	Replace Generators - Lift Station	Authorized/in progress	-	311,000	236,000	-	-	-	-	-	547,000	547,000		
90784	WWTP Blowers	Authorized/in progress	-	-	90,000	-	-	-	-	-	90,000	90,000		
90800	Hypo Chlorite Injection System at the TH LS	Authorized/in progress	-	-	24,000	-	-	-	-	-	24,000	24,000		
90809	Replace WWTP Influent Grinder	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	100,000		
90816	Channel Lift Station Rehabilitation	Authorized/in progress	-	371,734	682,024	-	-	-	-	-	1,053,758	1,053,758		
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000		
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	Authorized/in progress	-	975,000	50,000	-	-	-	-	-	1,025,000	1,025,000		
90845	Trailer mounted 3-phase generator	Authorized/in progress	-	-	90,000	-	-	-	-	-	90,000	90,000		
90858	Eagle Way Lift station	Authorized/in progress	250,000	-	220,000	-	-	-	-	-	470,000	470,000		
90861	Resource Management/GIS Implementation	Authorized/in progress	-	-	-	-	-	-	-	-	-	-		
90862	Japonski Sewer Force Main Condition Assessment	Authorized/in progress	-	-	250,000	-	-	-	-	-	250,000	250,000		
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	5,000	-	-	-	-	-	5,000	5,000		
90894	Resource Management/GIS Implementation	Authorized/in progress	-	-	25,000	-	-	-	-	-	25,000	25,000		
90895	Wastewater Master Plan	Authorized/in progress	-	-	120,000	-	-	-	-	-	120,000	120,000		
90896	Lake & Lincoln 20 Hp Pump	Authorized/in progress	-	-	27,000	-	-	-	-	-	27,000	27,000		
<b>TOTAL OPEN APPROPRIATIONS</b>											-	<b>14,889,158</b>	<b>14,889,158</b>	
TBD	WWTP Blower Manifold Assessment/Design	New FY2021	-	-	60,000	-	-	-	-	-	60,000	60,000		
TBD	Lincoln Street Lift Station Valve Replacement	New FY2021	-	-	55,000	-	-	-	-	-	55,000	55,000		
TBD	WWTP Clarifier Drive Replacement	New FY2021	-	-	55,000	-	-	-	-	-	55,000	55,000		
TBD	Thomsen Harbor Lift Station Rehabilitation	New FY2021	-	-	75,000	-	-	-	-	-	75,000	75,000		
<b>TOTAL NEW APPROPRIATIONS</b>												<b>245,000</b>	<b>245,000</b>	

City and Borough of Sitka  
Wastewater Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	3,335,631	3,630,860	3,462,800	3,627,661
Costs of Operations	<u>(2,297,230)</u>	<u>(2,654,720)</u>	<u>(2,340,560)</u>	<u>(2,599,928)</u>
<b>Gross Margin</b>	<b>1,038,401</b>	<b>976,140</b>	<b>1,122,240</b>	<b>1,027,733</b>
Administrative Expenses	(626,093)	(976,800)	(695,000)	(1,037,793)
Interest Expense	(105,326)	(239,649)	(209,544)	(209,544)
Other Income/(Expenses)	<u>321,936</u>	<u>138,500</u>	<u>156,900</u>	<u>166,850</u>
<b>Net Operating Income</b>	<b>628,918</b>	<b>(101,809)</b>	<b>374,596</b>	<b>(52,754)</b>
Depreciation	895,228	961,750	961,750	895,228
Debt Principal Repayment	<u>(332,451)</u>	<u>(312,459)</u>	<u>(312,459)</u>	<u>(313,348)</u>
<b>Operating Cash Flow</b>	<b>1,191,695</b>	<b>547,482</b>	<b>1,023,887</b>	<b>529,126</b>
<u>Capital Expenditures</u>				
Grant Revenue	118,807	-	34,000	-
Loan Proceeds	1,008,393	7,432,900	3,603,400	3,829,500
Designated Working Capital	<u>329,881</u>	<u>280,000</u>	<u>280,000</u>	<u>245,000</u>
Total Capital Expenditure Funding	1,457,081	7,712,900	3,917,400	4,074,500
<b>Capital Expenditures</b>	<b>(1,457,081)</b>	<b>(7,702,900)</b>	<b>(2,924,000)</b>	<b>(4,074,500)</b>
<u>Working Capital</u>				
<b>Beginning Total Working Capital</b>	<b>6,808,532</b>	<b>7,697,196</b>	<b>7,697,196</b>	<b>8,441,083</b>
Operating Cash Flow	1,191,695	547,482	1,023,887	529,126
Capital Expenditures and Other Balance Sheet Changes	<u>(303,031)</u>	<u>(280,000)</u>	<u>(280,000)</u>	<u>(665,500)</u>
<b>Ending Working Total Working Capital</b>	<b>7,697,196</b>	<b>7,964,678</b>	<b>8,441,083</b>	<b>8,304,709</b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>2,313,941</b>	<b>2,652,785</b>	<b>2,652,785</b>	<b>2,652,785</b>
New Designations Of Working Capital For Capital Expenditures	335,000	280,000	280,000	245,000
Expenditures (Allocations) of Designated Working Capital For Capital Expe	3,844	<u>(280,000)</u>	<u>(280,000)</u>	<u>(665,500)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b>2,652,785</b>	<b>2,652,785</b>	<b>2,652,785</b>	<b>2,232,285</b>
<b>Beginning Undesignated Working Capital</b>	<b>3,409,784</b>	<b>5,044,411</b>	<b>5,044,411</b>	<b>5,788,298</b>
Increases/(Decreases)	<u>1,634,627</u>	<u>267,482</u>	<u>743,887</u>	<u>284,126</u>
<b>Ending Undesignated Working Capital</b>	<b>5,044,411</b>	<b>5,311,893</b>	<b>5,788,298</b>	<b>6,072,424</b>

Note: The Wastewater Treatment Fund serves as the master fund for all "mega-projects" (i.e., projects which have water, wastewater, and stormwater components). Contracted are awarded for the projects, costs are recorded in the Wastewater Fund, then allocated to other funds on a percentage basis. The positive allocation of designated working capital in 2017 reflects allocation of "mega-project" costs.





# **SOLID WASTE FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

**SOLID WASTE DISPOSAL FUND - SUMMARY BY EXPENDITURE TYPE**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ 3,084.04	\$ 8,529.00	\$ 8,324.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 4,006,673.47	\$ 4,044,635.82	\$ 4,534,359.80	\$ 4,807,300.00	\$ 5,143,200.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 5,808.64	\$ 9,242.85	\$ 9,574.55	\$ 9,480.00	\$ 18,700.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,654.82	\$ 8,678.03	\$ (197.00)	\$ -	\$ 1,200.00
Cash Basis Receipts	\$ -	\$ 1,462,372.19	\$ 59,110.06	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 4,014,136.93</b>	<b>\$ 5,524,928.89</b>	<b>\$ 4,605,931.45</b>	<b>\$ 4,825,309.00</b>	<b>\$ 5,171,424.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ 133,072.51	\$ 147,579.36	\$ 148,415.04
Fringe Benefits	\$ -	\$ -	\$ 71,601.25	\$ 85,570.76	\$ 91,377.98
Operating Expenses	\$ 4,267,040.27	\$ 4,770,489.97	\$ 4,258,071.00	\$ 4,550,117.00	\$ 4,736,613.00
Amortization & Depreciation	\$ 205,554.00	\$ 174,301.78	\$ 168,691.85	\$ 181,880.00	\$ 168,690.00
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ -	\$ 500,000.00	\$ 425,000.00	\$ 138,798.00	\$ 163,020.00
<b>Expenditure Totals</b>	<b>\$ 4,472,594.27</b>	<b>\$ 5,444,791.75</b>	<b>\$ 5,056,436.61</b>	<b>\$ 5,103,945.12</b>	<b>\$ 5,308,116.02</b>
<b>Fund Total: Solid Waste Disposal Fund</b>	<b>\$ (458,457.34)</b>	<b>\$ 80,137.14</b>	<b>\$ (450,505.16)</b>	<b>\$ (278,636.12)</b>	<b>\$ (136,692.02)</b>

City and Borough of Sitka, AK

**SOLID WASTE DISPOSAL FUND - SUMMARY BY DEPARTMENT**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ 3,084.04	\$ 8,529.00	\$ 8,324.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 4,006,673.47	\$ 4,044,635.82	\$ 4,534,359.80	\$ 4,807,300.00	\$ 5,143,200.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Prop & Investment	\$ 5,808.64	\$ 9,242.85	\$ 9,574.55	\$ 9,480.00	\$ 18,700.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,654.82	\$ 8,678.03	\$ (197.00)	\$ -	\$ 1,200.00
Cash Basis Receipts	\$ -	\$ 1,462,372.19	\$ 59,110.06	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 4,014,136.93</b>	<b>\$ 5,524,928.89</b>	<b>\$ 4,605,931.45</b>	<b>\$ 4,825,309.00</b>	<b>\$ 5,171,424.00</b>
<b>Expenditures</b>					
Administration	\$ 1,562,587.99	\$ 1,541,487.73	\$ 1,437,218.42	\$ 1,583,470.00	\$ 1,652,833.00
Transfer Station	\$ 1,876,363.17	\$ 2,005,884.86	\$ 1,906,970.54	\$ 2,095,000.00	\$ 2,220,924.00
Landfill	\$ 153,934.91	\$ 573,383.65	\$ 486,381.95	\$ 493,295.00	\$ 483,041.00
Scrap Yard	\$ 578,860.76	\$ 578,761.87	\$ 535,334.28	\$ 510,014.13	\$ 514,583.77
Dropoff Recycle Center	\$ 72,684.57	\$ 50,106.72	\$ 77,708.15	\$ 84,117.99	\$ 89,391.25
Jobbing	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation/Amortization	\$ 205,554.00	\$ 174,301.78	\$ 168,691.85	\$ 181,880.00	\$ 168,690.00
Debt Payments	\$ 22,608.87	\$ 20,865.14	\$ 19,131.42	\$ 133,168.00	\$ 131,431.00
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
Transfers to Capital Projects and Other Funds	\$ -	\$ 500,000.00	\$ 425,000.00	\$ 23,000.00	\$ 33,222.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 4,472,594.27</b>	<b>\$ 5,444,791.75</b>	<b>\$ 5,056,436.61</b>	<b>\$ 5,103,945.12</b>	<b>\$ 5,308,116.02</b>
<b>Fund Total: Solid Waste Disposal Fund</b>	<b>\$ (458,457.34)</b>	<b>\$ 80,137.14</b>	<b>\$ (450,505.16)</b>	<b>\$ (278,636.12)</b>	<b>\$ (136,692.02)</b>



# Solid Waste Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 230 - Solid Waste Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	.00	.00	117,157.69	147,579.36	148,415.04
5110.002	Holidays	.00	.00	5,556.66	.00	.00
5110.003	Sick Leave	.00	.00	5,832.27	.00	.00
5110.004	Overtime	.00	.00	4,525.89	.00	.00
<i>Salaries and Wages Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$133,072.51</b>	<b>\$147,579.36</b>	<b>\$148,415.04</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	.00	.00	9,585.67	4,525.00	4,779.00
5120.002	SBS	.00	.00	8,498.21	9,323.99	9,390.63
5120.003	Medicare	.00	.00	2,010.20	2,205.50	2,221.31
5120.004	PERS	.00	.00	11,564.53	32,467.31	40,975.51
5120.005	Health Insurance	.00	.00	30,819.75	27,281.04	22,532.40
5120.006	Life Insurance	.00	.00	38.17	42.48	36.36
5120.007	Workmen's Compensation	.00	.00	9,084.72	9,725.44	11,442.77
<i>Fringe Benefits Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$71,601.25</b>	<b>\$85,570.76</b>	<b>\$91,377.98</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	1,931.10	923.69	3,836.47	10,200.00	10,200.00
5202.000	Uniforms	.00	.00	543.39	2,000.00	2,000.00
5203.001	Electric	30,263.15	33,145.79	34,940.57	23,000.00	35,500.00
5204.000	Telephone	1,856.55	1,905.38	1,950.57	1,932.00	1,932.00
5205.000	Insurance	4,383.26	738.83	2,686.23	2,910.00	4,012.00
5206.000	Supplies	9,983.16	16,992.46	34,547.54	53,895.00	49,500.00
5207.000	Repairs & Maintenance	.00	.00	435.87	.00	.00
5208.000	Bldg Repair & Maint	3,330.87	4,531.29	29,911.63	15,000.00	8,624.00
5211.000	Data Processing Fees	13,154.04	13,154.04	8,300.04	18,016.00	18,553.00
5211.001	Information Technology Special Projects	.00	.00	3,119.00	.00	.00
5212.000	Contracted/Purchased Serv	3,514,802.20	3,577,850.49	3,232,574.36	3,553,647.00	3,746,690.00
5214.000	Interdepartment Services	489,940.10	501,543.97	406,291.48	382,347.00	381,828.00
5221.000	Transportation/Vehicles	76,249.64	131,660.23	399,359.01	314,500.00	321,841.00
5222.000	Postage	6,192.37	5,585.70	6,750.00	5,000.00	5,000.00
5223.000	Tools & Small Equipment	215.05	3,508.53	5,473.80	26,000.00	11,000.00
5224.000	Dues & Publications	212.00	257.00	268.00	300.00	300.00
5226.000	Advertising	2,430.00	259.60	2,050.85	4,000.00	4,000.00
5227.002	Rent-Equipment	30,654.96	33,577.50	30,866.96	35,000.00	35,000.00



# Solid Waste Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 230 - Solid Waste Fund</b>						
<i>Operating Expenses</i>						
5230.000	Bad Debts	948.97	24,347.37	2,488.01	20,000.00	20,000.00
5231.000	Credit Card Expense	56,038.00	54,194.94	39,525.30	60,000.00	60,000.00
5290.000	Other Expenses	1,845.98	345,448.02	(6,979.50)	5,000.00	5,000.00
5295.000	Interest Expense	22,608.87	20,865.14	19,131.42	17,370.00	15,633.00
<i>Operating Expenses Totals</i>		<b>\$4,267,040.27</b>	<b>\$4,770,489.97</b>	<b>\$4,258,071.00</b>	<b>\$4,550,117.00</b>	<b>\$4,736,613.00</b>
<i>Amortization &amp; Depreciation</i>						
6201.000	Depreciation-Land Improve	87,033.96	87,033.96	88,511.70	87,033.00	88,511.00
6202.000	Depreciation-Plants	6,686.16	6,686.16	6,686.16	6,686.00	6,686.00
6205.000	Depreciation-Buildings	68,447.04	68,447.04	68,447.04	68,447.00	68,447.00
6206.000	Depreciation-Machinery	35,807.10	19,714.36	5,046.95	19,714.00	5,046.00
6210.000	Deprec-Intangibles	7,579.74	(7,579.74)	.00	.00	.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$205,554.00</b>	<b>\$174,301.78</b>	<b>\$168,691.85</b>	<b>\$181,880.00</b>	<b>\$168,690.00</b>
<i>Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	.00	.00	.00	.00	14,000.00
7200.000	Interfund Transfers Out	.00	500,000.00	425,000.00	23,000.00	33,222.00
7301.000	Note Principal Payments	.00	.00	.00	115,798.00	115,798.00
<i>Cash Basis Expenditures Totals</i>		<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$425,000.00</b>	<b>\$138,798.00</b>	<b>\$163,020.00</b>
<b>Fund 230 - Solid Waste Fund Totals</b>		<b>\$4,472,594.27</b>	<b>\$5,444,791.75</b>	<b>\$5,056,436.61</b>	<b>\$5,103,945.12</b>	<b>\$5,308,116.02</b>
<b>Net Grand Totals</b>		<b>\$4,472,594.27</b>	<b>\$5,444,791.75</b>	<b>\$5,056,436.61</b>	<b>\$5,103,945.12</b>	<b>\$5,308,116.02</b>

City and Borough of Sitka  
Solid Waste Fund (Fund 740)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Solid Waste Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90847	Expansion of Biosolids	Authorized/in progress	-	-	500,000	-	-	-	-	-	500,000	<b>500,000</b>	
90864	Transfer Station Scale	Authorized/in progress	-	-	95,000	-	-	-	-	-	95,000	<b>95,000</b>	
90865	Transfer Station Building	Authorized/in progress	-	-	170,000	-	-	-	-	-	170,000	<b>170,000</b>	
90871	Kimsham Landfill Drainage Compliance	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	<b>100,000</b>	
90899	Scrap Yard Electrical	Authorized/in progress	-	-	8,000	-	-	-	-	-	8,000	<b>8,000</b>	
90900	Scrap Yard / Impound Fence	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	<b>15,000</b>	
<b>TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS</b>											<b>15,000</b>	<b>15,000</b>	
TBD	Scrap Yard Tank Circular Concrete Structure Repairs	New FY2021	-	-	8,500	-	-	-	-	-	8,500	<b>8,500</b>	
TBD	Transfer Station Lighting	New FY2021	-	-	10,000	-	-	-	-	-	10,000	<b>10,000</b>	
<b>TOTAL NEW APPROPRIATIONS</b>											<b>18,500</b>	<b>18,500</b>	

City and Borough of Sitka  
Solid Waste Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	4,534,163	4,815,830	4,927,200	5,152,724
Costs of Operations	<u>(4,236,439)</u>	<u>(4,447,060)</u>	<u>(4,059,444)</u>	<u>(4,632,270)</u>
<b>Gross Margin</b>	<b>297,724</b>	<b>368,770</b>	<b>867,756</b>	<b>520,454</b>
Administrative Expenses	(373,352)	(496,330)	(446,900)	(497,193)
Interest Expense	(19,131)	(17,370)	(17,370)	(15,633)
Other Income/(Expenses)	<u>16,421</u>	<u>9,480</u>	<u>6,370</u>	<u>18,700</u>
<b>Net Operating Income</b>	<b>(78,338)</b>	<b>(135,450)</b>	<b>409,856</b>	<b>26,328</b>
Depreciation	168,691	181,880	181,882	168,690
Debt Principal Repayment	<u>(115,798)</u>	<u>(115,800)</u>	<u>(115,798)</u>	<u>(115,798)</u>
<b>Operating Cash Flow</b>	<b><u>(25,445)</u></b>	<b><u>(69,370)</u></b>	<b><u>475,940</u></b>	<b><u>79,220</u></b>
<b><u>Capital Expenditures</u></b>				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Designated Working Capital	<u>425,000</u>	<u>23,000</u>	<u>23,000</u>	<u>18,500</u>
Total Capital expenditure Funding	425,000	23,000	23,000	18,500
<b>Capital Expenditures</b>	<b><u>(97,146)</u></b>	<b><u>(428,000)</u></b>	<b><u>(185,000)</u></b>	<b><u>(645,000)</u></b>
<b><u>Working Capital</u></b>				
<b>Beginning Total Working Capital</b>	<b>(773,951)</b>	<b>(933,334)</b>	<b>(933,334)</b>	<b>(642,394)</b>
Operating Cash Flow	(25,445)	(69,370)	475,940	79,220
Capital Expenditures and Other Balance Sheet Changes	<u>(133,938)</u>	<u>(428,000)</u>	<u>(185,000)</u>	<u>(659,000)</u>
<b>Ending Working Total Working Capital</b>	<b><u>(933,334)</u></b>	<b><u>(1,430,704)</u></b>	<b><u>(642,394)</u></b>	<b><u>(1,222,174)</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>479,488</b>	<b>807,342</b>	<b>807,342</b>	<b>645,342</b>
New Designations Of Working Capital For Capital Expenditures	425,000	23,000	23,000	18,500
Expenditures of Designated Working Capital For Capital expenditure	<u>(97,146)</u>	<u>(428,000)</u>	<u>(185,000)</u>	<u>(645,000)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>807,342</u></b>	<b><u>402,342</u></b>	<b><u>645,342</u></b>	<b><u>18,842</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>(1,253,439)</b>	<b>(1,740,676)</b>	<b>(1,740,676)</b>	<b>(1,287,736)</b>
Increases/(Decreases)	<u>(487,237)</u>	<u>(92,370)</u>	<u>452,940</u>	<u>46,720</u>
<b>Ending Undesignated Working Capital</b>	<b><u>(1,740,676)</u></b>	<b><u>(1,833,046)</u></b>	<b><u>(1,287,736)</u></b>	<b><u>(1,241,016)</u></b>



# HARBOR FUND

FISCAL YEAR 2021

# OPERATING BUDGET



City and Borough of Sitka, AK

**HARBOR FUND - SUMMARY BY EXPENDITURE TYPE**

	<u>2017 Actual Amount</u>	<u>2018 Actual Amount</u>	<u>2019 Actual Amount</u>	<u>2020 Amended Budget</u>	<u>2021 Budget</u>
<b>Revenue</b>					
State Revenue	\$ 970,842.96	\$ 1,302,870.32	\$ 1,199,728.44	\$ 1,324,568.00	\$ 1,029,703.00
Federal Revenue	\$ 19,418.36	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 2,347,783.76	\$ 2,308,083.74	\$ 2,426,116.66	\$ 2,598,800.00	\$ 2,724,170.00
Other Operating Revenue	\$ 102,721.41	\$ 93,339.51	\$ 112,505.54	\$ 100,500.00	\$ 100,300.00
Uses of Property & Investments	\$ 155,708.22	\$ 167,748.19	\$ 223,507.40	\$ 225,000.00	\$ 225,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -
Miscellaneous Revenue	\$ 24,199.25	\$ 18,288.62	\$ 87,882.40	\$ 19,000.00	\$ 15,000.00
Cash Basis Receipts	\$ 6,193,920.05	\$ 354,131.71	\$ 59,891.79	\$ 36,000.00	\$ 102,500.00
<b>Revenue Totals</b>	<b>\$ 9,814,594.01</b>	<b>\$ 4,244,462.09</b>	<b>\$ 4,109,632.23</b>	<b>\$ 4,315,868.00</b>	<b>\$ 4,196,673.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 465,946.43	\$ 482,377.41	\$ 499,722.83	\$ 542,507.84	\$ 558,890.88
Fringe Benefits	\$ 585,469.83	\$ 404,992.66	\$ 320,675.18	\$ 349,712.03	\$ 390,349.36
Operating Expenses	\$ 1,519,818.31	\$ 1,482,608.60	\$ 1,429,925.01	\$ 1,874,446.23	\$ 1,898,718.00
Amortization & Depreciation	\$ 1,231,974.20	\$ 1,372,225.74	\$ 1,375,768.38	\$ 1,372,224.00	\$ 1,373,846.00
Other Financing Uses	\$ -	\$ -	\$ 140,617.95	\$ -	\$ -
Cash Basis Expenditures	\$ 170,000.00	\$ 1,634,748.50	\$ 8,003,515.92	\$ 2,418,121.00	\$ 1,025,348.00
<b>Expenditure Totals</b>	<b>\$ 3,973,208.77</b>	<b>\$ 5,376,952.91</b>	<b>\$ 11,770,225.27</b>	<b>\$ 6,557,011.10</b>	<b>\$ 5,247,152.24</b>
<b>Fund Total: Harbor Fund</b>	<b>\$ 5,841,385.24</b>	<b>\$ (1,132,490.82)</b>	<b>\$ (7,660,593.04)</b>	<b>\$ (2,241,143.10)</b>	<b>\$ (1,050,479.24)</b>

City and Borough of Sitka, AK

**HARBOR FUND - SUMMARY BY DEPARTMENT**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 970,842.96	\$ 1,302,870.32	\$ 1,199,728.44	\$ 1,324,568.00	\$ 1,029,703.00
Federal Revenue	\$ 19,418.36	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 2,347,783.76	\$ 2,308,083.74	\$ 2,426,116.66	\$ 2,598,800.00	\$ 2,724,170.00
Other Operating Revenue	\$ 102,721.41	\$ 93,339.51	\$ 112,505.54	\$ 100,500.00	\$ 100,300.00
Uses of Prop & Investment	\$ 155,708.22	\$ 167,748.19	\$ 223,507.40	\$ 225,000.00	\$ 225,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -
Miscellaneous	\$ 24,199.25	\$ 18,288.62	\$ 87,882.40	\$ 19,000.00	\$ 15,000.00
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 6,193,920.05	\$ 354,131.71	\$ 59,891.79	\$ 36,000.00	\$ 102,500.00
<b>Revenue Totals</b>	<b>\$ 9,814,594.01</b>	<b>\$ 4,244,462.09</b>	<b>\$ 4,109,632.23</b>	<b>\$ 4,315,868.00</b>	<b>\$ 4,196,673.00</b>
<b>Expenditures</b>					
Administration	\$ 828,962.15	\$ 698,065.69	\$ 532,721.46	\$ 752,793.12	\$ 788,061.12
Operations	\$ 1,603,771.22	\$ 1,546,679.51	\$ 1,489,996.27	\$ 1,472,169.98	\$ 1,535,475.12
Jobbing Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation/Amortization	\$ 1,231,974.20	\$ 1,372,225.74	\$ 1,375,768.38	\$ 1,372,224.00	\$ 1,373,846.00
Debt Payments	\$ 138,501.20	\$ 125,233.47	\$ 227,605.29	\$ 952,052.00	\$ 949,770.00
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
Transfers to Capital Projects and Other Fun	\$ 170,000.00	\$ 1,634,748.50	\$ 8,003,515.92	\$ 1,997,772.00	\$ 600,000.00
Other	\$ -	\$ -	\$ 140,617.95	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 3,973,208.77</b>	<b>\$ 5,376,952.91</b>	<b>\$ 11,770,225.27</b>	<b>\$ 6,557,011.10</b>	<b>\$ 5,247,152.24</b>
<b>Fund Total: Harbor Fund</b>	<b>\$ 5,841,385.24</b>	<b>\$ (1,132,490.82)</b>	<b>\$ (7,660,593.04)</b>	<b>\$ (2,241,143.10)</b>	<b>\$ (1,050,479.24)</b>



# Harbor Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
Fund	<b>240 - Harbor Fund</b>					
	<i>Salaries and Wages</i>					
5110.001	Regular Salaries/Wages	373,149.29	375,934.84	372,945.32	469,327.84	485,710.88
5110.002	Holidays	18,814.73	18,596.38	20,284.20	.00	.00
5110.003	Sick Leave	21,576.51	15,867.84	41,737.50	.00	.00
5110.004	Overtime	10,739.65	21,436.54	10,667.01	10,500.00	10,500.00
5110.010	Temp Wages	41,666.25	50,541.81	54,088.80	62,680.00	62,680.00
	<i>Salaries and Wages Totals</i>	<b>\$465,946.43</b>	<b>\$482,377.41</b>	<b>\$499,722.83</b>	<b>\$542,507.84</b>	<b>\$558,890.88</b>
	<i>Fringe Benefits</i>					
5120.001	Annual Leave	47,509.37	44,269.41	47,085.68	22,359.00	21,308.00
5120.002	SBS	31,027.75	33,362.95	33,687.11	34,626.29	35,565.91
5120.003	Medicare	7,374.52	7,932.05	7,990.53	8,190.58	8,412.88
5120.004	PERS	295,591.14	98,117.58	37,662.36	124,630.27	138,869.86
5120.005	Health Insurance	175,126.38	194,232.29	168,901.04	132,696.36	157,510.66
5120.006	Life Insurance	113.28	113.28	110.92	113.28	113.28
5120.007	Workmen's Compensation	28,727.39	26,965.10	25,237.54	27,096.25	28,568.77
	<i>Fringe Benefits Totals</i>	<b>\$585,469.83</b>	<b>\$404,992.66</b>	<b>\$320,675.18</b>	<b>\$349,712.03</b>	<b>\$390,349.36</b>
	<i>Operating Expenses</i>					
5201.000	Training and Travel	3,729.99	4,219.42	4,020.66	7,200.00	11,500.00
5202.000	Uniforms	1,298.05	2,162.19	1,921.18	2,750.00	2,750.00
5203.001	Electric	558,578.45	474,422.83	495,511.77	450,000.00	500,000.00
5203.004	Solid Waste	.00	27.50	134.01	.00	.00
5204.000	Telephone	586.02	1,062.27	740.89	750.00	750.00
5204.001	Cell Phone Stipend	900.00	900.00	750.00	900.00	600.00
5205.000	Insurance	44,407.16	42,038.71	57,172.47	59,961.00	66,378.00
5206.000	Supplies	20,593.30	18,422.34	14,973.15	15,000.00	15,000.00
5207.000	Repairs & Maintenance	74,450.21	82,927.06	41,259.14	111,570.23	90,000.00
5207.001	Boat Repair and Maintenance	1,305.25	1,289.74	3,135.06	1,800.00	1,800.00
5207.002	Crush derelict boats	.00	4,545.46	.00	5,000.00	5,000.00
5208.000	Bldg Repair & Maint	2,058.80	5,381.66	4,432.17	1,500.00	8,624.00
5211.000	Data Processing Fees	51,404.04	49,380.96	52,425.00	56,912.00	59,210.00
5211.001	Information Technology Special Projects	.00	.00	30,915.00	.00	.00
5212.000	Contracted/Purchased Serv	103,267.76	85,211.57	82,213.48	98,250.00	119,900.00
5214.000	Interdepartment Services	348,067.52	353,059.11	267,161.41	333,329.00	327,624.00
5221.000	Transportation/Vehicles	62,594.66	43,026.40	45,087.56	53,521.00	53,160.00



# Harbor Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 240 - Harbor Fund</b>						
<i>Operating Expenses</i>						
5222.000	Postage	5,501.15	4,900.00	6,000.00	5,500.00	5,500.00
5223.000	Tools & Small Equipment	1,032.09	1,105.95	545.00	17,800.00	10,000.00
5224.000	Dues & Publications	1,312.96	326.96	675.00	1,500.00	1,500.00
5226.000	Advertising	2,517.15	1,831.95	1,610.35	2,000.00	1,000.00
5227.002	Rent-Equipment	788.87	567.00	343.54	14,500.00	1,000.00
5230.000	Bad Debts	42,145.85	121,118.46	39,189.84	40,000.00	40,000.00
5231.000	Credit Card Expense	50,098.44	53,305.92	48,364.14	53,000.00	53,000.00
5290.000	Other Expenses	4,679.39	6,141.67	3,738.90	.00	.00
5295.000	Interest Expense	137,501.20	123,733.47	227,105.29	541,703.00	524,422.00
5297.000	Debt Admin Expense	1,000.00	1,500.00	500.00	.00	.00
<i>Operating Expenses Totals</i>		<b>\$1,519,818.31</b>	<b>\$1,482,608.60</b>	<b>\$1,429,925.01</b>	<b>\$1,874,446.23</b>	<b>\$1,898,718.00</b>
<i>Amortization &amp; Depreciation</i>						
6203.000	Depreciation-Harbors	1,185,444.63	1,340,522.35	1,346,230.84	1,340,522.00	1,344,310.00
6205.000	Depreciation-Buildings	13,127.40	1,019.60	1,141.48	1,019.00	1,141.00
6206.000	Depreciation-Machinery	33,402.17	30,683.79	28,396.06	30,683.00	28,395.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$1,231,974.20</b>	<b>\$1,372,225.74</b>	<b>\$1,375,768.38</b>	<b>\$1,372,224.00</b>	<b>\$1,373,846.00</b>
<i>Other Financing Uses</i>						
7740.000	Bonds issuance costs	.00	.00	140,617.95	.00	.00
<i>Other Financing Uses Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,617.95</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	.00	.00	.00	10,000.00	.00
7200.000	Interfund Transfers Out	170,000.00	1,634,748.50	8,003,515.92	1,997,772.00	600,000.00
7301.000	Note Principal Payments	.00	.00	.00	45,349.00	45,348.00
7302.000	Bond Principal Payments	.00	.00	.00	365,000.00	380,000.00
<i>Cash Basis Expenditures Totals</i>		<b>\$170,000.00</b>	<b>\$1,634,748.50</b>	<b>\$8,003,515.92</b>	<b>\$2,418,121.00</b>	<b>\$1,025,348.00</b>
<b>Fund 240 - Harbor Fund Totals</b>		<b>\$3,973,208.77</b>	<b>\$5,376,952.91</b>	<b>\$11,770,225.27</b>	<b>\$6,557,011.10</b>	<b>\$5,247,152.24</b>
<b>Net Grand Totals</b>		<b>\$3,973,208.77</b>	<b>\$5,376,952.91</b>	<b>\$11,770,225.27</b>	<b>\$6,557,011.10</b>	<b>\$5,247,152.24</b>

City and Borough of Sitka  
Harbor Fund (Fund 750)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Harbor Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90798	Eliason Harbor Electrical Upgrades	Authorized/in progress	-	-	1,644,772	-	1,500,000	-	-	1,500,000	1,644,772	3,144,772	
90810	Sealing Cove Harbor Maintenance Repairs	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	15,000	
90849	Crescent Harbor Phase 1	Authorized/in progress	5,000,000	8,000,000	1,000,000	-	-	-	-	-	14,000,000	14,000,000	
90879	FY19 Seaplane Base	Authorized/in progress	842,629	-	56,176	-	15,157,371	-	-	15,157,371	898,805	16,056,176	
90901	MSC Bulkhead Pile Repairs	Authorized/in progress	-	-	70,000	-	-	-	-	-	70,000	70,000	
90902	Crescent Harbor High-load and Net Shed Condition Assessment	Authorized/in progress	-	-	75,000	-	-	-	-	-	75,000	75,000	
90906	Harbor Security Cameras	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000	
90903	Thomsen Harbor Anode Replacement	Authorized/in progress	203,000	-	203,000	-	-	-	-	-	406,000	406,000	
<b>TOTAL OPEN APPROPRIATIONS</b>										<b>16,657,371</b>	<b>17,129,577</b>	<b>33,786,948</b>	
TBD	Crescent Harbor High Load Dock Project	New FY2021	-	-	450,000	-	-	-	-	-	450,000	450,000	
TBD	Sealing Cove Upland and Parking Lot Paving Repairs	New FY2021	-	-	50,000	-	-	-	-	-	50,000	50,000	
<b>TOTAL NEW APPROPRIATIONS</b>										<b>-</b>	<b>500,000</b>	<b>500,000</b>	

City and Borough of Sitka  
Harbor Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	2,546,141	2,785,370	2,766,600	2,971,673
Raw Fish Tax	1,188,722	1,305,500	1,305,500	1,000,000
Costs of Operations	<u>(2,865,767)</u>	<u>(2,822,820)</u>	<u>(3,440,700)</u>	<u>(2,909,321)</u>
<b>Gross Margin</b>	<b>869,096</b>	<b>1,268,050</b>	<b>631,400</b>	<b>1,062,352</b>
Administrative Expenses	(523,747)	(752,790)	(596,700)	(788,061)
Interest Expense (Cash Outlays)	(227,605)	(541,700)	(541,700)	(524,422)
Other Income/(Expenses)	<u>324,285</u>	<u>349,000</u>	<u>431,200</u>	<u>349,000</u>
<b>Net Operating Income</b>	<b>442,029</b>	<b>322,560</b>	<b>(75,800)</b>	<b>98,869</b>
Depreciation	1,375,771	1,372,220	1,372,220	1,373,846
Debt Principal Repayment	<u>(436,184)</u>	<u>(410,350)</u>	<u>(410,350)</u>	<u>(425,348)</u>
<b>Operating Cash Flow</b>	<b><u>1,381,616</u></b>	<b><u>1,284,430</u></b>	<b><u>886,070</u></b>	<b><u>1,047,367</u></b>
<u>Capital Expenditures</u>				
Grant Revenue	64,947	4,000,000	4,000,000	1,000,000
Revenue Bond Proceeds	8,637,251	7,000,000	-	-
Designated Working Capital	<u>-</u>	<u>1,987,770</u>	<u>2,007,772</u>	<u>600,000</u>
Total Capital Expenditure Funding	8,702,198	12,987,770	6,007,772	1,600,000
<b>Capital Expenditures</b>	<b><u>(712,152)</u></b>	<b><u>(12,912,770)</u></b>	<b><u>(11,912,770)</u></b>	<b><u>(1,600,000)</u></b>
<u>Working Capital</u>				
<b>Beginning Total Working Capital</b>	<b>8,299,831</b>	<b>16,785,212</b>	<b>16,785,212</b>	<b>9,758,512</b>
Operating Cash Flow	1,381,616	1,284,430	886,070	1,047,367
Unspent Revenue Bond Proceeds	7,996,899	-	-	-
Capital Expenditures and Other Balance Sheet Changes	<u>(893,134)</u>	<u>(8,912,770)</u>	<u>(7,912,770)</u>	<u>(1,600,000)</u>
<b>Ending Working Total Working Capital</b>	<b><u>16,785,212</u></b>	<b><u>9,156,872</u></b>	<b><u>9,758,512</u></b>	<b><u>9,205,879</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>1,803,509</b>	<b>9,176,948</b>	<b>9,176,948</b>	<b>2,241,948</b>
New Designations Of Working Capital For Capital Expenditures	-	1,977,772	1,977,772	450,000
New Revenue Bond Proceeds	8,637,251	-	-	-
Expenditures of Designated Working Capital For Capital expenditures	<u>(1,263,812)</u>	<u>(8,912,772)</u>	<u>(8,912,772)</u>	<u>(1,600,000)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>9,176,948</u></b>	<b><u>2,241,948</u></b>	<b><u>2,241,948</u></b>	<b><u>1,091,948</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>6,496,322</b>	<b>7,608,264</b>	<b>7,608,264</b>	<b>7,516,564</b>
Increases/(Decreases)	<u>1,111,942</u>	<u>(693,340)</u>	<u>(91,700)</u>	<u>597,367</u>
<b>Ending Undesignated Working Capital</b>	<b><u>7,608,264</u></b>	<b><u>6,914,924</u></b>	<b><u>7,516,564</u></b>	<b><u>8,113,931</u></b>



# **AIRPORT TERMINAL FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

**AIRPORT TERMINAL FUND - SUMMARY BY EXPENDITURE TYPE**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 418,148.04	\$ 392,368.89	\$ 464,160.72	\$ 410,592.00	\$ 465,000.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue	\$ 54,637.05	\$ 62,008.38	\$ 341,279.84	\$ 448,399.00	\$ 426,500.00
Uses of Property & Investments	\$ 18,949.39	\$ 18,265.01	\$ 27,538.15	\$ 21,000.00	\$ 17,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 40,550.52	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 491,734.48</b>	<b>\$ 472,642.28</b>	<b>\$ 873,529.23</b>	<b>\$ 879,991.00</b>	<b>\$ 908,500.00</b>
<b>Expenditures</b>					
Operating Expenses	\$ 430,769.20	\$ 379,440.78	\$ 418,678.79	\$ 606,219.00	\$ 609,682.00
Amortization & Depreciation	\$ 170,299.70	\$ 170,299.68	\$ 170,299.68	\$ 170,299.00	\$ 170,299.00
Other Financing Uses	\$ -	\$ -	\$ 70,658.30	\$ -	\$ -
Cash Basis Expenditures	\$ 73,740.07	\$ 280,593.00	\$ 4,137,977.52	\$ 255,000.00	\$ 246,000.00
<b>Expenditure Totals</b>	<b>\$ 674,808.97</b>	<b>\$ 830,333.46</b>	<b>\$ 4,797,614.29</b>	<b>\$ 1,031,518.00</b>	<b>\$ 1,025,981.00</b>
<b>Fund Total: Airport Terminal Fund</b>	<b>\$ (183,074.49)</b>	<b>\$ (357,691.18)</b>	<b>\$ (3,924,085.06)</b>	<b>\$ (151,527.00)</b>	<b>\$ (117,481.00)</b>



City and Borough of Sitka, AK

**AIRPORT TERMINAL BUILDING FUND - SUMMARY BY DEPARTMENT**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 418,148.04	\$ 392,368.89	\$ 464,160.72	\$ 410,592.00	\$ 465,000.00
Non-Operating Revenue	\$ 54,637.05	\$ 62,008.38	\$ 341,279.84	\$ 448,399.00	\$ 426,500.00
Uses of Prop & Investment	\$ 18,949.39	\$ 18,265.01	\$ 27,538.15	\$ 21,000.00	\$ 17,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ 40,550.52	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 491,734.48</b>	<b>\$ 472,642.28</b>	<b>\$ 873,529.23</b>	<b>\$ 879,991.00</b>	<b>\$ 908,500.00</b>
<b>Expenditures</b>					
Operations	\$ 430,769.20	\$ 379,440.78	\$ 374,838.94	\$ 403,969.00	\$ 414,182.00
Depreciation/Amortization	\$ 170,299.70	\$ 170,299.68	\$ 170,299.68	\$ 170,299.00	\$ 170,299.00
Debt Payments	\$ -	\$ -	\$ 43,839.85	\$ 337,250.00	\$ 335,500.00
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Transfers to Capital Projects and Other Fu	\$ 73,740.07	\$ 280,593.00	\$ 4,137,977.52	\$ 120,000.00	\$ 100,000.00
Other	\$ -	\$ -	\$ 70,658.30	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 674,808.97</b>	<b>\$ 830,333.46</b>	<b>\$ 4,797,614.29</b>	<b>\$ 1,031,518.00</b>	<b>\$ 1,025,981.00</b>
<b>Fund Total: Airport Terminal Func</b>	<b>\$ (183,074.49)</b>	<b>\$ (357,691.18)</b>	<b>\$ (3,924,085.06)</b>	<b>\$ (151,527.00)</b>	<b>\$ (117,481.00)</b>



# Airport Terminal Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 250 - Airport Terminal Building</b>						
<i>Operating Expenses</i>						
5203.001	Electric	68,775.78	70,526.25	87,060.54	68,000.00	85,000.00
5203.005	Heating Fuel	14,632.85	19,194.85	15,167.50	14,000.00	14,000.00
5204.000	Telephone	3,588.44	4,078.74	4,303.04	3,900.00	3,900.00
5205.000	Insurance	6,255.51	7,895.95	9,366.22	7,876.00	11,433.00
5206.000	Supplies	16.18	.00	.00	1,000.00	1,000.00
5208.000	Bldg Repair & Maint	84,951.07	74,046.03	64,758.84	90,000.00	68,244.00
5212.000	Contracted/Purchased Serv	72,402.94	72,397.72	80,023.95	106,500.00	124,140.00
5214.000	Interdepartment Services	170,487.46	110,273.72	112,616.63	98,343.00	91,065.00
5226.000	Advertising	.00	.00	.00	2,000.00	2,000.00
5227.002	Rent-Equipment	8,049.74	18,959.33	494.92	11,250.00	12,300.00
5230.000	Bad Debts	.00	120.00	.00	.00	.00
5231.000	Credit Card Expense	1,609.23	1,948.19	1,047.30	1,100.00	1,100.00
5295.000	Interest Expense	.00	.00	43,839.85	202,250.00	195,500.00
<i>Operating Expenses Totals</i>		<b>\$430,769.20</b>	<b>\$379,440.78</b>	<b>\$418,678.79</b>	<b>\$606,219.00</b>	<b>\$609,682.00</b>
<i>Amortization &amp; Depreciation</i>						
6205.000	Depreciation-Buildings	131,968.46	131,968.44	131,968.44	131,968.00	131,968.00
6206.000	Depreciation-Machinery	38,331.24	38,331.24	38,331.24	38,331.00	38,331.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$170,299.70</b>	<b>\$170,299.68</b>	<b>\$170,299.68</b>	<b>\$170,299.00</b>	<b>\$170,299.00</b>
<i>Other Financing Uses</i>						
7740.000	Bonds issuance costs	.00	.00	70,658.30	.00	.00
<i>Other Financing Uses Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,658.30</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	.00	.00	.00	.00	6,000.00
7200.000	Interfund Transfers Out	73,740.07	280,593.00	4,137,977.52	220,000.00	100,000.00
7302.000	Bond Principal Payments	.00	.00	.00	135,000.00	140,000.00
<i>Cash Basis Expenditures Totals</i>		<b>\$73,740.07</b>	<b>\$280,593.00</b>	<b>\$4,137,977.52</b>	<b>\$355,000.00</b>	<b>\$246,000.00</b>
<b>Fund 250 - Airport Terminal Building Totals</b>		<b>\$674,808.97</b>	<b>\$830,333.46</b>	<b>\$4,797,614.29</b>	<b>\$1,131,518.00</b>	<b>\$1,025,981.00</b>
<b>Net Grand Totals</b>		<b>\$674,808.97</b>	<b>\$830,333.46</b>	<b>\$4,797,614.29</b>	<b>\$1,131,518.00</b>	<b>\$1,025,981.00</b>

City and Borough of Sitka  
 Airport Fund (Fund 760)  
 FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Airport Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90835	SIT Airport Terminal Improvements	Authorized/in progress	158,570	4,000,000	-	264,468	10,000,000	-	-	10,000,000	4,423,038	14,423,038	
90872	Air Taxi ADA Ramp and Door	Authorized/in progress	-	-	120,000	-	-	-	-	-	120,000	120,000	
90873	Heat Pumps for Hold Room	Authorized/in progress	-	-	46,000	-	-	-	-	-	46,000	46,000	
90904	SIT Airport Terminal Sidewalk Replacement	New FY20	-	-	90,000	-	-	-	-	-	90,000	90,000	
90911	Airport Terminal Entry Doors Replacement	FY20 Supplemental	-	-	100,000	-	-	-	-	-	100,000	100,000	
<b>TOTAL OPEN APPROPRIATIONS</b>										10,000,000	4,779,038	14,779,038	
TBD	Exterior Painting-Front and South sides	New FY2021	-	-	100,000	-	-	-	-	-	100,000	100,000	
<b>TOTAL NEW APPROPRIATIONS</b>										-	100,000	100,000	

City and Borough of Sitka  
Airport Terminal Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	805,441	858,990	880,000	891,500
Costs of Operations	<u>(545,140)</u>	<u>(574,270)</u>	<u>(512,200)</u>	<u>(584,481)</u>
<b>Gross Margin</b>	<b>260,301</b>	<b>284,720</b>	<b>367,800</b>	<b>307,019</b>
Administrative Expenses	-	-	-	-
Interest Expense (Cash Outlays)	(43,839)	(202,250)	(202,250)	(195,500)
Other Income/(Expenses)	<u>26,760</u>	<u>58,500</u>	<u>141,800</u>	<u>62,000</u>
<b>Net Operating Income</b>	<b>243,222</b>	<b>140,970</b>	<b>307,350</b>	<b>173,519</b>
Depreciation	170,300	170,300	170,300	170,300
Debt Principal Repayment	<u>-</u>	<u>(135,000)</u>	<u>(135,000)</u>	<u>(140,000)</u>
<b>Operating Cash Flow</b>	<b><u>413,522</u></b>	<b><u>176,270</u></b>	<b><u>342,650</u></b>	<b><u>203,819</u></b>
<b><u>Capital Expenditures</u></b>				
Grant Revenue	39,043	-	-	-
Revenue Bond Issuance Proceeds	4,369,355	-	-	-
Designated Working Capital	<u>136,000</u>	<u>120,000</u>	<u>120,000</u>	<u>106,000</u>
Total Capital Expenditure Funding	4,544,398	120,000	120,000	106,000
<b>Capital Expenditures</b>	<b><u>(122,758)</u></b>	<b><u>(3,120,000)</u></b>	<b><u>(2,276,673)</u></b>	<b><u>(2,106,000)</u></b>
<b><u>Working Capital</u></b>				
<b>Beginning Total Working Capital</b>	<b>929,587</b>	<b>5,113,601</b>	<b>5,113,601</b>	<b>3,179,578</b>
Operating Cash Flow	413,522	176,270	342,650	203,819
Unspent Revenue Bond Proceeds	3,963,327	-	-	-
Capital Expenditures and Other Balance Sheet Changes	<u>(192,835)</u>	<u>(3,120,000)</u>	<u>(2,276,673)</u>	<u>(2,106,000)</u>
<b>Ending Working Total Working Capital</b>	<b><u>5,113,601</u></b>	<b><u>2,169,871</u></b>	<b><u>3,179,578</u></b>	<b><u>1,277,397</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>312,951</b>	<b>4,276,278</b>	<b>4,276,278</b>	<b>2,119,605</b>
New Revenue Bond Proceeds	4,369,335	-	-	-
New Designations Of Working Capital For Capital Expenditures	136,000	120,000	120,000	100,000
Expenditures of Designated Working Capital For Capital Expenditures	<u>(542,008)</u>	<u>(3,120,000)</u>	<u>(2,276,673)</u>	<u>(2,106,000)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>4,276,278</u></b>	<b><u>1,276,278</u></b>	<b><u>2,119,605</u></b>	<b><u>113,605</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>616,636</b>	<b>837,323</b>	<b>837,323</b>	<b>1,059,973</b>
Increases/(Decreases)	<u>220,687</u>	<u>56,270</u>	<u>222,650</u>	<u>103,819</u>
<b>Ending Undesignated Working Capital</b>	<b><u>837,323</u></b>	<b><u>893,593</u></b>	<b><u>1,059,973</u></b>	<b><u>1,163,792</u></b>



# **MARINE SERVICE CENTER FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

**MARINE SERVICE CENTER FUND - SUMMARY BY EXPENDITURE TYPE**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b><u>Revenue</u></b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 242,854.92	\$ 243,788.64	\$ 167,224.06	\$ 124,200.00	\$ 255,064.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 34,886.79	\$ 37,003.78	\$ 43,923.54	\$ 42,000.00	\$ 44,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 277,741.71</b>	<b>\$ 280,792.42</b>	<b>\$ 211,147.60</b>	<b>\$ 166,200.00</b>	<b>\$ 299,064.00</b>
<b><u>Expenditures</u></b>					
Operating Expenses	\$ 85,153.91	\$ 63,597.86	\$ 153,315.45	\$ 166,117.00	\$ 152,469.00
Amortization & Depreciation	\$ 32,464.36	\$ 31,906.36	\$ 31,560.16	\$ 31,905.00	\$ 31,558.00
Cash Basis Expenditures	\$ -	\$ -	\$ 70,000.00	\$ 210,000.00	\$ 55,000.00
<b>Expenditure Totals</b>	<b>\$ 117,618.27</b>	<b>\$ 95,504.22</b>	<b>\$ 254,875.61</b>	<b>\$ 408,022.00</b>	<b>\$ 239,027.00</b>
<b>Fund Total: Marine Service Center Fund</b>	<b>\$ 160,123.44</b>	<b>\$ 185,288.20</b>	<b>\$ (43,728.01)</b>	<b>\$ (241,822.00)</b>	<b>\$ 60,037.00</b>

City and Borough of Sitka, AK

**MARINE SERVICE CENTER FUND - SUMMARY BY DEPARTMENT**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 242,854.92	\$ 243,788.64	\$ 167,224.06	\$ 124,200.00	\$ 255,064.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Prop & Investment	\$ 34,886.79	\$ 37,003.78	\$ 43,923.54	\$ 42,000.00	\$ 44,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 277,741.71</b>	<b>\$ 280,792.42</b>	<b>\$ 211,147.60</b>	<b>\$ 166,200.00</b>	<b>\$ 299,064.00</b>
<b>Expenditures</b>					
Operations	\$ 85,153.91	\$ 63,597.86	\$ 153,315.45	\$ 166,117.00	\$ 152,469.00
Depreciation/Amortization	\$ 32,464.36	\$ 31,906.36	\$ 31,560.16	\$ 31,905.00	\$ 31,558.00
Debt Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Capital Projects and Other Funds	\$ -	\$ -	\$ 70,000.00	\$ 210,000.00	\$ 55,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 117,618.27</b>	<b>\$ 95,504.22</b>	<b>\$ 254,875.61</b>	<b>\$ 408,022.00</b>	<b>\$ 239,027.00</b>
<b>Fund Total: Marine Service Center Fund</b>	<b>\$ 160,123.44</b>	<b>\$ 185,288.20</b>	<b>\$ (43,728.01)</b>	<b>\$ (241,822.00)</b>	<b>\$ 60,037.00</b>



# Marine Service Center

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 260 - Marine Service Center</b>						
<i>Operating Expenses</i>						
5203.001	Electric	17,662.04	(29,772.79)	87,127.59	17,000.00	17,000.00
5204.000	Telephone	2,408.93	2,727.83	2,862.04	2,860.00	2,860.00
5205.000	Insurance	3,473.40	4,292.86	4,794.34	4,938.00	5,235.00
5208.000	Bldg Repair & Maint	40,696.40	63,134.97	49,334.00	81,350.00	64,231.00
5212.000	Contracted/Purchased Serv	721.10	811.50	903.45	42,425.00	43,225.00
5214.000	Interdepartment Services	20,192.04	22,403.49	8,294.03	17,044.00	19,418.00
5290.000	Other Expenses	.00	.00	.00	500.00	500.00
<i>Operating Expenses Totals</i>		\$85,153.91	\$63,597.86	\$153,315.45	\$166,117.00	\$152,469.00
<i>Amortization &amp; Depreciation</i>						
6201.000	Depreciation-Land Improve	1,563.00	1,563.00	1,563.00	1,562.00	1,562.00
6205.000	Depreciation-Buildings	19,775.20	19,217.20	18,871.00	19,217.00	18,870.00
6206.000	Depreciation-Machinery	11,126.16	11,126.16	11,126.16	11,126.00	11,126.00
<i>Amortization &amp; Depreciation Totals</i>		\$32,464.36	\$31,906.36	\$31,560.16	\$31,905.00	\$31,558.00
<i>Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	.00	.00	70,000.00	210,000.00	55,000.00
<i>Cash Basis Expenditures Totals</i>		\$0.00	\$0.00	\$70,000.00	\$210,000.00	\$55,000.00
<b>Fund 260 - Marine Service Center Totals</b>		<b>\$117,618.27</b>	<b>\$95,504.22</b>	<b>\$254,875.61</b>	<b>\$408,022.00</b>	<b>\$239,027.00</b>
<b>Net Grand Totals</b>		<b>\$117,618.27</b>	<b>\$95,504.22</b>	<b>\$254,875.61</b>	<b>\$408,022.00</b>	<b>\$239,027.00</b>



City and Borough of Sitka  
Marine Service Center-Fund 770  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	MSC Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90874	MSC Roof Condenser Replacement	Authorized/in progress	-	-	200,000	-	-	-	-	-	200,000	<b>200,000</b>	
90905	MSC Bulkhead Condition Assessment	New FY20	-	-	80,000	-	-	-	-	-	80,000	<b>80,000</b>	
90901	MSC Bulkhead Repairs	Authorized/in progress	-	-	-	-	7,940,000	-	500,000	8,440,000	-	<b>8,440,000</b>	
<b>TOTAL OPEN APPROPRIATIONS</b>										<b>8,440,000</b>	<b>280,000</b>	<b>8,720,000</b>	
TBD	Arctic Door Replacement Egress	New FY2021	-	-	10,000	-	-	-	-	-	10,000	<b>10,000</b>	
TBD	Freezer Vestibule Entry Curtains	New FY2021	-	-	10,000	-	-	-	-	-	10,000	<b>10,000</b>	
TBD	Replace Loading Dock Bumper	New FY2021	-	-	15,000	-	-	-	-	-	15,000	<b>15,000</b>	
TBD	Ramp Transition	New FY2021	-	-	15,000	-	-	-	-	-	15,000	<b>15,000</b>	
TBD	Asphalt Patch	New FY2021	-	-	5,000	-	-	-	-	-	5,000	<b>5,000</b>	
<b>TOTAL NEW APPROPRIATIONS</b>										<b>-</b>	<b>55,000</b>	<b>55,000</b>	

**City and Borough of Sitka  
Marine Service Center Fund**

**Pro Forma Financial Projection**

**FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed**

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	167,224	124,200	255,064	255,064
Costs of Operations	<u>(184,877)</u>	<u>(198,030)</u>	<u>(198,030)</u>	<u>(184,027)</u>
<b>Gross Margin</b>	<b>(17,653)</b>	<b>(73,830)</b>	<b>57,034</b>	<b>71,037</b>
Administrative Expenses	-	-	-	-
Interest Expense	-	-	-	-
Other Income/(Expenses)	<u>87,429</u>	<u>42,000</u>	<u>51,600</u>	<u>44,000</u>
<b>Net Operating Income</b>	<b>69,776</b>	<b>(31,830)</b>	<b>108,634</b>	<b>115,037</b>
Depreciation	31,561	31,910	31,910	31,558
Debt Principal Repayment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Operating Cash Flow</b>	<b><u>101,337</u></b>	<b><u>80</u></b>	<b><u>140,544</u></b>	<b><u>146,595</u></b>
<b><u>Capital Expenditures</u></b>				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Use of Designated Working Capital	<u>-</u>	<u>210,000</u>	<u>210,000</u>	<u>55,000</u>
Total Capital expenditure Funding	-	210,000	210,000	55,000
<b>Capital Expenditures</b>	<b><u>-</u></b>	<b><u>(210,000)</u></b>	<b><u>(100,000)</u></b>	<b><u>(164,245)</u></b>
<b><u>Working Capital</u></b>				
<b>Beginning Total Working Capital</b>	<b>1,978,635</b>	<b>2,064,217</b>	<b>2,064,217</b>	<b>2,104,761</b>
Operating Cash Flow	101,337	80	140,544	146,595
Capital Expenditures and Other Balance Sheet Changes	<u>(15,755)</u>	<u>(210,000)</u>	<u>(100,000)</u>	<u>(164,245)</u>
<b>Ending Working Total Working Capital</b>	<b><u>2,064,217</u></b>	<b><u>1,854,297</u></b>	<b><u>2,104,761</u></b>	<b><u>2,087,111</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>-</b>	<b>54,245</b>	<b>54,245</b>	<b>164,245</b>
New Designations Of Working Capital For Capital Expenditures	70,000	210,000	210,000	141,000
Expenditures of Designated Working Capital For Capital expendit	<u>(15,755)</u>	<u>(210,000)</u>	<u>(100,000)</u>	<u>(164,245)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>54,245</u></b>	<b><u>54,245</u></b>	<b><u>164,245</u></b>	<b><u>141,000</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>1,978,635</b>	<b>2,009,972</b>	<b>2,009,972</b>	<b>1,940,516</b>
Increases/(Decreases)	<u>31,337</u>	<u>(209,920)</u>	<u>(69,456)</u>	<u>5,595</u>
<b>Ending Undesignated Working Capital</b>	<b><u>2,009,972</u></b>	<b><u>1,800,052</u></b>	<b><u>1,940,516</u></b>	<b><u>1,946,111</u></b>



**GARY PAXTON INDUSTRIAL PARK**  
**FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

GARY PAXTON INDUSTRIAL PARK FUND - SUMMARY BY EXPENDITURE TYPE

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ -	\$ 689.00	\$ 14,744.80	\$ 20,000.00	\$ 37,000.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 186,258.19	\$ 140,603.60	\$ 144,252.79	\$ 173,450.00	\$ 134,755.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 278,247.24	\$ 650.00	\$ 1,008.87	\$ -	\$ -
Cash Basis Receipts	\$ 266,205.18	\$ 7,766,441.66	\$ 48,700.81	\$ 41,000.00	\$ 41,000.00
<b>Revenue Totals</b>	<b>\$ 730,710.61</b>	<b>\$ 7,908,384.26</b>	<b>\$ 208,707.27</b>	<b>\$ 234,450.00</b>	<b>\$ 212,755.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 258,795.58	\$ 194,235.92	\$ 279,502.12	\$ 258,894.00	\$ 260,992.00
Amortization & Depreciation	\$ 340,244.71	\$ 1,826,177.09	\$ 432,665.86	\$ 322,268.00	\$ 432,664.00
Cash Basis Expenditures	\$ 415,000.00	\$ 344.50	\$ 65,128.97	\$ 49,783.00	\$ 49,783.00
<b>Expenditure Totals</b>	<b>\$ 1,014,040.29</b>	<b>\$ 2,020,757.51</b>	<b>\$ 777,296.95</b>	<b>\$ 630,945.00</b>	<b>\$ 743,439.00</b>
<b>Fund Total: GPIP Fund</b>	<b>\$ (283,329.68)</b>	<b>\$ 5,887,626.75</b>	<b>\$ (568,589.68)</b>	<b>\$ (396,495.00)</b>	<b>\$ (530,684.00)</b>

City and Borough of Sitka, AK

**GARY PAXTON INDUSTRIAL PARK FUND - SUMMARY BY DEPARTMENT**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ -	\$ 689.00	\$ 14,744.80	\$ 20,000.00	\$ 37,000.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Prop & Investment	\$ 186,258.19	\$ 140,603.60	\$ 144,252.79	\$ 173,450.00	\$ 134,755.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 278,247.24	\$ 650.00	\$ 1,008.87	\$ -	\$ -
Cash Basis Receipts	\$ 266,205.18	\$ 7,766,441.66	\$ 48,700.81	\$ 41,000.00	\$ 41,000.00
<b>Revenue Totals</b>	<b>\$ 730,710.61</b>	<b>\$ 7,908,384.26</b>	<b>\$ 208,707.27</b>	<b>\$ 234,450.00</b>	<b>\$ 212,755.00</b>
<b>Expenditures</b>					
Operations	\$ 250,705.98	\$ 187,764.24	\$ 274,648.36	\$ 255,658.00	\$ 260,992.00
Depreciation/Amortization	\$ 340,244.71	\$ 1,826,177.09	\$ 432,665.86	\$ 322,268.00	\$ 432,664.00
Debt Payments	\$ 8,089.60	\$ 6,471.68	\$ 4,853.76	\$ 53,019.00	\$ 49,783.00
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Capital Projects and Other Funds	\$ 415,000.00	\$ 344.50	\$ 65,128.97	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 1,014,040.29</b>	<b>\$ 2,020,757.51</b>	<b>\$ 777,296.95</b>	<b>\$ 630,945.00</b>	<b>\$ 743,439.00</b>
<b>Fund Total: GPIIP Fund</b>	<b>\$ (283,329.68)</b>	<b>\$ 5,887,626.75</b>	<b>\$ (568,589.68)</b>	<b>\$ (396,495.00)</b>	<b>\$ (530,684.00)</b>



# Gary Paxton Industrial Park Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 270 - Gary Paxton Industrial Complex</b>						
<i>Operating Expenses</i>						
5203.001	Electric	21,826.24	18,666.51	20,105.45	.00	20,000.00
5203.005	Heating Fuel	16,599.87	16,335.83	17,319.87	.00	17,000.00
5204.000	Telephone	1,120.98	1,294.07	1,382.62	1,200.00	1,200.00
5205.000	Insurance	6,162.94	9,769.95	16,906.21	17,771.00	22,505.00
5206.000	Supplies	5,657.32	.00	31.50	.00	.00
5207.000	Repairs & Maintenance	.00	.00	.00	15,000.00	15,000.00
5208.000	Bldg Repair & Maint	9,882.84	6,124.71	4,060.83	5,000.00	.00
5212.000	Contracted/Purchased Serv	146,073.65	97,171.10	95,444.49	113,725.00	112,725.00
5214.000	Interdepartment Services	42,187.91	36,519.92	73,191.21	67,738.00	64,944.00
5223.000	Tools & Small Equipment	.00	.00	.00	1,000.00	1,000.00
5225.000	Legal Expenditures	.00	.00	5,276.05	30,224.00	.00
5226.000	Advertising	.00	650.80	202.05	2,500.00	2,500.00
5230.000	Bad Debts	810.34	682.50	39,957.68	.00	1,000.00
5231.000	Credit Card Expense	383.89	548.85	685.40	500.00	500.00
5290.000	Other Expenses	.00	.00	85.00	1,000.00	1,000.00
5295.000	Interest Expense	8,089.60	6,471.68	4,853.76	3,236.00	1,618.00
<i>Operating Expenses Totals</i>		<b>\$258,795.58</b>	<b>\$194,235.92</b>	<b>\$279,502.12</b>	<b>\$258,894.00</b>	<b>\$260,992.00</b>
<i>Amortization &amp; Depreciation</i>						
6101.000	Amortization	24,660.19	24,660.18	24,660.24	24,660.00	24,660.00
6201.000	Depreciation-Land Improve	136,745.40	140,466.87	144,725.41	140,466.00	144,725.00
6202.000	Depreciation-Plants	62,520.12	62,520.12	62,520.12	62,520.00	62,520.00
6203.000	Depreciation-Harbors	.00	94,610.00	189,219.55	94,610.00	189,219.00
6205.000	Depreciation-Buildings	116,319.00	11,540.59	11,540.54	12.00	11,540.00
6290.002	Loss on Impairment	.00	1,492,379.33	.00	.00	.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$340,244.71</b>	<b>\$1,826,177.09</b>	<b>\$432,665.86</b>	<b>\$322,268.00</b>	<b>\$432,664.00</b>
<i>Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	415,000.00	344.50	65,128.97	.00	.00
7301.000	Note Principal Payments	.00	.00	.00	49,783.00	49,783.00
<i>Cash Basis Expenditures Totals</i>		<b>\$415,000.00</b>	<b>\$344.50</b>	<b>\$65,128.97</b>	<b>\$49,783.00</b>	<b>\$49,783.00</b>
<b>Fund 270 - Gary Paxton Industrial Complex Totals</b>		<b>\$1,014,040.29</b>	<b>\$2,020,757.51</b>	<b>\$777,296.95</b>	<b>\$630,945.00</b>	<b>\$743,439.00</b>
<b>Net Grand Totals</b>		<b>\$1,014,040.29</b>	<b>\$2,020,757.51</b>	<b>\$777,296.95</b>	<b>\$630,945.00</b>	<b>\$743,439.00</b>

City and Borough of Sitka  
GPIP (Fund 780)  
FY2021

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	GPIG Fund Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90748	GPIP-Dock	Authorized/in progress	7,500,000	-	125,000	125,000	-	-	-	-	7,750,000	7,750,000	Bulk water fund
90837	GPIP Access Ramp	Authorized/in progress	-	-	40,000	-	-	-	-	-	40,000	40,000	
80273	Site Improvements	Authorized/in progress	-	-	232,185	-	-	-	-	-	232,185	232,185	
90836	GPIP shoreline stabilization	Authorized/in progress	-	-	-	215,000	-	-	-	-	215,000	215,000	Fund 173
90854	GPIP Site Clean UP	Authorized/in progress	-	-	-	35,000	-	-	-	-	35,000	35,000	Fund 173
90875	GPIP Wash down pad	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	20,000	
<b>TOTAL OPEN APPROPRIATIONS</b>											<b>8,272,185</b>	<b>8,272,185</b>	
n/a	<i>No new FY2021 Capital Projects</i>	n/a	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NEW APPROPRIATIONS</b>											<b>-</b>	<b>-</b>	

City and Borough of Sitka  
Gary Paxton Industrial Park Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	136,427	171,450	148,900	159,755
Costs of Operations	<u>(707,315)</u>	<u>(547,700)</u>	<u>(562,700)</u>	<u>(692,038)</u>
<b>Gross Margin</b>	<b>(570,888)</b>	<b>(376,250)</b>	<b>(413,800)</b>	<b>(532,283)</b>
Administrative Expenses	-	-	-	-
Interest Expense	(4,854)	(3,240)	(3,240)	(1,621)
Other Income/(Expenses)	<u>36,867</u>	<u>63,000</u>	<u>37,500</u>	<u>53,000</u>
<b>Net Operating Income</b>	<b>(538,875)</b>	<b>(316,490)</b>	<b>(379,540)</b>	<b>(480,904)</b>
Depreciation	432,666	322,270	322,270	432,664
Debt Principal Repayment	<u>(49,782)</u>	<u>(49,780)</u>	<u>(49,780)</u>	<u>(49,780)</u>
<b>Operating Cash Flow</b>	<b><u>(155,991)</u></b>	<b><u>(44,000)</u></b>	<b><u>(107,050)</u></b>	<b><u>(98,020)</u></b>
<b><u>Capital Expenditures</u></b>				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Designated Working Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure Funding	-	-	-	-
<b>Capital Expenditures</b>	<b><u>(9,393)</u></b>	<b><u>(100,000)</u></b>	<b><u>(46,800)</u></b>	<b><u>(100,000)</u></b>
<b><u>Working Capital</u></b>				
<b>Beginning Total Working Capital</b>	<b>1,026,830</b>	<b>879,248</b>	<b>879,248</b>	<b>725,398</b>
Operating Cash Flow	(155,991)	(44,000)	(107,050)	(98,020)
Capital Expenditures and Other Balance Sheet Changes	<u>8,409</u>	<u>(100,000)</u>	<u>(46,800)</u>	<u>(100,000)</u>
<b>Ending Working Total Working Capital</b>	<b><u>879,248</u></b>	<b><u>735,248</u></b>	<b><u>725,398</u></b>	<b><u>527,378</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>226,179</b>	<b>219,896</b>	<b>219,896</b>	<b>173,096</b>
New Designations Of Working Capital For Capital Expenditures	-	-	-	-
Expenditures of Designated Working Capital For Capital expenditures	<u>(6,283)</u>	<u>(100,000)</u>	<u>(46,800)</u>	<u>(100,000)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>219,896</u></b>	<b><u>119,896</u></b>	<b><u>173,096</u></b>	<b><u>73,096</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>793,696</b>	<b>659,352</b>	<b>659,352</b>	<b>552,302</b>
Increases/(Decreases)	<u>(134,344)</u>	<u>(44,000)</u>	<u>(107,050)</u>	<u>(98,020)</u>
<b>Ending Undesignated Working Capital</b>	<b><u>659,352</u></b>	<b><u>615,352</u></b>	<b><u>552,302</u></b>	<b><u>454,282</u></b>





**INFORMATION TECHNOLOGY**  
**FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

**MANAGEMENT INFORMATION SYSTEMS FUND - SUMMARY BY EXPENDITURE TYPE**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 10,353.94	\$ 13,373.38	\$ 5,919.33	\$ 11,094.00	\$ 15,975.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ 1,135,022.04	\$ 1,175,598.00	\$ 1,556,139.38	\$ 1,540,801.00	\$ 1,552,142.00
Other Operating Revenue	\$ -	\$ -	\$ 895.25	\$ -	\$ -
Uses of Property & Investments	\$ (347.10)	\$ (1,985.95)	\$ 1,068.51	\$ 500.00	\$ 18,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 762.00	\$ 218.32	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 2,072.90	\$ -	\$ 285,000.00	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 1,147,863.78</b>	<b>\$ 1,187,203.75</b>	<b>\$ 1,849,022.47</b>	<b>\$ 1,552,395.00</b>	<b>\$ 1,586,117.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 252,607.89	\$ 249,896.10	\$ 243,033.23	\$ 296,374.40	\$ 297,892.00
Fringe Benefits	\$ 367,786.57	\$ 186,701.45	\$ 151,251.62	\$ 205,584.23	\$ 226,538.86
Operating Expenses	\$ 727,451.67	\$ 632,139.33	\$ 657,162.40	\$ 744,250.00	\$ 794,916.00
Amortization & Depreciation	\$ 177,167.37	\$ 198,457.49	\$ 195,145.85	\$ 198,455.00	\$ 159,956.00
Cash Basis Expenditures	\$ -	\$ -	\$ 360,000.00	\$ 463,934.00	\$ 117,770.00
<b>Expenditure Totals</b>	<b>\$ 1,525,013.50</b>	<b>\$ 1,267,194.37</b>	<b>\$ 1,606,593.10</b>	<b>\$ 1,908,597.63</b>	<b>\$ 1,597,072.86</b>
<b>Fund Total: MIS Fund</b>	<b>\$ (377,149.72)</b>	<b>\$ (79,990.62)</b>	<b>\$ 242,429.37</b>	<b>\$ (356,202.63)</b>	<b>\$ (10,955.86)</b>

City and Borough of Sitka, AK

MANAGEMENT INFORMATION SYSTEMS FUND - SUMMARY BY DEPARTMENT

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 10,353.94	\$ 13,373.38	\$ 5,919.33	\$ 11,094.00	\$ 15,975.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ 1,135,022.04	\$ 1,175,598.00	\$ 1,557,034.63	\$ 1,540,801.00	\$ 1,552,142.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ (347.10)	\$ (1,985.95)	\$ 1,068.51	\$ 500.00	\$ 18,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 762.00	\$ 218.32	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 2,072.90	\$ -	\$ 285,000.00	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 1,147,863.78</b>	<b>\$ 1,187,203.75</b>	<b>\$ 1,849,022.47</b>	<b>\$ 1,552,395.00</b>	<b>\$ 1,586,117.00</b>
<b>Expenditures</b>					
Operations	\$ 1,344,311.87	\$ 1,066,939.53	\$ 1,037,314.92	\$ 1,235,608.63	\$ 1,312,279.86
Depreciation/Amortization	\$ 177,167.37	\$ 198,457.49	\$ 195,145.85	\$ 198,455.00	\$ 159,956.00
Debt Payments	\$ 3,534.26	\$ 1,797.35	\$ 14,132.33	\$ 128,370.00	\$ 124,837.00
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ 346,164.00	\$ -
Transfers to Capital Projects and Other Funds	\$ -	\$ -	\$ 360,000.00	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 1,525,013.50</b>	<b>\$ 1,267,194.37</b>	<b>\$ 1,606,593.10</b>	<b>\$ 1,908,597.63</b>	<b>\$ 1,597,072.86</b>
<b>Fund Total: MIS Fund</b>	<b>\$ (377,149.72)</b>	<b>\$ (79,990.62)</b>	<b>\$ 242,429.37</b>	<b>\$ (356,202.63)</b>	<b>\$ (10,955.86)</b>



# Management Information Systems Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 300 - Information Technology Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	229,288.28	232,538.58	227,137.18	296,374.40	297,892.00
5110.002	Holidays	11,028.13	11,543.88	9,113.36	.00	.00
5110.003	Sick Leave	9,802.58	4,068.88	5,744.45	.00	.00
5110.004	Overtime	2,488.90	1,744.76	1,038.24	.00	.00
<i>Salaries and Wages Totals</i>		<b>\$252,607.89</b>	<b>\$249,896.10</b>	<b>\$243,033.23</b>	<b>\$296,374.40</b>	<b>\$297,892.00</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	23,686.45	26,047.25	22,464.66	12,871.00	12,837.00
5120.002	SBS	16,641.44	16,980.94	16,415.65	19,011.79	19,102.72
5120.003	Medicare	3,936.36	4,016.65	3,882.97	4,497.12	4,518.63
5120.004	PERS	259,509.07	57,136.98	21,742.98	76,297.63	81,511.53
5120.005	Health Insurance	62,426.77	80,853.24	85,353.67	91,343.16	107,146.92
5120.006	Life Insurance	49.32	47.64	44.10	47.64	47.64
5120.007	Workmen's Compensation	1,537.16	1,618.75	1,347.59	1,515.89	1,374.42
<i>Fringe Benefits Totals</i>		<b>\$367,786.57</b>	<b>\$186,701.45</b>	<b>\$151,251.62</b>	<b>\$205,584.23</b>	<b>\$226,538.86</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	14,917.35	5,835.43	6,856.76	13,500.00	15,000.00
5204.000	Telephone	175,268.22	169,615.78	186,532.26	175,740.00	168,840.00
5204.001	Cell Phone Stipend	900.00	900.00	825.00	900.00	1,200.00
5205.000	Insurance	4,524.79	3,927.83	10,617.72	11,752.00	17,000.00
5206.000	Supplies	8,622.70	5,018.07	3,369.72	12,000.00	15,000.00
5207.000	Repairs & Maintenance	144,346.27	149,439.95	139,454.01	195,618.00	199,348.00
5208.000	Bldg Repair & Maint	.00	.00	315.05	.00	5,961.00
5212.000	Contracted/Purchased Serv	188,121.58	126,080.91	134,250.62	141,245.00	180,725.00
5214.000	Interdepartment Services	110,601.96	110,601.96	95,000.04	90,295.00	84,175.00
5221.000	Transportation/Vehicles	900.00	900.00	900.00	900.00	900.00
5222.000	Postage	120.91	58.46	56.43	.00	.00
5223.000	Tools & Small Equipment	75,352.63	57,886.61	64,022.01	91,700.00	99,700.00
5226.000	Advertising	.00	.00	830.45	.00	.00
5290.000	Other Expenses	241.00	76.98	.00	.00	.00
5295.000	Interest Expense	3,534.26	1,797.35	14,132.33	10,600.00	7,067.00
<i>Operating Expenses Totals</i>		<b>\$727,451.67</b>	<b>\$632,139.33</b>	<b>\$657,162.40</b>	<b>\$744,250.00</b>	<b>\$794,916.00</b>
<i>Amortization &amp; Depreciation</i>						
6205.000	Depreciation-Buildings	1,416.95	1,416.96	1,416.96	1,416.00	1,161.00



# Management Information Systems Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 300 - Information Technology Fund</b>						
<i>Amortization &amp; Depreciation</i>						
6206.000	Depreciation-Machinery	174,257.70	195,547.85	192,236.21	195,547.00	157,571.00
6208.000	Deprec-Furniture/Fixtures	1,492.72	1,492.68	1,492.68	1,492.00	1,224.00
<i>Amortization &amp; Depreciation Totals</i>		\$177,167.37	\$198,457.49	\$195,145.85	\$198,455.00	\$159,956.00
<i>Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	.00	.00	.00	346,164.00	.00
7200.000	Interfund Transfers Out	.00	.00	360,000.00	.00	.00
7301.000	Note Principal Payments	.00	.00	.00	117,770.00	117,770.00
<i>Cash Basis Expenditures Totals</i>		\$0.00	\$0.00	\$360,000.00	\$463,934.00	\$117,770.00
<b>Fund 300 - Information Technology Fund Totals</b>		\$1,525,013.50	\$1,267,194.37	\$1,606,593.10	\$1,908,597.63	\$1,597,072.86
<b>Net Grand Totals</b>		\$1,525,013.50	\$1,267,194.37	\$1,606,593.10	\$1,908,597.63	\$1,597,072.86

**City and Borough of Sitka  
Management Information Systems Fund**

**Pro Forma Financial Projection**

**FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed**

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	1,557,035	1,551,890	1,551,890	1,568,117
Costs of Operations	<u>(1,227,633)</u>	<u>(1,417,170)</u>	<u>(1,417,170)</u>	<u>(1,472,236)</u>
<b>Gross Margin</b>	<b>329,402</b>	<b>134,720</b>	<b>134,720</b>	<b>95,881</b>
Administrative Expenses	-	-	-	-
Interest Expense	(14,132)	(10,600)	(10,600)	(7,067)
Other Income/(Expenses)	<u>14,115</u>	<u>500</u>	<u>500</u>	<u>18,000</u>
<b>Net Operating Income</b>	<b>329,385</b>	<b>124,620</b>	<b>124,620</b>	<b>106,814</b>
Depreciation	195,144	198,460	198,460	159,956
Debt Principal Repayment	<u>(49,240)</u>	<u>(117,770)</u>	<u>(117,770)</u>	<u>(117,770)</u>
<b>Operating Cash Flow</b>	<b><u>475,289</u></b>	<b><u>205,310</u></b>	<b><u>205,310</u></b>	<b><u>149,000</u></b>
<b><u>Capital Expenditures</u></b>				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Designated Working Capital	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Total Capital Expenditure Funding	-	45,000	45,000	-
<b>Capital Expenditures</b>	<b><u>-</u></b>	<b><u>(45,000)</u></b>	<b><u>(45,000)</u></b>	<b><u>-</u></b>
<b><u>Working Capital</u></b>				
<b>Beginning Total Working Capital</b>	<b>(70,226)</b>	<b>468,629</b>	<b>468,629</b>	<b>(211,075)</b>
Operating Cash Flow	475,289	205,310	205,310	149,000
Capital Expenditures and Other Balance Sheet Changes	<u>63,566</u>	<u>(45,000)</u>	<u>(885,014)</u>	<u>-</u>
<b>Ending Working Total Working Capital</b>	<b><u>468,629</u></b>	<b><u>628,939</u></b>	<b><u>(211,075)</u></b>	<b><u>(62,075)</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>-</b>	<b>538,850</b>	<b>538,850</b>	<b>-</b>
New Designations Of Working Capital For Capital Expenditures	756,078	45,000	346,164	-
Expenditures of Designated Working Capital For Capital expenditures	<u>(217,228)</u>	<u>(45,000)</u>	<u>(885,014)</u>	<u>-</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>538,850</u></b>	<b><u>538,850</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>(70,226)</b>	<b>(70,221)</b>	<b>(70,221)</b>	<b>(211,075)</b>
Increases/(Decreases)	<u>5</u>	<u>160,310</u>	<u>(140,854)</u>	<u>149,000</u>
<b>Ending Undesignated Working Capital</b>	<b><u>(70,221)</u></b>	<b><u>90,089</u></b>	<b><u>(211,075)</u></b>	<b><u>(62,075)</u></b>



# **CENTRAL GARAGE FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

**CENTRAL GARAGE FUND - SUMMARY BY EXPENDITURE TYPE**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 3,893.89	\$ 5,884.52	\$ 3,070.42	\$ 4,881.00	\$ 8,286.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ 1,569,176.14	\$ 1,330,875.00	\$ 1,799,257.11	\$ 1,787,827.00	\$ 1,715,607.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 87,456.41	\$ 115,954.58	\$ 101,939.33	\$ 95,688.00	\$ 115,688.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,840.93	\$ 10,539.36	\$ 5,269.06	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ 174,500.00	\$ 225,067.00	\$ 60,000.00	\$ 90,855.00
<b>Revenue Totals</b>	<b>\$ 1,662,367.37</b>	<b>\$ 1,637,753.46</b>	<b>\$ 2,134,602.92</b>	<b>\$ 1,948,396.00</b>	<b>\$ 1,930,436.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 97,503.33	\$ 116,151.90	\$ 122,980.79	\$ 119,843.21	\$ 122,333.69
Fringe Benefits	\$ 117,061.66	\$ 93,634.94	\$ 89,224.35	\$ 96,470.76	\$ 108,233.96
Operating Expenses	\$ 479,017.97	\$ 548,312.07	\$ 549,720.35	\$ 616,169.88	\$ 594,036.00
Amortization & Depreciation	\$ 446,716.80	\$ 504,819.61	\$ 486,080.75	\$ 504,818.00	\$ 486,079.00
Cash Basis Expenditures	\$ 1,548.21	\$ -	\$ -	\$ 1,045,906.94	\$ 768,000.00
<b>Expenditure Totals</b>	<b>\$ 1,141,847.97</b>	<b>\$ 1,262,918.52</b>	<b>\$ 1,248,006.24</b>	<b>\$ 2,383,208.79</b>	<b>\$ 2,078,682.65</b>
<b>Fund Total: Central Garage Fund</b>	<b>\$ 520,519.40</b>	<b>\$ 374,834.94</b>	<b>\$ 886,596.68</b>	<b>\$ (434,812.79)</b>	<b>\$ (148,246.65)</b>



City and Borough of Sitka, AK

**CENTRAL GARAGE FUND - SUMMARY BY DEPARTMENT**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 3,893.89	\$ 5,884.52	\$ 3,070.42	\$ 4,881.00	\$ 8,286.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ 1,569,176.14	\$ 1,330,875.00	\$ 1,799,257.11	\$ 1,787,827.00	\$ 1,715,607.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 87,456.41	\$ 115,954.58	\$ 101,939.33	\$ 95,688.00	\$ 115,688.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,840.93	\$ 10,539.36	\$ 5,269.06	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ 174,500.00	\$ 225,067.00	\$ 60,000.00	\$ 90,855.00
<b>Revenue Totals</b>	<b>\$ 1,662,367.37</b>	<b>\$ 1,637,753.46</b>	<b>\$ 2,134,602.92</b>	<b>\$ 1,948,396.00</b>	<b>\$ 1,930,436.00</b>
<b>Expenditures</b>					
Administration	\$ 324,035.97	\$ 310,608.32	\$ 277,448.49	\$ 293,276.86	\$ 278,479.21
Operations	\$ 357,046.99	\$ 437,490.59	\$ 476,977.00	\$ 534,206.99	\$ 543,624.44
Jobbing					
Depreciation/Amortization	\$ 446,716.80	\$ 504,819.61	\$ 486,080.75	\$ 504,818.00	\$ 486,079.00
Debt Payments	\$ 12,500.00	\$ 10,000.00	\$ 7,500.00	\$ 55,000.00	\$ 52,500.00
Fixed Asset Acquisition	\$ 1,548.21	\$ -	\$ -	\$ 995,906.94	\$ 718,000.00
Transfers to Capital Projects and Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 1,141,847.97</b>	<b>\$ 1,262,918.52</b>	<b>\$ 1,248,006.24</b>	<b>\$ 2,383,208.79</b>	<b>\$ 2,078,682.65</b>
<b>Fund Total: Central Garage Fund</b>	<b>\$ 520,519.40</b>	<b>\$ 374,834.94</b>	<b>\$ 886,596.68</b>	<b>\$ (434,812.79)</b>	<b>\$ (148,246.65)</b>



# Central Garage Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 310 - Central Garage Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	85,611.74	99,381.81	107,461.45	118,843.20	121,333.68
5110.002	Holidays	3,741.47	4,918.68	4,676.96	.00	.00
5110.003	Sick Leave	1,827.23	4,220.54	889.58	.00	.00
5110.004	Overtime	6,322.89	7,630.87	9,952.80	1,000.01	1,000.01
<i>Salaries and Wages Totals</i>		\$97,503.33	\$116,151.90	\$122,980.79	\$119,843.21	\$122,333.69
<i>Fringe Benefits</i>						
5120.001	Annual Leave	7,780.04	10,272.32	10,209.71	5,593.00	5,942.00
5120.002	SBS	6,283.24	7,421.47	8,459.88	7,689.32	7,863.25
5120.003	Medicare	1,486.24	1,755.52	2,001.12	1,818.82	1,860.01
5120.004	PERS	67,314.77	25,135.57	9,387.90	31,246.50	35,199.72
5120.005	Health Insurance	27,441.23	42,013.86	52,241.75	43,617.60	50,618.28
5120.006	Life Insurance	19.52	22.20	22.20	22.20	22.20
5120.007	Workmen's Compensation	6,736.62	7,014.00	6,901.79	6,483.32	6,728.50
<i>Fringe Benefits Totals</i>		\$117,061.66	\$93,634.94	\$89,224.35	\$96,470.76	\$108,233.96
<i>Operating Expenses</i>						
5201.000	Training and Travel	.00	.00	141.36	2,000.00	2,000.00
5202.000	Uniforms	644.31	875.76	894.96	800.00	800.00
5203.001	Electric	23,192.01	29,331.39	32,317.64	25,000.00	30,000.00
5203.005	Heating Fuel	5,884.69	5,759.61	6,265.27	5,800.00	6,000.00
5204.000	Telephone	1,901.76	2,202.92	2,277.08	2,388.00	2,388.00
5204.001	Cell Phone Stipend	.00	.00	.00	600.00	600.00
5205.000	Insurance	95,618.55	92,017.47	105,557.40	107,863.00	109,560.00
5206.000	Supplies	159,486.11	179,633.05	177,586.05	235,259.88	230,800.00
5207.000	Repairs & Maintenance	43,674.81	47,229.38	54,958.67	70,000.00	70,000.00
5208.000	Bldg Repair & Maint	12,928.36	22,668.81	11,271.38	18,000.00	9,594.00
5211.000	Data Processing Fees	9,260.04	10,059.00	10,535.04	10,469.00	10,692.00
5211.001	Information Technology Special Projects	.00	.00	1,559.00	.00	.00
5212.000	Contracted/Purchased Serv	8,912.07	9,623.16	9,364.09	23,700.00	26,050.00
5214.000	Interdepartment Services	110,986.56	111,575.53	124,332.15	99,326.00	83,312.00
5221.000	Transportation/Vehicles	(18,405.00)	.00	.00	2,864.00	2,640.00
5222.000	Postage	.00	.00	.00	200.00	200.00
5223.000	Tools & Small Equipment	3,280.29	2,988.49	2,890.67	5,000.00	5,000.00
5226.000	Advertising	745.85	439.95	92.30	1,900.00	1,900.00



# Central Garage Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 310 - Central Garage Fund</b>						
<i>Operating Expenses</i>						
5231.000	Credit Card Expense	7.56	6.61	126.69	.00	.00
5290.000	Other Expenses	2,713.00	624.00	2,050.60	.00	.00
5290.001	Loss on Disposal of Fixed Assets	5,687.00	23,276.94	.00	.00	.00
5295.000	Interest Expense	12,500.00	10,000.00	7,500.00	5,000.00	2,500.00
<i>Operating Expenses Totals</i>		<b>\$479,017.97</b>	<b>\$548,312.07</b>	<b>\$549,720.35</b>	<b>\$616,169.88</b>	<b>\$594,036.00</b>
<i>Amortization &amp; Depreciation</i>						
6201.000	Depreciation-Land Improve	971.04	971.04	971.04	971.00	971.00
6205.000	Depreciation-Buildings	27,507.96	27,507.96	27,507.96	27,507.00	27,507.00
6206.000	Depreciation-Machinery	25,772.29	28,923.16	29,876.12	28,923.00	29,876.00
6207.000	Depreciation-Vehicles	392,465.51	447,417.45	427,725.63	447,417.00	427,725.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$446,716.80</b>	<b>\$504,819.61</b>	<b>\$486,080.75</b>	<b>\$504,818.00</b>	<b>\$486,079.00</b>
<i>Cash Basis Expenditures</i>						
7105.000	Fixed Assets-Buildings	.00	.00	.00	.00	25,000.00
7107.000	Fixed Assets-Vehicles	1,548.21	.00	.00	995,906.94	693,000.00
7301.000	Note Principal Payments	.00	.00	.00	50,000.00	50,000.00
<i>Cash Basis Expenditures Totals</i>		<b>\$1,548.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,045,906.94</b>	<b>\$768,000.00</b>
<b>Fund 310 - Central Garage Fund Totals</b>		<b>\$1,141,847.97</b>	<b>\$1,262,918.52</b>	<b>\$1,248,006.24</b>	<b>\$2,383,208.79</b>	<b>\$2,078,682.65</b>
<b>Net Grand Totals</b>		<b>\$1,141,847.97</b>	<b>\$1,262,918.52</b>	<b>\$1,248,006.24</b>	<b>\$2,383,208.79</b>	<b>\$2,078,682.65</b>

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

**Pro Forma Financial Projection**

**FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed**

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	1,807,303	1,852,710	1,852,710	1,814,748
Costs of Operations	<u>(963,057)</u>	<u>(1,034,560)</u>	<u>(1,034,560)</u>	<u>(1,030,333)</u>
<b>Gross Margin</b>	<b>844,246</b>	<b>818,150</b>	<b>818,150</b>	<b>784,415</b>
Administrative Expenses	(274,945)	(293,280)	(293,280)	(278,479)
Interest Expense	(7,500)	(5,000)	(5,000)	(2,500)
Other Income/(Expenses)	<u>187,332</u>	<u>95,690</u>	<u>95,690</u>	<u>115,688</u>
<b>Net Operating Income</b>	<b>749,133</b>	<b>615,560</b>	<b>615,560</b>	<b>619,124</b>
Depreciation	486,079	504,820	504,820	486,709
Debt Principal Repayment	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
<b>Operating Cash Flow</b>	<b><u>1,185,212</u></b>	<b><u>1,070,380</u></b>	<b><u>1,070,380</u></b>	<b><u>1,055,833</u></b>
<b><u>Capital Expenditures</u></b>				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Use of Designated Working Capital	<u>608,946</u>	<u>643,250</u>	<u>995,907</u>	<u>718,000</u>
Total Capital expenditure Funding	608,946	643,250	995,907	718,000
<b>Capital Expenditures</b>	<b><u>(608,946)</u></b>	<b><u>(995,907)</u></b>	<b><u>(995,907)</u></b>	<b><u>(333,500)</u></b>
<b><u>Working Capital</u></b>				
<b>Beginning Total Working Capital</b>	<b>3,539,644</b>	<b>4,115,910</b>	<b>4,115,910</b>	<b>4,190,383</b>
Operating Cash Flow	1,185,212	1,070,380	1,070,380	1,055,833
Capital Expenditures and Other Balance Sheet Changes	<u>(608,946)</u>	<u>(643,250)</u>	<u>(995,907)</u>	<u>(708,500)</u>
<b>Ending Working Total Working Capital</b>	<b><u>4,115,910</u></b>	<b><u>4,543,040</u></b>	<b><u>4,190,383</u></b>	<b><u>4,537,716</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	-	-	-	-
New Designations Of Working Capital For Capital Expenditures	608,946	643,250	995,907	708,500
Expenditures of Designated Working Capital For Capital expenditure:	<u>(608,946)</u>	<u>(643,250)</u>	<u>(995,907)</u>	<u>(708,500)</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>2,999,979</b>	<b>4,115,910</b>	<b>4,115,910</b>	<b>4,190,383</b>
Increases/(Decreases)	<u>1,115,931</u>	<u>427,130</u>	<u>74,473</u>	<u>347,333</u>
<b>Ending Undesignated Working Capital</b>	<b><u>4,115,910</u></b>	<b><u>4,543,040</u></b>	<b><u>4,190,383</u></b>	<b><u>4,537,716</u></b>



# **BUILDING MAINTENANCE FUND**

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

**BUILDING MAINTENANCE FUND - SUMMARY BY EXPENDITURE TYPE**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 6,982.12	\$ 10,282.20	\$ 4,846.79	\$ 8,529.00	\$ 13,080.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ 417,254.98	\$ 460,565.64	\$ 503,198.69	\$ 472,950.00	\$ 593,598.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
Uses of Property & Investments	\$ 36,015.01	\$ 30,917.94	\$ 29,942.19	\$ 30,000.00	\$ 28,000.00
Interfund Billings	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ (2,121.44)	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 35,969.46	\$ 39,703.39	\$ 50,380.44	\$ 49,200.00	\$ 50,000.00
<b>Revenue Totals</b>	<b>\$ 524,100.13</b>	<b>\$ 541,469.17</b>	<b>\$ 588,368.11</b>	<b>\$ 590,679.00</b>	<b>\$ 714,678.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 189,022.98	\$ 202,776.68	\$ 197,449.68	\$ 236,554.80	\$ 243,854.08
Fringe Benefits	\$ 228,516.04	\$ 181,354.17	\$ 134,198.36	\$ 158,978.28	\$ 176,718.07
Operating Expenses	\$ 236,191.86	\$ 318,834.86	\$ 355,525.30	\$ 403,648.00	\$ 387,539.00
Amortization & Depreciation	\$ 880.20	\$ 880.16	\$ 880.20	\$ 880.00	\$ 880.00
Cash Basis Expenditures	\$ -	\$ 60,000.00	\$ 30,200.00	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 654,611.08</b>	<b>\$ 763,845.87</b>	<b>\$ 718,253.54</b>	<b>\$ 800,061.08</b>	<b>\$ 808,991.15</b>
<b>Fund Total: Building Maintenance Fund</b>	<b>\$ (130,510.95)</b>	<b>\$ (222,376.70)</b>	<b>\$ (129,885.43)</b>	<b>\$ (209,382.08)</b>	<b>\$ (94,313.15)</b>

City and Borough of Sitka, AK

**BUILDING MAINTENANCE FUND - SUMMARY BY DEPARTMENT**

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 6,982.12	\$ 10,282.20	\$ 4,846.79	\$ 8,529.00	\$ 13,080.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ 417,254.98	\$ 460,565.64	\$ 503,198.69	\$ 472,950.00	\$ 593,598.00
Other Operating Revenue	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
Uses of Property & Investments	\$ 36,015.01	\$ 30,917.94	\$ 29,942.19	\$ 30,000.00	\$ 28,000.00
Interfund Billings	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ (2,121.44)	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 35,969.46	\$ 39,703.39	\$ 50,380.44	\$ 49,200.00	\$ 50,000.00
<b>Revenue Totals</b>	<b>\$ 524,100.13</b>	<b>\$ 541,469.17</b>	<b>\$ 588,368.11</b>	<b>\$ 590,679.00</b>	<b>\$ 714,678.00</b>
<b>Expenditures</b>					
Administration	\$ 148,023.86	\$ 173,585.69	\$ 212,687.32	\$ 256,998.35	\$ 270,814.65
Operations	\$ 505,707.02	\$ 529,380.02	\$ 474,486.02	\$ 542,182.73	\$ 537,296.50
Debt Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation/Amortization	\$ 880.20	\$ 880.16	\$ 880.20	\$ 880.00	\$ 880.00
Fixed Asset Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Capital Projects and Other Funds	\$ -	\$ 60,000.00	\$ 30,200.00	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 654,611.08</b>	<b>\$ 763,845.87</b>	<b>\$ 718,253.54</b>	<b>\$ 800,061.08</b>	<b>\$ 808,991.15</b>
<b>Fund Total: Building Maintenance Fund</b>	<b>\$ (130,510.95)</b>	<b>\$ (222,376.70)</b>	<b>\$ (129,885.43)</b>	<b>\$ (209,382.08)</b>	<b>\$ (94,313.15)</b>



# Building Maintenance Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 320 - Building Maintenance Fund</b>						
<i>Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	169,028.13	184,354.26	178,370.16	222,520.80	229,820.08
5110.002	Holidays	5,432.60	6,446.40	6,873.72	.00	.00
5110.003	Sick Leave	5,762.00	5,178.31	6,117.63	.00	.00
5110.004	Overtime	8,800.25	6,797.71	6,088.17	7,500.00	7,500.00
5110.010	Temp Wages	.00	.00	.00	6,534.00	6,534.00
<i>Salaries and Wages Totals</i>		<b>\$189,022.98</b>	<b>\$202,776.68</b>	<b>\$197,449.68</b>	<b>\$236,554.80</b>	<b>\$243,854.08</b>
<i>Fringe Benefits</i>						
5120.001	Annual Leave	15,447.50	16,150.44	15,847.04	8,059.00	8,885.00
5120.002	SBS	12,619.52	12,905.44	13,446.65	14,994.68	15,493.03
5120.003	Medicare	2,985.06	3,052.68	3,180.69	3,546.90	3,664.71
5120.004	PERS	126,949.77	43,583.33	15,155.72	59,134.58	65,291.13
5120.005	Health Insurance	59,040.54	95,158.62	76,273.80	61,797.12	71,715.72
5120.006	Life Insurance	27.38	36.20	36.36	36.36	36.36
5120.007	Workmen's Compensation	9,596.27	10,097.46	10,258.10	11,409.64	11,632.12
5120.008	Unemployment	1,850.00	370.00	.00	.00	.00
<i>Fringe Benefits Totals</i>		<b>\$228,516.04</b>	<b>\$181,354.17</b>	<b>\$134,198.36</b>	<b>\$158,978.28</b>	<b>\$176,718.07</b>
<i>Operating Expenses</i>						
5201.000	Training and Travel	1,725.40	3,336.82	.00	4,100.00	4,100.00
5202.000	Uniforms	212.88	.00	473.88	400.00	400.00
5204.000	Telephone	280.00	480.00	480.00	1,384.00	1,384.00
5204.001	Cell Phone Stipend	550.00	600.00	1,500.00	900.00	900.00
5205.000	Insurance	773.36	.00	.00	.00	.00
5206.000	Supplies	27,207.86	27,875.87	43,644.73	52,030.00	52,030.00
5207.000	Repairs & Maintenance	10,012.59	8,225.53	9,766.74	23,030.00	23,030.00
5208.000	Bldg Repair & Maint	408.21	.00	.00	.00	.00
5211.000	Data Processing Fees	11,943.00	12,756.00	13,284.96	13,391.00	13,522.00
5211.001	Information Technology Special Projects	.00	.00	1,559.00	.00	.00
5212.000	Contracted/Purchased Serv	171,186.49	135,616.16	183,374.52	204,642.00	184,940.00
5214.000	Interdepartment Services	132.63	104,774.04	76,943.40	74,819.00	79,608.00
5221.000	Transportation/Vehicles	8,238.56	19,301.03	24,203.15	20,838.00	20,511.00
5223.000	Tools & Small Equipment	1,511.13	4,900.27	20.99	4,664.00	3,664.00
5226.000	Advertising	1,365.15	108.80	.00	.00	.00
5227.002	Rent-Equipment	185.00	566.75	.00	2,500.00	2,500.00





# Building Maintenance Fund

Budget Year 2021

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Fund 320 - Building Maintenance Fund</b>						
<i>Operating Expenses</i>						
5290.000	Other Expenses	459.60	293.59	273.93	950.00	950.00
<i>Operating Expenses Totals</i>		<b>\$236,191.86</b>	<b>\$318,834.86</b>	<b>\$355,525.30</b>	<b>\$403,648.00</b>	<b>\$387,539.00</b>
<i>Amortization &amp; Depreciation</i>						
6206.000	Depreciation-Machinery	880.20	880.16	880.20	880.00	880.00
<i>Amortization &amp; Depreciation Totals</i>		<b>\$880.20</b>	<b>\$880.16</b>	<b>\$880.20</b>	<b>\$880.00</b>	<b>\$880.00</b>
<i>Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	.00	60,000.00	30,200.00	.00	.00
<i>Cash Basis Expenditures Totals</i>		<b>\$0.00</b>	<b>\$60,000.00</b>	<b>\$30,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund 320 - Building Maintenance Fund Totals</b>		<b>\$654,611.08</b>	<b>\$763,845.87</b>	<b>\$718,253.54</b>	<b>\$800,061.08</b>	<b>\$808,991.15</b>
<b>Net Grand Totals</b>		<b>\$654,611.08</b>	<b>\$763,845.87</b>	<b>\$718,253.54</b>	<b>\$800,061.08</b>	<b>\$808,991.15</b>

City and Borough of Sitka  
Building Maintenance Fund

Pro Forma Financial Projection

FY2019, FY2020 (Original), FY2020 (Projected), and FY2021 Proposed

<u>Operations</u>	<u>FY2019</u>	<u>FY2020 Original</u>	<u>FY2020 Projected</u>	<u>FY2021 Proposed</u>
Revenues	503,199	560,680	228,420	636,678
Costs of Operations	<u>(475,364)</u>	<u>(534,250)</u>	<u>(405,700)</u>	<u>(537,297)</u>
<b>Gross Margin</b>	<b>27,835</b>	<b>26,430</b>	<b>(177,280)</b>	<b>99,381</b>
Administrative Expenses	(208,735)	(257,000)	(163,500)	(270,815)
Interest Expense	-	-	-	-
Other Income/(Expenses)	<u>67,488</u>	<u>30,000</u>	<u>30,000</u>	<u>78,000</u>
<b>Net Operating Income</b>	<b>(113,412)</b>	<b>(200,570)</b>	<b>(310,780)</b>	<b>(93,434)</b>
Depreciation	878	880	880	880
Debt Principal Repayment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Operating Cash Flow</b>	<b><u>(112,534)</u></b>	<b><u>(199,690)</u></b>	<b><u>(309,900)</u></b>	<b><u>(92,554)</u></b>
<u>Capital Expenditures</u>				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Designated Working Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital expenditure Funding	-	-	-	-
<b>Capital Expenditures</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<u>Working Capital</u>				
<b>Beginning Total Working Capital</b>	<b>1,493,004</b>	<b>1,362,367</b>	<b>1,162,677</b>	<b>852,777</b>
Operating Cash Flow	(169,700)	(199,690)	(309,900)	(92,554)
Capital Expenditures and Other Balance Sheet Changes	<u>39,063</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Working Total Working Capital</b>	<b><u>1,362,367</u></b>	<b><u>1,162,677</u></b>	<b><u>852,777</u></b>	<b><u>760,223</u></b>
<b>Beginning Working Capital Designated for Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
New Designations Of Working Capital For Capital Expenditures	-	-	-	-
Expenditures of Designated Working Capital For Capital Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Working Capital Designated for Capital Expenditures</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Beginning Undesignated Working Capital</b>	<b>1,493,004</b>	<b>1,362,367</b>	<b>1,162,677</b>	<b>852,777</b>
Increases/(Decreases)	<u>(130,637)</u>	<u>(199,690)</u>	<u>(309,900)</u>	<u>(92,554)</u>
<b>Ending Undesignated Working Capital</b>	<b><u>1,362,367</u></b>	<b><u>1,162,677</u></b>	<b><u>852,777</u></b>	<b><u>760,223</u></b>



# Special Revenue Funds

**FISCAL YEAR 2021**

**OPERATING BUDGET**

City and Borough of Sitka, AK

**PET ADOPTION - SUMMARY BY EXPENDITURE TYPE**  
Fund 113

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 943.64	\$ 924.61	\$ 1,196.00	\$ 900.00	\$ 1,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 14,611.48	\$ -	\$ 1,000.00
Cash Basis Receipts	\$ -	\$ 5,269.06	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 943.64</b>	<b>\$ 6,193.67</b>	<b>\$ 15,807.48</b>	<b>\$ 900.00</b>	<b>\$ 2,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ 4,132.07	\$ 900.00	\$ 10,000.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,132.07</b>	<b>\$ 900.00</b>	<b>\$ 10,000.00</b>
<b>Fund Total: Pet Adoption Fund</b>	<b>\$ 943.64</b>	<b>\$ 6,193.67</b>	<b>\$ 11,675.41</b>	<b>\$ -</b>	<b>\$ (8,000.00)</b>

City and Borough of Sitka, AK

**SITKA FORFEITURE FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 151

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ 900.00	\$ 1,000.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900.00</b>	<b>\$ 1,000.00</b>
<b>Fund Total: Sitka Forfeiture Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100.00</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**JUSTICE ASSISTANCE GRANT FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 152

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 1,142.60	\$ 3,382.00	\$ 1,039.16	\$ 4,188.00	\$ -
Federal Revenue	\$ 41,674.13	\$ 105,630.52	\$ 31,089.86	\$ 125,000.00	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 2,575.86	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 45,392.59</b>	<b>\$ 109,012.52</b>	<b>\$ 32,129.02</b>	<b>\$ 129,188.00</b>	<b>\$ -</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 20,743.80	\$ 57,656.71	\$ 13,499.28	\$ 63,119.98	\$ -
Fringe Benefits	\$ 23,890.11	\$ 46,872.25	\$ 18,555.93	\$ 54,978.66	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 44,633.91</b>	<b>\$ 104,528.96</b>	<b>\$ 32,055.21</b>	<b>\$ 118,098.64</b>	<b>\$ -</b>
<b>Fund Total: NARCO Task Force Grant Fund</b>	<b>\$ 758.68</b>	<b>\$ 4,483.56</b>	<b>\$ 73.81</b>	<b>\$ 11,089.36</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**STATE FORFEITURE FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 153

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ (116.00)	\$ (107.00)	\$ 148.00	\$ -	\$ -
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 5,804.27	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 5,688.27</b>	<b>\$ (107.00)</b>	<b>\$ 148.00</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 3,557.29	\$ -	\$ -	\$ 5,000.00	\$ -
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 3,557.29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>
<b>Fund Total: State Forfeiture Fund</b>	<b>\$ 2,130.98</b>	<b>\$ (107.00)</b>	<b>\$ 148.00</b>	<b>\$ -</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**HOMELAND SECURITY GRANT FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 159

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ 91,967.64	\$ 3,362.22	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 91,967.64</b>	<b>\$ 3,362.22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 91,986.85	\$ 3,362.22	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 91,986.85</b>	<b>\$ 3,362.22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Total: Homeland Security Grant Fund</b>	<b>\$ (19.21)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



City and Borough of Sitka, AK

**LIBRARY BUILDING FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 165

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ (363.43)	\$ 60.08	\$ 766.93	\$ 372.00	\$ 1,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ (363.43)</b>	<b>\$ 60.08</b>	<b>\$ 766.93</b>	<b>\$ 372.00</b>	<b>\$ 1,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>
<b>Fund Total: Library Building Fund</b>	<b>\$ (363.43)</b>	<b>\$ 60.08</b>	<b>\$ 766.93</b>	<b>\$ (628.00)</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**SOUTHEAST ALASKA ECONOMIC DEVELOPMENT FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 171

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 92,486.30	\$ 90,639.21	\$ 103,753.91	\$ 103,700.00	\$ 50,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 92,486.30</b>	<b>\$ 90,639.21</b>	<b>\$ 103,753.91</b>	<b>\$ 103,700.00</b>	<b>\$ 50,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 637,507.98	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 205,969.46	\$ 39,703.39	\$ 50,380.44	\$ 93,100.00	\$ 50,000.00
<b>Expenditure Totals</b>	<b>\$ 843,477.44</b>	<b>\$ 39,703.39</b>	<b>\$ 50,380.44</b>	<b>\$ 93,100.00</b>	<b>\$ 50,000.00</b>
<b>Fund Total: SEDA Fund</b>	<b>\$ (750,991.14)</b>	<b>\$ 50,935.82</b>	<b>\$ 53,373.47</b>	<b>\$ 10,600.00</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**GPIP CONTINGENCY FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 173

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 16,205.18	\$ 11,574.30	\$ 13,700.81	\$ 13,200.00	\$ 11,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ 28,923.96	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 16,205.18</b>	<b>\$ 40,498.26</b>	<b>\$ 13,700.81</b>	<b>\$ 13,200.00</b>	<b>\$ 11,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 2,194.13	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 266,205.18	\$ 11,574.30	\$ 13,700.81	\$ 13,200.00	\$ 11,000.00
<b>Expenditure Totals</b>	<b>\$ 268,399.31</b>	<b>\$ 11,574.30</b>	<b>\$ 13,700.81</b>	<b>\$ 13,200.00</b>	<b>\$ 11,000.00</b>
<b>Fund Total: GPIP Contingency Fund</b>	<b>\$ (252,194.13)</b>	<b>\$ 28,923.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**SITKA COMMUNITY HOSPITAL DEDICATED FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 190

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
Tobacco Tax	\$ 879,156.92	\$ 850,876.74	\$ 835,730.47	\$ 831,500.00	\$ 831,500.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 710.00	\$ 1,010.00	\$ 800.00	\$ -	\$ -
Uses of Property & Investments	\$ -	\$ -	\$ -	\$ 140,000.00	\$ 155,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ 560,000.00
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 879,866.92</b>	<b>\$ 851,886.74</b>	<b>\$ 836,530.47</b>	<b>\$ 971,500.00</b>	<b>\$ 1,546,500.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 795,792.18	\$ 855,679.57	\$ 848,162.94	\$ 1,040,500.00	\$ 1,501,922.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 795,792.18</b>	<b>\$ 855,679.57</b>	<b>\$ 848,162.94</b>	<b>\$ 1,040,500.00</b>	<b>\$ 1,501,922.00</b>
<b>Fund Total: Tobacco Excise Tax Fund</b>	<b>\$ 84,074.74</b>	<b>\$ (3,792.83)</b>	<b>\$ (11,632.47)</b>	<b>\$ (69,000.00)</b>	<b>\$ 44,578.00</b>

City and Borough of Sitka, AK

**STUDENT ACTIVITIES TRAVEL FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 191

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
Licenses & Permits	\$ 2,500.00	\$ 2,200.00	\$ 2,400.00	\$ 2,500.00	\$ 2,500.00
Uses of Property & Investments	\$ 30.28	\$ 54.41	\$ 143.71	\$ -	\$ 200.00
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 2,530.28</b>	<b>\$ 2,254.41</b>	<b>\$ 2,543.71</b>	<b>\$ 2,500.00</b>	<b>\$ 2,700.00</b>
<b>Expenditures</b>					
Operating Expenses	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>
<b>Fund Total: Visitor Enhancement Fund</b>	<b>\$ 2,530.28</b>	<b>\$ 2,254.41</b>	<b>\$ 2,543.71</b>	<b>\$ -</b>	<b>\$ 200.00</b>

City and Borough of Sitka, AK

**FISHERIES ENHANCEMENT FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 192

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 204.27	\$ (28.40)	\$ (105.82)	\$ -	\$ -
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 36,945.00	\$ 42,021.00	\$ 37,227.00	\$ 36,000.00	\$ 37,500.00
<b>Revenue Totals</b>	<b>\$ 37,149.27</b>	<b>\$ 41,992.60</b>	<b>\$ 37,121.18</b>	<b>\$ 36,000.00</b>	<b>\$ 37,500.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 38,000.00	\$ 42,000.00	\$ 36,008.25	\$ 36,000.00	\$ 37,500.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 38,000.00</b>	<b>\$ 42,000.00</b>	<b>\$ 36,008.25</b>	<b>\$ 36,000.00</b>	<b>\$ 37,500.00</b>
<b>Fund Total: Fisheries Enhancement Fund</b>	<b>\$ (850.73)</b>	<b>\$ (7.40)</b>	<b>\$ 1,112.93</b>	<b>\$ -</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**UTILITY SUBSIDIZATION FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 193

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ -	\$ 1,725.23	\$ 7,104.86	\$ -	\$ -
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ 400,000.00	\$ -	\$ -	\$ 30,000.00
<b>Revenue Totals</b>	<b>\$ -</b>	<b>\$ 401,725.23</b>	<b>\$ 7,104.86</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>
<b>Expenditures</b>					
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ -	\$ -	\$ 39,427.86	\$ 161,543.00	\$ 79,560.00
<b>Expenditure Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,427.86</b>	<b>\$ 161,543.00</b>	<b>\$ 79,560.00</b>
<b>Fund Total: Bulk Water Fund</b>	<b>\$ -</b>	<b>\$ 401,725.23</b>	<b>\$ (32,323.00)</b>	<b>\$ (161,543.00)</b>	<b>\$ (49,560.00)</b>

City and Borough of Sitka, AK

**COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 194

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ 309,510.00	\$ 405,115.00	\$ 396,800.00	\$ 445,000.00	\$ 445,000.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 8,051.12	\$ 9,185.31	\$ 13,825.53	\$ 12,000.00	\$ 12,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ 14,174.63	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 317,561.12</b>	<b>\$ 414,300.31</b>	<b>\$ 424,800.16</b>	<b>\$ 457,000.00</b>	<b>\$ 457,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 90,000.00	\$ 201,950.00	\$ 150,000.00	\$ 150,000.00	\$ 250,000.00
Cash Basis Expenditures	\$ 294,486.00	\$ 15,170.00	\$ 325,492.67	\$ -	\$ 115,000.00
<b>Expenditure Totals</b>	<b>\$ 384,486.00</b>	<b>\$ 217,120.00</b>	<b>\$ 475,492.67</b>	<b>\$ 150,000.00</b>	<b>\$ 365,000.00</b>
<b>Fund Total: CPET Fund</b>	<b>\$ (66,924.88)</b>	<b>\$ 197,180.31</b>	<b>\$ (50,692.51)</b>	<b>\$ 307,000.00</b>	<b>\$ 92,000.00</b>



City and Borough of Sitka, AK

**VISITOR ENHANCEMENT FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 195

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
Bed Tax	\$ 503,438.91	\$ 543,697.39	\$ 553,910.71	\$ 535,000.00	\$ 580,000.00
Uses of Property & Investments	\$ (1,098.00)	\$ (2,822.00)	\$ 3,137.00	\$ -	\$ -
Miscellaneous Revenue	\$ 13.65	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 502,354.56</b>	<b>\$ 540,875.39</b>	<b>\$ 557,047.71</b>	<b>\$ 535,000.00</b>	<b>\$ 580,000.00</b>
<b>Expenditures</b>					
Operating Expenses	\$ 392,139.03	\$ 440,529.44	\$ 450,541.88	\$ 545,200.00	\$ 540,125.00
Cash Basis Expenditures	\$ -	\$ 50,000.00	\$ 200,000.00	\$ 80,000.00	\$ -
<b>Expenditure Totals</b>	<b>\$ 392,139.03</b>	<b>\$ 490,529.44</b>	<b>\$ 650,541.88</b>	<b>\$ 625,200.00</b>	<b>\$ 540,125.00</b>
<b>Fund Total: Visitor Enhancement Fund</b>	<b>\$ 110,215.53</b>	<b>\$ 50,345.95</b>	<b>\$ (93,494.17)</b>	<b>\$ (90,200.00)</b>	<b>\$ 39,875.00</b>

City and Borough of Sitka, AK

**REVOLVING FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 410

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 24,064.12	\$ 22,983.90	\$ 25,711.73	\$ 23,000.00	\$ 24,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 2,076.03	\$ 5,862.55	\$ 5,130.20	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 26,140.15</b>	<b>\$ 28,846.45</b>	<b>\$ 30,841.93</b>	<b>\$ 23,000.00</b>	<b>\$ 24,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 410.15	\$ 505.04	\$ 214.35	\$ 500.00	\$ 500.00
Cash Basis Expenditures	\$ 22,762.49	\$ 21,840.96	\$ 24,919.04	\$ 23,000.00	\$ 24,000.00
<b>Expenditure Totals</b>	<b>\$ 23,172.64</b>	<b>\$ 22,346.00</b>	<b>\$ 25,133.39</b>	<b>\$ 23,500.00</b>	<b>\$ 24,500.00</b>
<b>Fund Total: Revolving Fund</b>	<b>\$ 2,967.51</b>	<b>\$ 6,500.45</b>	<b>\$ 5,708.54</b>	<b>\$ (500.00)</b>	<b>\$ (500.00)</b>

City and Borough of Sitka, AK

**GUARANTEE FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 420

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 5,658.47	\$ 5,408.67	\$ 6,138.57	\$ 5,500.00	\$ 6,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 5,658.47</b>	<b>\$ 5,408.67</b>	<b>\$ 6,138.57</b>	<b>\$ 5,500.00</b>	<b>\$ 6,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 5,658.47	\$ 5,408.67	\$ 6,138.57	\$ 5,500.00	\$ 6,000.00
<b>Expenditure Totals</b>	<b>\$ 5,658.47</b>	<b>\$ 5,408.67</b>	<b>\$ 6,138.57</b>	<b>\$ 5,500.00</b>	<b>\$ 6,000.00</b>
<b>Fund Total: Guarantee Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**CEMETERY FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 430

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 2,078.48	\$ 1,979.45	\$ 2,247.61	\$ 2,000.00	\$ 2,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 2,078.48</b>	<b>\$ 1,979.45</b>	<b>\$ 2,247.61</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 2,547.34	\$ 2,078.48	\$ 1,979.45	\$ 2,000.00	\$ 2,000.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ 2,547.34</b>	<b>\$ 2,078.48</b>	<b>\$ 1,979.45</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
<b>Fund Total: Cemetery Fund</b>	<b>\$ (468.86)</b>	<b>\$ (99.03)</b>	<b>\$ 268.16</b>	<b>\$ -</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**ROWE TRUST FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 440

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 4,200.70	\$ 4,096.58	\$ 4,746.27	\$ 4,500.00	\$ 4,500.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ 4,200.70</b>	<b>\$ 4,096.58</b>	<b>\$ 4,746.27</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>
<b>Fund Total: Rowe Trust Fund</b>	<b>\$ 4,200.70</b>	<b>\$ 4,096.58</b>	<b>\$ 4,746.27</b>	<b>\$ -</b>	<b>\$ -</b>

City and Borough of Sitka, AK

**LIBRARY ENDOWMENT FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 500

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Uses of Property & Investments	\$4,779.63	\$4,720.21	\$5,517.96	\$5,200.00	\$5,000.00
Interfund Billings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	\$3,000.00	\$2,050.70	\$4,087.07	\$0.00	\$1,000.00
Cash Basis Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$7,779.63</b>	<b>\$6,770.91</b>	<b>\$9,605.03</b>	<b>\$5,200.00</b>	<b>\$6,000.00</b>
<b>Expenditures</b>					
Operating Expenses	\$0.00	\$0.00	\$2,015.51	\$5,000.00	\$5,000.00
Cash Basis Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,015.51</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Fund Total: Library Endowment Fund</b>	<b>\$7,779.63</b>	<b>\$6,770.91</b>	<b>\$7,589.52</b>	<b>\$200.00</b>	<b>\$1,000.00</b>

City and Borough of Sitka, AK

**BULK WATER FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 540

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
Other Operating Revenue	\$ -	\$ 5,400.00	\$ 1,200.00	\$ -	\$ -
Uses of Property & Investments	\$ (5,053.66)	\$ 4,187.02	\$ 36,653.22	\$ 18,000.00	\$ 18,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Totals</b>	<b>\$ (5,053.66)</b>	<b>\$ 9,587.02</b>	<b>\$ 37,853.22</b>	<b>\$ 18,000.00</b>	<b>\$ 18,000.00</b>
<b>Expenditures</b>					
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 125,000.00	\$ 106,300.00	\$ -	\$ 30,000.00	\$ 30,000.00
<b>Expenditure Totals</b>	<b>\$ 125,000.00</b>	<b>\$ 106,300.00</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>
<b>Fund Total: Bulk Water Fund</b>	<b>\$ (130,053.66)</b>	<b>\$ (96,712.98)</b>	<b>\$ 37,853.22</b>	<b>\$ (12,000.00)</b>	<b>\$ (12,000.00)</b>

City and Borough of Sitka, AK

**SEASONAL SALES TAX/SCHOOL BOND DEBT SERVICE FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 651

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	\$1,953,494.00	\$2,473,846.00	\$2,458,721.00	\$0.00	\$839,139.00
Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Uses of Property & Investments	\$15,304.77	\$13,219.30	\$16,748.18	\$10,000.00	\$0.00
Interfund Billings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash Basis Receipts	\$2,887,487.56	\$1,316,563.25	\$1,490,482.24	\$1,661,222.00	\$1,338,166.00
<b>Revenue Totals</b>	<b>\$4,856,286.33</b>	<b>\$3,803,628.55</b>	<b>\$3,965,951.42</b>	<b>\$1,671,222.00</b>	<b>\$2,177,305.00</b>
<b>Expenditures</b>					
Salaries and Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Expenses	\$957,774.32	\$871,758.76	\$750,440.00	\$641,115.00	\$547,540.00
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses	\$1,671,647.11	\$0.00	\$0.00	\$0.00	\$0.00
Cash Basis Expenditures	\$2,695,000.00	\$2,780,000.00	\$2,880,000.00	\$2,155,000.00	\$1,850,000.00
<b>Expenditure Totals</b>	<b>\$5,324,421.43</b>	<b>\$3,651,758.76</b>	<b>\$3,630,440.00</b>	<b>\$2,796,115.00</b>	<b>\$2,397,540.00</b>
<b>Fund Total: Seasonal Sales Tax Fund</b>	<b><u>-\$468,135.10</u></b>	<b><u>\$151,869.79</u></b>	<b><u>\$335,511.42</u></b>	<b><u>-\$1,124,893.00</u></b>	<b><u>-\$220,235.00</u></b>



City and Borough of Sitka, AK

**PERMANENT FUND - SUMMARY BY EXPENDITURE TYPE**  
Fund 400

	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	2021 Budget
<b>Revenue</b>					
State Revenue	-	-	-	-	-
Federal Revenue	-	-	-	-	-
Services	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-
Uses of Property & Investments	530,179	550,766	532,921	550,000	500,000
Interfund Billings	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Cash Basis Receipts	-	57,329	118,925	180,941	242,743
<b>Revenue Totals</b>	<b>530,179</b>	<b>608,095</b>	<b>651,846</b>	<b>730,941</b>	<b>742,743</b>
<b>Expenditures</b>					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	49,213	49,788	48,817	-	50,000
Cash Basis Expenditures	1,298,821	1,375,900	1,427,097	1,447,500	1,456,459
<b>Expenditure Totals</b>	<b>1,348,034</b>	<b>1,425,688</b>	<b>1,475,914</b>	<b>1,447,500</b>	<b>1,506,459</b>
<b>Fund Total: Permanent Fund</b>	<b>(817,855)</b>	<b>(817,593)</b>	<b>(824,068)</b>	<b>(716,559)</b>	<b>(763,716)</b>

# **City and Borough of Sitka FY21 Consolidated Operating Budget**

## **Summary of Significant Accounting and Budget Policies**

### **Significant Accounting Policies**

Accounting for the financial activities of the City and Borough of Sitka is performed in accordance with Governmental Accounting and Financial Reporting Standards, as promulgated by the Governmental Accounting Standards Board (GASB), and applicable Federal and State of Alaska guidelines.

Specific accounting policies having an impact on this budget include the following:

Depreciation - Depreciation is recorded on the straight line basis for all fixed assets and useful lives used to calculate depreciation expense conform, as much as possible, to industry standards.

Inventories - Inventories of maintenance supplies and materials are accounted for under the periodic method on a first in - first out (FIFO) basis. Inventories of maintenance supplies and materials re expensed when consumed.

Bad Debt Expense - Bad debt expense is accounted for under the direct write off method.

Investments in Debt Securities - All investments in debt securities are considered to be held until maturity and are carried at historical cost. Investments are marked to market on a monthly basis separate from the accounting system and market value is reported to management monthly. Premiums and discounts on the purchase of debt securities are amortized on the effective interest methods.

Compensated Employee Absences - Compensated employee absences (annual leave) is expensed as accrued.

Grants - Grants from Federal Government Agencies are accounted for as revenue to the appropriate fund (normally a Capital Project Fund).

Capital Project Funds - All capital construction projects in excess of \$50,000 are normally accounted for in separate Capital Project Funds. Due to increased control initiated in FY97 some projects less than \$50,000 will be accounted for in Capital Projects Funds. For proprietary funds, capital construction is accounted for in separate capital project funds for internal management purposes only; and the end of the fiscal year, all proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Uncompleted projects are shown as construction in progress and grant revenue for capital construction is accounted for as grant revenue.

Fixed Assets - For accounting purposes the minimum level for fixed assets is set at \$5,000 and for infrastructure is set at \$10,000.

# City and Borough of Sitka FY21 Consolidated Operating Budget

## Summary of Significant Accounting And Budgeting Policies (cont.)

### Significant Budgeting Policies

Specific budgeting policies having an impact on this budget include the following:

**Budgeting Basis** - Budgeting is on a cash inflow / cash outlay basis. As the financial operations of proprietary funds are required to be accounted for under the accrual accounting basis, budgeting in these funds is for outlays (expenditures), not for expenses. So that the user may relate expenditure authority to its effect on the financial condition of such funds, pro forma financial statements showing the estimated financial effect of the authorized spending are also provided. Accrual accounting information is, where necessary, adjusted to a cash basis in order to provide management with consistent budget execution information.

**Operating and Capital Budgets** - Authorized expenditures for all funds are divided into separate and distinct capital and operating budgets. Capital budgets include authorized expenditures for acquisitions of fixed assets, minor construction projects, acquisitions of and improvements to land, and direct transfers of equity to capital project funds and other funds (in particular, internal service funds). All other authorized expenditures are contained within operating budgets.

**Lapsing of Appropriations and Reappropriations of Capital Expenditures** - All unencumbered operating budget appropriations lapse at the end of the fiscal year (June 30<sup>th</sup>). Capital expenditures do not lapse; however, for internal management purposes, capital appropriations are also assumed to lapse at the end of the fiscal year. Capital expenditures which carry forward to future years are reappropriated and are clearly shown as such in the budget. Amounts shown are estimates only. Actual remaining appropriations are reappropriated.

**Revenues** - For budgeting purposes, revenues for proprietary funds are assumed to be received in cash although, under accrual accounting rules, some revenues are recorded prior to the actual receipt of cash. These revenues include interest receivable, amortization's of discounts on investment securities, and utility fees billed but not yet received. The effect of these non-cash revenues is not considered to be significant enough to be material.

**Internal Budget Redistributions** - The Municipal Administrator has the authority to redistribute appropriations between accounts within specific Divisions of the General Fund, within Enterprise Funds and within Internal Service Funds. Authorized expenditures may not be redistributed between operating and capital budgets. Redistributions between certain Divisions of the General Fund, between different Funds or between operating and capital budgets of the same Fund, must be approved by the City and Borough of Sitka Assembly.

**Internally Funded Capital Projects** - Capital projects in excess of \$50,000 are normally accounted for in separate Capital Project Funds. Due to increased control initiated in FY97 some projects less than \$50,000 will be accounted for in Capital Project Funds. If such projects are funded through grants, donations, or revenue generated by the project, such revenues are accounted for directly under the Capital Project Fund. If a project is funded through the transfer of equity from the General Fund or a Proprietary Fund, the transfer is budgeted as *Interfund Transfers or Advances to Other Funds* under the General Fund or Proprietary Fund, and an *Advances From Other Funds* under the Capital Project Fund. For proprietary funds, capital construction is accounted for in separate capital project funds for internal management purposes only; and the end of the fiscal year, all proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Thus, if projected expenditures for Capital Project Funds lag behind expected levels, actual amounts of year-end working capital may exceed projected levels.

**Fixed Assets** - For budgeting purposes the minimum level for fixed assets is set at \$5,000 and for infrastructure is set at \$10,000.



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: ORD 20-18    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/22/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Adopting the budget and capital improvement plan for the Electric Fund for the fiscal year July 1, 2020 through June 30, 2021

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-18](#)  
[02 Memo Ord 2020-18](#)  
[03 Ord 2020-18](#)  
[04 Item G Budget Changes-4-22-2020](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-18 on first reading adopting budget and capital improvement plan for the Electric Fund for the fiscal year July 1, 2020 through June 30, 2021.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
John Leach, Municipal Administrator

**From:** Melissa Haley, Controller

**Date:** April 22, 2020

**Subject:** **Approval of FY2021 Administrator's Budget**

---

### **Background**

As budgets, rates, long-term capital improvement plans, and any debt required are all intricately linked, the ordinances 2020-17 through 2020-23 as well as resolution 2020-10 combine approval of appropriations, any rate increases, capital improvements as well as authorization to seek any new debt.

### **Fiscal Note**

Significant analysis and discuss have taken place throughout the budget process. The following summarizes what is contained in each budget ordinance:

#### **Ordinance 2020-17 General Fund and other governmental (special revenue) funds**

- Appropriations
  - Total appropriations are \$28,203,415, with revenue projected to be \$29,564,429, resulting in a projected surplus of \$1,375,014
- Rates
  - There are no rates adjustments associated with the City and Borough of Sitka's governmental funds.
- Capital improvement plan
  - For the General Fund, details of the mid to long-range capital improvement plan are located on pages 22-23 of the budget book
- Debt
  - There is no debt proposed for FY2021 for any governmental funds

#### **Ordinance 2020-18 Electric Fund**

- Appropriations
  - Total appropriations are \$27,229,806, with revenue projected to be \$19,360,717, resulting in a projected change to working capital of -\$19,898
- Rates
  - There is a 2% increase to electric rates.
- Capital improvement plan

- For the Electric Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is a \$4 million low interest USDA loan proposed for FY2021 to pay for the Green Lake Phase 1 project. The debt service for FY2021 will be paid via a transfer in from the General Fund.

#### **Ordinance 2020-19 Water Fund**

- Appropriations
  - Total appropriations are \$4,336,284, with revenue projected to be \$3,093,675, resulting in a projected change to working capital of \$84,597. Please note that a correction to this fund has been made. Transfers out have increase \$9,500 to fully cover the cost of a replacement vehicle. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to water rates.
- Capital improvement plan
  - For the Water Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-20 Wastewater Fund**

- Appropriations
  - Total appropriations are \$4,405,613, with revenue projected to be \$3,794,511, resulting in a projected change to working capital of \$284,126. Please note that a correction to this fund has been made since the last budget meeting-an over appropriation of \$250,000 in transfers out was corrected. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to wastewater rates.
- Capital improvement plan
  - For the Wastewater Fund, details of the mid to long-range capital improvement plan are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-21 Solid Waste Fund**

- Appropriations
  - Total appropriations are \$5,308,116, with revenue projected to be \$5,171,424, resulting in a projected change to working capital of \$31,998.
- Rates
  - There is a 5.5% rate increase for collections and a 2.5% increase for transfer station and other solid waste rates.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 20 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-22/Resolution 2020-10 Harbor Fund**

- Appropriations
  - Total appropriations are \$5,247,152, with revenue projected to be \$4,196,673, resulting in a projected change to working capital of \$323,367.
- Rates
  - There is a 5% rate increase for all harbor rates with the exception of a rate decrease from \$11.35 to \$7.00 for the O'Connell Bridge tender dock. The decrease was proposed by the Port and Harbor Commission in order remain competitive with other markets in Southeast.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-23 Airport Terminal Fund, Marine Service Center, and GPIIP Fund**

- Appropriations
  - Airport Terminal Fund-Total appropriations are \$1,025,981, with revenue projected to be \$908,500, resulting in a projected change to working capital of \$52,818.
  - Marine Service Center Fund-Total appropriations are \$239,027, with revenue projected to be \$299,064, resulting in a projected change to working capital of \$91,595.
  - GPIIP Fund-Total appropriations are \$743,439, with revenue projected to be \$212,755, resulting in a projected change to working capital of -\$98,020.
- Rates
  - There are no rates adjustments associated with these three enterprise funds
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for these funds are located on page 25 of the budget book
- Debt
  - There is no new debt proposed for FY2021



**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2020-18**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE ELECTRIC  
FUND FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021**

**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 2021.

**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, 2020 and ending June 30, 2021 and related capital improvement plan (included in the FY2021 Administrator’s Budget) are hereby adopted:

	<b>REVENUE</b>	<b>EXPENDITURE BUDGET</b>		
<b>ELECTRIC FUND</b>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Electric Fund	\$ 19,360,717	\$ 26,374,299	\$ 855,507	\$ 27,229,806
Electric Capital Project Fund	\$ 730,000	\$ -0-	\$ 730,000	\$ 730,000
Electric Fund Contingent on State/Federal Funding	\$	\$	\$ 4,000,000	\$ 4,000,000
Authorization to apply for ADEC loan to fund Electric Fund capital projects in the amount of	\$ 4,000,000			

**EXPLANATION**

Details of individual budgets and capital improvement plans are contained in the FY2021 Administrator’s Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. 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.

**CHAPTER 15.01.020  
ELECTRICAL RATES**

A. All electric rates are subject to sales tax if applicable. These rates are effective for all electricity billed after ~~November 1, 2019~~, July 1, 2020, regardless of when electricity was consumed.

The assembly shall consider annually an adjustment to the electric rates, based on the Consumer

45 Price Index, at a time when any adjustment could be made effective July 1<sup>st</sup> of the year applied.  
46 An adjustment, if any, shall be based on the prior year annual report for the municipality of  
47 Anchorage, Alaska, from the United States Department of Labor and Workforce Development,  
48 Consumer Price Index, and determined to be the percent change to the current year from the  
49 percent change of the prior year, and will be effective July 1<sup>st</sup> of any year applied. The first such  
50 adjustment date may be July 1, 2018.

51  
52

53 B. Residential Services.

54  
55

1. Applicable to all residential customers for all uses in the home or residence, subject to the  
56 rules and regulations and customer services policies of the city and utility.

57  
58

2. Energy Charges

59  
60

All kWh from the first billing cycle in November through the last billing cycle in April.	\$.12 .1224 per kWh
All kWh from the first billing cycle in May through the last billing cycle in October.	\$.192 .1958 per kWh
Customer charge is \$20.48 per month.	

61  
62

C. General Service – Small

63  
64

1. Applicable to all nonresidential customers for all uses, including lighting, heating and  
65 power, when the electricity consumed in the preceding twelve months is less than one  
66 hundred thousand kWh and has measured demand of less than fifty Kw, Subject to the rules,  
67 regulations and customer service policies of the utility and the city. Typical customers in this  
68 class could include: restaurants, retail vendors, churches, fueling stations, and service  
69 industries.

70  
71

2. Energy Charges.

72  
73

All kWh from the first billing cycle in November through the last billing cycle in April.	\$.1180 .1204 per kWh
All kWh from the first billing cycle in May through the last billing cycle in October.	\$.1880 .1918 per kWh
Customer charge is \$20.48 per month.	

74  
75

76  
77

78 3. Demand Charges.  
79

First 25 kW	No charge
Over 25kW	<del>\$5.88</del> 5.99 per kW

80  
81 D. General Service – Large.  
82

83 1. Applicable to all nonresidential customers for all uses, including lighting, heating and  
84 power, when the electricity consumed in the preceding twelve months is equal or greater than  
85 one hundred thousand kWh or has a measured demand equal to or greater than fifty kW,  
86 subject to the rules, regulations and customer and customer service policies of the utility and  
87 the city. Typical customers in this class could include: grocery stores, industrial users, and  
88 seafood processing facilities.

89  
90 2. Energy Charges.  
91

All kWh	<del>\$.1450</del> .1479 per kWh
Customer charge is \$63.00 per month.	

92  
93  
94 3. Demand Charges.  
95

First 25 kW	No charge
Over 25 kW	<del>\$5.88</del> 6.00 per kW

96  
97  
98  
99 E. General Service – Public Authority.  
100

101 1. Applicable to all noncommercial and nonresidential customers for all uses, including  
102 lighting, heating and power, subject to the rules, regulations and customer service policies of  
103 the utility and the city. Typical customers in this class could include: schools, tribal  
104 governments, and other public government buildings.

105  
106 2. Energy Charges.  
107

All kWh	<del>\$.1470</del> .1499 per kWh
Customer charge is \$47.25 per month.	

108  
109 3. Demand Charges  
110

First 25 kW	No charge
Over 25 kW	<del>\$5.88</del> 6.00 per kW

111  
112 F. Boat Service.  
113

114 1. Applicable to separately metered boats, lights, heaters, pumps or other uses.  
115

116 2. Energy Charges.  
117

All kWh from the first billing cycle in November through the last billing cycle in April.	<del>\$.12</del> .1224 per kWh
All kWh from the first billing cycle in May through the last billing cycle in October.	<del>\$.192</del> .1958 per kWh
Customer charge is \$20.48 per month.	

118  
119 G. Street and Security Light Service.  
120

- 121 1. The utility will only install, at the expense of the customer, yard or security lights which  
122 can be attached to existing poles which are the property of the utility.  
123  
124 2. Rate per Month. This fee is in addition to the actual installation charges required for  
125 installing the desired fixtures.  
126

127 Monthly unmetered street or security light energy rate is calculated as follows:  
128  
129  
130

(0.482 kWh per lamp watt) times (the wattage of the lamp)=kWh per month.	
Example: 0.482 kWh x 100 watt lamp = 48 kWh per month.	
Monthly energy rate is: kWh per month times \$0.2003 per kWh.	
48 kWh per month x \$0.2003/kWh = \$9.61 per month energy rate.	
Typical lamp energy rates:	
70 watt	<del>\$6.62</del> \$6.75 per month
100 watt	<del>\$9.42</del> \$9.61 per month
150 watt	<del>\$14.12</del> \$14.40 per month
175 watt	<del>\$16.50</del> \$16.83 per month
250 watt	<del>\$23.56</del> \$24.03 per month
400 watt	<del>\$37.88</del> \$38.64 per month
1,000 watt	<del>\$94.63</del> \$96.52 per month

131  
132  
133  
134  
135  
136

137 **5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2020.  
138

139 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska  
140 this 12th day of May, 2020.  
141

142

143

144

---

Gary L. Paxton, Mayor

145

ATTEST:

146

147

---

Sara Peterson, MMC

Municipal Clerk

150

151 1<sup>st</sup> reading 4/28/2020

152 2<sup>nd</sup> and final reading 5/12/2020

153

154 Sponsor: Administrator

155

## FISCAL 2021 BUDGET CHANGES *(as of 4/22/2020)*

General Fund			
Beginning Revenue	\$ 31,564,429.00		
		(2,000,000.00)	Reduce FY2021 sales tax revenue by \$2M*
<b>Revised Revenue</b>		<b>29,564,429.00</b>	
Beginning Expense	\$ 31,248,943.25		
		\$ 15,000.00	Assembly direction to add PD signing bonuses (3/5)
		\$ 145,000.00	Assembly direction to fund lobbying (3/5)
		\$ (2,000,000.00)	Cut all FY2021 Capital projects funded with General Fund \$ *
		\$ (205,184.38)	Health insurance (revision of plans and 5.5% rate increase instead of 9.5%)**
		\$ (764,343.98)	Cuts to operations (less health insurance)*
		\$ (250,000.00)	smaller transfer out to School bond debt service fund due to less revenue*
<b>Ending (deficit)/surplus</b>	<b>\$ 1,375,014.11</b>		
Electric Fund			
Beginning Revenue	\$ 19,360,717.00		
Beginning Expense	\$ 27,299,334.89		Including depreciation (\$7.85M)
		\$ (69,528.60)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ (19,898.29)</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (7,869,089.29)</b>		per budget book
Water			
Beginning Revenue	\$ 3,093,675.00		
Beginning Expense	\$ 4,336,815.05		Including depreciation (\$1.33M)
		\$ (10,031.28)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$ 84,597.23</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,242,608.77)</b>		per budget book
Wastewater			
Beginning Revenue	\$ 3,794,511.00		
Beginning Expense	\$ 4,678,558.76		Including depreciation (\$895K)
		\$ (22,945.80)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ (250,000.00)	Correction to transfers out to capital project fund
<b>Change to Working Capital</b>	<b>\$ 284,126.04</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (611,101.96)</b>		per budget book
Solid Waste			
Beginning Revenue	\$ 5,171,424.00		
Beginning Expense	\$ 5,310,911.78		Including depreciation (\$169K)
		\$ (2,795.76)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 31,997.98</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (136,692.02)</b>		per budget book
Harbor			
Beginning Revenue	\$ 4,196,673.00		
Beginning Expense	\$ 5,266,379.88		Including depreciation (\$1.37M)
		\$ (19,227.64)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 323,366.76</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,050,479.24)</b>		per budget book
Airport Terminal			
Beginning Revenue	\$ 908,500.00		
Beginning Expense	\$ 1,025,981.00		Including depreciation (\$170K)
<b>Change to Working Capital</b>	<b>\$ 52,818.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (117,481.00)</b>		per budget book
Marine Service Center			
Beginning Revenue	\$ 299,064.00		
Beginning Expense	\$ 239,027.00		Including depreciation (\$32K)
<b>Change to Working Capital</b>	<b>\$ 91,595.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ 60,037.00</b>		per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes

<b>Gary Paxton Industrial Park</b>			
Beginning Revenue	\$	212,755.00	
Beginning Expense	\$	743,439.00	Including depreciation (\$433K)
<b>Change to Working Capital</b>	<b>\$</b>	<b>(98,020.00)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(530,684.00)</b>	per budget book
<b>Information Technology Fund</b>			
Beginning Revenue	\$	1,586,117.00	
Beginning Expense	\$	1,609,083.18	Including depreciation (\$160K)
		\$ (12,010.32)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>149,000.14</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(10,955.86)</b>	per budget book
<b>Central Garage</b>			
Beginning Revenue	\$	1,920,936.00	
Beginning Expense	\$	2,075,463.57	Including depreciation (\$486K)
		\$ (6,280.92)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$</b>	<b>337,832.35</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(148,246.65)</b>	per budget book
<b>Building maintenance Fund</b>			
Beginning Revenue	\$	714,678.00	
Beginning Expense	\$	816,477.71	Including depreciation (\$1K)
		\$ (7,486.56)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>(93,433.15)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(94,313.15)</b>	per budget book
<b>School Bond Debt Service Fund</b>			
Beginning Revenue	\$	2,427,305.00	
		\$ (250,000.00)	Assume reduction in seasonal sales tax revenue
<b>Revised Revenue</b>	<b>\$</b>	<b>2,177,305.00</b>	
Beginning Expense	\$	2,397,540.00	
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(220,235.00)</b>	per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: ORD 20-19    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/22/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Adopting the budget and capital improvement plan for the Water Fund for the fiscal year July 1, 2020 through June 30, 2021

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-19](#)  
[02 Memo Ord 2020-19](#)  
[03 Ord 2020-19](#)  
[04 Item H Budget Changes-4-22-2020](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------



## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-19 on first reading adopting budget and capital improvement plan for the Water Fund for the fiscal year July 1, 2020 through June 30, 2021.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
John Leach, Municipal Administrator

**From:** Melissa Haley, Controller

**Date:** April 22, 2020

**Subject:** **Approval of FY2021 Administrator's Budget**

---

### **Background**

As budgets, rates, long-term capital improvement plans, and any debt required are all intricately linked, the ordinances 2020-17 through 2020-23 as well as resolution 2020-10 combine approval of appropriations, any rate increases, capital improvements as well as authorization to seek any new debt.

### **Fiscal Note**

Significant analysis and discuss have taken place throughout the budget process. The following summarizes what is contained in each budget ordinance:

#### **Ordinance 2020-17 General Fund and other governmental (special revenue) funds**

- Appropriations
  - Total appropriations are \$28,203,415, with revenue projected to be \$29,564,429, resulting in a projected surplus of \$1,375,014
- Rates
  - There are no rates adjustments associated with the City and Borough of Sitka's governmental funds.
- Capital improvement plan
  - For the General Fund, details of the mid to long-range capital improvement plan are located on pages 22-23 of the budget book
- Debt
  - There is no debt proposed for FY2021 for any governmental funds

#### **Ordinance 2020-18 Electric Fund**

- Appropriations
  - Total appropriations are \$27,229,806, with revenue projected to be \$19,360,717, resulting in a projected change to working capital of -\$19,898
- Rates
  - There is a 2% increase to electric rates.
- Capital improvement plan

- For the Electric Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is a \$4 million low interest USDA loan proposed for FY2021 to pay for the Green Lake Phase 1 project. The debt service for FY2021 will be paid via a transfer in from the General Fund.

#### **Ordinance 2020-19 Water Fund**

- Appropriations
  - Total appropriations are \$4,336,284, with revenue projected to be \$3,093,675, resulting in a projected change to working capital of \$84,597. Please note that a correction to this fund has been made. Transfers out have increase \$9,500 to fully cover the cost of a replacement vehicle. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to water rates.
- Capital improvement plan
  - For the Water Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-20 Wastewater Fund**

- Appropriations
  - Total appropriations are \$4,405,613, with revenue projected to be \$3,794,511, resulting in a projected change to working capital of \$284,126. Please note that a correction to this fund has been made since the last budget meeting-an over appropriation of \$250,000 in transfers out was corrected. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to wastewater rates.
- Capital improvement plan
  - For the Wastewater Fund, details of the mid to long-range capital improvement plan are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-21 Solid Waste Fund**

- Appropriations
  - Total appropriations are \$5,308,116, with revenue projected to be \$5,171,424, resulting in a projected change to working capital of \$31,998.
- Rates
  - There is a 5.5% rate increase for collections and a 2.5% increase for transfer station and other solid waste rates.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 20 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-22/Resolution 2020-10 Harbor Fund**

- Appropriations
  - Total appropriations are \$5,247,152, with revenue projected to be \$4,196,673, resulting in a projected change to working capital of \$323,367.
- Rates
  - There is a 5% rate increase for all harbor rates with the exception of a rate decrease from \$11.35 to \$7.00 for the O'Connell Bridge tender dock. The decrease was proposed by the Port and Harbor Commission in order remain competitive with other markets in Southeast.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-23 Airport Terminal Fund, Marine Service Center, and GPIIP Fund**

- Appropriations
  - Airport Terminal Fund-Total appropriations are \$1,025,981, with revenue projected to be \$908,500, resulting in a projected change to working capital of \$52,818.
  - Marine Service Center Fund-Total appropriations are \$239,027, with revenue projected to be \$299,064, resulting in a projected change to working capital of \$91,595.
  - GPIIP Fund-Total appropriations are \$743,439, with revenue projected to be \$212,755, resulting in a projected change to working capital of -\$98,020.
- Rates
  - There are no rates adjustments associated with these three enterprise funds
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for these funds are located on page 25 of the budget book
- Debt
  - There is no new debt proposed for FY2021

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-19

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA
ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE
WATER FUND FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

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 2021.

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, 2020 and ending June 30, 2021, authorization to apply for and execute the loan listed below, and the capital improvement plan (included in the Administrator's FY2021 Budget) are hereby adopted:

Table with columns: REVENUE, EXPENDITURE BUDGET (OPERATIONS, CAPITAL/TRANSFER, TOTAL). Rows: WATER FUND, Water Fund, Water Capital Project Fund.

EXPLANATION

Details of individual budgets and capital improvement plan are contained in the FY2021 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. 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.

CHAPTER 15.05.620
WATER RATES AND FEES

- A. Unmetered Water. Base rate: ~~Forty nine dollars and forty five cents~~ Fifty dollars and forty-four cents per unit.
B. Metered Water Service.
1. General Metered Water Service.

Meter Size	Allowance (GAL)	Minimum Charge
Up to 1"	15,000	<del>\$70.50</del> \$71.91
2"	50,000	<del>\$154.62</del> \$157.71
3"	100,000	<del>\$231.92</del> \$236.55
4"	250,000	<del>\$463.82</del> \$473.09
6" and above	500,000	<del>\$927.66</del> \$946.21

52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93

All over allowance charged at minimum charge plus one dollar and fifty-~~four~~ seven cents per one thousand gallons. The over allowance charged at minimum charge plus seventy-~~two~~ three cents per one thousand gallons will apply to

major fish processing plants (Seafood Producers Cooperative, Sitka Sound Seafoods, Inc., aka North Pacific Seafoods, and Stikine Holdings, LLC, aka Silver Bay Seafoods).

2. Gary Paxton Industrial Park.

a. Metered water one hundred fifty-~~four~~ seven dollars and sixty-~~two~~ seventy-one cents per month minimum.

- i. Treated water: three dollars and ~~nine~~ fifteen cents per one thousand gallons.
- ii. Treated water, fish processing use: two dollars and thirty-~~four~~ nine cents per one thousand gallons.
- iii. Raw water for heating: ~~ninety-eight cents~~ one dollar per one thousand gallons.
- iv. Raw water for industrial processing: one dollar and ~~thirty-nine~~ forty-two cents per one thousand gallons.
- v. Raw water for water bottling at Gary Paxton industrial park: in container sizes of five gallons or less: two dollars and ~~two~~ six cents per one thousand gallons.
- vi. Raw water for bottling at Gary Paxton industrial park in container sizes greater than five gallons: one cent per gallon.

C. Curb Stop/Service Valve Operation Fee. Except for the initial turn-on that occurs when property is first connected to the municipal water system, each customer or applicant for service shall pay a fee of fifty-nine dollars and fifty cents for turning on or turning off the water service to the property. The fee shall be paid for each turn-on and turn-off whether at the customer's or applicant's request or due to nonpayment for water services. The water service to a property may not be turned on unless all water system fees associated with the property have been paid in full.

D. Fire Hydrant Use Fee. Provided in Section 15.05.590.

E. Connection fee. Seven hundred ~~sixty~~ seventy-five dollars per connection.

**5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2020.

94

95 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska

96 this 12th day of May, 2020.

97

98

99

100

---

Gary L. Paxton, Mayor

101 ATTEST:

102

103

---

104 Sara Peterson, MMC

105 Municipal Clerk

106

107 1<sup>st</sup> reading 4/28/2020

108 2<sup>nd</sup> and final reading 5/12/2020

109

110 Sponsor: Administrator

## FISCAL 2021 BUDGET CHANGES *(as of 4/22/2020)*

General Fund			
Beginning Revenue	\$ 31,564,429.00		
		(2,000,000.00)	Reduce FY2021 sales tax revenue by \$2M*
<b>Revised Revenue</b>		<b>29,564,429.00</b>	
Beginning Expense	\$ 31,248,943.25		
		\$ 15,000.00	Assembly direction to add PD signing bonuses (3/5)
		\$ 145,000.00	Assembly direction to fund lobbying (3/5)
		\$ (2,000,000.00)	Cut all FY2021 Capital projects funded with General Fund \$ *
		\$ (205,184.38)	Health insurance (revision of plans and 5.5% rate increase instead of 9.5%)**
		\$ (764,343.98)	Cuts to operations (less health insurance)*
		\$ (250,000.00)	smaller transfer out to School bond debt service fund due to less revenue*
<b>Ending (deficit)/surplus</b>	<b>\$ 1,375,014.11</b>		
Electric Fund			
Beginning Revenue	\$ 19,360,717.00		
Beginning Expense	\$ 27,299,334.89		Including depreciation (\$7.85M)
		\$ (69,528.60)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ (19,898.29)</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (7,869,089.29)</b>		per budget book
Water			
Beginning Revenue	\$ 3,093,675.00		
Beginning Expense	\$ 4,336,815.05		Including depreciation (\$1.33M)
		\$ (10,031.28)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$ 84,597.23</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,242,608.77)</b>		per budget book
Wastewater			
Beginning Revenue	\$ 3,794,511.00		
Beginning Expense	\$ 4,678,558.76		Including depreciation (\$895K)
		\$ (22,945.80)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ (250,000.00)	Correction to transfers out to capital project fund
<b>Change to Working Capital</b>	<b>\$ 284,126.04</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (611,101.96)</b>		per budget book
Solid Waste			
Beginning Revenue	\$ 5,171,424.00		
Beginning Expense	\$ 5,310,911.78		Including depreciation (\$169K)
		\$ (2,795.76)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 31,997.98</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (136,692.02)</b>		per budget book
Harbor			
Beginning Revenue	\$ 4,196,673.00		
Beginning Expense	\$ 5,266,379.88		Including depreciation (\$1.37M)
		\$ (19,227.64)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 323,366.76</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,050,479.24)</b>		per budget book
Airport Terminal			
Beginning Revenue	\$ 908,500.00		
Beginning Expense	\$ 1,025,981.00		Including depreciation (\$170K)
<b>Change to Working Capital</b>	<b>\$ 52,818.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (117,481.00)</b>		per budget book
Marine Service Center			
Beginning Revenue	\$ 299,064.00		
Beginning Expense	\$ 239,027.00		Including depreciation (\$32K)
<b>Change to Working Capital</b>	<b>\$ 91,595.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ 60,037.00</b>		per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes



<b>Gary Paxton Industrial Park</b>			
Beginning Revenue	\$	212,755.00	
Beginning Expense	\$	743,439.00	Including depreciation (\$433K)
<b>Change to Working Capital</b>	<b>\$</b>	<b>(98,020.00)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(530,684.00)</b>	per budget book
<b>Information Technology Fund</b>			
Beginning Revenue	\$	1,586,117.00	
Beginning Expense	\$	1,609,083.18	Including depreciation (\$160K)
		\$ (12,010.32)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>149,000.14</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(10,955.86)</b>	per budget book
<b>Central Garage</b>			
Beginning Revenue	\$	1,920,936.00	
Beginning Expense	\$	2,075,463.57	Including depreciation (\$486K)
		\$ (6,280.92)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$</b>	<b>337,832.35</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(148,246.65)</b>	per budget book
<b>Building maintenance Fund</b>			
Beginning Revenue	\$	714,678.00	
Beginning Expense	\$	816,477.71	Including depreciation (\$1K)
		\$ (7,486.56)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>(93,433.15)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(94,313.15)</b>	per budget book
<b>School Bond Debt Service Fund</b>			
Beginning Revenue	\$	2,427,305.00	
		\$ (250,000.00)	Assume reduction in seasonal sales tax revenue
<b>Revised Revenue</b>	<b>\$</b>	<b>2,177,305.00</b>	
Beginning Expense	\$	2,397,540.00	
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(220,235.00)</b>	per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: ORD 20-20    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/22/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Adopting the budget and capital improvement plan for the Wastewater Fund for the fiscal year July 1, 2020 through June 30, 2021 and amending Title 15 "Public Utilities" of the Sitka General Code to increase Section 15.04.320 "Rates and Fees"

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-20](#)  
[02 Memo Ord 2020-20](#)  
[03 Ord 2020-20](#)  
[04 Item I Budget Changes-4-22-2020](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-20 on first reading adopting budget and capital improvement plan for the Wastewater Fund for the fiscal year July 1, 2020 through June 30, 2021 and amending Title 15 “Public Utilities” of the Sitka General Code to increase Section 15.04.320 “Rates and Fees”.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
John Leach, Municipal Administrator

**From:** Melissa Haley, Controller

**Date:** April 22, 2020

**Subject:** **Approval of FY2021 Administrator's Budget**

---

### **Background**

As budgets, rates, long-term capital improvement plans, and any debt required are all intricately linked, the ordinances 2020-17 through 2020-23 as well as resolution 2020-10 combine approval of appropriations, any rate increases, capital improvements as well as authorization to seek any new debt.

### **Fiscal Note**

Significant analysis and discuss have taken place throughout the budget process. The following summarizes what is contained in each budget ordinance:

#### **Ordinance 2020-17 General Fund and other governmental (special revenue) funds**

- Appropriations
  - Total appropriations are \$28,203,415, with revenue projected to be \$29,564,429, resulting in a projected surplus of \$1,375,014
- Rates
  - There are no rates adjustments associated with the City and Borough of Sitka's governmental funds.
- Capital improvement plan
  - For the General Fund, details of the mid to long-range capital improvement plan are located on pages 22-23 of the budget book
- Debt
  - There is no debt proposed for FY2021 for any governmental funds

#### **Ordinance 2020-18 Electric Fund**

- Appropriations
  - Total appropriations are \$27,229,806, with revenue projected to be \$19,360,717, resulting in a projected change to working capital of -\$19,898
- Rates
  - There is a 2% increase to electric rates.
- Capital improvement plan

- For the Electric Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is a \$4 million low interest USDA loan proposed for FY2021 to pay for the Green Lake Phase 1 project. The debt service for FY2021 will be paid via a transfer in from the General Fund.

#### **Ordinance 2020-19 Water Fund**

- Appropriations
  - Total appropriations are \$4,336,284, with revenue projected to be \$3,093,675, resulting in a projected change to working capital of \$84,597. Please note that a correction to this fund has been made. Transfers out have increase \$9,500 to fully cover the cost of a replacement vehicle. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to water rates.
- Capital improvement plan
  - For the Water Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-20 Wastewater Fund**

- Appropriations
  - Total appropriations are \$4,405,613, with revenue projected to be \$3,794,511, resulting in a projected change to working capital of \$284,126. Please note that a correction to this fund has been made since the last budget meeting-an over appropriation of \$250,000 in transfers out was corrected. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to wastewater rates.
- Capital improvement plan
  - For the Wastewater Fund, details of the mid to long-range capital improvement plan are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-21 Solid Waste Fund**

- Appropriations
  - Total appropriations are \$5,308,116, with revenue projected to be \$5,171,424, resulting in a projected change to working capital of \$31,998.
- Rates
  - There is a 5.5% rate increase for collections and a 2.5% increase for transfer station and other solid waste rates.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 20 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-22/Resolution 2020-10 Harbor Fund**

- Appropriations
  - Total appropriations are \$5,247,152, with revenue projected to be \$4,196,673, resulting in a projected change to working capital of \$323,367.
- Rates
  - There is a 5% rate increase for all harbor rates with the exception of a rate decrease from \$11.35 to \$7.00 for the O'Connell Bridge tender dock. The decrease was proposed by the Port and Harbor Commission in order remain competitive with other markets in Southeast.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-23 Airport Terminal Fund, Marine Service Center, and GPIIP Fund**

- Appropriations
  - Airport Terminal Fund-Total appropriations are \$1,025,981, with revenue projected to be \$908,500, resulting in a projected change to working capital of \$52,818.
  - Marine Service Center Fund-Total appropriations are \$239,027, with revenue projected to be \$299,064, resulting in a projected change to working capital of \$91,595.
  - GPIIP Fund-Total appropriations are \$743,439, with revenue projected to be \$212,755, resulting in a projected change to working capital of -\$98,020.
- Rates
  - There are no rates adjustments associated with these three enterprise funds
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for these funds are located on page 25 of the budget book
- Debt
  - There is no new debt proposed for FY2021

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-20

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA
ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE
WASTEWATER FUND FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021
AND AMENDING TITLE 15 "PUBLIC UTILITIES" OF THE SITKA GENERAL CODE TO
INCREASE SECTION 15.04.320 "RATES AND FEES"

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

1. CLASSIFICATION. The budget portion of 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; however, the portion of this ordinance that amends the Sitka General Code, section 15.04.320, by increasing wastewater rates and fees is of a permanent nature and is intended to become a part of the Sitka General Code.

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 2021 and to amend Section 15.04.320 of the Sitka General Code to increase wastewater treatment rates and fees.

4. ENACTMENT. NOW THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka, Alaska, that the following expenditure budget (see below) for the fiscal period beginning July 1, 2020 and ending June 30, 2021 and related capital improvement plan (included in the FY2021 Administrator's Budget) are hereby adopted and the Sitka General Code Section 15.04.320 is amended as follows:

Table with columns: REVENUE, EXPENDITURE BUDGET (OPERATIONS, CAPITAL/TRANSFER, TOTAL). Rows: WASTEWATER FUND, Wastewater Fund, Wastewater Capital Project Fund.

EXPLANATION

Details of individual budgets and capital improvement plan are contained in the FY2021 Administrator's

41 Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays.  
42 This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and  
43 Borough of Sitka regarding annual adoption of a capital improvements program.  
44

45  
46 **CHAPTER 15.04**  
47 **SEWER SYSTEM**

48 **15.04.320 Rates and fees.**

49 A. Base rate: ~~Sixty two~~ four dollars and ~~ninety three~~ nineteen cents per unit per month.

50 \* \* \*

51 B. Sewer Service in Conjunction with Metered Water.

52 1. General Sewer Service in Conjunction with Metered Water. Minimum charge: one times the  
53 unmetered sewer base plus three dollars and forty- seven cents per one thousand metered gallons.

54 \* \* \*

55 2. Gary Paxton Industrial Park. Treated wastewater, metered: minimum charge of ~~one hundred~~  
56 ~~twenty four dollars and forty cents~~ one hundred twenty-six dollars and eighty nine per month.

57  
58 a. Treated wastewater, metered: three dollars and seventy ~~two~~ nine cents per one thousand gallons  
59 water use.

60 \* \* \*

61  
62 **5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2020.

63  
64 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska  
65 this 12th day of May, 2020.  
66

67  
68  
69 \_\_\_\_\_  
70 Gary L. Paxton, Mayor

71 ATTEST:

72  
73 \_\_\_\_\_  
74 Sara Peterson, MMC  
75 Municipal Clerk

76  
77 1<sup>st</sup> reading 4/28/2020

78 2<sup>nd</sup> and final reading 5/12/2020

79  
80 Sponsor: Administrator



## FISCAL 2021 BUDGET CHANGES *(as of 4/22/2020)*

General Fund			
Beginning Revenue	\$ 31,564,429.00		
		<i>(2,000,000.00)</i>	<i>Reduce FY2021 sales tax revenue by \$2M*</i>
<b>Revised Revenue</b>		<b>29,564,429.00</b>	
Beginning Expense	\$ 31,248,943.25		
		<b>\$ 15,000.00</b>	<b>Assembly direction to add PD signing bonuses (3/5)</b>
		<b>\$ 145,000.00</b>	<b>Assembly direction to fund lobbying (3/5)</b>
		<i>\$ (2,000,000.00)</i>	<i>Cut all FY2021 Capital projects funded with General Fund \$ *</i>
		<i>\$ (205,184.38)</i>	<i>Health insurance (revision of plans and 5.5% rate increase instead of 9.5%)**</i>
		<i>\$ (764,343.98)</i>	<i>Cuts to operations (less health insurance)*</i>
		<i>\$ (250,000.00)</i>	<i>smaller transfer out to School bond debt service fund due to less revenue*</i>
<b>Ending (deficit)/surplus</b>	<b>\$ 1,375,014.11</b>		
Electric Fund			
Beginning Revenue	\$ 19,360,717.00		
Beginning Expense	\$ 27,299,334.89		Including depreciation (\$7.85M)
		<b>\$ (69,528.60)</b>	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ (19,898.29)</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (7,869,089.29)</b>		per budget book
Water			
Beginning Revenue	\$ 3,093,675.00		
Beginning Expense	\$ 4,336,815.05		Including depreciation (\$1.33M)
		<b>\$ (10,031.28)</b>	Health insurance (5.5% rate increase instead of 9.5%)**
		<b>\$ 9,500.00</b>	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$ 84,597.23</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,242,608.77)</b>		per budget book
Wastewater			
Beginning Revenue	\$ 3,794,511.00		
Beginning Expense	\$ 4,678,558.76		Including depreciation (\$895K)
		<b>\$ (22,945.80)</b>	Health insurance (5.5% rate increase instead of 9.5%)**
		<b>\$ (250,000.00)</b>	Correction to transfers out to capital project fund
<b>Change to Working Capital</b>	<b>\$ 284,126.04</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (611,101.96)</b>		per budget book
Solid Waste			
Beginning Revenue	\$ 5,171,424.00		
Beginning Expense	\$ 5,310,911.78		Including depreciation (\$169K)
		<b>\$ (2,795.76)</b>	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 31,997.98</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (136,692.02)</b>		per budget book
Harbor			
Beginning Revenue	\$ 4,196,673.00		
Beginning Expense	\$ 5,266,379.88		Including depreciation (\$1.37M)
		<b>\$ (19,227.64)</b>	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 323,366.76</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,050,479.24)</b>		per budget book
Airport Terminal			
Beginning Revenue	\$ 908,500.00		
Beginning Expense	\$ 1,025,981.00		Including depreciation (\$170K)
<b>Change to Working Capital</b>	<b>\$ 52,818.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (117,481.00)</b>		per budget book
Marine Service Center			
Beginning Revenue	\$ 299,064.00		
Beginning Expense	\$ 239,027.00		Including depreciation (\$32K)
<b>Change to Working Capital</b>	<b>\$ 91,595.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ 60,037.00</b>		per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes

<b>Gary Paxton Industrial Park</b>			
Beginning Revenue	\$	212,755.00	
Beginning Expense	\$	743,439.00	Including depreciation (\$433K)
<b>Change to Working Capital</b>	<b>\$</b>	<b>(98,020.00)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(530,684.00)</b>	per budget book
<b>Information Technology Fund</b>			
Beginning Revenue	\$	1,586,117.00	
Beginning Expense	\$	1,609,083.18	Including depreciation (\$160K)
		\$ (12,010.32)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>149,000.14</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(10,955.86)</b>	per budget book
<b>Central Garage</b>			
Beginning Revenue	\$	1,920,936.00	
Beginning Expense	\$	2,075,463.57	Including depreciation (\$486K)
		\$ (6,280.92)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$</b>	<b>337,832.35</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(148,246.65)</b>	per budget book
<b>Building maintenance Fund</b>			
Beginning Revenue	\$	714,678.00	
Beginning Expense	\$	816,477.71	Including depreciation (\$1K)
		\$ (7,486.56)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>(93,433.15)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(94,313.15)</b>	per budget book
<b>School Bond Debt Service Fund</b>			
Beginning Revenue	\$	2,427,305.00	
		\$ (250,000.00)	Assume reduction in seasonal sales tax revenue
<b>Revised Revenue</b>	<b>\$</b>	<b>2,177,305.00</b>	
Beginning Expense	\$	2,397,540.00	
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(220,235.00)</b>	per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: ORD 20-21    Version: 1    Name:  
Type: Ordinance    Status: AGENDA READY  
File created: 4/22/2020    In control: City and Borough Assembly  
On agenda: 4/28/2020    Final action:  
Title: Adopting the budget and capital improvement plan for the Solid Waste Fund for the fiscal year July 1, 2020 through June 30, 2021 and amending Title 15 "Public Utilities" of the Sitka General Code to increase solid waste disposal rates in Section 15.06.020 "Solid Waste Disposal Policy and Rates," Section 15.06.035 "Rates for Treatment and Collection," and Section 15.06.045 "Transfer Station Drop-Off Charges and Special Refuse Collection Charges"

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-21](#)  
[02 Memo Ord 2020-21](#)  
[03 Ord 2020-21](#)  
[04 Item J Budget Changes-4-22-2020](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-21 on first reading adopting budget and capital improvement plan for the Solid Waste Fund for the fiscal year July 1, 2020 through June 30, 2021 and amending Title 15 “Public Utilities” of the Sitka General Code to increase solid waste disposal rates in Section 15.06.020 “Solid Waste Disposal Policy and Rates,” Section 15.060.35 “Rates for Treatment and Collection,” and Section 15.06.045 “Transfer Station Drop-Off Charges and Special Refuse Collection Charges”.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
John Leach, Municipal Administrator

**From:** Melissa Haley, Controller

**Date:** April 22, 2020

**Subject:** **Approval of FY2021 Administrator's Budget**

---

### **Background**

As budgets, rates, long-term capital improvement plans, and any debt required are all intricately linked, the ordinances 2020-17 through 2020-23 as well as resolution 2020-10 combine approval of appropriations, any rate increases, capital improvements as well as authorization to seek any new debt.

### **Fiscal Note**

Significant analysis and discuss have taken place throughout the budget process. The following summarizes what is contained in each budget ordinance:

#### **Ordinance 2020-17 General Fund and other governmental (special revenue) funds**

- Appropriations
  - Total appropriations are \$28,203,415, with revenue projected to be \$29,564,429, resulting in a projected surplus of \$1,375,014
- Rates
  - There are no rates adjustments associated with the City and Borough of Sitka's governmental funds.
- Capital improvement plan
  - For the General Fund, details of the mid to long-range capital improvement plan are located on pages 22-23 of the budget book
- Debt
  - There is no debt proposed for FY2021 for any governmental funds

#### **Ordinance 2020-18 Electric Fund**

- Appropriations
  - Total appropriations are \$27,229,806, with revenue projected to be \$19,360,717, resulting in a projected change to working capital of -\$19,898
- Rates
  - There is a 2% increase to electric rates.
- Capital improvement plan

- For the Electric Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is a \$4 million low interest USDA loan proposed for FY2021 to pay for the Green Lake Phase 1 project. The debt service for FY2021 will be paid via a transfer in from the General Fund.

#### **Ordinance 2020-19 Water Fund**

- Appropriations
  - Total appropriations are \$4,336,284, with revenue projected to be \$3,093,675, resulting in a projected change to working capital of \$84,597. Please note that a correction to this fund has been made. Transfers out have increase \$9,500 to fully cover the cost of a replacement vehicle. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to water rates.
- Capital improvement plan
  - For the Water Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-20 Wastewater Fund**

- Appropriations
  - Total appropriations are \$4,405,613, with revenue projected to be \$3,794,511, resulting in a projected change to working capital of \$284,126. Please note that a correction to this fund has been made since the last budget meeting-an over appropriation of \$250,000 in transfers out was corrected. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to wastewater rates.
- Capital improvement plan
  - For the Wastewater Fund, details of the mid to long-range capital improvement plan are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-21 Solid Waste Fund**

- Appropriations
  - Total appropriations are \$5,308,116, with revenue projected to be \$5,171,424, resulting in a projected change to working capital of \$31,998.
- Rates
  - There is a 5.5% rate increase for collections and a 2.5% increase for transfer station and other solid waste rates.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 20 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-22/Resolution 2020-10 Harbor Fund**

- Appropriations
  - Total appropriations are \$5,247,152, with revenue projected to be \$4,196,673, resulting in a projected change to working capital of \$323,367.
- Rates
  - There is a 5% rate increase for all harbor rates with the exception of a rate decrease from \$11.35 to \$7.00 for the O'Connell Bridge tender dock. The decrease was proposed by the Port and Harbor Commission in order remain competitive with other markets in Southeast.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-23 Airport Terminal Fund, Marine Service Center, and GPIIP Fund**

- Appropriations
  - Airport Terminal Fund-Total appropriations are \$1,025,981, with revenue projected to be \$908,500, resulting in a projected change to working capital of \$52,818.
  - Marine Service Center Fund-Total appropriations are \$239,027, with revenue projected to be \$299,064, resulting in a projected change to working capital of \$91,595.
  - GPIIP Fund-Total appropriations are \$743,439, with revenue projected to be \$212,755, resulting in a projected change to working capital of -\$98,020.
- Rates
  - There are no rates adjustments associated with these three enterprise funds
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for these funds are located on page 25 of the budget book
- Debt
  - There is no new debt proposed for FY2021

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020 -21

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE SOLID WASTE FUND FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021 AND AMENDING TITLE 15 "PUBLIC UTILITIES" OF THE SITKA GENERAL CODE TO INCREASE SOLID WASTE DISPOSAL RATES IN SECTION 15.06.020 "SOLID WASTE DISPOSAL POLICY AND RATES," SECTION 15.06.035 "RATES FOR TREATMENT AND COLLECTION," AND SECTION 15.06.045 "TRANSFER STATION DROP-OFF CHARGES AND SPECIAL REFUSE COLLECTION CHARGES"

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

1. CLASSIFICATION. The budget portion of 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; however, the portion of this ordinance that amends the Sitka General Code, Sections 15.06.020 and 15.06.035, by increasing solid waste disposal rates is of a permanent nature and is intended to become a part of the Sitka General Code.

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 2021 and to amend Section 15.06.020, 15.06.035, and 15.06.045 of the Sitka General Code to increase rates for solid waste disposal and collection.

4. ENACTMENT. NOW THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka, Alaska, that the following expenditure budget (see below) for the fiscal period beginning July 1, 2020 and ending June 30, 2021 and related capital improvement plan (included in the FY2021 Administrator's Budget) are hereby adopted and the Sitka General Code Sections 15.06.020, 15.06.035, and 15.06.045 are amended as follows:

Table with columns: REVENUE, EXPENDITURE BUDGET (OPERATIONS, CAPITAL/TRANSFER, TOTAL) and rows: SOLID WASTE FUND, Solid Waste Fund, Solid Waste Capital Project Fund.

EXPLANATION

Details of individual budgets and capital improvement plans are contained in the FY2021 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and



46 Borough of Sitka regarding annual adoption of a capital improvements program.

47

48

**CHAPTER 15.06**

49

**SOLID WASTE TREATMENT AND REFUSE COLLECTION**

50

**15.06.020 Solid waste disposal policy and rates.**

52

\* \* \*

53 C. Fees and policies applicable to specific solid waste categories.

54

55

1. Junk automobiles and small trucks (three quarter ton or smaller) may be delivered to Gary Paxton Industrial park (GPIP) scrap yard at a rate of ~~4.1~~ 4.2 cents per pound.

56

57

2. Trucks larger than three-quarter ton, larger vehicles, heavy equipment, and old trailers shall be billed at a rate of ~~7.2~~ 7.4 cents per pound

58

59

3. Mixed scrap metals including steel shall be billed at a rate of ~~10.25~~ 10.5 cents per pound.

\* \* \*

60

61

5. Freezers, refrigerators, and air conditioning units shall be billed a rate of ~~twenty two dollars and fifty five~~ twenty three dollars and ten cents each.

62

63

6. All other appliances or white goods besides freezers, refrigerators, and air conditioning units shall be billed at a rate of ~~seven~~ 7.2 cents per pound

64

65

7. Tires off of large trucks and heavy equipment may be delivered to the transfer station or GPIP scrap yard and shall be billed at a rate of ~~twenty eight dollars and seventy~~ twenty nine dollars and forty cents each.

66

\* \* \*

68

69

10. Concrete and asphalt disposal shall be billed at a rate of thirteen dollars and ~~thirty three~~ seventy cents per cubic yard.

70

\* \* \*

71

72

12. Asbestos disposal shall be billed at a rate of ~~sixty dollars and forty eight cents~~ sixty-two dollars per cubic yard.

73

\* \* \*

74

**15.06.035 Rates for treatment and collection.**

75

76

A. The following rates are effective on the day after the day a solid waste user fee ordinance containing such fees is passed:

77

78

79

48-gallon container - ~~\$35.10~~ \$37.03 per month  
96-gallon container - ~~\$58.97~~ \$62.21 per month  
300-gallon container - ~~\$238.70~~ \$251.83 per month

80

81

82

83

84

B. These rates are for one container that the refuse collection contractor picks up once a week. For customers that fall into one of the following three categories, the rates for treatment and collection will be:

85

86

87

For those customers in apartment complexes or other unique situations identified on the list maintained by the Finance Director - ~~\$53.36~~ \$56.29 per month

88

89

For those customers living within the harbor system - ~~\$53.36~~ \$56.29 per month

90

91

92

For those customers living on an island other than Baranof or connected by bridge to Baranof who do not receive any service from the refuse collection contractor - ~~\$26.68~~ \$27.83 per month

93

**15.06.045 Transfer station drop-off charges and special refuse collection charges.**

94 A. Refuse may be dropped off directly at the municipal transfer station during operating hours by any  
95 individual or entity. Each residential solid waste utility customer receiving municipal solid waste  
96 collection and disposal services shall be entitled to dispose of up to two hundred pounds of solid waste  
97 per month at the transfer station free of charge. All other refuse disposed of directly at the municipal  
98 transfer station shall be billed the rate of ~~13.3~~ 14 cents per pound

99 \* \* \*

100 **5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2020.

101  
102 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska  
103 this 12<sup>th</sup> day of May, 2020.

104

105

106

\_\_\_\_\_  
Gary L. Paxton, Mayor

107

108 ATTEST:

109

110

\_\_\_\_\_  
111 Sara Peterson, MMC

112 Municipal Clerk

113

114 1<sup>st</sup> reading 4/28/2020

115 2<sup>nd</sup> and final reading 5/12/2020

116

117 Sponsor: Administrator

## FISCAL 2021 BUDGET CHANGES *(as of 4/22/2020)*

General Fund			
Beginning Revenue	\$ 31,564,429.00		
		(2,000,000.00)	Reduce FY2021 sales tax revenue by \$2M*
<b>Revised Revenue</b>		<b>29,564,429.00</b>	
Beginning Expense	\$ 31,248,943.25		
		\$ 15,000.00	Assembly direction to add PD signing bonuses (3/5)
		\$ 145,000.00	Assembly direction to fund lobbying (3/5)
		\$ (2,000,000.00)	Cut all FY2021 Capital projects funded with General Fund \$ *
		\$ (205,184.38)	Health insurance (revision of plans and 5.5% rate increase instead of 9.5%)**
		\$ (764,343.98)	Cuts to operations (less health insurance)*
		\$ (250,000.00)	smaller transfer out to School bond debt service fund due to less revenue*
<b>Ending (deficit)/surplus</b>	<b>\$ 1,375,014.11</b>		
Electric Fund			
Beginning Revenue	\$ 19,360,717.00		
Beginning Expense	\$ 27,299,334.89		Including depreciation (\$7.85M)
		\$ (69,528.60)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ (19,898.29)</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (7,869,089.29)</b>		per budget book
Water			
Beginning Revenue	\$ 3,093,675.00		
Beginning Expense	\$ 4,336,815.05		Including depreciation (\$1.33M)
		\$ (10,031.28)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$ 84,597.23</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,242,608.77)</b>		per budget book
Wastewater			
Beginning Revenue	\$ 3,794,511.00		
Beginning Expense	\$ 4,678,558.76		Including depreciation (\$895K)
		\$ (22,945.80)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ (250,000.00)	Correction to transfers out to capital project fund
<b>Change to Working Capital</b>	<b>\$ 284,126.04</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (611,101.96)</b>		per budget book
Solid Waste			
Beginning Revenue	\$ 5,171,424.00		
Beginning Expense	\$ 5,310,911.78		Including depreciation (\$169K)
		\$ (2,795.76)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 31,997.98</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (136,692.02)</b>		per budget book
Harbor			
Beginning Revenue	\$ 4,196,673.00		
Beginning Expense	\$ 5,266,379.88		Including depreciation (\$1.37M)
		\$ (19,227.64)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 323,366.76</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,050,479.24)</b>		per budget book
Airport Terminal			
Beginning Revenue	\$ 908,500.00		
Beginning Expense	\$ 1,025,981.00		Including depreciation (\$170K)
<b>Change to Working Capital</b>	<b>\$ 52,818.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (117,481.00)</b>		per budget book
Marine Service Center			
Beginning Revenue	\$ 299,064.00		
Beginning Expense	\$ 239,027.00		Including depreciation (\$32K)
<b>Change to Working Capital</b>	<b>\$ 91,595.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ 60,037.00</b>		per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes

<b>Gary Paxton Industrial Park</b>			
Beginning Revenue	\$	212,755.00	
Beginning Expense	\$	743,439.00	Including depreciation (\$433K)
<b>Change to Working Capital</b>	<b>\$</b>	<b>(98,020.00)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(530,684.00)</b>	per budget book
<b>Information Technology Fund</b>			
Beginning Revenue	\$	1,586,117.00	
Beginning Expense	\$	1,609,083.18	Including depreciation (\$160K)
		\$ (12,010.32)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>149,000.14</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(10,955.86)</b>	per budget book
<b>Central Garage</b>			
Beginning Revenue	\$	1,920,936.00	
Beginning Expense	\$	2,075,463.57	Including depreciation (\$486K)
		\$ (6,280.92)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$</b>	<b>337,832.35</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(148,246.65)</b>	per budget book
<b>Building maintenance Fund</b>			
Beginning Revenue	\$	714,678.00	
Beginning Expense	\$	816,477.71	Including depreciation (\$1K)
		\$ (7,486.56)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>(93,433.15)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(94,313.15)</b>	per budget book
<b>School Bond Debt Service Fund</b>			
Beginning Revenue	\$	2,427,305.00	
		\$ (250,000.00)	Assume reduction in seasonal sales tax revenue
<b>Revised Revenue</b>	<b>\$</b>	<b>2,177,305.00</b>	
Beginning Expense	\$	2,397,540.00	
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(220,235.00)</b>	per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: ORD 20-22    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/22/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Adopting the budget and capital improvement plan for the Harbor Fund for the fiscal year July 1, 2020 through June 30, 2021

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-22](#)  
[02 Memo Ord 2020-22](#)  
[03 Ord 2020-22](#)  
[04 Item K Budget Changes-4-22-2020](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-22 on first reading adopting budget and capital improvement plan for the Harbor Fund for the fiscal year July 1, 2020 through June 30, 2021.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
John Leach, Municipal Administrator

**From:** Melissa Haley, Controller

**Date:** April 22, 2020

**Subject:** **Approval of FY2021 Administrator's Budget**

---

### **Background**

As budgets, rates, long-term capital improvement plans, and any debt required are all intricately linked, the ordinances 2020-17 through 2020-23 as well as resolution 2020-10 combine approval of appropriations, any rate increases, capital improvements as well as authorization to seek any new debt.

### **Fiscal Note**

Significant analysis and discuss have taken place throughout the budget process. The following summarizes what is contained in each budget ordinance:

#### **Ordinance 2020-17 General Fund and other governmental (special revenue) funds**

- Appropriations
  - Total appropriations are \$28,203,415, with revenue projected to be \$29,564,429, resulting in a projected surplus of \$1,375,014
- Rates
  - There are no rates adjustments associated with the City and Borough of Sitka's governmental funds.
- Capital improvement plan
  - For the General Fund, details of the mid to long-range capital improvement plan are located on pages 22-23 of the budget book
- Debt
  - There is no debt proposed for FY2021 for any governmental funds

#### **Ordinance 2020-18 Electric Fund**

- Appropriations
  - Total appropriations are \$27,229,806, with revenue projected to be \$19,360,717, resulting in a projected change to working capital of -\$19,898
- Rates
  - There is a 2% increase to electric rates.
- Capital improvement plan

- For the Electric Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is a \$4 million low interest USDA loan proposed for FY2021 to pay for the Green Lake Phase 1 project. The debt service for FY2021 will be paid via a transfer in from the General Fund.

#### **Ordinance 2020-19 Water Fund**

- Appropriations
  - Total appropriations are \$4,336,284, with revenue projected to be \$3,093,675, resulting in a projected change to working capital of \$84,597. Please note that a correction to this fund has been made. Transfers out have increase \$9,500 to fully cover the cost of a replacement vehicle. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to water rates.
- Capital improvement plan
  - For the Water Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-20 Wastewater Fund**

- Appropriations
  - Total appropriations are \$4,405,613, with revenue projected to be \$3,794,511, resulting in a projected change to working capital of \$284,126. Please note that a correction to this fund has been made since the last budget meeting-an over appropriation of \$250,000 in transfers out was corrected. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to wastewater rates.
- Capital improvement plan
  - For the Wastewater Fund, details of the mid to long-range capital improvement plan are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-21 Solid Waste Fund**

- Appropriations
  - Total appropriations are \$5,308,116, with revenue projected to be \$5,171,424, resulting in a projected change to working capital of \$31,998.
- Rates
  - There is a 5.5% rate increase for collections and a 2.5% increase for transfer station and other solid waste rates.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 20 of the budget book
- Debt
  - There is no new debt proposed for FY2021



### **Ordinance 2020-22/Resolution 2020-10 Harbor Fund**

- Appropriations
  - Total appropriations are \$5,247,152, with revenue projected to be \$4,196,673, resulting in a projected change to working capital of \$323,367.
- Rates
  - There is a 5% rate increase for all harbor rates with the exception of a rate decrease from \$11.35 to \$7.00 for the O'Connell Bridge tender dock. The decrease was proposed by the Port and Harbor Commission in order remain competitive with other markets in Southeast.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-23 Airport Terminal Fund, Marine Service Center, and GPIIP Fund**

- Appropriations
  - Airport Terminal Fund-Total appropriations are \$1,025,981, with revenue projected to be \$908,500, resulting in a projected change to working capital of \$52,818.
  - Marine Service Center Fund-Total appropriations are \$239,027, with revenue projected to be \$299,064, resulting in a projected change to working capital of \$91,595.
  - GPIIP Fund-Total appropriations are \$743,439, with revenue projected to be \$212,755, resulting in a projected change to working capital of -\$98,020.
- Rates
  - There are no rates adjustments associated with these three enterprise funds
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for these funds are located on page 25 of the budget book
- Debt
  - There is no new debt proposed for FY2021

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-22

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA
ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE HARBOR
FUND FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

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 2021.

4. ENACTMENT. NOW THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka, Alaska that the following expenditure budget (see below) for the fiscal period beginning July 1, 2020 and ending June 30, 2021 and related capital improvement plan (included in the FY2021 Administrator's Budget) are hereby adopted:

Table with 5 columns: HARBOR FUND, REVENUE, OPERATIONS, CAPITAL/TRANSFER, TOTAL. Rows include Harbor Fund and Harbor Capital Project Fund with corresponding dollar amounts.

EXPLANATION

Details of individual budgets and capital improvement plans are contained in the FY2021 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. 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, 2020.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 12th day of May, 2020.

Gary L. Paxton, Mayor

ATTEST:

Sara Peterson, MMC
Municipal Clerk

1st reading 4/28/2020
2nd and final reading 5/12/2020

Sponsor: Administrator

## FISCAL 2021 BUDGET CHANGES *(as of 4/22/2020)*

General Fund			
Beginning Revenue	\$ 31,564,429.00		
		(2,000,000.00)	Reduce FY2021 sales tax revenue by \$2M*
<b>Revised Revenue</b>		<b>29,564,429.00</b>	
Beginning Expense	\$ 31,248,943.25		
		\$ 15,000.00	Assembly direction to add PD signing bonuses (3/5)
		\$ 145,000.00	Assembly direction to fund lobbying (3/5)
		\$ (2,000,000.00)	Cut all FY2021 Capital projects funded with General Fund \$ *
		\$ (205,184.38)	Health insurance (revision of plans and 5.5% rate increase instead of 9.5%)**
		\$ (764,343.98)	Cuts to operations (less health insurance)*
		\$ (250,000.00)	smaller transfer out to School bond debt service fund due to less revenue*
<b>Ending (deficit)/surplus</b>	<b>\$ 1,375,014.11</b>		
Electric Fund			
Beginning Revenue	\$ 19,360,717.00		
Beginning Expense	\$ 27,299,334.89		Including depreciation (\$7.85M)
		\$ (69,528.60)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ (19,898.29)</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (7,869,089.29)</b>		per budget book
Water			
Beginning Revenue	\$ 3,093,675.00		
Beginning Expense	\$ 4,336,815.05		Including depreciation (\$1.33M)
		\$ (10,031.28)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$ 84,597.23</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,242,608.77)</b>		per budget book
Wastewater			
Beginning Revenue	\$ 3,794,511.00		
Beginning Expense	\$ 4,678,558.76		Including depreciation (\$895K)
		\$ (22,945.80)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ (250,000.00)	Correction to transfers out to capital project fund
<b>Change to Working Capital</b>	<b>\$ 284,126.04</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (611,101.96)</b>		per budget book
Solid Waste			
Beginning Revenue	\$ 5,171,424.00		
Beginning Expense	\$ 5,310,911.78		Including depreciation (\$169K)
		\$ (2,795.76)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 31,997.98</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (136,692.02)</b>		per budget book
Harbor			
Beginning Revenue	\$ 4,196,673.00		
Beginning Expense	\$ 5,266,379.88		Including depreciation (\$1.37M)
		\$ (19,227.64)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 323,366.76</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,050,479.24)</b>		per budget book
Airport Terminal			
Beginning Revenue	\$ 908,500.00		
Beginning Expense	\$ 1,025,981.00		Including depreciation (\$170K)
<b>Change to Working Capital</b>	<b>\$ 52,818.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (117,481.00)</b>		per budget book
Marine Service Center			
Beginning Revenue	\$ 299,064.00		
Beginning Expense	\$ 239,027.00		Including depreciation (\$32K)
<b>Change to Working Capital</b>	<b>\$ 91,595.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ 60,037.00</b>		per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes

<b>Gary Paxton Industrial Park</b>			
Beginning Revenue	\$	212,755.00	
Beginning Expense	\$	743,439.00	Including depreciation (\$433K)
<b>Change to Working Capital</b>	<b>\$</b>	<b>(98,020.00)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(530,684.00)</b>	per budget book
<b>Information Technology Fund</b>			
Beginning Revenue	\$	1,586,117.00	
Beginning Expense	\$	1,609,083.18	Including depreciation (\$160K)
		\$ (12,010.32)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>149,000.14</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(10,955.86)</b>	per budget book
<b>Central Garage</b>			
Beginning Revenue	\$	1,920,936.00	
Beginning Expense	\$	2,075,463.57	Including depreciation (\$486K)
		\$ (6,280.92)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$</b>	<b>337,832.35</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(148,246.65)</b>	per budget book
<b>Building maintenance Fund</b>			
Beginning Revenue	\$	714,678.00	
Beginning Expense	\$	816,477.71	Including depreciation (\$1K)
		\$ (7,486.56)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>(93,433.15)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(94,313.15)</b>	per budget book
<b>School Bond Debt Service Fund</b>			
Beginning Revenue	\$	2,427,305.00	
		\$ (250,000.00)	Assume reduction in seasonal sales tax revenue
<b>Revised Revenue</b>	<b>\$</b>	<b>2,177,305.00</b>	
Beginning Expense	\$	2,397,540.00	
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(220,235.00)</b>	per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: ORD 20-23    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 4/22/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Adopting budgets and capital improvement plans for the Airport Terminal Fund, the Marine Service Center Fund, and the Gary Paxton Industrial Park Fund for the fiscal year July 1, 2020 through June 30, 2021

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Ord 2020-23](#)  
[02 Memo Ord 2020-23](#)  
[03 Ord 2020-23](#)  
[04 Item L Budget Changes-4-22-2020](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-23 on first reading adopting budgets and capital improvement plans for the Airport Terminal Fund, the Marine Service Center Fund, and the Gary Paxton Industrial Park Fund for the fiscal year July 1, 2020 through June 30, 2021.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
John Leach, Municipal Administrator

**From:** Melissa Haley, Controller

**Date:** April 22, 2020

**Subject:** **Approval of FY2021 Administrator's Budget**

---

### **Background**

As budgets, rates, long-term capital improvement plans, and any debt required are all intricately linked, the ordinances 2020-17 through 2020-23 as well as resolution 2020-10 combine approval of appropriations, any rate increases, capital improvements as well as authorization to seek any new debt.

### **Fiscal Note**

Significant analysis and discuss have taken place throughout the budget process. The following summarizes what is contained in each budget ordinance:

#### **Ordinance 2020-17 General Fund and other governmental (special revenue) funds**

- Appropriations
  - Total appropriations are \$28,203,415, with revenue projected to be \$29,564,429, resulting in a projected surplus of \$1,375,014
- Rates
  - There are no rates adjustments associated with the City and Borough of Sitka's governmental funds.
- Capital improvement plan
  - For the General Fund, details of the mid to long-range capital improvement plan are located on pages 22-23 of the budget book
- Debt
  - There is no debt proposed for FY2021 for any governmental funds

#### **Ordinance 2020-18 Electric Fund**

- Appropriations
  - Total appropriations are \$27,229,806, with revenue projected to be \$19,360,717, resulting in a projected change to working capital of -\$19,898
- Rates
  - There is a 2% increase to electric rates.
- Capital improvement plan

- For the Electric Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is a \$4 million low interest USDA loan proposed for FY2021 to pay for the Green Lake Phase 1 project. The debt service for FY2021 will be paid via a transfer in from the General Fund.

#### **Ordinance 2020-19 Water Fund**

- Appropriations
  - Total appropriations are \$4,336,284, with revenue projected to be \$3,093,675, resulting in a projected change to working capital of \$84,597. Please note that a correction to this fund has been made. Transfers out have increase \$9,500 to fully cover the cost of a replacement vehicle. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to water rates.
- Capital improvement plan
  - For the Water Fund, details of the mid to long-range capital improvement plan are located on page 23 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-20 Wastewater Fund**

- Appropriations
  - Total appropriations are \$4,405,613, with revenue projected to be \$3,794,511, resulting in a projected change to working capital of \$284,126. Please note that a correction to this fund has been made since the last budget meeting-an over appropriation of \$250,000 in transfers out was corrected. All changes are listed in the budget change document.
- Rates
  - There is a 2% increase to wastewater rates.
- Capital improvement plan
  - For the Wastewater Fund, details of the mid to long-range capital improvement plan are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

#### **Ordinance 2020-21 Solid Waste Fund**

- Appropriations
  - Total appropriations are \$5,308,116, with revenue projected to be \$5,171,424, resulting in a projected change to working capital of \$31,998.
- Rates
  - There is a 5.5% rate increase for collections and a 2.5% increase for transfer station and other solid waste rates.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 20 of the budget book
- Debt
  - There is no new debt proposed for FY2021



### **Ordinance 2020-22/Resolution 2020-10 Harbor Fund**

- Appropriations
  - Total appropriations are \$5,247,152, with revenue projected to be \$4,196,673, resulting in a projected change to working capital of \$323,367.
- Rates
  - There is a 5% rate increase for all harbor rates with the exception of a rate decrease from \$11.35 to \$7.00 for the O'Connell Bridge tender dock. The decrease was proposed by the Port and Harbor Commission in order remain competitive with other markets in Southeast.
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for the Solid Waste Fund are located on page 24 of the budget book
- Debt
  - There is no new debt proposed for FY2021

### **Ordinance 2020-23 Airport Terminal Fund, Marine Service Center, and GPIIP Fund**

- Appropriations
  - Airport Terminal Fund-Total appropriations are \$1,025,981, with revenue projected to be \$908,500, resulting in a projected change to working capital of \$52,818.
  - Marine Service Center Fund-Total appropriations are \$239,027, with revenue projected to be \$299,064, resulting in a projected change to working capital of \$91,595.
  - GPIIP Fund-Total appropriations are \$743,439, with revenue projected to be \$212,755, resulting in a projected change to working capital of -\$98,020.
- Rates
  - There are no rates adjustments associated with these three enterprise funds
- Capital improvement plan
  - The details of the mid to long-range capital improvement plans for these funds are located on page 25 of the budget book
- Debt
  - There is no new debt proposed for FY2021

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-23

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA ADOPTING BUDGETS AND CAPITAL IMPROVEMENT PLANS FOR THE AIRPORT TERMINAL FUND, THE MARINE SERVICE CENTER FUND, AND THE GARY PAXTON INDUSTRIAL PARK FUND FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

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 2021.

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, 2020 and ending June 30, 2021 and related capital improvement plans (included in FY2021 Administrator’s Budget) are hereby adopted:

Table with 5 columns: Fund Name, REVENUE, OPERATIONS, CAPITAL/TRANSFER, TOTAL. Rows include Airport Terminal Fund, Airport Terminal Capital, Marine Service Center Fund, Marine Service Center Capital Project Fund, and Gary Paxton Industrial Park Fund.

EXPLANATION

Details of individual budgets and capital improvement plans are contained in FY2021 Administrator’s Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. 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, 2020.

48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska  
this 12th day of May, 2020.

ATTEST:

---

Gary L. Paxton, Mayor

---

Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading 4/28/2020  
2<sup>nd</sup> and final reading 5/12/2020  
Sponsor: Administrator

## FISCAL 2021 BUDGET CHANGES *(as of 4/22/2020)*

General Fund			
Beginning Revenue	\$ 31,564,429.00		
		(2,000,000.00)	Reduce FY2021 sales tax revenue by \$2M*
<b>Revised Revenue</b>		<b>29,564,429.00</b>	
Beginning Expense	\$ 31,248,943.25		
		\$ 15,000.00	Assembly direction to add PD signing bonuses (3/5)
		\$ 145,000.00	Assembly direction to fund lobbying (3/5)
		\$ (2,000,000.00)	Cut all FY2021 Capital projects funded with General Fund \$ *
		\$ (205,184.38)	Health insurance (revision of plans and 5.5% rate increase instead of 9.5%)**
		\$ (764,343.98)	Cuts to operations (less health insurance)*
		\$ (250,000.00)	smaller transfer out to School bond debt service fund due to less revenue*
<b>Ending (deficit)/surplus</b>	<b>\$ 1,375,014.11</b>		
Electric Fund			
Beginning Revenue	\$ 19,360,717.00		
Beginning Expense	\$ 27,299,334.89		Including depreciation (\$7.85M)
		\$ (69,528.60)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ (19,898.29)</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (7,869,089.29)</b>		per budget book
Water			
Beginning Revenue	\$ 3,093,675.00		
Beginning Expense	\$ 4,336,815.05		Including depreciation (\$1.33M)
		\$ (10,031.28)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$ 84,597.23</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,242,608.77)</b>		per budget book
Wastewater			
Beginning Revenue	\$ 3,794,511.00		
Beginning Expense	\$ 4,678,558.76		Including depreciation (\$895K)
		\$ (22,945.80)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ (250,000.00)	Correction to transfers out to capital project fund
<b>Change to Working Capital</b>	<b>\$ 284,126.04</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (611,101.96)</b>		per budget book
Solid Waste			
Beginning Revenue	\$ 5,171,424.00		
Beginning Expense	\$ 5,310,911.78		Including depreciation (\$169K)
		\$ (2,795.76)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 31,997.98</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (136,692.02)</b>		per budget book
Harbor			
Beginning Revenue	\$ 4,196,673.00		
Beginning Expense	\$ 5,266,379.88		Including depreciation (\$1.37M)
		\$ (19,227.64)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$ 323,366.76</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (1,050,479.24)</b>		per budget book
Airport Terminal			
Beginning Revenue	\$ 908,500.00		
Beginning Expense	\$ 1,025,981.00		Including depreciation (\$170K)
<b>Change to Working Capital</b>	<b>\$ 52,818.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ (117,481.00)</b>		per budget book
Marine Service Center			
Beginning Revenue	\$ 299,064.00		
Beginning Expense	\$ 239,027.00		Including depreciation (\$32K)
<b>Change to Working Capital</b>	<b>\$ 91,595.00</b>		Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$ 60,037.00</b>		per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes

<b>Gary Paxton Industrial Park</b>			
Beginning Revenue	\$	212,755.00	
Beginning Expense	\$	743,439.00	Including depreciation (\$433K)
<b>Change to Working Capital</b>	<b>\$</b>	<b>(98,020.00)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(530,684.00)</b>	per budget book
<b>Information Technology Fund</b>			
Beginning Revenue	\$	1,586,117.00	
Beginning Expense	\$	1,609,083.18	Including depreciation (\$160K)
		\$ (12,010.32)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>149,000.14</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(10,955.86)</b>	per budget book
<b>Central Garage</b>			
Beginning Revenue	\$	1,920,936.00	
Beginning Expense	\$	2,075,463.57	Including depreciation (\$486K)
		\$ (6,280.92)	Health insurance (5.5% rate increase instead of 9.5%)**
		\$ 9,500.00	Correction-addition of snow plow to Water fund vehicle
<b>Change to Working Capital</b>	<b>\$</b>	<b>337,832.35</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(148,246.65)</b>	per budget book
<b>Building maintenance Fund</b>			
Beginning Revenue	\$	714,678.00	
Beginning Expense	\$	816,477.71	Including depreciation (\$1K)
		\$ (7,486.56)	Health insurance (5.5% rate increase instead of 9.5%)**
<b>Change to Working Capital</b>	<b>\$</b>	<b>(93,433.15)</b>	Surplus/deficit factoring out depreciation
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(94,313.15)</b>	per budget book
<b>School Bond Debt Service Fund</b>			
Beginning Revenue	\$	2,427,305.00	
		\$ (250,000.00)	Assume reduction in seasonal sales tax revenue
<b>Revised Revenue</b>	<b>\$</b>	<b>2,177,305.00</b>	
Beginning Expense	\$	2,397,540.00	
<b>Ending (deficit)/surplus</b>	<b>\$</b>	<b>(220,235.00)</b>	per budget book

\*Budget adjustments resulting from COVID 19 pandemic

\*\*Changes resulting from other outside changes



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: RES 20-10    Version: 1    Name:  
Type: Resolution    Status: AGENDA READY  
File created: 4/22/2020    In control: City and Borough Assembly  
On agenda: 4/28/2020    Final action:  
Title: Increasing permanent and temporary moorage rates and other harbor fees and charges  
Sponsors:  
Indexes:  
Code sections:  
Attachments: [01 Motion Res 2020-10](#)  
[02 Res 2020-10](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-10 on first and final reading increasing permanent and temporary moorage rates and other harbor fees and charges.

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2020-10

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA INCREASING  
PERMANENT AND TEMPORARY MOORAGE RATES AND OTHER HARBOR FEES  
AND CHARGES**

**WHEREAS**, Sitka General Code Section 13.06.010 Moorage charges and fees, Subsection (A) states that Moorage fees and charges shall be established by resolution and approved by the Assembly; and

**WHEREAS**, the FY2020 City and Borough of Sitka Consolidated Operating Budget plans for a 3.0% increase in both permanent and temporary moorage rates in FY2020; and

**WHEREAS**, proposed increases in permanent and temporary moorage rate were discussed in public hearings on the FY2020 City and Borough of Sitka Consolidated Operating Budget; and

**WHEREAS**, expense inflation in the national and Alaskan economies has increased the cost of providing certain other harbor-related services and a corresponding adjustment in related user fees is appropriate.

**NOW, THEREFORE, BE IT RESOLVED** that the Assembly of the City and Borough of Sitka, Alaska, hereby approves the following permanent and temporary moorage charges, and other harbor-related charges, effective as stated:

Permanent Moorage (effective July 1, 2020) –

Vessels 20 feet in length and under \$2.84 per foot per month, if owners pay in advance for one year

All other Vessels \$3.80 per foot per month

Transient Moorage (effective July 1, 2020) –

Vessels up to eighty feet in length \$1.18 per foot per day

Vessels eighty-one feet to one hundred fifty feet in length \$2.01 per foot per day

Any vessel greater than one hundred fifty feet in length \$3.02 per foot per day

A 25% credit in daily transient moorage will be given to any commercial vessel actively loading or unloading fish and which produces a fish ticket or processor contract. The credit will be good for up to 10 days per fish ticket or contract.

Monthly Transient Permit Moorage (effective July 1, 2020) –

Vessels up to one hundred fifty feet in length \$20.21 per foot of overall length



52 Vessels over one hundred fifty feet in length \$30.30 per foot of overall length

53

54

55 Eliason Harbor end ties (effective July 1, 2020) –

56

57 All vessels \$3.49 per foot per day

58

59

60 O'Connell Bridge Facility (effective July 1, 2020) –

61

62 All vessels \$7.00 per foot per day, when available

63

64 Vessel Wait List

65 Vessels on the wait list shall be charged \$3.80 per foot of the overall vessel  
66 length, per month, payable in advance, quarterly. The fee paid to get on the wait  
67 list is equal to a quarter's moorage and is non-refundable and does not get  
68 applied to moorage.

69 Other Fees (effective July 1, 2020):

70 Transient Float Plane rates:

71

72 Float Plane rate is \$22.68 per day or portion of a day  
73 (no charge if moored under one hour)

74

75 Garbage—Commercial dumpster - \$251.83

76

77 **PASSED, APPROVED AND ADOPTED** by the Assembly of the City and Borough of Sitka,  
78 Alaska on this 12th<sup>th</sup> day of May, 2020.

79

80

81

82

83

\_\_\_\_\_  
Gary L. Paxton, Mayor

84

85 ATTEST:

86

87

88

89 \_\_\_\_\_  
Sara Peterson, MMC

90 Municipal Clerk

91

92 1<sup>st</sup> reading 4/28/2020

93 2<sup>nd</sup> and final reading 5/12/2020

94

95 Sponsor: Administrator



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: RES 20-09    Version: 1    Name:

Type: Resolution    Status: AGENDA READY

File created: 4/22/2020    In control: City and Borough Assembly

On agenda: 4/28/2020    Final action:

Title: Authorizing the Municipal Administrator to apply for and execute a grant with the United States Fish and Wildlife Service for \$36,000 to support the Peterson Storm Sewer Rehabilitation Project

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Res 2020-09](#)  
[02 Memo Res 2020-09](#)  
[03 Res 2020-09](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-09 on first and final reading authorizing the Municipal Administrator to apply for an execute a grant with the United States Fish and Wildlife Service for \$36,000 to support the Peterson Storm Sewer Rehabilitation Project.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members

**From:** John Leach, Municipal Administrator

**Reviewed:** Michael Harmon, P.E., Public Works Director *MH*  
Cliff Richter, P.E., Municipal Engineer *CMR*  
Melissa Haley, Controller *MH*

**Date:** April 17, 2020

**Subject:** Pursuit of grant funding for the Peterson Street Storm Sewer project

---

### Requested Action

Approve Resolution 2020-09 authorizing the City and Borough of Sitka (CBS) Municipal Administrator to apply for and execute a grant with the United States Fish and Wildlife Service (USFWS) for \$36,000 to support the Peterson Storm Sewer Rehabilitation project.

### Summary

This project replaces a 60" (5-foot) diameter culvert that conveys Peterson Creek deep below Peterson Street. The culvert is failing, especially the invert (bottom) of the pipe. Collapse of this pipe could flood the neighborhood upstream of Peterson Street and could make Peterson Street – a critical route for school bus traffic – unsafe or unpassable until repaired.

The USFWS has already provided a \$60,000 grant and an \$80,000 grant to support this project. The USFWS has indicated that the replacement of the Peterson Creek culvert under Peterson Street – which they consider a fish barrier – is an important priority to the agency. As a result of continued conversations with Public Works staff, USFWS has offered up a third grant, valued at \$36,000

USFWS will provide a grant of \$36,000 and CBS will be required to provide a 10 percent match of \$4,000, which can be funded with the current General Fund project appropriations.

## **Fiscal Note**

Upon reallocation of previously approved appropriations as presented during the FY21 budget process, this project will be fully funded, even if we don't get this grant. If additional grant funding is secured, unused funds can be returned to the General Fund for future Assembly appropriations. The project would have \$36,000 more than the Total Expected Cost if the budget request is approved and if we receive this USFWS grant:

<b>source</b>	<b>secured</b>	<b>pending</b>
General Fund	\$ 1,020,000 <sup>1</sup>	
USFWS Grant 1	\$ 60,000	
USFWS Grant 2		\$ 80,000 <sup>2</sup>
USFWS Grant 3		\$ 36,000 <sup>3</sup>
National Fish and Wildlife Foundation Grant	\$ 55,000	
<b>TOTAL</b>	<b>\$ 1,135,000</b>	<b>\$ 116,000</b>
<b>COMBINED TOTAL</b>	<b>\$1,251,000</b>	
<b>EXPECTED COSTS</b>	<b>\$1,215,000</b>	

<sup>1</sup> \$700,000 of \$1,020,000 pending reallocation per budget meeting of 4/9/2020.

<sup>2</sup> Grant secured; request in FY21 budget.

<sup>3</sup> The subject of this memo.

If this grant is awarded, it would reduce the amount of General Funds needed for the project dollar for dollar.

## **Background**

The project includes replacement of deteriorated 60" corrugated metal culvert crossing under Peterson Street, allowing for fish passage. Peterson Street is a collector street that provides critical access to side streets and local residences as well as to Sitka High School.

On December 3, 2015, Senior Engineer Dave Longtin and M&O Superintendent Harry Greene entered the culvert to observe its condition. The pipe was found to be out-of-round, especially in the part under Peterson Street, indicating loss of strength in the pipe. They also observed numerous holes along the bottom of the pipe, including a 10-inch wide by 5-foot long hole directly under the road and a completely rotted-out section for the final 12 feet upstream of the discharge. The photo on the following page shows rotten pipe segment near the discharge.



CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2020-09

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA (CBS) AUTHORIZING  
THE MUNICIPAL ADMINISTRATOR TO APPLY FOR AND EXECUTE A GRANT WITH  
THE UNITED STATES FISH AND WILDLIFE SERVICE (USFWS) FOR \$36,000  
TO SUPPORT THE PETERSON STORM SEWER REHABILITATION PROJECT**

**WHEREAS**, the CBS-owned culvert conveying Peterson Creek under Peterson Street is badly corroded; and

**WHEREAS**, failure of the culvert would result in the flooding of the neighborhood upstream of the culvert and in the closure of Peterson Street to traffic until a replacement is made; and

**WHEREAS**, the USFWS is interested in improving the fish-passage characteristics of this culvert; and

**WHEREAS**, the USFWS has invited CBS to apply for \$36,000 in grant funding to support this effort.

**NOW, THEREFORE, BE IT RESOLVED** by the Assembly of the City and Borough of Sitka to authorize the CBS Municipal Administrator to apply for and execute a grant with the USFWS for \$36,000 to support the Peterson Storm Sewer Rehabilitation Project.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska on this 28th day of April, 2020.

\_\_\_\_\_  
Gary L. Paxton, Mayor

ATTEST:

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

1<sup>st</sup> and final reading 4/28/2020

Sponsor: Administrator



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: 20-097      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 4/22/2020      In control: City and Borough Assembly

On agenda: 4/28/2020      Final action:

Title: Approve a liquor license renewal application for Sitka Moose Lodge #1350 dba Loyal Order of Moose #1350 at 337 Lincoln Street (possible executive session)

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Moose Lodge](#)  
[02 LGB Notice - City of Sitka in Borough 748](#)  
[03 COMPLETE RENEWAL APPLICATION 748](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------



### **Step 1**

Recommendation from Municipal Attorney on going into executive session.

### **Step 2**

Based on recommendation from Municipal Attorney, proceed with motion to approve or motion to go into executive session.

**I MOVE TO** approve\* a liquor license renewal application for Sitka Moose Lodge #1350 dba Loyal Order of Moose #1350 at 337 Lincoln Street and forward this approval to the Alcoholic Beverage Control Board without objection.

\*subject to possible conditions per the Assembly

### **EXECUTIVE SESSION – if needed**

**I MOVE** to go into executive session\* with Chief Finance and Administrative Officer Jay Sweeney to discuss subjects that tend to prejudice the reputation and character of any person and to discuss matters, the immediate knowledge of which, would adversely affect the finances of the City and Borough of Sitka and invite to participate by telephone, if desired, and when ready, representatives for the Sitka Moose Lodge #1350.

**I MOVE** to reconvene as the Assembly in regular session.

\*Sitka General Code 2.04.020 Meetings

- D. All meetings shall be open to the public except that the following may be discussed in closed executive session:
1. Matters, the immediate knowledge of which would adversely affect the finances of the municipality;
  2. Subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion;
  3. Matters which by law, municipal Charter or ordinances are required to be confidential;
  4. Communications with the municipal attorney or other legal advisors concerning legal matters affecting the municipality or legal consequences of past, present or future municipal actions.



THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

Department of Commerce,  
Community,  
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE  
550 West 7<sup>th</sup> Avenue, Suite 1600  
Anchorage, AK 99501  
Main: 907.269.0350

March 5, 2020

City and Borough of Sitka

Via Email: [sara.peterson@cityofsitka.org](mailto:sara.peterson@cityofsitka.org) ; [melissa.henshaw@cityofsitka.org](mailto:melissa.henshaw@cityofsitka.org)

**Re: Notice of 2020/2021 Liquor License Renewal Application**

56	American Legion Post #13	Club
748	Loyal Order of Moose #1350	Club

We have received a completed renewal application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable.

To protest the application referenced above, please submit your written protest within 60 days, and show proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before a meeting of the local governing body.

Sincerely,

A handwritten signature in black ink, appearing to read "Glen Klinkhart", on a light-colored background.

Glen Klinkhart, Director

[amco.localgovernmentonly@alaska.gov](mailto:amco.localgovernmentonly@alaska.gov)



Alaska Alcoholic Beverage Control Board

**Form AB-17: 2020/2021 Renewal License Application**

**What is this form?**

This renewal license application form is required for all individuals or entities seeking to apply for renewal of an existing liquor license that are is due to renew by December 31, 2019. All fields of this form must be complete and correct, or the application will be returned to you in the manner in which it was received, per AS 04.11.270 and 3 AAC 304.105. The Community Council field only should be verified/completed by licensees whose establishments are located within the Municipality of Anchorage or outside of city limits within the Matanuska-Susitna Borough.

**This form must be completed and submitted to AMCO's main office before any license renewal application will be reviewed. Receipt and/or processing of renewal payments by AMCO staff neither indicates nor guarantees that an application will be considered complete, or that a license will be renewed.**

**Section 1 – Establishment and Contact Information**

Enter information for the business seeking to have its license renewed. If any populated information is incorrect, please contact AMCO.

Licensee:	Sitka Moose Lodge #1350	License #:	748
License Type:	Club		
Doing Business As:	Loyal Order of Moose #1350		
Premises Address:	337 Lincoln Street		
Local Governing Body:	City & Borough of Sitka		
Community Council:	None		

Mailing Address:	337 Lincoln St				
City:	SITKA	State:	AK	ZIP:	99835

Enter information for the individual who will be designated as the primary point of contact regarding this application. This individual **must be a licensee** who is required to be listed in and authorized to sign this application.

Contact Licensee:	Earl Pintle	Contact Phone:	907-735-5756
Contact Email:	gofish80@hotmail.com		

**Optional:** If you wish for AMCO staff to communicate with an individual who is not a licensee named on this form (eg: legal counsel) about this application and other matters pertaining to the license, please provide that person's contact information in the fields below.

Name of Contact:		Contact Phone:	
Contact Email:			





# Form AB-17: 2020/2021 Renewal License Application

## Section 2 – Entity or Community Ownership Information

Licensees who directly hold a license as an individual or individuals should skip to Section 3. General partnerships and local governments should skip to the second half of this page. All licensees that are **corporations** or **LLCs** must complete this section. Corporations and LLCs are required to be in good standing with the Alaska Division of Corporations, Business & Professional Licensing (CBPL). The CBPL Entity # below is **neither** your EIN/tax ID number, **nor** your business license number. **You may view your entity's status or find your CBPL entity number by vising the following site: <https://www.commerce.alaska.gov/cbp/main/search/entities>**

Alaska CBPL Entity #:	49210
-----------------------	-------

You must ensure that you are able to certify the following statement before signing your initials in the box to the right: Initials

I certify that this entity is in good standing with CBPL and that all current entity officials and stakeholders (listed below) are also currently and accurately listed with CBPL.

EP

This subsection must be completed by any **community** or **entity**, including a corporation, limited liability company, partnership, or limited partnership, that is applying for renewal. If more space is needed, please attach additional completed copies of this page.

- If the applicant is a **corporation**, the following information must be completed for each **shareholder who owns 10% or more** of the stock in the corporation, and for each **president, vice-president, secretary, and managing officer**.
- If the applicant is a **limited liability organization**, the following information must be completed for each **member with an ownership interest of 10% or more**, and for each **manager**.
- If the applicant is a **partnership**, including a limited partnership, the following information must be completed for each **partner with an interest of 10% or more**, and for each **general partner**.

**Important Note:** The information provided in the below fields (including spelling of names, specific titles, and percentages held) must match that which is listed with CBPL. If one individual holds multiple titles mentioned in the bullets above, all titles must be listed for that individual on this application and with CBPL. Failure to list all required titles constitutes an incomplete application. **You must list ALL of your qualifying officials, additional copies of this page or a separate sheet of paper may be submitted if necessary.**

Name of Official:	Derrell Stewart			
Title(s):	President	Phone:	907-738-9339	% Owned: 0
Mailing Address:	603 Airport Rd			
City:	Sitka	State:	AK	ZIP: 99835

Name of Official:	Jonh Opercraft			
Title(s):	Vice President	Phone:	907-738-4848	% Owned: 0
Mailing Address:	107A Pherson			
City:	Sitka	State:	AK	ZIP: 99835

Name of Official:	Earl Pirtle			
Title(s):	Secretary	Phone:	907-738-5756	% Owned: 0
Mailing Address:	506 Andrews st			
City:	Sitka	State:	AK	ZIP: 99835

2/21/2021  
2396





# Form AB-17: 2020/2021 Renewal License Application

## Section 3 – Sole Proprietor Ownership Information

Entities, such as corporations or LLCs, should skip this section. This section must be completed by any licensee who directly holds the license as an **individual or multiple individuals** and is applying for license renewal. If more space is needed, please attach a separate sheet that includes all of the required information.

The following information must be completed for each licensee and each affiliate.

This individual is an:  applicant  affiliate

Name:				Contact Phone:	
Mailing Address:					
City:		State:		ZIP:	
Email:					

This individual is an:  applicant  affiliate

Name:				Contact Phone:	
Mailing Address:					
City:		State:		ZIP:	
Email:					

## Section 4 – Alcohol Server Education

This section must be completed only by the holder of a beverage dispensary, club, or pub license or conditional contractor's permit. The holders of all other license types should skip to Section 5.

Read the line below, and then sign your initials in the box to the right of the statement:

Initials

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of a patron have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, as set forth in AS 04.21.025 and 3 AAC 304.465.

## Section 5 – License Operation

Check a **single box** for each calendar year that best describes how this liquor license was operated:

	2018	2019
The license was regularly operated continuously throughout each year.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
The license was regularly operated during a specific season each year.	<input type="checkbox"/>	<input type="checkbox"/>
The license was only operated to meet the minimum requirement of 240 total hours each calendar year. <i>If this box is checked, a complete copy of Form AB-30: Proof of Minimum Operation Checklist, and all necessary documentation must be provided with this application.</i>	<input type="checkbox"/>	<input type="checkbox"/>
The license was not operated at all or was not operated for at least the minimum requirement of 240 total hours each year, during one or both of the calendar years. <i>If this box is checked, a complete copy of Form AB-29: Waiver of Operation Application and corresponding fees must be submitted with this application for each calendar year during which the license was not operated for at least the minimum requirement, unless a complete copy of the form (including fees) has already been submitted for that year.</i>	<input type="checkbox"/>	<input type="checkbox"/>





# Form AB-17: 2020/2021 Renewal License Application

## Section 6 – Violations and Convictions

Applicant violations and convictions in calendar years 2018 and 2019:

Yes No

Have any notices of violation (NOVs) been issued for this license in the calendar years 2018 or 2019?

Yes  No

Has any person or entity named in this application been convicted of a violation of Title 04, of 3 AAC 304, or a local ordinance adopted under AS 04.21.010 in the calendar years 2018 or 2019?

Yes  No

If "Yes" to either of the previous two questions, attach a separate page to this application listing all NOVs and/or convictions.

## Section 7 – Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that all current licensees (as defined in AS 04.11.260) and affiliates have been listed on this application, and that in accordance with AS 04.11.450, no one other than the licensee(s) has a direct or indirect financial interest in the licensed business.

EP

I certify that I have not altered the functional floor plan or reduced or expanded the area of the licensed premises, and I have not changed the business name or the ownership (including officers, managers, general partners, or stakeholders) from what is currently approved and on file with the Alcoholic Beverage Control Board.

EP

I certify on behalf of myself or of the organized entity that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

EP

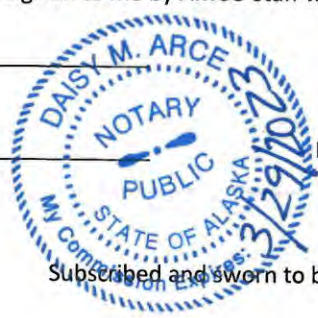
As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 304, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Alcoholic Beverage Control Board or AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned to me as incomplete.

Earl Pirtle

Signature of licensee

Earl Pirtle

Printed name of licensee



Daisy M. Arce

Signature of Notary Public

Notary Public in and for the State of ALASKA

My commission expires: 3/29/2023

Subscribed and sworn to before me this 13 day of NOVEMBER, 2019.

Seasonal License?  Yes  No

If "Yes", write your six-month operating period: \_\_\_\_\_

License Fee:	\$ 1200.00	Application Fee:	\$ 300.00	TOTAL:	\$ 1500.00
Miscellaneous Fees:					
GRAND TOTAL (if different than TOTAL):					





# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: 20-098      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 4/22/2020      In control: City and Borough Assembly

On agenda: 4/28/2020      Final action:

Title: Approve a month-to-month short-term lease between the City and Borough of Sitka and Maris Inc for space at Sealing Cove parking lot

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Maris Inc Lease](#)  
[02 Memo Maris Inc Lease](#)  
[03 Maris Inc Lease Sealing Cove Final](#)  
[04 Exhibit A- Lease CBS Maris Inc](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve a month-to-month short-term lease between the City and Borough of Sitka and Maris Inc for space at Sealing Cove parking lot.





# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members

**Thru:** John Leach, Municipal Administrator

**From:** Stan Eliason, Harbormaster

**Date:** April 22, 2020

**Subject:** CBS Land Lease to Maris, Inc.

---

### **Background**

Maris Inc. will be completing repairs to the Coast Guard Sitka Dock. This activity will commence in May with an expected completion date in August or earlier. Maris Inc. has requested to lease 600 square feet of CBS property at the RV lot to store materials. The RV lot will be available for the duration of this project.

### **Analysis**

Our Assessing Department completed a valuation of the property to determine a lease value. Using the surrounding land values, a 600-sf. vacant lot would have a real market value (RMV) of \$12,000.  $\$12,000 \times 0.09\% = \$1,080 \div 12 = \$90.00$  per month.

### **Fiscal Note**

The lease will generate approximately \$360.00 for four months of usage. In comparison, the daily fee for a RV is \$35.00 per day. The fee includes water, electric, sewage disposal and garbage disposal.

Although a day-by-day comparison of RV usage value to lease value is heavily skewed in favor of RV usage ( $\$35 \times 30 \times 4 = \$4,200$  for 4 months), the space being leased is typically empty. Total RV usage revenue over the last three years is \$3,342.20, \$5,410.07, and \$1,850.88 for 2017 - 2019.

It is highly unlikely that we will see any RV usage this year due to the COVID-19 pandemic and the lack of AMHS service.

### **Recommendation**

Approve the month-to-month lease of CBS property to Maris, Inc.

**Lease Agreement  
between City and Borough of Sitka  
and Maris Inc**

This Lease Agreement between City and Borough Of Sitka and Maris Inc (“Lease Agreement”) is made between the City and Borough of Sitka, Alaska, 100 Lincoln Street; Sitka, Alaska 99835 (“Lessor” or “City”) and Maris Inc, 4702 E Beacon Lane Suite 106, Caldwell, Idaho 83605 (“Lessee”).

The Lessor and Lessee agree as follows:

1. Lessor shall lease to Lessee a portion of the parking lot at Sealing Cove Harbor (“lease area”), equating to approximately 600 square feet of space. *See* Exhibit A. Lessee agrees to operate within the above described lease area.
2. Lessee understands that the lease area is in an “as is” condition which means any improvements necessary to make the lease area acceptable to Lessee are the responsibility of Lessee.
3. The lease area shall be used for the storage and staging of materials and equipment for a construction project for the USCG. This Lease Agreement shall be on a month-to-month basis beginning on its execution date. The Lease Agreement is expected to terminate within six (6) after execution but shall continue beyond that time period on a month-to-month basis unless otherwise terminated in accordance with the terms of this Lease Agreement.
4. Lessee understands that any improvements to the lease area made by Lessee must conform to City building codes and the improvements must be approved by the Harbormaster as authorized by the Municipal Administrator.
5. Lessor and Lessee both reserve the right to terminate this Lease Agreement at Lessor’s or Lessee’s convenience. Lessee shall give Lessor a 30-day written notice if Lessee wishes to vacate. Lessor shall give Lessee either a 30-day written notice to either vacate or move to another location within the Sealing Cove Harbor parking area at Lessee's expense, if such a space is available as determined at the sole discretion of Lessor.
6. Lessee agrees it is solely responsible for all security necessary to protect its property. Lessor shall not be held liable for damage or loss.
7. Flammable, caustic or explosive items or materials will not be allowed within the lease area.
8. No fuel burning appliances shall be used for heat or power.
9. Lessee shall not perform welding or other work within the lease area that presents a fire hazard or possible ignition source.

10. Lessee shall ensure that all of its employees that occupy the lease area are included in Lessee's Workers Compensation Insurance Policy, as required by law. This requirement extends to all subcontractors, suppliers and agents of Lessee, as required by law.
11. Lessee shall pay to Lessor rent of \$90 per month due the first of each month, with payment delivered to the City and Borough of Sitka; 100 Lincoln Street; Sitka, Alaska 99835. For the first month's rent if for a partial month, the rent shall be pro rated from the execution date of this Lease Agreement, and payable at the time this Lease Agreement is executed. City sales tax shall be applied to all rent payments. Placing goods or materials for any portion of any day, in other than the lease area described above, shall result in a lease surcharge for that month at a per square foot rate for the used space at five times the per square foot rate of the lease area on a pro-rated daily basis. Such surcharge or payment does not create an approved ongoing use of the space in question. If Lessee desires to increase its lease area, it may request an amendment to this Lease Agreement.
12. Lessee is responsible for the installation and cost of connecting to an electrical source. Lessee will be responsible for payment of all power charges associated with its operations.
13. Lessor shall review the rent rate every six months if the Lease Agreement is still in effect, and make adjustments, if necessary.
14. Lessee shall insure that its materials, vehicles, and equipment do not block roadways or building entrances.
15. Lessor will not be liable for any loss or damage to person or property caused by theft, fire, acts of God, acts of public enemy, riot, strike, insurrection, war, court order, requisition, or order of government body or authority, unless caused by the acts of Lessor. Lessee will indemnify and defend Lessor, by counsel acceptable to Lessor, against any liabilities, including reasonable attorney fees and court costs, arising out of or relating to the following:
  - 1) Claims of injury to or death of persons or damage to property occurring or resulting directly or indirectly from the use or occupancy of the lease area, or from activities of Lessee, Lessee's invitees, or anyone about the lease area, or any other cause, except to the extent caused by Lessors negligence or willful misconduct:
  - 2) Claims for work labor performed, or for materials or supplies furnished to or at the request of Lessee in connection with performance of any work done for the account of Lessee within the lease area; and
  - 3) Claims arising from any breach or default on the part of Lessee in the performance of any covenant contained in this Lease. The provisions of this Section will survive the expiration or termination of this Lease Agreement with respect to any claims or liability occurring prior to the expiration or termination.

16. Lessee shall carry and maintain, during the entire term of this Lease Agreement, at Lessee's sole cost and expense, a commercial general liability insurance policy with limits of not less than \$1,000,000 per occurrence, insuring against any and all liability of Lessee with respect to the lease area or arising out of the use or occupancy thereof. Lessee shall furnish Lessor with a certificate of insurance, showing that the Lessor has been named as an additional insured on said policy.

Lessee shall also carry first party property insurance covering all personal property on the premises including inventory, equipment and improvements. This shall be an all-risk type of property insurance. Lessee shall also have business interruption insurance that will cover any obligations they may have for continuing to meet the payment requirements of this Lease following a loss, regardless of the fault of Lessee or Lessor.

17. Mutual Waiver of Subrogation – For and in consideration of the execution hereof by each of said parties, Lessee and Lessor do each herewith and hereby release and relieve the other, and waive their entire claim of recovery for loss or damage to property arising out of or incident to fire, lightning and the perils included in the extended coverage insurance, as customary in an all-risk type of property insurance policy, in , or about the lease area, whether due to the negligence of any of said parties.

18. Upon termination of this Lease Agreement, Lessee shall remove all materials, equipment and other personal property from the lease area and return the lease area to a satisfactory condition within 30 days. Lessor has the right to charge Lessee any cost associated with returning the area to a satisfactory condition, including but not limited to, the removal of materials, equipment and other personal property.

[ACKNOWLEDGMENTS AND SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties have executed this Lease Agreement on the date listed below. Each person executing this Lease Agreement has the legal authority to bind the party that the person represents.

**City and Borough of Sitka**

**Maris Inc**

100 Lincoln Street  
Sitka, Alaska 99835

4702 E Beacon Lane Suite 106  
Caldwell, Idaho 83605

By: \_\_\_\_\_  
John Leach  
Municipal Administrator

By: \_\_\_\_\_  
Shay Meskill  
President

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Attest:**

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

Date: \_\_\_\_\_

Exhibit A- Lease Agreement between City and Borough of Sitka and Maris Inc





# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: 20-099      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 4/22/2020      In control: City and Borough Assembly

On agenda: 4/28/2020      Final action:

Title: Discussion / Direction on the distribution of Secure Rural Schools Funding

Sponsors:

Indexes:

Code sections:

Attachments: [01 Discussion Direction](#)  
[02 Memo Secure Rural Schools Funding](#)  
[03 DCCED award letter](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

**Discussion / Direction**  
on the distribution of Secure Rural Schools Funding.






# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

---

## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
**Thru:** John Leach, Municipal Administrator   
**From:** Jay Sweeney, CFAO  
**Date:** April 24, 2020  
**Subject:** Discussion and Direction on Expenditure of FY20 Secure Rural Schools (SRS) Funding

---

### Background

On April 17, 2020, the City and Borough of Sitka (CBS) received notification from The State of Alaska Department of Commerce, Community, and Economic Development (DCCED) that Sitka has been awarded \$458,071.35 in SRS funding for State fiscal year 2020 (SFY20) / Federal fiscal year 2019 (FFY19) (attached).

In the FY20 CBS Municipal Budget, we did not budget for the receipt or expenditure of SRS funding. As a result, no appropriation was made by the Assembly in the FY20 budget for any potential sharing of FY20 SRS with the Sitka School District (SSD).

In the formal notification to the SSD on May 14, 2019, the amount of funding to be made available from local sources for education, the following statement was included regarding potential FY20 SRS funding: *“At this point we do not anticipate receiving Secure Rural Schools (SRS) funding in FY2020. Should SRS be received by the municipality, the Assembly will determine how the funds will be split”*.

### Analysis

Based on no appropriation for sharing potential of FY20 SRS funding with the SSD having been included in the FY20 CBS budget, and based on communication to the SSD in May, 2019 that if SRS funding did materialize, the pending receipt of SRS is an appropriate topic for Assembly discussion and direction.

### Fiscal Note

The FY20 CBS Budget did not include estimated SRS revenues from the Federal Government, nor did the Budget provide for an appropriation to share such revenues with the SSD.

By Federal law, SRS funds can only be lawfully be used by a Municipality for roads or education. Federal law does not specify any set percentage of funding, or minimum or maximum amount of SRS funds received, that must be dedicated to either roads or schools.

SRS funds can be either used to offset road or school expenditures in the same fiscal year as received.

The full amount of SRS funding received will be recorded in the General Fund as revenue from the Federal Government. Any expenditures of SRS funding, other than to offset FY20 expenditures for road repair and maintenance, will require an appropriation through a supplemental budget ordinance; this includes any distribution to the SSD or new unplanned outlays for road repair not already in the Budget. The reason that a supplemental budget ordinance is required is because no provision was made in the FY20 CBS Budget for potential SRS funding.

**Recommendation**

Recommend that the Assembly review the lawful uses of SRS funding, discuss the pros and cons on various possible uses of such funds, and provide guidance to the Administrator in how to expend the funds, preparing supplemental budget ordinances as necessary.



THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,  
and Economic Development

DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

455 3<sup>RD</sup> Avenue, Suite 140  
Fairbanks, Alaska 99701-4737  
Main: 907.451.2731  
Fax: 907.451.2742

April 17, 2020

City and Borough of Sitka  
John Sweeney III, Chief Finance and Administrative Officer  
100 Lincoln Street  
Sitka, AK 99835

Dear Mr. Sweeney:

I'm pleased to inform you that the National Forest Receipts under Title I and Title III of the Secure Rural Schools and Community Self-Determination Act of 2000 (NFR/SRS) for SFY20 (FFY19) has been awarded.

The borough's payment of **\$458,071.35** is for Title I Schools and Roads. This payment must be used for schools and/or roads at the discretion of the borough. A report will be required next fiscal year documenting the expenditure of the funds received.

If you have questions regarding your SFY20 NFR/SRS payment, please feel free to contact me at 907-451-2731 or by email at [judy.haymaker@alaska.gov](mailto:judy.haymaker@alaska.gov).

Sincerely,

A handwritten signature in cursive script that reads "Judy Haymaker".

Judy Haymaker  
Grants Administrator II



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: 20-100      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 4/22/2020      In control: City and Borough Assembly

On agenda: 4/28/2020      Final action:

Title: Discussion / Direction on amending the order of business for Assembly agendas by moving "Municipal reports from mayor, administrator, attorney, liaisons, clerk and other" to the end of the agenda

Sponsors:

Indexes:

Code sections:

Attachments: [01 Discussion Direction](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Sponsors: Nelson / Mosher

**Discussion / Direction**

on amending the order of business for Assembly agendas by moving “Municipal reports from mayor, administrator, attorney, liaisons, clerk and other” to the end of the agenda.