



# 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*

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Tuesday, May 12, 2020

6:00 PM

Assembly Chambers

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#### REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

IV. CORRESPONDENCE/AGENDA CHANGES

[20-109](#) Reminders, Calendars, and General Correspondence

**Attachments:** [01 Reminders and Calendars](#)

[02 SPD 2nd QUARTERLY ADMINISTRATIVE REPORT](#)

[03 PW Assembly Update 4 April 5.1.20](#)

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**     [20-103](#)     Approve the minutes of the April 23, April 28, and May 5 Assembly meetings

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

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

*None.*

**XI. UNFINISHED BUSINESS:**

- B**     [ORD 20-10](#)     An Emergency Ordinance of the City and Borough of Sitka making a supplemental appropriation to the FY2020 budget per Section 11.10(a) of the Home Rule Charter of the City and Borough of Sitka (second reading - first reading of the emergency ordinance was approved March 16)

**Attachments:** [Motion and Ord 2020-10](#)

- C**     [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](#)

- D**     [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 2020-18](#)

[02 Memo Ord 2020-18](#)

[03 Ord 2020-18](#)

[04 Item G Budget Changes-4-22-2020](#)

- E**      [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](#)
- F**      [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](#)
- G**      [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](#)
- H**      [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](#)
- I**      [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](#)

- J      [RES 20-10](#)      Increasing permanent and temporary moorage rates and other harbor fees and charges (Action on this item was postponed at the April 28 meeting)

**Attachments:** [01 Motion Res 2020-10](#)  
[02 Res 2020-10](#)

XII.      **NEW BUSINESS:**

- K      [20-108](#)      Rescind the motion at the April 14 Assembly meeting approving Emergency Ordinance 2020-14 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

**Attachments:** [01 Motion to Rescind](#)

- L      [RES 20-17](#)      Urging the people in the City and Borough of Sitka to follow the State of Alaska COVID-19 Health Mandates and continue to practice appropriate public health protocols to limit the spread of COVID-19

**Attachments:** [01 Motion and Memo Res 2020-17](#)

- M      [20-105](#)      Waive and accept late applications filed for the “Senior Citizen Exemption” to real property taxes: Sandra Greba, Beth Kindig, and Karen Lucas

**Attachments:** [01 Motion and Memo](#)  
[02 Applications for exemption.](#)

- N      [20-106](#)      Approve the City and Borough of Sitka Athletic Field Use Policy and Guidelines as recommended by the Parks and Recreation Committee

**Attachments:** [00 Motion](#)  
[01 Assembly memo for Athletic Field Use Policy](#)  
[02 REVISION Field Use Policy - Draft 4.7.2020](#)  
[03 P&R compiled minutes](#)  
[04 Athletic Field Use Permit Application](#)  
[05 AthleticFieldUsePermitGuidelines\\_2019](#)



- O**     [20-104](#)     Discussion / Direction / Decision regarding a recommendation whether to enter negotiations on a final contract with a developer to construct, maintain, and operate a haulout and shipyard at the Gary Paxton Industrial Park in accordance with the Request for Proposal
- Attachments:** [00 Discussion Direction Decision](#)  
[01 GPIIP Waterfront development haul out proposals \(2\)](#)  
[02 GPIIP Haul out RFP Scoring001](#)  
[03 RFP for Construction and Operation of Marine Haulout](#)  
[04 WC Enterprises GPIIP Shipyard map concept 3](#)  
[05 WC Enterprises MHF Proposal 4-15-2020](#)  
[06 Sitka Sound Industrial LLC GPIIP Haulout and Shipyard Proposal Final](#)  
[07 GPIIP Mtg 4.27.2020 DRAFT Minutes](#)
- P**     [RES 20-11](#)     Authorizing the Municipal Administrator to apply for a Build 2020 Grant with the U.S. Department of Transportation (USDOT) for \$6,539,200 with a 20% match commitment to support haulout infrastructure at the Gary Paxton Industrial Park (GPIIP) (1st and final reading)
- Attachments:** [Motion Res 2020-11](#)  
[Memo Res 2020-11 REVISED](#)  
[Res 2020-11](#)  
[GPIIP Haulout narrative ASSEMBLY 5-5-20](#)
- Q**     [RES 20-12](#)     Authorizing the Municipal Administrator to apply for a Build 2020 Grant with the U.S. Department of Transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (1st and final reading)
- Attachments:** [Motion Res 2020-12](#)  
[Memo Res 2020-12 REVISED](#)  
[Res 2020-12](#)  
[MSC Wall & Crane narrative ASSEMBLY 5-5-20](#)
- R**     [RES 20-18](#)     Authorizing the Municipal Administrator to apply for a Port Infrastructure Development Program (PIDP) 2020 Grant with the U.S. Department of Transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the Port Wall and Crane at the Marine Services Center (MCS) (1st and final reading)
- Attachments:** [Motion 2020-18 REVISED](#)  
[Memo Res 2020-18 REVISED](#)  
[Res 2020-18 REVISED](#)

- S**      [20-107](#)      Discussion on CARES Act fund distribution programs
- Attachments:** [00 Discussion](#)  
                                 [01 2020 CARES Act Funding White Paper 5.7](#)  
                                 [02 COVID-Relief-Fund-Guidance-4.23.2020](#)  
                                 [03 Coronavirus-Relief-Fund-Frequently-Asked-Questions](#)  
                                 [04 Coronavirus-Relief-Fund-Frequently-Asked-Questions-Updated-05020](#)
- T**      [RES 20-13](#)      Approving Sitka’s participation in a proposed refinancing by the Alaska Municipal Bond Bank of certain of its 2010 general obligation bonds, which provided funds to purchase electric revenue bonds issued by Sitka to the Bond Bank under a loan agreement between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into an amendatory loan agreement with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka’s 2010 bonds, in accordance with the 2010 loan agreement, if the Bond Bank successfully refinances its 2010 bonds; authorizing the issuance of amended electric revenue bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date (1st and final reading)
- Attachments:** [Motion Res 2020-13](#)  
                                 [Memo Res 2020-13](#)  
                                 [Res 2020-13 REVISED 050820](#)  
                                 [AMBBA Taxable Advance Refunding Monitor March 16 2020 \(2\) Res 2020-13](#)  
                                 [AMBB 2020-1 Tax-Exempt Loan Matrix \(4-27-20\) Res 2020-13](#)
- U**      [RES 20-14](#)      Approving Sitka’s participation in a proposed refinancing by the Alaska Municipal Bond Bank of certain of its bonds issued in 2013 and 2014, which provided funds to purchase electric revenue bonds issued by Sitka to the Bond Bank under loan agreements between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into one or more amendatory loan agreements with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka’s bonds, in accordance with the applicable loan agreements, if the Bond Bank successfully refinances its bonds; authorizing the issuance of refunding electric revenue bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date (1st and final reading)
- Attachments:** [Motion Res 2020-14](#)  
                                 [Memo Res 2020-14](#)  
                                 [Res 2020-14](#)  
                                 [AMBBA Taxable Advance Refunding Monitor March 16 2020 \(2\) Res 2020-14](#)  
                                 [AMBB 2020-1 Tax-Exempt Loan Matrix \(4-27-20\) Res 2020-14](#)

- V**      [RES 20-15](#)      Approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of its bonds that provided funds to purchase Sitka's Harbor Facilities Revenue Bond, 2013, issued by Sitka to the Bond Bank under a loan agreement between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into an amendatory loan agreement with the Bond Bank setting forth a revised debt service schedule for the loan evidenced by Sitka's 2013 bond, in accordance with the 2013 loan agreement, if the Bond Bank successfully refinances its 2013 Bonds; authorizing the issuance of an amended harbor revenue bond to the Bond Bank to evidence the refinanced loan; and establishing an effective date (1st and final reading)
- Attachments:** [Motion Res 2020-15](#)  
                                 [Memo Res 2020-15](#)  
                                 [Res 2020-15](#)  
                                 [AMBBA Taxable Advance Refunding Monitor March 16 2020 \(2\) Res 2020-15](#)  
                                 [AMBB 2020-1 Tax-Exempt Loan Matrix \(4-27-20\) Res 2020-15](#)
- W**      [RES 20-16](#)      Approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of its bonds that provided funds to purchase general obligation bonds issued by Sitka to the Bond Bank under loan agreements between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into one or more amendatory loan agreements with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka's bonds, in accordance with the applicable loan agreements, if the Bond Bank successfully refinances its bonds; authorizing the issuance of refunding general obligation bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date (1st and final reading)
- Attachments:** [Motion Res 2020-16](#)  
                                 [Memo Res 2020-16](#)  
                                 [Res 2020-16](#)  
                                 [AMBBA Taxable Advance Refunding Monitor March 16 2020 \(2\) Res 2020-16](#)  
                                 [AMBB 2020-1 Tax-Exempt Loan Matrix \(4-27-20\) Res 2020-16](#)
- X**      [ORD 20-26](#)      Amending Title 2 "Administration", Chapter 2.04 "City and Borough Assembly", Section 2.04.010 "Agenda" (1st reading)
- Attachments:** [Motion Ord 2020-26](#)  
                                 [Ord 2020-26](#)

**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**

*Not anticipated.*

**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: May 8*



# CITY AND BOROUGH OF SITKA

## Legislation Details

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**File #:** 20-109      **Version:** 1      **Name:**  
**Type:** Item      **Status:** AGENDA READY  
**File created:** 5/7/2020      **In control:** City and Borough Assembly  
**On agenda:** 5/12/2020      **Final action:**  
**Title:** Reminders, Calendars, and General Correspondence  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** [01 Reminders and Calendars](#)  
[02 SPD 2nd QUARTERLY ADMINISTRATIVE REPORT](#)  
[03 PW Assembly Update 4 April 5.1.20](#)

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

# REMINDERS

| <u>DATE</u>     | <u>EVENT</u>    | <u>TIME</u> |
|-----------------|-----------------|-------------|
| Tuesday, May 12 | Regular Meeting | 6:00 PM     |
| Tuesday, May 26 | Regular Meeting | 6:00 PM     |



# 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<br><b>Apr</b> | 27   | 28  | 29   | 30   | 1<br><b>May</b> | 2        |
| Nelson<br>Knox   | Nelson<br>Knox<br>3:00pm GPIIP -<br>Liaison Paxton             | 6:00pm Regular<br>Assembly Mtg  |  |  |                 |          |
| 3                | 4  | 5   | 6  | 7  | 8               | 9        |
|                  | 6:00pm (TO BE<br>RESCHEDULED)<br>Board of<br>Equalization      | 6:00pm<br>Emergency<br>Meeting:<br>Amending Ord<br>2020-14                        | 6:00pm Library<br>Commission -<br>Liaison<br>Christianson<br>6:00pm School<br>Board - Liaison<br>Mosher<br>7:00pm<br>Planning<br>Commission -<br>Liaison Mosher<br>(Knox<br>attending) |  |                 |          |
| 10               | 11   | 12  | 13   | 14   | 15              | 16       |
|                  | 3:00pm<br>Investment<br>Committee -<br>Liaison<br>Christianson | 12:00pm Parks<br>& Recreation -<br>Liaison Knox<br>6:00pm Regular<br>Assembly Mtg | 5:00pm Tree &<br>Landscape -<br>Liaison Wein<br>6:00pm Historic<br>Preservation -<br>Liaison Mosher<br>6:00pm Port &<br>Harbors<br>Commission -<br>Liaison Knox                        | 12:00pm LEPC<br>- Liaison<br>Nelson<br>1:30pm Health<br>Needs &<br>Human<br>Services -<br>Liaison Wein |                 |          |
| 17               | 18   | 19  | 20   | 21   | 22              | 23       |
|                  |  |   | 7:00pm<br>Planning<br>Commission -<br>Liaison Mosher   |  |                 |          |
| 24               | 25   | 26  | 27   | 28   | 29              | 30       |
|                  |  | 6:00pm Regular<br>Assembly Mtg  | 6:00pm Police<br>and Fire -<br>Liaison Nelson  |  |                 |          |
| 31               | 1<br><b>Jun</b>  | 2   | 3  | 4  | 5               | 6        |
|                  |  |   | 6:00pm Library<br>Commission -<br>Liaison<br>Christianson<br>7:00pm<br>Planning<br>Commission -<br>Liaison Mosher  |  |                 |          |

# Assembly Calendar

[2019](#)  
 [Jan](#)  
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 [Jun](#)  
 [Jul](#)  
 [Aug](#)  
 [Sep](#)  
 [Oct](#)  
 [Nov](#)  
 [Dec](#)  
 [2021](#)

**June 2020**

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



## SPD QUARTERLY ADMINISTRATIVE REPORT

**To CBS Administrator:**

### **DEPARTMENT OVERVIEW:**

The Department continues grow and our operations have not been adversely affected by Covid-19.

### **SPECIAL PROJECTS:**

We are working with the State of Alaska DPS to accomplish statewide information sharing capabilities between our RMS system and other departments. Once this project is completed it will give us investigative tools and information sharing capabilities that span the Western States.

Retired Sgt. Ray Majeski has been on hold for case review but recently restarted the process. He has completed approximately 40 hours of review.

### **RECRUITMENT AND TRAINING:**

Currently we have one recruit in the Training Academy. He is doing well and expected to graduate on June 23<sup>rd</sup>. We currently have hired another local gentleman after he successfully completed his background. He will be starting work at the Sitka Police Department on May 26<sup>th</sup> and we have already enrolled him for the next Training Academy on July 26<sup>th</sup>.

We have recently received an uptick in applications and are working our way through the candidates. There is a real possibility that we could be getting between two to four lateral officers in the near future.

### **PROJECTS:**

We are still in the process of implementing our Records Management System. This project is ongoing for the next several months as we work with the vendor on fine tuning the system to our needs and working through software issues. The Vendor is working well with us and addressing our needs quickly to assure quality control.

Our Dispatch console install is currently on hold due to travel restrictions. Our in-car video camera install is on hold due to travel restrictions. Both projects are grant funded items.

### **STATISTICS:**

1/1/20 – 4/30/20: Dispatch - Telephone calls received: Total 7464

- E911: 841
- General: 6607
- TSA Alarm 16

1/1/20 – 4/30/20: Jail – Booked & Released = 107

3/1/20 – 4/30/20: Patrol – Calls for Service = 1328

3/1/20 – 4/30/20: Police Reports = 150

**PUBLIC WORKS ASSEMBLY UPDATE**  
**WORK COMPLETED THROUGH APRIL 2020**

**Wastewater Treatment Plant (WWTP) Rehabilitation (CONSTRUCTION PHASE)**

**Milestones This Period**

- Demolition of Administration Area completed.
- Installation of new interior framing in Admin Area completed.
- Demolition of exterior siding initiated.
- Demolition and replacement of mechanical and electrical systems is underway.
- *Progress photos provided at the end of this report.*

**Future Milestones**

- Completion of Admin Area exterior wall siding/doors/windows, May, 2020.
- Reconstruction of all building siding, doors, and windows, Summer/Fall 2020.
- Installation of new mechanical, electrical, and SCADA building systems, February, 2021.
- Installation of new transformer by CBS Electric Dept., Summer 2020.
- Anticipated project Substantial Completion May 20, 2021.

**Background**

The Wastewater Treatment Plant was built in the early 1980's and many of the building systems, including the building envelope (exterior siding, windows and doors), electrical, plumbing and mechanical, including the HVAC (ventilation air) system, have failed or are past their useful life and require replacement. The air quality within the building is inadequate and corrosive, and as a result the exposed piping and metal within the building have corroded.

Total project cost is currently estimated at \$9,782,000. Funding for this project is provided by the following sources:

\$263,000 – WW Fund Working Capital  
(\$218,000) – WW Working Capital moved to the SCADA Control Project  
\$9,737,000 – DEC Loans  
\$9,782,000 – Total Available Project Funding

|   |             |
|---|-------------|
| Current Contracts: McCool Carlson Green (design)  | \$898,284   |
| MCG Constructors, Inc./DCI Joint Venture (w/CO-1) | \$7,432,800 |

**Critical Secondary Water Supply (DESIGN PHASE)**

For more information and history on this project, visit the City website at:  
[www.cityofsitka.com](http://www.cityofsitka.com) > Public Works Department > Public Works Projects > Critical  
Secondary Water Supply – or go directly to:  
<https://www.cityofsitka.com/government/departments/publicworks/projects.html>

**Milestones This Period**

- Assembly approved Resolution 2020-07 at April 14 regular meeting, authorizing the Administrator to submit grant application to Economic Development Administration to fund CBS-NSRAA water intake in Sawmill Creek.
- Awarded Phase 2 of design contract (final design and assistance during bidding).

**Future Milestones**

- Facilitate discussion between NSRAA and CBS Administration to establish a project cost sharing structure for potential EDA grant: June 2020.
- Solicit construction bids for intake work: August 2020.
- Solicit construction bids for filter plant work: September 2020.
- Substantial Completion for secondary water source project anticipated in January 2022.

**Background**

The project is for design and construction of a secondary water source, for when the primary water source – Blue Lake water treated with ultraviolet (UV) radiation – is unavailable. Blue Lake water will not be available when the Electric Department inspects and maintains the penstock providing water from the dam to the power plant. Blue Lake water may also require filtration – not just UV treatment – if turbidity levels continue to exceed regulatory thresholds.

Total project cost is estimated at \$18 million. Funding for the project is provided by:

\$150,000 – Working Capital  
 \$380,000 – transferred from UV Disinfection project Working Capital  
\$17,620,000 – Alaska Clean Water Fund loan  
 \$18,150,000 – Total Available Project Funding

|                    |  |             |
|--------------------|--|-------------|
| Current Contracts: | CRW Engineering Group (design)           | \$362,780   |
|                    | Jacobs (independent design review)       | \$25,000    |
|                    | Pall Water (supply filtration equipment) | \$2,339,350 |

**Crescent Harbor Float Replacement – Phase I (CONSTRUCTION PHASE)**

**Milestones This Period**

- Mechanical subcontractor completed installation of water risers and hydrants.
- Electrical subcontractor pulled remaining wire and to installed electrical pedestals.

**Future Milestones**

- Public Works and Harbor Department to issue limited early occupancy of harbor in May, prior to substantial completion of entire project. Slips will be made available, but power and water will not be provided until June. Schedule subject to supply-chain delays due to COVID-19, as well as imported specialty labor delays resulting from Assembly passage of Ordinance 2020-14.
- Electrical subcontractor to install substations, June 2020. Schedule subject to supply-chain delays due to COVID-19, as well as imported specialty labor delays resulting from Assembly passage of Ordinance 2020-14.

- Project Substantial Completion date is June 12, 2020. Schedule subject to supply-chain delays due to COVID-19, as well as imported specialty labor delays resulting from Assembly passage of Ordinance 2020-14.

**Background**

The physical condition of Crescent Harbor had deteriorated to point where in-house repairs are no longer sufficient to adequately maintain the facility. Harbor Department staff and Public Works Department engineers determined the harbor now presents an operational and safety risk due to floats sinking, decay of wooden beams, corrosion of metal fixtures and failure of walk-down ramps to meet ADA accessibility requirements.

The project has an estimated total cost of \$13 million for design and construction. Funding for this project is provided by the following sources:

- \$1,000,000 – Harbor Fund Working Capital
- \$5,000,000 – AK DOT Harbor Matching Grant
- \$8,025,000 – Harbor Revenue Bonds
- \$14,025,000 – Total Available Project Funding

|                    |  |              |
|--------------------|--|--------------|
| Current Contracts: | Jacobs (project administrative support)    | \$315,905    |
|                    | PND, Inc (construction inspection support) | \$189,455    |
|                    | Turnagain Marine Design-Build Contract     | \$13,141,812 |

**Sitka Cross Trail Phase 6 (CONSTRUCTION PHASE)**

**Milestones This Period**

- 3,000 feet of rough trail completed to-date.
- Granite Creek log bridge constructed.
- Project is approximately 16% complete.

**Future Milestones**

- Construction of No Name Creek log bridge, Summer 2020.
- Construction of Harbor Mountain Road trailhead parking area, Spring 2020.
- Construction Old Sitka connector trail, Summer 2021.
- Substantial Completion, September 2021.
- Open for recreational trail use, October 2021.

**Background**

The project includes extending the Sitka Cross Trail from Harbor Mountain Road westward to Starrigavan Boat Launch overflow parking lot, adjacent to the USFS Forest & Muskeg trailhead. A small parking lot will be constructed at the Harbor Mountain Trailhead. The project also includes a connector trail in the vicinity of No Name Mountain for users to access the Cross Trail from the Old Sitka cruise ship dock. The total length of new trail to be constructed is 14,000 feet (2.6 miles), increasing the total length of the Sitka Cross Trail system to over 7 miles, including multiple access points throughout.

The project is being constructed by Sitka Trail Works, who has assisted with the development of the project from start to finish. The current funding plan is as follows:

\$ 2,132,698 – Grant from Western Federal Lands  
\$ 72,575 – CBS GF and/or CPET Funds  
\$ 142,596 – STW contribution  
\$ 2,347,869 – Total Available Project Funding

Current Contracts: Sitka Trail Works, Inc.

\$2,010,644

### **Thomsen Harbor Anode Replacement (DESIGN PHASE)**

#### **Milestones This Period**

- All future milestones are in progress.

#### **Future Milestones**

- Consultant re-evaluating design and cost estimate. The project is presently underfunded by approx. \$50,000. Changes will be made to bring the project within budget. May 2020
- Anticipate bid advertisement, pending design revisions, May 2020.
- Construction planned for October 2020. Substantial Completion, February 2020.

#### **Background**

Old Thomsen Harbor was originally built in 1976. In 2006, the CBS replaced the Old Thomsen Harbor floats with new timber floats as part of a comprehensive capital improvement program. At the time of construction, a cathodic protection system was considered to prevent future corrosion, but not installed due to financial considerations. Some of the existing steel piles are already showing signs of mild corrosion. This project will install cathodic protection on all of the steel pipe piles in Thomsen Harbor in the form of sacrificial anodes welded to the piles. The new anodes are designed to protect the piles for 20 years, thereby extending the life of this important and expensive harbor facility.

The currently project has an estimated total cost of \$450,000. Funding for this project is provided by the following sources:

\$203,000 – Harbor Fund Working Capital  
\$203,000 – AK DOT Harbor Matching Grant  
\$406,000 – Total Available Project Funding

Current Contracts: PND Engineers, Inc.

\$17,870

### **Sitka Seaplane Base (SPB) (PLANNING PHASE)**

For more information and history on this project, visit the City website at:

[www.cityofsitka.com](http://www.cityofsitka.com) > Public Works Department > Public Works Projects > New Sitka Seaplane Base – or go directly to:

<https://www.cityofsitka.com/government/departments/publicworks/SitkaSeaplaneBaseSitingStudy.htm>

### **Milestones This Period**

- All future milestones are in progress, but due to the COVID-19 pandemic the schedule for completion of future milestones is subject to change pending submission and approval of COVID-19 work plans for field work completion.
- The State has started the process to transfer the tide and submerged lands to CBS. DNR published the Preliminary Decision and Public Notice for Tideland Conveyance to City and Borough of Sitka, ADL 109021 – Sitka Channel for the submerged and tide lands for the SPB. Comments are due by May 11, 2020. The notice can be viewed at <http://notice.alaska.gov/197736>.
- Completed preliminary Wind and Wave Study.

### **Future Milestones**

- Completion of preliminary facility layout options to be shared electronically with Pilot Stakeholders for facility amenity input, June 2020.
- Completion of field work in Sitka by the consultants for the Intertidal Habitat and Marine Life Surveys, the Wetlands Survey, and the Historical, Architectural, Archaeological, and Cultural Survey, May and June 2020. Subject to consultant travel. The results of these studies will assist in finalizing the preliminary facility layout.
- The facility layout stakeholders meetings will be scheduled once preliminary facility layout options are ready for discussion and user input, July 2020.
- Permitting: DRAFT NEPA Environmental Assessment (EA) prepared and ready for Public Review: November 2020.
- Planning for land acquisition and business plan: October/November 2020.
- Public Meeting and/or input on drafts EA, facility layout, and business plan: November 2020
- Prepare and submit AIP grant applications to FAA for next phase Design/Land Acquisition: Fall 2021 (depends on federal funding cycle).

### **Background**

The existing Seaplane Base has been operating for 65 years and is at the end of its useful life. The Assembly passed an action plan to construct a new facility just inside the breakwater on Japonski Island (end of Seward Street) making this a top priority to secure Federal Funding, land, and ultimately construction. Federal funding is anticipated to cover 93.75% of the cost of construction and another \$150k per year in operational maintenance. For this reason, it is essential for the project development to follow the required Federal funding process anticipated to span four years.

There are 5 main phases required to complete to be eligible to proceed to the next stage and receive Federal funding:

1. Planning and Environmental Review (current funded stage):  
Complete early 2021
2. Layout plan (current funded stage): Complete early 2021
3. Land acquisition (not funded until EA is completed and approved):  
Complete Summer 2022
4. Design/Final Permitting (must build or give back FAA funds):  
Complete Summer 2022
5. Construction: 2023-2024

We understand there are concerns over the length of the process especially as it relates to these initial grant phases of work for the Environmental Assessment and completed a kickoff meeting to help clarify and brainstorm options in navigating the required federal process as well as to provide an opportunity to give comments and ask questions, before the project proceeds into the permitting phase.

For detailed meeting notes and presentation materials, visit the project web page at the link above.

The preliminary total project cost is estimated at \$16 million. Funding for this project is provided by the following sources:

- \$842,629 – FAA AIP Grant (E/A & Planning Grant)
- \$56,176 – General Fund Working Capital (Req'd CBS Match @ 6.25%)
- \$898,805 – Total Available Project Funding

Current Contracts: DOWL (E/A & Aviation Planning) \$707,079

### **Sitka Sea Walk Phase 2 (PLANNING & DESIGN PHASE)**

#### **Milestones This Period**

- All future milestones are in progress.

#### **Future Milestones**

- Additional scoping effort to be performed to explore more affordable alternatives, June 2020.
- Design phase to kick off in late 2020 with plans for multiple meetings throughout the process.
- Construction is estimated to begin, Spring 2021.

#### **Background**

The project includes extending the Sitka Sea Walk from the Sitka Public Library toward (and under) O'Connell Bridge and terminating at the west end of Lincoln Street at its intersection with Harbor Way. Phase 2 of the Sea Walk, an 8-foot wide handicap accessible multi-use path, will continue the same theme as the first phase of the Sea Walk that extends from Harrigan Centennial Hall East through Crescent Harbor Park toward Sitka National Historical Park. The project is being delivered (managed) by Western Federal Lands (WFL), will be designed in 2020 and construction is expected to begin Summer 2021. Multiple rounds of public involvement are anticipated throughout the design process. The current funding plan is as follows:

- \$ 1,674,713 – Grant from Western Federal Lands
- \$158,060 – CBS GF and/or CPET Funds
- \$1,832,773 – Total Available Project Funding

Current Contracts: No CBS contracts at this time.

## **Lincoln Street Paving – Harbor Way to Harbor Drive (DESIGN PHASE)**

### **Milestones This Period**

- None. Project currently on hold, pending direction from Administrator and Assembly.
- Due to COVID-19 budget impacts, partial funding from General Fund to be transferred to other more critical projects in conjunction with FY21 budget process.

### **Future Milestones**

- Project on hold.

### **Background**

The project includes replacing non-ADA-compliant curb ramps, failing storm drain, limited curb, gutter and sidewalk and all asphalt pavement on Lincoln Street from approximately Harbor Way to Harbor Drive. Water and sewer utilities will be installed on Cathedral Way, which will also be re-paved. 95% design is complete but not approved to move forward.

Funding for the project is provided by:

\$1,760,000 – General Fund  
\$105,000 – CPET Funding  
\$20,000 – Water Fund  
\$20,000 – Sewer Fund  
\$1,905,000 – Total Available Project Funding

Current Contracts: Professional and Technical Services, Inc. \$383,290  
(Lincoln portion of Lincoln & Katlian contract)

## **Peterson Storm Sewer Rehabilitation (DESIGN PHASE)**

### **Milestones This Period**

- Assembly granted approval to on April 28 to apply for \$36,000 grant from United States Fish and Wildlife Service.

### **Future Milestones**

- Project to be bid in Fall 2020 and constructed in Summer 2021 when public schools are not in session. The closure of Peterson Street would cause major school-bus delays.

### **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.

Total project cost is estimated at \$1,215,000. Funding for the project is provided by:

\$150,000 – General Fund FY2019 Working Capital  
\$220,000 – General Fund FY20 Working Capital  
(\$50,000) – transferred to Davidoff Street Sewer Rehab project  
\$55,000 – National Fish & Wildlife Foundation design grant



\$60,000 – U.S. Fish and Wildlife Service Fish Passage construction grant  
\$80,000 – U.S. Fish & Wildlife Service Fish Passage construction grant  
 \$515,000 – Total Available Project Funding

Note: Additional project funding required. Up to \$700,000 may be requested with upcoming FY21 General Fund Capital Projects Budget.

Current Contracts: DOWL (design) \$78,072

**Channel and Eagle Way Lift Station Rehabilitation (BIDDING PHASE)**

**Milestones This Period**

- Issued Notice to Proceed to low bidder Marble Construction.

**Future Milestones**

- Rehabilitate Channel and Eagle Way lift stations:
  - Substantial Completion: August 28, 2020.
  - Physical Completion: September 28, 2020.

**Background**

Eagle Way Lift Station is responsible for pumping all sewage east of Eagle Way toward the Wastewater Treatment Plant. Channel Lift Station is responsible for an apartment complex and one private residence on Halibut Point Road. Both lift stations require excess maintenance due to corrosion and/or outdated pumping equipment. Project will rehabilitate lift stations, re-using existing infrastructure to the extent feasible.

The estimated construction cost for the project is approximately \$1.2 million. Funding for the project is provided by:

\$250,000 – DCCED grant (Eagle Way Lift Station)  
 \$530,000 – Wastewater Fund Working Capital (Eagle Way Lift Station)  
 \$108,266 – Wastewater Fund Working Capital (Channel Lift Station)  
\$371,109 – ACWF loan (Channel Lift Station)  
 \$1,259,375 – Total Available Project Funding

|                    |  |           |
|--------------------|--|-----------|
| Current Contracts: | DOWL (C-EW portion of bigger design project)                       | \$91,925  |
|                    | DXPE (Eagle Way portion of pump supply contract)                   | \$56,714  |
|                    | Boreal Control (C-EW portion of control equipment supply contract) | \$97,200  |
|                    | Marble Construction (contract pending)                             | \$829,238 |

**Brady Lift Station Rehabilitation (DESIGN PHASE)**

**Milestones This Period**

- All future milestones are in progress.

**Future Milestones**

- Complete design and bid out project: June 2020.
- Issue Notice to Proceed to low bidder: August 2020.
- Construct Brady Lift Station improvements:

- Start construction: November 2020.
- Substantial Completion: February 2021.
- Physical Completion: March 2021.

**Background**

Brady Lift Station is responsible for pumping all sewage generated north of Brady Street to the Wastewater Treatment Plant. A plug valve in the lift station has failed, making it impossible to isolate one of the three pumps for maintenance. Equipment is outdated and requires excessive maintenance. Project will rehabilitate lift station, re-using existing infrastructure to the extent feasible. Work is scheduled to minimize impacts to True Value. The project will require use of part of their parking lot.

The estimated construction cost for the project is approximately \$900K. Funding for the project is provided by:

\$217,400 – ACWF loan  
\$428,759 – Wastewater Fund Working Capital  
 \$646,159 – Total Available Project Funding

There is a request in the FY21 budget for \$250K for working capital from the Wastewater Fund to fully fund this project.

|                    |   |          |
|--------------------|---|----------|
| Current Contracts: | DOWL (Brady portion of bigger design project)                       | \$98,980 |
|                    | DXPE (Brady portion of pump supply contract)                        | \$53,730 |
|                    | Boreal Control (Brady portion of control equipment supply contract) | \$97,700 |

**Airport Terminal Improvements (DESIGN PHASE) no change**

**Milestones This Period**

- All future milestones are in progress.

**Future Milestones**

- Complete the 35% revisions for the rest of the terminal improvements design and move into the Design Development Phase (65%) where the improvements will be developed and defined in separate phases for construction and funding, Summer 2020.
- Resolve the remaining 30% TSA design submittal issues for the TSA Baggage Screening Area, Summer 2020.
- AK DOT involvement 65%, especially regarding potential FAA AIP funding & Improvement staging Fall 2020.
- Other funding sources for terminal improvements beyond the PFC/Bonding and AIP grant requests are being developed for consideration, including airport terminal user fees and TSA grants for screening/security improvements.
- Phased construction has been delayed to at least 2021 through 2023, due to the Federal Government shutdown at the end of 2018 and the lack of project funding.

## Background

The Airport Terminal Improvement Project is intended to remedy some of the existing critical problems identified in the Airport Terminal Master Plan 2008-2011, including working conditions in the baggage make-up area and TSA baggage screening area, as well as problems with congested passenger queuing, screening, baggage, fish boxes, waiting areas and passenger flow. CBS accepted a TSA design grant in the amount of \$158,569.25 to design specific improvements to the TSA Baggage Screening Area. Other areas impacted by these design changes are ineligible for the TSA design funding. The Assembly approved moving forward to the 65% Schematic Design Milestone for the preferred concept plan that was presented in the Assembly work-session August 8, 2017. Passenger Facility Charges (PFC) were applied for and approved by ADOT and FAA. Collection of the PFCs began May 1, 2018. The total anticipated revenue collection over the 20-year period of collection is \$6,840,000.00, which will finance the \$4,025,000 revenue bond along with its fees and debt service.

The estimated cost for the project as identified is approximately \$15 Million. The current funding plan outlines the following components:

|                                     |              |              |
|-------------------------------------|--------------|--------------|
| • Passenger Facility Charge Revenue | \$4,025,000  | Bond Secured |
| • TSA OTA Grant                     | \$158,569    | Secured      |
| • TSA Funding                       | \$3,397,500  | Unsecured    |
| • Eligible AIP Grant Request        | \$10,283,954 | Unsecured    |

Current contracts: MCG Architects (design) \$449,069

## Nelson Logging Road Upgrades (CONSTRUCTION PHASE)

### Milestones This Period

- All future milestones are in progress.

### Future Milestones

- Obtain DNR approval of easement drawings, Summer 2020.
- Utilize remaining State grant funds, approximately \$60,000 to complete additional improvements (emergency phone line to shooting range, guardrail at HPR intersection, turnaround area at new bridge), Spring/Summer 2020.
- Final Project Closeout, Summer 2020.

## Background

The project includes replacing both inadequate bridges, realignment at HPR intersection to raise the road elevation out of the stream floodplain, upgrading Nelson Logging Road to include drainage improvements, resurfacing, widening, and pedestrian amenities.

Funding for the project is provided entirely by a \$2,343,000 State of Alaska Department of Commerce Community and Economic Development Grant.

Current Contracts: LEI Engineers & Surveying (design) \$471,120  
K & E Alaska, Inc. (construction) \$1,544,280

## **Maintenance Activities**

### Streets

- Removed sanders from dump trucks.
- Inventory and organized tire chains.
- Graded gravel roads.
- Sweeping streets, removing street sand.
- Buried bio solids.
- Observed CORONA VIRUS protocols.

### Central Garage

- Replaced studded tire with summer tires.
- Performed routine maintenance on vehicles.
- Observed CORONA VIRUS protocols.

### Scrapyard

- Processed and shipped materials.
- Cleaned and organized scrapyard.
- Observed CORONA VIRUS protocols.

## **Grounds Maintenance**

### **Completed**

- Preventive maintenance schedule – Normal operations 15 preventative maintenance (PMs).
- Reactive/Requested Work Orders – 17 PMs.
- Snow, Ice, and Proper Drainage Control around Building, Parks, and Grounds due to weather.
- Sea Walk SEAL Trust section, installed footing for SEAL Trust Educational signage.
- Cleanup of Herring Cove Grounds.

### **Ongoing**

- Providing Support, continuing maintenance, repairs based around necessity pertaining to COVID-19. Security checks of recreations facilities, spot treating public restroom facilities, cleaning up trash and debris from public spaces, etc.
- Disinfecting of skate park due to COVID-19
- Lower Moller East Playground – On hold due to COVID-19.
- Crescent Harbor Playground defective surfacing materials has arrived. Warranty contractor will be replacing defective tiles.
- Looking into option for anti-skid surface along sea-walk's board walk areas.
- Working on security cameras for the Moller Complex on hold due to playground project and winter weather work.
- Crescent Harbor – Sea walk sections will be closed due to Harbor Project.

## **Building Maintenance**

### **Completed**

- Preventive maintenance schedule – Normal Operations – 84 PMs.
- Reactive/Requested Work Orders – 50 PMs

- Provide support to occupants, staff, and facilities as it relates to COVID-19.
  - Regular spot checks and disinfecting as needed.
  - Providing stock to sites.
  - Working with Janitorial contractors.
  - Build and installation of sneeze guards for City Hall.
- Ordered sanitation/disinfecting supplies, supplied products to City buildings.

### **Ongoing**

- Delta/TSA emergency Egress Door – working with Delta per TSA requiring another form of egress to handle TSA luggage.
- City/State office complaints on damaged window with cold weather. Provided estimated cost to replace based off other windows. Reached out to contractor for proposal. State would need to pay for replacing.
- State DOT/PF requesting City/State to no longer be part of their infrastructure. Discussion on option to proceed with City/State 1967 Agreement.
- Senior Center Roof leak – cut open ceiling to investigate, found additional wet spots, currently waiting for team to do water testing to investigate while ceiling is open. Temporary plastic installed – Contractor going to make necessary repairs – stock for repairs on order.
- Library Roof leak on 2/10/20- investigating if leak as a warranty item. Subcontractor cleared to make repairs once stock arrives.
- Police Department – Additional funds requested on the capital projects list for FY21 for long term HVAC solution.
- Centennial Hall – Gutter membrane installation, contractor will be complete before June 3, 2020.
- Library – interior LED lighting issues: Working with manufacture on getting replacement spotlights under warranty. Contractor and CBS Maintenance staff making repairs.

### **Monitoring**

- Harrigan Centennial Hall – tile floor cracking common areas, waiting to see if weather changes create more issues.
- Harrigan Centennial Hall additional cracks discovered under meeting room 5 carpet tiles. Waiting to see what happens with weather changes and activate on plan for repairs if required.

### **Water/Wastewater**

The wastewater treatment plant rehab project is well underway. The demolition of the old and installation of the new piping and fixtures is occurring simultaneously. The wastewater plant is required to remain fully functioning throughout the duration of the project. This requires significant coordination between the contractor and the operations staff. The project is coming along nicely. Several of the old sodium lights have been replaced with new energy efficient LED lighting and the results are amazing. The sodium lights produce a dull yellow/orange light that are not conducive to the work we do, and the new lights produce a much brighter light and will allow us to do our work without having to set up temporary lightening every time we work on a project. Here's a few photos of the progress.



Exterior siding demo



New lighting installed in the lower thickener room



Concrete pad demo



New interior framing



Copper pipe demo in the lab



Interior demo





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 20-103      Version: 1      Name:  
Type: Item      Status: AGENDA READY  
File created: 5/5/2020      In control: City and Borough Assembly  
On agenda: 5/12/2020      Final action:  
Title: Approve the minutes of the April 23, April 28, and May 5 Assembly meetings  
Sponsors:  
Indexes:  
Code sections:  
Attachments: [Consent and Minutes](#)

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



#

## **CONSENT AGENDA**

### **POSSIBLE MOTION**

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**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.**

#

#

Should this item be pulled from the Consent Agenda the following motion is suggested:

**POSSIBLE MOTION**

**I MOVE TO** approve the minutes of the  
April 23, April 28, and May 5  
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*

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Thursday, April 23, 2020

6:00 PM

Assembly Chambers

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#### EMERGENCY 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

None.

#### V. PERSONS TO BE HEARD

Fire Chief Dave Miller thanked staff and the community. He reminded to wash hands, hunker down, wear masks, and stay 6 feet apart to avoid the spread of the COVID-19 virus. Marsha Howard expressed her disappointment at the outcome regarding extending the deadline for filing or paying city sales tax.

#### VI. NEW BUSINESS:

##### A 20-094

Discussion / Direction / Possible Action in response to revised / new State Mandates (including rescinding Emergency Ordinance 2020-14 and Resolution 2020-08). Discussion can center around the Governor's phases for reopening the economy and how they affect Emergency Ordinance 2020-14 and Resolution 2020-08.

Municipal Administrator John Leach stated this emergency meeting was being held in response to State Mandate 16 and he felt there may be conflicts with it and ordinance

2020-14 and resolution 2020-08.

Public Comment:

Mary Magnuson said that 20% capacity was not sustainable in the restaurant industry and felt to reevaluate on May 12th as originally noted in the ordinance. Eric Jordan asked the Assembly to stay the course and to do whatever it took to protect Sitkans. Rachel Roy Executive Director of the Greater Sitka Chamber of Commerce and Visit Sitka relayed a virtual Chamber luncheon of over 50 individuals that shared ways businesses were conducting business. She stated businesses were putting plans in place. Linda Marlin stated that the hunker down resolution should not be until May 12th and that businesses were suffering and living paycheck to paycheck. Ariane Goudeau stated that she saw fear for the city opening back up. She would like to see more transparency and data and felt that information would be helpful. Marian Allen told of her concerns for overwhelming the health care system. She urged to maintain what was in place with seasonal workers coming to town. Bradley Shaffer told of the opportunity to place efforts on structured testing. He suggested standardized testing for travel of five days before departure and five days upon arrival. Tony Buak owner of the Bayview Pub, LLC pleaded to allow businesses to open under State Mandate 16. He stated that it was vital to get the local economy up and running again even if limited in how to operate. Cory Baggen asked to rescind emergency ordinance 2020-14 and asked that Sitka follow the state health mandates. Theresa Weiser, Alaska Premier Charter, Inc. / Wild Strawberry Lodge stated the loss of revenues for each business represented similar percentages of loss of tax revenues to the city.

Paxton stated that State Mandate 16 was a controlled opening. He felt Sitka still needed to take precautions by wearing masks and social distancing. Nelson felt public health emergencies did not allow for civil liberties. She stated the emergency ordinance and hunker down resolution were contrary to state mandates. She was in support of rescinding. Christianson did not feel the Assembly was overreaching. He was not in support of rescinding. He recommended keeping the emergency ordinance and hunker down resolution in place and to let the state do what they were going to do. Knox did not feel that Sitka would be the only city in the state that would stand up against State Mandate 16.

Dr. Elliot Bruhl, SEARHC, updated with regards to testing in Sitka and the region noting that the situation continued to evolve rapidly. He stated that there was a slow decline in Alaska cases and encouraged those to find information from the Alaska Department of Human Health website. He told of concerns with the possibility of the influx of those from outside the state. He stated that SEARHC had 12 ventilators, 25 beds available currently but could ramp up to 40, and of the shelter and care for an additional 28 patients for quarantine and care for mild cases. He noted the ability to test continued to increase, that traditional testing had a 24 hour turn around time, and more testing supplies were available. He gave statistics for testing in Sitka of over 200 people with all negative results. He felt that the current hunker down situation kept Sitka safe.

Leach stated if the ordinance and resolution remained in place, city hall would remain closed. He had plans to stay closed and to open and was ready to execute either. He clarified state mandates and the action plan requirement. Municipal Attorney Brian Hanson mentioned that the state preempted the city and spoke to the risk involved against the city, businesses, and individuals but noted that the risk was not quantifiable. He spoke to indemnification.

Mosher thought to allow the current hunker down to expire as stated, May 12 and

noted the concern was fear of the influx of seasonal workers from out of state. He would like to align with what the state was doing. Wein told of mutation concerns and reminded with fisheries opening it would create a dynamic spread of COVID-19. Wein stated the ordinance accomplished what was needed in order to see plans of those coming into Sitka, and stated if it were removed, then there would not be standing to ask for the state to share the plans. Paxton felt that businesses should be allowed to open under the state mandate. Nelson spoke to the possible liability and told of her concerns with little public input. She stated she would like the city to get back to regular in person assembly meetings. She said small businesses knew how to be responsible, and that it should be their choice to open. Paxton and Mosher agreed with the concerns of public participation. Christianson spoke to setting an example, to model for Sitka and that open meetings were problematic. He gave concerns with being careful with people coming to town. Knox stated that the ordinance allowed the city to obtain plans since the state did not share them. He was not in support of rescinding, and felt that the ordinance reinforced the direction of the city and protected the community.

**A motion was made by Nelson to rescind the motion at the April 14 Assembly meeting approving Emergency Ordinance 2020-14 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. The motion FAILED by the following vote.**

**Yes:** 3- Paxton, Nelson, Mosher

**No:** 4- Christianson, Knox, Eisenbeisz, Wein

## VII. PERSONS TO BE HEARD:

Municipal Administrator John Leach stated that city hall would remain closed as the hunker down resolution remained in effect.

## VIII. EXECUTIVE SESSION

None.

## IX. ADJOURNMENT

**A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 7:52 p.m.**

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



# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
330 Harbor Drive  
Sitka, AK  
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## 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*

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Tuesday, April 28, 2020

6:00 PM

Assembly Chambers

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#### REGULAR MEETING

#### I. CALL TO ORDER

#### II. FLAG SALUTE

#### III. ROLL CALL

Members participated by videoconference.

**Absent:** 1 - Eisenbeisz

**Telephonic:** 6 - Christianson, Knox, Wein, Paxton, Mosher, and Nelson

#### IV. CORRESPONDENCE/AGENDA CHANGES

No agenda changes.

**20-102** Reminders, Calendars, and General Correspondence

#### V. CEREMONIAL MATTERS

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

School Board Vice President Amy Morrison reported that the final budget would be submitted to the city this week. She stated that Dr. Mary Wegner resigned as Superintendent as of June 30 and John Holst would serve as Interim Superintendent for the 2020/2021 school year.

#### VII. PERSONS TO BE HEARD

Charles Dean stated his concerns with the response to the COVID-19 virus. Karen Keating of Big Blue Charters told of concerns with the charter industry, state mandates, and the 14-day quarantine in Sitka.

## VIII. REPORTS

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

Administrator - Leach pointed out Fire Chief Miller's last day was April 30 although he would be staying on as Temporary Interim Fire Chief.

Clerk - Peterson thanked the public for their patience with public participation for Assembly meetings. She told how to provide public comment through the hunker down order.

## IX. CONSENT AGENDA

**A motion was made by Mosher that the Consent Agenda consisting of item A be APPROVED. The motion PASSED by the following vote.**

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

**Absent:** 1 - Eisenbeisz

**A 20-096** Approve the minutes of the April 2, 9, and 14 Assembly meetings

## 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)

James Poulson was in support of rescinding the failed appointment and asked the Assembly to reconsider the last vote. Candace Rutledge stated her support to reinstate Ms. Pollnow to the Commission. Donald Lehmann was not in support to reconsider Mr. Pollnow to the Commission. Anne Pollnow stated her concerns of a project that went through the Commission that did not follow state and federal standards with regards to the historic property/building. She noted it was a National Historic Landmark and told of the possibility of destroying the landmark with their project.

Mosher was in support of rescinding. Nelson was not in support of rescinding. Knox was concerned of the process with rescinding. Wein felt the process was appropriate and was in support of rescinding. Paxton noted the importance of respecting those on the commissions and committees.

**A motion was made by Wein 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. The motion FAILED by the following vote.**

**Yes:** 4 - Christianson, Wein, Paxton, and Mosher

**No:** 2 - Knox, and Nelson

**Absent:** 1 - Eisenbeisz

**XI. UNFINISHED BUSINESS:**

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

Wein was not in support and stated it was a waste. Christianson felt there could be consequences if not passed. Paxton felt that by not passing the ordinance, it would put the city at risk.

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

**Yes:** 4 - Christianson, Knox, Paxton, and Mosher

**No:** 2 - Wein, and Nelson

**Absent:** 1 - Eisenbeisz

**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"

Nelson was not in support and felt the amount collected was unknown. Wein noted that the city could back out as a member at any time and expenses would be deducted. He felt it was an opportunity to bring in more money. Christianson stated it supported local vendors. He told volunteer online vendors could be lost if they were not approved.

Chief Finance and Administrative Officer Jay Sweeney called attention to the fiscal note. He spoke broadly of potential revenue loss if not passed and stated a vendor could elect to terminate voluntary remittance.

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

**Yes:** 5 - Christianson, Knox, Wein, Paxton, and Mosher

**No:** 1 - Nelson

**Absent:** 1 - Eisenbeisz

**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

Knox noted some businesses could pay on time but that it gave opportunity to delay if needed. He stated that paperwork still needed to be turned in on how much they owed. Nelson felt it went further than what she recommended of requesting penalty and interest be abated. She thought if the business could write a letter it would go far to show the need.



Municipal Administrator John Leach told that no money has been received from the CARES Act, but that the city was scheduled for May 1 as a first distribution. He stated there were three ways the money could be spent and noted it was not intended for lost revenue at this time.

**A motion was made by Knox to amend the emergency ordinance to add, "penalties and interest shall only be abated if the filer (1) submits an abatement request through signed letter declaring need due to COVID-19 circumstances, to the Finance Director or designee, and remits all taxes due for the first quarter, both on or before June 30, 2020, and (2) in that request, certifies by signature financial need for the abatement of penalties and interest."**

**Yes:** 5- Christianson, Knox, Paxton, Mosher, and Nelson

**No:** 1- Wein

**Absent:** 1- Eisenbeisz

Chief Finance and Administrative Officer Jay Sweeney read that the ordinance was a pure abatement for two months and penalty and interest would begin on July 1 if not paid.

**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:** 5 - Christianson, Knox, Paxton, Mosher, and Nelson

**No:** 1 - Wein

**Absent:** 1 - Eisenbeisz

**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

Wein felt there were not enough adjustments made and reiterated the rate increases. Paxton felt that final numbers wouldn't be known but that a reassessment could take place to make the budget precise. Nelson didn't feel like it would be known how COVID-19 would affect the budget.

Controller Melissa Haley explained the reduction in projected expenses and change in working capital that must include depreciation which was an impact. Municipal Administrator John Leach stated that there had been \$3.2 million cut from the budget based on what was known as a loss in revenue. Chief Finance and Administrative Officer Jay Sweeney told that money from the CARES Act would be used to make payments directly to citizens that had been economically disadvantaged and gave the example of offsetting the electric rates.

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

**Yes:** 5 - Christianson, Knox, Paxton, Mosher, and Nelson

**No:** 1 - Wein

**Absent:** 1 - Eisenbeisz

- 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
- Chief Finance and Administrative Officer Jay Sweeney explained the projected change to working capital.
- A motion was made by Christianson that this ordinance be APPROVED on FIRST READING. The motion PASSED by the following vote.**
- Yes:** 5 - Christianson, Knox, Paxton, Mosher, and Nelson
- No:** 1 - Wein
- Absent:** 1 - Eisenbeisz
- 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
- A motion was made by Christianson that this ordinance be APPROVED on FIRST READING. The motion PASSED by the following vote.**
- Yes:** 5 - Christianson, Knox, Paxton, Mosher, and Nelson
- No:** 1 - Wein
- Absent:** 1 - Eisenbeisz
- 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"
- A motion was made by Christianson that this ordinance be APPROVED on FIRST READING. The motion PASSED by the following vote.**
- Yes:** 5 - Christianson, Knox, Paxton, Mosher, and Nelson
- No:** 1 - Wein
- Absent:** 1 - Eisenbeisz
- 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"
- Wein stated the Solid Waste Fund was a long-term contract with a 5.5% increase and a 2.5% increase in the Transfer Station. Paxton told that staff did a professional job of laying out the budget and doing the best we could. Knox felt the community as a whole could bring down the cost. He noted that possible new paradigms had been explored which ended up being more expensive.
- A motion was made by Knox that this ordinance be APPROVED on FIRST READING. The motion PASSED by the following vote.**

**Yes:** 4 - Christianson, Knox, Paxton, and Mosher

**No:** 2 - Wein, and Nelson

**Absent:** 1 - Eisenbeisz

**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

Nelson was in support for first reading, but stated concerns with the increase. Christianson stated by raising rates now, it allowed for less of an increase later. He was inclined to follow the recommendations of the Port and Harbors Commission. Knox agreed to follow the recommendations of the Commission. He stated the rate increases were not sustainable through the current 30-year master plan but noted that other plans needed to be brought forward if the master plan was not going to be followed. He told of inflationary costs for postponing projects into the future. Wein said the harbor system should not be contracted, that it needed to be supported as fishing was part of the fabric of Sitka. He told though the raises were not sustainable, there were a lot of short-term current projects that needed support. Mosher felt the master plan was unsustainable but it didn't mean the harbors needed to be shut down, and stated the plans could be extended out.

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

**Yes:** 5 - Christianson, Knox, Wein, Paxton, and Mosher

**No:** 1 - Nelson

**Absent:** 1 - Eisenbeisz

**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

Controller Melissa Haley confirmed that the capital plan did not include a crane for the Gary Paxton Industrial Park. She clarified that the airport terminal information was prior to the reductions in deplanements in Sitka. Municipal Administrator John Leach confirmed that the state was getting money through the CARES Act for airports but was unsure if the money would be distributed to Sitka.

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

**Yes:** 5 - Christianson, Knox, Paxton, Mosher, and Nelson

**No:** 1 - Wein

**Absent:** 1 - Eisenbeisz

**Additional New Business Items**

**M     RES 20-10**     Increasing permanent and temporary moorage rates and other harbor fees and charges (*Action on this item was postponed at the April 28 meeting*)

Matt Donohoe stated the fishing industry could not afford moorage rate increases and that the harbor infrastructure scheduled to replace harbors after only 30 years could be

delayed.

Mosher would like for rate increases to be heard more than one reading and suggested postponement in order to give the public more time to comment. Wein was in support for the postponement to allow for the public to weigh in. Knox reminded this was vetted through the Port and Harbors Commission. Nelson was in support of the postponement due to the circumstances with COVID-19.

**A motion was made by Mosher that this resolution be POSTPONED to the May 12 regular Assembly meeting. The motion PASSED by the following vote.**

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

**Absent:** 1 - Eisenbeisz

**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

Municipal Administrator John Leach commented that this was an additional grant to repair the Peterson Street culvert which would reduce the amount that would be taken from the General Fund.

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

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

**Absent:** 1 - Eisenbeisz

**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)

Chief Finance and Administrative Officer Jay Sweeney told of the money owed and of the promissory note. He noted that with the agreement, he was recommending no objection.

Nelson agreed with Sweeney and stated without their license, they wouldn't be able to pay.

**A motion was made by Christianson 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. The motion PASSED by the following vote.**

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

**Absent:** 1 - Eisenbeisz

**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

Wein stated that during his tenure, leases had been favorable beyond fair market value. He found that it was another example to inability to price the city's assets correctly. Nelson felt that economic development was needed and was in support.

Municipal Administrator John Leach noted that the space was typically empty and felt

that some income from the space was better than none.

**A motion was made by Nelson 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. The motion PASSED by the following vote.**

**Yes:** 5 - Christianson, Knox, Paxton, Mosher, and Nelson

**No:** 1 - Wein

**Absent:** 1 - Eisenbeisz

**Q 20-099** Discussion / Direction on the distribution of Secure Rural Schools Funding

Municipal Administrator John Leach noted in the FY20 budget, Secure Rural Funding was not budgeted as it was not anticipated to receive any funding, however funds had been received. He told that the funding was traditionally split between the city and school and stated that the funds were only allowed for roads and/or schools.

Christianson stated the funding should be split with the schools. Mosher's opinion was to split it half less the PILT funding. Nelson suggested that disclosures should be made, and the school was in need of the funds as well as the roads. Wein wondered if the school district completed their budget process with or without the funding taken into consideration. He felt that the funding could be applied to roads that were in desperate need of remedial care. Christianson disclosed that his wife worked for the school district through a contract. Paxton felt the roads could use the funding.

Chief Finance and Administrative Officer Jay Sweeney clarified that the funds were for FY20 and if not expended would go to the General Fund. He told that if the funds were to go to the school district for their FY21 budget, a supplemental appropriation would be needed.

Consensus was to remain in reserves for now.

**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

Nelson suggested moving reports toward the end of the agenda in the meeting. Wein felt the reports represented a public face and felt that the public was able to hear about the various meetings and what individuals were doing. He stated it was important to know what the Mayor and Administrator reported. Knox noted the value in both keeping it toward the beginning and moving it to the end of the meeting. However, his preference was to keep it toward the beginning of the meeting. Christianson saw value in both options. Mosher felt having reports toward the beginning of the meeting would be more efficient. Christianson and Nelson would bring forward an ordinance to the next regular meeting.

**XIII. PERSONS TO BE HEARD:**

Mary Magnuson an owner of Mean Queen was appreciative for holding the hunker down resolution. She stated the 25% capacity rule needed to be addressed for reopening and offered allowing 50% capacity.

Paxton stated it would be good to get back to regular meetings at Harrigan Hall.

Municipal Administrator John Leach thanked Clerk Sara Peterson for her efforts on Assembly meetings and the extra workload she had.

**XIV. EXECUTIVE SESSION**

None.

**XV. ADJOURNMENT**

A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 8:33 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*

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Tuesday, May 5, 2020

6:00 PM

Assembly Chambers

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#### EMERGENCY MEETING

#### I. CALL TO ORDER

#### II. FLAG SALUTE

#### III. ROLL CALL

Members participated by videoconference.

**Present:** 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 ORD 20-25

An Emergency Ordinance of the City and Borough of Sitka amending Emergency Ordinance 2020-14 by adding an exception to the 14-day self-quarantine requirement when people arriving in Sitka are working at public works projects, community-based government functions and operations, or private construction projects as approved by the Municipal Administrator

Nelson recused herself due to a substantial financial interest.

Fran Hartman thanked the Assembly action to hunker down. She was not in support to

have some workers having to self quarantine and others not. Linda Marlin stated concern for those living paycheck to paycheck and felt the community needed to open up. Jeren Schmidt was in support of the self quarantine of 14 days with no exceptions. Cody Loomis was in support aligning with state mandates. Karen Keating told of concerns with the charter industry and the 14 day quarantine requirement. Jaylene Owen told of concerns for local businesses and shutting citizens in. She stated that the current public policies were narrowly focused on COVID-19 that they neglect the health risks that were more harmful. She implored to work towards a solution to open up. Nicole Bilinski stated that all should have to abide by the state health mandates and not get special treatment. Danielle Roberts gave her opinion that everyone traveling to Sitka, from in state or out of state should be required to self quarantine for 14 days to protect the community. Theresa Weiser felt that by allowing the exceptions, it sent a confusing message. She told of concerns with extending the 61 days expiration that was pre-scheduled for June 9. Samantha Hoffman stated that adding exemptions completely defeated the overall purpose. Luke Johnson felt that the changes portrayed the city valuing itself and its own projects over that of private individuals and businesses.

Nelson was not in support and felt that the charter industry was targeted. She stated she would like to rescind ordinance 2020-14. Paxton was in support and noted the projects that were stopped because of the ordinance. He felt Sitka had done what was asked, with masks and social distancing. He felt that ordinance 2020-14 needed to be rescinded. Mosher stated as a co-sponsor, the ordinance wasn't meant to show favoritism. He would like to see some discretion given to the Administrator. Christianson commented that this allowed a small number of businesses/contractors that could be isolated and monitored yet working. He told that charter clients were covered under the state mandate regardless of what the city had in place and noted that the state required self quarantining. Knox found it curious that ongoing projects had been put to a stop as the state mandate was in place. He told of concerns with bringing additional people to Sitka to work as they would still be mixing with the rest of the crew. He wondered how to mitigate or what the possible contamination or infection rate would be from it. He wasn't sure how it would dovetail with the state mandate. Eisenbeisz was not in support, felt that it showed these entities were more important than others, and that it gave special privileges. Wein was not in support as he felt this ordinance did not add anything and didn't state how many people. He saw an enormous array of contradictory rules that made it non functional and could understand why some felt targeted. He stated this situation was fluid, and we were not keeping up with it. He wondered what to do when a surge came to Sitka. He noted that processors would follow state mandates.

Municipal Administrator John Leach listed the projects that were stopped. He stated this exemption was not automatic and that a mitigation plan would still need to go through the process as stated in the original ordinance. He told that there was confusion when the state approved plans, yet the city didn't and that this could clear up confusion. Leach laid out impacts if not passed with regards to projects. He mentioned projects that were essential for harbor, roads, electrical, and for the Wastewater Treatment Plant. Municipal Attorney Brian Hanson gave his opinion that the hunker down resolution would expire on May 12 and in order to extend, it would need to be placed on the agenda. He stated 2020-24 expired at a later date, although failed rescinding previously, it would need to be placed on the agenda as well.

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

**Yes:** 3 - Christianson, Paxton, and Mosher



**No:** 3 - Eisenbeisz, Knox, and Wein

**Non-voting:** 1 - Nelson

**VII. PERSONS TO BE HEARD:**

None.

**VIII. EXECUTIVE SESSION**

None.

**IX. ADJOURNMENT**

A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 7:09 p.m.

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



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: ORD 20-10    Version: 1    Name:  
Type: Ordinance    Status: AGENDA READY  
File created: 3/15/2020    In control: City and Borough Assembly  
On agenda: 5/12/2020    Final action:  
Title: An Emergency Ordinance of the City and Borough of Sitka making a supplemental appropriation to the FY2020 budget per Section 11.10(a) of the Home Rule Charter of the City and Borough of Sitka (second reading - first reading of the emergency ordinance was approved March 16)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Ord 2020-10](#)

| Date      | Ver. | Action By                 | Action                  | Result |
|-----------|------|---------------------------|-------------------------|--------|
| 3/16/2020 | 1    | City and Borough Assembly | PASSED ON FIRST READING | Pass   |

## **POSSIBLE MOTION**

**I MOVE TO** re-enact and approve Ordinance 2020-10 on second and final reading making a supplemental appropriation to the FY2020 budget per section 11.10(a) of the home rule charter of the City and Borough of Sitka.

*Note: This emergency ordinance was approved on March 16, 2020 and became effective the day after the date of its passage. In accordance with Sitka's Home Rule Charter, Section 3.03 Emergency Ordinances expire within 61 days, therefore, this ordinance is scheduled for re-enactment under unfinished business for the purpose of extending the 61-day expiration to the end of the fiscal year budget June 30, 2020.*

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-10

AN EMERGENCY ORDINANCE OF THE CITY AND BOROUGH OF SITKA MAKING A SUPPLEMENTAL APPROPRIATION TO THE FY2020 BUDGET PER SECTION 11.10(a) OF THE HOME RULE CHARTER OF THE CITY AND BOROUGH OF SITKA

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 and application thereof to any person and circumstances shall not be affected thereby.
3. PURPOSE. The purpose of this ordinance is to adjust the FY20 budgets by appropriating additional funds from the Emergency Response designation of the General Fund balance to pay for expenses related to the COVID-19 emergency declaration which occurred on March 16, 2020 and the subsequent emergency response.
4. ENACTMENT. The Assembly of the City and Borough of Sitka hereby adjusts the FY20 budget for known changes. In accordance with Section 11.10(a) of the Charter of the City and Borough of Sitka, Alaska, the budget for the fiscal period beginning July 1, 2019 and ending June 30, 2020 is hereby adjusted as follows:

Table with 1 column and 4 rows. Row 1: FISCAL YEAR 2020 EXPENDITURE BUDGETS. Row 2: GENERAL FUND. Row 3: Contingency-Personnel: Increase appropriations in the amount of \$150,000 for possible personnel expenditures that may be required as a result of the City and Borough of Sitka's response to the COVID-19 pandemic. Row 4: Contingency-Supplies: Increase appropriations in the amount of \$200,000 for supplies relating to the City and Borough of Sitka's response to the COVID-19 pandemic. Row 5: Contingency-Contract Purchased Services: Increase appropriations in the amount of \$150,000 for contracted and purchased services relating to the City and Borough of Sitka response to COVID 19 pandemic.

EXPLANATION. As a result of the COVID-19 pandemic it is anticipated the City and Borough of Sitka will need to expend previously unanticipated and unbudgeted funds. It is

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anticipated that additional personnel, supplies, and contracted services will be required in order to adequately respond. Should State and Federal funding become available the City and Borough of Sitka will seek reimbursement and will follow applicable rules to ensure that expenditures are eligible for reimbursement. A short explanation of each budget revision is included above.

37 **5. EFFECTIVE DATE.** This emergency ordinance shall become effective on the day after the  
38 date of its passage as an emergency exists as stated above. In accordance with Sitka’s Home  
39 Rule Charter, Section 3.03 Emergency Ordinances expire within 61 days, therefore, this  
40 ordinance is pre-scheduled for re-enactment under unfinished business at the May 12, 2020  
41 Assembly meeting for the purpose of extending the 61-day expiration to the end of the Fiscal  
42 Year Budget June 30, 2020.

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**INITIALLY PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and  
Borough of Sitka, Alaska this 16<sup>th</sup> day of March, 2020.

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**SECOND READING PASSED, APPROVED, AND ADOPTED** by the Assembly of the City  
and Borough of Sitka, Alaska this 12<sup>th</sup> day of May, 2020.

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Gary L. Paxton, Mayor

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ATTEST:

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Sara Peterson, MMC  
Municipal Clerk

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1<sup>st</sup> reading - Emergency Ordinance 3/16/2020 in accordance with Home Rule Charter Section  
3.03. Approved by a vote of 6-1.

2<sup>nd</sup> reading – Re-enactment/Second Reading pre-scheduled for 5/12/2020 to address and extend  
the 61-day expiration to the end of the Fiscal Year budget June 30, 2020.



# 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: 5/12/2020    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 |
|-----------|------|---------------------------|--------|--------|
| 4/28/2020 | 1    | City and Borough Assembly |        |        |

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-17 on second and final reading 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.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## 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**

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### **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/<br>TRANSFER | TOTAL         |
| General Fund        | \$ 29,564,429  | \$ 26,271,896             | \$ 1,931,519         | \$ 28,203,415 |

| <u>INTERNAL SERVICE FUNDS</u> | REVENUE      | OPERATIONS   | CAPITAL/<br>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/<br>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.

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

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\_\_\_\_\_  
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

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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

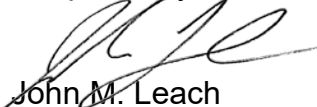
ongoing emergency response. Not only were we able to respond to the pandemic, but we were sufficiently prepared and able to execute quickly on the OIG settlement at the lowest possible settlement amount.

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 Superintend   | 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<br/>Appropriations</u> | <u>Capital<br/>Appropriations</u> | <u>Net Change to<br/>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<br/>Working Capital<br/>June 30, 2019</u> | <u>Projected<br/>Undesignated<br/>Working Capital<br/>June 30, 2020</u> | <u>Projected<br/>Additions to or<br/>(Deletions From)<br/>Undesignated<br/>Working Capital<br/>Fiscal Year 2021</u> | <u>Projected<br/>Undesignated<br/>Working Capital<br/>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           |
| Kaagwaantan 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>782,000</b>   | <b>425,000</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>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>  |                                       |                        |                   |                                 |                           |              |                   |                                |                  |                  | <b>-</b>         | <b>-</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.

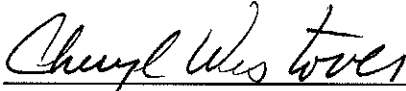
**4.45.03 Assembly Action.** Within 60 days after presentation of the annual analysis by the Administrator, the amount determined by the Administrator shall automatically be transferred to the Public Infrastructure Sinking Fund, unless a super majority of the Assembly votes to change the recommended 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<br>Amount   | 2018 Actual<br>Amount   | 2019 Actual<br>Amount   | 2020 Amended<br>Budget  | 2020 Projected<br>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<br>Amount   | 2018 Actual<br>Amount   | 2019 Actual<br>Amount   | 2020 Amended<br>Budget  | 2020 Projected<br>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<br/>Amount</b> | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Amended<br/>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<br/>Amount</b> | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Amended<br/>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<br/>Amount</b> | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Amended<br/>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<br/>Amount</b> | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Amended<br/>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<br/>Amount</b> | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Amended<br/>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<br/>Amount</b> | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Amended<br/>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<br/>Amount</b> | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Amended<br/>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>      |                           | \$359,541.50       | \$289,757.82       | \$311,493.06       | \$326,610.00        | \$402,965.00 |
| Fund <b>100 - General Fund</b> Totals |                           | \$359,541.50       | \$289,757.82       | \$311,493.06       | \$326,610.00        | \$402,965.00 |
| Net Grand Totals                      |                           | \$359,541.50       | \$289,757.82       | \$311,493.06       | \$326,610.00        | \$402,965.00 |



# 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    |
|---------------------------------------|-------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| Fund <b>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>      |                         | \$873,478.73       | \$861,946.67       | \$958,628.20       | \$1,146,048.00      | \$1,111,018.00 |
| Fund <b>100 - General Fund Totals</b> |                         | \$4,392,352.89     | \$4,316,702.62     | \$4,346,766.14     | \$4,665,101.41      | \$4,870,075.90 |
| Net Grand Totals                      |                         | \$4,392,352.89     | \$4,316,702.62     | \$4,346,766.14     | \$4,665,101.41      | \$4,870,075.90 |



# 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    |
|---------------------------------------|-----------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| <b>Fund 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   |
| <b>Fund 100 - General Fund Totals</b> |                       | \$1,148,136.04     | \$1,154,195.89     | \$1,220,083.99     | \$1,691,368.21      | \$1,342,787.64 |
| <b>Net Grand Totals</b>               |                       | \$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         |
|---------------------------------------|-------------------------|---------------------|--------------------|--------------------|---------------------|---------------------|
| <b>Fund 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> |
| <b>Fund 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> |
| <b>Net Grand 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> |



# 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   |
|----------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Fund     | <b>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> | <u>\$109,429.00</u> | <u>\$306,862.62</u> | <u>\$150,671.00</u> | <u>\$150,671.00</u> | <u>\$0.00</u> |
| Fund     | <b>100 - General Fund Totals</b> | <u>\$109,429.00</u> | <u>\$306,862.62</u> | <u>\$150,671.00</u> | <u>\$150,671.00</u> | <u>\$0.00</u> |
|          | Net Grand Totals                 | <u>\$109,429.00</u> | <u>\$306,862.62</u> | <u>\$150,671.00</u> | <u>\$150,671.00</u> | <u>\$0.00</u> |



# 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> |                          | <u>\$0.00</u>      | <u>\$13,999.20</u> | <u>\$261,071.14</u> | <u>\$538,938.00</u> | <u>\$6,500.00</u> |
| <b>Fund 100 - General Fund Totals</b> |                          | <u>\$0.00</u>      | <u>\$13,999.20</u> | <u>\$261,071.14</u> | <u>\$538,938.00</u> | <u>\$6,500.00</u> |
| <b>Net Grand Totals</b>               |                          | <u>\$0.00</u>      | <u>\$13,999.20</u> | <u>\$261,071.14</u> | <u>\$538,938.00</u> | <u>\$6,500.00</u> |



# 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 Totals</b>      | <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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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   | -                   | 435,000                    | 472,500                     | 855,507                    |
| 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  | -                   | (320,000)                  | (320,000)                   | -                          |
| <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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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>      |
| <u>Capital Expenditures</u>  |                         |                            |                             |                            |
| 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> |
| <u>Working Capital</u>   |                         |                            |                             |                            |
| <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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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         |
|----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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<br>Amount  | 2018 Actual<br>Amount  | 2019 Actual<br>Amount    | 2020 Amended<br>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> |   |                        |                   |                                 |                              |              |                   |                                |                  | <b>10,000,000</b> | <b>4,779,038</b> | <b>14,779,038</b>                       |                            |
| TBD                              | Exterior Painting-Front and South sides   | New FY2021             | -                 | -                               | 100,000                      | -            | -                 | -                              | -                | -                 | 100,000          | 100,000                                 |                            |
| <b>TOTAL NEW APPROPRIATIONS</b>  |   |                        |                   |                                 |                              |              |                   |                                |                  |                   | <b>100,000</b>   | <b>100,000</b>                          |                            |

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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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<br>Amount | 2018 Actual<br>Amount | 2019 Actual<br>Amount | 2020 Amended<br>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<br>Amount | 2018 Actual<br>Amount | 2019 Actual<br>Amount | 2020 Amended<br>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 | -                 | -                               | -                        | -            | <i>7,940,000</i>  | -                              | <i>500,000</i>   | <i>8,440,000</i> | -                | <b>8,440,000</b>                        |                            |  |
| <b>TOTAL OPEN APPROPRIATIONS</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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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<br>Amount  | 2018 Actual<br>Amount  | 2019 Actual<br>Amount  | 2020 Amended<br>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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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<br>Amount  | 2018 Actual<br>Amount  | 2019 Actual<br>Amount  | 2020 Amended<br>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>      |   | <b>\$97,503.33</b>  | <b>\$116,151.90</b> | <b>\$122,980.79</b> | <b>\$119,843.21</b> | <b>\$122,333.69</b> |
| <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>         |   | <b>\$117,061.66</b> | <b>\$93,634.94</b>  | <b>\$89,224.35</b>  | <b>\$96,470.76</b>  | <b>\$108,233.96</b> |
| <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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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> | <b>-</b>                | <b>-</b>                   | <b>-</b>                    | <b>-</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>                   |                         | \$236,191.86       | \$318,834.86       | \$355,525.30       | \$403,648.00        | \$387,539.00 |
| <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>      |                         | \$880.20           | \$880.16           | \$880.20           | \$880.00            | \$880.00     |
| <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>              |                         | \$0.00             | \$60,000.00        | \$30,200.00        | \$0.00              | \$0.00       |
| <b>Fund 320 - Building Maintenance Fund Totals</b> |                         | \$654,611.08       | \$763,845.87       | \$718,253.54       | \$800,061.08        | \$808,991.15 |
| <b>Net Grand Totals</b>                            |                         | \$654,611.08       | \$763,845.87       | \$718,253.54       | \$800,061.08        | \$808,991.15 |

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<br/>Original</u> | <u>FY2020<br/>Projected</u> | <u>FY2021<br/>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                        | <u>\$2,887,487.56</u>        | <u>\$1,316,563.25</u>        | <u>\$1,490,482.24</u>        | <u>\$1,661,222.00</u>         | <u>\$1,338,166.00</u>        |
| <b>Revenue Totals</b>                      | <b><u>\$4,856,286.33</u></b> | <b><u>\$3,803,628.55</u></b> | <b><u>\$3,965,951.42</u></b> | <b><u>\$1,671,222.00</u></b>  | <b><u>\$2,177,305.00</u></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                    | <u>\$2,695,000.00</u>        | <u>\$2,780,000.00</u>        | <u>\$2,880,000.00</u>        | <u>\$2,155,000.00</u>         | <u>\$1,850,000.00</u>        |
| <b>Expenditure Totals</b>                  | <b><u>\$5,324,421.43</u></b> | <b><u>\$3,651,758.76</u></b> | <b><u>\$3,630,440.00</u></b> | <b><u>\$2,796,115.00</u></b>  | <b><u>\$2,397,540.00</u></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

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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: 5/12/2020    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 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 |
|-----------|------|---------------------------|--------|--------|
| 4/28/2020 | 1    | City and Borough Assembly |        |        |



## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-18 on second and final reading adopting the 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

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## 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**

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### **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/<br>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.

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52

53 B. Residential Services.

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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 |

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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

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Gary L. Paxton, Mayor

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145

ATTEST:

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Sara Peterson, MMC  
Municipal Clerk

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

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

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154

Sponsor: Administrator

155

## 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

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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: 5/12/2020    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 |
|-----------|------|---------------------------|--------|--------|
| 4/28/2020 | 1    | City and Borough Assembly |        |        |

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-19 on second and final reading adopting the 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

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## 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**

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### **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) and 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 |

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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.

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**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:

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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                                    |
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| 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                                    |
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\*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

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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: 5/12/2020    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 |
|-----------|------|---------------------------|--------|--------|
| 4/28/2020 | 1    | City and Borough Assembly |        |        |

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-20 on second and final reading 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".



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## 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**

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### **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:

|                                 | <u>REVENUE</u> | <u>EXPENDITURE BUDGET</u> |                      |              |
|---------------------------------|----------------|---------------------------|----------------------|--------------|
| <u>WASTEWATER FUND</u>          | REVENUE        | OPERATIONS                | CAPITAL/<br>TRANSFER | TOTAL        |
| Wastewater Fund                 | \$ 3,794,511   | \$ 4,160,613              | \$ 245,000           | \$ 4,405,613 |
| Wastewater Capital Project Fund | \$ 245,000     | \$ -0-                    | \$ 245,000           | \$ 245,000   |

**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%)**                              |
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| Wastewater                       |                          |                          |  |
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|                                  |                          | <b>\$ (22,945.80)</b>    | Health insurance (5.5% rate increase instead of 9.5%)**                              |
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| 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        |   |
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# 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: 5/12/2020    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 |
|-----------|------|---------------------------|--------|--------|
| 4/28/2020 | 1    | City and Borough Assembly |        |        |

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-21 on second and final reading 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".





# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## 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:

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- Appropriations
  - Total appropriations are \$28,203,415, with revenue projected to be \$29,564,429, resulting in a projected surplus of \$1,375,014
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  - 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
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- 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
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  - 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.
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  - 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.
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  - There are no rates adjustments associated with these three enterprise funds
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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 5 columns: FUND, REVENUE, OPERATIONS, CAPITAL/TRANSFER, TOTAL. Rows include Solid Waste Fund and 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

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:

82

83

84

85

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

86

87

88

For those customers living within the harbor system - ~~\$53.36~~ \$56.29 per month

89

90

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

91

92

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   |

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\*\*Changes resulting from other outside changes





# CITY AND BOROUGH OF SITKA

## Legislation Details

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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: 5/12/2020    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:

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# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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John Leach, Municipal Administrator

**From:** Melissa Haley, Controller

**Date:** April 22, 2020

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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.

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

ATTEST:

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Gary L. Paxton, Mayor

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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         |                          |  |
|                                  |                          | <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

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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: 5/12/2020    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 |
|-----------|------|---------------------------|--------|--------|
| 4/28/2020 | 1    | City and Borough Assembly |        |        |

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-22 on second and final reading adopting the 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

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## 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**

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### **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%)** |
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| <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  |
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| <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

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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: 5/12/2020    Final action:

Title: Increasing permanent and temporary moorage rates and other harbor fees and charges (Action on this item was postponed at the April 28 meeting)

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion Res 2020-10](#)  
[02 Res 2020-10](#)

| Date      | Ver. | Action By                 | Action | Result |
|-----------|------|---------------------------|--------|--------|
| 4/28/2020 | 1    | City and Borough Assembly |        |        |

## **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.

Note: This item was postponed at the April 28 meeting.

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

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53 Vessels over one hundred fifty feet in length \$30.30 per foot of overall length

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56 Eliason Harbor end ties (effective July 1, 2020) –

57  
58 All vessels \$3.49 per foot per day

59  
60  
61 O'Connell Bridge Facility (effective July 1, 2020) –

62  
63 All vessels \$7.00 per foot per day, when available

64  
65 Vessel Wait List

66 Vessels on the wait list shall be charged \$3.80 per foot of the overall vessel  
67 length, per month, payable in advance, quarterly. The fee paid to get on the wait  
68 list is equal to a quarter's moorage and is non-refundable and does not get  
69 applied to moorage.

70 Other Fees (effective July 1, 2020):

71 Transient Float Plane rates:

72  
73 Float Plane rate is \$22.68 per day or portion of a day  
74 (no charge if moored under one hour)

75  
76 Garbage—Commercial dumpster - \$251.83

77  
78 **PASSED, APPROVED AND ADOPTED** by the Assembly of the City and Borough of Sitka,  
79 Alaska on this 12<sup>th</sup> day of May, 2020.

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Gary L. Paxton, Mayor

ATTEST:

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

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

1<sup>st</sup> and final reading 5/12/2020

Sponsor: Administrator



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 20-108      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/5/2020      In control: City and Borough Assembly

On agenda: 5/12/2020      Final action:

Title: Rescind the motion at the April 14 Assembly meeting approving Emergency Ordinance 2020-14 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

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion to Rescind](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
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Sponsors: Nelson / Mosher

## **POSSIBLE MOTION**

**I MOVE TO** rescind the motion at the April 14 Assembly meeting approving Emergency Ordinance 2020-14 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.

### Notes:

- In accordance with SGC 2.04.100 Vote Required, it requires 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 action taken at the April 14 meeting stands.



# CITY AND BOROUGH OF SITKA

## Legislation Details

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

Type: Resolution    Status: AGENDA READY

File created: 5/6/2020    In control: City and Borough Assembly

On agenda: 5/12/2020    Final action:

Title: Urging the people in the City and Borough of Sitka to follow the State of Alaska COVID-19 Health Mandates and continue to practice appropriate public health protocols to limit the spread of COVID-19

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion and Memo Res 2020-17](#)

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



**Sponsors: Knox / Christianson**

**POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-17 on first and final reading urging the people in the City and Borough of Sitka to follow the State of Alaska COVID-19 Health Mandates and continue to practice appropriate public health protocols to limit the spread of COVID-19.

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2020-17

**URGING THE PEOPLE IN THE CITY AND BOROUGH OF SITKA TO FOLLOW THE STATE OF ALASKA HEALTH MANDATES AND CONTINUE TO PRACTICE APPROPRIATE PUBLIC HEALTH PROTOCOLS TO LIMIT THE SPREAD OF COVID-19**

**WHEREAS**, COVID-19 is a respiratory disease that can result in serious illness or death and is caused by the SARS-Cov-2 virus (“virus”), a new strain of the coronavirus that has not been previously identified in humans and is easily transmittable person to person; and

**WHEREAS**, on March 11, 2020, the State of Alaska declared a public health emergency in response to the anticipated outbreak of the virus in Alaska; and

**WHEREAS**, as of May 6, 2020, the State of Alaska has issued 15 mandates to protect the public health of all Alaskans. These mandates, which have been aimed at flattening the curve, have been beneficial in slowing the spread of the disease in Alaska; and

**WHEREAS**, on April 24, 2020, the State of Alaska issued health mandate 16 that seeks to balance the ongoing need to maintain diligent efforts to slow and disrupt the rate of infection with the corresponding critical need to resume economic activity; and

**WHEREAS**, people particularly at risk of complications from COVID-19 include those 60 years and older and individuals of any age with a serious underlying medical condition, and household members of those who are at elevated risk should implement more stringent guidelines as well, to the extent possible; and

**WHEREAS**, anyone particularly at-risk from COVID-19 should reduce exposure by continuing to staying at home, not physically going to work, and not doing their own shopping if possible; and

**WHEREAS**, the rates of infection and mortality in the United States has not yet flattened and in some states is still increasing, with projected daily infections of over 26,000 and deaths surpassing 3000 in the coming weeks; and

**WHEREAS**, the full scale beginning of the City of Sitka’s current economic backbone, commercial fishing, is upon us, including the arrival of a seasonal workforce from areas with higher infection and transmission rates.

**NOW, THEREFORE, BE IT RESOLVED** that the Assembly of the City and Borough of Sitka, Alaska, highly encourages residents and travelers to Sitka to follow the guidelines outlined in the State of Alaska health mandates; and

**BE IT FURTHER RESOLVED**, the Assembly of the City and Borough of Sitka, stress the importance to our citizens to continue to adhere to best practices in reducing infection rates by practicing appropriate physical distancing, wearing masks in public places, frequent hand washing, and limiting our social and community contact circles.

52 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka,  
53 Alaska on this 12<sup>th</sup> day of May, 2020.

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Gary L. Paxton, Mayor

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58 ATTEST:

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61 Sara Peterson, MMC  
62 Municipal Clerk

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64 1<sup>st</sup> and final reading 5/12/2020

65  
66 Sponsors: Knox/Christianson



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 20-105      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/5/2020      In control: City and Borough Assembly

On agenda: 5/12/2020      Final action:

Title: Waive and accept late applications filed for the "Senior Citizen Exemption" to real property taxes:  
Sandra Greba, Beth Kindig, and Karen Lucas

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion and Memo](#)  
[02 Applications for exemption.](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** waive and accept late applications filed for the “Senior Citizen Exemption” to real property taxes: Sandra Greba, Beth Kindig, and Karen Lucas.




# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Larry Reeder, Assessing Director

**Date:** May 12, 2020

**Subject:** Senior Citizen Exemption Application Deadline Waiver

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### **Background:**

After the value notices were mailed to property owners, the Assessor's Office was contacted by 3 separate property owners regarding the Senior Citizen Exemption not being applied to their account. All 3 property owners expressed that they had discussions with a municipal employee regarding the State of Alaska Senior Citizen Exemption. After speaking with the municipal employee, each applicant expressed that they believed they had met all requirements to receive the exemption.

### **Analysis:**

Under SGC 4.12.025(G)(1) (copy attached), if a senior citizen fails to timely file the required application for the exemption, the Assembly, for "good cause" shown, may waive the claimant's failure to make timely application and authorize the assessor to accept the application as if timely filed, so long as, as provided in SGC 4.12.025(G)(2) (copy attached), the late application is filed no more than ninety days from when the application was due which was February 15, 2020.

### **Fiscal Note:**

If approved by the Assembly, each account would receive a \$150,000 exemption on their Taxable value (\$900 reduction in taxed owed).

### **Recommendation**

Municipal Assessor Larry Reeder submits these late applications for waiver and

acceptance based on his recommended finding that “good cause” exists for each application because **each claimant genuinely believes that they didn’t need to file an application after timely speaking with a municipal employee.** Mr. Reeder’s investigation discloses that although the claimant’s may not have asked the proper questions, their questions did not receive proper input from the municipal employee sufficient enough to elicit a timely application. Under these circumstances, Mr. Reeder recommends the waiver and acceptance of the three late applications.









# Senior Citizen Property Tax Exemption

2020

DUE ON OR BEFORE **FEBRUARY 15<sup>TH</sup>** OF THE EXEMPTION YEAR

APPLICANTS MUST BE AGE 65 ON OR BEFORE DECEMBER 31<sup>ST</sup> OF THE PRECEDING YEAR

**VERIFICATION OF AGE MUST ACCOMPANY FILING (PASSPORT or BIRTH CERTIFICATE & PHOTO ID)  
IF PROPERTY IS RECORDED INTO A TRUST PLEASE INCLUDE A COPY WITH YOUR APPLICATION**

Return completed form and requested information to:  
City & Borough of Sitka Assessor · 100 Lincoln St · Sitka, AK 99835  
907-747-1822

Name: Sandra L. Greba Assessor's Parcel Number: 1-7195-000  
Mailing Address: [REDACTED] Physical Address: [REDACTED]  
City: [REDACTED] AK, Zip [REDACTED] Legal Description: Owner

|   |   |                              |
|---|---|------------------------------|
| Home Phone: <u>[REDACTED]</u>   | Applicants date of birth: <u>[REDACTED]</u> | Spouses name: _____          |
| Cell Phone: <u>[REDACTED]</u>   | Applicants S.S.# <u>[REDACTED]</u>          | Spouses date of birth: _____ |
| I am applying as a:<br><input type="checkbox"/> Senior age 65+ and spouse <input checked="" type="checkbox"/> Individual age 65 or older <input type="checkbox"/> Surviving spouse age 60 or older  |   |                              |
| Dwelling type:<br><input checked="" type="checkbox"/> Single Family <input type="checkbox"/> Condominium <input type="checkbox"/> Mobile Home <input type="checkbox"/> Multi-Family <input type="checkbox"/> Other _____  |   |                              |
| What percent of ownership do you alone (or jointly with your spouse) have in this property? <u>100</u> %  |   |                              |
| Is any portion of this property used for <b>Commercial Purposes</b> ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>Rental Purposes</b> ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |   |                              |
| Is occupancy shared with someone other than your spouse and/or minor children? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If yes, when did shared occupancy begin? Date _____ What percent of the home do they occupy? _____ %<br><i>If live in care is medically necessary, attach a letter from the doctor.</i> |   |                              |
| Do you or your spouse own property in another state? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No    Do you receive any exemptions on that property? <input type="checkbox"/> Yes <input type="checkbox"/> No  |   |                              |
| When traveling outside the state of Alaska, at what address do you primarily reside? _____  |   |                              |
| Did you or will you receive a 2018 Alaska Permanent Fund Dividend? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |   |                              |
| Will you qualify for a 2019 AK Permanent Fund Dividend? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No    Will you or have you applied? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |   |                              |
| If you answered "No" to any of the PFD questions, you must also complete the CBS Supplemental Form #1 (available at the Assessing Department or online) at - <a href="http://www.cityofsitka.com/government/departments/assessing">www.cityofsitka.com/government/departments/assessing</a>   |   |                              |

**I CERTIFY:** This property is my primary residence and permanent place of abode. I will occupy it for a minimum of 185 days prior to each year in which I receive the exemption. The property is not used for non residential, temporary or vacation purposes, and is my true and fixed permanent residence. I hereby certify that the information I am supplying on and with this form is true and correct to the best of my knowledge. I authorize the City & Borough of Sitka to obtain access to records pertaining to me in possession of the State of Alaska as needed to verify my residency, age, and permanent fund dividend status. Falsely applying for an exemption or failing to notify the Borough Assessors Office of a change in exemption status, with the intent to evade taxation, is a misdemeanor and may result in fines and penalties under AS 11.56.210

Sandra Greba  
Print or type Applicants name

[Signature]    4/29/20  
Signature    Date

\*\*\*\*ASSESSOR'S USE ONLY\*\*\*\*

New Filing     Occupancy     Inspection     Age     Denied     Approved     MARS  
 Ownership     Perm Fund     Full     Variable     Scan    SC Brochure \_\_\_\_\_

**This exemption application must be filed in person with the Assessing department**



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 20-106      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/5/2020      In control: City and Borough Assembly

On agenda: 5/12/2020      Final action:

Title: Approve the City and Borough of Sitka Athletic Field Use Policy and Guidelines as recommended by the Parks and Recreation Committee

Sponsors:

Indexes:

Code sections:

Attachments: [00 Motion](#)  
[01 Assembly memo for Athletic Field Use Policy](#)  
[02 REVISION Field Use Policy - Draft 4.7.2020](#)  
[03 P&R compiled minutes](#)  
[04 Athletic Field Use Permit Application](#)  
[05 AthleticFieldUsePermitGuidelines 2019](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** approve the City and Borough of Sitka Athletic Field Use Policy and Guidelines as recommended by the Parks and Recreation Committee.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members

**From:** James Poulson, Chair of the Parks and Recreation Committee

**Date:** 5/4/2020

**Subject:** Updated Athletic Field Use Policy and Guidelines

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Organized recreational activities, such as sport clubs and leagues, must submit an Athletic Field Use Permit Application to reserve a CBS field for regular use. There is a field use policy that establishes guidelines for organized team or group use of CBS athletic fields.

The updated field use policy was drafted by a Parks and Recreation Subcommittee which included members of field user groups. What started out as contentious item on our meeting agenda, with something like 50 cross-armed people ready to take sides, ended up being resolved in a civilized manner by the subcommittee. The updated policy differs in that there is a volunteer group that will work out schedules. There is no increased staff time for this updated policy.

The subcommittee met over a ten-month period, incorporated staff comments, and received unanimous approval of the policy as written from the Parks and Recreation Committee on April 14.

### Recommendation

Approve the updated Athletic Field Use Policy and Guidelines

# City and Borough of Sitka

## ATHLETIC FIELD USE POLICY & GUIDELINES

Organized recreational activities, such as sport clubs and leagues, must submit an Athletic Field Use Permit Application (“Application”) to reserve a CBS field for regular use. The fee charged is \$5 per player, with the exception of adult softball, which is \$250 per team. Fees will be waived for Sitka School District, but applications are still required. Applications including requested days of the week, time slots, & date range, must be submitted to the Public Works office on the second floor of City Hall (100 Lincoln Street), or [publicworks@cityofsitka.org](mailto:publicworks@cityofsitka.org), in order to be considered for the CBS Athletic Field Calendar. All fees are due after league registration is complete or before the first game of the season, whichever comes first. NO REFUNDS will be issued. If this low rate structure is abused, an hourly rate for all facilities may need to be instituted.

Athletic field use fees can be paid at the Utilities Counter, located on the first floor of City Hall, during regular business hours, Monday through Friday, 10am to 4pm.

## GENERAL GUIDELINES FOR ATHLETIC FIELD USE

The field use policies establish guidelines for organized team or group use of City and Borough of Sitka athletic fields. Parks and Recreation Committee will fairly and consistently enforce this policy.

### I. General Policies

- A. All municipal parks are open daily from 6am to 10pm, unless requested otherwise. Walk-on use is permitted by the general public on City and Borough of Sitka fields, on a first come, first serve basis. The field must be vacated if a scheduled team arrives to use the field. The City reserves the right to limit or prohibit an organized group from using a field.
- B. Fields may be closed, if conditions dictate.
- C. All coaches must be notified of field use policies and reserved time slots by league officials.
- D. Fields must be left in a litter free condition. CBS ask that user group to empty trash in these areas after use of the field and put in the large 300 gallon trash can outside. Trash bags, trash cans, and other components can be provided by CBS with adequate notice. No food or drinks (other than water) on Upper Moller turf field. Teams that have repeated violations of this field use requirement may be asked to forfeit use of fields for a portion of or the remainder of the season. Please do your part and leave the parks cleaner than you found them.
- E. Field rules shall be followed by all.

## II. Field Assignment

- A. Fields will be assigned using the online CBS calendar as applications are submitted, with the exception of Upper Moller Field. Non-priority groups will not be assigned before 45 days in advance of their requested dates, unless agreed to in the subcommittee meetings with stakeholders as described in section B(i) below.
- B. Each sports club or league shall submit a field use schedule for practices and games to the Public Works office, at least 45 days prior to the commencement of practice.
  - i. For Upper Moller, the Subcommittee on Upper Moller Field Use shall meet with stakeholders at least three times a year in January, May, and August and shall notify all stakeholders of the time and place for the meeting to update the field use schedule for Upper Moller taking into account all field use requests in deference to the priority of use policy.
  - ii. The Subcommittee will sign off on the schedule and shall submit their updated schedule to the Public Works office within 10 days of their meetings (in January, May, and August). Each sports club or league shall remain responsible for submitting their Application and fees each year prior to using the field.
  - iii. Non-priority users may apply directly with the City public works department within 45 days of their scheduled activity, but they are encouraged to coordinate schedules with priority users to avoid conflicts. The point of contact for the period between January 1 and June 15, shall be the acting President of Little League. The point of contact for the period between June 15 and December 31 shall be the acting Manager for Sitka's American Legion Baseball team. Names and Contact information for the acting points of contact shall be posted on the City Website and will be available at the Public Works Department.
  - iv. Applications shall be submitted to the staff at the Public Works Department for consideration by the director or the director's designee. The Public Works Director or their designee shall be responsible for approval of Upper Moller field use applications and shall be responsible for updating the calendar and notifying the applicant within 7 business days. Any denial/disapproval may be appealed to the Administrator within 7 days of receipt of the denial.
- C. Time slots can be blocked out for league use and do not need to denote specific team use.
- D. Each league needs to include an estimate of the number of participants.

## III. Field Use Priority

- A. Youth Baseball and softball user groups have priority use of the Upper Moller Field



with allowance for Sitka School District teams, classes and activities during the school day.

- B. In order for non-priority groups to plan accordingly, baseball and softball groups must submit a field use schedule for practices and games no later than 45 days prior to the start of practices and have it posted on the online field calendar and shall refresh these calendars as provided above.
- C. After that 45-day window, non-priority users can reserve field time. In the event a conflict with priority users arises after a non-priority user has scheduled time on Upper Moller, the user groups agree to work in good faith to try and find an amicable resolution to the conflict between the user groups' prospective field use.
- D. To view field calendars, go to:  
<http://www.cityofsitka.com/government/departments/parks/ParksandRecreation.html>  
Scroll down to CBS Athletic Field Calendars
- E. If there are special events or user groups that can bring business or support to the community, the priority groups agree to work together to do what is best for the community.

#### IV. Tournaments, Camps, Special Events

- A. All requests for tournaments, camps and special events that use the fields shall be submitted 45 days prior to the event, if possible. Given that some camps and tournaments become available on shorter time, non-priority user groups agree to work in good faith to try and find an amicable resolution. The request should include a prediction for the total number of participants. Any additional maintenance or supplies should be requested at this time.

#### V. Maintenance or Work Requests

- A. Any athletic field maintenance or work request needs to be made 2 weeks in advance of the projected date that maintenance needs to be completed. Maintenance requests should be emailed to [publicworks@cityofsitka.org](mailto:publicworks@cityofsitka.org) or (907) 747-1804. Calls after 5pm, will not be received until the next day.
- B. The spaces need to be left SECURED, clean and organized (trash picked up and placed in receptacle).
- C. If you find damage done to the facility, please notify your league official and/or [publicworks@cityofsitka.org](mailto:publicworks@cityofsitka.org). Photos help!
- D. Items within the facilities may belong to someone else's organization and should be treated with respect and/or used per manufacturer's recommendations. If you notice issues with misuse of any equipment or items, please notify the Buildings, Grounds, & Parks Supervisor and CBS will bring it up with the appropriate party.



## VI. Moller Field Alterations

Temporary lines for a soccer field boundary may be painted, in a color to be agreed upon after consultation with the priority user groups, in consultation with the Public Works Department, beginning August 1 of each year (after the baseball season concludes) through February 28 when the lines shall be washed off of the field (no later than the day before the first day of high school baseball practice). A red color to most closely matches the infield rust color will be used, unless a different color is agreed to. No other painted field boundary lines, except those lines required for softball regulation play, shall be permitted on upper Moller.

Any other field alterations shall be discussed in Upper Moller Subcommittee meetings and agreed to using consensus decision making and referred to the Parks and Rec Committee for approval.

## **June 11, 2019 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** – Marx suggested to form a scheduling subcommittee that comprised of stakeholders including Krupa and others that use Upper Moller Field that would be tasked with a priority of use policy that could assist with current conflicts and scheduling.

Morse clarified the subcommittee would make recommendations to the Parks and Recreation Committee which would in turn make a recommendation to the Assembly. She wondered what the limitations/requirements were as far as members of the committee's involvement. Marx was in agreement to have two committee members form the subcommittee. Corbell clarified that she receives emails and schedules in field use on the calendar. Harold Greene, Maintenance and Operations Superintendent relayed the complications with the scheduling.

Public Comment: Randy Hitchcock stated the need for a clear policy written enforced by city staff. He recommended the subcommittee be led and organized by city staff. Morse agreed to the importance of having city staff attend the subcommittee meetings and suggested Corbell attend. Marx agreed that city staff should be involved in the subcommittee as well as having stakeholders from all interested parties and that it be by consensus. He also felt the subcommittee should follow the existing policy, would like to avoid conflicts in the future, and felt the need to address the alterations issue. Widmark addressed concerns with involving staff time and noted the three tournaments that were to take place in July. Morse felt it important for the subcommittee to come to a consensus as to what the policy means.

**M - Marx / S - Smith – moved to amend the main motion to include alterations.  
Motion passed unanimously.**

Morse felt other members of the community should be invited and thought to advertise or send a public service announcement for subcommittee meetings. Marx thought to advertise in order to solicit user groups and felt that 5 to 10 members would be involved. General consensus was to have Rich Krupa and Brandon Marx as part of the subcommittee along with Randy Hitchcock, Alicia Eells, and Karen Case among others.

Public Comment: Alicia Eells representing Sitka (Adult) Soccer requested the opportunity to be scheduled on the field two times a month. Brant Brantman manager of the Hames Center and requested a one page, very simple, priority policy to follow as well as defining a user group. Rich Krupa, Athletic Director of the Sitka High School requested information of the conflict that was discussed during the first day of high school baseball practice because he was never informed. Karen Case stated there was no need to over complicate the situation and suggested following a policy and to use civility. Jeffery Richard representing the new middle school and elementary football league, asked about the possibility of refurbishing other fields.

Widmark felt that by keeping staff out of the subcommittee meetings, it would empower the public and make a more relaxed setting.

**M - Marx / S - Smith – moved to form a Scheduling Subcommittee that follows the existing priorities of use policy and alternations to deal with Upper Moller Field. Motion passed unanimously.**

**July 9, 2019 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** - Marx noted the policy that was made available by (Lynne) Brandon and wondered if it should also be discussed in the subcommittee. Clarification was made by Henshaw of the current policy in place. Marx felt that clarity would be beneficial and that some of the scheduling issues are with interpreting the language in the policy. Widmark and Smith voice they were in agreement that it needed clarification. Widmark stated edits and recommendations to the policy would be first with the Subcommittee, then come to the Parks and Recreation Committee, and be forwarded on to the Assembly.

**M - Marx / S - Smith – moved to expand the Scheduling Subcommittee’s scope to address the issue of whether to clarify the field use priority, that the decision be made by consensus, and report back to the Parks and Recreation Committee. Motion passed unanimously by a voice vote of all six members present.**

Poulson clarified the process and reminded to include the goal of getting the most use out of city resources as possible.

Brandon came forward to give history on the policy that was developed with a work group when she was working for the City and Borough of Sitka as the Parks and Recreation Manager and Jim Dinley was Municipal Administrator that implemented fees.

Marx clarified that the most current policy and guidelines were in the packet and on the website and the generic statement replaced the listed out dates of use.

**August 13, 2019 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** - Krupa reported on the last subcommittee meeting two weeks ago. He relayed he had distributed a draft of the *athletic field use policy and guidelines* to the subcommittee stakeholders, stated it was a starting point, and solicited feedback. He was still waiting to hear from the USCG and rugby folks. He noted that most responses have been positive. He wondered if the subcommittee needed 100% consensus. Henshaw relayed the recommendation process noting that it would be by a majority vote of the Committee and Assembly. Krupa felt that the fees may need to go to an hourly rate, however would like to avoid that.

**M – Poulson / S – Smith moved to *suspend the rules* to allow for public comment. The motion passed by an unanimously by a voice vote.**

Kelli Boddy stated she would like to be invited to the subcommittee meetings and had questions on the concession stands.

**September 10, 2019 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** - Marx reported on the progress of the subcommittee for the *athletic use field policy* and noted the subcommittee was close to having a policy that was agreed upon. He told the basic structure of it was to set up a process that fostered lines of communication where the stakeholders were communicating amongst each other. He stated that the policy stipulated baseball and softball have priority use of the field but that it also explained how the scheduling would work noting the subcommittee would meet three times a year to map out the schedule. Marx informed that the schedule would be a block schedule with availability of a 45-day window for non-priority users to book.

**October 8, 2020 Parks and Recreation Committee meeting excerpt**

**Upper Moller Field Use** - Marx stated there was still work to do but reported that the subcommittee would meet at the end of this month and should be ready to present a recommendation that was signed off by all stakeholders. He gave details on the policy and alterations discussion and work that still needed to be done.

**November 12, 2019 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** - Marx stated there had been many meetings with stakeholders over the last several months and although not everyone was pleased, felt the new policy was a good compromise. He noted that it was by unanimous consent. Chair Poulson inquired of the lines. Krupa answered that they would most likely be red or gray, have the least impact, damage, harm to the field and they would be able to be washed off. Krupa told of a list of priority users that the city would have with contact information.

**M – Smith / S – Compagno moved to recommend approval of the Athletic Field Use Policy and Guidelines as it stands. Motion passed unanimously by a voice vote.**

Marx went over the changes to the document noting that it sets up a new framework with stakeholders communicating which included three meetings per year, priority use, a calendar, and a 45-day opening for non-priority users to book the field.

Public Comment: Randy Hitchcock stated that all agreed to the changes. Lynne Brandon suggested a couple of members attend the Assembly meeting and that a memo be included. Chair Poulson noted the typo and confirmed that the soccer players were OK with the color stated in the policy. Smith thanked the subcommittee for their work.

**December 10, 2019 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** - Henshaw noted Municipal Attorney Brian Hanson's email of concerns with regards the Athletic Field Use Policy and Guidelines. Marx stated that clarifications could be helpful. Colliver stated he and his team looked at the policy and had questions of equipment that was left out by users. Marx thought further discussions as the subcommittee level may be

needed, that they could meet in January to discuss and bring it back. He gave a rundown on the process and his understanding of Public Work's responsibility. He noted that the main goal was to have stakeholders communicate and there was a good faith obligation to work issues out.

**M – Marx / S – Morse moved to refer this back to the subcommittee to incorporate clarifications. Motion passed unanimously by a voice vote.**

**January 14, 2020 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** - Marx told that there would be a subcommittee meeting tomorrow to address Municipal Attorney Brian Hanson's concerns. He stated that Krupa was out of town but that he was being kept informed.

**February 11, 2020 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** - Krupa stated that Marx would make the changes when he returned. Randy Hitchcock told of a subcommittee meeting he attended stating that all agreed with Brian Hanson's recommendations and the policy would come back for approval at the next meeting.

**March 10, 2020 Parks and Recreation Committee meeting minutes excerpt**

**Upper Moller Field Use** - Colliver stated that staff had been working out the schedule conflicts.

**M – Smith / S - Lawrie moved to place Approval of the policy on the next agenda. Motion passed by a unanimous voice vote of the four members present.**

Lawrie offered to make the changes if Marx could not.

**April 14, 2020 Parks and Recreation Committee meeting DRAFT minutes excerpt**

**Upper Moller Field Use** - Marx stated the sub-committee met in January and made the changes recommended by the Municipal Attorney.

**M – Krupa / S – Morse moved to approve the Athletic Field Use Policy and Guidelines as written and recommend to the Assembly for approval. Motion passed unanimously.**

Marx noted the closure and wondered how folks could collect their equipment. Colliver stated that a COVID-19 execution plan would need to be submitted. He told of the closures and the locks had been changed out.

# City and Borough of Sitka



## ATHLETIC FIELD USE PERMIT APPLICATION

### APPLICANT INFORMATION:

Today's Date: \_\_\_\_\_

Team of Group Name: \_\_\_\_\_

Contact 1: \_\_\_\_\_

Contact 2: \_\_\_\_\_

Phone: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Email: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

Requested Day(s) of the Week: \_\_\_\_\_

Requested Times(s): \_\_\_\_\_

SEASON DATE RANGE (including end date): \_\_\_\_\_

### FIELD LOCATION REQUEST:

MOLLER COMPLEX

Upper Field

Lights

Lower Field

KEET GOOSHI HEEN

Field A

Field B

KIMSHAM COMPLEX

Field A

Field B

Field C

Field D - Krueger

BLATCHLEY - Vilandre

### \$\$\$ FEES per season:

\_\_\_\_\_ X \$250 = \_\_\_\_\_ TOTAL PLAYER FEE  
Number of Adult Softball Teams

--- OR ---

\_\_\_\_\_ X \$5 = \_\_\_\_\_ TOTAL PLAYER FEE  
Number of Players

\_\_\_\_\_ TAX (5% Oct-March or 6% April-September)

\_\_\_\_\_ TOTAL FEE with TAX

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

WAIVER AND RELEASE: I, duly authorized on behalf of the applying organization, hereby certifies that said organization/team/group will agree to hold the City and Borough of Sitka harmless from any and all claims for injury or damage to persons or property suffered in connection with the permittee's activities unless such injury or damage is caused by the gross negligence of the City and Borough of Sitka. I certify the information contained in this application is true to the best of my knowledge. As group representative, I hereby agree to take responsibility to inform and assure that all group members follow the rules and the Public Use of Parks and Recreation Facilities Ordinance of the City and Borough of Sitka. (Chapter 23.30, available upon request.)

# City and Borough of Sitka



## **ATHLETIC FIELD USE POLICY & GUIDELINES**

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Athletic fields are available for use by the general public on a first-come, first-served basis **when not in use for scheduled league or club activities.**

The fee charged is \$5 per player for sport clubs, leagues, and other organized recreational activities that regularly use a CBS sport field. Adult softball is \$250 per team. All fees are due after league registration is complete or before the first game of the season, whichever comes first. Specific maintenance requests must be made at least two weeks in advance of the scheduled event.

Field scheduling is the responsibility of each league, sport or recreational user group. **Player fees and field use schedules (practices and games) must be submitted prior to each league's first game for fields to be "reserved."** Copies of the field use schedules must be submitted to the Public Works office on the second floor of City Hall or [publicworks@cityofsitka.org](mailto:publicworks@cityofsitka.org). Athletic field use fees can be paid at the Utilities Counter, located on the first floor of the Municipal Building (100 Lincoln Street) during regular business hours, Monday through Friday, 9:00 am to 4:00 pm.

\*\*\*\*\* NO REFUNDS for Player Fees \*\*\*\*\*

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## **GENERAL GUIDELINES FOR ATHLETIC FIELD USE**

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The field use policies establish guidelines for organized team or group use of City and Borough of Sitka athletic fields. Municipal Parks and Recreation staff will fairly and consistently enforce this policy.

### **I. General Policies**

- A. All municipal parks are open from 6AM to 10 PM daily, unless requested otherwise. Walk-on use is permitted on City and Borough of Sitka fields. The field must be vacated if a scheduled team arrives to use the field. The City reserves the right to limit or prohibit an organized group from using a field if permit or schedule has not been submitted to the City.
- B. Fields may be closed if conditions dictate.
- C. All coaches must be notified of field use policies, game and practice schedules by league officials.
- D. **Fields must be left in a litter free condition. Please do your part and leave the parks cleaner than you found them.** Teams that have repeated violations of this field use requirement may be asked to forfeit use of fields for a portion of or the remainder of the season. **No refunds.** Trash bags, trash cans, and other components can be provided by CBS with adequate notice. CBS ask that user group empty trash in these areas after use of the field and put in the large 300 gallon trash can outside.
- E. Field rules shall be followed by all.

## City & Borough of Sitka - GENERAL GUIDELINES FOR ATHLETIC FIELD USE

### II. Field Assignment

- A. Each league is requested to submit a field use schedule for practices and games **no later than one week prior** to the commencement of practices. Copies should be sent electronically to [publicworks@cityofsitka.org](mailto:publicworks@cityofsitka.org) and/or the Buildings, Grounds, & Parks Supervisor. Time slots can be blocked out for league use and don't need to denote specific team use.
- B. Each league needs to include an estimate of the number of participants.
- C. FIELD USE PRIORITY

User groups that are in season shall get priority over those that are not. Moller Upper priority is baseball programs over those that are not. However, if there are special events or user groups that can bring business or support to the community, the priority groups have the opportunity to work together to do what is best for the community.

### II. Tournaments, Camps, Special Events

All requests for tournaments, camps and special events that use the fields must be submitted separately **four weeks prior to the event**. The request should include a prediction for the total number of out-of-town players who will be in attendance. Any additional facilities, maintenance or supplies should be requested at this time.

### III. Maintenance or Work Requests

- A. Any **athletic field maintenance or work request** needs to be made **14 days in advance** of the projected date that maintenance needs to be completed. Maintenance requests should be emailed to [publicworks@cityofsitka.org](mailto:publicworks@cityofsitka.org) or (907) 747-4039. Calls after 5pm, will not be received until the next day.
- B. The spaces need to be left SECURED, clean and organized (no trash please).
- C. If you find damage done to the facility, please notify your direct point/supervisor and/or [publicworks@cityofsitka.org](mailto:publicworks@cityofsitka.org). Photos help!
- D. Items within the facilities may belong to someone else's organization and should be treated with respect and/or used per manufacturer's recommendations. If you notice issues with misuse of "your" or other's items, please let Buildings, Grounds, & Parks Supervisor know and CBS will bring it up with the appropriate party.
- E. Coaches and/or user groups are responsible for chalking or painting lines on the field. CBS will provide some guidance, proper products, and assistance when possible.

CBS Grounds Department's role is to maintain the facilities, infrastructure, and grounds for the community's best interest and keeping a safe environment. Internal operation of the user group's process is the responsibility of the user groups but CBS will happily assist if needed.

Thank you for adhering to this policy and guidelines.





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 20-104      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/5/2020      In control: City and Borough Assembly

On agenda: 5/12/2020      Final action:

Title: Discussion / Direction / Decision regarding a recommendation whether to enter negotiations on a final contract with a developer to construct, maintain, and operate a haulout and shipyard at the Gary Paxton Industrial Park in accordance with the Request for Proposal

Sponsors:

Indexes:

Code sections:

Attachments: [00 Discussion Direction Decision](#)  
[01 GPIIP Waterfront development haul out proposals \(2\)](#)  
[02 GPIIP Haul out RFP Scoring001](#)  
[03 RFP for Construction and Operation of Marine Haulout](#)  
[04 WC Enterprises GPIIP Shipyard map concept 3](#)  
[05 WC Enterprises MHF Proposal 4-15-2020](#)  
[06 Sitka Sound Industrial LLC GPIIP Haulout and Shipyard Proposal Final](#)  
[07 GPIIP Mtg 4.27.2020 DRAFT Minutes](#)

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

## **Discussion / Direction / Decision**

regarding a recommendation whether to enter negotiations on a final contract with a developer to construct, maintain, and operate a haulout and shipyard at the Gary Paxton Industrial Park in accordance with the Request for Proposal.



329 Harbor Drive, Suite 202  
Sitka, AK 99835  
Phone: 907-747-2660

Thursday, April 30, 2020

MEMORANDUM

To: John Leach – CBS Administrator  
From: Garry White, GPIIP Director  
Subject: GPIIP Waterfront Development/Haul Out Proposals

**Introduction**

The Gary Paxton Industrial Park (GPIIP) Board of Director's Strategic Plan calls for the "Development of a Port Facility to Accommodate the Maritime Industry".

The GPIIP Board and CBS Assembly held a joint work session on January 30th, 2020 to discuss different concept regarding; ownership of facility and operations, infrastructure needed to support the fleet, and funding for the haul out construction and operations. The Assembly gave direction to develop a RFP to investigate private ownership and operations of a haul out. The GPIIP Board met on February 27th, 2020 to recommend approval of the RFP. The CBS Assembly met on March 10th, 2020 and approved the RFP for release.

On March 11<sup>th</sup>, 2020, the City and Borough of Sitka (CBS) released the Request for Proposal (RFP) for the Construction and Operation of a Marine Haul Out and Shipyard. The RFP was open until April 15<sup>th</sup>, 2020. The CBS received two proposals from the RFP process.

The GPIIP Board met on April 27<sup>th</sup> to evaluate and score proposals (attached) from WC Enterprises and Sitka Sound Industrial, LLC. A selection committee consisting of the 5 members of the GPIIP Board, the CBS Administrator, and the CBS Public Works Director, scored the proposals using the criteria outlined in the RFP.

WC Enterprises received a score of 78 and Sitka Sound Industrial, LLC a score of 33 out of a potential 100 points. Please see the attached certified score rankings.

The GPIIP Board made the following motion at its 4/27/2020 meeting:

**MOTION:** M/S Morrison/Johnson moved the GPIIP Board recommends the WC Enterprises proposal to the CBS Assembly based on the criteria evaluated by the Selection Committee which was comprised of the GPIIP Board and Mr. Leach and Mr. Harmon of CBS.

**ACTION:** Motion PASSED 4/0 on a roll call vote. Mrs. Finkenbinder had technical connection difficulties and was unable to record her vote.

## **Background**

The GPIIP Board has long recognized the importance of the fishing and maritime industry to the community of Sitka. The GPIIP Board and CBS have been working on vessel haul out development concepts since the GPIIP properties were acquired.

Most recently, the GPIIP Board has worked with the community and an outside engineering firm on concepts to construct an access ramp for vessel haul outs using either hydraulic trailers or amphibious marine travel lifts.

The public announcement in the fall of 2019, that Halibut Point Marina (HPM) will cease public haul out operations in the next few years has intensified the priority of establishing a marine haul out facility at the GPIIP. The CBS received a proposal from HPM to build infrastructure to support the establishment of a vessel haul out at the GPIIP in November 2019.

The GPIIP Board met on December 4<sup>th</sup>, 2019 to discuss overall GPIIP Waterfront Development and the proposal from HPM. The GPIIP Board did not discuss the merits of the entire HPM proposals, but rather focused on what infrastructure is needed to support the fleet in a vessel haul out.

HPM has since withdrew its proposal. The GPIIP Board, CBS, and community are now working towards the development of a vessel haul out facility at the GPIIP properties. Much discussion on how to best service the local fleet and create an economic driver at the GPIIP has taken place by both the GPIIP Board and CBS Assembly.

## **Additional Information**

- Please note that both proposals rely on the CBS to finance portions of their proposals.
- Section H of the attached RFP contains the following statement:  
“CBS reserves the right to negotiate with any proposer, to waive informalities in any of the proposals and to award the marine shipyard development contract to whichever proposer is deemed to provide the best value for the Municipality at the sole discretion of CBS. CBS will notify the selected proposer and work with that selected proposer to draft and enter into an exclusive agreement that best satisfies the preferred outcome of this RFP.”

## **Action**

- CBS Assembly discussion and approval of GPIIP Board’s motion:

**MOTION:** M/S Morrison/Johnson moved the GPIIP Board recommends the WC Enterprises proposal to the CBS Assembly based on the criteria evaluated by the Selection Committee which was comprised of the GPIIP Board and Mr. Leach and Mr. Harmon of CBS.

# Certified Ranking

REQUEST FOR PROPOSALS (RFP)

THE CONSTRUCTION AND OPERATION OF A MARINE HAULOUT AND SHIPYARD

Completed by GPIP Board 4/27/2020

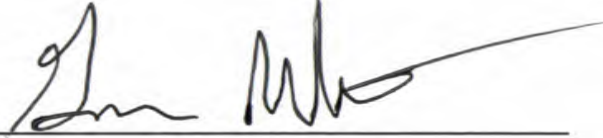
| Name of Firm   | Sitka Sound Industrial, LLC                   | WC Enterprises                              |
|--|---|---|
| Plan to finance and operate a marine vessel haul out facility.<br>0-30 points  | <b>10</b>                                     | <b>18</b>                                   |
| Plan to accommodate public use of the existing waterfront ramp.<br>0-15 points   | <b>15</b>                                     | <b>15</b>                                   |
| Plan to develop and facilitate the creation of a uplands marine services sector shipyard.<br>0-30 points   | <b>8</b>                                      | <b>20</b>                                   |
| Bid price to lease GPIP uplands: 0-25 points<br><br>Points = $\frac{\text{Proposer's lease price per square foot} \times 25}{\text{Highest lease price received per square foot}}$ | <b><u>TBD Tariff</u></b><br><b>Points = 0</b> | <b><u>\$0.245</u></b><br><b>Points = 25</b> |

Totals

**33**

**78**

I attest to the accuracy of this final scoring completed by the GPIP Board



Garry White: GPIP Director

REQUEST FOR PROPOSALS (RFP)  
by  
THE CITY AND BOROUGH OF SITKA, ALASKA  
for  
THE CONSTRUCTION AND OPERATION OF A MARINE HAULOUT AND SHIPYARD

**Overview**

The City and Borough of Sitka (CBS) is requesting proposals from qualified Developers for the project described herein. The following subjects are discussed in this RFP to assist you in preparing your proposal.

**Table of Contents**

- A. Introduction and Additional Information
- B. Preferred Outcome
- C. Scope of Services
- D. Insurance Requirements
- E. Facility Operations
- F. Relationship with the City and Borough of Sitka
- G. Proposal Format and Content
- H. Evaluation Criteria and Selection Process
- I. Schedule

**A. Introduction and Additional Information**

In 1999 the Gary Paxton Industrial Park (GPIP) property was transferred from Alaska Pulp Corporation to the City and Borough of Sitka. (CBS).

The property and the near-shore, submerged tidelands were extensively studied, and an environmental Memorandum of Understanding was concluded between CBS and the State of Alaska. Details of that memorandum are included in the Appendices.

GPIP is managed by a five-member Board of Directors (GPIP Board) who are appointed by the CBS Assembly.

During the ensuing years some of the original GPIP property has been sold and leased, and portions of the GPIP infrastructure have been improved. In 2018 the GPIP Board began actively planning for a private entity to fund, construct and operate a marine vessel haulout and related marine shipyard services.

**B. Preferred Outcome**

The goal of CBS is to create a privately funded and managed marine services shipyard at the GPIP. Specifically, CBS is seeking a private sector Developer to construct and operate a marine vessel haul out facility and an EPA approved boat washdown area(s).

CBS desires that Developer have a functional vessel haul out system in place by June 1, 2021.

Additionally, CBS has available for long-term lease up to 6.8 acres of GPIIP uplands for the Developer to create opportunities for marine tradesmen and support businesses that support Sitka's commercial and sport fishing fleets.

A map and a listing of the GPIIP uplands that are available for lease under this RFP are included in the Appendices.

Developer will be able to sublease the GPIIP parcels and set its own haul out service fees and sublease rates for the GPIIP uplands.

Any long-term lease of GPIIP property to the Developer will have use restrictions consistent with the preferred outcome as negotiated with CBS. All use of any leased GPIIP property will be subject to regulatory action by federal, state, and municipal regulators, which is the sole responsibility of the selected Developer to determine.

Access to the existing waterfront ramp by the public must be maintained to assure access to the GPIIP uplands for those entities who have existing businesses at the Park. However, the Developer will be authorized to schedule and manage third party access to the ramp if Developer elects to use the ramp in its boat haul out operations.

### **C. Scope of Services**

Developer shall perform environmental permitting, design and construction of infrastructure necessary to support its marine haul out and shipyard operations. Additional permits may be required from the City and Borough of Sitka for connections to City utilities and construction of structures at the site.

Developer shall also be responsible for its own investigations to determine subsurface construction conditions at the GPIIP site. There are buried concrete foundations and other remnants from the pulp mill that may increase the cost of construction.

Sitka has a substantial marine customer base. Approximately 665 vessels between 32 feet and 86 feet are permanently moored in the Sitka harbor system. Of those 665 vessels about 97% are 58 feet or less. Developer is expected to provide vessel haul out equipment and services that will support the Sitka fleet.

### **D. Insurance Requirements**

The Developer shall provide the following types of insurance:

1. Worker's Compensation at the limits required by the Alaska State Worker's Compensation Statues.

|                                    |                |
|------------------------------------|----------------|
| 2. Comprehensive General Liability | Minimum Limits |
| Single Limit                       | \$1,000,000    |
| General Aggregate                  | \$2,000,000    |

|   |             |
|---|-------------|
| 3. Comprehensive Automobile Liability             | \$1,000,000 |
| Including all owned, hired and non-owned vehicles |             |

Developer's insurance shall name CBS as an additional insured and shall contain a waiver of subrogation against CBS.

#### **E. Facility Operations**

Developer shall be responsible for the day to day operation of the marine haul out and marine shipyard sublease areas. Developer is expected to work closely with the CBS and the GPIIP Board to create a fully functional marine haul out service sector at GPIIP.

CBS has a established a retail and business use zoning code for the GPIIP. This information is included in the Appendices.

#### **F. Relationship with CBS**

Developer shall be an independent contractor who has the exclusive right to operate a marine haul out and shipyard at GPIIP. Developer shall lease upland areas from CBS and Developer shall have the right to sublease those lands.

Developer shall be responsible for operating in accordance with all codes and laws and for enforcing the same requirements with any subleases that Developer may create.

CBS will operate all municipal utility systems such as electricity, water and sewer. Developer will be expected to connect to CBS utilities at Developer's expense.

Developer will also be required to pay all published CBS utility fees and charges.

Developer shall collect and remit CBS sales tax for services or sales that Developer provides at GPIIP.

Developer is responsible for the safety of persons using Developer's facilities.

Developer shall provide a port security plan, if required in the future.

Developer shall provide a spill prevention, control and countermeasure plan, if required in the future.

#### **G. Proposal Format and Content**

Please direct questions regarding this RFP to:

Garry White  
Gary Paxton Industrial Park Director  
City and Borough of Sitka  
100 Lincoln Street  
Sitka, Alaska 99835  
907-747-2660  
[garrywhite@gci.net](mailto:garrywhite@gci.net)



## Proposal Format

1. Letter of Transmittal
2. Narrative  
Brief description of your company including its experience and the experience of its key individuals. Include sufficient financial information to demonstrate your ability to finance this project.
3. Provide a list of other, similar marine facilities owned or operated.
4. Include a time schedule for providing vessel haul out services and for developing uplands marine service sector businesses at GPIIP.
5. Provide a listing of proposed haul out equipment and a concept level layout of upland facilities.
6. Provide a concept level operations plan for the facility including the number of employees.

Submit three (3) copies of your Proposal in a sealed, secure envelope marked as follow:

Gary Paxton Industrial Park  
Proposal to Fund, Construct and Operate a Marine Haul Out and Shipyard  
Proposal Dated: \_\_\_\_\_, 2020

Proposals shall be addressed to:  
Municipal Clerk  
City and Borough of Sitka  
100 Lincoln Street  
Sitka, Alaska 99835

**Proposals shall be received until 2:00 PM on April 15, 2020.**

### **H. Evaluation Criteria and Selection Process**

A selection committee consisting of the GPIIP Board of Directors and the CBS Public Works Department will evaluate the proposals and make a recommendation of award to the CBS Assembly.

The committee will use the following criteria in deriving a numerical score for each proposal:

1. Award 0 to 30 points based upon the proposer's plan to finance and operate a marine vessel haul out facility.
2. Award 0 to 15 points based upon the proposer's plan to accommodate public use of the existing waterfront ramp.
3. Award 0 to 30 points for proposer's plan to develop and facilitate the creation of an uplands marine services sector shipyard.

4. Award up to 25 points for proposer's bid price to lease the GPIIP uplands

Points will be awarded based upon this formula:

$$\frac{\text{Proposer's lease price per square foot}}{\text{Highest lease price received per square foot}} \times 25 = \text{Bid Price Points}$$

The total maximum number of points = 100

CBS reserves the right to negotiate with any proposer, to waive informalities in any of the proposals and to award the marine shipyard development contract to whichever proposer is deemed to provide the best value for the Municipality at the sole discretion of CBS. CBS will notify the selected proposer and work with that selected proposer to draft and enter into an exclusive agreement that best satisfies the preferred outcome of this RFP.

### **I. Schedule**

|                                  |                                  |
|----------------------------------|----------------------------------|
| Advertise Request for Proposals  | March 11, 2020 to April 12, 2020 |
| Proposals Due                    | April 15, 2020                   |
| Internal Review and Negotiations | April 16, 2020 to April 30, 2020 |
| Possible CBS Assembly Award      | May 2020                         |

### **I. Appendices**

Appendix A Environmental MOU between the State of Alaska and CBS

Appendix B GPIIP Uplands Lease Lots and Their Areas

Appendix C GPIIP Uplands Parcel Map of Potential Lease Lots

Appendix D GPIIP Zoning Code Table of Permitted Uses

Appendix E GPIIP Utilities



## **RFP Requested Proposal Format**

1.

04/15/2020

Proposal: Marine Haul-out Facility

From:

Kelly Warren 907-752-0676 and Dan Cooper 907-738-8430

WC Enterprises

Formal proposal to locally fund and operate the Marine Haul-out Facility (MHF) at the Gary Paxton Industrial Park (GPIP) in the City and Borough of Sitka, AK (CBS)

2.

Our company (The Company), which will be created upon the acceptance of the proposal by CBS will be a new company specifically designed to manage and operate the new Marine Haul-out Facility in Sitka. The partners forming the Company are Kelly Warren with 29 years in the fishing and boat repair industries and Dan Cooper with over 30 years in commercial and industrial electrical, refrigeration, environmental compliance, and project management areas.

3.

The Company has no previous experience operating other marine haul out facilities, however the industries that each partner does have experience within is more than adequate to effectively and safely operate the new MHF.

4.

There will be three phases of construction to complete the proposed MHF.

Phase One of the MHF will be completed on or about 6/1/2021

Phase Two of the MHF will be completed as funds allow on or about 6/1/2023

Phase Three of the MHF will be completed as funds allow on or about 6/1/2025

**The completion schedule for all three phases are subject to change based on contractor availability, equipment delivery schedules, income availability and financing approval.**

CBS will be responsible for any and all clean up and debris removal on all lots leased by The Company prior to beginning construction.

**Phase One: Lot 8, Lot 9A and Lot 15.**

Lot 8 utilized for office, restroom, and EPA approved wash rack. The Company will contract out for minimal grading, construction of the wash rack, wash rack support building with waste water processing equipment, office and restroom.

Lot 9A East utilized for ramp access. The Company will contract services for minimal grading and necessary repairs to the existing ramp.

Lot 15 utilized for vessel storage and work area. The Company will contract services for minimal grading as required for this purpose.

The Company will contract services for electrical and power pedestal installation as required for the purposes stated for each lot during the construction of Phase One of the MHF.

Phase One will also include accommodating as much as is possible marine service businesses in order to promote as many services as possible during this phase of construction. The Company hopes to construct at least one covered area during this phase to make certain work on vessels possible that would otherwise not be able to be done.

**Phase Two: Lot 6, Lot 7 and Lot 9C**

Lots 6, 7 and 9C will be utilized for additional boat storage and repair locations.

The Company will contract out for minimal grading, electrical and power pedestals as required.

During Phase Two, The Company will continue to seek and promote marine service businesses to serve the needs of the fleet.

Lease rates for Lots 6, 7 and 9C of Phase Two will be the same per square foot as agreed by CBS and The Company for Phase One Lots 8, 9A and 15.

**Phase Three: Lot 16B, 19, 20**

Lots 16B, 19 and 20 will be utilized for additional boat storage and work area.

At the completion of Phase Three, The Company will have a fully functioning MHF to include as many marine services as possible and the infrastructure to facilitate meeting the needs of a multifaceted fleet.

Lease rates for the lots included in Phase Two and Phase Three of the MHF will remain the same as the agreed upon rates for all lots used in Phase One of the MHF.

*Please see attached lease rate proposal.*

5.

The Company will provide a marine boat lift that will utilize the existing ramp on Lot 9A to haul and transport vessels to the wash rack and storage area for repairs. The proposed lift will be capable of

lifting vessels from 35 feet up to 100 feet weighing as much as 300 tons. The company will also provide all jack stands and necessary equipment for blocking up vessels for work or storage

6.

The Company's conceptual operation plan will consist of a minimum of two full time employees for equipment operation, book keeping, maintenance of equipment and wash rack, monitoring waste water treatment system and ensuring safe operation in all areas of the MHF.

### **RFP Subsection Responses from the Company**

#### Section A

It is our desire to construct and operate a marine haul out facility to support Sitka's growing marine industry. Our intention is to construct this facility in three phases. Building in three phases allows us to minimize the overall construction time by completing Phase One, which is a basic facility utilizing the current ramp structure, a new EPA approved wash rack, a 300T haul out machine and lots 8, 9A and 15 for boat storage and work area with the funds currently available by June of 2021. During the Phase One construction we will be actively seeking marine service businesses to support the fleet while they are hauled out at the facility in an effort to be able to provide a full service marine shipyard to meet the needs of a growing fleet.

Phase Two of the facility which will expand the facility by including lots 6, 7 and 9C for boat storage and work area will begin during the first year of operation and is scheduled to be completed by June of 2023 using funds generated by the facility during the first two years of operation.

Once Phase Two has been completed we will immediately begin construction of Phase Three which will again expand the shipyard by including lots 16B, 19 and 20 for boat storage and work area.

The Company proposes to Lease GPIP lots 8, 9A East and 15 for Phase One of the MHF for five years at which time the Company will have the right to extend the lease up to 99 years or purchase these lots. Additionally, The Company intends to lease lots 6, 7, 9C, 16B, 19 and 20 at values stated in this proposal. See Appendix 1 for the Companies proposed lease rates and purchase values.

For the purposes of the MHF The Company requires that lots 6, 7, 8, 9A, 9C and 15 remain available to The Company in order to complete the first two phases of construction. Furthermore The Company requires First Right of Refusal on lots 16B, 19 and 20 before they are leased or sold to any other entity in order to ensure the success of the MHF.

#### Section B

Funding. The Company proposes using the economic development fund through SEDA for the purchase of equipment, construction, permitting, and associated startup costs for Phase One of the MHF. We propose the fund be used in a loan form that The Company will pay back using proceeds from the MHF. The Loan amount would be approximately \$1.5m with a 15 year term, not to exceed a 4.5% interest rate

with the first payment due in the fall of 2021. The Company also proposes that CBS redirect 25% of The Company's loan payments per year back to The Company for infrastructure improvements at the MHF.

Ramp Utilization. The existing ramp will be managed and used by The Company for the MHF operation. The company will make the ramp available to the public for other uses such as hauling barges to and from an area to have work done or hauling other such equipment that could not otherwise be hauled without the use of the ramp as long as there is no risk of damage to the ramp and it is being used in a safe manner. The Company will maintain the right to refuse use of the ramp for any reason if its use impairs the safe operation of the MHF. Public use will also be available by scheduled use managed by The Company. The Company will not be held liable for any damage to property or persons arising from use of the ramp for operations other than or outside of the MHF.

#### Section C

Existing conditions, disclosed or undisclosed by CBS, that limit or prevent the marine haul out as proposed by The Company and that have incurred expenses by The Company shall be reimbursed to the company by CBS.

Significant changes to the land development requirements, permitting, environmental cleanup, environment studies, and local, State, and Federal requirements that are unforeseen where The Company has incurred expenses shall be reimbursed to The Company by CBS.

The Company will not assume responsibility or associated expenses for the remediation of any existing environmental contamination or conditions that require repair, replacement, installation, engineering, or other associated expenses.

Preliminary baseline environmental testing will be completed by The Company prior to final acceptance of a contract and construction of the MHF.

No dredging or tideland construction is required for this plan at this time.

#### Section D

The Company will provide insurance as required and additionally name CBS upon lease acceptance.

#### Section E

The Company will provide marine services and haul out services and will consider all suggestions from CBS and the GPIP Board.

#### Section F

The Company will operate within all Lease, Zoning, and Environmental requirements and will pay appropriate sales taxes on all services and sub-leases The Company provides.

The Company will provide a Port Security Plan and a Spill Prevention, Control and Countermeasure Plan as necessary.

We hope you will consider The Company's proposal and look forward to negotiating the fine details of this project with CBS and the GPIP Board. Sitka needs this facility, let's make it happen.

Kelly Warren



Daniel K Cooper



Date

04/15/2020

## Appendix 1

|            |             | SqFt    | Per SqFt     | Annually        |
|------------|-------------|---------|--------------|-----------------|
| Land Lease | Lot 8       | 32,362  | \$0.245      | \$7,929         |
|            | Lot 9A East | 43,634  | \$0.245      | \$10,690        |
|            | Lot 15      | 113,369 | \$0.245      | \$27,775        |
|            |             |         | <b>Total</b> | <b>\$46,394</b> |

Lease rates based on previous sale of adjacent land at 2.61/ft at 9% value per year = 0.245/ SqFt  
with tax included





Proposal to Fund, Construct, and Operate a Marine Haul Out and Shipyard at the Gary Paxton Industrial Park

By

Sitka Sound Industrial, LLC  
3208 Halibut Point Road #22  
Sitka, Alaska 99835  
907-394-3323

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## Proposal Narrative

### A. Introduction

Sitka Sound Industrial, LLC (SSI) is a newly organized company consisting of journeyman level boat repair personnel with experience working in boat yards throughout Alaska and elsewhere in the Pacific Northwest. Mr. Baker Hensley, the principal of SSI, has twenty-five years of experience as a shipyard worker in most of the major shipyards in the state of Alaska.

Appendix A has a biography of Mr. Hensley, and a number of other SSI staff. Mr. Hensley and his staff have experience with every type of equipment available to put boats on and off uplands; airbags, floating docks, synchro lifts, trailers, and travel sling lifts. SSI knows what customers of a shipyard require in terms of lift and uplands features, schedule, and services.

SSI understands that the community of Sitka is faced with the serious problem of losing their **marine haul out, due to Halibut Point Marine's recent closure** announcement. The need for the Gary Paxton Industrial Park (the Park) as a usable industrial shipyard is at an all-time high. We **are pleased to be able to make a proposal under the City and Borough of Sitka's Request for Proposal (RFP).**

Leasing the Park property to a single entity with the expectation that they will provide a large boatyard does not directly address the needs of the Sitka fleet, which consists mainly of boats 30 to 50 feet. These fisherpersons cannot easily afford the fees of a large private commercial boatyard. It would be better to keep the Park property public and lease space to individuals, shops and boats, for short and long-term storage and maintenance. This would allow the smaller business and Boat owners that make up the majority of Sitka's marine businesses to utilize the property to create the economic development that the Park was created for. Our recent discussions with past and current operators of shipyards confirm that it is difficult to operate a shipyard on property that must be leased or owned, and that property that is owned is inevitably converted to a more profitable use, leading to closure of the yard.

SSI is engaged in ongoing discussions regarding minority private equity funding for the development portion of this proposal. Additional funding will be obtained through a conventional loan. If required, SSI may apply for a loan **from the City and Borough's Southeast Economic Development**, or a loan guarantee from that source, in support of a conventional loan.

B. Scope of proposal:

The four items in SSI's proposal are:

- Management of all of the Park's assets, including the Floating Dock, which was not mentioned in the RFP,
- Funding and ownership of the Boat Washdown facility by the Park/City and Borough, rather than SSI,
- A Phase 1 development plan which provides a 60-ton hydraulic trailer to be operated by SSI on the existing unpaved Ramp,
- A 10-year contract term.

These items are more fully described and discussed in the following paragraphs.

SSI proposes to provide management all of the Park's **fixed** marine service assets, not just the Uplands and Ramp discussed in the RFP. In addition to management of the Boat Washdown facility developed under this proposal, SSI would provide management of the existing Floating Dock, unpaved Ramp, and the Uplands identified as available for marine services in the RFP. The Park would maintain ownership of the assets. SSI would collect fees for use of all of these assets based on the existing Tariff Schedule, modified to include rates for Ramp usage, use of the Boat Washdown facility, and Uplands use for short and long-term boat storage and maintenance.

The Uplands would be managed as an integrated managed access/tariff use/lease area. Under the terms of the Tariff Schedule, any and all users would have access to the Park for marine services, subject only to equitable Floating Dock and Ramp scheduling, and allotment of Uplands work area, by SSI.

SSI proposes that the Park/City and Borough fund and own the Boat Washdown facility required as part of the RFP. As a fixed asset not able to be moved after construction, the facility could not be easily funded by a conventional loan to a private party. Once constructed, by being included in the Tariff Schedule, it would be available to the public on the same equitable basis as the other Park marine services.

SSI is aware that Northline Seafoods has the permitting required to put more rock at the bottom of the Ramp and would be willing to reopen that permit to allow the work to be

finished. SSI proposes that the Park/City and Borough provide funding for this work, as well as a limited amount of funding for debris removal and grading of the Uplands.

It is important to keep the existing Ramp intact now and in the future of the Park, for hauling barges. Barges could be the key to attracting larger private business and possible private funding for portions of future phases, as well as a large source of income for the community as it usually requires a large crew to do most of the necessary work as well as large amounts of consumables. SSI knows that Northline Seafoods spent in excess of one million dollars in the community of Sitka on its first barge project, including having permitted and built the existing Ramp, and has plans to complete as many as ten more barge projects using the Park Ramp in the next several years.

SSI proposes to provide a 60-ton marine hydraulic trailer and 4x4 tractor, along with jack stands and blocking required for placing boat on the Uplands. The trailer would utilize the existing unpaved Ramp. SSI would operate and bill users for services using the trailer under its own fee schedule, outside of the Park Tariff Schedule.

Delivery of the trailer and related equipment would complete Phase 1 of development of the Park as a marine services destination, designed to keep the fleet of Sitka serviced while not spending money



unnecessarily without additional planning and market knowledge. Phase 1 would provide haul out and Uplands maintenance space to the vast majority of the local fleet, excluding only the larger seiners and tenders.

The use of a hydraulic trailer is an excellent first step to an efficient haul out service. Most yards use either a trailer alone or in conjunction with a travel lift. Some advantages of hydraulic trailers, either in general or in the case of the Park, are:

- Trailers can park smaller boats much closer together, maximizing the use of the yard space. This is particularly valuable as the yard grows and travel lifts also begin to be used.
- A 60-ton hydraulic trailer would service most of the fleet on the existing ramp with some improvements, such as adding 20 feet at the bottom of the existing grade.
- Starting with a trailer will put the Park in the marine services business within the time allowed by the RFP, setting the stage for future additional growth of the marine services business.
- A trailer is the perfect solution to bow poles as there is no overhead structure to deal with, eliminating the need to pull boats backwards.
- Using a trailer does not require expensive upgrades to the existing unpaved Ramp. Unless future phases of development involve submersible travel lifts, the Ramp can be maintained unpaved indefinitely.

Future phases of development are not included in this proposal. Those phases could include a 100 and/or 300-ton travel lift, infrastructure for a travel lift location, power and water improvements, Shipwright leases, and yard infrastructure such as restrooms, shower, and laundry facilities. Because the Park marine services would be managed by SSI under the Tariff Schedule with access available to all users, future phases could be developed by SSI, or by other vendors chosen by the Park under the existing RFP, or future solicitations.

Any requests for long term leases for Uplands area development made to SSI by third parties would be offered to the Park for approval, and for Park management if desired.

SSI proposes that the management and development contract offered based upon our proposal be for 10 years, with 5-year extensions by mutual agreement. SSI would reserve the right to transfer the contract to a qualified successor operator during the term of the contract.

### C. Funding and Construction

As noted above, in Section B. Scope of Proposal, this proposal requests that the Park/City and Borough provide the funding for design and construction of the Boat Washdown facility,



extension of the existing Ramp, and minor cleanup of the Uplands. SSI would consult with the Park/City and Borough regarding Boat Washdown facility design, location and capabilities required, at no cost, as a part of its management contract. SSI has some specific ideas about



the design of the Boat Washdown facility that we believe could reduce the cost to the Park/City and Borough. SSI would also accept a separate contract for project management of the design and construction of the Boat Washdown facility, if it was offered. That additional contract and any purchases or construction contracts would

be managed in accordance with City and Borough of Sitka Procurement Procedures manual.

SSI has developed the following budget estimate for providing the 60-ton marine hydraulic trailer and 4x4 tractor and Uplands support equipment:

|  |                 |
|--|-----------------|
| 2020 Hostar 60-ton hydraulic trailer         | \$195,000       |
| Yard Bully (used) (4x4 short radius tractor) | \$50,000        |
| Shipping                                     | \$22,500        |
| Jack stands                                  | \$20,000        |
| Blocking                                     | <u>\$20,000</u> |
| Total  | \$307,500       |

### Other Similar Marine Facilities Owned or Operated

SSI does not own, nor has it operated any marine facilities owned by others. Our experience is as long-time users of marine facilities owned and operated by other parties. We have experience with every type of equipment available to put boats on and off uplands, and have experienced good and bad service and services in twenty-five years of experience in most of the major shipyards in the state of Alaska. Those shipyards include:

- **Seward Ship's Dry Dock**
- Resolve Magone Marine, Unalaska
- Offshore Divers, Anchorage
- Whittier Seafoods
- Port of Homer
- Nikiski Dock
- Snug Harbor, Naknek
- Crowley Maritime, Kotzebue
- Leader Creek Fisheries, Dillingham
- Vigor Alaska, Seward

And, among others outside of Alaska:

- Port of Skagit, LaConner, WA



## Time Schedule for Providing Marine Haul Out and Developing Uplands Businesses

SSI proposes the following schedule for performance under the management and development contract:

1. By July 1 2020: The Park/City and Borough and SSI will complete any negotiations regarding terms of the contract.
2. By July 1 2020: The Park/City and Borough will modify the Tariff Schedule as noted above, and rezone or otherwise designate the Uplands as a managed access/tariff use/lease area.
3. July 1 2020: SSI will begin management of the existing Park assets, and begin obtaining funding for and purchasing the 60-ton hydraulic trailer, 4x4 tractor, and related boat management materials and equipment.
4. July 1 2020: The Park/City and Borough and SSI will begin design and construction work on the Boat Washdown facility, to be completed not later than June 1 2021.
5. June 1 2021: SSI will add management of the Boat Washdown facility to its operations, and begin providing haul out services with the 60-ton hydraulic trailer and 4x4 tractor.

Construction of Uplands improvements and preparation of Uplands leases will be done on a schedule to meet the requests of users over time.

## Proposed Haul Out Equipment and Uplands Layout

SSI proposes to provide a new Hostar 60-ton hydraulic boat trailer, and a used 4x4 tractor for **pulling the trailer**. **Hostar's sales literature** for the models of trailers being considered is included in Appendix ???

A specific Uplands layout will not be required upon the start of **SSI's management of the Park's** marine services assets, with only smaller boats to place and no current requests from marine service contractors for Uplands lease areas. The conceptual layout developed for the Park board by PND Engineers of Juneau is included in Appendix C, as reference.

A specific Uplands layout should be developed after obtaining greater market knowledge through operations.

## Operations Plan

**All of the Park's marine service assets** will be managed by SSI in accordance with the Tariff Schedule, as modified to include the Uplands, Boat Washdown facility, and Ramp. All users, whether customers of SSI, customers of other organizations, or members of the public will have equitable access to the Park marine service assets.

In order to provide the most flexibility in management of the Uplands, they will be managed as an integrated managed access/tariff use/lease area. SSI will determine which areas of the Uplands are available for access and movement and which are used for storage and maintenance at any time. However, SSI will ensure public and user access within the Uplands, and into and out of the Uplands from the Floating Dock, unimproved areas of the waterfront, and the Ramp.

SSI will have a Site Manager onsite daily during daylight hours, and otherwise as needed. SSI will also take over the existing camera/recording system on the Floating Dock, and supplement it with cameras on the Ramp and Uplands as needed to ensure that use of the facilities is documented for billing. Prior to beginning boat haul out and washdown services in June 2021, additional SSI staff will be available to the Site Manager on an as-needed basis, for assistance to the Site Manager and users of the facilities.

Beginning in June 2021, SSI will have not less than two staff persons onsite during daylight hours, for utilization by the Site Manager when and as needed for Boat Haul Out, Washdown, and management of the Floating Dock. When not needed by the Site Manager, these staff may be employed by SSI in work unrelated to the management contract. As business increases, SSI will make additional staff available to the Site Manager as needed.

The Park marine services facility will be maintained by SSI to the highest standards of Harbor cleanliness and organization, at all times.

In lieu of lease payments for use of the Uplands, **and in recognition of the Park's ownership of the other fixed assets**, SSI proposes to share revenues under the Tariff Schedule with the Park as follows.

1. Floating Dock and Ramp (prior to June 2021): SSI will bill for and collect all Tariff revenue for use of the Floating Dock and Ramp.

Beginning in the third quarter of the first year of the contract (January 2021), SSI will remit to the Park an amount equal to 50% of that portion of the revenue collected which is greater than \$10,000 per quarter, with the amount remitted to the Park not to exceed \$5000 per quarter.

2. Floating Dock, Ramp, and Boat Washdown (beginning June 2021): SSI will bill for and collect all Tariff revenue for use of the Floating Dock, Ramp, and Boat Washdown.

Effective June 2021 SSI will remit to the Park an amount equal to 50% of that portion of the revenue collected which is greater than \$12,000 per quarter, with the amount remitted to the Park not to exceed \$8,000 per quarter.

3. Uplands (Beginning June 2020): SSI will bill for and collect all Tariff revenue for the use of the Uplands.

Beginning in the third quarter of the third year of the contract (January 2023), SSI will remit to the GPIP an amount equal to 25% of that the portion of that revenue which is greater than \$5,000 per quarter, but not greater than \$30,000 per quarter.

Beginning in the third quarter of the fourth year of the contract, SSI will remit to the GPIP an amount equal to 50% of that the portion of that revenue which is greater than \$10,000 per quarter, but not greater than \$30,000 per quarter.

Revenue projections for remittances to the Park for Uplands use cannot be adequately projected until a number of years of management have occurred. However, SSI expects that, during some portion of the proposed 10-year contract period, the Park will realize income from these remittances that can be equated to lease payments for the use of the property. SSI would be pleased to negotiate a projection of these remittances during the RFP evaluation and selection process, in order to be awarded evaluation **points for the "...proposer's bid price to lease..."** evaluation criteria.

## Appendix A, Biographies

## Baker Hensley

### Life and Work Experience:

- Lifelong Southeast Alaskan
- Grew up in Family Owned Salmon Trolling Business
- Boat Owner and Handtroller
- Shipwright and Iron Worker
- Worked in Shipyards and Oil Field Construction
- Building and Maintaining Fish Plants while living in Sitka

### Personal:

My wife Cassandra and I are calling Sitka home again after many years.

I was born in Juneau and lived in a float house in Thompson Harbor as a little kid as well as in Juneau, Pelican, Port Protection, Ketchikan and later graduating from Elfin Cove School in 1987.

My family owned and operated a salmon troller based mostly out of Sitka and Elfin Cove. After graduation I purchased a hand troller of my own which I only ran for two seasons as I was severely injured out west on a factory longliner ending my fishing career.

I started working in shipyards and oil field construction. In the last few years, I have spent most of my time building and maintaining fish plants, which brought me back to Sitka.

As a shipwright and iron worker I have seen most of shipyards in Alaska and in Washington State.

## Mark Quinn

### Work Experience:

- Underwater Welding for Magone Diving and Salvage
- Forman Welding High Rises in Las Vegas
- Operated Heavy Equipment including Cranes, Bulldozers and Loaders
- **Quality Control and Welding Foreman at Seward Ship's** Drydock
- Iron Work in High Rises for Alpine Welding
- Multiple Jobs with Baker Hensley, as His Boss/Co-worker/Employee
- Many Jobs on His Own over the Last Several Years

Cassandra Hensley

Clerical Certificates and Clerical Work Experience:

- Alaska Vocational Technical Center 2004-2005 Business and office course, Office Administration certificate. UAA-Kenai Peninsula College Associates in Applied Sciences in General Business
- TLC Business Services, Accountant
- Kenai Peninsula Urology, Receptionist
- Hames Corporation, Accounting Specialist

## Appendix B, Hydraulic Trailer Information





ONE KENDRICK ROAD, WAREHAM, MA 02571

Telephone: (508) 295-2900  
Fax: (508) 295-2922  
<http://www.hostarmarine.com>

HOSTAR HST6500YS SUBMERSIBLE YARD TRAILER

HOSTAR Model HST6500YS Submersible Hydraulic Trailer for yard use, configured with the following equipment and specifications:

- o To handle power boats to 62 feet, sailboats to 70 feet
- o Overall trailer length of 56 feet (+ or -)  
on flat: 48 feet ((+ or -)
- o Overall trailer width of 11 feet
- o Weight capacity in yard of 120,000 pounds
- o 16" x 8" x 1/2" structural rectangular steel tubing main frame, reinforced with 15" x 40 pound channel
- o Frame sealed and tested for air tightness to prevent corrosion
- o Gooseneck with hand rail for fifth wheel operation
- o Hydraulics: Six fully adjustable hydraulic arms to handle up to 8' draft;  
forward-facing rear arm, inward-canting forward arms  
Hydraulic raising and lowering each side of main frame  
Two hydraulic front landing wheels  
Dual self-contained hydraulic systems, 24VDC electrical  
Dual hand-held control boxes for solenoid actuated  
operation of hydraulics, with walk-around cables  
Hydraulic solenoid valves  
Pilot-operated double-locking valves on all cylinders
- o Two 4-DM deep cycle marine batteries
- o Six slide-through and removable cross beams for keel support
- o Cross beam pockets through frame
- o Strap hangers with straps for sailboat keels
- o Outboard walking beam (hydraulic) suspension (frame lowers to ground)
- o Eight low profile high/flotation 32 x 12.1 x 15 yard tires (rear)
- o Two 28 x 12.5 x 15 yard tires (front landing wheels)
- o Expanded metal basket at frame front
- o Battery charger or power connection to tow vehicle
- o Stainless steel T-pins and all hardware
- o Finish: Entire unit sandblasted to white steel; finished with two coats  
high-build epoxy primer with hardener, three coats high  
performance acrylic urethane with hardener (choice of color)  
Galvanized hydraulic arms, arm inserts, pad brackets

Price: \$174,790

FOB - WAREHAM, MASSACHUSETTS

Options:

|  |               |
|--|---------------|
| Additional pair hydraulic arms                                 | \$4725        |
| Solid tires in lieu of pneumatic tires (10)                    | \$13025       |
| Wireless remote control system                                 | Special Quote |
| Hydraulically articulating gooseneck for fifth-wheel operation | \$5250        |
| Reinforced aluminum cross beams                                | each \$ 650   |

Production Time: Sixteen to eighteen weeks from start of construction

Payment Schedule:

- One-third - at signing of contract
- One-third - at midpoint of construction
- Balance - upon completion

This price quotation is valid until January 12, 2020

12/12/19





Appendix C, PND Engineers Conceptual Site Layout





**CITY & BOROUGH OF SITKA**  
**GARY PAXTON RAMP PROJECT**

SHEET TITLE: **CONCEPT PLAN NO. 3**

PN&D PROJECT NO.: 182060

DATE: **AUG. 23, 2019**

9360 Glacier Highway Ste 100  
 Juneau, Alaska 99801  
 Phone: 907-586-2093  
 Fax: 907-586-2099  
 www.pnd-inc.com

**P | N | D**  
**ENGINEERS, INC.**

DESIGN: PLR    CHECKED: CRS    SCALE: 1" = 160 FT.  
 DRAWN: KLL    APPROVED: CRS    0    80    160

REVISIONS

| REV. | DATE | DESCRIPTION | DWN. | CKD. | APP. |
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**CITY & BOROUGH OF SITKA**  
 DECEMBER 2, 1958

1 OF 3



**Gary Paxton Industrial Park – Board of Directors Meeting**  
**April 27, 2020 3:00pm – Zoom Meeting**  
**DRAFT Meeting Minutes**

**A. CALL TO ORDER:** The Chair, Scott Wagner, called the meeting to order at 3:02pm.

**B. ROLL CALL**

**Members Present:** Scott Wagner, Vaughn Morrison, Al Stevens, Mike Johnson, Sheila Finkenbinder

**City Representatives:** John Leach, Michael Harmon

**Others Present:** Garry White, Brigette Klakring, other members of the public

**C. Review of Minutes – February 28, 2020**

**MOTION:** M/S Morrison/Johnson moved to approve the minutes of February 28, 2020

**ACTION:** Motion PASSED 4/0 on a voice vote.

**D. Correspondence & Other Information – None**

**E. Changes/Additions/Deletions to Agenda – None**

**F. Reports –** Mr. White gave a brief GPIIP Report. He noted that CBS was hoping to acquire an \$8 million grant from the US Department of Transportation to fund the GPIIP Waterfront Development/Haul Out. The proposal package will be on the May 12th CBS Assembly Meeting agenda for review and would require a 20% match from CBS (\$1.6 million). The grant is due May 18<sup>th</sup> and funds would be awarded by September 15<sup>th</sup>.

**G. Persons to Be Heard – None**

**H. Unfinished Business – None**

**I. New Business**

**1. GPIIP Waterfront Development/ Haul Out Proposals-**

Mr. White gave a brief overview of the history, scope and needs of the GPIIP Waterfront Development/Haul Out. He then explained two RFP's have been received, one from Sitka Sound Industrial and one from WC Enterprises. Mr. Wagner explained the criteria that would be used to evaluate the two proposals by the selection committee. The selection committee was comprised of the GPIIP Board Members, Mr. Leach and Mr. Harmon from CBS. Mr. Wagner asked the selection committee if they were clear on the process and suggested instead of fully evaluating one proposal then moving onto the second that they would alternate back and forth between proposals as they worked through each of the four criterion. The committee agreed.

At that point Mr. Wagner opened the evaluation process up to public comment. Mr. Farvour noted that though the two proposals were very different they could possibly work together. Mrs. Behnken agreed and stressed that the proposal that moves forward for recommendation to the assembly would need to be able to service smaller boats. Mr. Serka pointed out both plans

required public funding. Mr. Farvour explained that he wanted clarification on who would maintain a gravel ramp and that a travel lift was a necessity. At that point Mr. Wagner gave SSI and WC Enterprises five minutes to explain their proposal.

Mr. Hensley from SSI explained his proposal was created to serve the current Sitka fleet and that is why he went with the smaller lift and that he was planning to apply for a grant to fund a very necessary travel lift. Mr. Cooper from WC Enterprises explained their primary goal was to serve the current Sitka fleet, but saw an opportunity to serve larger vessels in an effort to financially support the employee wages, equipment maintenance, and city lease rates/taxes.

At that point the selection committee began scoring each proposal.

1. **Award 0 to 30 points based upon the proposer's plan to finance and operate a marine vessel haul out facility.** After a brief discussion the committee selected as 10 for SSI primarily because it fully relied on the city for funding. The committee awarded WC Enterprises as 18 it still relied on city funding, but the 3 phase operation plan seemed clearly laid out for operational success.
2. **Award 0 to 15 points based upon the proposer's plan to accommodate public use of the existing waterfront ramp.** The committee unanimously gave both WC Enterprises and SSI 15 points for this category because both focused on developing a plan that accommodated the public.
3. **Award 0 to 30 points for proposer's plan to develop and facilitate the creation of an uplands marine services sector shipyard.** The committee awarded SSI with 8 points because the plan for upland marine services wasn't very developed and it was a limited capital proposal. The committee awarded WC Enterprises 20 points for a very well thought out and developed plan that would accommodate the creation of an uplands marine services sector shipyard.
4. **Award up to 25 points for proposer's bid price to lease the GPIIP uplands.** SSI received a 0 because they did not provide a price. WC Enterprises received a 25.

Based on the committee's evaluation SSI received a total score of 33, WC Enterprises received a 78. Based on this evaluation Mr. White suggested the committee make a motion to recommend WC Enterprises proposal to the Assembly. Mr. Wagner opened it up to public comment before an official motion and vote. A handful of comments were made challenging the committee to ensure a 300 ton lift (proposed in WC Enterprises proposal) would be able to service Sitka's smaller fleet before moving forward. Mr. Johnson explained that his understanding was that this proposal was meant to be brought forward to the assembly and could be reviewed and negotiated, this was just a jumping off point and that he would suspect adding a smaller lift if need be could certainly be discussed. The board agreed to move forward with a vote.

**MOTION:** **M/S Morrison/Johnson** moved the GPIIP Board recommends the WC Enterprises proposal to the CBS Assembly based on the criteria evaluated by the Selection Committee which was comprised of the GPIIP Board and Mr. Leach and Mr. Harmon of CBS.

**ACTION:** **Motion PASSED 4/0 on a roll call vote.** Mrs. Finkenbinder was no longer on the call.

## **2. Silver Bay Seafoods Lot 9C Request –**

Mr. White explained Silver Bay Seafoods (SBS) was requesting a short term lease of 10,000 SF of lot 9c to located six camper trailers to house temporary employees for the summer. The lease will be from retroactive from March 1st – the end of September. The terms would state this is a month to month lease to ensure once the Haul Out Development project begins it can be terminated with 30 days notice.

After a brief discussion the board decided they would move forward with a motion. Mr. Stevens noted because of his involvement in this project he would be abstaining from a vote.

**MOTION:**        **M/S Morrison/Johnson** moved to approve the month to month lease to SBS as presented.

**ACTION:**        **Motion PASSED 3/0 on a roll call vote.** Mrs. Finkenbinder was no longer on the call and Mr. Stevens abstained.

**J. Adjournment:** Mr. Wagner adjourned the meeting at 4:26pm.

**DRAFT**



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: RES 20-11    Version: 1    Name:

Type: Resolution    Status: AGENDA READY

File created: 5/5/2020    In control: City and Borough Assembly

On agenda: 5/12/2020    Final action:

Title: Authorizing the Municipal Administrator to apply for a Build 2020 Grant with the U.S. Department of Transportation (USDOT) for \$6,539,200 with a 20% match commitment to support haulout infrastructure at the Gary Paxton Industrial Park (GPIP) (1st and final reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Res 2020-11](#)  
[Memo Res 2020-11 REVISED](#)  
[Res 2020-11](#)  
[GPIP Haulout narrative ASSEMBLY 5-5-20](#)

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



## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-11 on first and final reading authorizing the Municipal Administrator to apply for a Build 2020 Grant with the U.S. Department of Transportation (USDOT) for \$6,539,200 with a 20% match commitment to support haulout infrastructure at the Gary Paxton Industrial Park (GPIP).




# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
**Thru:** John Leach, Municipal Administrator   
**From:** Michael Harmon, P.E., Public Works Director  
Melissa Haley, Controller  
**Date:** May 7<sup>th</sup>, 2020  
**Subject:** Authorization to Apply for U.S. Department of Transportation Grants for GPIIP Haulout and MSC Port Wall and Crane

---

### Background

#### BUILD 2020 Grant Program Description:

The FY 2020 BUILD program gives special consideration to projects that emphasize improved access to reliable, safe, and affordable transportation for communities in rural areas, such as projects that improve infrastructure condition, address public health and safety, promote regional connectivity or facilitate economic growth or competitiveness. Consistent with USDOT R.O.U.T.E.S. initiative, USDOT seeks rural projects that address deteriorating conditions and disproportionately high fatality rates on rural transportation infrastructure. Such projects may concurrently invest in broadband to better facilitate productivity and help rural citizens access opportunities or promote energy independence to help deliver significant local or regional economic benefit.

Link to grant information:

<https://www.transportation.gov/administrations/office-policy/build-fy2020-nofo>

#### PIDP 2020 Grant Program Description:

The National Defense Authorization Act for Fiscal Year 2020 (NDAA) (Pub. L. No. 116-92, December 20, 2019) and the Further Consolidated Appropriations Act, 2020 (the Act) (Pub. L. No. 116-94, December 20, 2019) authorized and appropriated \$225 million for the Port Infrastructure Development Program (PIDP) to make grants to improve facilities within, connecting to, out of, or around coastal seaports, inland river ports and Great Lakes ports. The Act directs that at least \$200 million of the appropriated funds be for grants to coastal seaports or Great Lakes ports. Funds for the PIDP are to be awarded as discretionary grants on a competitive basis for projects that will improve the safety, efficiency or reliability of the movement of goods into, out of, around or within a

port.

Link to grant information:

<https://maritime.dot.gov/PIDPgrants>

#### GPIP Haul Out:

In 2018 the GPIP Board began actively planning for the construct and operate a marine vessel haul out and related marine shipyard services. The goal of CBS is to create a privately run and managed marine services shipyard at the GPIP. Specifically, CBS is seeking to construct a marine vessel haul out facility and an EPA approved boat washdown area(s). CBS desires a functional vessel haul out system in place by June 1, 2021. Additionally, CBS has available for long-term lease up to 6.8 acres of GPIP uplands and would like to create opportunities for marine tradesmen and support businesses that support Sitka's commercial and sport fishing fleets.

Grant funding is wanted for an approximately \$7-million project to perform all environmental permitting, design and construction of infrastructure necessary to support its marine haulout and upland shipyard operations.

The CBS is in the process of selecting a proposer to develop and operate a haulout and shipyard at GPIP. It is anticipated that this grant funding and public proposed public infrastructure would great assist in accelerating and augment this overall development plan.

#### MSC Port Wall & Crane:

The steel sheet pile retaining wall was originally constructed in 1976. Over the years several different corrosion protection systems have been installed to reduce corrosion of the sheet piling and steel tie-back rods. Additionally, there is a crane at the top of the wall that needs to be replaced to continue to support the fishing fleet and businesses that use this to load/unload product.

In 2011 an engineering condition assessment was performed on the retaining wall. The study concluded that a major renovation of the structure would be required in the near future for approximately \$9 million including all design, construction and permitting.

The CBS is in the process of advertising for private partnership ideas to develop and operate the MSC. It is anticipated that this grant funding and proposed public infrastructure would great assist in accelerating and augment any overall development plans we receive.

#### **Analysis**

BUILD 2020 Grant Key Factors:

- The BUILD Grant was announced on December 20, 2019. Applications due by May 18, 2020.

- FY 2020 BUILD Grant program has \$1 billion in available funds. Not more than 50 percent to rural and urban projects.
- Not less than \$1 million and not more than \$25 million allowed per project. Not more than \$100 million for any one state.
- Grant awards are expected to be announced in September 2020 and funds must be expended no later than September 30, 2027.
- Can submit up to three BUILD grant applications.
- Previously incurred expenses cannot be included in the application.
- Will be required to follow the full Federal processes for procurement and permitting. Federal permitting will take 6 to 8 months and approximately \$200k per project.
- Benefit/cost analysis is required and will be a very important score to complete against other applicants.
- Federal share is 80% and non-Federal share is recommended 20%. Although not recommended, rural communities can have a smaller non-Federal share.

**PIDP 2020 Grant Key Factors:**

- Projects must improve safety, efficiency, or reliability of the movement of goods into, out of around, or within a port.
- Three merit criteria:
  - Effect on movement of goods.
  - Leverage of Federal funding.
  - Net benefit
- Minimum award is \$1 million (no maximum).
- No more than \$56.25 million to any one state.
- Preference will be given to projects requiring a lower percentage of Federal share.
- Federal share is 80% and non-Federal share is 20%. May request special consideration for projects under \$10 million.
- Benefit cost ratio (BCR) must be greater than one.
- Only one application is allowed.

**Fiscal Note**

**Estimated Project Cost:**

|                          |                                     |
|--------------------------|-------------------------------------|
| GPIP Haulout and Uplands | \$8,174,000 (20% Match \$1,634,800) |
| MSC Port Wall and Crane  | \$9,222,900 (20% Match \$1,844,580) |

If funded, these infrastructure improvements will be accounted for within the GPIP Enterprise Fund and the Harbor Department Enterprise Fund as capital projects. To keep the grant match commitment flexible to be adjusted in the future, the grant application does not specify specifically what funding sources may be used to support the 20% match amount.

We have outlined below potential sources for the \$1,634,800 match for the GPIIP Haulout and \$1,844,580 match for the MSC Port Wall and would come to the Assembly to authorize execution of the grant if/when we are selected for a grant. At this time, we would also seek Assembly guidance to finalize the source of working capital to be used to match the grants.

Possible match funding scenarios:

**GPIIP Haulout:**

The 20% match commitment of \$1,634,800 for the haulout could be funded in part or in whole by the SE Economic Special Revenue Fund and/or the General Fund. The GPIIP fund could contribute a small portion, though its working capital is dwindling.

**MSC Port Wall & Crane:**

The 20% match commitment of \$1,844,580 for the MSC Port Wall could be funded in large part by the MSC Enterprise Fund Working Capital, though as revenue generated from the Port Wall is paid to the Harbor Fund, there is justification to use Harbor Fund working capital to fund part or all of the MSC Port Wall.

Available Working Capital:

|                              |  |
|------------------------------|--|
| SE Economic Development Fund | ~\$2.1 Million   |
| MSC Working Capital          | ~\$1.8 Million   |
| Harbor Working Capital       | ~\$5.3 Million   |
| GPIIP Working Capital        | ~\$300K  |
| General Fund Working Capital | ~\$5.7 Million at end of FY19 (difficult to predict for end of FY20 due to impact of pandemic) |

**Recommendation**

- Approve resolution 2020-11 authorizing the Municipal Administrator to apply for a BUILD 2020 Grant with the U.S. Department of transportation (USDOT) for \$6,539,200 with a 20% match commitment to support haulout infrastructure at the Gary Paxton Industrial Park (GPIIP).
- Approve resolution 2020-12 authorizing the Municipal Administrator to apply for a BUILD 2020 Grant with the U.S. Department of transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (MSC).
- Approve resolution 2020-18 authorizing the Municipal Administrator to apply for a Port Infrastructure Development Program (PIDP) 2020 Grant with the U.S. Department of transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (MSC).

Each grant resolution approval is a separate agenda item. Please refer to the

separated resolution and grant narratives provided in each agenda item. At the time of this memo the grant narrative for the PIDP was not complete but for reference will be very similar to the BUILD grant narrative for the Marine Services Center.

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2020-11

A RESOLUTION OF THE CITY AND BOROUGH OF SITKA (CBS) AUTHORIZING THE MUNICIPAL ADMINISTRATOR TO APPLY FOR A BUILD 2020 GRANT WITH THE U.S. DEPARTMENT OF TRANSPORTATION (USDOT) FOR \$6,539,200 WITH A 20% MATCH COMMITMENT TO SUPPORT HAULOUT INFRASTRUCTURE AT THE GARY PAXTON INDUSTRIAL PARK (GPIP)

WHEREAS, Sitka’s main private haulout facility serving Sitka’s marine fleet is closing in 2021 leaving the community with no way to fully serve our critical commercial fishing and maritime fleet; and

WHEREAS, Sitka has the largest small boat harbor system and one of the biggest fishing fleets in the State and has long recognized the importance of the fishing and maritime industry to the community of Sitka; and

WHEREAS, The Alaska Department of Fish and Game records show more than 400 vessel permits in 2020 participating in 65 different fisheries and almost 1,200 permits to various individuals and 2018 records show that 415 fishermen landed 23.9 million pounds with estimated gross earnings of \$41.1 million; and

WHEREAS, the fishing industry is an important component in this community and furthermore, the capability to conduct repair and maintenance activity close to home and the fishing grounds enables vessel owners to be safer and more efficient; and

WHEREAS, the USDOT announced a BUILD 2020 grant opportunity and CBS is eligible for up to \$25 million per project; and

WHEREAS, the GPIP Board and CBS have been working on vessel haulout development plans since acquiring the old pulp mill site in 1999; and

WHEREAS, the CBS proposes a \$8,174,000 project to supplement the develop a haulout facility at the GPIP site with the capability of hauling out vessels up to 150 tons or more.

NOW, THEREFORE, BE IT RESOLVED by the Assembly of the City and Borough of Sitka to authorize the CBS Municipal Administrator to apply for a Build 2020 Grant with the U.S. Department of Transportation for \$6,539,200 with a 20% CBS match commitment of \$1,634,800 for a total project cost of \$8,174,000.

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

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

ATTEST:

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

1st and final reading 5/12/2020

Sponsor: Administrator

## FY 2020 BUILD PROGRAM



### Gary Paxton Industrial Park Haulout City and Borough of Sitka

**Type:** Port Infrastructure Investment

**Location:** City and Borough of Sitka, Alaska  
Alaska's at-large Congressional District  
Alaska Rural Area

**Amount Requested: \$6.539 million**

**Contact:** Michael Harmon, Public Works Director  
City and Borough of Sitka  
100 Lincoln Street  
Sitka, AK 99835  
Phone: (907) 747-1823  
Email: [michael.harmon@cityofsitka.org](mailto:michael.harmon@cityofsitka.org)  
Website: [www.cityofsitka.com](http://www.cityofsitka.com)





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## Project Description

The proposed project is to develop a Marine Haulout facility at the Gary Paxton Industrial Park (GPIP) located in Sitka Alaska, owned by the City and Borough of Sitka (CBS). This project is critical for the commercial fishing industry and the marine service sector in Sitka. Sitka is one of the largest fishing fleets in Alaska and the only existing haulout facility in Sitka will be shutting down within 18 months to pursue other business opportunities, leaving the community without infrastructure to haul vessels.

The GPIP is managed by the Sitka Economic Development Association (SEDA), in partnership with CBS Administration, under the direction of a 5-member Board of Directors appointed by the CBS Assembly, the municipal governing body.

The goal of the CBS and GPIP Board of Directors is to develop a site that has the capability of hauling out vessels up to 150 tons as well as hauling out larger barges for repair and refurbishment. A local haulout facility is vital to the Sitka maritime industry to support the local marine trades and reduce the carbon footprint of the commercial fishing industry.

### Transportation Challenges Addressed

The GPIP Board has long recognized the importance of the fishing and the maritime industry to the community of Sitka. The GPIP Board and CBS have been working on vessel haulout development concepts since the GPIP properties were acquired in 1999. This haulout facility serves an important link to the fishing industry and economic activity of the Sitka region.

The Alaska Department of Fish and Game (ADF&G) Commercial Fisheries Entry Commission helps to conserve and maintain the economic health of Alaska's commercial fisheries.<sup>1</sup> In addition, the ADF&G Division of Commercial Fisheries manages commercial, subsistence, and personal use fisheries within the jurisdiction of the State of Alaska. ADF&G records show more than 400 vessel permits in 2020 participating in 65 different fisheries and almost 1,200 permits to various individuals. 2018 records show that 415 fishermen landed 23.9 million pounds with an estimated gross earnings of \$41.1 million.<sup>2</sup> In 2019, preliminary records show 398 fishermen landed 27.8 million pounds with an estimated value of \$38.3 million.<sup>3</sup> Needless to say, the fishing industry is an important component in this community of 8,532 people.<sup>4</sup> And furthermore, the capability to conduct repair and maintenance activity close to home and the fishing grounds enables vessel owners to be safer and more efficient.

The announcement of the closure of the only haulout facility in the community has put additional pressure on the operators of the Gary Paxton Industrial Park to prioritize the development of a

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<sup>1</sup> <https://www.adfg.alaska.gov/index.cfm?adfg=about.cfec>

<sup>2</sup> <https://www.cfec.state.ak.us/gpbycen/2018/220470.htm>

<sup>3</sup> <https://www.cfec.state.ak.us/gpbycen/2019/220470.htm>

<sup>4</sup> <https://live.laborstats.alaska.gov/pop/index.cfm>

haulout facility. This analysis looks at the fishing industry in Sitka and how those vessel owners will need to modify their operations in order to function efficiently without a haulout, and then compares that scenario to one in which GPIIP is able to accommodate those vessels for their annual maintenance and repair needs.

Initially, the community examined a 100-ton versus a 150-ton Travelift but since the 150-ton Travelift accommodates about 90 percent of the vessels in the Sitka area, the GPIIP Board agreed to pursue this option. In addition, the CBS and the GPIIP Board agree that they need to be planning for the future and as vessels have become wider in response to fishing regulations, a 100-ton Travelift would not be suitable.

The following is a brief history of the Gary Paxton Industrial Park, its management, and previously completed projects.

### History of Completed Projects

#### **1940'S THE DAIRY**

In 1940, Mr. Edward Morke purchased land where Sawmill Creek emptied into the Pacific Ocean for the purpose of starting a business called the Sanitary Dairy.



Using the fresh waters of Sawmill Creek for his dairy cows, Mr. Morke provided fresh milk to Sitka's children. In 1947, the dairy was sold to Mr. Harold Rice where he operated it until 1952. It was then sold to John and Freda Van Horn who renamed it Blue Lake Farms and continued to produce milk until mid-1950.

#### **EARLY 1960'S PULP MILL**



In 1956 the site was sold to a newly formed company called Alaska Pulp Corporation. This company would go on to make the first Japanese investment in the United States since World War II.

In 1959, the Alaska Pulp Corporation pulp mill began producing wood fiber from timber harvested from the Tongass National Forest under a long-term contract with the US Forest Service.

## 1980'S PULP PROCESSING FACILITY

The mill employed 450 Sitkans at its peak, making wood fiber used primarily in the production of rayon fabrics and later used in paper manufacturing. In 1993, Alaska Pulp Corporation announced the closure of the mill. After repeated attempts to sell the site and mill, Alaska Pulp decided to demolish the former mill and donate the site to the City of Sitka. In 1999, the City & Borough of Sitka officially took ownership of the site upon completion of demolition.



## 2000'S THE INDUSTRIAL PARK



Since 1999, the City has installed new utilities: potable water, sanitary sewer and electrical system at the park. A large diameter freshwater pipeline from Blue Lake to the shoreline and deep-water wastewater outfall pipe have also been completed. Much of the industrial debris has been cleared and main roads within

the core of the Park have been paved. In May of 2014, the Industrial Park was officially renamed the Gary Paxton Industrial Park (GPIP) in honor of Mr. Paxton's many contributions to the community of Sitka and his key role in acquiring the Park property for the City after closure of the pulp mill. In 2017, the City & Borough of Sitka installed a deep-water dock that allows for in-water boat maintenance and drive-down access. The dock opened early 2018 whereupon GPIP became a true marine industrial park.

The following graphic displays some of the funding received over the years for a variety of projects including storm, sewer, and water system upgrades, paving projects, fire suppression infrastructure, buildings, and a fish processing plant. The CBS has worked diligently over the years to maintain and improve this important industrial infrastructure serving the marine industry and has been successful in collaborating with public and private entities.





Figure 1 – GPIIP investments over time

### Other Transportation Infrastructure Investments

The Gary Paxton Industrial Park is linked to downtown Sitka by a 5-mile road that is maintained by the City. The community also has a state-owned public-use airport, the Rocky Gutierrez Airport, serving the community with daily jet service and located just west of the central business district.<sup>5</sup> There is no road access to outside communities from Sitka, but vehicles can be transported to town using the Alaska Marine Highway ferry system.

### Detailed Statement of Work

The primary purpose of this project is to develop a haulout facility at the GPIIP site that has the capability of hauling out vessels up to 150 tons at a minimum. Current barge haulout operations at GPIIP are successfully conducted on an existing 8 percent gradient gravel ramp using pneumatic rollers and winches. There are several manufactures of marine haulout equipment including *Hostar Marine*, *Ascom*, *Conolift/Kropf Industrial* and *Brownell Trailers*, are available in the U.S., each with their own unique designs and specifications. Further research will be conducted with each of these manufacturers prior to moving forward with procurement and requesting complete performance based proposals.

A boat haul-out facility consists of the following equipment and infrastructure:

- Mobile Marine Boat Hoisting Machine – 150-ton
- Pile supported haul-out pier to lift the boat out of the water
- Wash down pad with wash water treatment facilities and optional heated slab for winter use
- Outside work areas

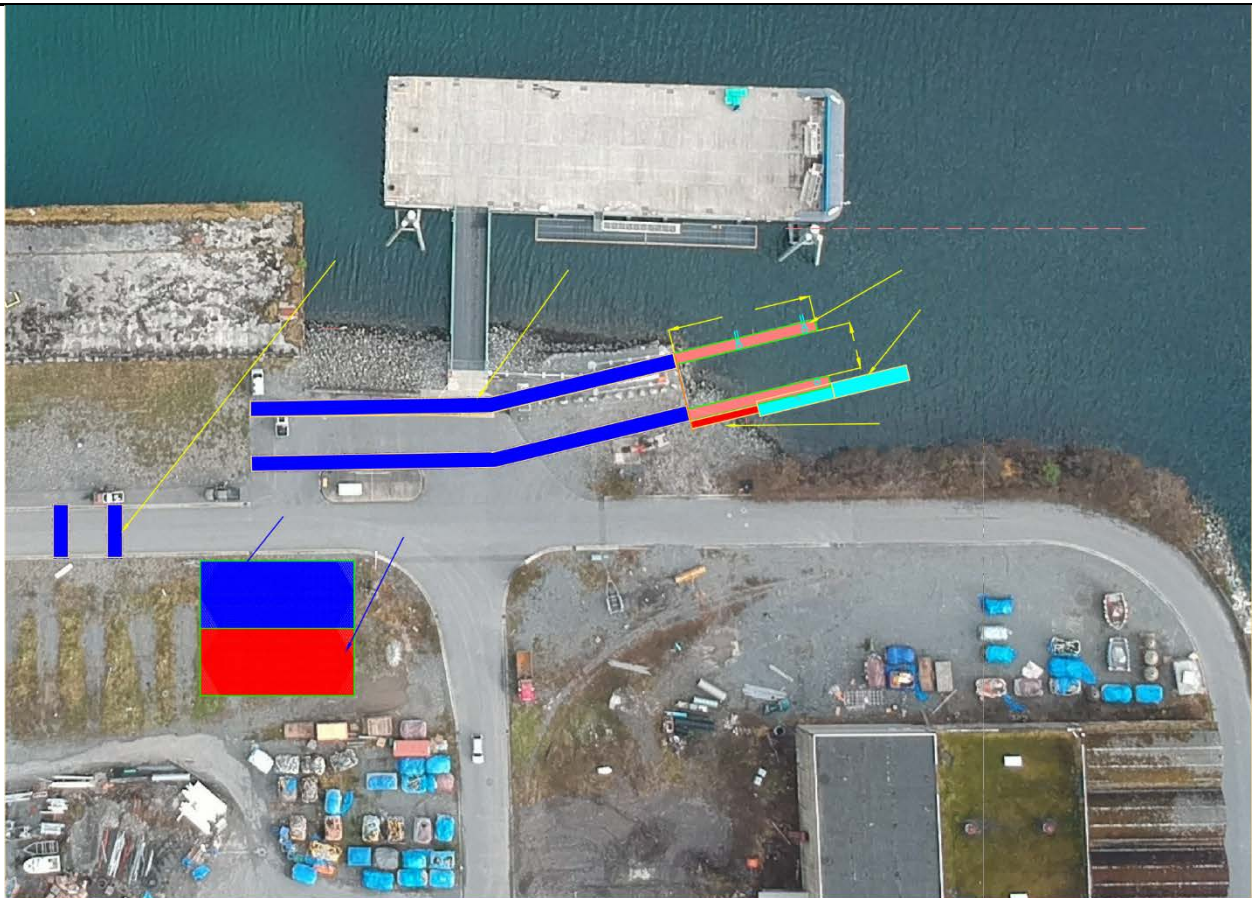
<sup>5</sup> [https://en.wikipedia.org/wiki/Sitka\\_Rocky\\_Gutierrez\\_Airport](https://en.wikipedia.org/wiki/Sitka_Rocky_Gutierrez_Airport)

- Sheltered work and lease areas for services to be performed in controlled workspace environments
- Boat storage areas
- Storm water runoff and discharge treatment facilities
- Security fencing and surveillance
- Water, sewer, power and lighting utilities
- Optional hydraulic trailer for yard operations and efficient onsite storage of vessels
- Appropriate environmental and operating permits

The preferred concept design for a Boat Haul-out Facility to be located along the north side of the Multi-Purpose Dock with direct an access to available space for boatyard work and staging areas.

See SCIP+Phase+2A+Preliminary+Screening-Level+Assessment+FINAL+(1).pdf and Support for 150-ton Travelift.docx for additional detail.

## Project Location





## Geographical Description

Sitka is located on the west coast of Baranof Island fronting the Pacific Ocean, on Sitka Sound. An extinct volcano, Mount Edgecumbe, rises 3,200 feet above the community. It is 95 air miles southwest of Juneau and 185 miles northwest of Ketchikan. Seattle, Washington, lies 862 air miles to the south. The CBS is located at Latitude, Longitude: 57.0583, -135.3448.

Sitka falls within the southeast maritime climate zone, characterized by cool summers, mild winters and heavy rain throughout the year. This zone lacks prolonged periods of freezing weather at low altitudes and is characterized by cloudiness and frequent fog. The combination of heavy precipitation and low temperatures at high altitudes in the coastal mountains of southern Alaska accounts for the numerous mountain glaciers. The CBS encompasses 2,874 square miles of land and 1,937.5 square miles of water.<sup>6</sup>

While many communities in Alaska are listed, the CBS is not on the list of Qualified Opportunity Zones (QOZ) as per the IRS Notice 2018-48, 2018–28 Internal Revenue Bulletin 9, July 9, 2018.

## Map of Project Location



Figure 2 – Gary Paxton Industrial Park Location map

See GPIP Map1.pdf and GPIP Map2.pdf for site location courtesy of the City and Borough of Sitka.

<sup>6</sup> State of Alaska Department of Commerce Community and Economic Development.  
<https://dced.maps.arcgis.com/apps/MapJournal/index.html?appid=2ded44ad6dd4456f353f1292e285c2#>

### Connections to Existing Infrastructure

GPIP is connected to the rest of the CBS by the Sawmill Creek Road. Connections from there include the state-owned Rocky Gutierrez Airport on Japonski Island with a paved and lighted runway. In addition to daily jet service, several scheduled air taxis and air charters are available. The CBS operates five small boat harbors with 1,350 stalls and a seaplane base on Sitka Sound. Cruise ships anchor in the harbor and lighter visitors to shore. The Old Sitka Dock, privately owned, is the only deep-water moorage facility in Sitka capable of accommodating large vessels. The Alaska Marine Highway System (state ferry) has a docking facility approximately 6 miles north of town. The ferry serves Sitka several times a week, with a twelve-hour run to Juneau. Freight arrives by barge and cargo plane.

## Grant Funds, Sources and Uses of all Project Funding

### Estimated Costs

Cost estimates for this project have been conducted for a variety of alternatives over the years. Industry experts and the changing shape of the fishing fleet revealed that a 100-ton Travelift would not be adequate to serve the needs of the Sitka marine industry for long. This analysis focuses on the preferred 150-ton Travelift. The NE Prelim Screening March 2014.pdf shows the total estimated costs for the Concept 1 project at \$12.5 million. There was a bulkhead included in this cost estimate which has since been deleted as unnecessary for the project. The project costs have been updated to 2019 dollars using the Anchorage Consumer Price Index. Total project costs are \$8.2 million in today's dollars.

### Source of Funds

The CBS has the 20 percent match on hand and currently available in its SE Economic Development Fund and/or its General Fund. The Industrial Park Enterprise Fund could also contribute a small portion. See Table 1 – Cost Share table.

Table 2 – Cost Share table

|   |                     |                 |
|---|---------------------|-----------------|
| <b>Total Project Costs:</b>                     | <b>\$ 8,174,000</b> | <b>100%</b>     |
| <b>Funding Sources (Non-Federal):</b>           | <b>Amount:</b>      | <b>Percent:</b> |
| City and Borough of Sitka (resolution attached) | <b>\$1,634,800</b>  | <b>20%</b>      |
| <b>Federal BUILD Funds Requested</b>            | <b>\$6,539,200</b>  | <b>80%</b>      |

### Documentation of Funding Commitment

Assembly meeting minutes or letter from the Municipal Administrator. Maybe both.

## Budget

The following budget is based on engineering design estimates from 2014 which have been updated to today's dollars using the Anchorage Consumer Price Index.

Table 3 – GPIP Haulout/Travelift Cost Estimate

| Improvement Component                            | Total Cost         | BUILD Funds        | Non Federal Funds  |
|--|--------------------|--------------------|--------------------|
| Mobilization & Surveying                         | \$594,000          | \$475,200          | \$118,800          |
| Upland Improvements                              | \$1,389,000        | \$1,111,200        | \$277,800          |
| Washwater On-site Pre-treatment Facility         | \$745,000          | \$596,000          | \$149,000          |
| Boat Haulout Piers                               | \$1,975,000        | \$1,580,000        | \$395,000          |
| Equipment - 150-ton Travelift                    | \$1,170,000        | \$936,000          | \$234,000          |
| Power and Lighting                               | \$319,000          | \$255,200          | \$63,800           |
| Contingency                                      | \$929,000          | \$743,200          | \$185,800          |
| Planning, Permitting, Surveying & Geotech        | \$124,000          | \$99,200           | \$24,800           |
| Design Engineering, Contract Admin & Inspections | \$929,000          | \$743,200          | \$185,800          |
| <b>Totals</b>                                    | <b>\$8,174,000</b> | <b>\$6,539,200</b> | <b>\$1,634,800</b> |

See BCA GPIP Haulout.xlsx for further detail on the cost estimate.

## Selection Criteria

Primary Selection Criteria includes Safety, State of Good Repair, Economic Competitiveness, Environmental Sustainability, and Quality of Life. Each of these topics are discussed in turn.

### Safety

This project will contribute to a reduction in crashes, fatalities, and injuries as Sitka vessel owners will now have the opportunity to remain in Sitka to conduct annual repair and maintenance activities. The induced travel from the closure of the existing haulout facility can be hazardous to vessel operators already working long harvest hours. In addition, the reduction in travel to alternate ports will contribute to improved air quality and the reduced risk of hazardous spills.

### State of Good Repair

The CBS is a rural community without road access to other communities in Southeast Alaska. As such, the community relies on air and marine travel for the transport of goods, people, and vehicles so the community can properly function. The marine infrastructure improvement outlined in this grant application will replace and improve the existing haulout facility and contribute to continued economic development in the region.

This infrastructure development is consistent with the Gary Paxton Industrial Park Strategic Plan (GPIP) adopted by the GPIP Board on July 31, 2017. See [GPIPstrategicplan2017approved.pdf](#). This development is also consistent with the Sitka Comprehensive Plan 2030 adopted May 2018.

See FinalCompPlanreducedsize.pdf. And this is consistent with the Sitka Economic Development Association Strategic Plan 2016. See SEDAStrategicPlan.pdf. Improving Sitka's marine infrastructure and providing employment and economic development are key components of all of these documents.

If left unimproved, Sitka vessel owners and crew will have to devote extraordinary amounts of time traveling to alternate locations in order to conduct their business. This infrastructure improvement will allow fishing industry participants in Sitka and the surrounding communities to continue efficiently and safely harvesting fish products and providing tourism opportunities.

The GPIIP is managed by the Sitka Economic Development Association (SEDA), in partnership with the CBS Administration. In this role, SEDA manages contracts, provides data, negotiates and drafts leases for property, provides budget information, conducts tours, and holds public meeting of the GPIIP Board of Directors. SEDA has developed a budget with revenue and expense projections that was presented to the Assembly. While there may be some shortfalls in the early years of operation, the CBS is prepared to cover those shortfalls until the operation breaks even. The goal is for the facility to provide jobs, serve the fishing fleet, and infuse additional dollars to the CBS.

CBS is not a border community. There are customs officers working in the community during the cruiseship season. If a foreign vessel needed haulout, the customs officer would coordinate those activities at the GPIIP facility.

The CBS plans to maintain this infrastructure and the linkages to the marine environment and the landside transportation in a state of good repair. SEDA's monthly public meetings with the Board is the check on any problems that arise so that immediate action can be taken to remedy the situation.

### [Economic Competitiveness](#)

The potential for closure of the existing haulout facility at Sitka has given local residents a fair bit of angst in recent years. For that reason, the Assembly asked the facility owner to provide advance notice in the event of a planned closure. Thankfully, the haulout facility owner has complied with that request which has given CBS the opportunity to pursue this needed infrastructure improvement in advance of closure. Without this improvement, the time spent traveling to alternate ports for repair and maintenance will be extraordinary. Please see the Benefit Cost Analysis discussion located further in this grant application.

The existing haulout facility cannot accommodate larger vessels already operating in the region. This project proposes a larger haulout facility in order to meet the needs of the vessels currently operating in the area and to meet the future needs of the marine industry operating.

The GPIIP is already an industrial park and this addition will increase the capability of the park to continue to meet the needs of the vessels now and into the future. Productivity of this land will be increased with this addition.

It is expected that small businesses servicing the marine industry will either relocate or establish additional satellite operations in the area once the haulout facility is operational. This will create long-term jobs and other economic opportunities for the local community.

### Environmental Sustainability

This project would allow vessel owners to avoid lengthy travel to distant ports in order to conduct annual repair and maintenance on their vessels. There will be significant savings in fuel and reductions in air and water pollution if vessels can remain in Sitka to conduct vessel repairs. Vessels seeking haulouts at other Southeast Alaska ports would need to travel between 16 and 27 hours one way to arrive at their destination. Vessels traveling to Pacific Northwest for repairs would need to travel approximately 87 hours or about 3 ½ days to reach their destination.

The construction plan calls for wastewater collection and washdown facility along with pretreatment of water collected per EPA regulations. There are no wetlands affected by this construction project.

The GPIIP monthly meeting of February 2020 included a discussion by the Board to prioritize EPA approved water treatment infrastructure and EPA approved washdown pad or water collection infrastructure. Meeting minutes regularly reflect the GPIIP desire to operate and maintain this industrial park in an environmentally sustainable way. See GPIIP+2.28.20+Board+Meeting+Packet.pdf.

This project will also benefit the conversion of vessels to more energy efficient models. Sitka recently saw the first conversion of a vessel to a hybrid electric engine.<sup>7</sup>

### Quality of Life

The GPIIP haulout improvements will increase the transportation choices for individuals as marine transportation is the lifeblood of Southeast Alaska communities. Once the existing haulout facility closes, Sitka residents will need to travel great distances to conduct essential services supporting the marine industry. The ability to conduct business activity close to home, family, and community cannot be understated. Additionally, the loss of local marine trade jobs would have a negative impact on the quality of life in Sitka.

There are no fiber or broadband deployments envisioned for this project. SEDA worked with a regional telecommunication company to bring sufficient fiber to the doorstep of the GPIIP for future development at the park in 2015.

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<sup>7</sup> <https://www.kcaw.org/2020/01/30/hybrid-fishing-boat-quietly-makes-waves-in-sitka-sound/>

## Secondary Selection Criteria

Secondary Selection Criteria include Innovation and Partnership and are discussed further here.

### Innovative Technologies, Project Delivery, and Financing

The technologies being deployed for this construction project are similar to technologies already demonstrated at other harbors in Sitka and ports around the state. There is discussion of utilizing a design-build project delivery method for this improvement, however final decisions will only occur after surveying and final design are complete.

CBS does not expect to finance any portion of this project at this time. Sitka's Economic Development funds are sufficient to cover the 20 percent match. CBS has sufficient cash flow to proceed with the project and accept reimbursement of funds when available.

### Partnership

In 2000, the CBS partnered with the SEDA to manage the GPIIP. It is the mission of the GPIIP Board and management, with direction from the Sitka Assembly, to strategically develop the park in a fiscally responsible manner that maximizes its economic benefit to the community through creation of meaningful jobs in conformance with established community plans and policies.<sup>8</sup>

The CBS partnered with Northline Seafoods, Inc. (Northline) to construct the current access ramp in 2017. Northline leased property from the CBS to construct the access ramp to allow for its seafood processing barge to be hauled out at the GPIIP for retrofitting of the barge to operate as low temperature floating processor. Northline terminated its lease in 2019 to allow the CBS to move forward with its plans to develop a public haul out for the community.

The CBS continues to support and partner when possible with the seafood industry operating in the region. This project will allow those partnerships to continue. See Figure 1 for a list of private entities who have shared in the GPIIP development.

## Project Readiness

The City and Borough of Sitka are committed to providing employment to local residents and adding value to the economic activity within their region. This project will replace a necessary function for the many vessels participating in the fishing, tourism, and commodity transportation industries. The CBS stands ready to complete this project in a fashion that allows vessel owners to continue their livelihoods uninterrupted.

### Environmental Risk

This construction project is planned for an industrial area of Sawmill Cove. Every precaution will be taken to protect the land and waters affected as Sitka's tourism and fishing industries

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<sup>8</sup> <https://www.sawmillcove.com/>

would be negatively affected otherwise. Land and water surveys will be conducted promptly upon grant award in order to reveal any unknown environmental conditions.

The CBS will follow all regulations required by the USACOE, EPA, and Alaska DEC.

### Technical Capacity

Alaska’s marine environment is well known and construction of this type ramp and installation of a haulout in Southeast is commonplace. There are no new technologies being proposed here. However, bidders will be encouraged to offer technological advances in their proposals.

### Financial Capacity

The CBS has not pursued other BUILD, INFRA, or TIGER grants in the past. The CBS financial team stands ready to complete the required statements of activity and request for payments as directed by the US DOT.

## Environmental Risk Review

### Project Schedule

CBS assumes a 2-year schedule from grant award to final project completion. Sitka is not as limited by ice and snow during the winter season as some Alaska communities, so many tasks can be performed during the winter months to move the project forward. See Table 3.

Table 4 – GPIP Project Schedule

| Project Milestones                    | Date     |
|---------------------------------------|----------|
| BUILD grant application deadline      | May-20   |
| BUILD grant award                     | Sep-20   |
| Site Survey                           | Oct-20   |
| Final Design & Permitting             | Jun-21   |
| Bid package ready                     | July-21  |
| Award and Notice to Proceed           | Sep-21   |
| Site construction work starts         | Nov-21   |
| Fabrication and materials procurement | Jan-22   |
| Hydraulic Lift arrival                | Feb-22   |
| Site work complete                    | April-22 |
| Project completion                    | May-22   |
| Grant close-out                       | April-22 |

### Approvals and Permits

The CBS plans to engage agencies for approvals and permits quickly once grant funds have been authorized. A listing of environmental and operational permits required include:

1. USACE – Section 10 and Section 404 Authorizations
2. ADFG Fish Habitat Permit



3. ADEC Stormwater Treatment & Runoff Design Review
4. ADEC Water & Sewer Utilities
5. ADEC MSGP Operational SWPPP for Boatyards
6. Local Building Permits
7. Access Easement to define the ramp and existing Utility Dock operations

### NEPA Compliance

The SEDA manages the GPIIP and holds monthly public meetings concerning proposed improvements. Due to the COVID-19, the most recent meeting was cancelled. However, the February 28, 2020 meeting included a lengthy discussion of the proposed haulout improvements and received several comments from the public on the path forward. Please see GPIIP+2.28.20+Board+Meeting+Packet.pdf. Future meetings will occur with appropriate precautions to protect the health and safety of participants.

The CBS fully intends to meet the requirements of NEPA for this project including public meetings once they are allowed. Other forms of gathering public input may be required depending on timing and conditions of the COVID-19 environment.

### Risk and Mitigation Strategies

Risks to this project include site specific conditions, scheduling, funding, and project management. The CBS has mitigated these risks by including multiple surveying efforts, allowing for design/build components to the construction, allocating the funding in advance of grant award, and relying on CBS's Public Works Department with many years of experience to manage the designers, surveyors, construction activity, and grant reporting. The COVID-19 environment is an ongoing risk that will be managed in accordance with CDC and State recommendations and may impact schedule.

## Benefit Cost Analysis

### Assumptions

The following assumptions have been used for the economic analysis.

- All commercial fishing vessels must haul boats at least annually for pressure washing below the water line, anti-fouling paint, and replacement of sacrificial zincs, and other activity.
- The existing boat haulout will be closed by the end of 2021 requiring commercial vessels to seek haulout services elsewhere.
- Vessels less than 20-feet in length can be removed by trailer for annual maintenance and repair.
- Vessels in the 20-foot to 40-foot length listed as trollers on the vessel permit file are too large (wide) to haul out by trailer and must travel to Wrangell for haul out. Vessels in the under 40-foot category are estimated to travel at 8.3 nautical miles per hour.



- Vessels in the 40-foot to 60-foot length must travel to either Ketchikan (167 nautical miles) or Wrangell (273 nautical miles) for annual haulout. Vessels in the 40-60-foot category are estimated to travel at 10 nautical miles per hour.
- Vessels greater than 60-feet in length will need to travel to Bellingham, or similar location in the Pacific Northwest, for annual maintenance and repair. Bellingham is 869 nautical miles away. Vessels in the greater than 60-foot category are estimated to travel at 10 nautical miles per hour.
- The useful life of the haulout/Travelift prior to needing upgrades or major repairs is assumed to be 20 years so this forecast uses a 20-year present value calculation.
- Benefits and costs have been discounted at a 7 percent discount rate in order to compare values in today's dollars.

### Present Value Costs

The loss of the current haul out in Sitka would greatly affect the marine trades industry. The jobs would more than likely be lost to other communities.

Initial cost estimates are \$8.2 million spread over a 2-year construction season. Periodic maintenance for the facility is assumed at 1 percent of initial construction cost every five years over the 20-year period of analysis.

Table 5 – GPIP 150-Ton Travelift Present Value Calculations Selected Years

| Year   | Construction        | Periodic Maintenance | Total Cost          | NPV Factor         | Net Present Value   |
|--|---------------------|----------------------|---------------------|--------------------|---------------------|
| 2021   | \$ 3,600,960        |                      | \$ 3,600,960        | 0.93458            | \$ 3,365,383        |
| 2022   | \$ 4,572,480        |                      | \$ 4,572,480        | 0.87344            | \$ 3,993,781        |
| 2027   |                     | \$ 81,740            | \$ 81,740           | 0.62275            | \$ 50,904           |
| 2032   |                     | \$ 81,740            | \$ 81,740           | 0.44401            | \$ 36,294           |
| 2037   |                     | \$ 81,740            | \$ 81,740           | 0.31657            | \$ 25,877           |
| <b>Totals</b>                                  | <b>\$ 8,173,440</b> | <b>\$ 245,220</b>    | <b>\$ 8,418,660</b> |                    | <b>\$8,173,440</b>  |
| <b>Total Construction Cost and Maintenance</b> |                     |                      |                     |                    | <b>\$ 7,472,238</b> |
| Less Residual Value after 20 years             |                     |                      |                     | \$2,703,300        | \$ 4,489,300        |
| <b>Present Value of Haulout Improvement</b>    |                     |                      |                     | <b>\$4,768,938</b> | <b>\$ 7,613,374</b> |

## Present Value Benefits

The net present value of benefits from avoided travel, opportunity cost of time, and emissions avoided over the 20-year period of analysis is \$31.1 million. Table 5 shows the summary for these benefits for selected years.

Table 6 – 150-Ton Travelift Benefit Calculations Selected Years

| Year          | Avoided Travel      | OCT Diff from base case | Emissions Avoided   | Total               | NPV Factor | Net Present Value   |
|---------------|---------------------|-------------------------|---------------------|---------------------|------------|---------------------|
| 2022          | \$1,794,930         | \$249,225               | \$860,264           | \$2,904,419         | 0.87344    | \$2,536,832         |
| 2023          | \$1,813,322         | \$251,394               | \$870,018           | \$2,934,735         | 0.81630    | \$2,395,618         |
| 2027          | \$1,889,498         | \$260,378               | \$910,418           | \$3,060,293         | 0.62275    | \$1,905,797         |
| 2032          | \$1,990,860         | \$272,331               | \$964,176           | \$3,227,367         | 0.44401    | \$1,432,990         |
| 2037          | \$2,099,505         | \$285,144               | \$1,021,797         | \$3,406,445         | 0.31657    | \$1,078,393         |
| 2041          | \$2,192,015         | \$296,053               | \$1,070,860         | \$3,558,928         | 0.24151    | \$859,528           |
| <b>Totals</b> | <b>\$39,704,326</b> | <b>\$5,433,315</b>      | <b>\$19,223,665</b> | <b>\$64,361,305</b> |            | <b>\$31,122,380</b> |

## BCR

The 150-ton Travelift has positive benefit to cost ratio of 6.5. The 150-ton Travelift meets most of the Sitka vessel owners' needs now and plans for future. See Table 6 for details on the benefits and costs along with the residual value after 20 years and the benefit/cost ratio.

Table 7 – Benefit/Cost Ratio Calculations

| Summary of Calculations                    | 150-ton Haulout     |
|--|---------------------|
| <b>Benefit calculations - 2020 \$\$</b>    |                     |
| Vessel avoided travel                      | \$19,207,000        |
| Opportunity Cost of time                   | \$2,637,000         |
| Emissions reduced                          | \$9,279,000         |
| <b>PV Benefits summary</b>                 | <b>\$31,122,000</b> |
|  |                     |
| <b>Cost Calculations - 2020 \$\$</b>       |                     |
| PV Cost of Project                         | \$7,472,000         |
| Less residual value                        | \$2,703,000         |
| Effective cost (PV)                        | \$4,769,000         |
| <b>PV Net benefits (benefits - costs)</b>  | <b>\$26,353,000</b> |
|  |                     |
| <b>Benefit/cost ratio (benefits/costs)</b> | <b>6.53</b>         |

See the Economics Appendix attached to this narrative for further details.

## Additional Considerations

The rural community of Sitka, Alaska is heavily dependent on a working waterfront. Sitka has the largest fleet of vessels and harbor system in the state, and is 4th in the state and 11th in the nation in value of fish landings. Sitka's only privately-owned shipyard, Halibut Point Marine, is closing their operation in the summer of 2021. Ultimately, this amounts to a catastrophic failure to haul-out and marine services for Sitka's fleet.

# Appendix

## Benefit-Cost Analysis for the Gary Paxton Industrial Park Haulout Facility

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## Introduction

Commercial fishing is the backbone of Sitka's economy. Sitka has the largest boat fleet in Alaska and is also one of the top fishing ports. Recently, the City and Borough of Sitka learned that the only boat haulout facility in the community will be shutting down in the next 18 months. This presents an opportunity for the CBS and a challenge to meet the needs of the fishing fleet in a timely manner.

## Commodity Forecast

The fishing industry is stable. Tourism may realize some bumps this year due to COVID-19 restrictions but is expected to reestablish activity in 2021 once a vaccine is approved for the virus. Population typically drives the need for commodities and Sitka population has been stable in recent years. The Alaska Department of Labor and Workforce Development forecasts that Sitka's population will decline slightly (-0.3 percent) in the next ten years or about 30 persons.<sup>9</sup>

## Vessel Forecast

There are more than 400 fishing vessels permits with Sitka addresses in the Alaska Commercial Fisheries Entry Commission (CFEC) database for 2020. Using these vessels and their characteristics as a minimum for vessels wishing to haulout to conduct repairs and maintenance at Sitka is a conservative estimate. There are many more vessels that could use the haulout facility including recreational, government, barges, and research vessels. In addition, vessels from other communities could also find the need to haulout at Sitka. Supporting data for these other vessels is not readily available so they have not been included in the benefits analysis, which strongly suggests that benefits are understated in this evaluation.

The following assumptions were made in order to determine benefits for the project:

- All commercial fishing vessels must haul their boats at least annually for pressure washing below the water line, anti-fouling paint, and replacement of sacrificial zincs, and other activity.
- The existing boat haulout close by the end of 2021 requiring commercial vessels to seek haulout services elsewhere.
- Vessels less than 20-feet in length can be removed by trailer for annual maintenance and repair.
- Vessels in the 20-foot to 40-foot length listed as trollers on the vessel permit file are too large to haul out by trailer and must travel to Wrangell for haul out. Vessels in the under 40-foot category are estimated to travel at 8.3 nautical miles per hour.

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<sup>9</sup> <https://live.laborstats.alaska.gov/pop/projections.cfm>.

- Vessels in the 40-foot to 60-foot length must travel to either Ketchikan (167 nautical miles) or Wrangell (273 nautical miles) for annual haulout. Vessels in the 40-60-foot category are estimated to travel at 10 nautical miles per hour.
- Vessels greater than 60-feet in length will need to travel to Bellingham, or similar location in the Pacific Northwest, for annual maintenance and repair. Bellingham is 869 nautical miles away. Vessels in the greater than 60-foot category are estimated to travel at 10 nautical miles per hour.
- The useful life of the haulout/Travelift prior to needing upgrades or major repairs is assumed to be 20 years so this forecast uses a 20-year present value calculation.
- Benefits and costs have been discounted at a 7 percent discount rate in order to compare values in today's dollars.

The methodology used to determine the number of vessels benefiting is as follows:

1. Obtain 2020 vessel permits with Sitka mailing addresses from Alaska Commercial Fisheries Entry Commission (CFEC) database. This probably understates the number of vessels who would use the haulout as other communities may travel for this purpose much like Sitka will have to once the local haulout closes.
2. Sort the vessel permit file by vessel type, length overall, and gross tonnage.
3. Identify average gross tonnages by vessel length. Note that not all vessels report their gross tonnage to CFEC so the averages are probably understated.
4. Eliminate vessels with gross tonnages over 150 tons. There were five vessels in this category. These vessels are more likely to use haulout facilities in Ketchikan or Pacific Northwest Ports.

Table 7 shows the number of vessels by category with Sitka mailing addresses. This table also displays the average, minimum, and maximum gross tonnages for the vessels.

Table 8 – Number of Vessels with 2020 Commercial Permits

| Vessel Activity                                     | # Vessels  | Avg Gross Tons | Min Gross Tons | Max Gross Tons |
|---|------------|----------------|----------------|----------------|
| FISHING <40   | 220        | 6              | 0              | 31             |
| FISHING >=40  | 132        | 33             | 0              | 94             |
| FREEZER CANNER >40                                  | 1          | 91             | 91             | 91             |
| FREEZER CANNER, FISHING <40                         | 1          | 10             | 10             | 10             |
| FREEZER CANNER, FISHING >=40 and <60                | 13         | 35             | 0              | 49             |
| FREEZER CANNER, TENDER PACKER, FISHING >=40 and <60 | 4          | 45             | 37             | 52             |
| TENDER PACKER <40                                   | 2          | 0              | 0              | 0              |
| TENDER PACKER >=40 and <60                          | 0          | 0              | 0              | 0              |
| TENDER PACKER >=60                                  | 2          | 75             | 0              | 150            |
| TENDER PACKER, FISHING <40                          | 9          | 5              | 0              | 15             |
| TENDER PACKER, FISHING >=40 and <60                 | 12         | 41             | 7              | 85             |
| TENDER PACKER, FISHING >=60                         | 5          | 82             | 30             | 129            |
| <b>Total Vessels</b>                                | <b>401</b> |                |                |                |

Source: State of Alaska Commercial Fisheries Entry Commission.

In order to facilitate the choice of project to pursue, the benefit analysis then looked at the base case and an alternative with 150-ton Travelift. The base case is needed in order to compare the other alternative to a “no action” scenario. Using a 20-year period of analysis allows for comparison to the construction costs which occur in advance of benefits accruing. Benefits are assumed to begin accruing in 2022 after a 2-year construction period.

Assumptions for each of the alternatives follows:

#### Base Case – No Action

In this case, the existing haulout facility closes by the end of 2021 and vessel owners must seek alternatives to maintain and repair vessels. The following assumptions were used:

- Vessels under 20-feet in length can be removed by trailer and stay in Sitka for maintenance and repairs.
- Vessels in the 20-foot to 40-foot range identifying as trollers cannot be hauled out by trailer (due to width) and are expected to travel to Wrangell for haulout. Wrangell will probably be overwhelmed with the number of vessels and it is expected that Petersburg will serve as a back-up to Wrangell.
- Vessels in the 40-foot to 60-foot category must travel to either Wrangell or Ketchikan for annual haulout. This analysis assumes that half of the vessels go to either location.
- Vessels greater than 60-feet in length must travel to Bellingham or similar Pacific Northwest location for annual haulout.
- The existing haulout owner provided ten years data showing a slight increase in the demand for haulout services. This increased demand was about 1.4 percent annually for vessels in the under 60-foot category. So, the vessels in the under 60-foot category are assumed to increase by 1.4 percent annually.

#### 150-ton Travelift Alternative

Several more vessels can be accommodated with a larger travelift than are currently accommodated with the existing 88-ton Travelift. Assumptions concerning the 150-ton Travelift are as follows:

- 84 percent of vessels in the under 40-foot category will use the 150-ton travelift based on current usage.
- 84 percent of vessels in the 40-foot to 150-foot category will also use the 150-ton travelift.
- The number of vessels grows in the under 60-foot category annually by 1.4 percent based on most recent 10 years of existing haulout usage.
- Vessels greater than 150-feet report gross tonnages more than 150 tons so cannot use the 150-ton travelift and must travel to Pacific Northwest ports or repair and maintenance.

## Vessel Avoided Travel

Additional assumptions concerning the avoided travel include:

- Sitka vessels would be making a roundtrip to the alternate port for haulout as these vessel owners have addresses in Sitka and are presumed to live there year-round.
- Vessel speeds are estimated at 8.3 nautical miles per hour for vessels under 40-feet.
- Vessel speeds are estimated at 10 nautical miles per hour for vessels greater than 40-feet.
- Vessels make one trip per year for haulout repairs and maintenance.
- Vessels must haulout every three years for inspections. This haulout is assumed to take place the same time as repair and maintenance.
- The forecast assumes that the vessels in the under 60-foot category increase by 1.4 percent annually based on the historical usage of the existing haulout facility.

Table 8 shows the hours of travel under the Base case (No Action), and the 150-ton Travelift scenarios. In the base case when the existing haulout facility closes, vessels must travel for 16,451 hours to arrive at alternate ports. This number drops to 5,482 hours with the 150-ton Travelift.

Table 9 – Hours of Travel

| Vessel type                                    | # vessels  | Base travel hours | 150-ton travel hours |
|--|------------|-------------------|----------------------|
| Fishing <40-feet                               | 220        | 6,519             | -                    |
| Fishing >=40-feet                              | 132        | 6,998             | 4,857                |
| Freezer Canner >40-feet                        | 1          | 55                | -                    |
| Freezer Canner, Fishing <40-feet               | 1          | 40                | -                    |
| Freezer Canner, Fishing >=40-feet              | 13         | 572               | 478                  |
| Freeze Canner, Tender Packer, Fishing >40-feet | 4          | 176               | 147                  |
| Tender Packer <40-feet                         | 2          | 80                | -                    |
| Tender Packer >=40-feet and <60-feet           | 0          | -                 | -                    |
| Tender Packer >60-feet                         | 2          | 348               | -                    |
| Tender Packer, Fishing <40-feet                | 9          | 267               | -                    |
| Tender Packer, Fishing >=40-feet and <60-feet  | 12         | 528               | -                    |
| Tender Packer, Fishing >=60-feet               | 5          | 869               | -                    |
| <b>Totals</b>                                  | <b>401</b> | <b>16,451</b>     | <b>5,482</b>         |

The Vessel Operating Costs (VOCs) are then calculated for each of the vessel categories. Vessel Operating costs were taken from the Craig Small Boat Harbor Navigation Improvements Economics Appendix produced by the U.S. Army Corps of Engineers in December 2014. The VOCs were updated to today's dollars using the Gross Domestic Product Deflator index. The index for the 4<sup>th</sup> Quarter of 2019 is 118.676 and the index for 2014 was 111.590. The calculation



then was 118.676 divided by 111.590 and multiplied by the vessel operating costs from that report.

Vessel operating costs for each of the vessel categories is as follows:

Table 10 – Vessel Operating Costs

| Vessel operating costs:                        | Per Hour  |
|--|-----------|
| Fishing <40-feet                               | \$ 118.92 |
| Fishing >=40-feet                              | \$ 231.30 |
| Freezer Canner >40-feet                        | \$ 231.30 |
| Freezer Canner, Fishing <40-feet               | \$ 118.92 |
| Freezer Canner, Fishing >=40-feet              | \$ 231.30 |
| Freeze Canner, Tender Packer, Fishing >40-feet | \$ 231.30 |
| Tender Packer <40-feet                         | \$ 118.92 |
| Tender Packer >=40-feet and <60-feet           | \$ 231.30 |
| Tender Packer >=60-feet                        | \$ 259.19 |
| Tender Packer, Fishing <40-feet                | \$ 118.92 |
| Tender Packer, Fishing >=40-feet and <60-feet  | \$ 231.30 |
| Tender Packer, Fishing >=60-feet               | \$ 259.19 |

Total travel in the base case for the 20-year period of analysis is \$50.1 million. This travel cost compares to the 150-Ton travelift with \$29 million in travel expenses. These total travel costs will be discounted in a subsequent step along with discounting of project costs in order to determine the net benefits and benefit to cost ratio. Following is the calculation used to determine total travel costs.

|  |
|--|
| $\text{Equation 1: } AD_{(year)} = C_{(year)} \times H \times VOC$ |
|--|

- Where:**
- AD<sub>(year)</sub> is the value of the transportation cost in a particular year
  - C<sub>(year)</sub> is the number of vessels traveling for the given year
  - H is the average hours associated with each transportation occurrence
  - VOC is the vessel hourly operating costs

Vessel travel costs under the base case – no action plan over the 20-year period of analysis is \$68.7 million. Travel costs with the 100-ton Travelift fall to \$35.3 million, a benefit of \$33.4 million, and the travel with the 150-ton Travelift fall further to \$29 million, a benefit of \$39.7 million, over the 20-year period of analysis. Travel benefits will be discounted in a subsequent step along with discounting of project costs in order to determine the net benefits and benefit to cost ratio. See Table 10.

Table 11 – Vessel Travel Costs under Base Case and 150-ton Travelift Scenarios

| Year          | Travel - No Action   | Travel with 150-ton Travelift |
|---------------|----------------------|-------------------------------|
| 2022          | \$ 3,062,960         | \$ 1,268,030                  |
| 2023          | \$ 3,099,072         | \$ 1,285,749                  |
| 2024          | \$ 3,135,688         | \$ 1,303,716                  |
| 2025          | \$ 3,172,816         | \$ 1,321,934                  |
| 2026          | \$ 3,210,462         | \$ 1,340,407                  |
| 2027          | \$ 3,248,635         | \$ 1,359,137                  |
| 2028          | \$ 3,287,341         | \$ 1,378,130                  |
| 2029          | \$ 3,326,588         | \$ 1,397,387                  |
| 2030          | \$ 3,366,383         | \$ 1,416,914                  |
| 2031          | \$ 3,406,735         | \$ 1,436,714                  |
| 2032          | \$ 3,447,650         | \$ 1,456,790                  |
| 2033          | \$ 3,489,137         | \$ 1,477,147                  |
| 2034          | \$ 3,531,204         | \$ 1,497,789                  |
| 2035          | \$ 3,573,859         | \$ 1,518,719                  |
| 2036          | \$ 3,617,109         | \$ 1,539,941                  |
| 2037          | \$ 3,660,964         | \$ 1,561,460                  |
| 2038          | \$ 3,705,432         | \$ 1,583,279                  |
| 2039          | \$ 3,750,522         | \$ 1,605,404                  |
| 2040          | \$ 3,796,241         | \$ 1,627,837                  |
| 2041          | \$ 3,842,599         | \$ 1,650,585                  |
| <b>Totals</b> | <b>\$ 68,731,396</b> | <b>\$ 29,027,071</b>          |

## Vessel Emissions

“Transportation activities contribute significantly to localized air pollution, and some transportation projects offer the potential to reduce the transportation system’s impact on the environment by lowering emissions of air pollutants that result from production and combustion of transportation fuels. The economic damages caused by exposure to air pollution represent externalities because their impacts are borne by society as a whole, rather than by the travelers and operators whose activities generate these. By lowering these costs, transportation projects that reduce emissions may produce environmental benefits.”<sup>10</sup>

Once the existing haulout facility shuts down, there will be additional travel requirements imposed on the Sitka commercial vessels as they seek haulout facilities elsewhere. This analysis takes a conservative approach and uses the 2010 total cost per cylinder for Stoichiometric

<sup>10</sup> Benefit-Cost Analysis Guidance for TIGER and INFRA Applications – July 2017

Gasoline Direct Injections<sup>11</sup> and assumes at least one 8-cylinder engine for each of the vessel types described in this analysis.

The 2010 cost per cylinder from the National Highway Transportation Safety Administration Final Regulatory Impact Analysis was \$67.00. Updating this to 2020 dollars using deflator indexes from the Bureau of Economic Analysis results in \$77.55 per cylinder in emissions reduction. (Calculation:  $\$67 * 118.676(2020\$) / 102.532(2010\$) = \$77.55$ )

The calculation to arrive at emissions due to transportation to alternate ports is displayed in Equation 2.

$$Equation\ 2:\ E_{(year)} = C_{(year)} \times H \times TC$$

**Where:**  $E_{(year)}$  is the value of the emissions during a particular year  
 $C_{(year)}$  is the number of vessels traveling for the given year  
H is the hours associated with that travel  
TC is the total cost per cylinder of the emissions

Emissions under the base case total \$29.1 million. Emissions under the 150-ton Travelift are \$9.9 million. Emissions will be discounted in a subsequent step along with discounting of project costs in order to determine the net benefits and benefit to cost ratio. Emissions avoided with the 150-ton Travelift are \$19.2 million (\$29.1 million minus \$9.9 million). See Table 11.

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<sup>11</sup> [https://www.nhtsa.gov/staticfiles/rulemaking/pdf/cafe/FRIA\\_2017-2025.pdf](https://www.nhtsa.gov/staticfiles/rulemaking/pdf/cafe/FRIA_2017-2025.pdf)

Table 12 – Emissions Costs under Base Case and 150-ton Travelift Scenarios

| Year          | Emissions No Action  | Emissions with 150-ton Travelift |
|---------------|----------------------|----------------------------------|
| 2022          | \$ 1,291,344         | \$ 431,080                       |
| 2023          | \$ 1,307,122         | \$ 437,104                       |
| 2024          | \$ 1,323,121         | \$ 443,212                       |
| 2025          | \$ 1,339,343         | \$ 449,405                       |
| 2026          | \$ 1,355,792         | \$ 455,685                       |
| 2027          | \$ 1,372,471         | \$ 462,053                       |
| 2028          | \$ 1,389,383         | \$ 468,509                       |
| 2029          | \$ 1,406,531         | \$ 475,056                       |
| 2030          | \$ 1,423,919         | \$ 481,694                       |
| 2031          | \$ 1,441,550         | \$ 488,426                       |
| 2032          | \$ 1,459,427         | \$ 495,251                       |
| 2033          | \$ 1,477,554         | \$ 502,171                       |
| 2034          | \$ 1,495,934         | \$ 509,189                       |
| 2035          | \$ 1,514,572         | \$ 516,304                       |
| 2036          | \$ 1,533,469         | \$ 523,519                       |
| 2037          | \$ 1,552,631         | \$ 530,834                       |
| 2038          | \$ 1,572,060         | \$ 538,252                       |
| 2039          | \$ 1,591,761         | \$ 545,773                       |
| 2040          | \$ 1,611,737         | \$ 553,400                       |
| 2041          | \$ 1,631,993         | \$ 561,133                       |
| <b>Totals</b> | <b>\$ 29,091,714</b> | <b>\$ 9,868,049</b>              |

## Opportunity Cost of Time

The opportunity cost of time measures the choice of the next best alternative to the thing chosen. In this case, vessel operators must stay on their vessel during travel to alternate harbors. Vessel operators could elect to do something else with their time. For instance, being with family, visiting with friends, and enjoying all that Alaska has to offer.

Given the hectic pace of the summer fishing season in Alaska, most vessel operators would choose to continue other productive work. However, failing data to support this assumption, this analysis assumes that vessel operators would choose leisure activity if transportation to alternate ports could be avoided with haulout improvements. Leisure activity for purposes of this analysis is 1/3 of the wage rate for the various positions on each of the vessel types described. Wage rates were obtained from the State of Alaska Department of Labor and Workforce Development Occupational Database for May 2018 – Statewide wage rates, the most recent data available. These wage rates probably understate the actual wage rates of captains and mates working in Alaska waters. See Table 12.

Table 13 – Wage Rates for Captain and Crew

| Vessel type                                    | Workers  | # Crew | Hourly rate | Leisure rate |
|--|----------|--------|-------------|--------------|
| Fishing <40-feet                               | Captain  | 1      | \$43.59     | \$14.53      |
| Fishing >=40-feet                              | Captain  | 1      | \$43.59     | \$14.53      |
|  | Deckhand | 1      | \$33.37     | \$11.12      |
| Freezer Canner >40-feet                        | Captain  | 1      | \$43.59     | \$14.53      |
|  | Deckhand | 1      | \$33.37     | \$11.12      |
| Freezer Canner, Fishing <40-feet               | Captain  | 1      | \$43.59     | \$14.53      |
| Freezer Canner, Fishing >=40-feet              | Captain  | 1      | \$43.59     | \$14.53      |
|  | Deckhand | 1      | \$33.37     | \$11.12      |
| Freeze Canner, Tender Packer, Fishing >40-feet | Captain  | 1      | \$43.59     | \$14.53      |
|  | Deckhand | 1      | \$33.37     | \$11.12      |
| Tender Packer <40-feet                         | Captain  | 1      | \$43.59     | \$14.53      |
|  | Deckhand | 1      | \$33.37     | \$11.12      |
| Tender Packer >=40-feet and <60-feet           | Captain  | 1      | \$43.59     | \$14.53      |
|  | Engineer | 1      | \$51.90     | \$17.30      |
|  | Mate     | 1      | \$25.27     | \$8.42       |
| Tender Packer >=60-feet                        | Captain  | 1      | \$43.59     | \$14.53      |
|  | Engineer | 1      | \$51.90     | \$17.30      |
|  | Deckhand | 1      | \$33.37     | \$11.12      |
|  | Mate     | 2      | \$25.27     | \$8.42       |
| Tender Packer, Fishing <40-feet                | Captain  | 1      | \$43.59     | \$14.53      |
| Tender Packer, Fishing >=40-feet and <60-feet  | Captain  | 1      | \$43.59     | \$14.53      |
|  | Engineer | 1      | \$51.90     | \$17.30      |
|  | Mate     | 1      | \$25.27     | \$8.42       |
| Tender Packer, Fishing >=60-feet               | Captain  | 1      | \$43.59     | \$14.53      |
|  | Engineer | 1      | \$51.90     | \$17.30      |
|  | Deckhand | 1      | \$33.37     | \$11.12      |
|  | Mate     | 2      | \$25.27     | \$8.42       |

Source: State of Alaska Department of Labor and Workforce Development Occupational Database – May 2018 – Statewide wage rates. All wage rates based on May 2018 Wages in Statewide Alaska.<sup>12</sup>

1. Captain’s wages based on 75<sup>th</sup> percentile wage Occupation Code 53-5021 for Captains, Mates, and Pilots of Water Vessels
2. Engineer’s wages based on median wages for mechanical engineers Occupation Code 17-2141
3. Mates wages based on 25th percentile wage for Occupation Code 53-5021 for Captains, Mates, and Pilots of Water Vessels
4. Deckhands wages based on median wage for Occupation Code 53-5021 for Captains, Mates, and Pilots of Water Vessels

<sup>12</sup> <http://live.laborstats.alaska.gov/wage/index.cfm?at=01&a=000000#g53>

$$\text{Equation 3: } OCT_{(\text{year})} = C_{(\text{year})} \times H \times W \times R$$

**Where:**  $OCT_{(\text{year})}$  is the value of cost of time for workers on transported vessels in a given year

$C_{(\text{year})}$  is the number of vessels traveling for the year

H is the average hours associated with travel to alternate ports

W is the number of workers in that particular position on the vessel

R is the wage rate from the State of Alaska Dept. of Labor and Workforce Development for May 2018 divided by 3 to determine the leisure rate

Table 14 – Opportunity Cost of Time Calculations

| Year          | OCT No Action       | OCT with 150-ton Travelift |
|---------------|---------------------|----------------------------|
| 2022          | \$ 389,861          | \$ 140,636                 |
| 2023          | \$ 393,995          | \$ 142,601                 |
| 2024          | \$ 398,187          | \$ 144,594                 |
| 2025          | \$ 402,438          | \$ 146,614                 |
| 2026          | \$ 406,748          | \$ 148,663                 |
| 2027          | \$ 411,118          | \$ 150,741                 |
| 2028          | \$ 415,549          | \$ 152,847                 |
| 2029          | \$ 420,043          | \$ 154,983                 |
| 2030          | \$ 424,599          | \$ 157,149                 |
| 2031          | \$ 429,218          | \$ 159,345                 |
| 2032          | \$ 433,902          | \$ 161,571                 |
| 2033          | \$ 438,652          | \$ 163,829                 |
| 2034          | \$ 443,468          | \$ 166,118                 |
| 2035          | \$ 448,351          | \$ 168,440                 |
| 2036          | \$ 453,303          | \$ 170,793                 |
| 2037          | \$ 458,324          | \$ 173,180                 |
| 2038          | \$ 463,415          | \$ 175,600                 |
| 2039          | \$ 468,577          | \$ 178,054                 |
| 2040          | \$ 473,811          | \$ 180,542                 |
| 2041          | \$ 479,118          | \$ 183,065                 |
| <b>Totals</b> | <b>\$ 8,652,679</b> | <b>\$ 3,219,364</b>        |

Opportunity Cost of time for captain and crew who must accompany the vessel to alternate ports for haulout maintenance and repairs totals \$8.6 million over the 20-year period of analysis. Opportunity Cost of Time for the 150-ton Travelift is \$3.2 million. The difference between the

base case and the 150-ton Travelift is a benefit of \$5.4 million. Opportunity Cost of Time will be discounted in a subsequent step along with discounting of project costs in order to determine the net benefits and benefit to cost ratio.

## Summary Benefits Calculations

Base Case Calculations for Travel, Opportunity Cost of Time, and Vessel Emissions are found in Table 14. The difference between the base case and the 150-Ton Travelift forms the basis for the benefit calculations. Benefit calculations are determined using a 7 percent discount rate and a project period of analysis of 20 years.

Table 15 – Base Case Calculations

| Year          | Travel              | OCT                | Emissions           | Total                | NPV Factor | Net Present Value   |
|---------------|---------------------|--------------------|---------------------|----------------------|------------|---------------------|
| 2022          | \$3,062,960         | \$389,861          | \$1,291,344         | \$4,744,165          | 0.87344    | \$4,143,738         |
| 2023          | \$3,099,072         | \$393,995          | \$1,307,122         | \$4,800,189          | 0.81630    | \$3,918,384         |
| 2024          | \$3,135,688         | \$398,187          | \$1,323,121         | \$4,856,996          | 0.76290    | \$3,705,379         |
| 2025          | \$3,172,816         | \$402,438          | \$1,339,343         | \$4,914,597          | 0.71299    | \$3,504,040         |
| 2026          | \$3,210,462         | \$406,748          | \$1,355,792         | \$4,973,002          | 0.66634    | \$3,313,721         |
| 2027          | \$3,248,635         | \$411,118          | \$1,372,471         | \$5,032,224          | 0.62275    | \$3,133,816         |
| 2028          | \$3,287,341         | \$415,549          | \$1,389,383         | \$5,092,273          | 0.58201    | \$2,963,749         |
| 2029          | \$3,326,588         | \$420,043          | \$1,406,531         | \$5,153,162          | 0.54393    | \$2,802,978         |
| 2030          | \$3,366,383         | \$424,599          | \$1,423,919         | \$5,214,901          | 0.50835    | \$2,650,991         |
| 2031          | \$3,406,735         | \$429,218          | \$1,441,550         | \$5,277,503          | 0.47509    | \$2,507,304         |
| 2032          | \$3,447,650         | \$433,902          | \$1,459,427         | \$5,340,980          | 0.44401    | \$2,371,459         |
| 2033          | \$3,489,137         | \$438,652          | \$1,477,554         | \$5,405,343          | 0.41496    | \$2,243,025         |
| 2034          | \$3,531,204         | \$443,468          | \$1,495,934         | \$5,470,606          | 0.38782    | \$2,121,595         |
| 2035          | \$3,573,859         | \$448,351          | \$1,514,572         | \$5,536,782          | 0.36245    | \$2,006,784         |
| 2036          | \$3,617,109         | \$453,303          | \$1,533,469         | \$5,603,881          | 0.33873    | \$1,898,229         |
| 2037          | \$3,660,964         | \$458,324          | \$1,552,631         | \$5,671,919          | 0.31657    | \$1,795,584         |
| 2038          | \$3,705,432         | \$463,415          | \$1,572,060         | \$5,740,907          | 0.29586    | \$1,698,527         |
| 2039          | \$3,750,522         | \$468,577          | \$1,591,761         | \$5,810,859          | 0.27651    | \$1,606,751         |
| 2040          | \$3,796,241         | \$473,811          | \$1,611,737         | \$5,881,789          | 0.25842    | \$1,519,966         |
| 2041          | \$3,842,599         | \$479,118          | \$1,631,993         | \$5,953,710          | 0.24151    | \$1,437,899         |
| <b>Totals</b> | <b>\$68,731,396</b> | <b>\$8,652,679</b> | <b>\$29,091,714</b> | <b>\$106,475,789</b> |            | <b>\$51,343,921</b> |

The calculations for the 150-ton Travelift are based on the reduced travel for vessels seeking haulout at alternative ports. Table 15 shows the difference between the base case travel and the travel still required when there is a 150-ton Travelift.

The addition of a 150-Ton Travelift to the Gary Paxton Industrial Park is estimated to result in \$31.1 million in benefits over the 20-year period of analysis. These benefits will be compared to costs in a separate calculation to determine the benefit to cost ratio.

Table 16 – 150-Ton Travelift Benefit Calculations

| Year          | Avoided Travel      | OCT Diff from base case | Emissions Avoided   | Total               | NPV Factor | Net Present Value   |
|---------------|---------------------|-------------------------|---------------------|---------------------|------------|---------------------|
| 2022          | \$1,794,930         | \$249,225               | \$860,264           | \$2,904,419         | 0.87344    | \$2,536,832         |
| 2023          | \$1,813,322         | \$251,394               | \$870,018           | \$2,934,735         | 0.81630    | \$2,395,618         |
| 2024          | \$1,831,972         | \$253,594               | \$879,909           | \$2,965,474         | 0.76290    | \$2,262,346         |
| 2025          | \$1,850,881         | \$255,824               | \$889,938           | \$2,996,643         | 0.71299    | \$2,136,565         |
| 2026          | \$1,870,055         | \$258,085               | \$900,107           | \$3,028,247         | 0.66634    | \$2,017,849         |
| 2027          | \$1,889,498         | \$260,378               | \$910,418           | \$3,060,293         | 0.62275    | \$1,905,797         |
| 2028          | \$1,909,211         | \$262,702               | \$920,874           | \$3,092,787         | 0.58201    | \$1,800,030         |
| 2029          | \$1,929,200         | \$265,060               | \$931,475           | \$3,125,735         | 0.54393    | \$1,700,193         |
| 2030          | \$1,949,469         | \$267,450               | \$942,224           | \$3,159,143         | 0.50835    | \$1,605,948         |
| 2031          | \$1,970,021         | \$269,874               | \$953,124           | \$3,193,019         | 0.47509    | \$1,516,980         |
| 2032          | \$1,990,860         | \$272,331               | \$964,176           | \$3,227,367         | 0.44401    | \$1,432,990         |
| 2033          | \$2,011,990         | \$274,823               | \$975,383           | \$3,262,196         | 0.41496    | \$1,353,695         |
| 2034          | \$2,033,415         | \$277,350               | \$986,746           | \$3,297,511         | 0.38782    | \$1,278,832         |
| 2035          | \$2,055,140         | \$279,912               | \$998,268           | \$3,333,319         | 0.36245    | \$1,208,148         |
| 2036          | \$2,077,168         | \$282,510               | \$1,009,950         | \$3,369,628         | 0.33873    | \$1,141,410         |
| 2037          | \$2,099,505         | \$285,144               | \$1,021,797         | \$3,406,445         | 0.31657    | \$1,078,393         |
| 2038          | \$2,122,153         | \$287,815               | \$1,033,808         | \$3,443,776         | 0.29586    | \$1,018,889         |
| 2039          | \$2,145,118         | \$290,523               | \$1,045,988         | \$3,481,628         | 0.27651    | \$962,699           |
| 2040          | \$2,168,403         | \$293,269               | \$1,058,337         | \$3,520,010         | 0.25842    | \$909,637           |
| 2041          | \$2,192,015         | \$296,053               | \$1,070,860         | \$3,558,928         | 0.24151    | \$859,528           |
| <b>Totals</b> | <b>\$39,704,326</b> | <b>\$5,433,315</b>      | <b>\$19,223,665</b> | <b>\$64,361,305</b> |            | <b>\$31,122,380</b> |

## Qualitative Considerations

### Safety

The rural community of Sitka, Alaska is heavily dependent on a working waterfront. Sitka has the largest fleet of vessels and harbor system in the state, and is 4th in the state and 11th in the nation in value of fish landings. Sitka's only privately-owned shipyard, Halibut Point Marine, announced that they will close their operation in the summer of 2021. Ultimately, this amounts to a catastrophic failure to haul-out and marine services for Sitka's fleet.



### Quality of Life

The GPIIP haulout improvements will increase the transportation choices for individuals because marine transportation is the lifeblood of Southeast Alaska communities. Once the existing haulout facility closes, Sitka residents will need to travel great distances to conduct essential services supporting the marine industry. The ability to conduct business activity close to home, family, and community cannot be understated.

### Community Cohesiveness

Many residents of Alaska’s rural communities must travel for employment. This often means days at a time when a family member is away from town and unable to assist with the day-to-day activities of home life. The GPIIP haulout improvements will improve the economic conditions in the community and potentially offer employment for residents who would otherwise have to travel. This is especially true for captains and crew on large vessels who will need to travel to Pacific Northwest ports for repair and maintenance once the existing haulout facility shuts down. Being able to conduct repair and maintenance close to home will contribute to family and community cohesiveness.

The loss of the current haul out in Sitka would greatly affect the marine trades industry. The jobs would more than likely be lost to other communities.

### Vessel and Infrastructure Damage

When vessels travel long distances to unfamiliar ports, the potential for incidents and accidents rises. Having a haulout available in the community where these vessels operate will limit unnecessary vessel and infrastructure damages.

### Employment

It is anticipated that local small business owners may relocate or open satellite offices in the Gary Paxton Industrial Park to support haulout activities. While there is no estimate for increased employment at this time, it is anticipated that this infrastructure investment will reap economic benefits far in excess of the initial investment.

## Cost Estimates

Initial costs and periodic maintenance for the 150-ton Travelift follows. Periodic maintenance is estimated at 1 percent of total project costs every 5 years during the 20-year period of analysis. Costs have been discounted with a 7 percent interest rate. See Table 16.

Table 17 – 150-Ton Travelift construction costs and periodic maintenance

| Year          | Construction       | Periodic Maintenance | Total Cost         | NPV Factor | Net Present Value   |
|---------------|--------------------|----------------------|--------------------|------------|---------------------|
| 2021          | \$3,600,960        |                      | \$3,600,960        | 0.93458    | \$ 3,365,383        |
| 2022          | \$4,572,480        |                      | \$4,572,480        | 0.87344    | \$ 3,993,781        |
| 2023          |                    |                      | \$ -               | 0.81630    | \$ -                |
| 2024          |                    |                      | \$ -               | 0.76290    | \$ -                |
| 2025          |                    |                      | \$ -               | 0.71299    | \$ -                |
| 2026          |                    |                      | \$ -               | 0.66634    | \$ -                |
| 2027          |                    | \$81,740             | \$81,740           | 0.62275    | \$ 50,904           |
| 2028          |                    |                      | \$ -               | 0.58201    | \$ -                |
| 2029          |                    |                      | \$ -               | 0.54393    | \$ -                |
| 2030          |                    |                      | \$ -               | 0.50835    | \$ -                |
| 2031          |                    |                      | \$ -               | 0.47509    | \$ -                |
| 2032          |                    | \$81,740             | \$81,740           | 0.44401    | \$ 36,294           |
| 2033          |                    |                      | \$ -               | 0.41496    | \$ -                |
| 2034          |                    |                      | \$ -               | 0.38782    | \$ -                |
| 2035          |                    |                      | \$ -               | 0.36245    | \$ -                |
| 2036          |                    |                      | \$ -               | 0.33873    | \$ -                |
| 2037          |                    | \$81,740             | \$81,740           | 0.31657    | \$ 25,877           |
| 2038          |                    |                      | \$ -               | 0.29586    | \$ -                |
| 2039          |                    |                      | \$ -               | 0.27651    | \$ -                |
| 2040          |                    |                      | \$ -               | 0.25842    | \$ -                |
| 2041          |                    |                      | \$ -               | 0.24151    | \$ -                |
| <b>Totals</b> | <b>\$8,173,440</b> | <b>\$245,220</b>     | <b>\$8,418,660</b> |            | <b>\$ 7,472,238</b> |

At the end of the 20-year period of analysis, there is still value to the project components. See Table 17 for residual value calculations. Total residual value at the end of the 20-year period of analysis is \$2.7 million.

Table 18 – 150-Ton Travelift Residual Value Calculations

| Improvement Component                                  | Initial Construction | Expected useful life (years) | Residual value after 20 years |
|--|----------------------|------------------------------|-------------------------------|
| Upland Improvements                                    | \$1,389,000          | 40                           | \$694,500                     |
| Washwater and Treatment Facility                       | \$745,000            | 40                           | \$372,500                     |
| Boat Haulout Piers                                     | \$1,975,000          | 40                           | \$987,500                     |
| 150-ton Travelift                                      | \$1,170,000          | 40                           | \$585,000                     |
| Power and Lighting                                     | \$319,000            | 25                           | \$63,800                      |
| <b>Total Residual Value of improved infrastructure</b> |                      |                              | <b>\$2,703,300</b>            |

## Benefit-Cost Summary

Net benefits for the 150-ton Travelift alternative is \$26.4 million over the 20-year period of analysis. See Table 18. The benefit to cost ratio from the 150-ton Travelift infrastructure improvement at the Gary Paxton Industrial Park in Sitka is a 6.53 using a 7 percent discount rate and a 20-year period of analysis.

Table 19 – Comparison of Benefits and Costs

| Summary of Calculations                    | 150-ton Travelift   |
|--|---------------------|
| <b>Benefit calculations - 2020 \$\$</b>    |                     |
| Vessel avoided travel                      | \$19,207,000        |
| Opportunity Cost of time                   | \$2,637,000         |
| Emissions reduced                          | \$9,279,000         |
| <b>PV Benefits summary</b>                 | <b>\$31,122,000</b> |
|  |                     |
| <b>Cost Calculations - 2020 \$\$</b>       |                     |
| PV Cost of Project                         | \$7,472,000         |
| Less residual value                        | \$2,703,000         |
| Effective cost (PV)                        | \$4,769,000         |
| <b>PV Net benefits (benefits - costs)</b>  | <b>\$26,353,000</b> |
|  |                     |
| <b>Benefit/cost ratio (benefits/costs)</b> | <b>6.53</b>         |



# CITY AND BOROUGH OF SITKA

## Legislation Details

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

Type: Resolution    Status: AGENDA READY

File created: 5/5/2020    In control: City and Borough Assembly

On agenda: 5/12/2020    Final action:

Title: Authorizing the Municipal Administrator to apply for a Build 2020 Grant with the U.S. Department of Transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (1st and final reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Res 2020-12](#)  
[Memo Res 2020-12 REVISED](#)  
[Res 2020-12](#)  
[MSC Wall & Crane narrative ASSEMBLY 5-5-20](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-12 on first and final reading authorizing the Municipal Administrator to apply for a Build 2020 Grant with the U.S. Department of Transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center.




# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
**Thru:** John Leach, Municipal Administrator   
**From:** Michael Harmon, P.E., Public Works Director  
Melissa Haley, Controller  
**Date:** May 7<sup>th</sup>, 2020  
**Subject:** Authorization to Apply for U.S. Department of Transportation Grants for GPIIP Haulout and MSC Port Wall and Crane

---

### Background

#### BUILD 2020 Grant Program Description:

The FY 2020 BUILD program gives special consideration to projects that emphasize improved access to reliable, safe, and affordable transportation for communities in rural areas, such as projects that improve infrastructure condition, address public health and safety, promote regional connectivity or facilitate economic growth or competitiveness. Consistent with USDOT R.O.U.T.E.S. initiative, USDOT seeks rural projects that address deteriorating conditions and disproportionately high fatality rates on rural transportation infrastructure. Such projects may concurrently invest in broadband to better facilitate productivity and help rural citizens access opportunities or promote energy independence to help deliver significant local or regional economic benefit.

Link to grant information:

<https://www.transportation.gov/administrations/office-policy/build-fy2020-nofo>

#### PIDP 2020 Grant Program Description:

The National Defense Authorization Act for Fiscal Year 2020 (NDAA) (Pub. L. No. 116-92, December 20, 2019) and the Further Consolidated Appropriations Act, 2020 (the Act) (Pub. L. No. 116-94, December 20, 2019) authorized and appropriated \$225 million for the Port Infrastructure Development Program (PIDP) to make grants to improve facilities within, connecting to, out of, or around coastal seaports, inland river ports and Great Lakes ports. The Act directs that at least \$200 million of the appropriated funds be for grants to coastal seaports or Great Lakes ports. Funds for the PIDP are to be awarded as discretionary grants on a competitive basis for projects that will improve the safety, efficiency or reliability of the movement of goods into, out of, around or within a

port.

Link to grant information:

<https://maritime.dot.gov/PIDPgrants>

#### GPIP Haul Out:

In 2018 the GPIP Board began actively planning for the construct and operate a marine vessel haul out and related marine shipyard services. The goal of CBS is to create a privately run and managed marine services shipyard at the GPIP. Specifically, CBS is seeking to construct a marine vessel haul out facility and an EPA approved boat washdown area(s). CBS desires a functional vessel haul out system in place by June 1, 2021. Additionally, CBS has available for long-term lease up to 6.8 acres of GPIP uplands and would like to create opportunities for marine tradesmen and support businesses that support Sitka's commercial and sport fishing fleets.

Grant funding is wanted for an approximately \$7-million project to perform all environmental permitting, design and construction of infrastructure necessary to support its marine haulout and upland shipyard operations.

The CBS is in the process of selecting a proposer to develop and operate a haulout and shipyard at GPIP. It is anticipated that this grant funding and public proposed public infrastructure would great assist in accelerating and augment this overall development plan.

#### MSC Port Wall & Crane:

The steel sheet pile retaining wall was originally constructed in 1976. Over the years several different corrosion protection systems have been installed to reduce corrosion of the sheet piling and steel tie-back rods. Additionally, there is a crane at the top of the wall that needs to be replaced to continue to support the fishing fleet and businesses that use this to load/unload product.

In 2011 an engineering condition assessment was performed on the retaining wall. The study concluded that a major renovation of the structure would be required in the near future for approximately \$9 million including all design, construction and permitting.

The CBS is in the process of advertising for private partnership ideas to develop and operate the MSC. It is anticipated that this grant funding and proposed public infrastructure would great assist in accelerating and augment any overall development plans we receive.

#### **Analysis**

BUILD 2020 Grant Key Factors:

- The BUILD Grant was announced on December 20, 2019. Applications due by May 18, 2020.

- FY 2020 BUILD Grant program has \$1 billion in available funds. Not more than 50 percent to rural and urban projects.
- Not less than \$1 million and not more than \$25 million allowed per project. Not more than \$100 million for any one state.
- Grant awards are expected to be announced in September 2020 and funds must be expended no later than September 30, 2027.
- Can submit up to three BUILD grant applications.
- Previously incurred expenses cannot be included in the application.
- Will be required to follow the full Federal processes for procurement and permitting. Federal permitting will take 6 to 8 months and approximately \$200k per project.
- Benefit/cost analysis is required and will be a very important score to complete against other applicants.
- Federal share is 80% and non-Federal share is recommended 20%. Although not recommended, rural communities can have a smaller non-Federal share.

**PIDP 2020 Grant Key Factors:**

- Projects must improve safety, efficiency, or reliability of the movement of goods into, out of around, or within a port.
- Three merit criteria:
  - Effect on movement of goods.
  - Leverage of Federal funding.
  - Net benefit
- Minimum award is \$1 million (no maximum).
- No more than \$56.25 million to any one state.
- Preference will be given to projects requiring a lower percentage of Federal share.
- Federal share is 80% and non-Federal share is 20%. May request special consideration for projects under \$10 million.
- Benefit cost ratio (BCR) must be greater than one.
- Only one application is allowed.

**Fiscal Note**

**Estimated Project Cost:**

|                          |                                     |
|--------------------------|-------------------------------------|
| GPIP Haulout and Uplands | \$8,174,000 (20% Match \$1,634,800) |
| MSC Port Wall and Crane  | \$9,222,900 (20% Match \$1,844,580) |

If funded, these infrastructure improvements will be accounted for within the GPIP Enterprise Fund and the Harbor Department Enterprise Fund as capital projects. To keep the grant match commitment flexible to be adjusted in the future, the grant application does not specify specifically what funding sources may be used to support the 20% match amount.



We have outlined below potential sources for the \$1,634,800 match for the GPIIP Haulout and \$1,844,580 match for the MSC Port Wall and would come to the Assembly to authorize execution of the grant if/when we are selected for a grant. At this time, we would also seek Assembly guidance to finalize the source of working capital to be used to match the grants.

Possible match funding scenarios:

**GPIIP Haulout:**

The 20% match commitment of \$1,634,800 for the haulout could be funded in part or in whole by the SE Economic Special Revenue Fund and/or the General Fund. The GPIIP fund could contribute a small portion, though its working capital is dwindling.

**MSC Port Wall & Crane:**

The 20% match commitment of \$1,844,580 for the MSC Port Wall could be funded in large part by the MSC Enterprise Fund Working Capital, though as revenue generated from the Port Wall is paid to the Harbor Fund, there is justification to use Harbor Fund working capital to fund part or all of the MSC Port Wall.

Available Working Capital:

|                              |  |
|------------------------------|--|
| SE Economic Development Fund | ~\$2.1 Million   |
| MSC Working Capital          | ~\$1.8 Million   |
| Harbor Working Capital       | ~\$5.3 Million   |
| GPIIP Working Capital        | ~\$300K  |
| General Fund Working Capital | ~\$5.7 Million at end of FY19 (difficult to predict for end of FY20 due to impact of pandemic) |

**Recommendation**

- Approve resolution 2020-11 authorizing the Municipal Administrator to apply for a BUILD 2020 Grant with the U.S. Department of transportation (USDOT) for \$6,539,200 with a 20% match commitment to support haulout infrastructure at the Gary Paxton Industrial Park (GPIIP).
- Approve resolution 2020-12 authorizing the Municipal Administrator to apply for a BUILD 2020 Grant with the U.S. Department of transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (MSC).
- Approve resolution 2020-18 authorizing the Municipal Administrator to apply for a Port Infrastructure Development Program (PIDP) 2020 Grant with the U.S. Department of transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (MSC).

Each grant resolution approval is a separate agenda item. Please refer to the

separated resolution and grant narratives provided in each agenda item. At the time of this memo the grant narrative for the PIDP was not complete but for reference will be very similar to the BUILD grant narrative for the Marine Services Center.

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2020-12

A RESOLUTION OF THE CITY AND BOROUGH OF SITKA (CBS) AUTHORIZING THE MUNICIPAL ADMINISTRATOR TO APPLY FOR A BUILD 2020 GRANT WITH THE U.S. DEPARTMENT OF TRANSPORTATION (USDOT) FOR \$7,378,320 WITH A 20% MATCH COMMITMENT TO SUPPORT THE RECONSTRUCTION OF THE PORT WALL AND CRANE AT THE MARINE SERVICES CENTER (MCS)

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**WHEREAS**, the working waterfront at MSC includes a port wall which is utilized as a berth for marine vessels including small cruise ships, freighters and fishing boats that utilize the only public port wall to transfer goods, cargo and passengers to/from vessels in Sitka; and

**WHEREAS**, the port wall at MSC provides access to a public crane and a 21,000 square foot cold storage building that serves two major fish processors in transporting their product and numerous small business owners such as the frozen at sea and charter fleet; and

**WHEREAS**, The Alaska Department of Fish and Game records show more than 400 vessel permits in 2020 participating in 65 different fisheries and almost 1,200 permits to various individuals and 2018 records show that 415 fishermen landed 23.9 million pounds with estimated gross earnings of \$41.1 million; and

**WHEREAS**, the fishing industry is an important component in this community and furthermore, the capability to have a working waterfront to move product and conduct business is essential; and

**WHEREAS**, in 2011 an engineering condition assessment was performed on the port wall that was built in 1976 at MSC and projected a remaining service life of 5 years; and

**WHEREAS**, the CBS proposes a \$9,222,900 project to replace the port wall and crane; and

**WHEREAS**, the USDOT announced a BUILD 2020 grant opportunity and CBS is eligible for up to \$25 million per project.

**NOW, THEREFORE, BE IT RESOLVED** by the Assembly of the City and Borough of Sitka to authorize the CBS Municipal Administrator to apply for a Build 2020 Grant with the U.S. Department of Transportation for \$7,378,320 with a 20% CBS match commitment of \$1,844,580 for a total project cost of \$9,222,900.

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

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

ATTEST:

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

1<sup>st</sup> and final reading 5/12/2020

Sponsor: Administrator

## FY 2020 BUILD



### Marine Service Center Sheetpile Wall and Crane City and Borough of Sitka

**Type:** Port Infrastructure Investment

**Location:** City and Borough of Sitka, Alaska  
Alaska's at-large Congressional District  
Alaska Rural Area

**Amount Requested: \$7.378 million**

**Contact:** Michael Harmon, Public Works Director  
City and Borough of Sitka  
100 Lincoln Street  
Sitka, AK 99835  
Phone: (907) 747-1823  
Email: [michael.harmon@cityofsitka.org](mailto:michael.harmon@cityofsitka.org)  
Website: [www.cityofsitka.com](http://www.cityofsitka.com)



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## Project Description

The Marine Services Center (MSC) seawall is approximately 44 years old and has surpassed the end of its useful design life. A 2011 report estimated that the existing structure had a remaining life of 5 years. If the seawall fails, the upland seafood cold storage facility which sits partially on the seawall will need to be condemned. The proposed project is to construct a new, similar bulkhead design located slightly seaward of the existing bulkhead, utilizing grouted anchor rods drilled through the existing fill material and into the underlying bedrock.



*Figure 1 – Segment of Sheetpile Bulkhead Face – July 2011*



*Figure 2 – Splash Zone Corrosion of Sheetpile – July 2011*



## Transportation Challenges Addressed

The Marine Services Center at Sitka serves a variety of customers. Cruiseships, fishing vessels, trampers, sailing vessels, government vessels, and barges are all users.

It is the only dock deep enough for cruiseships available in Sitka. There are cruiseships with deeper drafts calling at Sitka, but those cruise passengers must lighter onto smaller vessels in order to get to shore. The cruiseships calling at the MSC are in the 176 – 240-foot range. Cruiseships have averaged 12 visits annually to the MSC dock and bring up to 1,200 visitors to Sitka each year. If the dock were unavailable, they too would have to anchor offshore and lighter customers or seek alternate ports of call outside of Sitka.

Fishing vessels currently deliver harvest for cold storage or processing, pick up bait and ice, and collect crew and equipment from this seawall. There are other docks in town where fishing vessels could conduct their business but there are a variety of issues with using these alternatives. Vessels will generally deliver their product to the dock that can most efficiently get the product either to the processing plant or into cold storage in the shortest amount of time. Other docks in Sitka are busy with vessels who have those established relationships. The Seafood Producers Cooperative processing plant is located adjacent to the cold storage facility at MSC. Seafood product from the plant can travel from the dock to the processing plant and then another 100 yards back to the cold storage facility in a short amount of time.

If the seawall fails, and the cold storage facility is condemned, there is insufficient cold storage space in Sitka to capture the overflow. Cold storage users suggest they would need to get 25 to 40 freezer vans to accommodate their needs.

Trampers offload about 160 tons of product per visit. Trampers have averaged 6 visits per year over the last three years with 11 visits in 2019. This is northbound freight consisting of fiber, salt, machinery, and bait. Their southbound freight consists of frozen fish. Trampers can also offload at alternate ports in Sitka though the vessel owners would need to wait for available space to do so. In addition, inbound freight would need to be transported to alternate ports for vessel retrieval. Outbound frozen fish would need to be stored in freezer vans until transport.

Storing frozen fish in freezer vans for transport adds a new dimension of difficulty to the fish processing industry. Cold storage at MSC currently allows users to accumulate enough product to ship fish that have been consolidated. Each lot is defined by fish type, quality, and size, meaning a load of chum salmon could have up to 16 different lots based on size and quality. There are five different kinds of salmon harvested in the Sitka region along with halibut, sablefish, rockfish, crab, and shrimp. Storing fish in freezer vans would not allow this option for the accumulation and consolidation, so fish would have to be shipped en masse to Seattle/Bellingham where it would then be sorted. If there is insufficient fish product to fill a particular container with the same species, quality, and size of fish, the shipper would still need to pay the same fee for that partially filled container. Storage costs could be as much as five times higher in Seattle due to minimum lot expense and the amount of fish.

Much of the harvested fish in Sitka have value added with smoking and packaging and again this product would have to compete for limited cold storage space in town. Support for the fishing industry is not the only use of the MSC dock.

The Eyak is a fishing vessel making at least weekly visits to the MSC dock to pick up mail, fuel, and groceries for outlying villages. The Eyak serves the City of Port Alexander, Armstrong Keta Hatchery, Little Port Walter NOAA Research Station, and the City of Sitka (bringing goods that would otherwise be sourced elsewhere). In the past three years, the Eyak has averaged 80 visits to the MSC annually. If the seawall were unavailable, it would be a challenging hardship for their program and would limit these outlying communities' ability to access Sitka vendors. There could also be longer periods of time between mail deliveries.



Figure 3 – F/V Eyak

### History of Completed Projects

The Marine Services Center sheet pile bulkhead dock was originally constructed in 1976. The tie-back wall structure is approximately 36-ft high (from mudline) by 356-ft long along the face, with approximately 10-ft long end/return walls at each end of the bulkhead. The PZ27 sheet piles are driven approximately 10-ft to underlying bedrock, and are laterally restrained by exterior, MC8x22.8 walers located at elevations 0.0 ft (MLLW) and -10.0 ft. Each waler is connected via tie-rods to a sheet pile anchor wall approximately 70-ft behind the bulkhead face. The steel, round bar tie-rods are 2 ½-inch diameter, with ends upset to 3 ¼-inch diameter. They are spaced at 6-ft on-center, with the upper tie-rods being offset from the lower tie-rods by 3 feet. The walers and tie-rods are of ASTM A36 chemistry while the sheet piles are of ASTM A690 material. Creosote-treated timber fender piles protect the face of the bulkhead and a 12x12 timber bullrail caps the top of the wall. Steel pipe bollards and access ladders are positioned at varied spacing along the dock face.

In 1990, the CBS contracted for the design and construction of a 140-ft wide by 150-ft long cold storage building that is positioned approximately 30-ft behind the face of the bulkhead. In 1993, the CBS contracted with WS Construction Inc. to install 22 anodes along the face of the bulkhead and perform associated electrical bonding work. In November of 1999, the CBS engaged Tryck Nyman Hayes, Inc. (TNH) to perform an inspection and condition assessment of the facility which did not include an underwater inspection.

Shortly thereafter, in April of 2000, Foreshore Technologies, Inc. (FTI) performed a dive inspection. Potential readings were taken during the underwater inspection which indicated that the structure was actively corroding. Both the TNH and FTI reports noted significant corrosion

existed throughout the bulkhead face sheet piles as well as at the walers and tie-rod ends. In 2002, in response to the TNH and FTI inspections, the CBS again contracted with WS Construction Inc. to install an additional 36 anodes along the face of the bulkhead, and in 2003, the CBS retained the local engineering company, Structural Solutions, to design a complete cathodic protection system for the facility.

The designed cathodic protection system was installed in 2004. Included in the construction documents were the requirements to provide electrical bonding and continuity between all steel bulkhead face elements. All tie-rod locations were required to be videotaped, and continuity was to be verified at each tie-rod location using a reference electrode.

See Sitka Marine Services Center Bulkhead Replacement - Report Update October 2011 Final.pdf

### Other Transportation Infrastructure Investments

The Marine Services Center is located on Katlian Street which is a city-maintained road in downtown Sitka. An alternate facility for the seawall at the MSC is the Gary Paxton Industrial Park approximately 7.7 miles from downtown.

### Detailed Statement of Work

Replacement options to consider depend on the long-range plans CBS has for the site. Due to the proximity of the existing CBS Cold Storage Building, demolition and an in-kind replacement of the existing bulkhead is not feasible. One option was to remove the bulkhead wall entirely, but this option was quickly ruled out due to the importance of this seawall to the community.

This project proposes to construct a new, similar bulkhead design located slightly seaward of the existing bulkhead, utilizing grouted anchor rods drilled through the existing fill material and into the underlying bedrock (See Figure 4). Though relatively small, the revised pier head alignment would require coordination with adjacent property owners to resolve any potential navigational issues. The rough order of magnitude estimate provides costs for an upgraded facility with superior materials and improved cathodic protection systems.

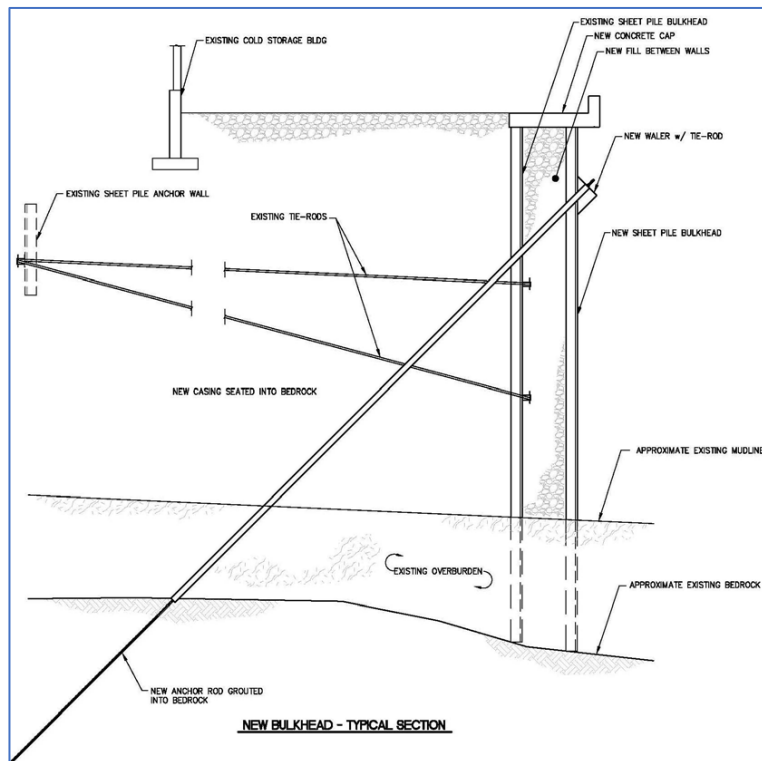


Figure 4 – Typical Replacement Bulkhead Wall Section

See Sitka Marine Services Center Bulkhead Replacement - Report Update October 2011 Final.pdf.

### Project Location



*Figure 5 – Marine Service Center Cold Storage Facility and Adjacent Seafood Processing Plant*

The cold storage facility is located at 600 Katlian Street in Sitka, Alaska. The waterfront parcel of land contains about 71,014 square feet. The legal description is Tract A Port Development, a portion of ATS 15. The building contains about 21,000 square feet of which about 16,500 square feet is presently operated as cold storage. The waterfront side of the cold storage property is supported by a sheet pile retaining wall. The wall is utilized as a berth for vessels. Marine vessels including small cruise ships, freighters, and fishing boats utilize the retaining wall to transfer goods, cargo, and passengers to/from vessels. Adjacent to the Northwest end of the retaining wall is a small hydraulic hoist that is available for public use.

### Geographical Description

Sitka is located on the west coast of Baranof Island fronting the Pacific Ocean, on Sitka Sound. An extinct volcano, Mount Edgecumbe, rises 3,200 feet above the community. It is 95 air miles southwest of Juneau and 185 miles northwest of Ketchikan. Seattle, Washington, lies 862 air miles to the south. The CBS is located at Latitude, Longitude: 57.0583, -135.3448.

Sitka falls within the southeast maritime climate zone, characterized by cool summers, mild winters and heavy rain throughout the year. This zone lacks prolonged periods of freezing weather at low altitudes and is characterized by cloudiness and frequent fog. The combination of heavy precipitation and low temperatures at high altitudes in the coastal mountains of southern Alaska accounts for the numerous mountain glaciers. The CBS encompasses 2,874 square miles of land and 1,937.5 square miles of water.<sup>1</sup>

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<sup>1</sup> State of Alaska Department of Commerce Community and Economic Development.  
<https://dced.maps.arcgis.com/apps/MapJournal/index.html?appid=2ded44ad6dd4456f353f1292e285c2#>



While many communities in Alaska are listed, the City and Borough of Sitka is not on the list of Qualified Opportunity Zones as per the IRS Notice 2018-48, 2018–28 Internal Revenue Bulletin 9, July 9, 2018.



Figure 6 – Project Location in Relation to Other Sitka Infrastructure

### Map of Project Location

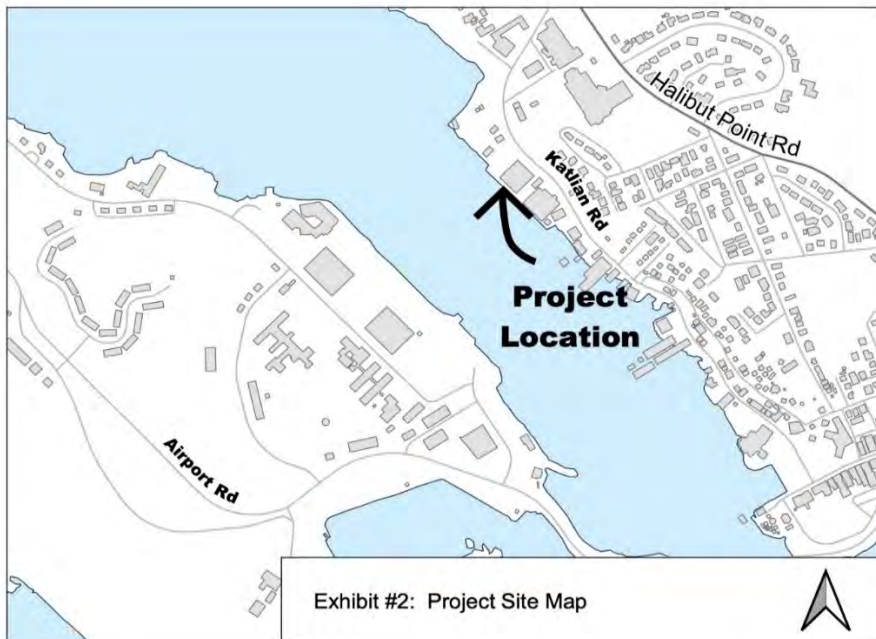


Figure 7 – Project Location in Relation to Downtown Infrastructure and Airport

## Connections to Existing Infrastructure

The Marine Services Center is located in downtown Sitka. It is linked by road to several other harbors owned and operated by the CBS. The CBS operates five small boat harbors with 1,350 stalls and a seaplane base on Sitka Sound. Large cruise ships anchor in the harbor and lighter visitors to shore. The Old Sitka Dock, privately owned, is the only deep-water moorage facility in Sitka capable of accommodating large vessels. It is 7.7 miles to the Gary Paxton Industrial Park which could be an alternative for the fishers when the downtown harbors are busy. The community also has a state-owned public-use airport, the Rocky Gutierrez Airport, serving the community with daily jet service and located just west of the central business district.<sup>2</sup> In addition to daily jet service, several scheduled air taxis and air charters are available. There is no road access to outside communities from Sitka, but vehicles can be transported to town using the Alaska Marine Highway ferry system located six miles north of town.

## Grant Funds, Sources and Uses of all Project Funding

### Estimated Costs

Cost estimates for this project were obtained from the Marine Services Center Bulkhead Conditions Assessment prepared by PND Engineers in October 2011. Total project costs have been updated to today's dollars using the Anchorage Consumer Price Index and are estimated at \$9,222,900.

### Source of Funds

The CBS has the 20 percent match on hand and has various option to fund the match. One option is that MSC Port Wall could be funded in large part by the MSC Enterprise Fund Working Capital, in addition, as revenue generated from the Port Wall is paid to the Harbor Fund, there is justification to use Harbor Fund working capital to fund part or all of the required match for the MSC Port Wall.

|                                       |                     |                 |
|---------------------------------------|---------------------|-----------------|
| <b>Total Project Costs:</b>           | <b>\$ 9,222,900</b> | <b>100%</b>     |
|                                       |                     |                 |
| <b>Funding Sources (Non-Federal):</b> | <b>Amount:</b>      | <b>Percent:</b> |
| City of Sitka (resolution attached)   | \$ 1,844,580        | 20 %            |
|                                       |                     |                 |
| <b>Federal BUILD Funds Requested</b>  | <b>\$ 7,378,320</b> | <b>80%</b>      |

### Documentation of Funding Commitment

**Assembly meeting minutes or letter from the Municipal Administrator. Maybe both.**

<sup>2</sup> [https://en.wikipedia.org/wiki/Sitka\\_Rocky\\_Gutierrez\\_Airport](https://en.wikipedia.org/wiki/Sitka_Rocky_Gutierrez_Airport)

## Budget

The following budget is based on engineering design estimates from PND in 2011 which have been updated to today's dollars using the Anchorage Consumer Price Index. Total project cost for the sheetpile wall and crane replacement is \$9.2 million, approximately \$7.4 million in Federal funds and \$1.8 million in non-Federal funds. See Table 1.

Table 1 -Budget Cost-Share for Sheetpile Wall and Crane Replacement

| Description  | Amount              | BUILD funds (80%)   | Non-Federal Funds (20%) |
|--|---------------------|---------------------|-------------------------|
| <b>Budget as to Sheetpile wall repair:</b>                     |                     |                     |                         |
| Mobilization   | \$ 581,000          | \$ 464,800          | \$ 116,200              |
| Demolition & Disposal  | 226,000             | 180,800             | 45,200                  |
| Sheet Pile Face Wall Galvanized                                | 1,340,000           | 1,072,000           | 268,000                 |
| Sheet Pile End Walls Galvanized                                | 158,000             | 126,400             | 31,600                  |
| Drilled and Grouted Tie-Rod Anchors                            | 2,030,000           | 1,624,000           | 406,000                 |
| Steel Waler Assembly   | 271,000             | 216,800             | 54,200                  |
| Shot Rock Fill, Vibrocompacted                                 | 338,000             | 270,400             | 67,600                  |
| Drainage Improvements  | 85,000              | 68,000              | 17,000                  |
| C.I.P. Concrete Bulkhead Cap                                   | 451,000             | 360,800             | 90,200                  |
| Cathodic Protection System (Anodes)                            | 113,000             | 90,400              | 22,600                  |
| Energy Absorbing Timber Fender System                          | 690,000             | 552,000             | 138,000                 |
| Area Lighting  | 113,000             | 90,400              | 22,600                  |
| <b>Subtotal</b>  | <b>\$ 6,396,000</b> | <b>\$ 5,116,800</b> | <b>\$ 1,279,200</b>     |
| Contingency @ 20%  | 1,279,200           | 1,023,360           | 255,840                 |
| Env permitting, final design, contract admin, inspection @ 20% | 1,279,200           | 1,023,360           | 255,840                 |
| <b>Subtotal Sheetpile Wall Repair</b>                          | <b>\$ 8,954,400</b> | <b>\$ 7,163,520</b> | <b>\$ 1,790,880</b>     |
| <b>Budget as to Crane replacement:</b>                         |                     |                     |                         |
| Electro Hydraulic Telescope Boom Crane Model MCT 2230          | 168,500             | 134,800             | 33,700                  |
| Installation Estimate  | 100,000             | 80,000              | 20,000                  |
| <b>Subtotal Crane Replacement</b>                              | <b>\$ 268,500</b>   | <b>\$ 214,800</b>   | <b>\$ 53,700</b>        |
| <b>Total Budget Sheetpile Wall and Crane</b>                   | <b>\$ 9,222,900</b> | <b>\$ 7,378,320</b> | <b>\$ 1,844,580</b>     |

## Selection Criteria

Primary Selection Criteria includes Safety, State of Good Repair, Economic Competitiveness, Environmental Sustainability, and Quality of Life. Each of those are discussed in turn.

## Safety

This project will contribute to a reduction in crashes, fatalities, and injuries as vessel owners will be able to continue functioning as they have in the past. The need to travel to alternate ports for product delivery introduces new risks as vessels compete for limited space in order to conduct their business. The addition of several hundred vehicles on Sitka roads traveling between harbors, seafood processing plants, and competing with the summer tourist traffic will undoubtedly lead to more congestion and the potential for unwanted interactions between vehicles and pedestrians. Repairing the sheetpile wall at the MSC is an important solution to ensuring the safety of people and equipment working in the fish harvesting business and the many tourists that visit Sitka annually.

## State of Good Repair

This development is consistent with the Sitka Comprehensive Plan 2030 adopted May 2018. See [FinalCompPlanreducedsize.pdf](#). Improving Sitka's marine infrastructure and providing employment and economic development are key components of this documents.

## Economic Competitiveness

Replacement of the sheetpile wall and crane at the MSC will allow users to continue benefitting from this important community infrastructure. The cost of cold storage in Sitka can be a full \$0.05 a pound less than cold storage in the Pacific Northwest. The ability for seafood processors to consolidate product at Sitka prior to shipment to customers is also of extreme value as processors would need to lease additional cold storage space in order to fill containers for shipping. In addition, the MSC is centrally located in Sitka so that vessels like the F/V Eyak can stop at one location to receive multiple shipping orders going to neighboring villages.

## Environmental Sustainability

The existing seawall is more than 40 years old and in imminent danger of failure. Replacing the seawall prior to failure will protect the environment from the damage that will result from this old structure falling in the water. The construction plan calls for constructing a new bulkhead to the seaward side of the existing structure. This approach will allow for visual inspection of the deteriorated seawall and removal of environmentally damaging material.

There are no wetlands affected by this construction project.

## Quality of Life

The MSC and associated uplands infrastructure are important components to the Sitka fishing industry. Maintaining this infrastructure allows Sitkans to continue to work where they live and maintain active community ties.

There are no fiber or broadband deployments envisioned for this project.

Secondary Selection Criteria include Innovation and Partnership and are discussed further here.

## Innovative Technologies, Project Delivery, and Financing

The technologies recommended here are similar to the previous design of the seawall. There are no innovative approaches being discussed at this time. However, once a Request for Proposal is



issued, the CBS would entertain innovative ideas to enhance usability and project component longevity improvements.

CBS does not expect to finance any portion of this project at this time. Sitka’s Economic Development funds are enough to cover the 20 percent match. CBS has sufficient cash flow to proceed with the project and accept reimbursement of funds when available.

### Partnership

A project partnership is not envisioned at this time. However, this project will benefit the seafood processing facilities in Sitka, the fishing industry harvesters, the cruise ships and their passengers, and barge operations in the area.

## Environmental Risk Review

### Project Schedule

The construction calls for an 18-month schedule. This will allow completion of the project in advance of the next fishing season.

Table 2 – Sheetpile Wall and Crane Replacement Schedule

| Overall Task                  | Date   |
|-------------------------------|--------|
| Grant award                   | Sep-20 |
| Final Design & Permitting     | Sep-21 |
| Mobilization                  | Dec-21 |
| Demolition/Disposal           | Feb-22 |
| Sheetpile installation        | Apr-22 |
| Rock fill                     | Oct-22 |
| Lighting & Crane installation | Dec-22 |
| Final inspection              | Jan-22 |
| Grant closeout                | Feb-22 |

### Approvals and Permits

The CBS plans to engage agencies for approvals and permits quickly once grant funds have been authorized. A listing of environmental and operational permits required include:

1. USACE – Section 10 and Section 404 Authorizations
2. ADFG Fish Habitat Permit
3. ADEC Stormwater Treatment & Runoff Design Review
4. ADEC Water & Sewer Utilities
5. ADEC MSGP Operational SWPPP for Boatyards
6. Local Building Permits

## NEPA Compliance

The CBS fully intends to meet the requirements of NEPA for this project including public meetings once they are allowed. Other forms of gathering public input may be required depending on timing and conditions of the COVID-19 environment. Construction scheduling will include windows of time when construction will be interrupted to account for fish migration and other marine interactions.

## Risk and Mitigation Strategies

Risks to this project include site specific conditions, scheduling, funding, and project management. It is anticipated that construction of a new sheetpile wall seaward of the existing structure will limit any unforeseen site-specific conditions that warrant special treatment. The COVID-19 environment is an ongoing risk that will be managed in accordance with CDC and State recommendations and may impact schedule.

## Benefit Cost Analysis

The following assumptions form the basis of the benefit/cost analysis. These assumptions have been vetted with the CBS harbormaster, users of the cold storage facility, the director of the Sitka Economic Development Association, and vessel owners operating in the area.

### Assumptions

- The seawall at the Marine Services Center is in danger of imminent failure.
- The crane used at the MSC is more than 20 years old. The hoist can lift full loads but a larger (knuckle boom) crane would better serve the fishing fleet.
- Once the seawall fails, the cold storage facility will be condemned and unusable as the building partially sits on the seawall.
- The cold storage facility receives between 10 million (low case) and 16 million (high case) pounds of fish product annually.
- There is insufficient cold storage available in Sitka to replace the Marine Services Center 21,000 square foot facility.
- The ability to consolidate product is an important component for keeping costs down in the export of frozen fish.

Users of the MSC seawall engage in the following primary activity:

Table 3 -MSC Seawall Users

| Users                                | Cold Storage | Commodity over wall  | Crane/hoist |
|--------------------------------------|--------------|--|-------------|
| Sitka Sound Seafoods (SSS)           | yes          | Bait   | yes         |
| Seafood Producers Cooperative (SPC)  | yes          | Fiber, salt, machinery, bait, ice, and inbound/outbound fish | yes         |
| Eyak (supplies to outlying villages) | no           | Fuel, groceries, mail, outbound fishfood for hatchery        | yes         |
| Cruiseships                          | no           | Passengers   | no          |
| Coast Guard                          | no           | Crew changes, supplies                                       | no          |
| Fishing Vessels                      | yes          | Fish, bait, ice, and supplies                                | yes         |

There are two primary tenants of the cold storage facility, both seafood processors. Seafood processors in Sitka reveal that they move between 5 and 8 million pounds of product annually. The cold storage facility allows seafood processors to consolidate product by species, size, and quality. Without the cold storage facility, product must be shipped out to Pacific Northwest facilities and sorting/consolidation would take place there.

We examine two future scenarios for this evaluation, a low case of 10 million pounds of product and a high case of 16 million pounds of product. See the economics appendix for further detail on the changed conditions when the seawall fails.

#### Present Value Costs

Initial cost estimates are \$9.2 million spread over a 2-year construction season. Periodic maintenance for the facility is assumed at 1 percent of initial construction cost every five years over the 20-year period of analysis.

Table 4 – Sheetpile Wall and Crane Replacement Cost Estimate – Select Years

| Year   | Construction        | Periodic Maintenance | Total Cost         | NPV Factor | Net Present Value   |
|--|---------------------|----------------------|--------------------|------------|---------------------|
| 2021   | \$ 4,477,200        |                      | \$4,477,200        | 0.93458    | \$ 4,184,299        |
| 2022   | \$ 4,745,700        |                      | \$4,745,700        | 0.87344    | \$ 4,145,078        |
| 2027   |                     | \$ 92,229            | \$ 92,229          | 0.62275    | \$ 57,436           |
| 2032   |                     | \$ 92,229            | \$ 92,229          | 0.44401    | \$ 40,951           |
| 2037   |                     | \$ 92,229            | \$ 92,229          | 0.31657    | \$ 29,197           |
| <b>Totals</b>  | <b>\$ 9,222,900</b> | <b>\$ 276,687</b>    | <b>\$9,499,587</b> |            | <b>\$ 8,456,961</b> |
| <b>Total Construction Cost and Maintenance</b>               |                     |                      |                    |            | <b>\$ 8,456,961</b> |
| Less Residual Value after 20 years                           |                     |                      |                    |            | \$ 2,004,467        |
| <b>Present Value of Sheetpile Wall and Crane Replacement</b> |                     |                      |                    |            | <b>\$ 6,452,494</b> |

## Present Value Benefits

Benefit calculations for this evaluation include avoided travel costs, avoided product transportation costs, opportunity costs of time, and emissions avoided. The economics appendix describes these in more detail. The present value of benefits for the low case scenario are \$6.5 million over the 20-year period of analysis. See Table 5.

Table 5 – Low Case Scenario Benefit Calculations – Select Years

| Year          | Avoided Travel     | Add'l Transport Costs | OCT              | Emissions Avoided | Total               | NPV Factor | Net Present Value  |
|---------------|--------------------|-----------------------|------------------|-------------------|---------------------|------------|--------------------|
| 2022          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$655,626           | 0.87344    | \$572,649          |
| 2026          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$655,626           | 0.66634    | \$436,871          |
| 2031          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$655,629           | 0.47509    | \$311,485          |
| 2036          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$655,629           | 0.33873    | \$222,084          |
| 2041          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$655,629           | 0.24151    | \$158,343          |
| <b>Totals</b> | <b>\$1,001,842</b> | <b>\$11,875,050</b>   | <b>\$112,573</b> | <b>\$158,564</b>  | <b>\$13,112,548</b> |            | <b>\$6,491,327</b> |

The present value of benefits for the high case scenario are \$10 million over the 20-year period of analysis. See Table 6.

Table 6 – High Case Scenario Benefit Calculations – Select Years

| Year          | Avoided Travel     | Add'l Transport Costs | OCT              | Emissions Avoided | Total               | NPV Factor | Net Present Value   |
|---------------|--------------------|-----------------------|------------------|-------------------|---------------------|------------|---------------------|
| 2022          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,011,877         | 0.87344    | \$883,813           |
| 2026          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,011,877         | 0.66634    | \$674,256           |
| 2031          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,011,880         | 0.47509    | \$480,737           |
| 2036          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,011,880         | 0.33873    | \$342,759           |
| 2041          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,011,880         | 0.24151    | \$244,382           |
| <b>Totals</b> | <b>\$1,001,842</b> | <b>\$19,000,080</b>   | <b>\$112,573</b> | <b>\$158,564</b>  | <b>\$20,237,578</b> |            | <b>\$10,018,555</b> |

## BCR

Replacement of the MSC seawall and installation of a new crane has positive benefit to cost ratios of 1.01 and 1.56 for the low and high case scenarios, respectively. Net benefits are \$56,398 for the low case scenario and \$3.6 million for the high case scenario. See Table 7.

Table 7 – Benefit to Cost Ratios for the Low and High Case Scenarios

| Summary of Calculations                    | Low Case           | High Case           |
|--|--------------------|---------------------|
| <b>Benefit calculations - 2020 \$\$</b>    |                    |                     |
| Vessel avoided travel                      | \$495,959          | \$495,959           |
| Additional Transport Cost                  | \$5,878,713        | \$9,405,940         |
| Opportunity Cost of time                   | \$55,729           | \$55,729            |
| Emissions reduced                          | \$78,491           | \$78,491            |
| <b>PV Benefits summary</b>                 | <b>\$6,508,892</b> | <b>\$10,036,120</b> |
|  |                    |                     |
| <b>Cost Calculations - 2020 \$\$</b>       |                    |                     |
| PV Cost of Project                         | \$8,456,961        |                     |
| Less residual value                        | \$2,004,467        |                     |
| Effective cost (PV)                        | \$6,452,494        |                     |
| <b>PV Net benefits (benefits - costs)</b>  | <b>\$56,398</b>    | <b>\$3,566,061</b>  |
|  |                    |                     |
| <b>Benefit/cost ratio (benefits/costs)</b> | <b>1.01</b>        | <b>1.56</b>         |

## Additional Considerations

The rural community of Sitka, Alaska is heavily dependent on a working waterfront. Sitka has the largest fleet of vessels and harbor system in the state and is 4th in the state and 11th in the nation in value of fish landings. The loss of the Marine Services Center seawall and crane will affect cruise ships, fishing vessels, barges, and government vessels. The ability to retain this important asset for the community cannot be understated.

# Appendix

## Benefit-Cost Analysis for the Marine Service Center Sheetpile Wall and Crane Replacement

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May 2020

## Introduction

The Marine Service Center bulkhead wall is in danger of imminent failure. A 2011 PND report states that the wall had perhaps another five years of useful life. The City and Borough of Sitka wishes to replace this more than 40-year old seawall because if the seawall fails the upland cold storage facility which sits partially on the wall will need to be condemned.

The Marine Services Center at Sitka serves a variety of customers. Cruiseships, fishing vessels, trampers, sailing vessels, government vessels, and barges can all use it. Many of these vessels can find workarounds using other harbors in Sitka though overcrowding conditions will get worse as a result. Table 8 describes some of the seawall users, whether they need cold storage or the crane, and the commodity typically coming over the seawall.

Table 8 -MSC Seawall Users

| Users                                | Cold Storage | Commodity over wall  | Crane/hoist |
|--------------------------------------|--------------|--|-------------|
| Sitka Sound Seafoods (SSS)           | yes          | Bait   | yes         |
| Seafood Producers Cooperative (SPC)  | yes          | Fiber, salt, machinery, bait, ice, and inbound/outbound fish | yes         |
| Eyak (supplies to outlying villages) | no           | Fuel, groceries, mail, outbound fishfood for hatchery        | yes         |
| Cruiseships                          | no           | Passengers   | no          |
| Coast Guard                          | no           | Crew changes, supplies                                       | no          |
| Fishing Vessels                      | yes          | Fish, bait, ice, and supplies                                | yes         |

## Transportation Cost Differential

Fish harvest arrives at the cold storage facility from the various seafood processing plants in Sitka. It is estimated that freezer vans can be used to supplement the loss of the cold storage facility once it is condemned. The cost of using freezer vans will be much higher and will put additional strain on the City's electrical system. Estimates of that additional cost are not included in this assessment but could be substantial.

The additional costs estimated in this analysis derive from the lack of capability to consolidate product using the Sitka cold storage facility. If product is put into freezer vans for transport, there will not be the capability to consolidate in advance of transport. Consolidation is a necessary function of the fish harvest as lots of fish are purchased by fish type, quality, and size. So, a load of chum salmon, for instance, could have 16 different lots based on the fish's quality and size. The inability to consolidate product at Sitka means that all product is shipped to the Pacific Northwest, either Seattle or Bellingham, and consolidation must take place there. The challenge then becomes one of filling each cold storage container with the same lots of fish.

Partial lots mean that the shipper must pay for the entire container, even if only partially full. The cost of additional cold storage space has not been conducted for this analysis.

The cost of cold storage in Sitka is about \$0.043 per pound. The cost of cold storage space on a per pound basis is higher in the Pacific Northwest by about \$0.05 per pound.

Cold storage users reveal that 72.22 percent of their product gets shipped directly to customers once they have been able to consolidate. Shippers give a discount to their customers for these through rates of about \$0.01 per pound of product. So, the product can be consolidated in Sitka, put in a van for the customer, and then shipped directly to places like Japan without having to stopover in Pacific Northwest. The inability to consolidate in Sitka adds this additional cost to transport the product.

Equation 1 demonstrates the calculation for these additional transportation costs.

$$\text{Equation 1: } TCD_{(year)} = [FP_{(year)} \times P \times CD] + [(1-P) \times (CD + TR)]$$

**Where:**  $TCD_{(year)}$  is the value of the transportation cost differential for cold storage in a particular year

$FP_{(year)}$  is the pounds of frozen product for the given year

P is the percent of product shipped straight through to customer

CD is the cost differential between Sitka and Pacific Northwest cold storage facilities

TR is the through rate differential for product which must now travel to PNW prior to shipping on to customer

The amount of product moving through the cold storage facility fluctuates from year to year given harvest success, regulatory environment, and sometimes weather and abilities of the fishing fleet. For this reason, this benefit analysis uses a low and high calculation to account for those fluctuations over time.



Table 9 -Additional Transportation Costs Associated with Frozen Fish Product – Low and High Case

|               | Low Case              | High Case             |
|---------------|-----------------------|-----------------------|
| Year          | Add'l Transport Costs | Add'l Transport Costs |
| 2022          | \$ 593,753            | \$ 950,004            |
| 2023          | \$ 593,753            | \$ 950,004            |
| 2024          | \$ 593,753            | \$ 950,004            |
| 2025          | \$ 593,753            | \$ 950,004            |
| 2026          | \$ 593,753            | \$ 950,004            |
| 2027          | \$ 593,753            | \$ 950,004            |
| 2028          | \$ 593,753            | \$ 950,004            |
| 2029          | \$ 593,753            | \$ 950,004            |
| 2030          | \$ 593,753            | \$ 950,004            |
| 2031          | \$ 593,753            | \$ 950,004            |
| 2032          | \$ 593,753            | \$ 950,004            |
| 2033          | \$ 593,753            | \$ 950,004            |
| 2034          | \$ 593,753            | \$ 950,004            |
| 2035          | \$ 593,753            | \$ 950,004            |
| 2036          | \$ 593,753            | \$ 950,004            |
| 2037          | \$ 593,753            | \$ 950,004            |
| 2038          | \$ 593,753            | \$ 950,004            |
| 2039          | \$ 593,753            | \$ 950,004            |
| 2040          | \$ 593,753            | \$ 950,004            |
| 2041          | \$ 593,753            | \$ 950,004            |
| <b>Totals</b> | <b>\$ 11,875,050</b>  | <b>\$ 19,000,080</b>  |

**Avoided Travel**

The F/V Eyak provides a special service to Sitka and the surrounding villages as it delivers mail, groceries, building supplies, fuel, and other necessities. F/V Eyak made 80 trips to the MSC seawall in 2019 to complete these activities. If the MSC seawall were unavailable, deliveries would have to be made to the Gary Paxton Industrial Park dock, 7.7 miles away, and F/V Eyak would have to travel 5.3 nautical miles to reach that destination and pick up delivery items.

This benefit category estimates the number of vehicle trips and vessel trips that would have to be made as a result of the seawall failure. Mail and groceries would be delivered to the GPIP location when it is known that the Eyak will be arriving as there is no place to store product at the site. It is estimated that at least two vehicles would need to travel to GPIP for this purpose, one for the mail and one for groceries. It is further estimated that half of the annual trips would require a third vehicle to deliver fishfood or construction materials for delivery to neighboring villages.

### Vessel/Vehicle Avoided Travel

The F/V Eyak made 80 trips to the MSC seawall in 2019 in order to pick up groceries, mail, fuel, fish food, and construction supplies for the outlying villages. Fish food is actually delivered to the Port Armstrong Fish Hatchery. Once the seawall fails, all of these deliveries will need to go to the Gary Paxton Industrial Park dock as this dock can support these activities. It is 7.7 miles from the MSC seawall to the GPIP dock. The USPS and the grocery stores are each expected to meet the Eyak when it arrives for transport of mail and other purchases. Using the BUILD guidance for mileage at \$0.96 per mile, both the mail delivery and the grocery deliveries add \$1,182.72 in additional travel costs to the Eyak’s business. It is estimated that about half of Eyak’s trips include fishfood for the fish hatchery and building materials for the outlying villages. Each of these trips add \$591.36 annually in additional travel costs.

The F/V Eyak must travel from the MSC seawall to the GPIP dock to pick up these supplies. It is a distance of 5.3 nautical miles. Assuming a travel rate of 8.3 nautical miles per hour and a vessel hourly operating cost of \$456, the round-trip cost of this additional travel is \$46,544 annually. It could be expected that population growth would increase these trips over time. However, the population of Sitka and the surrounding villages has been mostly stable in recent years (in some cases declining) so the avoided travel is at a consistent rate over the 20-year period of analysis. There is no difference between the low and high case scenarios as it pertains to avoided travel for the Eyak and the supply vehicles.

Table 10 -Avoided travel benefit calculation

| <b>Avoided Travel</b>  |              |                          |                                |                                  |                             |
|--|--------------|--------------------------|--------------------------------|----------------------------------|-----------------------------|
| <b>Eyak Transportation Calculations</b>                            | <b>NM</b>    | <b># of annual trips</b> | <b>Hourly Operating Costs</b>  | <b>Time for round trip (hrs)</b> | <b>Added Transport Cost</b> |
|  |              | <b>(a)</b>               | <b>(b)</b>                     | <b>(c)</b>                       | <b>( a * b * c)</b>         |
| <b>Vessel mileage reason</b>                                       |              |                          |                                |                                  |                             |
| Difference in travel from MSC to GPIP                              | 5.3          | 80                       | \$456                          | 1.28                             | \$46,543.96                 |
| <b>Vehicle mileage reason</b>                                      |              |                          |                                |                                  |                             |
|  | <b>Miles</b> | <b># of annual trips</b> | <b>Mileage Rate (per mile)</b> | <b>Round Trip Miles</b>          | <b>Added Transport Cost</b> |
|  | <b>(a)</b>   | <b>(b)</b>               | <b>(c)</b>                     | <b>( a * b * 2 = d)</b>          | <b>( c * d)</b>             |
| Travel from MSC to GPIP for mail delivery                          | 7.7          | 80                       | \$0.96                         | 1,232                            | \$1,182.72                  |
| Travel from MSC to GPIP for grocery delivery                       | 7.7          | 80                       | \$0.96                         | 1,232                            | \$1,182.72                  |
| Travel from seafood processing plant to GPIP with fish food        | 7.7          | 40                       | \$0.96                         | 616                              | \$591.36                    |
| Travel from downtown to GPIP with construction materials           | 7.7          | 40                       | \$0.96                         | 616                              | \$591.36                    |
| <b>Value of Additional Travel for Eyak pick-ups and deliveries</b> |              |                          |                                |                                  | <b>\$50,092.12</b>          |

## Vessel and Vehicle Emissions Avoided

“Transportation activities contribute significantly to localized air pollution, and some transportation projects offer the potential to reduce the transportation system’s impact on the environment by lowering emissions of air pollutants that result from production and combustion of transportation fuels. The economic damages caused by exposure to air pollution represent externalities because their impacts are borne by society as a whole, rather than by the travelers and operators whose activities generate these. By lowering these costs, transportation projects that reduce emissions may produce environmental benefits.”<sup>3</sup>

Once the MSC seawall fails, the F/V Eyak will need to drop off and receive product at the GPIIP dock and vehicles will need to travel the additional distance to get products to the dock when the Eyak is scheduled to arrive. Mileage, nautical miles, and number of trips are the same as the avoided travel calculations.

This analysis takes a conservative approach for vessel emissions and uses the 2010 total cost per cylinder for Stoichiometric Gasoline Direct Injections<sup>4</sup> and assumes at least one 8-cylinder engine for the Eyak. The 2010 cost per cylinder from the National Highway Transportation Safety Administration Final Regulatory Impact Analysis was \$67.00. Updating this to 2020 dollars using deflator indexes from the Bureau of Economic Analysis results in \$77.55 per cylinder in emissions reduction. (Calculation:  $\$67 * 118.676(2020\$) / 102.532(2010\$) = \$77.55$ )

The value of vessel emissions due to additional travel when the MSC dock is no longer useable is \$7,926 annually. This amount is consistent throughout the 20-year period of analysis as there is insufficient data to suggest that the number of trips would vary over time. See Table 11.

$$\text{Equation 2: } E_{(year)} = T_{(year)} \times H \times VE + M_{(year)} \times MT$$

**Where:**

- $E_{(year)}$  is the value of the emissions during a particular year
- $T_{(year)}$  is the number of trips per year
- H is hours of traveling for the given year for vessels
- VE is the vessel emissions per hour
- M is the miles of travel for vehicles in a given year
- MT is the value of metric tons of emissions per mile traveled

The benefit/cost analysis guidance for the FY2020 BUILD grant applications provides an estimate of 0.00887 metric tons of CO<sub>2</sub> emissions for gas light-duty trucks which we use here for

<sup>3</sup> Benefit-Cost Analysis Guidance for TIGER and INFRA Applications – July 2017

<sup>4</sup> [https://www.nhtsa.gov/staticfiles/rulemaking/pdf/cape/FRIA\\_2017-2025.pdf](https://www.nhtsa.gov/staticfiles/rulemaking/pdf/cape/FRIA_2017-2025.pdf)

the emissions calculations. We also assume that these vehicles are getting about 10 miles to the gallon and that the speed for vehicles will average about 45 miles per hour. The value of a metric ton of CO<sub>2</sub> emissions is \$1.00 for the years 2020 through 2030 and then rises to \$2.00 for the remaining years. There is no difference between the low and high case for this benefit category.

Table 11 -Avoided Emissions

| <b>Emissions</b>                        |           |                          |                                  |                                  |                         |
|---|-----------|--------------------------|----------------------------------|----------------------------------|-------------------------|
| <b>Eyak Transportation Calculations</b> | <b>NM</b> | <b># of annual trips</b> | <b>Time for round trip (hrs)</b> | <b>Vessel Emissions per Hour</b> | <b>Vessel Emissions</b> |
|   | (a)       | (b)                      | (c)                              | (a * b * c)                      |                         |

**Vessel mileage reason**

|  |     |    |      |         |            |
|--|-----|----|------|---------|------------|
| Difference in travel from MSC to GPIIP | 5.3 | 80 | 1.28 | \$77.55 | \$7,923.12 |
|--|-----|----|------|---------|------------|

|  | <b>Miles</b> | <b># of annual trips</b> | <b>Total Miles Round Trip</b> | <b>Metric Tons of CO<sub>2</sub><sup>1</sup></b> | <b>Vehicle Emissions</b>       |
|--|--------------|--------------------------|-------------------------------|--|--------------------------------|
|  | (a)          | (b)                      | ( a * b * 2 = c)              | (c /10 * .008887 = d)                            | (d * 1) thru 2030 then (d * 2) |

**Vehicle mileage reason**

|  |     |    |       |      |        |
|--|-----|----|-------|------|--------|
| Travel from downtown to GPIIP with construction materials    | 7.7 | 80 | 1,232 | 1.09 | \$1.09 |
| Travel from MSC to GPIIP for grocery delivery                | 7.7 | 80 | 1,232 | 1.09 | \$1.09 |
| Travel from MSC to GPIIP for mail delivery                   | 7.7 | 40 | 616   | 0.55 | \$0.55 |
| Travel from seafood processing plant to GPIIP with fish food | 7.7 | 40 | 616   | 0.55 | \$0.55 |

|   |                   |
|---|-------------------|
| <b>Emissions Calculations fro Eyak pickups and deliveries</b> | <b>\$7,926.40</b> |
|---|-------------------|

Notes: 1. Metric tons of CO<sub>2</sub> assumes 10 miles to the gallon for gas and .008887 MT to the gallon per BUILD monetized values

## Opportunity Cost of Time

The opportunity cost of time measures the choice of the next best alternative to the thing chosen. In this case, vessel operators must stay on their vessel during travel to alternate harbors. Vessel operators could elect to do something else with their time. For instance, being with family, visiting with friends, and enjoying all that Alaska has to offer.

The vessel operator’s opportunity cost of time is based on the leisure rate for captain and two mates operating the vessel and those hourly rates were obtained from the Alaska Department of Labor and Workforce Development.<sup>5</sup> Total value of the opportunity cost of time for the vessel is \$3,205.71.

The vehicle operator’s opportunity cost of time uses the same numbers of trips and mileage as the avoided travel calculation. The hourly rate for the truck drivers is based on the values from the FY 2020 Benefit Cost Analysis Guidance from the US DOT BUILD site.<sup>6</sup> The hourly rate is \$29.50 and we use the same time estimate as the avoided travel benefit. See Table 12. We do not increase this benefit over time as the future is unknown for the demand for additional travel to the neighboring communities.

|  |
|--|
| $\text{Equation 3: } OCT_{(year)} = C_{(year)} \times H \times W \times R_{vessel} + C_{(year)} \times T \times R_{vehicle}$ |
|--|

- Where:** OCT<sub>(year)</sub> is the value of cost of time for workers on transported vessels and vehicles in a given year
- C<sub>(year)</sub> is the number of trips for the year
- H is the hours associated with travel to alternate ports
- W is the number of workers in that particular position on the vessel
- R<sub>vessel</sub> is the wage rate from the State of Alaska Dept. of Labor and Workforce Development for May 2018 divided by 3 to determine the leisure rate
- T is the travel time from MSC to GPIIP dock
- R<sub>vehicle</sub> is the wage rate for the truck driver

Total opportunity cost of time for the added travel as a result of loss of the MSC seawall is \$5,628 annually. This amount remains consistent over the 20-year period of analysis as the change in vessel deliveries are not known at this time. The opportunity cost of time calculation is the same for the low and high case scenarios.

<sup>5</sup> <http://live.laborstats.alaska.gov/wage/index.cfm?at=01&a=000000#g53>

<sup>6</sup> [https://www.transportation.gov/sites/dot.gov/files/2020-01/benefit-cost-analysis-guidance-2020\\_0.pdf](https://www.transportation.gov/sites/dot.gov/files/2020-01/benefit-cost-analysis-guidance-2020_0.pdf)

Table 12 -Opportunity Cost of Time

| <b>Opportunity Cost of Time</b>                                 |                                  |                              |                                  |                                  |                             |
|---|----------------------------------|------------------------------|----------------------------------|----------------------------------|-----------------------------|
| <b>Eyak Transportation Calculations</b>                         | <b>Leisure Rate Captain</b>      | <b>Leisure Rate Mate (2)</b> | <b># of annual trips</b>         | <b>Time for round trip (hrs)</b> | <b>Added Transport Cost</b> |
|   | <b>(a)</b>                       | <b>(b)</b>                   | <b>(c)</b>                       | <b>(d)</b>                       | <b>[( a + b) * c *d]</b>    |
| <b>Vessel mileage reason</b>                                    |                                  |                              |                                  |                                  |                             |
| Difference in travel from MSC to GPIIP                          | \$14.53                          | \$16.85                      | 80                               | 1.28                             | \$3,205.71                  |
| <b>Vehicle mileage reason</b>                                   |                                  |                              |                                  |                                  |                             |
|   | <b>Truck Driver Hourly Value</b> | <b># of annual trips</b>     | <b>Time for round trip (hrs)</b> | <b>Added Transport Cost</b>      |                             |
|   | <b>(a)</b>                       | <b>(b)</b>                   | <b>(c)</b>                       | <b>( a * b * c)</b>              |                             |
| Travel from MSC to GPIIP for mail delivery                      | \$29.50                          | 80                           | 0.34                             | \$807.64                         |                             |
| Travel from MSC to GPIIP for grocery delivery                   | \$29.50                          | 80                           | 0.34                             | \$807.64                         |                             |
| Travel from seafood processing plant to GPIIP with fish food    | \$29.50                          | 40                           | 0.34                             | \$403.82                         |                             |
| Travel from downtown to GPIIP with construction materials       | \$29.50                          | 40                           | 0.34                             | \$403.82                         |                             |
| <b>Opportunity Cost of Time for Eyak pickups and deliveries</b> |                                  |                              |                                  |                                  | <b>\$5,628.65</b>           |

**Summary Benefits Calculations**

The low case scenario has net present value of \$6.5 million over the 20-year period of analysis using a 7 percent discount rate. The high case scenario has a net present value of \$10 million for the same period. See Table 13 and Table 14.

Table 13 -Low Case Scenario Net Present Value Benefit Summary

| Low Case      |                    |                       |                  |                   |                     |            |                    |
|---------------|--------------------|-----------------------|------------------|-------------------|---------------------|------------|--------------------|
| Year          | Avoided Travel     | Add'l Transport Costs | OCT              | Emissions Avoided | Total               | NPV Factor | Net Present Value  |
| 2022          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.87344    | \$574,198          |
| 2023          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.81630    | \$536,634          |
| 2024          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.76290    | \$501,527          |
| 2025          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.71299    | \$468,717          |
| 2026          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.66634    | \$438,053          |
| 2027          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.62275    | \$409,395          |
| 2028          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.58201    | \$382,613          |
| 2029          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.54393    | \$357,582          |
| 2030          | \$50,092           | \$593,753             | \$5,629          | \$7,926           | \$657,400           | 0.50835    | \$334,189          |
| 2031          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.47509    | \$312,327          |
| 2032          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.44401    | \$291,895          |
| 2033          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.41496    | \$272,799          |
| 2034          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.38782    | \$254,952          |
| 2035          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.36245    | \$238,273          |
| 2036          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.33873    | \$222,685          |
| 2037          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.31657    | \$208,117          |
| 2038          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.29586    | \$194,502          |
| 2039          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.27651    | \$181,777          |
| 2040          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.25842    | \$169,885          |
| 2041          | \$50,092           | \$593,753             | \$5,629          | \$7,930           | \$657,403           | 0.24151    | \$158,771          |
| <b>Totals</b> | <b>\$1,001,842</b> | <b>\$11,875,050</b>   | <b>\$112,573</b> | <b>\$158,564</b>  | <b>\$13,148,029</b> |            | <b>\$6,508,892</b> |

Table 14 -High Case Scenario Net Present Value Benefit Summary

| High Case     |                    |                       |                  |                   |                     |            |                     |
|---------------|--------------------|-----------------------|------------------|-------------------|---------------------|------------|---------------------|
| Year          | Avoided Travel     | Add'l Transport Costs | OCT              | Emissions Avoided | Total               | NPV Factor | Net Present Value   |
| 2022          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.87344    | \$885,362           |
| 2023          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.81630    | \$827,441           |
| 2024          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.76290    | \$773,310           |
| 2025          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.71299    | \$722,719           |
| 2026          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.66634    | \$675,439           |
| 2027          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.62275    | \$631,251           |
| 2028          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.58201    | \$589,954           |
| 2029          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.54393    | \$551,359           |
| 2030          | \$50,092           | \$950,004             | \$5,629          | \$7,926           | \$1,013,651         | 0.50835    | \$515,289           |
| 2031          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.47509    | \$481,580           |
| 2032          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.44401    | \$450,075           |
| 2033          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.41496    | \$420,631           |
| 2034          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.38782    | \$393,113           |
| 2035          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.36245    | \$367,395           |
| 2036          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.33873    | \$343,360           |
| 2037          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.31657    | \$320,897           |
| 2038          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.29586    | \$299,904           |
| 2039          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.27651    | \$280,284           |
| 2040          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.25842    | \$261,948           |
| 2041          | \$50,092           | \$950,004             | \$5,629          | \$7,930           | \$1,013,654         | 0.24151    | \$244,811           |
| <b>Totals</b> | <b>\$1,001,842</b> | <b>\$19,000,080</b>   | <b>\$112,573</b> | <b>\$158,564</b>  | <b>\$20,273,059</b> |            | <b>\$10,036,120</b> |

## Qualitative Considerations

### Safety

This project will contribute to a reduction in crashes, fatalities, and injuries as vessel owners will be able to continue functioning as they have in the past. The need to travel to alternate ports for product delivery introduces new risks as vessels compete for limited space in order to conduct their business. The addition of several hundred vehicles on Sitka roads traveling between harbors, seafood processing plants, and competing with the summer tourist traffic will undoubtedly lead to more congestion and the potential for unwanted interactions between vehicles and pedestrians. Repairing the sheetpile wall at the MSC is an important solution to ensuring the safety of people and equipment working in the fish harvesting business and the many tourists that visit Sitka annually.



### Quality of Life

The MSC and associated uplands infrastructure are important components to the Sitka fishing industry. Maintaining this infrastructure allows Sitkans to continue to work where they live and maintain active community ties.

### Community Cohesiveness

The Marine Services Center provides an important stopping point for vessels needing to offload product and onload supplies and cargo. It also is an active point of disembarkation for cruise ship passengers, with almost 1,000 passengers disembarking annually. This location allows for easy access to many downtown activities for tourists.

### Vessel and Infrastructure Damage

Vessel and infrastructure damage have not been qualified for this evaluation. The MSC seawall is already beyond its useful life and could fail at any time. Hopefully, that failure would not be catastrophic or involve ships moored at the location or passenger disembarking. There is the potential for vessel damages as vessels such as the Eyak must now traverse longer distances in order to complete their business.

### Employment

There are three employees currently working at the MSC cold storage facility. The loss of the facility would result in the loss of these jobs.

## Cost Estimates

Initial cost estimates are \$9.2 million spread over a 18-month construction season. Periodic maintenance for the facility is assumed at 1 percent of initial construction cost every five years over the 20-year period of analysis. See Table 15.

Table 15 – Sheetpile Wall and Crane Replacement Cost Estimate

| Description  | Amount              |
|--|---------------------|
| <b>Budget as to Sheetpile wall repair:</b>                     |                     |
| Mobilization   | \$ 581,000          |
| Demolition & Disposal  | 226,000             |
| Sheet Pile Face Wall Galvanized                                | 1,340,000           |
| Sheet Pile End Walls Galvanized                                | 158,000             |
| Drilled and Grouted Tie-Rod Anchors                            | 2,030,000           |
| Steel Waler Assembly   | 271,000             |
| Shot Rock Fill, Vibrocompacted                                 | 338,000             |
| Drainage Improvements  | 85,000              |
| C.I.P. Concrete Bulkhead Cap                                   | 451,000             |
| Cathodic Protection System (Anodes)                            | 113,000             |
| Energy Absorbing Timber Fender System                          | 690,000             |
| Area Lighting  | 113,000             |
| <b>Subtotal</b>  | <b>\$ 6,396,000</b> |
| Contingency @ 20%  | 1,279,200           |
| Env permitting, final design, contract admin, inspection @ 20% | 1,279,200           |
| <b>Subtotal Sheetpile Wall Repair</b>                          | <b>\$ 8,954,400</b> |
| <b>Budget as to Crane replacement:</b>                         |                     |
| Electro Hydraulic Telescope Boom Crane Model MCT 2230          | 168,500             |
| Installation Estimate  | 100,000             |
| <b>Subtotal Crane Replacement</b>                              | <b>\$ 268,500</b>   |
| <b>Total Budget Sheetpile Wall and Crane Replacement</b>       | <b>\$ 9,222,900</b> |

At the end of the 20-year period of analysis, there is still value to the project components. See Table 16 for residual value calculations. Total residual value at the end of the 20-year period of analysis is \$2.0 million. The expected useful life of the cathodic protection is estimated at 15 years so additional cathodic protection would be required prior to the end of the 20-year period of analysis.

The net present value of the sheetpile wall and crane replacement is \$6.5 million over the 20-year period of analysis. See Table 17.

Table 16 – Sheetpile Wall and Crane Replacement Residual Value

| Improvement Component                                  | Expected useful life (years) | Residual value after 20 years |
|--|------------------------------|-------------------------------|
| Sheetpile Wall   | 40                           | \$ 1,899,500                  |
| Fill   | 40                           | \$ 437,000                    |
| Cathodic Protection                                    | 15                           | \$ (753,333)                  |
| Timber Fenders   | 40                           | \$ 345,000                    |
| Area Lighting  | 25                           | \$ 22,600                     |
| Crane  | 25                           | \$ 53,700                     |
| <b>Total Residual Value of improved infrastructure</b> |                              | <b>\$ 2,004,467</b>           |

Table 17 – Net Present Value Sheetpile Wall and Crane Replacement

| Year   | Construction        | Periodic Maintenance | Total Cost          | NPV Factor | Net Present Value   |
|--|---------------------|----------------------|---------------------|------------|---------------------|
| 2021   | \$ 4,477,200        |                      | \$ 4,477,200        | 0.93458    | \$4,184,299         |
| 2022   | \$ 4,745,700        |                      | \$ 4,745,700        | 0.87344    | \$ 4,145,078        |
| 2023   |                     |                      | \$ -                | 0.81630    | \$ -                |
| 2024   |                     |                      | \$ -                | 0.76290    | \$ -                |
| 2025   |                     |                      | \$ -                | 0.71299    | \$ -                |
| 2026   |                     |                      | \$ -                | 0.66634    | \$ -                |
| 2027   |                     | \$92,229             | \$ 92,229           | 0.62275    | \$ 57,436           |
| 2028   |                     |                      | \$ -                | 0.58201    | \$ -                |
| 2029   |                     |                      | \$ -                | 0.54393    | \$ -                |
| 2030   |                     |                      | \$ -                | 0.50835    | \$ -                |
| 2031   |                     |                      | \$ -                | 0.47509    | \$ -                |
| 2032   |                     | \$92,229             | \$ 92,229           | 0.44401    | \$ 40,951           |
| 2033   |                     |                      | \$ -                | 0.41496    | \$ -                |
| 2034   |                     |                      | \$ -                | 0.38782    | \$ -                |
| 2035   |                     |                      | \$ -                | 0.36245    | \$ -                |
| 2036   |                     |                      | \$ -                | 0.33873    | \$ -                |
| 2037   |                     | \$92,229             | \$ 92,229           | 0.31657    | \$ 29,197           |
| 2038   |                     |                      | \$ -                | 0.29586    | \$ -                |
| 2039   |                     |                      | \$ -                | 0.27651    | \$ -                |
| 2040   |                     |                      | \$ -                | 0.25842    | \$ -                |
| 2041   |                     |                      | \$ -                | 0.24151    | \$ -                |
| <b>Totals</b>  | <b>\$ 9,222,900</b> | <b>\$276,687</b>     | <b>\$ 9,499,587</b> |            | <b>\$ 8,456,961</b> |
| <b>Total Construction Cost and Maintenance</b>               |                     |                      |                     |            | <b>\$ 8,456,961</b> |
| Less Residual Value after 20 years                           |                     |                      |                     |            | 2,004,467           |
| <b>Present Value of Sheetpile Wall and Crane Replacement</b> |                     |                      |                     |            | <b>\$ 6,452,494</b> |

## Benefit-Cost Summary

The low case scenario for the seawall and crane replacement has \$56,398 in net benefits with a benefit to cost ratio of 1.01. The high case scenario has net benefits of \$3.6 million with a benefit to cost ratio of 1.56. Benefit calculations are determined using a 7 percent discount rate and a project period of analysis of 20 years.

*Table 18 - Seawall and Crane Replacement Benefit to Cost Summary*

| Summary of Calculations                    | Low Case           | High Case           |
|--|--------------------|---------------------|
| <b>Benefit calculations - 2020 \$\$</b>    |                    |                     |
| Vessel avoided travel                      | \$495,959          | \$495,959           |
| Additional Transport Cost                  | \$5,878,713        | \$9,405,940         |
| Opportunity Cost of time                   | \$55,729           | \$55,729            |
| Emissions reduced                          | \$78,491           | \$78,491            |
| <b>PV Benefits summary</b>                 | <b>\$6,508,892</b> | <b>\$10,036,120</b> |
|  |                    |                     |
| <b>Cost Calculations - 2020 \$\$</b>       |                    |                     |
| PV Cost of Project                         | \$8,456,961        |                     |
| Less residual value                        | \$2,004,467        |                     |
| Effective cost (PV)                        | \$6,452,494        |                     |
| <b>PV Net benefits (benefits - costs)</b>  | <b>\$56,398</b>    | <b>\$3,583,626</b>  |
|  |                    |                     |
| <b>Benefit/cost ratio (benefits/costs)</b> | <b>1.01</b>        | <b>1.56</b>         |



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: RES 20-18    Version: 1    Name:

Type: Resolution    Status: AGENDA READY

File created: 5/7/2020    In control: City and Borough Assembly

On agenda: 5/12/2020    Final action:

Title: Authorizing the Municipal Administrator to apply for a Port Infrastructure Development Program (PIDP) 2020 Grant with the U.S. Department of Transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the Port Wall and Crane at the Marine Services Center (MCS) (1st and final reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion 2020-18 REVISED](#)  
[Memo Res 2020-18 REVISED](#)  
[Res 2020-18 REVISED](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-18 on first and final reading authorizing the Municipal Administrator to apply for a Port Infrastructure Development Program (PIDP) 2020 grant with the U.S. Department of Transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (MCS).




# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members  
**Thru:** John Leach, Municipal Administrator   
**From:** Michael Harmon, P.E., Public Works Director  
Melissa Haley, Controller  
**Date:** May 7<sup>th</sup>, 2020  
**Subject:** Authorization to Apply for U.S. Department of Transportation Grants for GPIIP Haulout and MSC Port Wall and Crane

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### Background

#### BUILD 2020 Grant Program Description:

The FY 2020 BUILD program gives special consideration to projects that emphasize improved access to reliable, safe, and affordable transportation for communities in rural areas, such as projects that improve infrastructure condition, address public health and safety, promote regional connectivity or facilitate economic growth or competitiveness. Consistent with USDOT R.O.U.T.E.S. initiative, USDOT seeks rural projects that address deteriorating conditions and disproportionately high fatality rates on rural transportation infrastructure. Such projects may concurrently invest in broadband to better facilitate productivity and help rural citizens access opportunities or promote energy independence to help deliver significant local or regional economic benefit.

Link to grant information:

<https://www.transportation.gov/administrations/office-policy/build-fy2020-nofo>

#### PIDP 2020 Grant Program Description:

The National Defense Authorization Act for Fiscal Year 2020 (NDAA) (Pub. L. No. 116-92, December 20, 2019) and the Further Consolidated Appropriations Act, 2020 (the Act) (Pub. L. No. 116-94, December 20, 2019) authorized and appropriated \$225 million for the Port Infrastructure Development Program (PIDP) to make grants to improve facilities within, connecting to, out of, or around coastal seaports, inland river ports and Great Lakes ports. The Act directs that at least \$200 million of the appropriated funds be for grants to coastal seaports or Great Lakes ports. Funds for the PIDP are to be awarded as discretionary grants on a competitive basis for projects that will improve the safety, efficiency or reliability of the movement of goods into, out of, around or within a

port.

Link to grant information:

<https://maritime.dot.gov/PIDPgrants>

#### GPIP Haul Out:

In 2018 the GPIP Board began actively planning for the construct and operate a marine vessel haul out and related marine shipyard services. The goal of CBS is to create a privately run and managed marine services shipyard at the GPIP. Specifically, CBS is seeking to construct a marine vessel haul out facility and an EPA approved boat washdown area(s). CBS desires a functional vessel haul out system in place by June 1, 2021. Additionally, CBS has available for long-term lease up to 6.8 acres of GPIP uplands and would like to create opportunities for marine tradesmen and support businesses that support Sitka's commercial and sport fishing fleets.

Grant funding is wanted for an approximately \$7-million project to perform all environmental permitting, design and construction of infrastructure necessary to support its marine haulout and upland shipyard operations.

The CBS is in the process of selecting a proposer to develop and operate a haulout and shipyard at GPIP. It is anticipated that this grant funding and public proposed public infrastructure would great assist in accelerating and augment this overall development plan.

#### MSC Port Wall & Crane:

The steel sheet pile retaining wall was originally constructed in 1976. Over the years several different corrosion protection systems have been installed to reduce corrosion of the sheet piling and steel tie-back rods. Additionally, there is a crane at the top of the wall that needs to be replaced to continue to support the fishing fleet and businesses that use this to load/unload product.

In 2011 an engineering condition assessment was performed on the retaining wall. The study concluded that a major renovation of the structure would be required in the near future for approximately \$9 million including all design, construction and permitting.

The CBS is in the process of advertising for private partnership ideas to develop and operate the MSC. It is anticipated that this grant funding and proposed public infrastructure would great assist in accelerating and augment any overall development plans we receive.

#### **Analysis**

BUILD 2020 Grant Key Factors:

- The BUILD Grant was announced on December 20, 2019. Applications due by May 18, 2020.



- FY 2020 BUILD Grant program has \$1 billion in available funds. Not more than 50 percent to rural and urban projects.
- Not less than \$1 million and not more than \$25 million allowed per project. Not more than \$100 million for any one state.
- Grant awards are expected to be announced in September 2020 and funds must be expended no later than September 30, 2027.
- Can submit up to three BUILD grant applications.
- Previously incurred expenses cannot be included in the application.
- Will be required to follow the full Federal processes for procurement and permitting. Federal permitting will take 6 to 8 months and approximately \$200k per project.
- Benefit/cost analysis is required and will be a very important score to complete against other applicants.
- Federal share is 80% and non-Federal share is recommended 20%. Although not recommended, rural communities can have a smaller non-Federal share.

**PIDP 2020 Grant Key Factors:**

- Projects must improve safety, efficiency, or reliability of the movement of goods into, out of around, or within a port.
- Three merit criteria:
  - Effect on movement of goods.
  - Leverage of Federal funding.
  - Net benefit
- Minimum award is \$1 million (no maximum).
- No more than \$56.25 million to any one state.
- Preference will be given to projects requiring a lower percentage of Federal share.
- Federal share is 80% and non-Federal share is 20%. May request special consideration for projects under \$10 million.
- Benefit cost ratio (BCR) must be greater than one.
- Only one application is allowed.

**Fiscal Note**

**Estimated Project Cost:**

|                          |                                     |
|--------------------------|-------------------------------------|
| GPIP Haulout and Uplands | \$8,174,000 (20% Match \$1,634,800) |
| MSC Port Wall and Crane  | \$9,222,900 (20% Match \$1,844,580) |

If funded, these infrastructure improvements will be accounted for within the GPIP Enterprise Fund and the Harbor Department Enterprise Fund as capital projects. To keep the grant match commitment flexible to be adjusted in the future, the grant application does not specify specifically what funding sources may be used to support the 20% match amount.

We have outlined below potential sources for the \$1,634,800 match for the GPIIP Haulout and \$1,844,580 match for the MSC Port Wall and would come to the Assembly to authorize execution of the grant if/when we are selected for a grant. At this time, we would also seek Assembly guidance to finalize the source of working capital to be used to match the grants.

Possible match funding scenarios:

**GPIIP Haulout:**

The 20% match commitment of \$1,634,800 for the haulout could be funded in part or in whole by the SE Economic Special Revenue Fund and/or the General Fund. The GPIIP fund could contribute a small portion, though its working capital is dwindling.

**MSC Port Wall & Crane:**

The 20% match commitment of \$1,844,580 for the MSC Port Wall could be funded in large part by the MSC Enterprise Fund Working Capital, though as revenue generated from the Port Wall is paid to the Harbor Fund, there is justification to use Harbor Fund working capital to fund part or all of the MSC Port Wall.

Available Working Capital:

|                              |  |
|------------------------------|--|
| SE Economic Development Fund | ~\$2.1 Million   |
| MSC Working Capital          | ~\$1.8 Million   |
| Harbor Working Capital       | ~\$5.3 Million   |
| GPIIP Working Capital        | ~\$300K  |
| General Fund Working Capital | ~\$5.7 Million at end of FY19 (difficult to predict for end of FY20 due to impact of pandemic) |

**Recommendation**

- Approve resolution 2020-11 authorizing the Municipal Administrator to apply for a BUILD 2020 Grant with the U.S. Department of transportation (USDOT) for \$6,539,200 with a 20% match commitment to support haulout infrastructure at the Gary Paxton Industrial Park (GPIIP).
- Approve resolution 2020-12 authorizing the Municipal Administrator to apply for a BUILD 2020 Grant with the U.S. Department of transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (MSC).
- Approve resolution 2020-18 authorizing the Municipal Administrator to apply for a Port Infrastructure Development Program (PIDP) 2020 Grant with the U.S. Department of transportation (USDOT) for \$7,378,320 with a 20% match commitment to support the reconstruction of the port wall and crane at the Marine Services Center (MSC).

Each grant resolution approval is a separate agenda item. Please refer to the

separated resolution and grant narratives provided in each agenda item. At the time of this memo the grant narrative for the PIDP was not complete but for reference will be very similar to the BUILD grant narrative for the Marine Services Center.

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2020-18

A RESOLUTION OF THE CITY AND BOROUGH OF SITKA (CBS) AUTHORIZING THE MUNICIPAL ADMINISTRATOR TO APPLY FOR A PORT INFRASTRUCTURE DEVELOPMENT PROGRAM (PIDP) 2020 GRANT WITH THE U.S. DEPARTMENT OF TRANSPORTATION (USDOT) FOR \$7,378,320 WITH A 20% MATCH COMMITMENT TO SUPPORT THE RECONSTRUCTION OF THE PORT WALL AND CRANE AT THE MARINE SERVICES CENTER (MCS)

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**WHEREAS**, the working waterfront at MSC includes a port wall which is utilized as a berth for marine vessels including small cruise ships, freighters and fishing boats that utilize the only public port wall to transfer goods, cargo and passengers to/from vessels in Sitka; and

**WHEREAS**, the port wall at MSC provides access to a public crane and a 21,000 square foot cold storage building that serves two major fish processors in transporting their product and numerous small business owners such as the frozen at sea and charter fleet; and

**WHEREAS**, the Alaska Department of Fish and Game records show more than 400 vessel permits in 2020 participating in 65 different fisheries and almost 1,200 permits to various individuals and 2018 records show that 415 fishermen landed 23.9 million pounds with estimated gross earnings of \$41.1 million; and

**WHEREAS**, the fishing industry is an important component in this community and furthermore, the capability to have a working waterfront to move product and conduct business is essential; and

**WHEREAS**, in 2011 an engineering condition assessment was performed on the port wall that was built in 1976 at MSC and projected a remaining service life of 5 years; and

**WHEREAS**, the USDOT announced a PIDP 2020 grant opportunity; and

**WHEREAS**, the CBS proposes a \$9,222,900 project to replace the port wall and crane; and.

**NOW, THEREFORE, BE IT RESOLVED** by the Assembly of the City and Borough of Sitka to authorize the CBS Municipal Administrator to apply for a PIDP 2020 Grant with the U.S. Department of Transportation for \$7,378,320 with a 20% CBS match commitment of \$1,844,580 for a total project cost of \$9,222,900.

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

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

ATTEST:

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

1<sup>st</sup> and final reading 5/12/2020

Sponsor: Administrator



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 20-107      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/5/2020      In control: City and Borough Assembly

On agenda: 5/12/2020      Final action:

Title: Discussion on CARES Act fund distribution programs

Sponsors:

Indexes:

Code sections:

Attachments: [00 Discussion](#)  
[01 2020 CARES Act Funding White Paper 5.7](#)  
[02 COVID-Relief-Fund-Guidance-4.23.2020](#)  
[03 Coronavirus-Relief-Fund-Frequently-Asked-Questions](#)  
[04 Coronavirus-Relief-Fund-Frequently-Asked-Questions-Updated-05020](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
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Sponsors: Mosher / Christianson

**Discussion**  
on CARES Act fund distribution programs.

Note:

A reminder this item has been advertised as a discussion item only. Direction/Decision will need to be made at a future meeting. ~Sara

**2020 CARES Act Funding  
Guidelines/Restrictions on Expenditure  
And  
Possible Allowable Expenditure Uses**

**Issue**

Sitka is scheduled to receive \$14,036,874 in CARES Act funding. This funding is Federal support to be passed through the State of Alaska.

**Guidelines/Restrictions on Expenditure**

The CARES Act provides that funding may only be used to cover costs that—

- (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- (2) are not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act); and
- (3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

Federal Treasury guidelines stipulate that all CARES Act expenditures must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

The Inspector General of the Department of the Treasury has a specific responsibility of recouping amounts received from CARES Act funding that have not been used in a manner consistent with the Act. This is in addition to possible audit findings.

Finally, analysis of pronouncements, interpretive guidance, minutes/notes from telephone calls to Federal State officials, and opinions/perspectives offered by government officials and auditors show several consistent predominant themes pertaining to the intended use of CARES Act funds. Local governments need to make a genuine effort to expend funds for their intended uses, as opposed to trying to stretch the meaning and definition of legitimate uses of the fund to cover pre-existing budget deficits, deferred maintenance, or capital projects that have preliminary design but no project funding. The themes are:

- The funds are intended to reimburse local governments for unplanned expenditures required to respond to the COVID-19 pandemic;
- The funds are also intended to assist private sector business and individual citizens who have suffered adverse economic impacts (loss of jobs, loss of business);
- The funds are NOT intended to reimburse or compensate local governments for loss of revenue;
- The funds are NOT a windfall to pay for the pre-existing budget deficits, deferred maintenance, or unfunded capital projects of local governments.
- The Treasury Department has stated that uses of the funds are to be narrowly construed within a limited scope, as opposed to broadly construed within a wide scope.

## **Examples of Possible Allowable Expenditure Uses**

CBS staff has identified 6 broad categories of possible uses of CARES Act funding that appear to be allowable under guidance and guidelines received to date. They are:

1. Expenditures for renovations of municipal buildings and/or procurement of equipment to enhance social distancing, protect against secondary COVID-19 virus transmission, and enhance remote access of Municipal services:
  - a. Create 1-stop customer service center on 1<sup>st</sup> floor 100 Lincoln Street
  - b. Renovate HVAC systems to add HEPA filters
  - c. Deep clean entire buildings & replace floor coverings
  - d. Install key card access for 2<sup>nd</sup> floor exit 100 Lincoln Street
  - e. Purchase state-of-the-art IT equipment for better remote meeting capability
  - f. Purchase IT software/equipment for greatly enhanced online access to municipal functions (online sales tax filing, building permit requests, etc.)
  
2. Expenditures for local education to enhance social distancing, protect against secondary COVID-19 virus transmission, enhance distance learning, and deal with emotional trauma in children:
  - a. Purchase distance learning hardware for each student
  - b. Purchase distance learning software and IT hardware
  - c. Purchase food service equipment to permit dining in each classroom
  - d. Hire a temporary mental health counselor for each school
  - e. Remodel libraries, locker rooms, common areas to accommodate social distancing
  
3. Expenditures for direct financial assistance to private business and citizens to offset the adverse economic impacts of the COVID-19 pandemic (NOTE: Treasury guidance states that citizens and business must have been experienced an adverse economic impact from the pandemic; across-the-board financial assistance to everyone does not appear to be a legitimate use).
  - a. Direct payments by CBS into utility accounts of impacted citizens/businesses
  - b. Direct payments by CBS into mortgage accounts of impacted citizens/businesses
  - c. Direct stimulus payments to citizens
  
4. Expenditures for economic assistance to private businesses and citizens to assist in recovery from loss of business or employment resulting from the COVID-19 pandemic;
  - a. Direct business loans that turn into grants
  - b. Direct payments by CBS to pay off bad debts of citizens/businesses that can't repay the debts due to loss of jobs/business
  - c. Purchase of fish from commercial fisherman for free distribution to citizens
  - d. Subsidy payments to private businesses to help them make rent or mortgage payments



5. Expenditures for new programs to identify or protect against COVID-19 virus transmission, or, protect vulnerable populations against COVID-19 virus transmission or poverty-related impacts of the pandemic.
  - a. Create and operate Municipal food pantry or essential food package distribution system
  - b. Create and operate a homeless shelter
  - c. Create and operate a job training/retraining program
  - d. Create and operate a new business incubator

### **Critical Timelines That Must Be Observed**

Treasury guidance states that funds must be expended by December 31, 2020, and unspent funds must be returned. Advance funding of operating costs for projects is specifically not permitted.

Cash basis (i.e., cash out the door) is the expenditure basis we must employ. Thus, having entered into a contract, or having placed a purchase order, which has not completed and for which payment has not been disbursed by December 31, 2020, will not be regarded as a legitimate expenditure.

### **Essential Caveat**

Federal and State guidelines are still evolving regarding what are, and are not, permissible legitimate uses of CARES Act funding. Guidelines may change that further tighten, or ease up, restrictions on what funds can be spent for. Accordingly, some of the proposed allowable expenditures above may turn out to be disallowed or ineligible for expenditure of CARES Act funding.

One key question which has not been answered yet is whether or not the standards set forth for expenditure of Federal funds in 2 CFR Part 200 Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards applies to CARES Act funding. Two different branches of the Federal Government have authority over Cares Act funding: (1) the Treasury Department who has issued guidance and FAQs pertaining to legitimate uses of the funding; and, (2) the Office of Management and Budget, who is responsible for deciding whether or not 2 CFR Part 200 applies and has not made any decision yet. If 2 CFR Part 200 is determined to be applicable by the OMB, expenditure of the CARES Act funding will be subject to much more stringent accounting, procurement, and documentation requirements.

Finally, there is an element of risk associated with the expenditure of CARES Act funding, in that the further away we get from the specific stated permissible examples of uses the Treasury has put out, the more the risk increases that a subsequent spending review by the Federal government or independent auditors will determine that an expenditure was impermissible and subject to recoupment by the Federal Government.

**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**April 22, 2020**

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.<sup>1</sup>

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

***Necessary expenditures incurred due to the public health emergency***

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

***Costs not accounted for in the budget most recently approved as of March 27, 2020***

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost

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<sup>1</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

***Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020***

A cost is “incurred” when the responsible unit of government has expended funds to cover the cost.

***Nonexclusive examples of eligible expenditures***

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
  - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
  - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
  - Costs of providing COVID-19 testing, including serological testing.
  - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
  - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
  - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
  - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
  - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
  - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
  - Expenses for public safety measures undertaken in response to COVID-19.
  - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
  - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
  - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
  - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
  - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
  - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
  - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
  - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
  - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
  - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

***Nonexclusive examples of ineligible expenditures<sup>2</sup>***

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.<sup>3</sup>
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

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<sup>2</sup> In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

<sup>3</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

**Coronavirus Relief Fund  
Frequently Asked Questions  
April 22, 2020**

***Do governments have to return unspent funds to Treasury?***

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Inspector General of the Department of the Treasury of amounts received from the Coronavirus Relief Fund (the “Fund”) that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

***May a State receiving a payment transfer funds to a local government?***

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Inspector General if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

***May governments retain assets purchased with these funds?***

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

***What records must be kept by governments receiving payment?***

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

**Coronavirus Relief Fund  
Frequently Asked Questions  
Updated as of May 4, 2020**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).<sup>1</sup> Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

**Eligible Expenditures**

***Are governments required to submit proposed expenditures to Treasury for approval?***

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

***The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?***

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

***The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?***

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online

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<sup>1</sup> The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

***May a State receiving a payment transfer funds to a local government?***

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

***May a unit of local government receiving a Fund payment transfer funds to another unit of government?***

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

***Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?***

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

***Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?***

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

***Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?***

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

***Are States permitted to use Fund payments to support state unemployment insurance funds generally?***

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.



***Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?***

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

***The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?***

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

***In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?***

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

***If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?***

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

***May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?***

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

***May Fund payments be used for COVID-19 public health emergency recovery planning?***

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

***Are expenses associated with contract tracing eligible?***

Yes, expenses associated with contract tracing are eligible.

***To what extent may a government use Fund payments to support the operations of private hospitals?***

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

***May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?***

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

***May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?***

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

***Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?***

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

***May recipients create a “payroll support program” for public employees?***

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

***May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?***

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

***May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?***

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

***The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?***

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

***The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?***

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

***May Fund payments be used to assist impacted property owners with the payment of their property taxes?***

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

***May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?***

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

***Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?***

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

***The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?***

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

***The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?***

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

***May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?***

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

## **Questions Related to Administration of Fund Payments**

***Do governments have to return unspent funds to Treasury?***

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

***What records must be kept by governments receiving payment?***

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act

***May recipients deposit Fund payments into interest bearing accounts?***

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government’s general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary

expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

***May governments retain assets purchased with payments from the Fund?***

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

***What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?***

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.



# CITY AND BOROUGH OF SITKA

## Legislation Details

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

Type: Resolution    Status: AGENDA READY

File created: 5/5/2020    In control: City and Borough Assembly

On agenda: 5/12/2020    Final action:

Title: Approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of certain of its 2010 general obligation bonds, which provided funds to purchase electric revenue bonds issued by Sitka to the Bond Bank under a loan agreement between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into an amendatory loan agreement with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka's 2010 bonds, in accordance with the 2010 loan agreement, if the Bond Bank successfully refinances its 2010 bonds; authorizing the issuance of amended electric revenue bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date (1st and final reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Res 2020-13](#)  
[Memo Res 2020-13](#)  
[Res 2020-13 REVISED 050820](#)  
[AMBBA Taxable Advance Refunding Monitor March 16 2020 \(2\) Res 2020-13](#)  
[AMBB 2020-1 Tax-Exempt Loan Matrix \(4-27-20\) Res 2020-13](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-13 on first and final reading approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of its General Obligation Bonds, 2010B Series Four (Taxable), which provided funds to purchase electric revenue bonds issued by Sitka to the Bond Bank in 2010 under a loan agreement between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into an amendatory loan agreement with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka's 2010 bonds, in accordance with the 2010 loan agreement, if the Bond Bank successfully refinances its 2010 bonds; authorizing the issuance of amended electric revenue bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date.




# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Jay Sweeney, CFAO

**Date:** May 5, 2020

**Subject:** Refinancing of Bonded Indebtedness

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### **Background**

The Alaska Municipal Bond Bank Authority (AMBBA) is currently taking steps to refinance a substantial portion of its outstanding publicly held bonds. As the AMBBA uses proceeds from its public bond issuances to loan to Municipalities, those Municipalities are being afforded a chance to work in conjunction with the AMBBA to refinance their loans from the AMBBA.

For a Municipality to be able to refinance its loan from the AMBBA, that Municipality's governing body must pass a Resolution indicating its desire to do so. Passage of such Resolution then provide the AMBBA the legal authority to refinance portions of its outstanding public bonds by redeeming ("calling") old bonds and using the proceeds of a new bond issuance at reduced interest rates for the redemption.

Municipalities benefit from such refinancings because the debt service savings the AMBBA achieves in its refinancing are passed on the underlying Municipalities in the form of reduced interest and principal payments, reducing interest expense and reducing cash outflow.

Accordingly, The Assembly is being asked to approve several Resolutions – one Resolution per outstanding Loan (AMBBA bond issuance series). Passage of the Resolutions is required to participate in the AMBBA refinancing.

### **Analysis:**

#### **Structure of AMBBA Debt and CBS loan agreements with the AMBBA**

The AMBBA is a subdivision of the State of Alaska, Department of Revenue. The AMBBA was established to help smaller Municipalities in Alaska access bond markets



that would otherwise be unavailable to small bond issuers. The AMBBA has specific statutory authority to issue general obligation bonds.

The basic functioning of the AMBBA is to sell bonds to the general public through underwriters, then lend the proceeds from its debt issuances to Alaska Municipalities through loan agreements. As collateral for the loans, the AMBBA requires each Municipality to sell one single municipal bond to the AMBBA. The AMBBA then crafts debt repayment schedules for the loans it makes to mirror its own debt service obligations to the public. Thus, debt service payments made by Municipalities are used by the AMBBA to make its own debt service.

The bonds sold to the general public by the AMBBA are callable serial municipal bonds. This means that AMBBA bonds carry different interest coupons and mature at those dates specified in the serial structure. Callable means that the AMBBA can pay off the bonds early, but only according to specific rules set forth at the time of issuance. All AMBBA bonds are continuously callable after 10 years; before the 10-year anniversary, they can't be called. AMBBA bonds may be partially called, meaning some bonds in the serial, but not all, are paid off early.

As the proceeds of AMBBA bonds are lent to Municipalities and those Municipalities have repayment schedules that mirror the AMBBA's debt service, the ability of Municipalities to pay off their loans early is limited and may only take place according to stipulations set forth in their loan agreements with the AMBBA.

The calling of bonds and early pay-off of loans can be initiated either by the AMBBA or by Municipalities. The AMBBA has a contractual financial advisor who continually monitors interest rates in the bond market and who recommends to the AMBBA Executive Director and Board when early pay-off looks economical. Alternatively, Municipalities can also request that the AMBBA consider calling bonds. A municipality can't compel the AMBBA to call outstanding bonds, however.

### Refunding Versus Advance Refunding

Refunding is the technical name for the process of issuing new bonded debt at a lower interest rate to pay off older callable bonded debt at higher interest rates. Unless a Municipality has obtained all the cash proceeds from some other source to pay debt off early, most refinancing of bonded debt occurs through refunding.

Bonded debt which is not yet callable can still be paid off through a process called defeasment, which is achieved through advance refunding. In this process, new bonds are again sold at a lower interest rate but rather than paying off the old bonds immediately, the proceeds are placed into escrow. Enough proceeds must be placed in escrow to fully pre-pay all debt service up until the call date and all bonds to be called at the future call date.

Internal Revenue Service rules severely limit the ability of entities to issue tax-free

bonds to advance refund other tax-free bonds. As a result, most advance refundings are in the form of taxable municipal bonds.

### The AMBBA 2020 Refunding and Advance Refunding

Multiple Municipalities have approached the AMBBA with requests to participate in a broad refunding of eligible bond issuances. The financial advisor of the AMBBA reviewed each issuance for each community to determine which of the issuances made economic sense to refund. A table of the results of the review is attached. Subsequent to the review, the AMBBA contacted eligible communities to determine whether they wished to participate.

Simultaneous to the actions of the AMBBA, Sitka approached the AMBBA, as a result of direction by the Assembly, to request that it consider an advance refunding of Sitka's various bond issues which were not yet callable. Other communities did likewise. As a result, the AMBBA and its financial advisor are actively considering an advance refunding, but only if bond market conditions make it economical, which has not yet occurred.

For Sitka, the bond issues which are callable and which will participate in the refunding are three tranches of Sitka's 2010 electric revenue bonds (\$29,125,000 total):

- \$6,305,000 in non-AMT bonds
- \$22,000,000 in Recovery Zone Economic Development bonds
- \$820,000 in Build America bonds

For Sitka, all other bond issuances which are not yet callable are being considered for the advance refunding, if it occurs. Not all outstanding bonds make economic sense to advance refund. The Sitka bonds which are candidates for advance refunding include the following:

- \$23,245,000 in 2013 electric revenue bonds (1<sup>st</sup> issuance)
- \$33,935,000 in 2013 electric revenue bonds (2<sup>nd</sup> issuance)
- \$ 2,885,000 in 2014 electric revenue bonds
- \$ 1,720,000 in 2013 harbor revenue bonds
- \$ 2,735,000 in 2011 general obligation bonds
- \$615,000 in 2012 refunding general obligation bonds.

### Advance Refunding Subject to Favorable Market Conditions

For any refunding or advance refunding to take place, the interest rate environment needs to be favorable enough to result in an interest expense savings large enough to make the transaction worthwhile. The AMBBA Executive Director, and its financial advisor, and the underwriter jointly make the decision whether to execute a refunding or advance refunding ("going to market").

At the current time, market conditions favorable for the AMBBA to go to market for the refunding. Market conditions for the advance refunding, however, while close to being favorable, are not yet right for the AMBBA to go to market for the advance refunding. Nonetheless, the AMBBA is taking all required steps to be able to go to market for the advance refunding if conditions improve. One of those critical steps is obtaining Municipality concurrence through the passage of Resolutions.

Thus, the Assembly is being asked to consent to a future advance refunding if bond market conditions improve.

### **Fiscal Note**

#### **Effective Interest Rates and Savings Not Finalized Until Underwriting**

The exact amount of savings and the effective interest rate(s) for the refunding and advance refunding can not be known with certainty until the underwriter takes the bond issuances to market in New York. The underwriter has, however, estimated effective interest rates based on current bond market conditions, as well as a sensitivity analysis showing the effect on the proposed refunding if market interest rates rise or fall.

When a bond issuance is brought to market, the rate of interest to be paid on each bond in the serial is pre-determined well in advance. These rates are called bond coupon rates. Rather than adjusting coupon rates continuously to match ever-changing market conditions, bonds in the various serials in a bond issuance will be sold at either a premium or discount to the stated redemption value.

AMBBA bonds are often sold at a premium. When bonds are sold at a premium, the CBS gets extra bond proceeds it does not have to pay back to offset the higher coupon interest it pays. When this occurs, it results in the effective interest rate on the issuance which, in the case of a premium, will be substantially lower than the stated coupon rates.

As the CBS will be primarily engaging in a refunding and advance refunding, any additional proceeds which it would receive as a result of issuing at a premium will be limited to the additional bonds required to refinance the AEA loan. For other issuances, rather than receive additional proceeds, less refunding bonds will be issued than the amount being refunded.

#### **Estimated Savings for Refunding and Advance Refunding**

The savings from the refunding of the 2010 electric revenue bonds is estimated to be \$1,988,000 by the underwriter. At the present time, the candidate for refunding which presents enough of a savings to go forward are the \$22,000,000 in Recovery Zone Economic bonds (see attachment).

The savings for any potential advance refundings of the various candidate issuances

has not been determined with certainty by the underwriter. An analysis of the potential savings for advance refunding of various CBS bond issues was prepared by the AMBBA financial advisor in March 2020, and is attached.

#### Effect of Refundings on User Fees

Although the proposed refunding and advanced refunding will result in significant interest rate and cash flow savings to the Municipality, staff does not intend to recommend user fee reductions at this time. Savings will instead be used to strengthen the financial health of enterprise funds by increasing their working capital and by potentially reducing the amount of future fee increases.

#### **Recommendation**

Staff recommends that the Assembly approve the various Resolutions necessary to participate in these proposed refundings and advance refundings.

CITY AND BOROUGH OF SITKA, ALASKA

RESOLUTION NO. 2020-13

**A RESOLUTION of the Assembly of the City and Borough of Sitka, Alaska, approving Sitka’s participation in a proposed refinancing by the Alaska Municipal Bond Bank of certain of its 2010 general obligation bonds, which provided funds to purchase electric revenue bonds issued by Sitka to the Bond Bank under a loan agreement between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into an amendatory loan agreement with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka’s 2010 bonds, in accordance with the 2010 loan agreement, if the Bond Bank successfully refinances its 2010 bonds; authorizing the issuance of amended electric revenue bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date.**

**WHEREAS**, the City and Borough of Sitka, Alaska (“Sitka”), issued and sold its Electric Revenue Refunding Bond, 2010 Series A (Tax-Exempt Bank Qualified) (the “2010 Series A Bond”), its Electric Revenue and Refunding Bond, 2010 Series B (Taxable Recovery Zone Economic Development Bond – Direct Payment to Issuer) (the “2010 Series B Bond”), and its Electric Revenue and Refunding Bond, 2010 Series C (Taxable Build America Bond – Direct Payment to Issuer) (the “2010 Series C Bond,” and, together with the 2010 Series A Bond and 2010 Series B Bond, the “2010 Bonds”), to the Alaska Municipal Bond Bank (the “Bond Bank”), as authorized by Ordinance No. 2010-29 (the “2010 Bond Ordinance”), on the terms and conditions set forth in the 2010 Bond Ordinance and in a loan agreement between Sitka and the Bond Bank dated as of December 1, 2010 (the “2010 Loan Agreement”); and

**WHEREAS**, to make the loans evidenced by the 2010 Bonds, the Bond Bank issued and sold its General Obligation Bonds, 2010A and 2010B Series Four (the “2010 Bond Bank Bonds”), to provide funds to purchase the 2010 Bonds, as provided in the 2010 Loan Agreement; and

**WHEREAS**, the 2010 Loan Agreement provides that payments of principal of and interest on the 2010 Bonds may be adjusted to reduce debt service if the Bond Bank is able to achieve debt service savings by refunding the 2010 Bond Bank Bonds; and

**WHEREAS**, the Bond Bank now intends to issue a series of its general obligation bonds (the “2020 Bond Bank Bonds”) for the purpose, among others, of refunding the 2010 Bond Bank Bonds to achieve debt service savings; and

**WHEREAS**, the Assembly wishes to approve Sitka’s participation in this refinancing and to authorize the Municipal Administrator and Chief Finance and Administrative Officer to approve

47 revised debt service schedules for the 2010 Bonds if the Bond Bank successfully refinances the  
48 2010 Bond Bank Bonds;

49  
50 **NOW, THEREFORE, BE IT RESOLVED** by the Assembly of the City and Borough of  
51 Sitka, as follows:

52  
53 Section 1. Approval of Refinancing. The Assembly hereby approves Sitka's  
54 participation in the Bond Bank's refinancing of the 2010 Bond Bank Bonds and authorizes the  
55 Municipal Administrator and Chief Finance and Administrative Officer to approve revised  
56 principal payment amounts and interest rates for the 2010 Bonds (in accordance with Section 6 of  
57 the 2010 Loan Agreement), so long as the revised debt service schedules are financially  
58 advantageous to Sitka. The revised schedules of debt service on the 2010 Bonds and other  
59 provisions as may be required by the Bond Bank will be set forth in (i) an amendatory loan  
60 agreement (the "Amendatory Loan Agreement") and (ii) if requested by the Bond Bank, amended  
61 electric revenue bonds (the "2020 Bonds") to be issued by Sitka to the Bond Bank in exchange for  
62 the 2010 Bonds.

63  
64 The Municipal Administrator or Chief Finance and Administrative Officer is authorized to  
65 execute and deliver the Amendatory Loan Agreement on behalf of Sitka and to deliver the 2020  
66 Bonds, executed in accordance with the provisions of the 2010 Bond Ordinance and this resolution,  
67 to the Bond Bank in exchange for the 2010 Bonds. The Municipal Administrator, Chief Finance  
68 and Administrative Officer, Municipal Attorney, and other appropriate officers and employees of  
69 Sitka are also hereby authorized to provide information about Sitka and its financial and legal  
70 affairs that the Bond Bank may request, including but not limited to information for the official  
71 statement for the 2020 Bond Bank Bonds.

72  
73 Section 2. Tax Covenants. Sitka covenants to undertake all actions required to  
74 maintain the tax-exempt status of interest on the 2020 Bonds under Section 103 of the Internal  
75 Revenue Code of 1986, as amended.

76 Section 3. General Authorization. The Mayor, Municipal Administrator, Chief  
77 Finance and Administrative Officer, Municipal Clerk, Municipal Attorney, and any other  
78 appropriate officers, agents, attorneys and employees of Sitka are each hereby authorized and  
79 directed to cooperate with the Bond Bank and to take such steps, do such other acts and things,  
80 and execute such letters, certificates, agreements, assignments, or instruments as in their judgment  
81 may be necessary, appropriate or desirable to carry out the terms and provisions of, and complete  
82 the transactions contemplated by, this resolution.

83  
84 Section 4. Prior Acts. Any and all acts heretofore taken by officers, agents, attorneys  
85 and employees of Sitka in connection with refinancing the 2010 Bonds are hereby ratified and  
86 confirmed.



CLERK'S CERTIFICATE

I, the undersigned, Municipal Clerk of the City and Borough of Sitka ("Sitka"), and keeper of the records of the Assembly, DO HEREBY CERTIFY:

1. That the attached resolution (the "Resolution") is a true and correct copy of Resolution No. 2020-\_\_\_\_ of the Assembly, as adopted at a meeting of the Assembly held on \_\_\_\_\_, 2020, and duly recorded in my office.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a quorum was present throughout the meeting and a legally sufficient number of members of the Assembly voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been fully fulfilled, carried out and otherwise observed, and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, 2020.

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Municipal Clerk  
City and Borough of Sitka



Alaska Bond Bank Taxable Refunding Monitor (Series 2011 Through 2015)

|                              | Borrower                   | Series | Refunded Maturity | Coupon | Refunded Par      | Call Date | Escrow Rate | New Yield | Savings          | % Savings     | Negative Arb     | Savings Efficiency | 3+<br>Savings &<br>50+<br>Efficiency | Refunding Type |
|------------------------------|----------------------------|--------|-------------------|--------|-------------------|-----------|-------------|-----------|------------------|---------------|------------------|--------------------|--------------------------------------|----------------|
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2021          | 4.00%  | 265,000           | NC        | 0.65%       | 1.29%     | (2,817)          | (1.06%)       | 1,579            | 0.00%              | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2022          | 3.25%  | 280,000           | 4/1/2021  | 0.65%       | 1.42%     | 1,711            | 0.61%         | 1,994            | 46.20%             | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2023          | 3.38%  | 285,000           | 4/1/2021  | 0.65%       | 1.53%     | 6,531            | 2.29%         | 2,320            | 73.80%             | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2024          | 4.00%  | 295,000           | 4/1/2021  | 0.65%       | 1.65%     | 15,789           | 5.35%         | 2,738            | 85.20%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2025          | 4.00%  | 310,000           | 4/1/2021  | 0.65%       | 1.75%     | 21,794           | 7.03%         | 3,163            | 87.30%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2026          | 4.00%  | 320,000           | 4/1/2021  | 0.65%       | 1.90%     | 26,157           | 8.17%         | 3,707            | 87.60%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2027          | 4.00%  | 335,000           | 4/1/2021  | 0.65%       | 2.00%     | 31,267           | 9.33%         | 4,188            | 88.20%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2028          | 4.10%  | 345,000           | 4/1/2021  | 0.65%       | 2.12%     | 37,062           | 10.74%        | 4,696            | 88.80%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2029          | 4.20%  | 360,000           | 4/1/2021  | 0.65%       | 2.17%     | 45,603           | 12.67%        | 5,068            | 90.00%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2030          | 4.30%  | 375,000           | 4/1/2021  | 0.65%       | 2.22%     | 54,831           | 14.62%        | 5,455            | 91.00%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2031          | 4.38%  | 395,000           | 4/1/2021  | 0.65%       | 2.37%     | 60,498           | 15.32%        | 6,292            | 90.60%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>2,735,000</b>  |           |             |           | <b>293,001</b>   | <b>10.40%</b> | <b>35,306</b>    | <b>88.50%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2031          | 5.00%  | 905,000           | 8/1/2023  | 0.70%       | 2.37%     | 104,258          | 11.52%        | 50,829           | 67.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2032          | 5.00%  | 950,000           | 8/1/2023  | 0.70%       | 2.47%     | 116,700          | 12.28%        | 56,450           | 67.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2033          | 5.00%  | 1,000,000         | 8/1/2023  | 0.70%       | 2.55%     | 130,821          | 13.08%        | 62,017           | 67.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2034          | 5.00%  | 1,050,000         | 8/1/2023  | 0.70%       | 2.62%     | 145,244          | 13.83%        | 67,497           | 68.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2035          | 5.00%  | 1,105,000         | 8/1/2023  | 0.70%       | 2.70%     | 157,750          | 14.28%        | 73,885           | 68.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2036          | 4.50%  | 1,155,000         | 8/1/2023  | 0.70%       | 3.27%     | 31,194           | 2.70%         | 97,373           | 24.30%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2037          | 5.00%  | 1,215,000         | 8/1/2023  | 0.70%       | 3.27%     | 101,446          | 8.35%         | 103,336          | 49.50%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2038          | 5.00%  | 1,275,000         | 8/1/2023  | 0.70%       | 3.27%     | 118,758          | 9.31%         | 108,438          | 52.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2039          | 5.00%  | 1,340,000         | 8/1/2023  | 0.70%       | 3.27%     | 137,330          | 10.25%        | 113,966          | 54.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2040          | 5.00%  | 1,410,000         | 8/1/2023  | 0.70%       | 3.27%     | 157,254          | 11.15%        | 119,919          | 56.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2041          | 5.00%  | 1,480,000         | 8/1/2023  | 0.70%       | 3.37%     | 152,001          | 10.27%        | 130,538          | 53.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2042          | 5.00%  | 1,560,000         | 8/1/2023  | 0.70%       | 3.37%     | 172,407          | 11.05%        | 137,593          | 55.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2043          | 5.00%  | 1,640,000         | 8/1/2023  | 0.70%       | 3.37%     | 193,643          | 11.81%        | 144,649          | 57.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2044          | 5.00%  | 1,720,000         | 8/1/2023  | 0.70%       | 3.37%     | 215,660          | 12.54%        | 151,705          | 58.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2045          | 5.00%  | 1,810,000         | 8/1/2023  | 0.70%       | 3.37%     | 239,740          | 13.25%        | 159,643          | 60.00%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2046          | 5.00%  | 1,900,000         | 8/1/2023  | 0.70%       | 3.37%     | 264,650          | 13.93%        | 167,580          | 61.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2047          | 5.00%  | 2,000,000         | 8/1/2023  | 0.70%       | 3.37%     | 291,802          | 14.59%        | 176,400          | 62.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2048          | 5.00%  | 2,100,000         | 8/1/2023  | 0.70%       | 3.37%     | 319,820          | 15.23%        | 185,220          | 63.30%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>23,245,000</b> |           |             |           | <b>2,917,838</b> | <b>12.40%</b> | <b>1,906,330</b> | <b>60.91%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2032          | 5.00%  | 1,520,000         | 2/1/2023  | 0.70%       | 2.47%     | 204,576          | 13.46%        | 76,126           | 72.90%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2033          | 3.80%  | 1,595,000         | 2/1/2023  | 0.70%       | 2.55%     | 73,458           | 4.61%         | 81,857           | 47.30%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2034          | 5.00%  | 1,655,000         | 2/1/2023  | 0.70%       | 2.62%     | 250,283          | 15.12%        | 89,700           | 73.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2035          | 5.00%  | 1,735,000         | 2/1/2023  | 0.70%       | 2.70%     | 271,065          | 15.62%        | 97,831           | 73.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2036          | 5.00%  | 1,825,000         | 2/1/2023  | 0.70%       | 3.27%     | 163,398          | 8.95%         | 131,066          | 55.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2037          | 5.00%  | 1,915,000         | 2/1/2023  | 0.70%       | 3.27%     | 190,855          | 9.97%         | 137,528          | 58.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2038          | 5.00%  | 2,010,000         | 2/1/2023  | 0.70%       | 3.27%     | 220,035          | 10.95%        | 144,350          | 60.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2039          | 5.00%  | 2,110,000         | 2/1/2023  | 0.70%       | 3.27%     | 251,015          | 11.90%        | 151,531          | 62.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2040          | 5.00%  | 2,215,000         | 2/1/2023  | 0.70%       | 3.27%     | 283,864          | 12.82%        | 159,072          | 64.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2041          | 5.00%  | 2,325,000         | 2/1/2023  | 0.70%       | 3.37%     | 278,557          | 11.98%        | 173,199          | 61.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2042          | 5.00%  | 2,445,000         | 2/1/2023  | 0.70%       | 3.37%     | 312,362          | 12.78%        | 182,138          | 63.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2043          | 5.00%  | 2,565,000         | 2/1/2023  | 0.70%       | 3.37%     | 347,404          | 13.54%        | 191,076          | 64.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2044          | 5.00%  | 2,695,000         | 2/1/2023  | 0.70%       | 3.37%     | 385,041          | 14.29%        | 200,760          | 65.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2045          | 5.00%  | 2,830,000         | 2/1/2023  | 0.70%       | 3.37%     | 424,670          | 15.01%        | 210,816          | 66.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2046          | 5.00%  | 2,970,000         | 2/1/2023  | 0.70%       | 3.37%     | 466,325          | 15.70%        | 221,245          | 67.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2047          | 5.00%  | 3,120,000         | 2/1/2023  | 0.70%       | 3.37%     | 510,853          | 16.37%        | 232,419          | 68.70%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>33,935,000</b> |           |             |           | <b>4,560,302</b> | <b>13.23%</b> | <b>2,398,856</b> | <b>65.26%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2031         | 5.00%  | 825,000           | 10/1/2024 | 0.72%       | 2.37%     | 58,232           | 7.06%         | 62,765           | 48.10%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2032         | 5.00%  | 870,000           | 10/1/2024 | 0.72%       | 2.47%     | 67,847           | 7.80%         | 70,036           | 49.20%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2033         | 5.00%  | 915,000           | 10/1/2024 | 0.72%       | 2.55%     | 78,473           | 8.58%         | 76,883           | 50.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2034         | 5.00%  | 960,000           | 10/1/2024 | 0.72%       | 2.62%     | 89,367           | 9.31%         | 83,613           | 51.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2035         | 5.00%  | 1,010,000         | 10/1/2024 | 0.72%       | 2.70%     | 98,308           | 9.73%         | 91,501           | 51.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2036         | 5.00%  | 1,060,000         | 10/1/2024 | 0.72%       | 3.37%     | 13,870           | 1.31%         | 126,550          | 9.90%              | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2037         | 5.00%  | 1,115,000         | 10/1/2024 | 0.72%       | 3.37%     | 24,830           | 2.23%         | 133,116          | 15.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2038         | 5.00%  | 1,170,000         | 10/1/2024 | 0.72%       | 3.37%     | 36,448           | 3.12%         | 139,682          | 20.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2039         | 5.00%  | 1,230,000         | 10/1/2024 | 0.72%       | 3.37%     | 48,883           | 3.97%         | 146,845          | 25.00%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2040         | 5.00%  | 1,295,000         | 10/1/2024 | 0.72%       | 3.37%     | 62,225           | 4.81%         | 154,605          | 28.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2041         | 5.00%  | 1,360,000         | 10/1/2024 | 0.72%       | 3.27%     | 100,333          | 7.38%         | 156,598          | 39.10%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2042         | 5.00%  | 1,430,000         | 10/1/2024 | 0.72%       | 3.27%     | 117,551          | 8.22%         | 164,658          | 41.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2043         | 5.00%  | 1,505,000         | 10/1/2024 | 0.72%       | 3.27%     | 135,998          | 9.04%         | 173,294          | 44.00%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2044         | 5.00%  | 1,580,000         | 10/1/2024 | 0.72%       | 3.27%     | 155,257          | 9.83%         | 181,929          | 46.00%             | X                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>2,885,000</b>  |           |             |           | <b>266,149</b>   | <b>9.21%</b>  | <b>251,996</b>   | <b>51.33%</b>      |                                      |                |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2021          | 4.00%  | 170,000           | NC        | 0.68%       | 1.29%     | (1,585)          | (0.93%)       | 790              | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2022          | 4.00%  | 180,000           | NC        | 0.68%       | 1.42%     | (3,251)          | (1.81%)       | 2,382            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2023          | 4.00%  | 185,000           | NC        | 0.70%       | 1.53%     | (5,263)          | (2.84%)       | 4,343            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2024          | 5.00%  | 195,000           | 2/1/2023  | 0.70%       | 1.65%     | (1,139)          | (0.07%)       | 5,310            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2025          | 5.00%  | 200,000           | 2/1/2023  | 0.70%       | 1.75%     | 5,093            | 2.55%         | 6,010            | 45.90%             | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2026          | 5.00%  | 210,000           | 2/1/2023  | 0.70%       | 1.90%     | 9,671            | 4.61%         | 7,195            | 57.30%             | ✓                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2027          | 5.00%  | 220,000           | 2/1/2023  | 0.70%       | 2.00%     | 14,628           | 6.65%         | 8,153            | 64.20%             | ✓                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2028          | 5.00%  | 235,000           | 2/1/2023  | 0.70%       | 2.12%     | 19,451           | 8.28%         | 9,494            | 67.20%             | ✓                                    | Advance of TE  |
| Harbor                       |                            |        |                   |        |                   |           |             |           |                  |               |                  |                    |                                      |                |

**Alaska Municipal Bond Bank 2020 Series One (Tax-Exempt)**

**AMBB 2005 Resolution -- Non-AMT Refunding**

|                         | Refunded Bonds             |            |         |                     |            |                 |                |              |              | Payment Date Information |                            |                            | Refunding Results -- Market Conditions as of 4/27/2020 |                             |               |                    |                | Sensitivity Analysis +25 bps |                |
|-------------------------|----------------------------|------------|---------|---------------------|------------|-----------------|----------------|--------------|--------------|--------------------------|----------------------------|----------------------------|--|-----------------------------|---------------|--------------------|----------------|------------------------------|----------------|
|                         | Borrower                   | Resolution | Series  | Callable Par        | Tax Status | First Call Date | Final Maturity | Use of Funds | Reserve Fund | New Date:                |                            |                            | Refunded Par Amount                                    | Refunded Average Net Coupon | Refunding TIC | PV Savings (\$)    | PV Savings (%) | PV Savings (\$)              | PV Savings (%) |
|                         |                            |            |         |                     |            |                 |                |              |              | Borrower FYE             | Old Principal Payment Date | New Principal Payment Date |  |                             |               |                    |                |                              |                |
| 1                       | Northwest Arctic Borough   | 2005       | 2010A-1 | \$165,000           | Non-AMT    | 03/01/2020      | 03/01/2021     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$165,000  | 5.00%                       | 2.35%         | (\$12,915)         | -7.83%         | (\$13,189)                   | -7.99%         |
| 2                       | Petersburg Borough         | 2005       | 2010A-1 | \$270,000           | Non-AMT    | 03/01/2020      | 09/01/2021     | Electric     | No           | 6/30                     | 9/1                        | +3 months                  | \$270,000  | 4.88%                       | 1.89%         | (\$10,747)         | -3.98%         | (\$11,207)                   | -4.15%         |
| 3                       | City of Unalaska           | 2005       | 2010A-1 | \$245,000           | Non-AMT    | 03/01/2020      | 03/01/2021     | Harbor       | Yes          | 6/30                     | 3/1                        | -3 months                  | \$245,000  | 5.00%                       | 2.35%         | (\$11,881)         | -4.85%         | (\$12,288)                   | -5.02%         |
| 4                       | Northwest Arctic Borough   | 2005       | 2010B-1 | \$908,000           | BAB        | 03/01/2020      | 03/01/2026     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$908,000  | 4.09%                       | 1.81%         | \$54,708           | 6.03%          | \$46,197                     | 5.09%          |
| 5                       | Northwest Arctic Borough   | 2005       | 2010B-1 | \$887,000           | RZEDB      | 03/01/2020      | 03/01/2030     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$887,000  | 3.66%                       | 2.05%         | \$87,549           | 9.87%          | \$69,928                     | 7.88%          |
| 6                       | City of Kenai              | 2005       | 2010B-1 | \$1,165,000         | RZEDB      | 03/01/2020      | 03/01/2030     | Library      | No           | 6/30                     | 3/1                        | -3 months                  | \$1,165,000  | 3.61%                       | 1.98%         | \$75,620           | 6.49%          | \$60,135                     | 5.16%          |
| 7                       | Petersburg Borough         | 2005       | 2010B-1 | \$1,535,000         | BAB        | 03/01/2020      | 09/01/2030     | Electric     | No           | 6/30                     | 9/1                        | +3 months                  | \$1,535,000  | 4.20%                       | 2.03%         | \$175,758          | 11.45%         | \$151,167                    | 9.85%          |
| 8                       | City of Unalaska           | 2005       | 2010B-1 | \$2,730,000         | BAB        | 03/01/2020      | 03/01/2030     | Harbor       | Yes          | 6/30                     | 3/1                        | -3 months                  | \$2,730,000  | 4.20%                       | 1.97%         | \$307,162          | 11.25%         | \$266,747                    | 9.77%          |
| 9                       | City and Borough of Sitka  | 2005       | 2010A-4 | \$6,305,000         | Non-AMT    | 08/01/2020      | 08/01/2023     | Hydro        | ?            | 6/30                     | 4/1                        | -4 months                  | \$8,680,000  | 4.04%                       | 1.80%         | \$238,130          | 2.74%          | \$203,639                    | 2.35%          |
| 10                      | City and Borough of Juneau | 2005       | 2010B-2 | \$6,170,000         | RZEDB      | 08/01/2020      | 08/01/2024     | Pool         | No           | 6/30                     | 8/1                        | +4 months                  | \$7,580,000  | 3.16%                       | 1.80%         | \$150,167          | 1.98%          | \$110,026                    | 1.45%          |
| 11                      | City of King Cove          | 2005       | 2010B-2 | \$275,000           | BAB        | 08/01/2020      | 08/01/2029     | Harbor       | No           | 6/30                     | 8/1                        | +4 months                  | \$300,000  | 3.94%                       | 1.98%         | \$10,066           | 3.36%          | \$6,410                      | 2.14%          |
| 12                      | Kenai Peninsula Borough    | 2005       | 2010B-4 | \$9,615,000         | RZEDB      | 08/01/2020      | 08/01/2030     | School       | ?            | 6/30                     | 8/1                        | +4 months                  | \$10,430,000   | 3.50%                       | 2.02%         | \$680,974          | 6.53%          | \$544,573                    | 5.22%          |
| 13                      | City of Ketchikan          | 2005       | 2010B-4 | \$4,105,000         | RZEDB      | 08/01/2020      | 08/01/2030     | Fire Station | ?            | 12/31                    | 8/1                        | +4 months                  | \$4,455,000  | 3.50%                       | 2.02%         | \$282,645          | 6.34%          | \$224,298                    | 5.03%          |
| 14                      | Ketchikan Gateway Borough  | 2005       | 2010B-4 | \$1,290,000         | RZEDB      | 08/01/2020      | 08/01/2025     | School       | ?            | 6/30                     | 8/1                        | +4 months                  | \$1,530,000  | 3.17%                       | 1.82%         | \$28,066           | 1.83%          | \$17,996                     | 1.18%          |
| 15                      | City and Borough of Sitka  | 2005       | 2010B-4 | \$22,000,000        | RZEDB      | 08/01/2020      | 08/01/2030     | Hydro        | ?            | 6/30                     | 8/1                        | +4 months                  | \$22,000,000   | 3.55%                       | 2.05%         | \$1,988,529        | 9.04%          | \$1,610,180                  | 7.32%          |
| 16                      | City and Borough of Sitka  | 2005       | 2010B-4 | \$820,000           | BAB        | 08/01/2020      | 08/01/2021     | Hydro        | ?            | 6/30                     | 8/1                        | +4 months                  | \$820,000  | 3.26%                       | 1.77%         | (\$7,020)          | -0.86%         | (\$9,227)                    | -1.13%         |
| 17                      | City of Soldotna           | 2005       | 2010B-4 | \$1,430,000         | RZEDB      | 08/01/2020      | 08/01/2030     | Library      | ?            | 6/30                     | 8/1                        | +4 months                  | \$1,550,000  | 3.50%                       | 2.02%         | \$88,835           | 5.73%          | \$68,418                     | 4.41%          |
| 18                      | Aleutians East Borough     | 2005       | 2010B-3 | \$2,830,000         | RZEDB      | 10/01/2020      | 10/01/2030     | Airport etc. | No           | 6/30                     | 10/1                       | +2 months                  | \$3,070,000  | 3.06%                       | 2.02%         | \$101,684          | 3.31%          | \$61,164                     | 1.99%          |
| 19                      | City of Unalaska           | 2005       | 2010B-3 | \$3,100,000         | RZEDB      | 10/01/2020      | 10/01/2030     | Electric     | No           | 6/30                     | 10/1                       | +2 months                  | \$3,365,000  | 3.06%                       | 2.02%         | \$112,898          | 3.36%          | \$68,622                     | 2.04%          |
| 20                      | City of King Cove          | 2005       | 2010B-3 | \$430,000           | RZEDB      | 10/01/2020      | 10/01/2030     | Harbor       | No           | 6/30                     | 10/1                       | +2 months                  | \$465,000  | 3.06%                       | 2.03%         | \$2,587            | 0.56%          | (\$3,481)                    | -0.75%         |
| <b>Total Candidates</b> |                            |            |         | <b>\$66,275,000</b> |            |                 |                |              |              |                          |                            |                            | <b>\$72,150,000</b>                                    |                             |               | <b>\$4,342,815</b> | <b>6.02%</b>   | <b>\$3,460,108</b>           | <b>4.80%</b>   |

**Other Bonds -- Non-AMT Refunding**

|                         | Refunded Bonds               |            |         |                     |            |                 |                |              |              | Payment Date Information |                            |                            | Refunding Results -- Market Conditions as of 4/27/2020 |                             |               |                    |                | Sensitivity Analysis +25 bps |                |
|-------------------------|------------------------------|------------|---------|---------------------|------------|-----------------|----------------|--------------|--------------|--------------------------|----------------------------|----------------------------|--|-----------------------------|---------------|--------------------|----------------|------------------------------|----------------|
|                         | Borrower                     | Resolution | Series  | Callable Par        | Tax Status | First Call Date | Final Maturity | Use of Funds | Reserve Fund | Borrower FYE             | Old Principal Payment Date | New Principal Payment Date | Refunded Par Amount                                    | Refunded Average Net Coupon | Refunding TIC | PV Savings (\$)    | PV Savings (%) | PV Savings (\$)              | PV Savings (%) |
| 21                      | Ketchikan Gateway Borough    | 2010       | 2010A-2 | \$3,365,000         | RZEDB      | 07/01/2020      | 07/01/2035     | Admin Bldg   | ?            | 6/30                     | 7/1                        | +5 months                  | \$3,365,000  | 3.90%                       | 2.62%         | \$291,048          | 8.65%          | \$231,960                    | 6.89%          |
| 22                      | Fairbanks North Star Borough | Non-AMBB   | 2006 I  | \$3,925,000         | Non-AMT    | 11/1/14 (100)   | 11/01/2025     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$3,925,000  | 4.28%                       | 1.82%         | \$243,516          | 6.20%          | \$214,113                    | 5.46%          |
| 23                      | Fairbanks North Star Borough | Non-AMBB   | 2007 J  | \$5,430,000         | Non-AMT    | 11/1/15 (100)   | 11/01/2026     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$5,430,000  | 4.47%                       | 1.85%         | \$430,163          | 7.92%          | \$382,041                    | 7.04%          |
| 24                      | Fairbanks North Star Borough | Non-AMBB   | 2008 L  | \$5,700,000         | Non-AMT    | 11/1/16 (100)   | 11/01/2027     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$5,700,000  | 4.26%                       | 1.89%         | \$476,987          | 8.37%          | \$418,384                    | 7.34%          |
| 25                      | Fairbanks North Star Borough | Non-AMBB   | 2010 M  | \$6,450,000         | RZEDB      | 7/1/19 (100)    | 07/01/2029     | School       | No           | 6/30                     | 7/1                        | +5 months                  | \$6,450,000  | 3.17%                       | 1.98%         | \$318,949          | 4.94%          | \$237,270                    | 3.68%          |
| 26                      | Fairbanks North Star Borough | Non-AMBB   | 2012 R  | \$7,480,000         | Non-AMT    | 5/1/20 (100.5)  | 05/01/2032     | School       | No           | 6/30                     | 5/1                        | -5 months                  | \$7,480,000  | 3.03%                       | 2.19%         | \$293,762          | 3.93%          | \$179,171                    | 2.40%          |
| <b>Total Candidates</b> |                              |            |         | <b>\$32,350,000</b> |            |                 |                |              |              |                          |                            |                            | <b>\$32,350,000</b>                                    |                             |               | <b>\$2,054,424</b> | <b>6.35%</b>   | <b>\$1,662,939</b>           | <b>5.14%</b>   |

KGB Max Par (AMBB Res): \$3,500,000

FNSB Max Par (AMBB Res): \$29,575,000

**Project Financing Loans**

| Borrower | Project Amount        | Max Par (AMBB Res) | Max Par (Local Leg) | Tax Status | Term     | Use of Funds | Reserve Fund | Other Parameters |
|----------|-----------------------|--------------------|---------------------|------------|----------|--------------|--------------|------------------|
| 27       | City of Ketchikan     | \$10,550,000       | \$11,500,000        | Non-AMT    | 20 Years | Utility      | Yes          |                  |
| 28       | Kodiak Island Borough | \$410,422          | \$500,000           | Non-AMT    | 10 Years | High school  | No           |                  |
| 29       | Kodiak Island Borough | \$2,230,000        | \$2,500,000         | Non-AMT    | 10 Years | Schools      | No           |                  |

Indicates loans with PV savings > 3%

**Assumptions:**

Market conditions as of April 27, 2020

Closing on July 2, 2020

Annual principal payments of December 1

Refunding of all non-callable and callable bonds within each borrower loan

Refundings are structured involving substantially the same structure and debt service payments as the refunded bonds

Refunding results for BABs/RZEDBs incorporate receipt of partial subsidy payment for period from prior interest payment through the closing date of July 2, 2020

Average net coupon of refunded BABs/RZEDBs reflects rate after receipt of subsidy reflecting 5.9% sequestration rate (i.e., 32.94% or 42.35%)

Refunding results do not incorporate the impact of prior or new borrower-level reserve funds

Assumes borrower costs of issuance of \$15,000 for each loan, unless a different amount has been provided

Bond Bank costs of issuance of \$250,000 split proportionally; underwriter's discount of \$3.50/bond

Escrow invested in SLGS



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: RES 20-14    Version: 1    Name:

Type: Resolution    Status: AGENDA READY

File created: 5/5/2020    In control: City and Borough Assembly

On agenda: 5/12/2020    Final action:

Title: Approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of certain of its bonds issued in 2013 and 2014, which provided funds to purchase electric revenue bonds issued by Sitka to the Bond Bank under loan agreements between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into one or more amendatory loan agreements with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka's bonds, in accordance with the applicable loan agreements, if the Bond Bank successfully refinances its bonds; authorizing the issuance of refunding electric revenue bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date (1st and final reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Res 2020-14](#)  
[Memo Res 2020-14](#)  
[Res 2020-14](#)  
[AMBBA Taxable Advance Refunding Monitor March 16 2020 \(2\) Res 2020-14](#)  
[AMBB 2020-1 Tax-Exempt Loan Matrix \(4-27-20\) Res 2020-14](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-14 on first and final reading approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of certain of its bonds issued in 2013 and 2014, which provided funds to purchase electric revenue bonds issued by Sitka to the Bond Bank under loan agreements between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into one or more amendatory loan agreements with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka's bonds, in accordance with the applicable loan agreements, if the Bond Bank successfully refinances its bonds; authorizing the issuance of refunding electric revenue bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members

**Thru:** John Leach, Municipal Administrator *[Signature]*

**From:** Jay Sweeney, CFAO

**Date:** May 5, 2020

**Subject:** Refinancing of Bonded Indebtedness

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### **Background**

The Alaska Municipal Bond Bank Authority (AMBBA) is currently taking steps to refinance a substantial portion of its outstanding publicly held bonds. As the AMBBA uses proceeds from its public bond issuances to loan to Municipalities, those Municipalities are being afforded a chance to work in conjunction with the AMBBA to refinance their loans from the AMBBA.

For a Municipality to be able to refinance its loan from the AMBBA, that Municipality's governing body must pass a Resolution indicating its desire to do so. Passage of such Resolution then provide the AMBBA the legal authority to refinance portions of its outstanding public bonds by redeeming ("calling") old bonds and using the proceeds of a new bond issuance at reduced interest rates for the redemption.

Municipalities benefit from such refinancings because the debt service savings the AMBBA achieves in its refinancing are passed on the underlying Municipalities in the form of reduced interest and principal payments, reducing interest expense and reducing cash outflow.

Accordingly, The Assembly is being asked to approve several Resolutions – one Resolution per outstanding Loan (AMBBA bond issuance series). Passage of the Resolutions is required to participate in the AMBBA refinancing.

### **Analysis:**

#### **Structure of AMBBA Debt and CBS loan agreements with the AMBBA**

The AMBBA is a subdivision of the State of Alaska, Department of Revenue. The AMBBA was established to help smaller Municipalities in Alaska access bond markets

that would otherwise be unavailable to small bond issuers. The AMBBA has specific statutory authority to issue general obligation bonds.

The basic functioning of the AMBBA is to sell bonds to the general public through underwriters, then lend the proceeds from its debt issuances to Alaska Municipalities through loan agreements. As collateral for the loans, the AMBBA requires each Municipality to sell one single municipal bond to the AMBBA. The AMBBA then crafts debt repayment schedules for the loans it makes to mirror its own debt service obligations to the public. Thus, debt service payments made by Municipalities are used by the AMBBA to make its own debt service.

The bonds sold to the general public by the AMBBA are callable serial municipal bonds. This means that AMBBA bonds carry different interest coupons and mature at those dates specified in the serial structure. Callable means that the AMBBA can pay off the bonds early, but only according to specific rules set forth at the time of issuance. All AMBBA bonds are continuously callable after 10 years; before the 10-year anniversary, they can't be called. AMBBA bonds may be partially called, meaning some bonds in the serial, but not all, are paid off early.

As the proceeds of AMBBA bonds are lent to Municipalities and those Municipalities have repayment schedules that mirror the AMBBA's debt service, the ability of Municipalities to pay off their loans early is limited and may only take place according to stipulations set forth in their loan agreements with the AMBBA.

The calling of bonds and early pay-off of loans can be initiated either by the AMBBA or by Municipalities. The AMBBA has a contractual financial advisor who continually monitors interest rates in the bond market and who recommends to the AMBBA Executive Director and Board when early pay-off looks economical. Alternatively, Municipalities can also request that the AMBBA consider calling bonds. A municipality can't compel the AMBBA to call outstanding bonds, however.

### Refunding Versus Advance Refunding

Refunding is the technical name for the process of issuing new bonded debt at a lower interest rate to pay off older callable bonded debt at higher interest rates. Unless a Municipality has obtained all the cash proceeds from some other source to pay debt off early, most refinancing of bonded debt occurs through refunding.

Bonded debt which is not yet callable can still be paid off through a process called defeasment, which is achieved through advance refunding. In this process, new bonds are again sold at a lower interest rate but rather than paying off the old bonds immediately, the proceeds are placed into escrow. Enough proceeds must be placed in escrow to fully pre-pay all debt service up until the call date and all bonds to be called at the future call date.

Internal Revenue Service rules severely limit the ability of entities to issue tax-free

bonds to advance refund other tax-free bonds. As a result, most advance refundings are in the form of taxable municipal bonds.

### The AMBBA 2020 Refunding and Advance Refunding

Multiple Municipalities have approached the AMBBA with requests to participate in a broad refunding of eligible bond issuances. The financial advisor of the AMBBA reviewed each issuance for each community to determine which of the issuances made economic sense to refund. A table of the results of the review is attached. Subsequent to the review, the AMBBA contacted eligible communities to determine whether they wished to participate.

Simultaneous to the actions of the AMBBA, Sitka approached the AMBBA, as a result of direction by the Assembly, to request that it consider an advance refunding of Sitka's various bond issues which were not yet callable. Other communities did likewise. As a result, the AMBBA and its financial advisor are actively considering an advance refunding, but only if bond market conditions make it economical, which has not yet occurred.

For Sitka, the bond issues which are callable and which will participate in the refunding are three tranches of Sitka's 2010 electric revenue bonds (\$29,125,000 total):

- \$6,305,000 in non-AMT bonds
- \$22,000,000 in Recovery Zone Economic Development bonds
- \$820,000 in Build America bonds

For Sitka, all other bond issuances which are not yet callable are being considered for the advance refunding, if it occurs. Not all outstanding bonds make economic sense to advance refund. The Sitka bonds which are candidates for advance refunding include the following:

- \$23,245,000 in 2013 electric revenue bonds (1<sup>st</sup> issuance)
- \$33,935,000 in 2013 electric revenue bonds (2<sup>nd</sup> issuance)
- \$ 2,885,000 in 2014 electric revenue bonds
- \$ 1,720,000 in 2013 harbor revenue bonds
- \$ 2,735,000 in 2011 general obligation bonds
- \$615,000 in 2012 refunding general obligation bonds.

### Advance Refunding Subject to Favorable Market Conditions

For any refunding or advance refunding to take place, the interest rate environment needs to be favorable enough to result in an interest expense savings large enough to make the transaction worthwhile. The AMBBA Executive Director, and its financial advisor, and the underwriter jointly make the decision whether to execute a refunding or advance refunding ("going to market").

At the current time, market conditions favorable for the AMBBA to go to market for the refunding. Market conditions for the advance refunding, however, while close to being favorable, are not yet right for the AMBBA to go to market for the advance refunding. Nonetheless, the AMBBA is taking all required steps to be able to go to market for the advance refunding if conditions improve. One of those critical steps is obtaining Municipality concurrence through the passage of Resolutions.

Thus, the Assembly is being asked to consent to a future advance refunding if bond market conditions improve.

### **Fiscal Note**

#### **Effective Interest Rates and Savings Not Finalized Until Underwriting**

The exact amount of savings and the effective interest rate(s) for the refunding and advance refunding can not be known with certainty until the underwriter takes the bond issuances to market in New York. The underwriter has, however, estimated effective interest rates based on current bond market conditions, as well as a sensitivity analysis showing the effect on the proposed refunding if market interest rates rise or fall.

When a bond issuance is brought to market, the rate of interest to be paid on each bond in the serial is pre-determined well in advance. These rates are called bond coupon rates. Rather than adjusting coupon rates continuously to match ever-changing market conditions, bonds in the various serials in a bond issuance will be sold at either a premium or discount to the stated redemption value.

AMBBA bonds are often sold at a premium. When bonds are sold at a premium, the CBS gets extra bond proceeds it does not have to pay back to offset the higher coupon interest it pays. When this occurs, it results in the effective interest rate on the issuance which, in the case of a premium, will be substantially lower than the stated coupon rates.

As the CBS will be primarily engaging in a refunding and advance refunding, any additional proceeds which it would receive as a result of issuing at a premium will be limited to the additional bonds required to refinance the AEA loan. For other issuances, rather than receive additional proceeds, less refunding bonds will be issued than the amount being refunded.

#### **Estimated Savings for Refunding and Advance Refunding**

The savings from the refunding of the 2010 electric revenue bonds is estimated to be \$1,988,000 by the underwriter. At the present time, the candidate for refunding which presents enough of a savings to go forward are the \$22,000,000 in Recovery Zone Economic bonds (see attachment).

The savings for any potential advance refundings of the various candidate issuances



has not been determined with certainty by the underwriter. An analysis of the potential savings for advance refunding of various CBS bond issues was prepared by the AMBBA financial advisor in March 2020, and is attached.

#### Effect of Refundings on User Fees

Although the proposed refunding and advanced refunding will result in significant interest rate and cash flow savings to the Municipality, staff does not intend to recommend user fee reductions at this time. Savings will instead be used to strengthen the financial health of enterprise funds by increasing their working capital and by potentially reducing the amount of future fee increases.

#### **Recommendation**

Staff recommends that the Assembly approve the various Resolutions necessary to participate in these proposed refundings and advance refundings.

CITY AND BOROUGH OF SITKA, ALASKA

RESOLUTION NO. 2020-14

A RESOLUTION of the Assembly of the City and Borough of Sitka, Alaska, approving Sitka’s participation in a proposed refinancing by the Alaska Municipal Bond Bank of certain of its bonds issued in 2013 and 2014, which provided funds to purchase electric revenue bonds issued by Sitka to the Bond Bank under loan agreements between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into one or more amendatory loan agreements with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka’s bonds, in accordance with the applicable loan agreements, if the Bond Bank successfully refinances its bonds; authorizing the issuance of refunding electric revenue bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date.

WHEREAS, the City and Borough of Sitka, Alaska (“Sitka”), issued and sold to the Alaska Municipal Bond Bank the following Junior Lien Electric (collectively, the “Sitka Bonds”):

| Sitka Series | Issuance Date | Ordinance | Callable Maturities | Callable Amount | Call Date | Bond Bank Series |
|--------------|---------------|-----------|---------------------|-----------------|-----------|------------------|
| 2013         | 3/12/2013     | 2013-02   | 2032-2047           | \$35,530,000    | 2/1/2023  | 2013 One         |
| 2013(2d)     | 11/14/2013    | 2013-38   | 2031-2048           | \$25,615,000    | 8/1/2023  | 2013 Three       |
| 2014         | 10/30/2014    | 2013-38   | 2031-2044           | \$16,325,000    | 10/1/2024 | 2014 Three       |

WHEREAS, to make each of the loans evidenced by the Sitka Bonds, the Bond Bank issued and sold a series of its General Obligation Bonds (as identified above, the “Bond Bank Bonds”) to provide funds to purchase the Sitka Bonds on terms and conditions set forth in a loan agreement with Sitka with respect to each of the Sitka Bonds; and

WHEREAS, the loan agreement for each of the Sitka Bonds provides that payments of principal of and interest on those bonds may be adjusted to reduce debt service if the Bond Bank is able to achieve debt service savings by refunding the applicable series of Bond Bank Bonds; and

WHEREAS, the Bond Bank now intends to issue a series of its general obligation bonds (the “2020 Bond Bank Bonds”) for the purpose, among others, of potentially refunding all or a portion of the Bond Bank Bonds to achieve debt service savings; and

40           **WHEREAS**, the Assembly wishes to approve Sitka’s participation in this potential  
41 refinancing and to authorize the Municipal Administrator and Chief Finance and Administrative  
42 Officer to approve revised debt service schedules for any of the Sitka Bonds for which the Bond  
43 Bank successfully refinances the applicable series of Bond Bank Bonds;  
44

45           **NOW, THEREFORE, BE IT RESOLVED** by the Assembly of the City and Borough of  
46 Sitka, as follows:  
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48           Section 1. Approval of Refinancing. The Assembly hereby approves Sitka’s  
49 participation in the Bond Bank’s refinancing of the Bond Bank Bonds and authorizes the  
50 Municipal Administrator and Chief Finance and Administrative Officer to approve revised  
51 principal payment amounts and interest rates for any or all of the Sitka Bonds (in accordance with  
52 Section 6 of the each applicable loan agreement), so long as the revised debt service schedules are  
53 financially advantageous to Sitka. The revised schedule of debt service on any Sitka Bond that is  
54 refinanced and other provisions as may be required by the Bond Bank will be set forth in (i) an  
55 amendatory loan agreement (an “Amendatory Loan Agreement”) relating to that refinanced Sitka  
56 Bond and (ii) if requested by the Bond Bank, a refunding electric revenue bond (a “2020 Sitka  
57 Bond”) to be issued by Sitka to the Bond Bank in exchange for each refinanced Sitka Bond.  
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59           The Municipal Administrator or Chief Finance and Administrative Officer is authorized to  
60 execute and deliver each Amendatory Loan Agreement on behalf of Sitka and to deliver the  
61 applicable 2020 Bond, executed in accordance with the provisions of the applicable Bond  
62 Ordinance and this resolution, to the Bond Bank in exchange for each refinanced Sitka Bond. The  
63 Municipal Administrator, Chief Finance and Administrative Officer, Municipal Attorney, and  
64 other appropriate officers and employees of Sitka are also hereby authorized to provide  
65 information about Sitka and its financial and legal affairs that the Bond Bank may request,  
66 including but not limited to information for the official statement for the 2020 Bond Bank Bonds.  
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68           Section 2. Tax Covenant. If the 2020 Bond Bank Bonds allocable to refinancing the  
69 Sitka Bonds are issued as tax-exempt bonds, Sitka covenants to undertake all actions required to  
70 maintain the tax-exempt status of interest on the applicable refinanced Sitka Bond under  
71 Section 103 of the Internal Revenue Code of 1986, as amended.

72           Section 3. General Authorization. The Mayor, Municipal Administrator, Chief  
73 Finance and Administrative Officer, Municipal Clerk, Municipal Attorney, and any other  
74 appropriate officers, agents, attorneys and employees of Sitka are each hereby authorized and  
75 directed to cooperate with the Bond Bank and to take such steps, do such other acts and things,  
76 and execute such letters, certificates, agreements, assignments, or instruments as in their judgment  
77 may be necessary, appropriate or desirable to carry out the terms and provisions of, and complete  
78 the transactions contemplated by, this resolution.  
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80           Section 4. Prior Acts. Any and all acts heretofore taken by officers, agents, attorneys  
81 and employees of Sitka in connection with refinancing the Sitka Bonds are hereby ratified and  
82 confirmed.

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Section 5.     Effective Date. This resolution will take effect immediately upon its adoption.

**ADOPTED** this 12<sup>th</sup> day of May, 2020.

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

ATTEST:

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

CLERK'S CERTIFICATE

I, the undersigned, Municipal Clerk of the City and Borough of Sitka ("Sitka"), and keeper of the records of the Assembly, DO HEREBY CERTIFY:

1. That the attached resolution (the "Resolution") is a true and correct copy of Resolution No. 2020-\_\_\_\_ of the Assembly, as adopted at a meeting of the Assembly held on \_\_\_\_\_, 2020, and duly recorded in my office.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a quorum was present throughout the meeting and a legally sufficient number of members of the Assembly voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been fully fulfilled, carried out and otherwise observed, and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, 2020.

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Municipal Clerk  
City and Borough of Sitka

Alaska Bond Bank Taxable Refunding Monitor (Series 2011 Through 2015)

|                              | Borrower                   | Series | Refunded Maturity | Coupon | Refunded Par      | Call Date | Escrow Rate | New Yield | Savings          | % Savings     | Negative Arb     | Savings Efficiency | 3+<br>Savings &<br>50+<br>Efficiency | Refunding Type |
|------------------------------|----------------------------|--------|-------------------|--------|-------------------|-----------|-------------|-----------|------------------|---------------|------------------|--------------------|--------------------------------------|----------------|
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2021          | 4.00%  | 265,000           | NC        | 0.65%       | 1.29%     | (2,817)          | (1.06%)       | 1,579            | 0.00%              | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2022          | 3.25%  | 280,000           | 4/1/2021  | 0.65%       | 1.42%     | 1,711            | 0.61%         | 1,994            | 46.20%             | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2023          | 3.38%  | 285,000           | 4/1/2021  | 0.65%       | 1.53%     | 6,531            | 2.29%         | 2,320            | 73.80%             | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2024          | 4.00%  | 295,000           | 4/1/2021  | 0.65%       | 1.65%     | 15,789           | 5.35%         | 2,738            | 85.20%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2025          | 4.00%  | 310,000           | 4/1/2021  | 0.65%       | 1.75%     | 21,794           | 7.03%         | 3,163            | 87.30%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2026          | 4.00%  | 320,000           | 4/1/2021  | 0.65%       | 1.90%     | 26,157           | 8.17%         | 3,707            | 87.60%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2027          | 4.00%  | 335,000           | 4/1/2021  | 0.65%       | 2.00%     | 31,267           | 9.33%         | 4,188            | 88.20%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2028          | 4.10%  | 345,000           | 4/1/2021  | 0.65%       | 2.12%     | 37,062           | 10.74%        | 4,696            | 88.80%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2029          | 4.20%  | 360,000           | 4/1/2021  | 0.65%       | 2.17%     | 45,603           | 12.67%        | 5,068            | 90.00%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2030          | 4.30%  | 375,000           | 4/1/2021  | 0.65%       | 2.22%     | 54,831           | 14.62%        | 5,455            | 91.00%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2031          | 4.38%  | 395,000           | 4/1/2021  | 0.65%       | 2.37%     | 60,498           | 15.32%        | 6,292            | 90.60%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>2,735,000</b>  |           |             |           | <b>293,001</b>   | <b>10.40%</b> | <b>35,306</b>    | <b>88.50%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2031          | 5.00%  | 905,000           | 8/1/2023  | 0.70%       | 2.37%     | 104,258          | 11.52%        | 50,829           | 67.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2032          | 5.00%  | 950,000           | 8/1/2023  | 0.70%       | 2.47%     | 116,700          | 12.28%        | 56,450           | 67.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2033          | 5.00%  | 1,000,000         | 8/1/2023  | 0.70%       | 2.55%     | 130,821          | 13.08%        | 62,017           | 67.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2034          | 5.00%  | 1,050,000         | 8/1/2023  | 0.70%       | 2.62%     | 145,244          | 13.83%        | 67,497           | 68.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2035          | 5.00%  | 1,105,000         | 8/1/2023  | 0.70%       | 2.70%     | 157,750          | 14.28%        | 73,885           | 68.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2036          | 4.50%  | 1,155,000         | 8/1/2023  | 0.70%       | 3.27%     | 31,194           | 2.70%         | 97,373           | 24.30%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2037          | 5.00%  | 1,215,000         | 8/1/2023  | 0.70%       | 3.27%     | 101,446          | 8.35%         | 103,336          | 49.50%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2038          | 5.00%  | 1,275,000         | 8/1/2023  | 0.70%       | 3.27%     | 118,758          | 9.31%         | 108,438          | 52.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2039          | 5.00%  | 1,340,000         | 8/1/2023  | 0.70%       | 3.27%     | 137,330          | 10.25%        | 113,966          | 54.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2040          | 5.00%  | 1,410,000         | 8/1/2023  | 0.70%       | 3.27%     | 157,254          | 11.15%        | 119,919          | 56.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2041          | 5.00%  | 1,480,000         | 8/1/2023  | 0.70%       | 3.37%     | 152,001          | 10.27%        | 130,538          | 53.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2042          | 5.00%  | 1,560,000         | 8/1/2023  | 0.70%       | 3.37%     | 172,407          | 11.05%        | 137,593          | 55.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2043          | 5.00%  | 1,640,000         | 8/1/2023  | 0.70%       | 3.37%     | 193,643          | 11.81%        | 144,649          | 57.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2044          | 5.00%  | 1,720,000         | 8/1/2023  | 0.70%       | 3.37%     | 215,660          | 12.54%        | 151,705          | 58.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2045          | 5.00%  | 1,810,000         | 8/1/2023  | 0.70%       | 3.37%     | 239,740          | 13.25%        | 159,643          | 60.00%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2046          | 5.00%  | 1,900,000         | 8/1/2023  | 0.70%       | 3.37%     | 264,650          | 13.93%        | 167,580          | 61.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2047          | 5.00%  | 2,000,000         | 8/1/2023  | 0.70%       | 3.37%     | 291,802          | 14.59%        | 176,400          | 62.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2048          | 5.00%  | 2,100,000         | 8/1/2023  | 0.70%       | 3.37%     | 319,820          | 15.23%        | 185,220          | 63.30%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>23,245,000</b> |           |             |           | <b>2,917,838</b> | <b>12.40%</b> | <b>1,906,330</b> | <b>60.91%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2032          | 5.00%  | 1,520,000         | 2/1/2023  | 0.70%       | 2.47%     | 204,576          | 13.46%        | 76,126           | 72.90%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2033          | 3.80%  | 1,595,000         | 2/1/2023  | 0.70%       | 2.55%     | 73,458           | 4.61%         | 81,857           | 47.30%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2034          | 5.00%  | 1,655,000         | 2/1/2023  | 0.70%       | 2.62%     | 250,283          | 15.12%        | 89,700           | 73.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2035          | 5.00%  | 1,735,000         | 2/1/2023  | 0.70%       | 2.70%     | 271,065          | 15.62%        | 97,831           | 73.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2036          | 5.00%  | 1,825,000         | 2/1/2023  | 0.70%       | 3.27%     | 163,398          | 8.95%         | 131,066          | 55.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2037          | 5.00%  | 1,915,000         | 2/1/2023  | 0.70%       | 3.27%     | 190,855          | 9.97%         | 137,528          | 58.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2038          | 5.00%  | 2,010,000         | 2/1/2023  | 0.70%       | 3.27%     | 220,035          | 10.95%        | 144,350          | 60.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2039          | 5.00%  | 2,110,000         | 2/1/2023  | 0.70%       | 3.27%     | 251,015          | 11.90%        | 151,531          | 62.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2040          | 5.00%  | 2,215,000         | 2/1/2023  | 0.70%       | 3.27%     | 283,864          | 12.82%        | 159,072          | 64.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2041          | 5.00%  | 2,325,000         | 2/1/2023  | 0.70%       | 3.37%     | 278,557          | 11.98%        | 173,199          | 61.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2042          | 5.00%  | 2,445,000         | 2/1/2023  | 0.70%       | 3.37%     | 312,362          | 12.78%        | 182,138          | 63.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2043          | 5.00%  | 2,565,000         | 2/1/2023  | 0.70%       | 3.37%     | 347,404          | 13.54%        | 191,076          | 64.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2044          | 5.00%  | 2,695,000         | 2/1/2023  | 0.70%       | 3.37%     | 385,041          | 14.29%        | 200,760          | 65.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2045          | 5.00%  | 2,830,000         | 2/1/2023  | 0.70%       | 3.37%     | 424,670          | 15.01%        | 210,816          | 66.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2046          | 5.00%  | 2,970,000         | 2/1/2023  | 0.70%       | 3.37%     | 466,325          | 15.70%        | 221,245          | 67.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2047          | 5.00%  | 3,120,000         | 2/1/2023  | 0.70%       | 3.37%     | 510,853          | 16.37%        | 232,419          | 68.70%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>33,935,000</b> |           |             |           | <b>4,560,302</b> | <b>13.23%</b> | <b>2,398,856</b> | <b>65.26%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2031         | 5.00%  | 825,000           | 10/1/2024 | 0.72%       | 2.37%     | 58,232           | 7.06%         | 62,765           | 48.10%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2032         | 5.00%  | 870,000           | 10/1/2024 | 0.72%       | 2.47%     | 67,847           | 7.80%         | 70,036           | 49.20%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2033         | 5.00%  | 915,000           | 10/1/2024 | 0.72%       | 2.55%     | 78,473           | 8.58%         | 76,883           | 50.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2034         | 5.00%  | 960,000           | 10/1/2024 | 0.72%       | 2.62%     | 89,367           | 9.31%         | 83,613           | 51.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2035         | 5.00%  | 1,010,000         | 10/1/2024 | 0.72%       | 2.70%     | 98,308           | 9.73%         | 91,501           | 51.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2036         | 5.00%  | 1,060,000         | 10/1/2024 | 0.72%       | 3.37%     | 13,870           | 1.31%         | 126,550          | 9.90%              | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2037         | 5.00%  | 1,115,000         | 10/1/2024 | 0.72%       | 3.37%     | 24,830           | 2.23%         | 133,116          | 15.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2038         | 5.00%  | 1,170,000         | 10/1/2024 | 0.72%       | 3.37%     | 36,448           | 3.12%         | 139,682          | 20.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2039         | 5.00%  | 1,230,000         | 10/1/2024 | 0.72%       | 3.37%     | 48,883           | 3.97%         | 146,845          | 25.00%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2040         | 5.00%  | 1,295,000         | 10/1/2024 | 0.72%       | 3.37%     | 62,225           | 4.81%         | 154,605          | 28.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2041         | 5.00%  | 1,360,000         | 10/1/2024 | 0.72%       | 3.27%     | 100,333          | 7.38%         | 156,598          | 39.10%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2042         | 5.00%  | 1,430,000         | 10/1/2024 | 0.72%       | 3.27%     | 117,551          | 8.22%         | 164,658          | 41.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2043         | 5.00%  | 1,505,000         | 10/1/2024 | 0.72%       | 3.27%     | 135,998          | 9.04%         | 173,294          | 44.00%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2044         | 5.00%  | 1,580,000         | 10/1/2024 | 0.72%       | 3.27%     | 155,257          | 9.83%         | 181,929          | 46.00%             | X                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>2,885,000</b>  |           |             |           | <b>266,149</b>   | <b>9.21%</b>  | <b>251,996</b>   | <b>51.33%</b>      |                                      |                |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2021          | 4.00%  | 170,000           | NC        | 0.68%       | 1.29%     | (1,585)          | (0.93%)       | 790              | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2022          | 4.00%  | 180,000           | NC        | 0.68%       | 1.42%     | (3,251)          | (1.81%)       | 2,382            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2023          | 4.00%  | 185,000           | NC        | 0.70%       | 1.53%     | (5,263)          | (2.84%)       | 4,343            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2024          | 5.00%  | 195,000           | 2/1/2023  | 0.70%       | 1.65%     | (1,139)          | (0.07%)       | 5,310            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2025          | 5.00%  | 200,000           | 2/1/2023  | 0.70%       | 1.75%     | 5,093            | 2.55%         | 6,010            | 45.90%             | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2026          | 5.00%  | 210,000           | 2/1/2023  | 0.70%       | 1.90%     | 9,671            | 4.61%         | 7,195            | 57.30%             | ✓                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2027          | 5.00%  | 220,000           | 2/1/2023  | 0.70%       | 2.00%     | 14,628           | 6.65%         | 8,153            | 64.20%             | ✓                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2028          | 5.00%  | 235,000           | 2/1/2023  | 0.70%       | 2.12%     | 19,451           | 8.28%         | 9,494            | 67.20%             | ✓                                    | Advance of TE  |
| Harbor                       |                            |        |                   |        |                   |           |             |           |                  |               |                  |                    |                                      |                |

**Alaska Municipal Bond Bank 2020 Series One (Tax-Exempt)**

**AMBB 2005 Resolution -- Non-AMT Refunding**

|                         | Refunded Bonds             |            |         |                     |            |                 |                |              |              | Payment Date Information |                            |                            | Refunding Results -- Market Conditions as of 4/27/2020 |                             |               |                    |                | Sensitivity Analysis +25 bps |                |
|-------------------------|----------------------------|------------|---------|---------------------|------------|-----------------|----------------|--------------|--------------|--------------------------|----------------------------|----------------------------|--|-----------------------------|---------------|--------------------|----------------|------------------------------|----------------|
|                         | Borrower                   | Resolution | Series  | Callable Par        | Tax Status | First Call Date | Final Maturity | Use of Funds | Reserve Fund | New Date:                |                            |                            | Refunded Par Amount                                    | Refunded Average Net Coupon | Refunding TIC | PV Savings (\$)    | PV Savings (%) | PV Savings (\$)              | PV Savings (%) |
|                         |                            |            |         |                     |            |                 |                |              |              | Borrower FYE             | Old Principal Payment Date | New Principal Payment Date |  |                             |               |                    |                |                              |                |
| 1                       | Northwest Arctic Borough   | 2005       | 2010A-1 | \$165,000           | Non-AMT    | 03/01/2020      | 03/01/2021     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$165,000  | 5.00%                       | 2.35%         | (\$12,915)         | -7.83%         | (\$13,189)                   | -7.99%         |
| 2                       | Petersburg Borough         | 2005       | 2010A-1 | \$270,000           | Non-AMT    | 03/01/2020      | 09/01/2021     | Electric     | No           | 6/30                     | 9/1                        | +3 months                  | \$270,000  | 4.88%                       | 1.89%         | (\$10,747)         | -3.98%         | (\$11,207)                   | -4.15%         |
| 3                       | City of Unalaska           | 2005       | 2010A-1 | \$245,000           | Non-AMT    | 03/01/2020      | 03/01/2021     | Harbor       | Yes          | 6/30                     | 3/1                        | -3 months                  | \$245,000  | 5.00%                       | 2.35%         | (\$11,881)         | -4.85%         | (\$12,288)                   | -5.02%         |
| 4                       | Northwest Arctic Borough   | 2005       | 2010B-1 | \$908,000           | BAB        | 03/01/2020      | 03/01/2026     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$908,000  | 4.09%                       | 1.81%         | \$54,708           | 6.03%          | \$46,197                     | 5.09%          |
| 5                       | Northwest Arctic Borough   | 2005       | 2010B-1 | \$887,000           | RZEDB      | 03/01/2020      | 03/01/2030     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$887,000  | 3.66%                       | 2.05%         | \$87,549           | 9.87%          | \$69,928                     | 7.88%          |
| 6                       | City of Kenai              | 2005       | 2010B-1 | \$1,165,000         | RZEDB      | 03/01/2020      | 03/01/2030     | Library      | No           | 6/30                     | 3/1                        | -3 months                  | \$1,165,000  | 3.61%                       | 1.98%         | \$75,620           | 6.49%          | \$60,135                     | 5.16%          |
| 7                       | Petersburg Borough         | 2005       | 2010B-1 | \$1,535,000         | BAB        | 03/01/2020      | 09/01/2030     | Electric     | No           | 6/30                     | 9/1                        | +3 months                  | \$1,535,000  | 4.20%                       | 2.03%         | \$175,758          | 11.45%         | \$151,167                    | 9.85%          |
| 8                       | City of Unalaska           | 2005       | 2010B-1 | \$2,730,000         | BAB        | 03/01/2020      | 03/01/2030     | Harbor       | Yes          | 6/30                     | 3/1                        | -3 months                  | \$2,730,000  | 4.20%                       | 1.97%         | \$307,162          | 11.25%         | \$266,747                    | 9.77%          |
| 9                       | City and Borough of Sitka  | 2005       | 2010A-4 | \$6,305,000         | Non-AMT    | 08/01/2020      | 08/01/2023     | Hydro        | ?            | 6/30                     | 4/1                        | -4 months                  | \$8,680,000  | 4.04%                       | 1.80%         | \$238,130          | 2.74%          | \$203,639                    | 2.35%          |
| 10                      | City and Borough of Juneau | 2005       | 2010B-2 | \$6,170,000         | RZEDB      | 08/01/2020      | 08/01/2024     | Pool         | No           | 6/30                     | 8/1                        | +4 months                  | \$7,580,000  | 3.16%                       | 1.80%         | \$150,167          | 1.98%          | \$110,026                    | 1.45%          |
| 11                      | City of King Cove          | 2005       | 2010B-2 | \$275,000           | BAB        | 08/01/2020      | 08/01/2029     | Harbor       | No           | 6/30                     | 8/1                        | +4 months                  | \$300,000  | 3.94%                       | 1.98%         | \$10,066           | 3.36%          | \$6,410                      | 2.14%          |
| 12                      | Kenai Peninsula Borough    | 2005       | 2010B-4 | \$9,615,000         | RZEDB      | 08/01/2020      | 08/01/2030     | School       | ?            | 6/30                     | 8/1                        | +4 months                  | \$10,430,000   | 3.50%                       | 2.02%         | \$680,974          | 6.53%          | \$544,573                    | 5.22%          |
| 13                      | City of Ketchikan          | 2005       | 2010B-4 | \$4,105,000         | RZEDB      | 08/01/2020      | 08/01/2030     | Fire Station | ?            | 12/31                    | 8/1                        | +4 months                  | \$4,455,000  | 3.50%                       | 2.02%         | \$282,645          | 6.34%          | \$224,298                    | 5.03%          |
| 14                      | Ketchikan Gateway Borough  | 2005       | 2010B-4 | \$1,290,000         | RZEDB      | 08/01/2020      | 08/01/2025     | School       | ?            | 6/30                     | 8/1                        | +4 months                  | \$1,530,000  | 3.17%                       | 1.82%         | \$28,066           | 1.83%          | \$17,996                     | 1.18%          |
| 15                      | City and Borough of Sitka  | 2005       | 2010B-4 | \$22,000,000        | RZEDB      | 08/01/2020      | 08/01/2030     | Hydro        | ?            | 6/30                     | 8/1                        | +4 months                  | \$22,000,000   | 3.55%                       | 2.05%         | \$1,988,529        | 9.04%          | \$1,610,180                  | 7.32%          |
| 16                      | City and Borough of Sitka  | 2005       | 2010B-4 | \$820,000           | BAB        | 08/01/2020      | 08/01/2021     | Hydro        | ?            | 6/30                     | 8/1                        | +4 months                  | \$820,000  | 3.26%                       | 1.77%         | (\$7,020)          | -0.86%         | (\$9,227)                    | -1.13%         |
| 17                      | City of Soldotna           | 2005       | 2010B-4 | \$1,430,000         | RZEDB      | 08/01/2020      | 08/01/2030     | Library      | ?            | 6/30                     | 8/1                        | +4 months                  | \$1,550,000  | 3.50%                       | 2.02%         | \$88,835           | 5.73%          | \$68,418                     | 4.41%          |
| 18                      | Aleutians East Borough     | 2005       | 2010B-3 | \$2,830,000         | RZEDB      | 10/01/2020      | 10/01/2030     | Airport etc. | No           | 6/30                     | 10/1                       | +2 months                  | \$3,070,000  | 3.06%                       | 2.02%         | \$101,684          | 3.31%          | \$61,164                     | 1.99%          |
| 19                      | City of Unalaska           | 2005       | 2010B-3 | \$3,100,000         | RZEDB      | 10/01/2020      | 10/01/2030     | Electric     | No           | 6/30                     | 10/1                       | +2 months                  | \$3,365,000  | 3.06%                       | 2.02%         | \$112,898          | 3.36%          | \$68,622                     | 2.04%          |
| 20                      | City of King Cove          | 2005       | 2010B-3 | \$430,000           | RZEDB      | 10/01/2020      | 10/01/2030     | Harbor       | No           | 6/30                     | 10/1                       | +2 months                  | \$465,000  | 3.06%                       | 2.03%         | \$2,587            | 0.56%          | (\$3,481)                    | -0.75%         |
| <b>Total Candidates</b> |                            |            |         | <b>\$66,275,000</b> |            |                 |                |              |              |                          |                            |                            | <b>\$72,150,000</b>                                    |                             |               | <b>\$4,342,815</b> | <b>6.02%</b>   | <b>\$3,460,108</b>           | <b>4.80%</b>   |

**Other Bonds -- Non-AMT Refunding**

|                         | Refunded Bonds               |            |         |                     |            |                 |                |              |              | Payment Date Information |                            |                            | Refunding Results -- Market Conditions as of 4/27/2020 |                             |               |                    |                | Sensitivity Analysis +25 bps |                |
|-------------------------|------------------------------|------------|---------|---------------------|------------|-----------------|----------------|--------------|--------------|--------------------------|----------------------------|----------------------------|--|-----------------------------|---------------|--------------------|----------------|------------------------------|----------------|
|                         | Borrower                     | Resolution | Series  | Callable Par        | Tax Status | First Call Date | Final Maturity | Use of Funds | Reserve Fund | Borrower FYE             | Old Principal Payment Date | New Principal Payment Date | Refunded Par Amount                                    | Refunded Average Net Coupon | Refunding TIC | PV Savings (\$)    | PV Savings (%) | PV Savings (\$)              | PV Savings (%) |
|                         |                              |            |         |                     |            |                 |                |              |              |                          |                            |                            |  |                             |               |                    |                |                              |                |
| 21                      | Ketchikan Gateway Borough    | 2010       | 2010A-2 | \$3,365,000         | RZEDB      | 07/01/2020      | 07/01/2035     | Admin Bldg   | ?            | 6/30                     | 7/1                        | +5 months                  | \$3,365,000  | 3.90%                       | 2.62%         | \$291,048          | 8.65%          | \$231,960                    | 6.89%          |
| 22                      | Fairbanks North Star Borough | Non-AMBB   | 2006 I  | \$3,925,000         | Non-AMT    | 11/1/14 (100)   | 11/01/2025     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$3,925,000  | 4.28%                       | 1.82%         | \$243,516          | 6.20%          | \$214,113                    | 5.46%          |
| 23                      | Fairbanks North Star Borough | Non-AMBB   | 2007 J  | \$5,430,000         | Non-AMT    | 11/1/15 (100)   | 11/01/2026     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$5,430,000  | 4.47%                       | 1.85%         | \$430,163          | 7.92%          | \$382,041                    | 7.04%          |
| 24                      | Fairbanks North Star Borough | Non-AMBB   | 2008 L  | \$5,700,000         | Non-AMT    | 11/1/16 (100)   | 11/01/2027     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$5,700,000  | 4.26%                       | 1.89%         | \$476,987          | 8.37%          | \$418,384                    | 7.34%          |
| 25                      | Fairbanks North Star Borough | Non-AMBB   | 2010 M  | \$6,450,000         | RZEDB      | 7/1/19 (100)    | 07/01/2029     | School       | No           | 6/30                     | 7/1                        | +5 months                  | \$6,450,000  | 3.17%                       | 1.98%         | \$318,949          | 4.94%          | \$237,270                    | 3.68%          |
| 26                      | Fairbanks North Star Borough | Non-AMBB   | 2012 R  | \$7,480,000         | Non-AMT    | 5/1/20 (100.5)  | 05/01/2032     | School       | No           | 6/30                     | 5/1                        | -5 months                  | \$7,480,000  | 3.03%                       | 2.19%         | \$293,762          | 3.93%          | \$179,171                    | 2.40%          |
| <b>Total Candidates</b> |                              |            |         | <b>\$32,350,000</b> |            |                 |                |              |              |                          |                            |                            | <b>\$32,350,000</b>                                    |                             |               | <b>\$2,054,424</b> | <b>6.35%</b>   | <b>\$1,662,939</b>           | <b>5.14%</b>   |

KGB Max Par (AMBB Res): \$3,500,000

FNSB Max Par (AMBB Res): \$29,575,000

**Project Financing Loans**

| Borrower | Project Amount        | Max Par (AMBB Res) | Max Par (Local Leg) | Tax Status | Term     | Use of Funds | Reserve Fund | Other Parameters |
|----------|-----------------------|--------------------|---------------------|------------|----------|--------------|--------------|------------------|
| 27       | City of Ketchikan     | \$10,550,000       | \$11,500,000        | Non-AMT    | 20 Years | Utility      | Yes          |                  |
| 28       | Kodiak Island Borough | \$410,422          | \$500,000           | Non-AMT    | 10 Years | High school  | No           |                  |
| 29       | Kodiak Island Borough | \$2,230,000        | \$2,500,000         | Non-AMT    | 10 Years | Schools      | No           |                  |

Indicates loans with PV savings > 3%

**Assumptions:**

Market conditions as of April 27, 2020

Closing on July 2, 2020

Annual principal payments of December 1

Refunding of all non-callable and callable bonds within each borrower loan

Refundings are structured involving substantially the same structure and debt service payments as the refunded bonds

Refunding results for BABs/RZEDBs incorporate receipt of partial subsidy payment for period from prior interest payment through the closing date of July 2, 2020

Average net coupon of refunded BABs/RZEDBs reflects rate after receipt of subsidy reflecting 5.9% sequestration rate (i.e., 32.94% or 42.35%)

Refunding results do not incorporate the impact of prior or new borrower-level reserve funds

Assumes borrower costs of issuance of \$15,000 for each loan, unless a different amount has been provided

Bond Bank costs of issuance of \$250,000 split proportionally; underwriter's discount of \$3.50/bond

Escrow invested in SLGS



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: RES 20-15    Version: 1    Name:  
Type: Resolution    Status: AGENDA READY  
File created: 5/5/2020    In control: City and Borough Assembly  
On agenda: 5/12/2020    Final action:  
Title: Approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of its bonds that provided funds to purchase Sitka's Harbor Facilities Revenue Bond, 2013, issued by Sitka to the Bond Bank under a loan agreement between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into an amendatory loan agreement with the Bond Bank setting forth a revised debt service schedule for the loan evidenced by Sitka's 2013 bond, in accordance with the 2013 loan agreement, if the Bond Bank successfully refinances its 2013 Bonds; authorizing the issuance of an amended harbor revenue bond to the Bond Bank to evidence the refinanced loan; and establishing an effective date (1st and final reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Res 2020-15](#)  
[Memo Res 2020-15](#)  
[Res 2020-15](#)  
[AMBBA Taxable Advance Refunding Monitor March 16 2020 \(2\) Res 2020-15](#)  
[AMBB 2020-1 Tax-Exempt Loan Matrix \(4-27-20\) Res 2020-15](#)

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



## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-15 on first and final reading approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of its bonds that provided funds to purchase Sitka's Harbor Facilities Revenue Bond, 2013, issued by Sitka to the Bond Bank under a loan agreement between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into an amendatory loan agreement with the Bond Bank setting forth a revised debt service schedule for the loan evidenced by Sitka's 2013 bond, in accordance with the 2013 loan agreement, if the Bond Bank successfully refinances its 2013 Bonds; authorizing the issuance of an amended harbor revenue bond to the Bond Bank to evidence the refinanced loan; and establishing an effective date.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members

**Thru:** John Leach, Municipal Administrator *[Signature]*

**From:** Jay Sweeney, CFAO

**Date:** May 5, 2020

**Subject:** Refinancing of Bonded Indebtedness

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### **Background**

The Alaska Municipal Bond Bank Authority (AMBBA) is currently taking steps to refinance a substantial portion of its outstanding publicly held bonds. As the AMBBA uses proceeds from its public bond issuances to loan to Municipalities, those Municipalities are being afforded a chance to work in conjunction with the AMBBA to refinance their loans from the AMBBA.

For a Municipality to be able to refinance its loan from the AMBBA, that Municipality's governing body must pass a Resolution indicating its desire to do so. Passage of such Resolution then provide the AMBBA the legal authority to refinance portions of its outstanding public bonds by redeeming ("calling") old bonds and using the proceeds of a new bond issuance at reduced interest rates for the redemption.

Municipalities benefit from such refinancings because the debt service savings the AMBBA achieves in its refinancing are passed on the underlying Municipalities in the form of reduced interest and principal payments, reducing interest expense and reducing cash outflow.

Accordingly, The Assembly is being asked to approve several Resolutions – one Resolution per outstanding Loan (AMBBA bond issuance series). Passage of the Resolutions is required to participate in the AMBBA refinancing.

### **Analysis:**

#### **Structure of AMBBA Debt and CBS loan agreements with the AMBBA**

The AMBBA is a subdivision of the State of Alaska, Department of Revenue. The AMBBA was established to help smaller Municipalities in Alaska access bond markets

that would otherwise be unavailable to small bond issuers. The AMBBA has specific statutory authority to issue general obligation bonds.

The basic functioning of the AMBBA is to sell bonds to the general public through underwriters, then lend the proceeds from its debt issuances to Alaska Municipalities through loan agreements. As collateral for the loans, the AMBBA requires each Municipality to sell one single municipal bond to the AMBBA. The AMBBA then crafts debt repayment schedules for the loans it makes to mirror its own debt service obligations to the public. Thus, debt service payments made by Municipalities are used by the AMBBA to make its own debt service.

The bonds sold to the general public by the AMBBA are callable serial municipal bonds. This means that AMBBA bonds carry different interest coupons and mature at those dates specified in the serial structure. Callable means that the AMBBA can pay off the bonds early, but only according to specific rules set forth at the time of issuance. All AMBBA bonds are continuously callable after 10 years; before the 10-year anniversary, they can't be called. AMBBA bonds may be partially called, meaning some bonds in the serial, but not all, are paid off early.

As the proceeds of AMBBA bonds are lent to Municipalities and those Municipalities have repayment schedules that mirror the AMBBA's debt service, the ability of Municipalities to pay off their loans early is limited and may only take place according to stipulations set forth in their loan agreements with the AMBBA.

The calling of bonds and early pay-off of loans can be initiated either by the AMBBA or by Municipalities. The AMBBA has a contractual financial advisor who continually monitors interest rates in the bond market and who recommends to the AMBBA Executive Director and Board when early pay-off looks economical. Alternatively, Municipalities can also request that the AMBBA consider calling bonds. A municipality can't compel the AMBBA to call outstanding bonds, however.

### Refunding Versus Advance Refunding

Refunding is the technical name for the process of issuing new bonded debt at a lower interest rate to pay off older callable bonded debt at higher interest rates. Unless a Municipality has obtained all the cash proceeds from some other source to pay debt off early, most refinancing of bonded debt occurs through refunding.

Bonded debt which is not yet callable can still be paid off through a process called defeasment, which is achieved through advance refunding. In this process, new bonds are again sold at a lower interest rate but rather than paying off the old bonds immediately, the proceeds are placed into escrow. Enough proceeds must be placed in escrow to fully pre-pay all debt service up until the call date and all bonds to be called at the future call date.

Internal Revenue Service rules severely limit the ability of entities to issue tax-free

bonds to advance refund other tax-free bonds. As a result, most advance refundings are in the form of taxable municipal bonds.

### The AMBBA 2020 Refunding and Advance Refunding

Multiple Municipalities have approached the AMBBA with requests to participate in a broad refunding of eligible bond issuances. The financial advisor of the AMBBA reviewed each issuance for each community to determine which of the issuances made economic sense to refund. A table of the results of the review is attached. Subsequent to the review, the AMBBA contacted eligible communities to determine whether they wished to participate.

Simultaneous to the actions of the AMBBA, Sitka approached the AMBBA, as a result of direction by the Assembly, to request that it consider an advance refunding of Sitka's various bond issues which were not yet callable. Other communities did likewise. As a result, the AMBBA and its financial advisor are actively considering an advance refunding, but only if bond market conditions make it economical, which has not yet occurred.

For Sitka, the bond issues which are callable and which will participate in the refunding are three tranches of Sitka's 2010 electric revenue bonds (\$29,125,000 total):

- \$6,305,000 in non-AMT bonds
- \$22,000,000 in Recovery Zone Economic Development bonds
- \$820,000 in Build America bonds

For Sitka, all other bond issuances which are not yet callable are being considered for the advance refunding, if it occurs. Not all outstanding bonds make economic sense to advance refund. The Sitka bonds which are candidates for advance refunding include the following:

- \$23,245,000 in 2013 electric revenue bonds (1<sup>st</sup> issuance)
- \$33,935,000 in 2013 electric revenue bonds (2<sup>nd</sup> issuance)
- \$ 2,885,000 in 2014 electric revenue bonds
- \$ 1,720,000 in 2013 harbor revenue bonds
- \$ 2,735,000 in 2011 general obligation bonds
- \$615,000 in 2012 refunding general obligation bonds.

### Advance Refunding Subject to Favorable Market Conditions

For any refunding or advance refunding to take place, the interest rate environment needs to be favorable enough to result in an interest expense savings large enough to make the transaction worthwhile. The AMBBA Executive Director, and its financial advisor, and the underwriter jointly make the decision whether to execute a refunding or advance refunding ("going to market").

At the current time, market conditions favorable for the AMBBA to go to market for the refunding. Market conditions for the advance refunding, however, while close to being favorable, are not yet right for the AMBBA to go to market for the advance refunding. Nonetheless, the AMBBA is taking all required steps to be able to go to market for the advance refunding if conditions improve. One of those critical steps is obtaining Municipality concurrence through the passage of Resolutions.

Thus, the Assembly is being asked to consent to a future advance refunding if bond market conditions improve.

## **Fiscal Note**

### **Effective Interest Rates and Savings Not Finalized Until Underwriting**

The exact amount of savings and the effective interest rate(s) for the refunding and advance refunding can not be known with certainty until the underwriter takes the bond issuances to market in New York. The underwriter has, however, estimated effective interest rates based on current bond market conditions, as well as a sensitivity analysis showing the effect on the proposed refunding if market interest rates rise or fall.

When a bond issuance is brought to market, the rate of interest to be paid on each bond in the serial is pre-determined well in advance. These rates are called bond coupon rates. Rather than adjusting coupon rates continuously to match ever-changing market conditions, bonds in the various serials in a bond issuance will be sold at either a premium or discount to the stated redemption value.

AMBBA bonds are often sold at a premium. When bonds are sold at a premium, the CBS gets extra bond proceeds it does not have to pay back to offset the higher coupon interest it pays. When this occurs, it results in the effective interest rate on the issuance which, in the case of a premium, will be substantially lower than the stated coupon rates.

As the CBS will be primarily engaging in a refunding and advance refunding, any additional proceeds which it would receive as a result of issuing at a premium will be limited to the additional bonds required to refinance the AEA loan. For other issuances, rather than receive additional proceeds, less refunding bonds will be issued than the amount being refunded.

### **Estimated Savings for Refunding and Advance Refunding**

The savings from the refunding of the 2010 electric revenue bonds is estimated to be \$1,988,000 by the underwriter. At the present time, the candidate for refunding which presents enough of a savings to go forward are the \$22,000,000 in Recovery Zone Economic bonds (see attachment).

The savings for any potential advance refundings of the various candidate issuances

has not been determined with certainty by the underwriter. An analysis of the potential savings for advance refunding of various CBS bond issues was prepared by the AMBBA financial advisor in March 2020, and is attached.

#### Effect of Refundings on User Fees

Although the proposed refunding and advanced refunding will result in significant interest rate and cash flow savings to the Municipality, staff does not intend to recommend user fee reductions at this time. Savings will instead be used to strengthen the financial health of enterprise funds by increasing their working capital and by potentially reducing the amount of future fee increases.

#### **Recommendation**

Staff recommends that the Assembly approve the various Resolutions necessary to participate in these proposed refundings and advance refundings.

CITY AND BOROUGH OF SITKA, ALASKA

RESOLUTION NO. 2020-15

**A RESOLUTION of the Assembly of the City and Borough of Sitka, Alaska, approving Sitka’s participation in a proposed refinancing by the Alaska Municipal Bond Bank of its bonds that provided funds to purchase Sitka’s Harbor Facilities Revenue Bond, 2013, issued by Sitka to the Bond Bank under a loan agreement between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into an amendatory loan agreement with the Bond Bank setting forth a revised debt service schedule for the loan evidenced by Sitka’s 2013 bond, in accordance with the 2013 loan agreement, if the Bond Bank successfully refinances its 2013 Bonds; authorizing the issuance of an amended harbor revenue bond to the Bond Bank to evidence the refinanced loan; and establishing an effective date.**

**WHEREAS**, the City and Borough of Sitka, Alaska (“Sitka”), issued and sold its Harbor Facilities Revenue Bond, 2013 (the “2013 Bond”), to the Alaska Municipal Bond Bank (the “Bond Bank”), as authorized by Ordinance No. 2013-01 (the “2013 Bond Ordinance”), on the terms and conditions set forth in the 2013 Bond Ordinance and in a loan agreement between Sitka and the Bond Bank dated as of March 1, 2013 (the “2013 Loan Agreement”); and

**WHEREAS**, the Bond Bank issued and sold its General Obligation Bonds, 2013 Series One (the “2013 Bond Bank Bonds”), to provide funds to purchase the 2013 Bond, as provided in the 2013 Loan Agreement; and

**WHEREAS**, the 2013 Loan Agreement provides that payments of principal of and interest on the 2013 Bond may be adjusted to reduce debt service if the Bond Bank is able to achieve debt service savings by refunding the 2013 Bond Bank Bonds; and

**WHEREAS**, the Bond Bank now intends to issue a series of its general obligation bonds (the “2020 Bond Bank Bonds”) for the purpose, among others, of potentially refunding all or a portion of the 2013 Bond Bank Bonds to achieve debt service savings; and

**WHEREAS**, the Assembly wishes to approve Sitka’s participation in this potential refinancing and to authorize the Municipal Administrator and Chief Finance and Administrative Officer to approve a revised debt service schedule for the 2013 Bond if the Bond Bank successfully refinances the 2013 Bond Bank Bonds;

**NOW, THEREFORE, BE IT RESOLVED** by the Assembly of the City and Borough of Sitka, as follows:

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48       Section 1. Approval of Refinancing. The Assembly hereby approves Sitka’s  
49 participation in the Bond Bank’s refinancing of the 2013 Bond Bank Bonds and authorizes the  
50 Municipal Administrator and Chief Finance and Administrative Officer to approve revised  
51 principal payment amounts and interest rates for the 2013 Bond (in accordance with Section 6 of  
52 the 2013 Loan Agreement), so long as the revised debt service schedule is financially advantageous  
53 to Sitka. The revised schedule of debt service on the 2013 Bond and other provisions as may be  
54 required by the Bond Bank will be set forth (i) in an amendatory loan agreement (the “Amendatory  
55 Loan Agreement”) and (ii) if requested by the Bond Bank, in an amended harbor facilities revenue  
56 bond (the “2020 Bond”) to be issued by Sitka to the Bond Bank in exchange for the 2013 Bond.  
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58       The Municipal Administrator or Chief Finance and Administrative Officer is authorized to  
59 execute and deliver the Amendatory Loan Agreement on behalf of Sitka and to deliver the 2020  
60 Bond, executed in accordance with the provisions of the 2013 Bond Ordinance and this resolution,  
61 to the Bond Bank in exchange for the 2013 Bond. The Municipal Administrator, Chief Finance  
62 and Administrative Officer, Municipal Attorney, and other appropriate officers and employees of  
63 Sitka are also hereby authorized to provide information about Sitka and its financial and legal  
64 affairs that the Bond Bank may request, including but not limited to information for the official  
65 statement for the 2020 Bond Bank Bonds.  
66

67       Section 2. Tax Covenant. If the 2020 Bond Bank Bonds allocable to refinancing the  
68 2013 Bond are issued as tax-exempt bonds, Sitka covenants to undertake all actions required to  
69 maintain the tax-exempt status of interest on the 2020 Bond under Section 103 of the Internal  
70 Revenue Code of 1986, as amended.

71       Section 3. General Authorization. The Mayor, Municipal Administrator, Chief  
72 Finance and Administrative Officer, Municipal Clerk, Municipal Attorney, and any other  
73 appropriate officers, agents, attorneys and employees of Sitka are each hereby authorized and  
74 directed to cooperate with the Bond Bank and to take such steps, do such other acts and things,  
75 and execute such letters, certificates, agreements, assignments, or instruments as in their judgment  
76 may be necessary, appropriate or desirable to carry out the terms and provisions of, and complete  
77 the transactions contemplated by, this resolution.  
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79       Section 4. Prior Acts. Any and all acts heretofore taken by officers, agents, attorneys  
80 and employees of Sitka in connection with refinancing the 2013 Bond are hereby ratified and  
81 confirmed.



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Section 5.    Effective Date.    This resolution will take effect immediately upon its adoption.

**ADOPTED** this 12<sup>th</sup> day of May, 2020.

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

ATTEST:

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

CLERK'S CERTIFICATE

I, the undersigned, Municipal Clerk of the City and Borough of Sitka ("Sitka"), and keeper of the records of the Assembly, DO HEREBY CERTIFY:

1. That the attached resolution (the "Resolution") is a true and correct copy of Resolution No. 2020-\_\_\_\_ of the Assembly, as adopted at a meeting of the Assembly held on \_\_\_\_\_, 2020, and duly recorded in my office.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a quorum was present throughout the meeting and a legally sufficient number of members of the Assembly voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been fully fulfilled, carried out and otherwise observed, and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, 2020.

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Municipal Clerk  
City and Borough of Sitka

Alaska Bond Bank Taxable Refunding Monitor (Series 2011 Through 2015)

|                              | Borrower                   | Series | Refunded Maturity | Coupon | Refunded Par      | Call Date | Escrow Rate | New Yield | Savings          | % Savings     | Negative Arb     | Savings Efficiency | 3+<br>Savings &<br>50+<br>Efficiency | Refunding Type |
|------------------------------|----------------------------|--------|-------------------|--------|-------------------|-----------|-------------|-----------|------------------|---------------|------------------|--------------------|--------------------------------------|----------------|
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2021          | 4.00%  | 265,000           | NC        | 0.65%       | 1.29%     | (2,817)          | (1.06%)       | 1,579            | 0.00%              | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2022          | 3.25%  | 280,000           | 4/1/2021  | 0.65%       | 1.42%     | 1,711            | 0.61%         | 1,994            | 46.20%             | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2023          | 3.38%  | 285,000           | 4/1/2021  | 0.65%       | 1.53%     | 6,531            | 2.29%         | 2,320            | 73.80%             | X                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2024          | 4.00%  | 295,000           | 4/1/2021  | 0.65%       | 1.65%     | 15,789           | 5.35%         | 2,738            | 85.20%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2025          | 4.00%  | 310,000           | 4/1/2021  | 0.65%       | 1.75%     | 21,794           | 7.03%         | 3,163            | 87.30%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2026          | 4.00%  | 320,000           | 4/1/2021  | 0.65%       | 1.90%     | 26,157           | 8.17%         | 3,707            | 87.60%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2027          | 4.00%  | 335,000           | 4/1/2021  | 0.65%       | 2.00%     | 31,267           | 9.33%         | 4,188            | 88.20%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2028          | 4.10%  | 345,000           | 4/1/2021  | 0.65%       | 2.12%     | 37,062           | 10.74%        | 4,696            | 88.80%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2029          | 4.20%  | 360,000           | 4/1/2021  | 0.65%       | 2.17%     | 45,603           | 12.67%        | 5,068            | 90.00%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2030          | 4.30%  | 375,000           | 4/1/2021  | 0.65%       | 2.22%     | 54,831           | 14.62%        | 5,455            | 91.00%             | ✓                                    | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2031          | 4.38%  | 395,000           | 4/1/2021  | 0.65%       | 2.37%     | 60,498           | 15.32%        | 6,292            | 90.60%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>2,735,000</b>  |           |             |           | <b>293,001</b>   | <b>10.40%</b> | <b>35,306</b>    | <b>88.50%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2031          | 5.00%  | 905,000           | 8/1/2023  | 0.70%       | 2.37%     | 104,258          | 11.52%        | 50,829           | 67.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2032          | 5.00%  | 950,000           | 8/1/2023  | 0.70%       | 2.47%     | 116,700          | 12.28%        | 56,450           | 67.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2033          | 5.00%  | 1,000,000         | 8/1/2023  | 0.70%       | 2.55%     | 130,821          | 13.08%        | 62,017           | 67.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2034          | 5.00%  | 1,050,000         | 8/1/2023  | 0.70%       | 2.62%     | 145,244          | 13.83%        | 67,497           | 68.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2035          | 5.00%  | 1,105,000         | 8/1/2023  | 0.70%       | 2.70%     | 157,750          | 14.28%        | 73,885           | 68.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2036          | 4.50%  | 1,155,000         | 8/1/2023  | 0.70%       | 3.27%     | 31,194           | 2.70%         | 97,373           | 24.30%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2037          | 5.00%  | 1,215,000         | 8/1/2023  | 0.70%       | 3.27%     | 101,446          | 8.35%         | 103,336          | 49.50%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2038          | 5.00%  | 1,275,000         | 8/1/2023  | 0.70%       | 3.27%     | 118,758          | 9.31%         | 108,438          | 52.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2039          | 5.00%  | 1,340,000         | 8/1/2023  | 0.70%       | 3.27%     | 137,330          | 10.25%        | 113,966          | 54.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2040          | 5.00%  | 1,410,000         | 8/1/2023  | 0.70%       | 3.27%     | 157,254          | 11.15%        | 119,919          | 56.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2041          | 5.00%  | 1,480,000         | 8/1/2023  | 0.70%       | 3.37%     | 152,001          | 10.27%        | 130,538          | 53.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2042          | 5.00%  | 1,560,000         | 8/1/2023  | 0.70%       | 3.37%     | 172,407          | 11.05%        | 137,593          | 55.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2043          | 5.00%  | 1,640,000         | 8/1/2023  | 0.70%       | 3.37%     | 193,643          | 11.81%        | 144,649          | 57.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2044          | 5.00%  | 1,720,000         | 8/1/2023  | 0.70%       | 3.37%     | 215,660          | 12.54%        | 151,705          | 58.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2045          | 5.00%  | 1,810,000         | 8/1/2023  | 0.70%       | 3.37%     | 239,740          | 13.25%        | 159,643          | 60.00%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2046          | 5.00%  | 1,900,000         | 8/1/2023  | 0.70%       | 3.37%     | 264,650          | 13.93%        | 167,580          | 61.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2047          | 5.00%  | 2,000,000         | 8/1/2023  | 0.70%       | 3.37%     | 291,802          | 14.59%        | 176,400          | 62.30%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2048          | 5.00%  | 2,100,000         | 8/1/2023  | 0.70%       | 3.37%     | 319,820          | 15.23%        | 185,220          | 63.30%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>23,245,000</b> |           |             |           | <b>2,917,838</b> | <b>12.40%</b> | <b>1,906,330</b> | <b>60.91%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2032          | 5.00%  | 1,520,000         | 2/1/2023  | 0.70%       | 2.47%     | 204,576          | 13.46%        | 76,126           | 72.90%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2033          | 3.80%  | 1,595,000         | 2/1/2023  | 0.70%       | 2.55%     | 73,458           | 4.61%         | 81,857           | 47.30%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2034          | 5.00%  | 1,655,000         | 2/1/2023  | 0.70%       | 2.62%     | 250,283          | 15.12%        | 89,700           | 73.60%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2035          | 5.00%  | 1,735,000         | 2/1/2023  | 0.70%       | 2.70%     | 271,065          | 15.62%        | 97,831           | 73.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2036          | 5.00%  | 1,825,000         | 2/1/2023  | 0.70%       | 3.27%     | 163,398          | 8.95%         | 131,066          | 55.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2037          | 5.00%  | 1,915,000         | 2/1/2023  | 0.70%       | 3.27%     | 190,855          | 9.97%         | 137,528          | 58.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2038          | 5.00%  | 2,010,000         | 2/1/2023  | 0.70%       | 3.27%     | 220,035          | 10.95%        | 144,350          | 60.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2039          | 5.00%  | 2,110,000         | 2/1/2023  | 0.70%       | 3.27%     | 251,015          | 11.90%        | 151,531          | 62.40%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2040          | 5.00%  | 2,215,000         | 2/1/2023  | 0.70%       | 3.27%     | 283,864          | 12.82%        | 159,072          | 64.10%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2041          | 5.00%  | 2,325,000         | 2/1/2023  | 0.70%       | 3.37%     | 278,557          | 11.98%        | 173,199          | 61.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2042          | 5.00%  | 2,445,000         | 2/1/2023  | 0.70%       | 3.37%     | 312,362          | 12.78%        | 182,138          | 63.20%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2043          | 5.00%  | 2,565,000         | 2/1/2023  | 0.70%       | 3.37%     | 347,404          | 13.54%        | 191,076          | 64.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2044          | 5.00%  | 2,695,000         | 2/1/2023  | 0.70%       | 3.37%     | 385,041          | 14.29%        | 200,760          | 65.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2045          | 5.00%  | 2,830,000         | 2/1/2023  | 0.70%       | 3.37%     | 424,670          | 15.01%        | 210,816          | 66.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2046          | 5.00%  | 2,970,000         | 2/1/2023  | 0.70%       | 3.37%     | 466,325          | 15.70%        | 221,245          | 67.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2047          | 5.00%  | 3,120,000         | 2/1/2023  | 0.70%       | 3.37%     | 510,853          | 16.37%        | 232,419          | 68.70%             | ✓                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>33,935,000</b> |           |             |           | <b>4,560,302</b> | <b>13.23%</b> | <b>2,398,856</b> | <b>65.26%</b>      |                                      |                |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2031         | 5.00%  | 825,000           | 10/1/2024 | 0.72%       | 2.37%     | 58,232           | 7.06%         | 62,765           | 48.10%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2032         | 5.00%  | 870,000           | 10/1/2024 | 0.72%       | 2.47%     | 67,847           | 7.80%         | 70,036           | 49.20%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2033         | 5.00%  | 915,000           | 10/1/2024 | 0.72%       | 2.55%     | 78,473           | 8.58%         | 76,883           | 50.50%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2034         | 5.00%  | 960,000           | 10/1/2024 | 0.72%       | 2.62%     | 89,367           | 9.31%         | 83,613           | 51.70%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2035         | 5.00%  | 1,010,000         | 10/1/2024 | 0.72%       | 2.70%     | 98,308           | 9.73%         | 91,501           | 51.80%             | ✓                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2036         | 5.00%  | 1,060,000         | 10/1/2024 | 0.72%       | 3.37%     | 13,870           | 1.31%         | 126,550          | 9.90%              | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2037         | 5.00%  | 1,115,000         | 10/1/2024 | 0.72%       | 3.37%     | 24,830           | 2.23%         | 133,116          | 15.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2038         | 5.00%  | 1,170,000         | 10/1/2024 | 0.72%       | 3.37%     | 36,448           | 3.12%         | 139,682          | 20.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2039         | 5.00%  | 1,230,000         | 10/1/2024 | 0.72%       | 3.37%     | 48,883           | 3.97%         | 146,845          | 25.00%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2040         | 5.00%  | 1,295,000         | 10/1/2024 | 0.72%       | 3.37%     | 62,225           | 4.81%         | 154,605          | 28.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2041         | 5.00%  | 1,360,000         | 10/1/2024 | 0.72%       | 3.27%     | 100,333          | 7.38%         | 156,598          | 39.10%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2042         | 5.00%  | 1,430,000         | 10/1/2024 | 0.72%       | 3.27%     | 117,551          | 8.22%         | 164,658          | 41.70%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2043         | 5.00%  | 1,505,000         | 10/1/2024 | 0.72%       | 3.27%     | 135,998          | 9.04%         | 173,294          | 44.00%             | X                                    | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2044         | 5.00%  | 1,580,000         | 10/1/2024 | 0.72%       | 3.27%     | 155,257          | 9.83%         | 181,929          | 46.00%             | X                                    | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>2,885,000</b>  |           |             |           | <b>266,149</b>   | <b>9.21%</b>  | <b>251,996</b>   | <b>51.33%</b>      |                                      |                |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2021          | 4.00%  | 170,000           | NC        | 0.68%       | 1.29%     | (1,585)          | (0.93%)       | 790              | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2022          | 4.00%  | 180,000           | NC        | 0.68%       | 1.42%     | (3,251)          | (1.81%)       | 2,382            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2023          | 4.00%  | 185,000           | NC        | 0.70%       | 1.53%     | (5,263)          | (2.84%)       | 4,343            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2024          | 5.00%  | 195,000           | 2/1/2023  | 0.70%       | 1.65%     | (1,139)          | (0.07%)       | 5,310            | 0.00%              | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2025          | 5.00%  | 200,000           | 2/1/2023  | 0.70%       | 1.75%     | 5,093            | 2.55%         | 6,010            | 45.90%             | X                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2026          | 5.00%  | 210,000           | 2/1/2023  | 0.70%       | 1.90%     | 9,671            | 4.61%         | 7,195            | 57.30%             | ✓                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2027          | 5.00%  | 220,000           | 2/1/2023  | 0.70%       | 2.00%     | 14,628           | 6.65%         | 8,153            | 64.20%             | ✓                                    | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2028          | 5.00%  | 235,000           | 2/1/2023  | 0.70%       | 2.12%     | 19,451           | 8.28%         | 9,494            | 67.20%             | ✓                                    | Advance of TE  |
| Harbor                       |                            |        |                   |        |                   |           |             |           |                  |               |                  |                    |                                      |                |

**Alaska Municipal Bond Bank 2020 Series One (Tax-Exempt)**

**AMBB 2005 Resolution -- Non-AMT Refunding**

|                         | Refunded Bonds             |            |         |                     |            |                 |                |              |              | Payment Date Information |                            |                            | Refunding Results -- Market Conditions as of 4/27/2020 |                             |               |                    |                | Sensitivity Analysis +25 bps |                |
|-------------------------|----------------------------|------------|---------|---------------------|------------|-----------------|----------------|--------------|--------------|--------------------------|----------------------------|----------------------------|--|-----------------------------|---------------|--------------------|----------------|------------------------------|----------------|
|                         | Borrower                   | Resolution | Series  | Callable Par        | Tax Status | First Call Date | Final Maturity | Use of Funds | Reserve Fund | New Date:                |                            |                            | Refunded Par Amount                                    | Refunded Average Net Coupon | Refunding TIC | PV Savings (\$)    | PV Savings (%) | PV Savings (\$)              | PV Savings (%) |
|                         |                            |            |         |                     |            |                 |                |              |              | Borrower FYE             | Old Principal Payment Date | New Principal Payment Date |  |                             |               |                    |                |                              |                |
| 1                       | Northwest Arctic Borough   | 2005       | 2010A-1 | \$165,000           | Non-AMT    | 03/01/2020      | 03/01/2021     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$165,000  | 5.00%                       | 2.35%         | (\$12,915)         | -7.83%         | (\$13,189)                   | -7.99%         |
| 2                       | Petersburg Borough         | 2005       | 2010A-1 | \$270,000           | Non-AMT    | 03/01/2020      | 09/01/2021     | Electric     | No           | 6/30                     | 9/1                        | +3 months                  | \$270,000  | 4.88%                       | 1.89%         | (\$10,747)         | -3.98%         | (\$11,207)                   | -4.15%         |
| 3                       | City of Unalaska           | 2005       | 2010A-1 | \$245,000           | Non-AMT    | 03/01/2020      | 03/01/2021     | Harbor       | Yes          | 6/30                     | 3/1                        | -3 months                  | \$245,000  | 5.00%                       | 2.35%         | (\$11,881)         | -4.85%         | (\$12,288)                   | -5.02%         |
| 4                       | Northwest Arctic Borough   | 2005       | 2010B-1 | \$908,000           | BAB        | 03/01/2020      | 03/01/2026     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$908,000  | 4.09%                       | 1.81%         | \$54,708           | 6.03%          | \$46,197                     | 5.09%          |
| 5                       | Northwest Arctic Borough   | 2005       | 2010B-1 | \$887,000           | RZEDB      | 03/01/2020      | 03/01/2030     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$887,000  | 3.66%                       | 2.05%         | \$87,549           | 9.87%          | \$69,928                     | 7.88%          |
| 6                       | City of Kenai              | 2005       | 2010B-1 | \$1,165,000         | RZEDB      | 03/01/2020      | 03/01/2030     | Library      | No           | 6/30                     | 3/1                        | -3 months                  | \$1,165,000  | 3.61%                       | 1.98%         | \$75,620           | 6.49%          | \$60,135                     | 5.16%          |
| 7                       | Petersburg Borough         | 2005       | 2010B-1 | \$1,535,000         | BAB        | 03/01/2020      | 09/01/2030     | Electric     | No           | 6/30                     | 9/1                        | +3 months                  | \$1,535,000  | 4.20%                       | 2.03%         | \$175,758          | 11.45%         | \$151,167                    | 9.85%          |
| 8                       | City of Unalaska           | 2005       | 2010B-1 | \$2,730,000         | BAB        | 03/01/2020      | 03/01/2030     | Harbor       | Yes          | 6/30                     | 3/1                        | -3 months                  | \$2,730,000  | 4.20%                       | 1.97%         | \$307,162          | 11.25%         | \$266,747                    | 9.77%          |
| 9                       | City and Borough of Sitka  | 2005       | 2010A-4 | \$6,305,000         | Non-AMT    | 08/01/2020      | 08/01/2023     | Hydro        | ?            | 6/30                     | 4/1                        | -4 months                  | \$8,680,000  | 4.04%                       | 1.80%         | \$238,130          | 2.74%          | \$203,639                    | 2.35%          |
| 10                      | City and Borough of Juneau | 2005       | 2010B-2 | \$6,170,000         | RZEDB      | 08/01/2020      | 08/01/2024     | Pool         | No           | 6/30                     | 8/1                        | +4 months                  | \$7,580,000  | 3.16%                       | 1.80%         | \$150,167          | 1.98%          | \$110,026                    | 1.45%          |
| 11                      | City of King Cove          | 2005       | 2010B-2 | \$275,000           | BAB        | 08/01/2020      | 08/01/2029     | Harbor       | No           | 6/30                     | 8/1                        | +4 months                  | \$300,000  | 3.94%                       | 1.98%         | \$10,066           | 3.36%          | \$6,410                      | 2.14%          |
| 12                      | Kenai Peninsula Borough    | 2005       | 2010B-4 | \$9,615,000         | RZEDB      | 08/01/2020      | 08/01/2030     | School       | ?            | 6/30                     | 8/1                        | +4 months                  | \$10,430,000   | 3.50%                       | 2.02%         | \$680,974          | 6.53%          | \$544,573                    | 5.22%          |
| 13                      | City of Ketchikan          | 2005       | 2010B-4 | \$4,105,000         | RZEDB      | 08/01/2020      | 08/01/2030     | Fire Station | ?            | 12/31                    | 8/1                        | +4 months                  | \$4,455,000  | 3.50%                       | 2.02%         | \$282,645          | 6.34%          | \$224,298                    | 5.03%          |
| 14                      | Ketchikan Gateway Borough  | 2005       | 2010B-4 | \$1,290,000         | RZEDB      | 08/01/2020      | 08/01/2025     | School       | ?            | 6/30                     | 8/1                        | +4 months                  | \$1,530,000  | 3.17%                       | 1.82%         | \$28,066           | 1.83%          | \$17,996                     | 1.18%          |
| 15                      | City and Borough of Sitka  | 2005       | 2010B-4 | \$22,000,000        | RZEDB      | 08/01/2020      | 08/01/2030     | Hydro        | ?            | 6/30                     | 8/1                        | +4 months                  | \$22,000,000   | 3.55%                       | 2.05%         | \$1,988,529        | 9.04%          | \$1,610,180                  | 7.32%          |
| 16                      | City and Borough of Sitka  | 2005       | 2010B-4 | \$820,000           | BAB        | 08/01/2020      | 08/01/2021     | Hydro        | ?            | 6/30                     | 8/1                        | +4 months                  | \$820,000  | 3.26%                       | 1.77%         | (\$7,020)          | -0.86%         | (\$9,227)                    | -1.13%         |
| 17                      | City of Soldotna           | 2005       | 2010B-4 | \$1,430,000         | RZEDB      | 08/01/2020      | 08/01/2030     | Library      | ?            | 6/30                     | 8/1                        | +4 months                  | \$1,550,000  | 3.50%                       | 2.02%         | \$88,835           | 5.73%          | \$68,418                     | 4.41%          |
| 18                      | Aleutians East Borough     | 2005       | 2010B-3 | \$2,830,000         | RZEDB      | 10/01/2020      | 10/01/2030     | Airport etc. | No           | 6/30                     | 10/1                       | +2 months                  | \$3,070,000  | 3.06%                       | 2.02%         | \$101,684          | 3.31%          | \$61,164                     | 1.99%          |
| 19                      | City of Unalaska           | 2005       | 2010B-3 | \$3,100,000         | RZEDB      | 10/01/2020      | 10/01/2030     | Electric     | No           | 6/30                     | 10/1                       | +2 months                  | \$3,365,000  | 3.06%                       | 2.02%         | \$112,898          | 3.36%          | \$68,622                     | 2.04%          |
| 20                      | City of King Cove          | 2005       | 2010B-3 | \$430,000           | RZEDB      | 10/01/2020      | 10/01/2030     | Harbor       | No           | 6/30                     | 10/1                       | +2 months                  | \$465,000  | 3.06%                       | 2.03%         | \$2,587            | 0.56%          | (\$3,481)                    | -0.75%         |
| <b>Total Candidates</b> |                            |            |         | <b>\$66,275,000</b> |            |                 |                |              |              |                          |                            |                            | <b>\$72,150,000</b>                                    |                             |               | <b>\$4,342,815</b> | <b>6.02%</b>   | <b>\$3,460,108</b>           | <b>4.80%</b>   |

**Other Bonds -- Non-AMT Refunding**

|                         | Refunded Bonds               |            |         |                     |            |                 |                |              |              | Payment Date Information |                            |                            | Refunding Results -- Market Conditions as of 4/27/2020 |                             |               |                    |                | Sensitivity Analysis +25 bps |                |
|-------------------------|------------------------------|------------|---------|---------------------|------------|-----------------|----------------|--------------|--------------|--------------------------|----------------------------|----------------------------|--|-----------------------------|---------------|--------------------|----------------|------------------------------|----------------|
|                         | Borrower                     | Resolution | Series  | Callable Par        | Tax Status | First Call Date | Final Maturity | Use of Funds | Reserve Fund | Borrower FYE             | Old Principal Payment Date | New Principal Payment Date | Refunded Par Amount                                    | Refunded Average Net Coupon | Refunding TIC | PV Savings (\$)    | PV Savings (%) | PV Savings (\$)              | PV Savings (%) |
| 21                      | Ketchikan Gateway Borough    | 2010       | 2010A-2 | \$3,365,000         | RZEDB      | 07/01/2020      | 07/01/2035     | Admin Bldg   | ?            | 6/30                     | 7/1                        | +5 months                  | \$3,365,000  | 3.90%                       | 2.62%         | \$291,048          | 8.65%          | \$231,960                    | 6.89%          |
| 22                      | Fairbanks North Star Borough | Non-AMBB   | 2006 I  | \$3,925,000         | Non-AMT    | 11/1/14 (100)   | 11/01/2025     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$3,925,000  | 4.28%                       | 1.82%         | \$243,516          | 6.20%          | \$214,113                    | 5.46%          |
| 23                      | Fairbanks North Star Borough | Non-AMBB   | 2007 J  | \$5,430,000         | Non-AMT    | 11/1/15 (100)   | 11/01/2026     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$5,430,000  | 4.47%                       | 1.85%         | \$430,163          | 7.92%          | \$382,041                    | 7.04%          |
| 24                      | Fairbanks North Star Borough | Non-AMBB   | 2008 L  | \$5,700,000         | Non-AMT    | 11/1/16 (100)   | 11/01/2027     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$5,700,000  | 4.26%                       | 1.89%         | \$476,987          | 8.37%          | \$418,384                    | 7.34%          |
| 25                      | Fairbanks North Star Borough | Non-AMBB   | 2010 M  | \$6,450,000         | RZEDB      | 7/1/19 (100)    | 07/01/2029     | School       | No           | 6/30                     | 7/1                        | +5 months                  | \$6,450,000  | 3.17%                       | 1.98%         | \$318,949          | 4.94%          | \$237,270                    | 3.68%          |
| 26                      | Fairbanks North Star Borough | Non-AMBB   | 2012 R  | \$7,480,000         | Non-AMT    | 5/1/20 (100.5)  | 05/01/2032     | School       | No           | 6/30                     | 5/1                        | -5 months                  | \$7,480,000  | 3.03%                       | 2.19%         | \$293,762          | 3.93%          | \$179,171                    | 2.40%          |
| <b>Total Candidates</b> |                              |            |         | <b>\$32,350,000</b> |            |                 |                |              |              |                          |                            |                            | <b>\$32,350,000</b>                                    |                             |               | <b>\$2,054,424</b> | <b>6.35%</b>   | <b>\$1,662,939</b>           | <b>5.14%</b>   |

KGB Max Par (AMBB Res): \$3,500,000

FNSB Max Par (AMBB Res): \$29,575,000

**Project Financing Loans**

| Borrower | Project Amount        | Max Par (AMBB Res) | Max Par (Local Leg) | Tax Status | Term     | Use of Funds | Reserve Fund | Other Parameters |
|----------|-----------------------|--------------------|---------------------|------------|----------|--------------|--------------|------------------|
| 27       | City of Ketchikan     | \$10,550,000       | \$11,500,000        | Non-AMT    | 20 Years | Utility      | Yes          |                  |
| 28       | Kodiak Island Borough | \$410,422          | \$500,000           | Non-AMT    | 10 Years | High school  | No           |                  |
| 29       | Kodiak Island Borough | \$2,230,000        | \$2,500,000         | Non-AMT    | 10 Years | Schools      | No           |                  |

Indicates loans with PV savings > 3%

**Assumptions:**

Market conditions as of April 27, 2020

Closing on July 2, 2020

Annual principal payments of December 1

Refunding of all non-callable and callable bonds within each borrower loan

Refundings are structured involving substantially the same structure and debt service payments as the refunded bonds

Refunding results for BABs/RZEDBs incorporate receipt of partial subsidy payment for period from prior interest payment through the closing date of July 2, 2020

Average net coupon of refunded BABs/RZEDBs reflects rate after receipt of subsidy reflecting 5.9% sequestration rate (i.e., 32.94% or 42.35%)

Refunding results do not incorporate the impact of prior or new borrower-level reserve funds

Assumes borrower costs of issuance of \$15,000 for each loan, unless a different amount has been provided

Bond Bank costs of issuance of \$250,000 split proportionally; underwriter's discount of \$3.50/bond

Escrow invested in SLGS



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: RES 20-16    Version: 1    Name:

Type: Resolution    Status: AGENDA READY

File created: 5/5/2020    In control: City and Borough Assembly

On agenda: 5/12/2020    Final action:

Title: Approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of its bonds that provided funds to purchase general obligation bonds issued by Sitka to the Bond Bank under loan agreements between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into one or more amendatory loan agreements with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka's bonds, in accordance with the applicable loan agreements, if the Bond Bank successfully refinances its bonds; authorizing the issuance of refunding general obligation bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date (1st and final reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Res 2020-16](#)  
[Memo Res 2020-16](#)  
[Res 2020-16](#)  
[AMBBA Taxable Advance Refunding Monitor March 16 2020 \(2\) Res 2020-16](#)  
[AMBB 2020-1 Tax-Exempt Loan Matrix \(4-27-20\) Res 2020-16](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2020-16 on first and final reading approving Sitka's participation in a proposed refinancing by the Alaska Municipal Bond Bank of its bonds that provided funds to purchase general obligation bonds issued by Sitka to the Bond Bank under loan agreements between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into one or more amendatory loan agreements with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka's bonds, in accordance with the applicable loan agreements, if the Bond Bank successfully refinances its bonds; authorizing the issuance of refunding general obligation bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date.




# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Paxton and Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Jay Sweeney, CFAO

**Date:** May 5, 2020

**Subject:** Refinancing of Bonded Indebtedness

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### **Background**

The Alaska Municipal Bond Bank Authority (AMBBA) is currently taking steps to refinance a substantial portion of its outstanding publicly held bonds. As the AMBBA uses proceeds from its public bond issuances to loan to Municipalities, those Municipalities are being afforded a chance to work in conjunction with the AMBBA to refinance their loans from the AMBBA.

For a Municipality to be able to refinance its loan from the AMBBA, that Municipality's governing body must pass a Resolution indicating its desire to do so. Passage of such Resolution then provide the AMBBA the legal authority to refinance portions of its outstanding public bonds by redeeming ("calling") old bonds and using the proceeds of a new bond issuance at reduced interest rates for the redemption.

Municipalities benefit from such refinancings because the debt service savings the AMBBA achieves in its refinancing are passed on the underlying Municipalities in the form of reduced interest and principal payments, reducing interest expense and reducing cash outflow.

Accordingly, The Assembly is being asked to approve several Resolutions – one Resolution per outstanding Loan (AMBBA bond issuance series). Passage of the Resolutions is required to participate in the AMBBA refinancing.

### **Analysis:**

#### **Structure of AMBBA Debt and CBS loan agreements with the AMBBA**

The AMBBA is a subdivision of the State of Alaska, Department of Revenue. The AMBBA was established to help smaller Municipalities in Alaska access bond markets

that would otherwise be unavailable to small bond issuers. The AMBBA has specific statutory authority to issue general obligation bonds.

The basic functioning of the AMBBA is to sell bonds to the general public through underwriters, then lend the proceeds from its debt issuances to Alaska Municipalities through loan agreements. As collateral for the loans, the AMBBA requires each Municipality to sell one single municipal bond to the AMBBA. The AMBBA then crafts debt repayment schedules for the loans it makes to mirror its own debt service obligations to the public. Thus, debt service payments made by Municipalities are used by the AMBBA to make its own debt service.

The bonds sold to the general public by the AMBBA are callable serial municipal bonds. This means that AMBBA bonds carry different interest coupons and mature at those dates specified in the serial structure. Callable means that the AMBBA can pay off the bonds early, but only according to specific rules set forth at the time of issuance. All AMBBA bonds are continuously callable after 10 years; before the 10-year anniversary, they can't be called. AMBBA bonds may be partially called, meaning some bonds in the serial, but not all, are paid off early.

As the proceeds of AMBBA bonds are lent to Municipalities and those Municipalities have repayment schedules that mirror the AMBBA's debt service, the ability of Municipalities to pay off their loans early is limited and may only take place according to stipulations set forth in their loan agreements with the AMBBA.

The calling of bonds and early pay-off of loans can be initiated either by the AMBBA or by Municipalities. The AMBBA has a contractual financial advisor who continually monitors interest rates in the bond market and who recommends to the AMBBA Executive Director and Board when early pay-off looks economical. Alternatively, Municipalities can also request that the AMBBA consider calling bonds. A municipality can't compel the AMBBA to call outstanding bonds, however.

### Refunding Versus Advance Refunding

Refunding is the technical name for the process of issuing new bonded debt at a lower interest rate to pay off older callable bonded debt at higher interest rates. Unless a Municipality has obtained all the cash proceeds from some other source to pay debt off early, most refinancing of bonded debt occurs through refunding.

Bonded debt which is not yet callable can still be paid off through a process called defeasment, which is achieved through advance refunding. In this process, new bonds are again sold at a lower interest rate but rather than paying off the old bonds immediately, the proceeds are placed into escrow. Enough proceeds must be placed in escrow to fully pre-pay all debt service up until the call date and all bonds to be called at the future call date.

Internal Revenue Service rules severely limit the ability of entities to issue tax-free



bonds to advance refund other tax-free bonds. As a result, most advance refundings are in the form of taxable municipal bonds.

### The AMBBA 2020 Refunding and Advance Refunding

Multiple Municipalities have approached the AMBBA with requests to participate in a broad refunding of eligible bond issuances. The financial advisor of the AMBBA reviewed each issuance for each community to determine which of the issuances made economic sense to refund. A table of the results of the review is attached. Subsequent to the review, the AMBBA contacted eligible communities to determine whether they wished to participate.

Simultaneous to the actions of the AMBBA, Sitka approached the AMBBA, as a result of direction by the Assembly, to request that it consider an advance refunding of Sitka's various bond issues which were not yet callable. Other communities did likewise. As a result, the AMBBA and its financial advisor are actively considering an advance refunding, but only if bond market conditions make it economical, which has not yet occurred.

For Sitka, the bond issues which are callable and which will participate in the refunding are three tranches of Sitka's 2010 electric revenue bonds (\$29,125,000 total):

- \$6,305,000 in non-AMT bonds
- \$22,000,000 in Recovery Zone Economic Development bonds
- \$820,000 in Build America bonds

For Sitka, all other bond issuances which are not yet callable are being considered for the advance refunding, if it occurs. Not all outstanding bonds make economic sense to advance refund. The Sitka bonds which are candidates for advance refunding include the following:

- \$23,245,000 in 2013 electric revenue bonds (1<sup>st</sup> issuance)
- \$33,935,000 in 2013 electric revenue bonds (2<sup>nd</sup> issuance)
- \$ 2,885,000 in 2014 electric revenue bonds
- \$ 1,720,000 in 2013 harbor revenue bonds
- \$ 2,735,000 in 2011 general obligation bonds
- \$615,000 in 2012 refunding general obligation bonds.

### Advance Refunding Subject to Favorable Market Conditions

For any refunding or advance refunding to take place, the interest rate environment needs to be favorable enough to result in an interest expense savings large enough to make the transaction worthwhile. The AMBBA Executive Director, and its financial advisor, and the underwriter jointly make the decision whether to execute a refunding or advance refunding ("going to market").

At the current time, market conditions favorable for the AMBBA to go to market for the refunding. Market conditions for the advance refunding, however, while close to being favorable, are not yet right for the AMBBA to go to market for the advance refunding. Nonetheless, the AMBBA is taking all required steps to be able to go to market for the advance refunding if conditions improve. One of those critical steps is obtaining Municipality concurrence through the passage of Resolutions.

Thus, the Assembly is being asked to consent to a future advance refunding if bond market conditions improve.

### **Fiscal Note**

#### **Effective Interest Rates and Savings Not Finalized Until Underwriting**

The exact amount of savings and the effective interest rate(s) for the refunding and advance refunding can not be known with certainty until the underwriter takes the bond issuances to market in New York. The underwriter has, however, estimated effective interest rates based on current bond market conditions, as well as a sensitivity analysis showing the effect on the proposed refunding if market interest rates rise or fall.

When a bond issuance is brought to market, the rate of interest to be paid on each bond in the serial is pre-determined well in advance. These rates are called bond coupon rates. Rather than adjusting coupon rates continuously to match ever-changing market conditions, bonds in the various serials in a bond issuance will be sold at either a premium or discount to the stated redemption value.

AMBBA bonds are often sold at a premium. When bonds are sold at a premium, the CBS gets extra bond proceeds it does not have to pay back to offset the higher coupon interest it pays. When this occurs, it results in the effective interest rate on the issuance which, in the case of a premium, will be substantially lower than the stated coupon rates.

As the CBS will be primarily engaging in a refunding and advance refunding, any additional proceeds which it would receive as a result of issuing at a premium will be limited to the additional bonds required to refinance the AEA loan. For other issuances, rather than receive additional proceeds, less refunding bonds will be issued than the amount being refunded.

#### **Estimated Savings for Refunding and Advance Refunding**

The savings from the refunding of the 2010 electric revenue bonds is estimated to be \$1,988,000 by the underwriter. At the present time, the candidate for refunding which presents enough of a savings to go forward are the \$22,000,000 in Recovery Zone Economic bonds (see attachment).

The savings for any potential advance refundings of the various candidate issuances

has not been determined with certainty by the underwriter. An analysis of the potential savings for advance refunding of various CBS bond issues was prepared by the AMBBA financial advisor in March 2020, and is attached.

#### Effect of Refundings on User Fees

Although the proposed refunding and advanced refunding will result in significant interest rate and cash flow savings to the Municipality, staff does not intend to recommend user fee reductions at this time. Savings will instead be used to strengthen the financial health of enterprise funds by increasing their working capital and by potentially reducing the amount of future fee increases.

#### **Recommendation**

Staff recommends that the Assembly approve the various Resolutions necessary to participate in these proposed refundings and advance refundings.

CITY AND BOROUGH OF SITKA, ALASKA

RESOLUTION NO. 2020-16

A RESOLUTION of the Assembly of the City and Borough of Sitka, Alaska, approving Sitka’s participation in a proposed refinancing by the Alaska Municipal Bond Bank of its bonds that provided funds to purchase general obligation bonds issued by Sitka to the Bond Bank under loan agreements between Sitka and the Bond Bank; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into one or more amendatory loan agreements with the Bond Bank setting forth revised debt service schedules for the loans evidenced by Sitka’s bonds, in accordance with the applicable loan agreements, if the Bond Bank successfully refinances its bonds; authorizing the issuance of refunding general obligation bonds to the Bond Bank to evidence the refinanced loans; and establishing an effective date.

WHEREAS, the City and Borough of Sitka, Alaska (“Sitka”), issued and sold to the Alaska Municipal Bond Bank the following general obligation bonds (together, the “Sitka GO Bonds”):

| Sitka Series | Issuance Date | Legislation  | Callable Maturities | Callable Amount | Call Date | Bond Bank Series |
|--------------|---------------|--------------|---------------------|-----------------|-----------|------------------|
| GO 2011      | 5/10/2011     | Ord. 2011-08 | 2022-2031           | \$3,300,000     | 4/1/2021  | 2011 Two         |
| GO 2012      | 5/24/2012     | Res. 2012-04 | 2022-2023           | \$1,560,000     | 3/1/2022  | 2012 Two         |

WHEREAS, to make each of the loans evidenced by the Sitka Bonds, the Bond Bank issued and sold a series of its General Obligation Bonds (as identified above, the “Bond Bank Bonds”) to provide funds to purchase the Sitka Bonds on terms and conditions set forth in a loan agreement with Sitka with respect to each of the Sitka Bonds; and

WHEREAS, the loan agreement for each of the Sitka Bonds provides that payments of principal of and interest on those bonds may be adjusted to reduce debt service if the Bond Bank is able to achieve debt service savings by refunding the applicable series of Bond Bank Bonds; and

WHEREAS, the Bond Bank now intends to issue a series of its general obligation bonds (the “2020 Bond Bank Bonds”) for the purpose, among others, of potentially refunding all or a portion of the Bond Bank Bonds to achieve debt service savings; and

WHEREAS, the Assembly wishes to approve Sitka’s participation in this potential refinancing and to authorize the Municipal Administrator and Chief Finance and Administrative

43 Officer to approve revised debt service schedules for any of the Sitka Bonds for which the Bond  
44 Bank successfully refinances the applicable series of Bond Bank Bonds;

45  
46 **NOW, THEREFORE, BE IT RESOLVED** by the Assembly of the City and Borough of  
47 Sitka, as follows:

48  
49 Section 1. Approval of Refinancing. The Assembly hereby approves Sitka's  
50 participation in the Bond Bank's refinancing of the Bond Bank Bonds and authorizes the  
51 Municipal Administrator and Chief Finance and Administrative Officer to approve revised  
52 principal payment amounts and interest rates for any or all of the Sitka Bonds (in accordance with  
53 Section 6 of the each applicable loan agreement), so long as the revised debt service schedules are  
54 financially advantageous to Sitka. The revised schedule of debt service on any Sitka Bond that is  
55 refinanced and other provisions as may be required by the Bond Bank will be set forth in (i) an  
56 amendatory loan agreement (an "Amendatory Loan Agreement") relating to that refinanced Sitka  
57 Bond and (ii) if requested by the Bond Bank, a refunding general obligation bond (a "2020 Sitka  
58 Bond") to be issued by Sitka to the Bond Bank in exchange for each refinanced Sitka Bond.

59  
60 The Municipal Administrator or Chief Finance and Administrative Officer is authorized to  
61 execute and deliver each Amendatory Loan Agreement on behalf of Sitka and to deliver the  
62 applicable 2020 Bond, executed in accordance with the provisions of the applicable bond  
63 legislation and this resolution, to the Bond Bank in exchange for each refinanced Sitka Bond. The  
64 Municipal Administrator, Chief Finance and Administrative Officer, Municipal Attorney, and  
65 other appropriate officers and employees of Sitka are also hereby authorized to provide  
66 information about Sitka and its financial and legal affairs that the Bond Bank may request,  
67 including but not limited to information for the official statement for the 2020 Bond Bank Bonds.

68  
69 Section 2. Tax Covenant. If the 2020 Bond Bank Bonds allocable to refinancing the  
70 Sitka Bonds are issued as tax-exempt bonds, Sitka covenants to undertake all actions required to  
71 maintain the tax-exempt status of interest on the applicable refinanced Sitka Bond under  
72 Section 103 of the Internal Revenue Code of 1986, as amended.

73  
74 Section 3. General Authorization. The Mayor, Municipal Administrator, Chief  
75 Finance and Administrative Officer, Municipal Clerk, Municipal Attorney, and any other  
76 appropriate officers, agents, attorneys and employees of Sitka are each hereby authorized and  
77 directed to cooperate with the Bond Bank and to take such steps, do such other acts and things,  
78 and execute such letters, certificates, agreements, assignments, or instruments as in their judgment  
79 may be necessary, appropriate or desirable to carry out the terms and provisions of, and complete  
80 the transactions contemplated by, this resolution.

81  
82 Section 4. Prior Acts. Any and all acts heretofore taken by officers, agents, attorneys  
83 and employees of Sitka in connection with refinancing the Sitka Bonds are hereby ratified and  
confirmed.



CLERK'S CERTIFICATE

I, the undersigned, Municipal Clerk of the City and Borough of Sitka ("Sitka"), and keeper of the records of the Assembly, DO HEREBY CERTIFY:

1. That the attached resolution (the "Resolution") is a true and correct copy of Resolution No. 2020-\_\_\_\_ of the Assembly, as adopted at a meeting of the Assembly held on \_\_\_\_\_, 2020, and duly recorded in my office.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a quorum was present throughout the meeting and a legally sufficient number of members of the Assembly voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been fully fulfilled, carried out and otherwise observed, and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, 2020.

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Municipal Clerk  
City and Borough of Sitka

Alaska Bond Bank Taxable Refunding Monitor (Series 2011 Through 2015)

|                              | Borrower                   | Series | Refunded Maturity | Coupon | Refunded Par      | Call Date | Escrow Rate | New Yield | Savings          | % Savings     | Negative Arb     | Savings Efficiency | 3+%            |                |
|------------------------------|----------------------------|--------|-------------------|--------|-------------------|-----------|-------------|-----------|------------------|---------------|------------------|--------------------|----------------|----------------|
|                              |                            |        |                   |        |                   |           |             |           |                  |               |                  |                    | Savings & 50+% | Refunding Type |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2021          | 4.00%  | 265,000           | NC        | 0.65%       | 1.29%     | (2,817)          | (1.06%)       | 1,579            | 0.00%              | X              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2022          | 3.25%  | 280,000           | 4/1/2021  | 0.65%       | 1.42%     | 1,711            | 0.61%         | 1,994            | 46.20%             | X              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2023          | 3.38%  | 285,000           | 4/1/2021  | 0.65%       | 1.53%     | 6,531            | 2.29%         | 2,320            | 73.80%             | X              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2024          | 4.00%  | 295,000           | 4/1/2021  | 0.65%       | 1.65%     | 15,789           | 5.35%         | 2,738            | 85.20%             | ✓              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2025          | 4.00%  | 310,000           | 4/1/2021  | 0.65%       | 1.75%     | 21,794           | 7.03%         | 3,163            | 87.30%             | ✓              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2026          | 4.00%  | 320,000           | 4/1/2021  | 0.65%       | 1.90%     | 26,157           | 8.17%         | 3,707            | 87.60%             | ✓              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2027          | 4.00%  | 335,000           | 4/1/2021  | 0.65%       | 2.00%     | 31,267           | 9.33%         | 4,188            | 88.20%             | ✓              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2028          | 4.10%  | 345,000           | 4/1/2021  | 0.65%       | 2.12%     | 37,062           | 10.74%        | 4,696            | 88.80%             | ✓              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2029          | 4.20%  | 360,000           | 4/1/2021  | 0.65%       | 2.17%     | 45,603           | 12.67%        | 5,068            | 90.00%             | ✓              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2030          | 4.30%  | 375,000           | 4/1/2021  | 0.65%       | 2.22%     | 54,831           | 14.62%        | 5,455            | 91.00%             | ✓              | Advance of TE  |
| GO                           | Sitka, City and Borough of | 2011_2 | 4/1/2031          | 4.38%  | 395,000           | 4/1/2021  | 0.65%       | 2.37%     | 60,498           | 15.32%        | 6,292            | 90.60%             | ✓              | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>2,735,000</b>  |           |             |           | <b>293,001</b>   | <b>10.40%</b> | <b>35,306</b>    | <b>88.50%</b>      |                |                |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2031          | 5.00%  | 905,000           | 8/1/2023  | 0.70%       | 2.37%     | 104,258          | 11.52%        | 50,829           | 67.20%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2032          | 5.00%  | 950,000           | 8/1/2023  | 0.70%       | 2.47%     | 116,700          | 12.28%        | 56,450           | 67.40%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2033          | 5.00%  | 1,000,000         | 8/1/2023  | 0.70%       | 2.55%     | 130,821          | 13.08%        | 62,017           | 67.80%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2034          | 5.00%  | 1,050,000         | 8/1/2023  | 0.70%       | 2.62%     | 145,244          | 13.83%        | 67,497           | 68.30%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2035          | 5.00%  | 1,105,000         | 8/1/2023  | 0.70%       | 2.70%     | 157,750          | 14.28%        | 73,885           | 68.10%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2036          | 4.50%  | 1,155,000         | 8/1/2023  | 0.70%       | 3.27%     | 31,194           | 2.70%         | 97,373           | 24.30%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2037          | 5.00%  | 1,215,000         | 8/1/2023  | 0.70%       | 3.27%     | 101,446          | 8.35%         | 103,336          | 49.50%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2038          | 5.00%  | 1,275,000         | 8/1/2023  | 0.70%       | 3.27%     | 118,758          | 9.31%         | 108,438          | 52.30%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2039          | 5.00%  | 1,340,000         | 8/1/2023  | 0.70%       | 3.27%     | 137,330          | 10.25%        | 113,966          | 54.60%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2040          | 5.00%  | 1,410,000         | 8/1/2023  | 0.70%       | 3.27%     | 157,254          | 11.15%        | 119,919          | 56.70%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2041          | 5.00%  | 1,480,000         | 8/1/2023  | 0.70%       | 3.37%     | 152,001          | 10.27%        | 130,538          | 53.80%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2042          | 5.00%  | 1,560,000         | 8/1/2023  | 0.70%       | 3.37%     | 172,407          | 11.05%        | 137,593          | 55.60%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2043          | 5.00%  | 1,640,000         | 8/1/2023  | 0.70%       | 3.37%     | 193,643          | 11.81%        | 144,649          | 57.20%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2044          | 5.00%  | 1,720,000         | 8/1/2023  | 0.70%       | 3.37%     | 215,660          | 12.54%        | 151,705          | 58.70%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2045          | 5.00%  | 1,810,000         | 8/1/2023  | 0.70%       | 3.37%     | 239,740          | 13.25%        | 159,643          | 60.00%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2046          | 5.00%  | 1,900,000         | 8/1/2023  | 0.70%       | 3.37%     | 264,650          | 13.93%        | 167,580          | 61.20%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2047          | 5.00%  | 2,000,000         | 8/1/2023  | 0.70%       | 3.37%     | 291,802          | 14.59%        | 176,400          | 62.30%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_3 | 8/1/2048          | 5.00%  | 2,100,000         | 8/1/2023  | 0.70%       | 3.37%     | 319,820          | 15.23%        | 185,220          | 63.30%             | ✓              | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>23,245,000</b> |           |             |           | <b>2,917,838</b> | <b>12.40%</b> | <b>1,906,330</b> | <b>60.91%</b>      |                |                |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2032          | 5.00%  | 1,520,000         | 2/1/2023  | 0.70%       | 2.47%     | 204,576          | 13.46%        | 76,126           | 72.90%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2033          | 3.80%  | 1,595,000         | 2/1/2023  | 0.70%       | 2.55%     | 73,458           | 4.61%         | 81,857           | 47.30%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2034          | 5.00%  | 1,655,000         | 2/1/2023  | 0.70%       | 2.62%     | 250,283          | 15.12%        | 89,700           | 73.60%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2035          | 5.00%  | 1,735,000         | 2/1/2023  | 0.70%       | 2.70%     | 271,065          | 15.62%        | 97,831           | 73.50%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2036          | 5.00%  | 1,825,000         | 2/1/2023  | 0.70%       | 3.27%     | 163,398          | 8.95%         | 131,066          | 55.50%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2037          | 5.00%  | 1,915,000         | 2/1/2023  | 0.70%       | 3.27%     | 190,855          | 9.97%         | 137,528          | 58.10%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2038          | 5.00%  | 2,010,000         | 2/1/2023  | 0.70%       | 3.27%     | 220,035          | 10.95%        | 144,350          | 60.40%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2039          | 5.00%  | 2,110,000         | 2/1/2023  | 0.70%       | 3.27%     | 251,015          | 11.90%        | 151,531          | 62.40%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2040          | 5.00%  | 2,215,000         | 2/1/2023  | 0.70%       | 3.27%     | 283,864          | 12.82%        | 159,072          | 64.10%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2041          | 5.00%  | 2,325,000         | 2/1/2023  | 0.70%       | 3.37%     | 278,557          | 11.98%        | 173,199          | 61.70%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2042          | 5.00%  | 2,445,000         | 2/1/2023  | 0.70%       | 3.37%     | 312,362          | 12.78%        | 182,138          | 63.20%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2043          | 5.00%  | 2,565,000         | 2/1/2023  | 0.70%       | 3.37%     | 347,404          | 13.54%        | 191,076          | 64.50%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2044          | 5.00%  | 2,695,000         | 2/1/2023  | 0.70%       | 3.37%     | 385,041          | 14.29%        | 200,760          | 65.50%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2045          | 5.00%  | 2,830,000         | 2/1/2023  | 0.70%       | 3.37%     | 424,670          | 15.01%        | 210,816          | 66.80%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2046          | 5.00%  | 2,970,000         | 2/1/2023  | 0.70%       | 3.37%     | 466,325          | 15.70%        | 221,245          | 67.80%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2013_1 | 2/1/2047          | 5.00%  | 3,120,000         | 2/1/2023  | 0.70%       | 3.37%     | 510,853          | 16.37%        | 232,419          | 68.70%             | ✓              | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>33,935,000</b> |           |             |           | <b>4,560,302</b> | <b>13.23%</b> | <b>2,398,856</b> | <b>65.26%</b>      |                |                |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2031         | 5.00%  | 825,000           | 10/1/2024 | 0.72%       | 2.37%     | 58,232           | 7.06%         | 62,765           | 48.10%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2032         | 5.00%  | 870,000           | 10/1/2024 | 0.72%       | 2.47%     | 67,847           | 7.80%         | 70,036           | 49.20%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2033         | 5.00%  | 915,000           | 10/1/2024 | 0.72%       | 2.55%     | 78,473           | 8.58%         | 76,883           | 50.50%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2034         | 5.00%  | 960,000           | 10/1/2024 | 0.72%       | 2.62%     | 89,367           | 9.31%         | 83,613           | 51.70%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2035         | 5.00%  | 1,010,000         | 10/1/2024 | 0.72%       | 2.70%     | 98,308           | 9.73%         | 91,501           | 51.80%             | ✓              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2036         | 5.00%  | 1,060,000         | 10/1/2024 | 0.72%       | 3.37%     | 13,870           | 1.31%         | 126,550          | 9.90%              | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2037         | 5.00%  | 1,115,000         | 10/1/2024 | 0.72%       | 3.37%     | 24,830           | 2.23%         | 133,116          | 15.70%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2038         | 5.00%  | 1,170,000         | 10/1/2024 | 0.72%       | 3.37%     | 36,448           | 3.12%         | 139,682          | 20.70%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2039         | 5.00%  | 1,230,000         | 10/1/2024 | 0.72%       | 3.37%     | 48,883           | 3.97%         | 146,845          | 25.00%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2040         | 5.00%  | 1,295,000         | 10/1/2024 | 0.72%       | 3.37%     | 62,225           | 4.81%         | 154,605          | 28.70%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2041         | 5.00%  | 1,360,000         | 10/1/2024 | 0.72%       | 3.27%     | 100,333          | 7.38%         | 156,598          | 39.10%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2042         | 5.00%  | 1,430,000         | 10/1/2024 | 0.72%       | 3.27%     | 117,551          | 8.22%         | 164,658          | 41.70%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2043         | 5.00%  | 1,505,000         | 10/1/2024 | 0.72%       | 3.27%     | 135,998          | 9.04%         | 173,294          | 44.00%             | X              | Advance of TE  |
| Electric                     | Sitka, City and Borough of | 2014_3 | 10/1/2044         | 5.00%  | 1,580,000         | 10/1/2024 | 0.72%       | 3.27%     | 155,257          | 9.83%         | 181,929          | 46.00%             | X              | Advance of TE  |
| <b>TOTAL Good Candidates</b> |                            |        |                   |        | <b>2,885,000</b>  |           |             |           | <b>266,149</b>   | <b>9.21%</b>  | <b>251,996</b>   | <b>51.33%</b>      |                |                |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2021          | 4.00%  | 170,000           | NC        | 0.68%       | 1.29%     | (1,585)          | (0.93%)       | 790              | 0.00%              | X              | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2022          | 4.00%  | 180,000           | NC        | 0.68%       | 1.42%     | (3,251)          | (1.81%)       | 2,382            | 0.00%              | X              | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2023          | 4.00%  | 185,000           | NC        | 0.70%       | 1.53%     | (5,263)          | (2.84%)       | 4,343            | 0.00%              | X              | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2024          | 5.00%  | 195,000           | 2/1/2023  | 0.70%       | 1.65%     | (1,139)          | (0.07%)       | 5,310            | 0.00%              | X              | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2025          | 5.00%  | 200,000           | 2/1/2023  | 0.70%       | 1.75%     | 5,093            | 2.55%         | 6,010            | 45.90%             | X              | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2026          | 5.00%  | 210,000           | 2/1/2023  | 0.70%       | 1.90%     | 9,671            | 4.61%         | 7,195            | 57.30%             | ✓              | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2027          | 5.00%  | 220,000           | 2/1/2023  | 0.70%       | 2.00%     | 14,628           | 6.65%         | 8,153            | 64.20%             | ✓              | Advance of TE  |
| Harbor                       | Sitka, City and Borough of | 2013_1 | 2/1/2028          | 5.00%  | 235,000           | 2/1/2023  | 0.70%       | 2.12%     | 19,451           | 8.28%         |                  |                    |                |                |



**Alaska Municipal Bond Bank 2020 Series One (Tax-Exempt)**

**AMBB 2005 Resolution -- Non-AMT Refunding**

|                         | Refunded Bonds             |            |         |                     |            |                 |                |              |              | Payment Date Information |                            |                            | Refunding Results -- Market Conditions as of 4/27/2020 |                             |               |                    |                | Sensitivity Analysis +25 bps |                |
|-------------------------|----------------------------|------------|---------|---------------------|------------|-----------------|----------------|--------------|--------------|--------------------------|----------------------------|----------------------------|--|-----------------------------|---------------|--------------------|----------------|------------------------------|----------------|
|                         | Borrower                   | Resolution | Series  | Callable Par        | Tax Status | First Call Date | Final Maturity | Use of Funds | Reserve Fund | New Date:                |                            |                            | Refunded Par Amount                                    | Refunded Average Net Coupon | Refunding TIC | PV Savings (\$)    | PV Savings (%) | PV Savings (\$)              | PV Savings (%) |
|                         |                            |            |         |                     |            |                 |                |              |              | Borrower FYE             | Old Principal Payment Date | New Principal Payment Date |  |                             |               |                    |                |                              |                |
| 1                       | Northwest Arctic Borough   | 2005       | 2010A-1 | \$165,000           | Non-AMT    | 03/01/2020      | 03/01/2021     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$165,000  | 5.00%                       | 2.35%         | (\$12,915)         | -7.83%         | (\$13,189)                   | -7.99%         |
| 2                       | Petersburg Borough         | 2005       | 2010A-1 | \$270,000           | Non-AMT    | 03/01/2020      | 09/01/2021     | Electric     | No           | 6/30                     | 9/1                        | +3 months                  | \$270,000  | 4.88%                       | 1.89%         | (\$10,747)         | -3.98%         | (\$11,207)                   | -4.15%         |
| 3                       | City of Unalaska           | 2005       | 2010A-1 | \$245,000           | Non-AMT    | 03/01/2020      | 03/01/2021     | Harbor       | Yes          | 6/30                     | 3/1                        | -3 months                  | \$245,000  | 5.00%                       | 2.35%         | (\$11,881)         | -4.85%         | (\$12,288)                   | -5.02%         |
| 4                       | Northwest Arctic Borough   | 2005       | 2010B-1 | \$908,000           | BAB        | 03/01/2020      | 03/01/2026     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$908,000  | 4.09%                       | 1.81%         | \$54,708           | 6.03%          | \$46,197                     | 5.09%          |
| 5                       | Northwest Arctic Borough   | 2005       | 2010B-1 | \$887,000           | RZEDB      | 03/01/2020      | 03/01/2030     | School       | No           | 6/30                     | 3/1                        | -3 months                  | \$887,000  | 3.66%                       | 2.05%         | \$87,549           | 9.87%          | \$69,928                     | 7.88%          |
| 6                       | City of Kenai              | 2005       | 2010B-1 | \$1,165,000         | RZEDB      | 03/01/2020      | 03/01/2030     | Library      | No           | 6/30                     | 3/1                        | -3 months                  | \$1,165,000  | 3.61%                       | 1.98%         | \$75,620           | 6.49%          | \$60,135                     | 5.16%          |
| 7                       | Petersburg Borough         | 2005       | 2010B-1 | \$1,535,000         | BAB        | 03/01/2020      | 09/01/2030     | Electric     | No           | 6/30                     | 9/1                        | +3 months                  | \$1,535,000  | 4.20%                       | 2.03%         | \$175,758          | 11.45%         | \$151,167                    | 9.85%          |
| 8                       | City of Unalaska           | 2005       | 2010B-1 | \$2,730,000         | BAB        | 03/01/2020      | 03/01/2030     | Harbor       | Yes          | 6/30                     | 3/1                        | -3 months                  | \$2,730,000  | 4.20%                       | 1.97%         | \$307,162          | 11.25%         | \$266,747                    | 9.77%          |
| 9                       | City and Borough of Sitka  | 2005       | 2010A-4 | \$6,305,000         | Non-AMT    | 08/01/2020      | 08/01/2023     | Hydro        | ?            | 6/30                     | 4/1                        | -4 months                  | \$8,680,000  | 4.04%                       | 1.80%         | \$238,130          | 2.74%          | \$203,639                    | 2.35%          |
| 10                      | City and Borough of Juneau | 2005       | 2010B-2 | \$6,170,000         | RZEDB      | 08/01/2020      | 08/01/2024     | Pool         | No           | 6/30                     | 8/1                        | +4 months                  | \$7,580,000  | 3.16%                       | 1.80%         | \$150,167          | 1.98%          | \$110,026                    | 1.45%          |
| 11                      | City of King Cove          | 2005       | 2010B-2 | \$275,000           | BAB        | 08/01/2020      | 08/01/2029     | Harbor       | No           | 6/30                     | 8/1                        | +4 months                  | \$300,000  | 3.94%                       | 1.98%         | \$10,066           | 3.36%          | \$6,410                      | 2.14%          |
| 12                      | Kenai Peninsula Borough    | 2005       | 2010B-4 | \$9,615,000         | RZEDB      | 08/01/2020      | 08/01/2030     | School       | ?            | 6/30                     | 8/1                        | +4 months                  | \$10,430,000   | 3.50%                       | 2.02%         | \$680,974          | 6.53%          | \$544,573                    | 5.22%          |
| 13                      | City of Ketchikan          | 2005       | 2010B-4 | \$4,105,000         | RZEDB      | 08/01/2020      | 08/01/2030     | Fire Station | ?            | 12/31                    | 8/1                        | +4 months                  | \$4,455,000  | 3.50%                       | 2.02%         | \$282,645          | 6.34%          | \$224,298                    | 5.03%          |
| 14                      | Ketchikan Gateway Borough  | 2005       | 2010B-4 | \$1,290,000         | RZEDB      | 08/01/2020      | 08/01/2025     | School       | ?            | 6/30                     | 8/1                        | +4 months                  | \$1,530,000  | 3.17%                       | 1.82%         | \$28,066           | 1.83%          | \$17,996                     | 1.18%          |
| 15                      | City and Borough of Sitka  | 2005       | 2010B-4 | \$22,000,000        | RZEDB      | 08/01/2020      | 08/01/2030     | Hydro        | ?            | 6/30                     | 8/1                        | +4 months                  | \$22,000,000   | 3.55%                       | 2.05%         | \$1,988,529        | 9.04%          | \$1,610,180                  | 7.32%          |
| 16                      | City and Borough of Sitka  | 2005       | 2010B-4 | \$820,000           | BAB        | 08/01/2020      | 08/01/2021     | Hydro        | ?            | 6/30                     | 8/1                        | +4 months                  | \$820,000  | 3.26%                       | 1.77%         | (\$7,020)          | -0.86%         | (\$9,227)                    | -1.13%         |
| 17                      | City of Soldotna           | 2005       | 2010B-4 | \$1,430,000         | RZEDB      | 08/01/2020      | 08/01/2030     | Library      | ?            | 6/30                     | 8/1                        | +4 months                  | \$1,550,000  | 3.50%                       | 2.02%         | \$88,835           | 5.73%          | \$68,418                     | 4.41%          |
| 18                      | Aleutians East Borough     | 2005       | 2010B-3 | \$2,830,000         | RZEDB      | 10/01/2020      | 10/01/2030     | Airport etc. | No           | 6/30                     | 10/1                       | +2 months                  | \$3,070,000  | 3.06%                       | 2.02%         | \$101,684          | 3.31%          | \$61,164                     | 1.99%          |
| 19                      | City of Unalaska           | 2005       | 2010B-3 | \$3,100,000         | RZEDB      | 10/01/2020      | 10/01/2030     | Electric     | No           | 6/30                     | 10/1                       | +2 months                  | \$3,365,000  | 3.06%                       | 2.02%         | \$112,898          | 3.36%          | \$68,622                     | 2.04%          |
| 20                      | City of King Cove          | 2005       | 2010B-3 | \$430,000           | RZEDB      | 10/01/2020      | 10/01/2030     | Harbor       | No           | 6/30                     | 10/1                       | +2 months                  | \$465,000  | 3.06%                       | 2.03%         | \$2,587            | 0.56%          | (\$3,481)                    | -0.75%         |
| <b>Total Candidates</b> |                            |            |         | <b>\$66,275,000</b> |            |                 |                |              |              |                          |                            |                            | <b>\$72,150,000</b>                                    |                             |               | <b>\$4,342,815</b> | <b>6.02%</b>   | <b>\$3,460,108</b>           | <b>4.80%</b>   |

**Other Bonds -- Non-AMT Refunding**

|                         | Refunded Bonds               |            |         |                     |            |                 |                |              |              | Payment Date Information |                            |                            | Refunding Results -- Market Conditions as of 4/27/2020 |                             |               |                    |                | Sensitivity Analysis +25 bps |                |
|-------------------------|------------------------------|------------|---------|---------------------|------------|-----------------|----------------|--------------|--------------|--------------------------|----------------------------|----------------------------|--|-----------------------------|---------------|--------------------|----------------|------------------------------|----------------|
|                         | Borrower                     | Resolution | Series  | Callable Par        | Tax Status | First Call Date | Final Maturity | Use of Funds | Reserve Fund | Borrower FYE             | Old Principal Payment Date | New Principal Payment Date | Refunded Par Amount                                    | Refunded Average Net Coupon | Refunding TIC | PV Savings (\$)    | PV Savings (%) | PV Savings (\$)              | PV Savings (%) |
|                         |                              |            |         |                     |            |                 |                |              |              |                          |                            |                            |  |                             |               |                    |                |                              |                |
| 21                      | Ketchikan Gateway Borough    | 2010       | 2010A-2 | \$3,365,000         | RZEDB      | 07/01/2020      | 07/01/2035     | Admin Bldg   | ?            | 6/30                     | 7/1                        | +5 months                  | \$3,365,000  | 3.90%                       | 2.62%         | \$291,048          | 8.65%          | \$231,960                    | 6.89%          |
| 22                      | Fairbanks North Star Borough | Non-AMBB   | 2006 I  | \$3,925,000         | Non-AMT    | 11/1/14 (100)   | 11/01/2025     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$3,925,000  | 4.28%                       | 1.82%         | \$243,516          | 6.20%          | \$214,113                    | 5.46%          |
| 23                      | Fairbanks North Star Borough | Non-AMBB   | 2007 J  | \$5,430,000         | Non-AMT    | 11/1/15 (100)   | 11/01/2026     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$5,430,000  | 4.47%                       | 1.85%         | \$430,163          | 7.92%          | \$382,041                    | 7.04%          |
| 24                      | Fairbanks North Star Borough | Non-AMBB   | 2008 L  | \$5,700,000         | Non-AMT    | 11/1/16 (100)   | 11/01/2027     | School       | No           | 6/30                     | 11/1                       | +1 months                  | \$5,700,000  | 4.26%                       | 1.89%         | \$476,987          | 8.37%          | \$418,384                    | 7.34%          |
| 25                      | Fairbanks North Star Borough | Non-AMBB   | 2010 M  | \$6,450,000         | RZEDB      | 7/1/19 (100)    | 07/01/2029     | School       | No           | 6/30                     | 7/1                        | +5 months                  | \$6,450,000  | 3.17%                       | 1.98%         | \$318,949          | 4.94%          | \$237,270                    | 3.68%          |
| 26                      | Fairbanks North Star Borough | Non-AMBB   | 2012 R  | \$7,480,000         | Non-AMT    | 5/1/20 (100.5)  | 05/01/2032     | School       | No           | 6/30                     | 5/1                        | -5 months                  | \$7,480,000  | 3.03%                       | 2.19%         | \$293,762          | 3.93%          | \$179,171                    | 2.40%          |
| <b>Total Candidates</b> |                              |            |         | <b>\$32,350,000</b> |            |                 |                |              |              |                          |                            |                            | <b>\$32,350,000</b>                                    |                             |               | <b>\$2,054,424</b> | <b>6.35%</b>   | <b>\$1,662,939</b>           | <b>5.14%</b>   |

KGB Max Par (AMBB Res): \$3,500,000

FNSB Max Par (AMBB Res): \$29,575,000

**Project Financing Loans**

| Borrower | Project Amount        | Max Par (AMBB Res) | Max Par (Local Leg) | Tax Status | Term     | Use of Funds | Reserve Fund | Other Parameters |
|----------|-----------------------|--------------------|---------------------|------------|----------|--------------|--------------|------------------|
| 27       | City of Ketchikan     | \$10,550,000       | \$11,500,000        | Non-AMT    | 20 Years | Utility      | Yes          |                  |
| 28       | Kodiak Island Borough | \$410,422          | \$500,000           | Non-AMT    | 10 Years | High school  | No           |                  |
| 29       | Kodiak Island Borough | \$2,230,000        | \$2,500,000         | Non-AMT    | 10 Years | Schools      | No           |                  |

Indicates loans with PV savings > 3%

**Assumptions:**

Market conditions as of April 27, 2020

Closing on July 2, 2020

Annual principal payments of December 1

Refunding of all non-callable and callable bonds within each borrower loan

Refundings are structured involving substantially the same structure and debt service payments as the refunded bonds

Refunding results for BABs/RZEDBs incorporate receipt of partial subsidy payment for period from prior interest payment through the closing date of July 2, 2020

Average net coupon of refunded BABs/RZEDBs reflects rate after receipt of subsidy reflecting 5.9% sequestration rate (i.e., 32.94% or 42.35%)

Refunding results do not incorporate the impact of prior or new borrower-level reserve funds

Assumes borrower costs of issuance of \$15,000 for each loan, unless a different amount has been provided

Bond Bank costs of issuance of \$250,000 split proportionally; underwriter's discount of \$3.50/bond

Escrow invested in SLGS



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: ORD 20-26    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 5/5/2020    In control: City and Borough Assembly

On agenda: 5/12/2020    Final action:

Title: Amending Title 2 "Administration", Chapter 2.04 "City and Borough Assembly", Section 2.04.010 "Agenda" (1st reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Ord 2020-26](#)  
[Ord 2020-26](#)

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

Sponsors: Nelson / Christianson

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2020-26 on first reading amending Title 2 "Administration", Chapter 2.04 "City and Borough Assembly", Section 2.04.010 "Agenda".

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-26

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 2 "ADMINISTRATION", CHAPTER 2.04 "CITY AND BOROUGH ASSEMBLY", SECTION 2.04.010 "AGENDA"

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. The purpose of this ordinance is to revise the order of business of Assembly meetings by moving "Municipal reports from mayor, administrator, attorney, liaisons, clerk and other, not to exceed three minutes per report" to the end of the meeting.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the Sitka General Code Title 2 "Administration", Chapter 2.04 "City and Borough Assembly", Section 2.04.010 "Agenda" is amended to read as follows (deleted language stricken, new language underlined):

Title 2
ADMINISTRATION

Chapters:

2.04 City and Borough Assembly

\*\*\*

Sections:

2.04.010 Agenda.

\*\*\*

2.04.010 Agenda

A. At all regular meetings, the order of business shall be:

- 1. Call to order;
2. Flag salute;
3. Roll call;
4. Correspondence and changes to agenda;
5. Ceremonial matters: proclamations, presentations, awards;
6. Special reports: government-to-government, municipal boards/commissions, committees, municipal departments, school district, students and guests;

- 54 7. Public participation on any item off the agenda. Public testimony is not to exceed three  
55 minutes per individual, unless the mayor imposes other time constraints at the beginning of  
56 the agenda item;  
57
- 58 ~~8. Municipal reports from mayor, administrator, attorney, liaisons, clerk and other, not to~~  
59 ~~exceed three minutes per report;~~  
60
- 61 ~~9. 8.~~ Consent agenda, to include vote on approval of minutes of previous meeting(s),  
62 ordinances for introduction, and routine items adopted by one motion;  
63
- 64 ~~10. 9.~~ Board, commission, and committee appointments;  
65
- 66 ~~11. 10.~~ Unfinished business, with public hearing/participation after motion on agenda item,  
67 but before deliberation of the assembly;  
68
- 69 ~~12. 11.~~ New business, with public hearing/participation after motion on agenda item, but  
70 before assembly deliberation;  
71
- 72 ~~13. 12.~~ Public participation on any item on or off the agenda. Not to exceed three minutes  
73 per individual;  
74
- 75 ~~14. 13.~~ Municipal reports from mayor, administrator, attorney, liaisons, clerk and other, not to  
76 exceed three minutes per report;  
77
- 78 14. Executive session, if motion for executive session is made and adopted;  
79
- 80 15. Adjournment.

81 \* \* \*

82

83 **5. EFFECTIVE DATE.** This ordinance shall become effective the day after the date  
84 of its passage.  
85

86

87 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of  
88 Sitka, Alaska, this 26<sup>th</sup> day of May, 2020.  
89

90

91

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

93 ATTEST:  
94

95

96 \_\_\_\_\_  
97 Sara Peterson, MMC  
98 Municipal Clerk  
99

100 1<sup>st</sup> reading 5/12/2020

101 2<sup>nd</sup> and final reading 5/26/2020

102

103 Sponsors: Nelson / Christianson