



CITY AND BOROUGH OF SITKA

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

Meeting Agenda

City and Borough Assembly

Mayor Steven Eisenbeisz
Deputy Mayor Thor Christianson,
Vice Deputy Mayor Valorie Nelson,
Kevin Knox, Kevin Mosher, Crystal Duncan, Rebecca Himschoot

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

Thursday, April 1, 2021

6:00 PM

Assembly Chambers

SPECIAL MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

IV. CORRESPONDENCE/AGENDA CHANGES

V. 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.

VI. NEW BUSINESS:

- A** [21-056](#) Discussion / Direction / Decision of the FY2022 Draft Administrator's Budget with focus on other governmental funds

Attachments: [Special Revenue Funds3-26-21](#)
[Special meeting 7-Other governmental funds](#)

- B** [21-057](#) Discussion / Direction, if desired, of the FY2022 Draft Budget as it relates to the General Fund, Enterprise Funds, Internal Service Funds, School Funding, and other Funds (Assembly action may be taken)

Attachments: [Item B](#)

VII. PERSONS TO BE HEARD:

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

VIII. EXECUTIVE SESSION

Not anticipated.

IX. 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: March 30*



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 21-056 **Version:** 1 **Name:**

Type: Item **Status:** AGENDA READY

File created: 3/26/2021 **In control:** City and Borough Assembly

On agenda: 4/1/2021 **Final action:**

Title: Discussion / Direction / Decision of the FY2022 Draft Administrator's Budget with focus on other governmental funds

Sponsors:

Indexes:

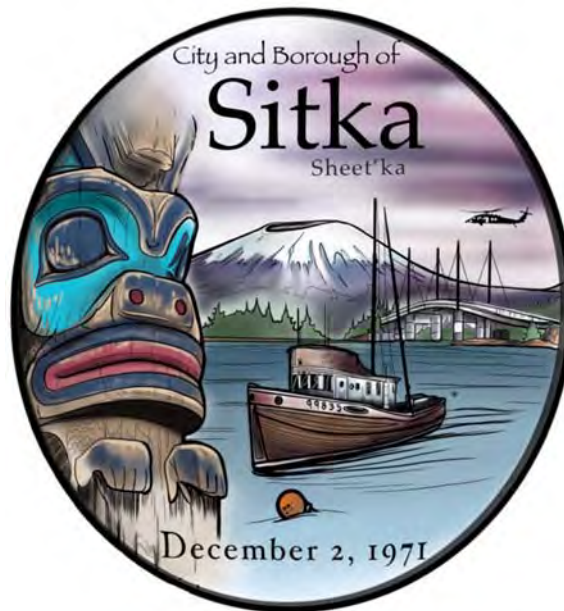
Code sections:

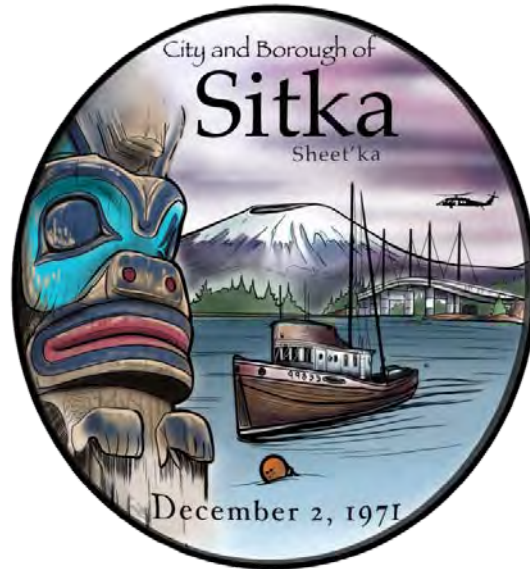
Attachments: [Special Revenue Funds3-26-21](#)
[Special meeting 7-Other governmental funds](#)

Date	Ver.	Action By	Action	Result
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Discussion / Direction / Decision

of the FY2022 Draft Administrator's Budget with focus on other governmental funds.





City and Borough of Sitka
DRAFT
SPECIAL REVENUE FUNDS

FISCAL YEAR 2022

Operating Budget

City and Borough of Sitka, AK

PET ADOPTION - SUMMARY BY EXPENDITURE TYPE

Fund 113

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 924.61	\$ 1,196.00	\$ 1,399.07	\$ 1,000.00	\$ 1,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 14,611.48	\$ 17,612.41	\$ 1,000.00	\$ 3,750.00
Cash Basis Receipts	\$ 5,269.06	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 6,193.67	\$ 15,807.48	\$ 19,011.48	\$ 2,000.00	\$ 4,750.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ 4,132.07	\$ 5,283.67	\$ 10,000.00	\$ 15,000.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ -	\$ 4,132.07	\$ 5,283.67	\$ 10,000.00	\$ 15,000.00
Fund Total: Pet Adoption Fund	\$ 6,193.67	\$ 11,675.41	\$ 13,727.81	\$ (8,000.00)	\$ (10,250.00)

City and Borough of Sitka, AK

SITKA FORFEITURE FUND - SUMMARY BY EXPENDITURE TYPE
Fund 151

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 50,000.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 50,000.00
Fund Total: Sitka Forfeiture Fund	\$ -	\$ -	\$ -	\$ -	\$ (49,000.00)

City and Borough of Sitka, AK

LIBRARY BUILDING FUND - SUMMARY BY EXPENDITURE TYPE
Fund 165

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
<u>Revenue</u>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 60.08	\$ 766.93	\$ 768.79	\$ 1,000.00	\$ 500.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 60.08	\$ 766.93	\$ 768.79	\$ 1,000.00	\$ 500.00
<u>Expenditures</u>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Fund Total: Library Building Fund	\$ 60.08	\$ 766.93	\$ 768.79	\$ -	\$ (500.00)

City and Borough of Sitka, AK

SOUTHEAST ALASKA ECONOMIC DEVELOPMENT FUND - SUMMARY BY EXPENDITURE TYPE
Fund 171

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 90,639.21	\$ 103,753.91	\$ 64,779.22	\$ 50,000.00	\$ 50,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 52,400.00	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 90,639.21	\$ 103,753.91	\$ 117,179.22	\$ 50,000.00	\$ 50,000.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 39,703.39	\$ 50,380.44	\$ 40,003.32	\$ 150,000.00	\$ 50,000.00
Expenditure Totals	\$ 39,703.39	\$ 50,380.44	\$ 40,003.32	\$ 150,000.00	\$ 50,000.00
Fund Total: SEDA Fund	\$ 50,935.82	\$ 53,373.47	\$ 77,175.90	\$ (100,000.00)	\$ -

City and Borough of Sitka, AK

GPIP CONTINGENCY FUND - SUMMARY BY EXPENDITURE TYPE
Fund 173

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 11,574.30	\$ 13,700.81	\$ 11,811.79	\$ 11,000.00	\$ 11,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 28,923.96	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 40,498.26	\$ 13,700.81	\$ 11,811.79	\$ 11,000.00	\$ 11,000.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 11,574.30	\$ 13,700.81	\$ 11,811.79	\$ 11,000.00	\$ 281,000.00
Expenditure Totals	\$ 11,574.30	\$ 13,700.81	\$ 11,811.79	\$ 11,000.00	\$ 281,000.00
Fund Total: GPIP Contingency Fund	\$ 28,923.96	\$ -	\$ -	\$ -	\$ (270,000.00)

City and Borough of Sitka, AK

SITKA COMMUNITY HOSPITAL DEDICATED FUND - SUMMARY BY EXPENDITURE TYPE
Fund 190

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
Tobacco Tax	\$ 850,876.74	\$ 835,730.47	\$ 806,706.38	\$ 831,500.00	\$ 833,000.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 1,010.00	\$ 800.00	\$ 800.00	\$ -	\$ -
Uses of Property & Investments	\$ -	\$ -	\$ 1,352,259.28	\$ 155,000.00	\$ 715,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 245,848.97	\$ 560,000.00	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 851,886.74	\$ 836,530.47	\$ 2,405,614.63	\$ 1,546,500.00	\$ 1,548,000.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ 1,169,437.46	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ 884,804.41	\$ -	\$ -
Operating Expenses	\$ 855,679.57	\$ 848,162.94	\$ -	\$ 1,501,922.00	\$ 1,451,319.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ 855,679.57	\$ 848,162.94	\$ 2,054,241.87	\$ 1,501,922.00	\$ 1,451,319.00
Fund Total: SCH Dedicated Fund	\$ (3,792.83)	\$ (11,632.47)	\$ 351,372.76	\$ 44,578.00	\$ 96,681.00

City and Borough of Sitka, AK

STUDENT ACTIVITIES TRAVEL FUND - SUMMARY BY EXPENDITURE TYPE
Fund 191

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
Licenses & Permits	\$ 2,200.00	\$ 2,400.00	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00
Uses of Property & Investments	\$ 54.41	\$ 143.71	\$ 175.73	\$ 200.00	\$ 200.00
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 2,254.41	\$ 2,543.71	\$ 3,175.73	\$ 2,700.00	\$ 2,700.00
Expenditures					
Operating Expenses	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 10,500.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 10,500.00
Fund Total: Student Activities Travel Fund	\$ 2,254.41	\$ 2,543.71	\$ 3,175.73	\$ 200.00	\$ (7,800.00)

City and Borough of Sitka, AK

FISHERIES ENHANCEMENT FUND - SUMMARY BY EXPENDITURE TYPE
Fund 192

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ (28.40)	\$ (105.82)	\$ 133.39	\$ -	\$ -
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 42,021.00	\$ 37,227.00	\$ 38,182.00	\$ 37,500.00	\$ 30,600.00
Revenue Totals	\$ 41,992.60	\$ 37,121.18	\$ 38,315.39	\$ 37,500.00	\$ 30,600.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 42,000.00	\$ 36,008.25	\$ 38,416.25	\$ 37,500.00	\$ 30,600.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ 42,000.00	\$ 36,008.25	\$ 38,416.25	\$ 37,500.00	\$ 30,600.00
Fund Total: Fisheries Enhancement Fund	\$ (7.40)	\$ 1,112.93	\$ (100.86)	\$ -	\$ -

City and Borough of Sitka, AK

UTILITY SUBSIDIZATION FUND - SUMMARY BY EXPENDITURE TYPE
Fund 193

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 1,725.23	\$ 7,104.86	\$ 3,335.36	\$ -	\$ -
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ 400,000.00	\$ -	\$ -	\$ 30,000.00	\$ 39,000.00
Revenue Totals	\$ 401,725.23	\$ 7,104.86	\$ 3,335.36	\$ 30,000.00	\$ 39,000.00
Expenditures					
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ -	\$ 39,427.86	\$ 270,769.31	\$ 79,560.00	\$ 72,000.00
Expenditure Totals	\$ -	\$ 39,427.86	\$ 270,769.31	\$ 79,560.00	\$ 72,000.00
Fund Total: Utility Subsidization Fund	\$ 401,725.23	\$ (32,323.00)	\$ (267,433.95)	\$ (49,560.00)	\$ (33,000.00)

City and Borough of Sitka, AK

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND - SUMMARY BY EXPENDITURE TYPE
Fund 194

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
State Revenue	\$ 405,115.00	\$ 396,800.00	\$ 615,545.00	\$ 445,000.00	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 9,185.31	\$ 13,825.53	\$ 9,766.78	\$ 12,000.00	\$ 12,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ 14,174.63	\$ -	\$ -	\$ -
Revenue Totals	\$ 414,300.31	\$ 424,800.16	\$ 625,311.78	\$ 457,000.00	\$ 12,000.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 201,950.00	\$ 150,000.00	\$ 90,000.00	\$ 250,000.00	\$ 125,000.00
Cash Basis Expenditures	\$ 15,170.00	\$ 325,492.67	\$ 13,789.16	\$ 115,000.00	\$ 15,000.00
Expenditure Totals	\$ 217,120.00	\$ 475,492.67	\$ 103,789.16	\$ 365,000.00	\$ 140,000.00
Fund Total: CPET Fund	\$ 197,180.31	\$ (50,692.51)	\$ 521,522.62	\$ 92,000.00	\$ (128,000.00)

City and Borough of Sitka, AK

VISITOR ENHANCEMENT FUND - SUMMARY BY EXPENDITURE TYPE
Fund 195

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
Bed Tax	\$ 543,697.39	\$ 553,910.71	\$ 403,100.58	\$ 580,000.00	\$ 486,000.00
Uses of Property & Investments	\$ (2,822.00)	\$ 3,137.00	\$ 941.94	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 540,875.39	\$ 557,047.71	\$ 404,042.52	\$ 580,000.00	\$ 486,000.00
Expenditures					
Operating Expenses	\$ 440,529.44	\$ 450,541.88	\$ 527,873.73	\$ 540,125.00	\$ 464,489.00
Cash Basis Expenditures	\$ 50,000.00	\$ 200,000.00	\$ 80,000.00	\$ -	\$ -
Expenditure Totals	\$ 490,529.44	\$ 650,541.88	\$ 607,873.73	\$ 540,125.00	\$ 464,489.00
Fund Total: Visitor Enhancement Fund	\$ 50,345.95	\$ (93,494.17)	\$ (203,831.21)	\$ 39,875.00	\$ 21,511.00

City and Borough of Sitka, AK

REVOLVING FUND - SUMMARY BY EXPENDITURE TYPE
Fund 410

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 22,983.90	\$ 25,711.73	\$ 24,609.74	\$ 24,000.00	\$ 24,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 2,708.38	\$ -	\$ -
Cash Basis Receipts	\$ 5,862.55	\$ 5,130.20	\$ 5,786.62	\$ -	\$ -
Revenue Totals	\$ 28,846.45	\$ 30,841.93	\$ 33,104.74	\$ 24,000.00	\$ 24,000.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 505.04	\$ 214.35	\$ 32.71	\$ 500.00	\$ 300.00
Cash Basis Expenditures	\$ 21,840.96	\$ 24,919.04	\$ 21,523.19	\$ 24,000.00	\$ 18,000.00
Expenditure Totals	\$ 22,346.00	\$ 25,133.39	\$ 21,555.90	\$ 24,500.00	\$ 18,300.00
Fund Total: Revolving Fund	\$ 6,500.45	\$ 5,708.54	\$ 11,548.84	\$ (500.00)	\$ 5,700.00

City and Borough of Sitka, AK

GUARANTY FUND - SUMMARY BY EXPENDITURE TYPE
Fund 420

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
<u>Revenue</u>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 5,408.67	\$ 6,138.57	\$ 5,262.60	\$ 6,000.00	\$ 6,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 5,408.67	\$ 6,138.57	\$ 5,262.60	\$ 6,000.00	\$ 6,000.00
<u>Expenditures</u>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 5,408.67	\$ 6,138.57	\$ 5,262.60	\$ 6,000.00	\$ 6,000.00
Expenditure Totals	\$ 5,408.67	\$ 6,138.57	\$ 5,262.60	\$ 6,000.00	\$ 6,000.00
Fund Total: Guaranty Fund	\$ -	\$ -	\$ -	\$ -	\$ -

City and Borough of Sitka, AK

CEMETERY FUND - SUMMARY BY EXPENDITURE TYPE
Fund 430

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 1,979.45	\$ 2,247.61	\$ 1,927.37	\$ 2,000.00	\$ 2,000.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 1,979.45	\$ 2,247.61	\$ 1,927.37	\$ 2,000.00	\$ 2,000.00
Expenditures					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 2,078.48	\$ 1,979.45	\$ 2,247.61	\$ 2,000.00	\$ 2,000.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ 2,078.48	\$ 1,979.45	\$ 2,247.61	\$ 2,000.00	\$ 2,000.00
Fund Total: Cemetery Fund	\$ (99.03)	\$ 268.16	\$ (320.24)	\$ -	\$ -

City and Borough of Sitka, AK

ROWE TRUST FUND - SUMMARY BY EXPENDITURE TYPE
Fund 440

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
<u>Revenue</u>					
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Property & Investments	\$ 4,096.58	\$ 4,746.27	\$ 4,154.40	\$ 4,500.00	\$ 4,500.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 4,096.58	\$ 4,746.27	\$ 4,154.40	\$ 4,500.00	\$ 4,500.00
<u>Expenditures</u>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00
Cash Basis Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00
Fund Total: Rowe Trust Fund	\$ 4,096.58	\$ 4,746.27	\$ 4,154.40	\$ -	\$ -

City and Borough of Sitka, AK

LIBRARY ENDOWMENT FUND - SUMMARY BY EXPENDITURE TYPE
Fund 500

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
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	\$4,720.21	\$5,517.96	\$4,855.83	\$5,000.00	\$3,000.00
Interfund Billings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	\$2,050.70	\$4,087.07	\$3,012.40	\$1,000.00	\$1,000.00
Cash Basis Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$6,770.91	\$9,605.03	\$7,868.23	\$6,000.00	\$4,000.00
Expenditures					
Operating Expenses	\$0.00	\$2,015.51	\$874.43	\$5,000.00	\$0.00
Cash Basis Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00
Expenditure Totals	\$0.00	\$2,015.51	\$874.43	\$5,000.00	\$35,000.00
Fund Total: Library Endowment Fund	\$6,770.91	\$7,589.52	\$6,993.80	\$1,000.00	-\$31,000.00

City and Borough of Sitka, AK

BULK WATER FUND - SUMMARY BY EXPENDITURE TYPE
Fund 540

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
Other Operating Revenue	\$ 5,400.00	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -
Uses of Property & Investments	\$ 4,187.02	\$ 36,653.22	\$ 35,732.87	\$ 18,000.00	\$ 11,500.00
Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 9,587.02	\$ 37,853.22	\$ 36,932.87	\$ 18,000.00	\$ 11,500.00
Expenditures					
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Basis Expenditures	\$ 106,300.00	\$ -	\$ 30,000.00	\$ 104,000.00	\$ 30,000.00
Expenditure Totals	\$ 106,300.00	\$ -	\$ 30,000.00	\$ 104,000.00	\$ 30,000.00
Fund Total: Bulk Water Fund	\$ (96,712.98)	\$ 37,853.22	\$ 6,932.87	\$ (86,000.00)	\$ (18,500.00)

City and Borough of Sitka, AK

SEASONAL SALES TAX/SCHOOL BOND DEBT SERVICE FUND - SUMMARY BY EXPENDITURE TYPE
Fund 651

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
State Revenue	\$2,473,846.00	\$2,458,721.00	\$908,918.00	\$839,139.00	\$816,719.00
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	\$13,219.30	\$16,748.18	\$19,967.49	\$0.00	\$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>\$1,316,563.25</u>	<u>\$1,490,482.24</u>	<u>\$1,279,834.18</u>	<u>\$1,338,166.00</u>	<u>\$1,250,000.00</u>
Revenue Totals	\$3,803,628.55	\$3,965,951.42	\$2,208,719.67	\$2,177,305.00	\$2,066,719.00
Expenditures					
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	\$871,758.76	\$750,440.00	\$641,115.00	\$547,540.00	\$462,115.00
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash Basis Expenditures	<u>\$2,780,000.00</u>	<u>\$2,880,000.00</u>	<u>\$2,155,000.00</u>	<u>\$1,850,000.00</u>	<u>\$1,940,000.00</u>
Expenditure Totals	\$3,651,758.76	\$3,630,440.00	\$2,796,115.00	\$2,397,540.00	\$2,402,115.00
Fund Total: Seasonal Sales Tax Fund	<u>\$151,869.79</u>	<u>\$335,511.42</u>	<u>-\$587,395.33</u>	<u>-\$220,235.00</u>	<u>-\$335,396.00</u>

City and Borough of Sitka, AK

PERMANENT FUND - SUMMARY BY EXPENDITURE TYPE
Fund 400

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Budget
Revenue					
State Revenue	-	-	-	-	-
Federal Revenue	-	-	-	-	-
Services	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-
Uses of Property & Investments	550,766	532,921	1,332,134	500,000	372,000
Interfund Billings	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Cash Basis Receipts	57,329	118,925	180,941	242,743	-
Revenue Totals	608,095	651,846	1,513,075	742,743	372,000
Expenditures					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	49,788	48,817	48,556	50,000	52,800
Cash Basis Expenditures	1,375,900	1,427,097	1,447,500	1,456,459	1,145,554
Expenditure Totals	1,425,688	1,475,914	1,496,056	1,506,459	1,198,354
Fund Total: Permanent Fund	(817,593)	(824,068)	17,019	(763,716)	(826,354)



FY22 Special Budget 7

Other Governmental Funds

Follow up on any other funds

April 1, 2021

OTHER GOVERNMENTAL FUNDS (TRUST, AGENCY, SPECIAL REVENUE)



Agency Funds-Cemetery Agency (funds held on behalf of other entity)

➤ Purpose:

Interest generated on original \$100,000 investment to be transferred annually to the Sitka Cemetery Association, a non-profit that assumed ownership of the newly created municipal cemetery in 1981.

- Fund balance end of FY20: **\$105,070**
- Expected revenue FY22: **\$2,000**
- FY22 appropriation: **\$2,000**

CITY AND BOROUGH OF SITKA
ORDINANCE NO. 81-485



Trust Funds-Rowe Trust Fund

➤ Purpose:

Fund created in 1995 from a bequest of a former Sitka School Teacher, Eleanor Rowe. Interest earned on fund balance to be used for the purchase of children's books and computer equipment to facilitate children's enjoyment of reading and other methods of promoting children's love of reading

➤ Fund balance end of FY20: ~**\$227,720**

➤ Expected revenue FY22: **\$4,500**

➤ FY22 appropriation: **\$4,500**



Permanent Fund (fund type-permanent fund)

➤ Purpose:

As per Home Rule Charter, the purpose is to grow the principal of the Permanent Fund to provide an ever-increasing income stream to the Sitka general Fund in perpetuity **to reduce the tax burden on the citizens of Sitka.**

- Net proceeds of the sale of municipal real property shall be deposited into the Permanent Fund
- Must appropriate 6% of average market value of the permanent fund transfer into the general fund.
- To ensure growth of the Permanent Fund, in early 2017 an ordinance was passed to begin, in FY18, transferring back the equivalent of .25% of the average market value of the fund, increasing by .25% each subsequent fiscal year up to a maximum of 2%.
- For FY22 we are transferring back 1.25%, and to simplify the process are lowering the amount of the distribution rather than initiate a separate transaction

➤ Fund balance end of FY20: **\$22,893,964**

➤ Expected revenue FY22: **\$372,000** (includes only revenue on fixed income, not gains on investment of equity holdings of ~ 65%)

➤ FY22 appropriation: **\$1,198,354** (nets transfer back of 1.25% ~ \$301K)



Debt Service Fund-School Bonds

➤ Purpose:

To track the debt service for the general obligation bonds, the state reimbursement of the debt services, and the revenue generated by the 1% sales tax dedicated to paying the debt service on these bonds

- Fund Balance-end of FY20: **\$1,876,192** (est. FY21/FY22 ~ \$729K/\$393K)
- Total Debt-end of FY21/FY22: **\$11.1 million/\$8.7 million**
- Budgeted Revenue FY22: **\$1,250,000** (1% seasonal)
\$816,719 (State reimbursement @ 50%)
- FY22 appropriations: **\$2,402,315** (will change due to refunding)



Seasonal sales tax sunset date 50% reimbursement: FY2027

Seasonal sales tax sunset date 0% reimbursement: FY2029

State resumes full reimbursement: FY2024

Refunding deal underway-at current rates, NPV of savings is over \$500K over next 10 years

Special Revenue Funds

Pet Adoption Fund

➤ Purpose:

*Use interest to provide donations for expenses related to pet adoption.
Funded from donations and fees.*

- Fund balance end of FY20: **\$78,301**
- Expected revenue FY22: **\$4,750**
- FY22 appropriation: **\$15,000**

Sitka Asset Forfeiture Fund

➤ Purpose:

Use to track funds generated when police department seizes/disposes of assets locally.

- Fund balance end of FY20: **\$934**
- Expected revenue FY22: **\$1,000**
- FY22 appropriation: **\$50,000**



Special Revenue Funds, continued

Library Building Fund

➤ Purpose:

Fund created to manage donations for the library (building). \$530,000 was used for the Sitka Public Library renovation project.

- Fund balance end of FY20: **\$18,516**
- Expected revenue FY22: **\$500**
- FY22 appropriation: **\$1,000**

SE Alaska Economic Development Fund

➤ Purpose:

Created with funds directed to Sitka in 1997 after closure of the pulp mill. These funds have been used to provide grants and loans for economic development. Interest earned goes to the Building Maintenance Fund. Recently used only for new internal loans. The only allowable external use is "participation loans" that require going through a financial institution.

- Fund balance end of FY20: **\$3.6 million**
(*\$2.6 million cash*)
- Loans outstanding: **\$988K**
- Expected revenue FY22: **\$50,000**
- FY22 appropriation: **\$50,000**



Special Revenue Funds, continued

GPIP Contingency Fund

➤ Purpose:

Management of funds set aside for environmental testing and cleanup of GPIP and nearby seabed-interest earned goes to GPIP Fund.

- Fund balance end of FY20: **\$640,311**
- Expected revenue FY22: **\$11,000**
- FY22 appropriation: **\$281,000**
(transfer to GPIP capital \$270K)

Sitka Community Hospital Dedicated Fund

➤ Purpose:

Originally used to track tax on tobacco products. Now, in addition to tobacco tax, it is used to track all revenues and expenditures relating to the Sitka Community Hospital legacy operations, including PERS, receivables, contract close outs, etc...

- Fund balance end of FY20: **(\$1,117,553)**
- Expected revenue FY22: **\$1,548,000**
- FY22 appropriation: **\$1,451,319**



Special Revenue Funds, continued

Student Activities Travel Fund

➤ Purpose:

Fees from state licenses and permits relating to the sale of marijuana are dedicated to support for student travel

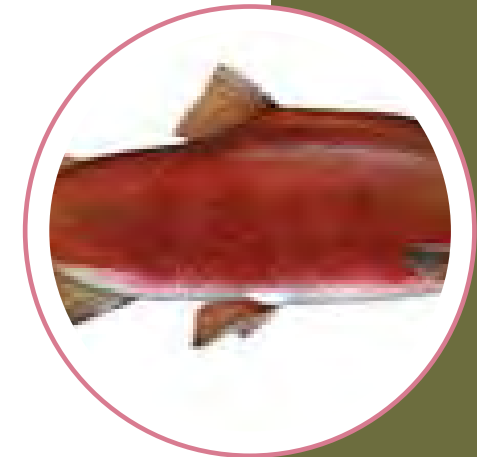
➤ Fund balance end of FY20:	\$10,504
➤ Expected revenue FY22:	\$2,700
➤ FY22 appropriation:	\$10,500

Fisheries Enhancement Fund

➤ Purpose:

Administration of 30% of the fish box tax proceeds for local grants to support fisheries

➤ Fund balance end of FY20:	\$1,371
➤ Expected revenue FY22:	\$30,600
➤ FY22 appropriation:	\$30,600



Special Revenue Funds, continued

Utility Subsidization Fund

➤ Purpose:

Tracking funds appropriated by the assembly to provide utility subsidies to qualifying utility account holders.

- Fund balance end of FY20: \$105,125
- Expected revenue FY22: \$39,000
- FY22 appropriation: \$72,000

**Must appropriate enough for calendar year subsidy*

Comm. Passenger Vessel Excise Tax Fund

➤ Purpose:

The CPET fund tracks the portion of the per passenger fee remitted for cruise ship passengers that is distributed by the State. Use of funds limited by state and federal laws.

- Fund balance end of FY20: **\$1,120,594**
- Expected revenue FY22: **\$12,000**
- FY22 appropriation: **\$140,000**

Funds distributed annually for prior calendar year, so no revenue expected to be received in FY22, even if ships back in Spring of 2022



Special Revenue Funds, continued

Visitor Enhancement Fund

➤ Purpose:

Administration of bed taxes collected. Significant portion of revenues are directed to Chamber/Visit Sitka.

- Fund balance end of FY20: **\$57,060**
- Expected revenue FY22: **\$486,000**
- FY22 appropriation: **\$464,489**

- Per contract, Assembly must confirm amount of funding for Chamber/Visit Sitka with a minimum commitment of \$300,000. Current budget includes \$300,000 for base services plus \$158,600 for additional as proposed at work session.
 - Possible motion: “I direct the Municipal Administrator to Fund Visit Sitka at the base rate of **\$300,000** as well as an additional amount of **\$158,600** for FY22 for additional services as described during the work session on March 23rd and reflect these amount in the annual budget for the Visitor Enhancement Fund.
- Challenges, because of calendar vs. fiscal year. May want to consider shifting contract to fully be on a fiscal year (supplemental fiscal, while commitment to base budget is calendar).



Special Revenue Funds, continued

Revolving Fund

- Purpose:
Working capital available to be used to pay for costs of LIDs

➤ Fund balance end of FY20:	\$1.2 million
➤ Expected revenue FY22:	\$24,000
➤ FY22 appropriation:	\$18,300

Guaranty Fund

- Purpose:
Fund to provide guarantee for debt service for any bond issuance for LIDs

➤ Fund balance end of FY20:	\$285,383
➤ Expected revenue FY22:	\$6,000
➤ FY22 appropriation:	\$6,000



Special Revenue Funds, continued

Library Endowment Fund

- Purpose:
To track donations made to the Sitka Public Library.
- Fund balance end of FY20: **\$267,795**
- Expected revenue FY22: **\$4,000**
- FY22 appropriation: **\$35,000** (transfer to Capital Project Fund for library shelving project)

Bulk Water Fund

- Purpose:
To be used to track revenue and expenses relating to the sale of bulk water.
- Fund balance end of FY20: **\$856,483**
- Expected revenue FY22: **\$11,500**
- FY22 appropriation: **\$30,000**





Wrap up

- Comprehensive draft budget will be compiled/distributed by April 30th, first reading of the budget ordinance will be May 11th.
- Will include budgets as presented to the assembly-any changes from what was shared will be documented.
 - Includes rate assumptions for enterprise funds—all changes to rates will be included as part of the omnibus budget ordinance.
 - Electric—2.5%
 - Water—2%
 - Wastewater—2%
 - Solid Waste—4.5%
 - Moorage—5% (via resolution)
 - Includes recommended changes to improve operational efficiency
 - Assume minimal capital improvements for General Fund
 - No requested new debt for FY22
- Items still pending
 - School funding-ideal to finalize and direct Administrator to issue letter determining final amount of funding for local education for FY22
 - Total funding currently in budget: **\$7,764,150** total, including, \$7,557,150 to be disbursed monthly/as needed, \$150,000 for reimbursement for maintenance of school buildings, and up to \$57,000 paid by the GF for PAC utilities)
 - Pending SRS reauthorization (\$250,000)
- Upcoming external changes
 - American Rescue Plan funding
 - Split into to tranches FY21/22 or FY22/23?
- Any additional budget meetings needed?



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 21-057 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 3/26/2021 In control: City and Borough Assembly

On agenda: 4/1/2021 Final action:

Title: Discussion / Direction, if desired, of the FY2022 Draft Budget as it relates to the General Fund, Enterprise Funds, Internal Service Funds, School Funding, and other Funds (Assembly action may be taken)

Sponsors:

Indexes:

Code sections:

Attachments: [Item B](#)

Date	Ver.	Action By	Action	Result
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Discussion / Direction – if desired

of the FY2022 Draft Budget as it relates to the General Fund, Enterprise Funds, Internal Service Funds, School Funding, and other Funds.

(Assembly action may be taken)

